



ANNUAL REPORT 2021/22

Financing Road Maintenance

Uganda Road Fund

Road Fund Headquarter

PPDA – URF Towers

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ABBREVIATIONS AND ACRONYMS

ADB	African Development Bank
AA	Accountant Financial Accounting
ARMFA	African Road Maintenance Funds Association
BARC	Board Audit and Risk Committee
BCC	Budget Call Circular
BFP	Budget Framework Paper
CAA	Civil Aviation Authority
CAO	Chief Administrative Officer
CCO	Corporate Communications Officer
CDC	Capacity Development Component
CFO	Chief Finance Officer
DANIDA	Danish International Development Agency
DAs	Designated Agencies
DLG	District Local Government
Dips	Development Partners
DRC	District Roads Committee
DUCAR	District, Urban and Community Access Roads
EU/ EC	European Union/ European Commission
FABC	Finance and Administration Board Committee
FA	Force Account
FY	Financial Year
GAPR	Government Annual Performance Report
GoU	Government of Uganda
H ₂	Second Half of Financial Year
HRO	Human Resource Officer
IA	Internal Auditor
IFMS	Integrated Financial Management System
IPFs	Indicative Planning Figures
JAF	Joint Assessment Framework
JTSR	Joint Transport Sector Review
KCC	Kampala City Council
KCCA	Kampala Capital City Authority
KPI	Key Performance Indicator
LC	Local Council
LG	Local Government
LTA	Long term Technical Assistance
MC	Municipal Council
M&E	Monitoring and Evaluation
MDA	Ministries, Departments and Agencies
MEO	Monitoring and Evaluations Officer
MIS	Management Information System
MPED	Ministry of Finance, Planning and Economic Development
MoLG	Ministry of Local Government
MoWT	Ministry of Works and Transport
MTEF	Medium Term Expenditure Framework
NTR	Non- Tax Revenue
OAG	Office of the Auditor General
OBT	Output Budgeting Tool
OPM	Office of the Prime Minister
OYRMP	One Year Road Maintenance Plan
PDUA	Procurement and Disposal Unit Assistant
PFAA	Public Finance and Accountability Act
PM	Periodic Maintenance
PPDA	Public Procurements & Disposal of Public Assets Authority
PPMS	Procurement Performance Monitoring System

PSBC	Planning and Strategy Board Committee
Q	Quarter
RAMPS	Road Asset Management and Planning System
RM	Routine Maintenance
RMMS	Road Maintenance Management and Monitoring System
RUCs	Road User Charges
STE	Short Term Expert
SWG	Sector Working Group
TA	Technical Assistance
TC	Town Council
TMT	Top Management Team
UBOS	Uganda Bureau of Statistics
UGX	Uganda Shillings
UNRA	Uganda National Roads Authority
URA	Uganda Revenue Authority
URC	Uganda Railways Corporation
URF	Uganda Road Fund
USD	United States Dollar
WB	World Bank

OUR VISION

To provide adequate financing for maintenance of public roads

OUR MISSION

To provide effective and sustainable financing for maintenance of public roads; build partnerships with stakeholders and serve with integrity

CORE VALUES

- *Prudence*
- *Transparency*
- *Integrity*
- *Value*

CORPORATE INFORMATION

The Directors who held the offices during the period covered by this Annual Report ending 30th June 2022 were:



Mr. Hannington Ashaba
Member Representing Ministry of
Finance, Planning and Economic
Development (MoFPED)



Mr. Simon Madraru Amajuru
BOARD CHAIRMAN
Member Representing Passenger
Transporters



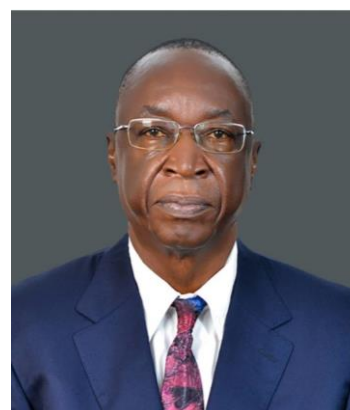
Mr. Chillanyang Cyprian
Member Representing Ministry of
Local Government (MoLG)



Eng. Tony Kavuma
Member Representing Ministry of
Works and Transport (MoWT)



Ms. Dorothy Nsekka Kiyaga
Member Representing the Accounting
Profession



Eng. Alex Onen
Member Representing the
Engineering Profession



Ms. Phoebe Muathe
Member Representing Uganda Freight Forwarders

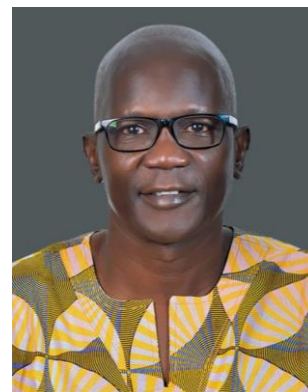


Dr. Eng. Andrew Grace Naimanye
Executive Director / Secretary to Board

FOREWORD BY CHAIRPERSON OF BOARD

It gives me great pleasure as the Chairman of the Uganda Road Fund (URF) Board, to present the **annual report** of the Fund for the eleventh full year of operation since commencement in January 2010.

The report is a statutory requirement issued in compliance with section 39 of the URF Act 2008. It details achievements of the Fund in the period of reporting. It also contains a section on the URF Audited accounts for Financial Year 2021/22 by Office of the Auditor General whose opinion has been unqualified for the period.



I sincerely thank the Minister of Finance, Planning and Economic Development and the Ministers of Works and Transport and Local Government for effectively playing their statutory role of providing policy guidance to the Fund during the period of reporting, directly and through their respective ministries' representatives on the Board. I also recognise the role of the engineering and accountancy professions, passenger and goods transporters through their representatives on the Board. I thank the Board and the URF Secretariat for judiciously managing the road maintenance funding portfolio worth UGX 506.17bn in FY 2021/22 which contributed to the reduction of roads in poor condition by up to 5%.

Furthermore, I recognise the role of key stakeholders namely Ministry of Finance, Ministry of Works, Ministry of Local Government, UNRA, KCCA and LGs and the Development Partners support and advice on policy matters on road maintenance in the period. The ranges of outputs from the last EU Technical Support provided to the Fund up to FY 2018/19 continued to yield tangible fruits in respect of systems establishment, planning, and accountability and reporting. During FY 2020/21, the fund piloted the first Technical Support Units (TSUs) at selected District Local Governments in Northern Uganda as part of the EU support and in FY 2021/22 rolled them to cover other regions of the Country using the GOU funding.

During the period, the Board relied more on follow-up of the implementation of the second year of its second 5 year road maintenance strategic plan (2020/21 -2024/25). A total of 26 meeting were held in the year (7 as a full Board and 19 times as Committees). The key achievements included finalisation of the construction of the URF permanent office block, refining strategies for road maintenance improvement and systems for sustainable value for money practices.

However, full operationalization of the fund still remains an outstanding task for Government to carry through to completion. This requires that section 14 of the URA law get amended to enable URF directly access lines of road user charges as specified in section 21 (3) of the URF Act, with a view to stabilising road maintenance funding. I also encourage all stakeholders in Government to join effort in providing funding for mitigation of backlog escalation so as to return the dilapidated sections of the network to a maintainable state.

Simon Madraru Amajuru
BOARD CHAIRMAN

STATEMENT BY THE EXECUTIVE DIRECTOR

Introduction

This report presents the performance of Uganda Road Fund during the twelfth full financial year (FY 2021/22) of operation since its establishment by Act of Parliament in August 2008.

The report responds to section 39 of the URF Act by reporting achievements of the Fund for the resources appropriated to it by Parliament to finance maintenance of public roads in FY 2021/22.

During this fiscal year, revenue streams into the URF were only realized from appropriations by Parliament through quarterly Treasury releases drawn from the Consolidated Fund. Collection and direct remittance of road user charges still awaits amendment of section 14 of the URA Act. A total of UGX 506.17bn was allocated to URF for road maintenance of public roads by Parliamentary appropriations in May 2021 as part of the Transport Sector financing plan for FY 2021/22. This constituted a decrease of UGX 6.10bn over and above the UGX 512.18bn in FY 2020/21 (equivalent to 1% budget decrease).



A total of UGX 507.45bn was released to URF from the Treasury, representing approximately 99.08 % of the approved annual budget. The Fund disbursed a total of UGX 486.686bn to the URF Designated Agencies (DAs) to finance their respective annual road maintenance programmes while UGX 9.36bn (equivalent to 1.84% of the received funds) was retained for operational costs of the URF Secretariat and UGX 11.405bn was used for the URF Project Development costs.

Major Achievements

FY 2021/22 coincided with the 2nd year of implementation of the second URF 5-year Road maintenance financing strategic plan (for the period 2020/21 – 2024/25). The achieved milestones of the Fund included successful substantial completion of Construction of the URF/PPDA permanent office, preparation of the 12th OYRMP for FY 2021/22, continued oversight of DA's through targeted technical and financial audits covering 45 DAs against a set target of 45.

Other key achievements included the conducting of the 7th Road Users Satisfaction Survey (RUSS) 2019/20, filing of the statutory procurement reports with PPDA and OBT reports to the Office of the Prime Minister (OPM) and MFPED.

URF also disbursed 100.0% of the released road maintenance funds in the amount of UGX 486.686bn from the Treasury to all the 177 designated agencies of which approximately 100% was utilised, undertook monitoring and evaluation in 27 agencies representing 27.3% of the target 99 funded DA's portfolio. The Fund also prepared and submitted to the office of the Auditor General the final URF accounts for FY 2020/21 and successfully responded to queries by the OAG and PPDA.

Furthermore, the Fund continued to engage MFPED and other the key Sector stakeholders on the need for increased funding for road maintenance, rebalancing the allocations between development and road maintenance and the long-term need for the establishment of the 2nd generation road fund. To ensure effective DAs oversight and sustainable value for money in road maintenance, the Fund with support of the EU, rolled out TSUs across the 5 regions of the Country.

Challenges

The key persistent challenge experienced by the Fund during the period was the perennial inadequate funding of road maintenance, as well as continuous budget cuts leading to continual deferment of scheduled maintenance, a major driver for backlog. In FY 2021/22, the road maintenance budget from the Consolidated Fund (UGX 506.17) was only 29% of the public road maintenance requirements as per the URF's Strategic Road Maintenance Financing Plan (5YRMP for FY 2020/21 – FY 2024/25) which left a funding gap of UGX 1.20 Trillion. The Fund estimates that it requires about UGX 1.2Tn – UGX 1.7Tn per year to optimally finance public road maintenance but due to the underfunding over time, the backlog has kept accumulating due to the deferred maintenance.

Other challenges faced included persistent weak institutional capacities of DA's to plan and deliver road works in time; weakness in oversight by District Road Committees (DRCs); extreme deterioration of some sections of the public road network; poor coordination of agencies funding road maintenance in local governments; poor reporting and accountability of DAs; slow procurement of periodic maintenance projects, lack of total quality management systems by DAs and outdated classification of the road network.

Way forward

As a way forward, the Fund will intensify coordination with MFPED, MoWT and other stakeholders to enable Government undertake amendment of section 14 of URA law to facilitate full operationalisation of the Fund, fast track implementation of the five year road maintenance strategic plan and improved oversight through establishment of regional TSUs in the next FY 2021/22.

Conclusion

Due to the persistent inadequate funding of road maintenance and the above mentioned challenges, there is still a backlog of road maintenance though the performance of combined routine and periodic maintenance across the public roads posted an improvement of roads in good condition by approximately 5.0%. URF shall focus on addressing the key challenges mentioned above so as to realize sustainable continuous improvement in roads maintenance and value for money.



Dr. Eng. Andrew Grace Naimanye
EXECUTIVE DIRECTOR/SECRETARY TO BOARD

EXECUTIVE SUMMARY

Introduction

Financial year 2021/22 was the twelfth full year of operation of the Uganda Road Fund (URF). During this fiscal year, revenue streams into the URF were only realized from appropriations by Parliament through quarterly Treasury releases drawn from the Consolidated Fund. Collection and direct remittance of road user charges still awaits amendment of section 14 of the URA Act. A total of UGX 506.17bn was allocated to URF for road maintenance of public roads by Parliamentary appropriations in May 2021 as part of the Transport Sector financing plan for FY 2021/22. This was a reduction compared to what was allocated in FY 2020/21 (UGX 512.18bn) depicting an improvement in the trend of resource allocation towards road maintenance needs.

During the year however, only a total of UGX 389.89bn was released to URF from the Treasury, representing approximately 77% of the annual budget. The Fund disbursed a total of UGX 378.21bn to the URF Designated Agencies (DAs) to finance their respective annual road maintenance programmes as summarised in Table 1(a) and illustrated in Figure 1 (a) below. A total of UGX 4.77bn was retained for operational costs of the URF Secretariat.

Table 1(a): Summary of Treasury Releases, URF Disbursements and Expenditures in FY 2021/22

Agency	Annual Budget FY 2021/22 (UGX bn)	Releases FY 2021/22 (UGX bn)	Total Funds available FY 2021/22 (UGX bn)	Funds disbursed (UGX bn)	Actual Expenditure FY 2021/22 (UGX bn)	Unspent balances FY 2021/22 (UGX bn)	% of available funds spent FY 2021/22
	(a)	(b)	(c) = (b)	(d)	(e)	(f) = (d-e)	(g) = (e/c)
URF	7.00	5.67	5.67	5.58	5.58	0	98.41%
UNRA	307.93	238.04	238.04	238.04	238.04	0	100.00%
KCCA	25.11	20.67	20.67	20.67	20.67	0	100.00%
CITIES	10.03	7.34	7.34	7.34	7.34	0	100.00%
DUCAR	139.96	102.27	102.27	102.26	102.26	0	99.99%
URF DEV'T	16.14	13.9	13.9	13.89	13.89	0	99.93%
Total	506.17	387.89	387.89	387.78	387.78	0	99.97%

Source: URF Final Accounts & DA's Quarterly Progress Reports (Q1 – Q4) for FY 2021/22

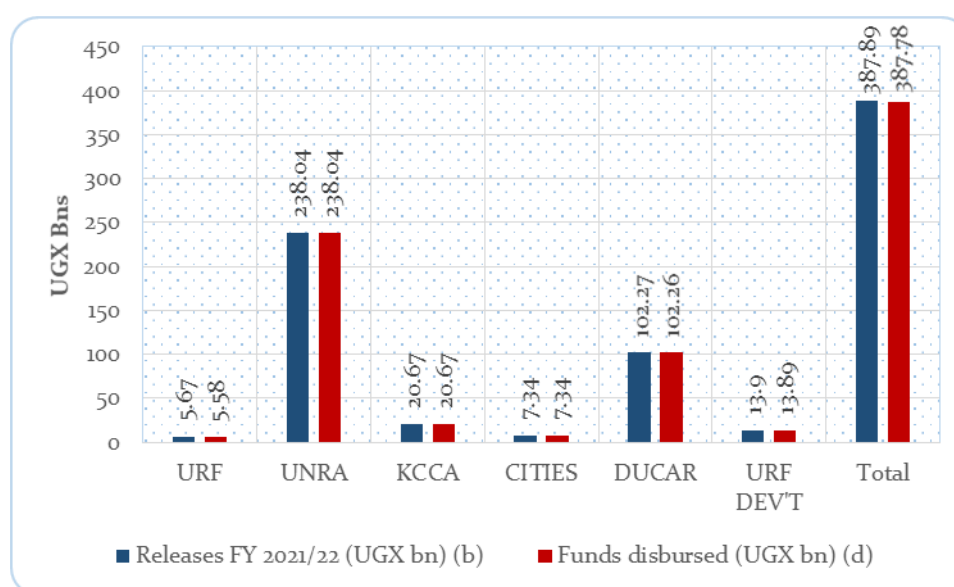


Figure 1(a): Performance of disbursements against Released Funds in FY 2021/22

Due to the 23% Budget cut, the Fund was unable to implement all its programmes in line with the Budget and Annual Work plan of the FY 2021/22. Key among the secretariat supported activities was the Board project for tarmacking of TC roads, emergency interventions, Technical Support Units, Technical Financial Review of DUCAR, and M&E of DUCAR.

During the year, the public roads network was managed by 177 DAs (2 authorities that is UNRA and KCCA and 134 DLGs and 31MCs and 10 New Cities). The districts oversaw Town Councils and Sub-counties as their sub-agencies. In total there were 1,185 sub-counties and 227 town councils as sub-agencies of the respective district local governments. The DAs and sub-agencies collectively looked after a total of 107,020km of public roads made up of 20,856km of national roads under UNRA management; 2,103km of KCCA roads; 30,000km of district roads; 8,500km of urban roads managed by town councils; 3,600km of urban roads managed by Cities and Municipal Councils; and 42,248km of Community Access Roads (CARs) managed by sub-counties.

The funded road maintenance programmes during the year included routine and periodic maintenance of public roads, road safety aspects and various categories of bridges maintenance. In FY 2021/22, the operational expenses of UNRA and to a lesser extent for KCCA and DUCAR agencies were met by the Fund. The scope of work and extent of financing was agreed with DAs in the annual performance agreements signed by the Fund and the agencies.

UNRA and KCCA employed a mix of force account and contracting to deliver maintenance interventions on national and city roads respectively. The Local Governments employed force account and road gangs to deliver maintenance interventions on the DUCAR network in line with the existing Force Account Policy that was introduced in FY 2012/13 and utilising Government supplied road equipment obtained from China and the full unit from Japan for each District.

During the planning process, DAs prepared annual road maintenance programmes and submitted them to URF for consolidation into the One Year Road Maintenance Plan (OYRMP) as required under Section 25 of the URF Act. The FY 2021/22 OYRMP was presented to Parliament by the Minister for roads which was approved as part of the transport sector ministerial budget policy statement in May 2021.

Disbursements to UNRA, KCCA, districts and municipalities were made on a quarterly basis. The agencies submitted accountabilities for the funds to URF on a quarterly basis as well. Sub-agencies accounted through their respective districts.

Key Achievements

During the period of reporting, the fund registered a number of achievements which included improved DA's physical performance especially in routine maintenance across the entire road network, periodic maintenance of national roads and bridges maintenance under DUCAR.

The summary of the DA's physical performance achievements against the plan for FY 2021/22 is shown in Table 1 (b) below:

Table 1 (b): Summary of DA's Physical Performance achieved in FY 2021/22

	SUMMARY OF DA's PHYSICAL PERFORMANCE IN FY 2021/22 COMPARED TO FY 2020/21								
S/N	Works Category	FY 2020/21			FY 2021/22			% of Funded Achieved	% of Planned Achieved
		Funded Qty	Achieved Qty	% funded	Planned Qty	Funded Qty	Achieved Qty		
1	UNRA – Uganda National Roads Maintenance								
1.1	Routine Maintenance								
1.1.1	Manual (km)	15,968	16,667	104%	21,010	19,130	19,039	100%	91%
1.1.2	Mechanized (km)	10,098	16,337	162%	21,010	7,531	7,487	99%	36%
1.2	Periodic Maintenance								
1.2.1	Paved (km)	8	5	60%	5,413	16	20	125%	0.4%
1.2.2	Unpaved (km)	61	10	16%	0	0	0	0%	0%
1.3	Bridges								
1.3.1	Routine (No)	95	0	0%	210	34	24	71%	11%
1.3.2	Periodic (No)	0	0	0%	0	0	0	0%	0%
1.4	Road safety (km)								
1.4.1	Street lighting (km)	180	60	33%	5,419	45	45	100%	1%
1.4.2	Road Signage(km)	0	0	0%	21,010	1,020	0	0%	0%
1.4.3	Road marking (km)	64	0	0%	5,419	0	0	0%	0%
1.4.4	Reserves Demc (km)		0	0%	5,419	0	0	0%	0%
1.4.5	Weighbridges	20	20	100%	11	11	0	0%	0%
1.5	Ferries and Landing Sites								
1.5.1	Ferries	9	9	100%	12	12	0	0%	0%
1.6	Other Qualifying work								
1.6.1	Low-cost sealing (km)	3	4	160%	15,591	8	0	0%	0%
2	KCCA- Kampala City Roads								
2.1	Routine Maintenance								
2.2.1	Mechanized (km)	839	888	106%	1717.2	1717.2	2,260	132%	132%
2.2	Periodic Maintenance								
2.2.1	Paved /unpaved(km)	3.6	0	0%	0	0	0	0%	0%
3	DUCAR (DLGs, MCs & CITIES)								
3.1	Manual Maintenance								
3.1.1	Manual (km)	25,511	16,563	65%	29,329	29,329	8,406	29%	29%
3.1.2	Mechanized (km)	14,739	10,391	71%	16,175	16,175	6,644	41%	41%

	SUMMARY OF DA's PHYSICAL PERFORMANCE IN FY 2021/22 COMPARED TO FY 2020/21								
S/N	Works Category	FY 2020/21			FY 2021/22			% of Funded Achieved	% of Planned Achieved
		Funded Qty	Achieved Qty	% funded	Planned Qty	Funded Qty	Achieved Qty		
3.2	Periodic Maintenance								
3.2.1	Paved/unpaved (km)	2,369	1,462	62%	2,845	2,845	717	25%	25%
3.3	Bridges								
3.3.1	Routine/PM (No)	24	6	25%	16	16	22	138%	138%
3.3.2	Culvert (Lines)	5,261	3,304	63%	8,245	8,242	2,717	33%	33%

As can be observed from Table (1 b), that:

- The performance of routine manual and mechanized maintenance remained among the best performed posting an average of over 100% of the funded works in FY 2021/22 fully implemented by the end of the FY which was similar to that of FY 2020/21. The performance of Bridges maintenance improved 71% of the planned works being achieved by the end of the FY 2021/22 compared to 1% achieved in FY2020/21. Therefore there was a major improvement of maintenance of Bridges in the last FY.
- There was hardly any periodic maintenance intervention on the paved national roads where only 20km were achieved out of the planned 5000km. Similarly there was no periodic maintenance of unpaved national roads which stood at 00% of the funded target of FY 2021/22 as compared to 16% performance which was posted in FY 2020/21.
- KCCA prioritised only routine mechanised maintenance during the FY thereby achieving 132% in excess of the planned target. However this was at the expense of periodic maintenance which posted a 0% as it remained unfunded. A similar scenario was posted in FY 2020/2021;
- The average achieved combined DUCAR routine and periodic maintenance was 5,256 km representing an a significant increase of about 45% compared to 9,472km realised in FY 2020/21;
- The DUCAR bridges maintenance output declined compared to what was realised in FY 2020/21 with 138% of the planned activities achieved in FY 2021/22.

Other key achievements registered by the Fund in FY 2021/22 included:

- The continued funding of the extended periodic maintenance of at least 26km in 22 selected Town Councils, 1 district and 4 Municipal council to cover at least a full 1.0km stretch and hence boost commerce and poverty reduction in local areas;
- Accelerated implementation of second year of the second URF 5-year strategic plan to address URF strategic objectives which included full operationalization of the 7S's (i.e. systems, structure, strategy, staff, skills, styles and shared values of the Fund).
- Completion of construction of the URF/PPDA Tower which is now permanent office for the Fund;
- Timely preparation of the One Year Road Maintenance Plan (OYRMP) for FY 2021/22, Monitoring and Evaluation Reports and Audit Reports among others for wide dissemination among stakeholders.
- Timely alignment of the 5YRMP 2020/21 – 2024/25 to the National Development Plan III (NDP III).
- Continued oversight of DAs road maintenance activities through the technical and financial audits to minimize misuse of funds. During the year, technical and financial Audits were undertaken in 40 agencies (out of the total 177 Agencies) equivalent to 23% which is a slight decrease compared

to 25.0% coverage in FY 2020/21. The attendant findings were fed back into the planning and the programming process for FY 2021/22. Furthermore, Monitoring & Evaluation exercises covered 53 agencies out of the planned 100 agencies (equivalent to 53% of target).

7. Successful execution of the Eighth Road Users Survey (RUSS) and inculcating the results of RUSS into URF planning and policy framework for FY 2022/23.
8. Review and implementation of the communications strategy which has led to improved information flow and branding of URF;
9. Continuous improvement and recalibration of the funds allocation formula in preparation for use in drawing up of the DAs IPFs for FY 2021/22;
10. Implementation of the 2nd year of the URF 5 year road maintenance financing strategic plan (for FY 2020/21-2024/25) developed in accordance with section 25 of the URF Act. A summary of the realised financial and physical performance in the 2nd year plan targets are outlined in Table 1 (c) while the full strategic plan is shown in Table 13.

Table 1(c): Summary of achievements on 5-YRMP Targets for FY 2021/22

Road Class	Road Works	Physical			Financial		
		Kms			UGX billion		
		5YRMP	Actual	%YRMP	5YRMP	Actual	%YRMP
National Roads	RMM	21,020	19,039	91.0%	359.43 ¹	238.04	66.2%
	RMeM	16,663	7,487	45.0%			
	Periodic	2,200	20	1.0%			
	Bridges	324	24	7.0%			
	Sub-total	% RM&PM			66.6%		
KCCA	RMM & RMEM	2,103	2260	107.0%	35.45	20.67	58.3%
	Periodic	16	0	0.00%			
	Sub-total	% RM&PM			53.5%		
DUCAR Network	RMM	43,120	8,406	19.5%	194.9	109.61	56.2%
	RMeM	30,000	6,644	22.1%			
	Periodic	3,500	717	20.5%			
	Bridges	160	22	13.8%			
	Culverts	10,000	2,717	27.2%			
	Sub-total**	% RM&PM			20.6%		
Total (UGX)					589.78 ¹	368.32	62.5%
Total (USD)					161.58m	109.13m	

Key:

Forex: 1 US \$ =UGX 3,650

**Exclude provisions for rehabilitation, upgrading and re-engineering of national roads (currently provided for under the UNRA Development budget).*

***Exclude URF Secretariat budget.*

****RM&PM = Combined Routine manual & Periodic maintenance*

It can be observed from Table 1 (c) that:

- a) The overall realised funding against the second year of the 5YRMP targets was 54.6% in FY 2021/22;
- b) The achieved National roads, KCCA and DUCAR maintenance activities against the 5YRMP targets in FY 2021/22 stood at 66.6%, 53.5% and 20.6% respectively;

Challenges and proposed mitigation measures

The key challenges experienced during the period included:

- 1) Inadequate road maintenance funds, leading to continual deferment of scheduled maintenance, a major driver for backlog. In FY 2021/22, the road maintenance budget (of UGX 506.17bn) represented about 75% of the planned annual funding for that year in accordance with the strained URF's Strategic Road Maintenance Financing Plan for FY 2020/21-2024/25 leaving a funding gap of UGX 164.743bn responsible for the further spiralling of the road maintenance backlog. The released budget was only 77% of the approved budget thereby exacerbating the bad situation.

In mitigation, the following measures are needed:

- a) Major capital investments to remove backlog and eliminate bottlenecks through undertakings for rehabilitation/reconstruction/upgrading of roads to bring the entire network to maintainable state.
 - b) Government concurrent declaration of a fuel levy by Amendment to the Uganda Revenue Authority Act to permit transfer of the road user charges to the URF account on a monthly basis; and by providing funds for maintenance backlog removal from the Treasury.
- 2) Several historical challenges that have persisted and compounded the effects of underfunding and have dogged effective maintenance, management and financing of the public roads network over the past decades.

These included:

- a) Weak institutional capacities of DUCAR agencies especially in planning, management, reporting, and accountability which has resulted into poor maintenance practices and accumulation of backlog.

In mitigation, URF has established regional TSUs and it will continue to work with other government entities in addressing the various forms of capacity gaps in DUCAR agencies.

- b) Haphazard upgrading of District and community access roads adding them to district roads without well-documented criteria that is uniform nation-wide.

The amended Road Act 2019 under MoWT shall address removal of network size instabilities; functional inconsistencies; management ambiguities etc. The Act also gives guidance on procedure of reclassifying upgraded road network.

- c) Insufficient oversight among DUCAR designated agencies arising from the fact not all districts have active constituted District Roads Committees (DRC) as required under section 25 of the URF Act following the 2016 elections.

In mitigation, URF drafted and disseminated the DRC regulations which are only awaiting gazettment and continues to dialogue with stakeholders in improving functionality of DRCs. In the meantime, URF is carrying out regular sensitisation and technical support to selected DRCs educating them on their roles as DRC members.

- d) Irregular collection of data on size and condition of the DUCAR network.

In mitigation, URF will continue to coordinate with DAs, MoWT, and other stakeholders in updating of data on road inventories and condition. Data collection by DAs shall be annually received at the commencement of each FY.

- e) Variations in unit costs of similar road maintenance works among DAs that can't be explained by topographic and climatic differences.

In mitigation, URF is using a unit cost framework to harmonise unit rates across the different regions of the country and envelopes within which unit rates should fall per region are being issued out every FY as part of the planning and operational guidelines to URF DAs.

- f) Delays in Quarterly reporting by designated agencies, which afflicts timely reporting on performance of the sector.

In mitigation URF receives softcopy reports electronically through emails accompanied by hardcopies submitted at the secretariat. The Fund plans to roll out mandatory use of a Road Maintenance Management and Monitoring module as part of the Integrated Management System (IMIS) to improve timely planning, reporting and accountability among DAs.

- g) Misuse and abuse of road maintenance funds by some DAs. Audit and M&E activities carried out by the Fund in FY 2021/22 continued to uncover misuse and abuse of road maintenance funds by DAs.

In mitigation, URF has step up its oversight functions, built synergies with audit functions of the DAs and other government entities, and actively follow up on implementation of the arising recommendations.

Way forward

As a way forward, the following key strategies are proposed to guide actions of the Fund in FY 2021/22:

- a) Intensified coordination with MoFPED to facilitate finalisation of the process for amendment of Section 14 of URA Act, to enable full operationalization of Fund to a 2nd Generation Fund in the medium term. In the short-term, the fund shall advocate for increased allocation for road maintenance to about UGX 1.400bn starting from FY 2022/23;
- b) Liaison with MoWT and other key stakeholders on the improvement of Force Account (FA) implementation strategy, establishment of TSUs and re-classification of the entire road network to remove prevalent ambiguities;
- c) Instituting of total quality management systems in DAs to ensure sustainable value for money road maintenance service delivery.

Conclusion

In FY 2021/22, a total of 44,573km of combined routine and periodic maintenance was achieved by the DA's compared to 61,650km in FY 2020/21 equivalent to a 38.31% decrease. The decrease in physical road maintenance achieved was a matching the reduction in funding experienced in FY 2021/22 where out of UGX 506bn only UGX 389.9bn equivalent to 77% of the approved Budget was released. Overall there was a decrease in the key road maintenance activities in FY 2021/22 compared to that achieved in FY 2020/21. The dwindling resources for road maintenance have continue to exacerbate the build up of road maintenance backlog.

In this regard, there is need to increase funding for road maintenance in order to ramp up periodic maintenance of roads, major bridges maintenance, and installation of culverts to mitigate escalation of backlog maintenance and bottlenecks especially on DUCAR roads.

1.0 General Introduction

1.1 Business of the Fund

The Uganda Road Fund (URF) was established by an Act of Parliament in 2008 to finance routine and periodic maintenance of public roads in Uganda principally from road user charges. The objective is to ensure that public roads are maintained at all times through provision of adequate and stable financing for routine and periodic road maintenance undertaken by Designated Agencies (DAs). It became operational in January 2010.

During FY 2021/22, the public roads network was managed by 177 DAs comprised of 134 Districts (DLGs), 2 Authorities (KCCA and UNRA), 31 Municipalities (MCs) and 10 new Cities. The districts oversaw Town Councils (TCs) and Sub-counties as their sub-agencies. In total there were 1,175 sub-counties and 227 town councils as sub-agencies of the respective district local governments. The DA's and sub-agencies collectively looked after a total of 107,020km of public roads made up of 21,020km of national roads under UNRA management; 2,103km of KCCA roads; 30,000km of district roads; 8,500km of urban roads managed by town councils; 4,500km of urban roads managed by Cities and Municipal Councils; and 42,250km of Community Access Roads (CARs) managed by sub-counties.

Under Sections 21 and 22 of the URF Act, the Fund is required to facilitate delivery of road maintenance services through the collection of funds, principally from Road User Charges (RUCs), and financing approved annual road maintenance programmes contained in the annual road maintenance plan and expenditure programme (OYRMP). Section 22 of the Act also stipulates that the funds may be applied for routine and periodic maintenance of public roads, roads safety; operation expenses of UNRA and URF, research in road works and such activities relevant to maintenance of public roads as determined by the Board. The RUCs are supposed to accrue from fuel levies, transit fees, road license fees, axle load fines, weight/distance charges, bridge tolls and road tolls. Other sources include fines under the traffic and road safety Act; appropriations by parliament and revenues or assets received by the Fund in the performance of its functions under the Act.

During FY 2021/22, the only source of funds was appropriation by parliament. Collection and direct transfer of RUCs to URF account as envisaged in Section 21(3) of the URF Act could not take place owing to pending amendments to the Uganda Revenue Authority (URA) Act which will enable direct transfer of funds from URA to URF. However, in FY 2014/15 the Fund established a RUCs collection and management framework in anticipation of the resolution of the lacuna in law.

Section 39 of the URF Act, requires the Board to submit to the Minister for Finance, a report after the end of each Financial Year, detailing activities and operations of the Fund. It also requires that the report should contain the audited accounts of the Fund and the Auditor General's report on the accounts of the Fund; and such other information as the Board may consider necessary. The Minister is required to submit the annual report to Parliament within two months after receiving the report. Accordingly, this report has been prepared to cover URF performance for FY 2021/22 in fulfilment of the statutory requirements.

1.2 Statutory Objectives

According to Section 6 of the URF Act, the statutory objectives of the Fund are to:

- a) Finance the routine and periodic maintenance of public roads in Uganda;
- b) Ensure that public roads are maintained at all times;
- c) Advise the Minister, in consultation with the Minister responsible for roads and the Minister responsible for local governments on -
 - i) The preparation and efficient and effective implementation of the Annual Road Maintenance Programme (OYRMP); and
 - ii) The control of overloading of vehicles on public roads.

1.3 Strategic Objective

The strategic objective of the Fund as laid out in its 5-year Strategic Plan for FY 2020/21-2024/25 is to:

Ensure adequate, reliable and timely financial resources for routine and periodic maintenance of public roads, efficient management of maintenance planning and oversight and accountability for road maintenance funds.

1.4 Specific Objectives

The specific objectives of the Fund to facilitate the achievement of the Strategic Objective are to:

- i) Strengthen institutional capacity for better service delivery;
- ii) Efficiently and effectively mobilise and administer funds for maintenance and safety of public roads;
- iii) Ensure effective and timely preparation of road maintenance programmes;
- iv) Strengthen oversight to ensure sustainable total quality management of road works and satisfactory accountability for road maintenance funds;
- v) Improve coordination with stakeholders and build strong partnerships to facilitate efficient and effective policy implementation.

1.5 Business Processes

To fulfil its mandate the Fund functions through the key business areas of funding operations; impact of funding; corporate governance; and administration and human resource management as expounded below:

1.5.1 Funding Operations

This business area relates to how funds are sourced and applied in relation to the One Year Road Maintenance Plan (OYRMP). The functions of the Fund under this key business area include:

- i) Collection of maximum proportion of potential revenue on time and ensuring deposit of the revenues to the account of the Fund;
- ii) Ensuring liquidity of the Fund at all times;
- iii) Ensuring that disbursement of monies of the Fund is undertaken fully in accordance with commitments and on time; and
- iv) Ensuring full accountability of all disbursed funds.

1.5.2 Impact of Funding

This area relates to the judicious use of maintenance resources evidenced by improvements in factors such as percentage of road network in fair to good condition, vehicle operating costs, journey times and safety. As outlined in the OYRMP for FY 2021/22, it was envisaged that the overall road network condition would continue to improve by at least 5% during the period.

The functions of the Fund under this key business area include:

- a) Bringing about sustained improvement of road condition of all classes of public roads by ensuring stable and reliable financing;
- b) Encouraging techniques and procurement models that reduce the unit cost of road maintenance activities through regular and efficient monitoring and audits;
- c) Reducing the incidence of fatal and personal injury accidents by improvement of road condition and by funding specific targeted improvements; and
- d) Bringing about progressive increases in road user satisfaction through feedback systems including holding of regular stakeholder's forums.

1.5.3 Corporate Governance

This business area relates to the oversight functions of the Fund Management Board as envisaged in the URF Act and in line with the best practice principles of corporate governance. Functions of the Fund under this key business area include:

- i) Ensuring effective oversight by the Board through full and regular attendance of meetings by members;
- ii) Developing and implementing a statistically robust and defensible programme of monitoring and evaluation, augmented by a technical and financial audit programme; and

- iii) Reporting comprehensively and in a timely manner on the activities of the Fund.

1.5.4 Administration and Human Resource

This business area relates to capacity of the Secretariat and its support functions. The functions of the Fund under this key business area include:

- i) Recruiting and retaining appropriately qualified, experienced and motivated secretariat staff under the leadership of the Executive Director;
- ii) Administering the Fund effectively and efficiently with due regard to limitations of overhead costs within acceptable budgeted limits.

1.6 Organization Structure

The administration of the Fund has two components: the Fund Management Board who are responsible for policy/strategic guidance and governance and the Secretariat, which takes responsibility for the day-to-day administration and management of the activities of the Fund.

1.6.1 The Fund Management Board

The Fund is governed by a 7-member Fund Management Board, which is mandated under Section 7 of the URF Act to manage the business of the Fund in accordance with sound commercial principles to enable efficient, effective and stable road maintenance expenditures through the RUCs system.

The Management Board is comprised of three members from the public sector and four members from the private sector as shown in Table 1, which also shows the respective position holders in FY 2021/22.

Table 1: Composition of URF Board as at 30th June 2022

No.	Name	Representation	Position
1.	Ms. Phoebe Muathe	Freight Forwarders	Member
2.	Eng. Alex Onen	Professional Engineers	Member
3.	Ms. Dorothy Kiyaga Nseka	Professional Accountants	Member
4.	Mr. Simon Amajuru Madraru	Passenger Transport Services	Chairperson
5.	Mr. Hannington Ashaba	Ministry of Finance, Planning and Economic Development (MFPED)	Member
6.	Eng. Tony B. Kavuma	Ministry of Works and Transport	Member
7.	Mr. Chillanyang Cyprian	Ministry of Local Government (MoLG)	Member
8.	Eng. Dr. Andrew Naimanye	URF Secretariat	ED/Board

1.6.2 The Secretariat

The Secretariat is headed by the Executive Director and is responsible for the day-to-day management of the Fund and for the implementation of the decisions of the Board in line with Section 16 of the URF Act.

The Secretariat organisational structure was as shown in Figure 1. The Secretariat is functionally comprised of seven pillars that include: fund management, policy and strategy, planning and programming, monitoring and evaluation, corporate services, procurement and disposal of assets and internal audit. The functional areas of the Fund constitute the seven pillars as shown in Figure 2.

The Executive Director and the 7 departmental managers constitute the Fund Management Committee (FMC), which is the top technical and management organ of the Secretariat, reporting to the Board.

Figure 1: Organizational Structure of the Secretariat as of 30th June 2022

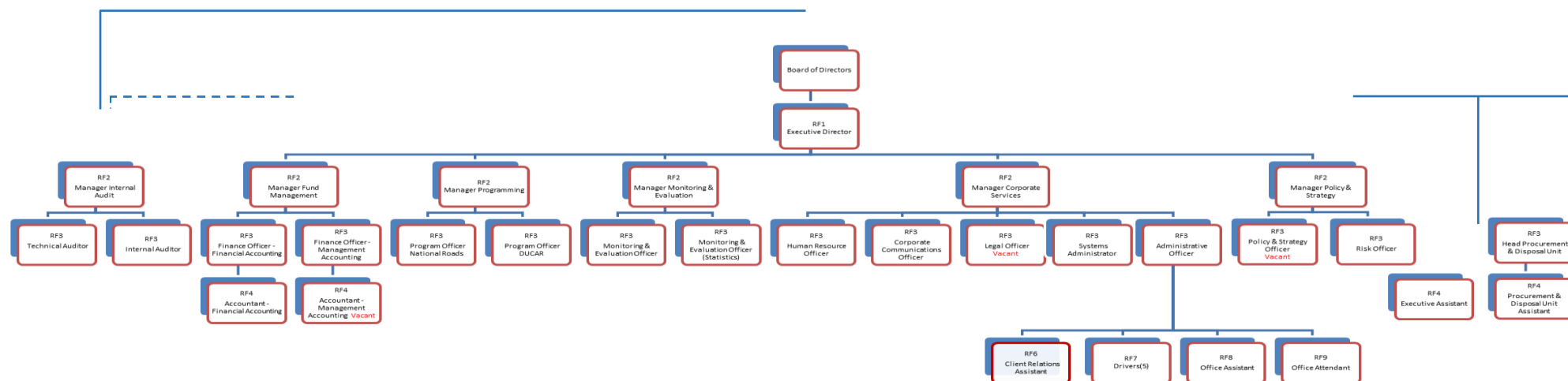


Figure 2: Description of Organisational Functional Areas

Internal Audit	Fund Management	Programming	Monitoring and Evaluation	Corporate Service	Procurement and Disposal	Policy & Strategy
<p>Develop and implement a statistically robust audit programme of all activities of the fund.</p> <p>Plan and procure technical and financial audits of road maintenance activities of designated agencies.</p> <p>Undertake periodic internal audits of Board and secretariats` s transactions, statements and assets.</p> <p>Review all reports of the Fund and compare outcomes with key performance indicators.</p> <p>Report directly to the Board on audit activities.</p>	<p>Fund Management</p> <p>Fund Monitoring. Revenue determination. Fund disbursement. Fund Reconciliation. Oil sector-liaison. Liaison with URA.</p> <p>Financial Accounting:</p> <p>Treasury/banking Asset management Financial Accounting Financial planning Tax planning Statutory accounts</p> <p>Management Accounting:</p> <p>Planning & Budgeting Budgeting monitoring Periodic accounts Cash management</p> <p>Payroll management</p> <p>Receivable/ Payables</p> <p>Auditor liaison</p>	<p>Forecast Revenue and expenditure.</p> <p>Review road user charge & allocation formulae.</p> <p>Prepare proposals for adjustments in new road user charges</p> <p>Review Annual Road Maintenance Programmes designated agencies.</p> <p>Prepare Annual Road Expenditure Programme.</p> <p>Prepare Road Maintenance Plans for 1,3,5 year horizons.</p> <p>Prepare draft Performance Statement.</p>	<p>Monitor performance of Fund business processes against set KPIs</p> <p>Monitor Fund revenue collections and disbursements</p> <p>Monitor and Evaluate physical and financial performance of designated agencies against set KPIs</p> <p>Monitor road network metrics and trends identify strengths and weaknesses for corrective action</p> <p>Design and Implement studies, research, surveys, training programs and midterm & annual reviews</p> <p>Produce for the Board periodic M&E reports on specific issues</p> <p>Review and continuousimprovement of M&E procedures & processes</p>	<p>Procure and supervise all legal services of the Fund</p> <p>Draw up contracts for user charge collection and performance contracts with designated agencies</p> <p>Represent the Fund in all negotiations, contractual disputes or litigations</p> <p>Design and implement the communications strategy of the Fund</p> <p>Human Resource Management</p> <p>Office administration and facility management</p> <p>IT systems support</p> <p>Health and Safety Public & press relations</p>	<p>Draw up and implement a procurement plan of the fund</p> <p>Provide secretariat services to the contracts committee of the Fund</p> <p>Manage the procurement cycle for all goods, works and services required by the Fund</p> <p>Prepare procurement reports and return to the PPDA</p> <p>Participate in all procurement audits</p>	<p>Technical, Policy and Strategy Research</p> <p>Business strategy Development & Implementation</p> <p>Second generation (2G) Road Fund operational Procedures</p> <p>Manage 1,3,5 year strategic plans</p> <p>manage 5 year corporate plan</p> <p>URF's scheduled & statutory reporting</p> <p>Transport sector liaison.</p> <p>Track DRC function</p>

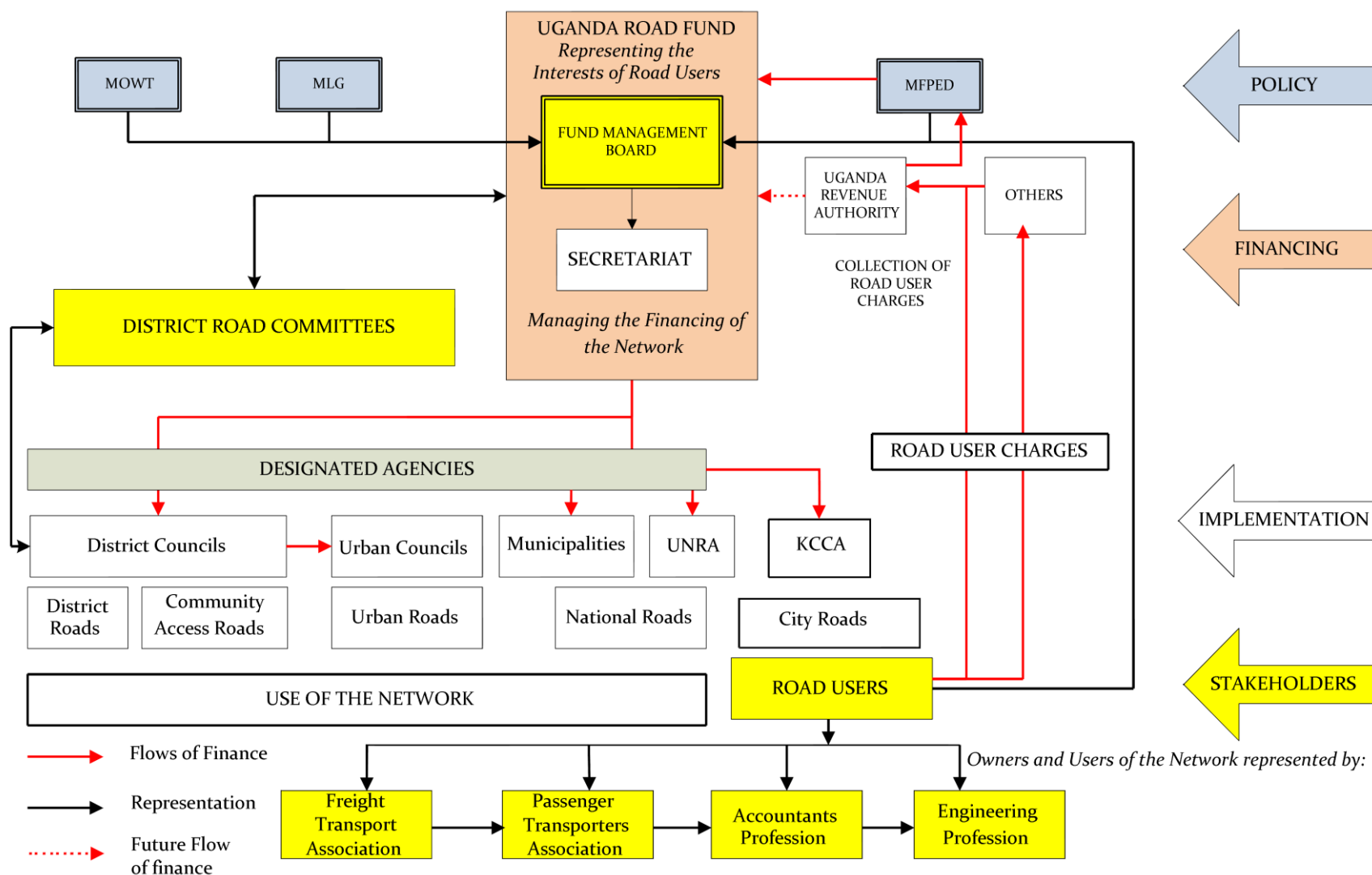
1.7 Institutional Relationships

The Uganda Road Fund falls within the policy oversight of the Ministry of Finance, Planning and Economic Development (MFPED) while it reports and account to Parliament through the Works and Transport Sector headed by the Minister for roads.

In the Works and Transport Sector, programmes and actions of key institutions are coordinated through the Sector Working Group (SWG). The works and Transport Sector SWG is led by Ministry of Works and Transport. It composes of; MoFPED, MoLG, Institutions in the Transport Sector notably URF, UNRA, CAA and URC, Civil Society, DPs, Consultants and Contractor providers. Its functions are based on the sector wide coordination principles and framework.

In addition to the MFPED policy oversight to the Fund, there exists a consultative arrangement with the MoWT and MoLG. Figure 3 shows the key features of the sector institutional linkages with the URF. The Minister for roads is mandated under Section 28 of the Act to table Annual Road Maintenance Plans and performance statements of the Fund before Parliament.

Figure 3: Institutional linkages - 30th June 2022



2.0 Performance of URF in FY 2021/22

2.1 Overview

This Chapter presents the performance of the Fund in FY 2021/22 on the basis of the governance functions of the Board and the key functional areas of the Fund. It also covers rating of the FY 2021/22 key performance indicators (KPI's) in the various business areas of the Fund and the respective component in the Government Annual Performance Report (GAPR).

2.2 Governance and Administration

Section 7 of the URF Act established a Fund Management Board which is required to manage the business of the Fund on sound commercial principles to enable effective, efficient and stable road expenditures through implementation of a road user charges system. The Fund Management Board is responsible for the governance and general management of the Fund. The URF Secretariat on the other hand is responsible for the day-to-day management of the Fund and for the implementation of decisions of the Board. The performance of the Board and the Secretariat in FY 2021/22 are respectively outlined in sections 2.3 and 2.4

2.3 Performance of the Fund Management Board

During FY 2021/22, the Fund was supervised by a seven member Board with representatives from the engineers' profession, accountants' profession, passenger transporters, and freight transporters, MoFPED, MoWT and MoLG as shown in Table 1. The Board membership was fully constituted in the year as required by the Act.

The three Board Committees established in FY 2011/12 to increase effectiveness of the Board in the discharge of its functions under section 14 of the URF Act operated normally throughout the year. They included the Finance and Administration Board Committee (FABC), Board Audit and Risk Committee (BARC) which was renamed Board Audit, Risk and Monitoring and Evaluation Committee (BARMEC), and the Policy and Strategy Board Committee (PSBC)). Composition of the Board Committees during the year was as shown in Table 1 and Annex 2.

In FY 2021/22, the Board held 7 full board meetings (of which 3 were special meetings) representing 125.0% of the total planned meetings compared to 7 meetings held in FY 2020/21 out of a total of 4 planned. The Board Committees held a total of 19 meetings disaggregated as 9 meetings for BARMEC; 4 for PSBC; and 6 meetings for FABC representing (158%) of the total planned Board Committee meetings. In addition, Board members held 3 Board retreats and also attended 7 joint URF/PPDA meeting on the supervision and construction of the URF/PPDA offices.

2.4 Performance of the Fund Secretariat in FY 2021/22

Section 16 of the URF Act designates the Executive Director (ED) as the head of the Secretariat. The Fund Management Committee (FMC) comprises the Top Technical Team of the Secretariat whose membership includes the ED as chairperson and all departmental heads as members. In FY 2021/22 the FMC held 20 meetings against the planned 24 FMC meetings representing 83.3% achievement. The performance of the Fund Secretariat in FY 2021/22 under its functional areas is presented in the sections 2.4.1 - 2.4.7.

2.4.1 Corporate Services

The Corporate Services Department is responsible for human resource, legal services, general administration, corporate communications and systems administration functions of the Fund. Under this Department, the Fund undertook operational and management activities in the above areas including provision of legal Advisory and Support services to the Fund Management Board and Committees, review of URF legal documents and general administration work.

The staffing level of the Secretariat as at 30th June 2022 based on the positions filled stood at 33 staff out of the establishment of 35 as summarized in Table 2.

Table 2: Filled staff positions as at 30th June 2022

SN	Position	Establishment	30 th June 2021		30 th June 2022	
			Filled	Vacant	Filled	Vacant
1.	Executive Director	1 (Scale SG 1)	1	0	1	0
2.	Managers	6 (Scale SG 2)	4	2	6	0
3.	Officers	19 (Scale SG 3-4)	16	3	18	2
4.	Assistants	2 (Scale SG 5-6)	2	0	1	0
5.	Support	8 (Scale SG 7-9)	8	0	7	0
Total		35	31	5	33	2
6.	Interns		11	n/a	13	n/a

As result, the average percentage of filled staff positions during FY 2021/22 stood at 94% compared to 91% in FY 2020/2021 which was an increment in staff availability.

The Fund also engaged a total of 13 interns from various disciplines who benefited from graduate training while side by side leveraging the staffing capacity of the Fund. Table 2 outlines a summary of key achievements of the Fund under the Corporate Services function in FY 2021/22.

Table 3: Key Achievements Corporate Services in FY 2021/22

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
CS1 – Human Resource Management	1.1 Recruitment & Selection report	<ul style="list-style-type: none"> - Recruitment of staff under framework arrangement - Supervise recruitment process - Prepare recruitment & selection report 	<ul style="list-style-type: none"> - 7No. staff employment contracts were extended for a period of two years namely; MPS, TA, FOFA, MEO(S), AFA, AMA and OA with effect from 01.7.2021 to 30.6.2023. - Confirmation of Eng. Timothy Mukunyu as Manager Programming with effect from 01.10.2021. - Appointment of Eng. Jessie J. Namara as Manager Monitoring and Evaluation (in acting capacity) for one month with effect from 01.10.2021. - Re-designation of the Records Assistant - Mr. Tonny Mugalu to Senior Records Assistant at RF4. - Re-designation of the Office Attendant (Ms. Gillian Amon) to Office Supervisor and salary scale upgraded to RF7. - 6No. temporary staff 	<ul style="list-style-type: none"> - Recruitment of staff to fill 5No. posts at officer level (RF3) namely; PO-DUCAR, MEO, SA, CCO and RO was approved by Board at its 109th meeting held on 26.11.2021 under Min. 258/109/2021. The job advert was published in the new vision newspaper on 20.12.2021, the deadline for receipt of applications was 20.01.2022. - 1No. temporary staff employment contract i.e. IT Support Assistant was extended for a period of 6 months with effect from 01.12.2021 to 31.05.2022. - Staff performance appraisal schedule for H1 FY. 2021/2022, July to Dec. 2021 was circulated to 	<ul style="list-style-type: none"> - Interviews for the 5No. posts at officer level (RF3) namely; PO-DUCAR, MEO, SA, CCO and RCO were held on 7th and 9th March 2022; The Board approved the appointment of staff at its 110th meeting held on 14.03.2022 under Min. 268/110/2022. - Appointment letters were issued to successful candidates on 16.03.2022. - Reporting date was scheduled for 4.4.2022. - 2No. staff contracts namely; MFM and MIA were extended w.e.f. 1.3.2022 to 30.6.2023 in line with guidance from MoPS. - 1No. staff contract for PO-NR was extended w.e.f. 3.05.2022 to 	<ul style="list-style-type: none"> - 5New staff reported for work on 4.04.2022 and one staff (SA) reported on 3.05.2022. - All staff were inducted on the operations of URF by Management on 4.04.2022 and performance targets set on 5.04.2022. - Resignation of 1No. staff, MEO(S) took effect on 25.4.2022. - 2No. staff contracts were extended namely; Mr. Tonny Mugalu, Senior Records Assistant at RF4 and Mr. Stephen Agaba, Logistics Assistant at RF7 for a period of one (1) year and two (2) months with effect from 1st May 2022 ending on 30th June 2023 in line with guidance from MoPS. - The Assistant Systems Administrator (ASA) was offered employment under Min. 282/111/2022, the offer letter was issued on

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
			<p>employment contracts were extended for a period of one year namely; Road Maintenance and Monitoring Engineers (2), Programming Technical Support Assistants (2), Policy & Strategy Technical Support Assistant & PDU Technical Support Assistant with effect from 05.7.2021 to 04.7.2022.</p> <p>- 1No. temporary staff employment contract i.e. IT Support Assistant was extended for a period of 3 months with effect from 01.9.2021 to 30.11.2021.</p> <p>- Submitted 1No. report on the staffing position for FY.2021/22 for consideration by FABC and Board approval.</p>	<p>managers and supervisors on 1.12.2021. The appraisal process is on-going.</p> <p>- Submitted 1No. report on the staffing</p>	<p>30.6.2023 and is non-renewable.</p> <p>- Staff performance appraisals for H1, FY.2021/2022 were received from 5No. departments.</p> <p>- The Board at its 110th Board meeting under Min. 269/110/2022 approved creation of three new vacant positions on temporary basis namely; Information Technology Assistant, Records Assistant and Clients Support Assistant at URF Scale 7. This will be effected next FY.</p>	<p>27.05.2022 and accepted on 28.6.2022.</p> <p>- 1No. performance review report for the Executive Director who was appraised by the Board Chairperson for FY2021/2022 was submitted to the Board.</p> <p>- 1No. Board – Staff engagement was held with new staff and Board Chairman on 20.05.202. Staff were briefed on the institutional performance/expectations. An interface with other Board members took place on 27.05.202.</p> <p>- Staff performance appraisal for H2, FY2021/2022 (Jan. to June 2022) was undertaken by HoDs and supervisors commencing 30.5.2022.</p>

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
	1.2 Training Induction/or ientation of staff, short refresher courses, study visits, and formal training	<ul style="list-style-type: none"> - Prepare for staff to attend the training courses/study visits locally and Internationally - Ensure training reports are produced by staff 	<ul style="list-style-type: none"> - A cultural survey was planned for Q2, FY. 2021/2022. - There were no funds to support training activities in Q1 due to suppression of the Budget by MoFPED. 	<ul style="list-style-type: none"> - Procurement process for consultant to conduct a culture survey commenced in Oct.21, bids were received from 4No. Individual consultants on 19.11.2021. The technical report was approved by Contracts Committee (CC), financial evaluation of bids was undertaken. 	<ul style="list-style-type: none"> - 1No. report on culture survey was submitted. - Presentation of the findings, and recommendations from the culture survey was given by the consultant at the Board and staff retreat held on 2.02.2022. 	<ul style="list-style-type: none"> - Developed a matrix (summarizing the strategic issues of concern, agreed action and updates from the Board-staff retreat) with actionable tasks for implementation by Management. This was considered and deferred for action by the 111th Board meeting held on 27.5.2022.
	1.3 Board Induction and Training – Board induction report	<ul style="list-style-type: none"> - Prepare for Board members to attend training - Provide written report to the Board 	<ul style="list-style-type: none"> - Board induction for one new Board member was planned for Q2 and the report submitted upon completion. 	<ul style="list-style-type: none"> - Board induction for one new Board member was held on 18.11.2021. - The induction report was prepared and submitted to the 109th Board meeting. - Coordinated training for 3No. Directors in Corporate Governance – South Africa in Nov. 21. 1No. report presented to Board. 	<ul style="list-style-type: none"> - Coordinated training for 3No. Directors in Corporate Governance – South Africa in Mar. 2022. 	<ul style="list-style-type: none"> - Board performance Evaluation Training and dissemination of findings was undertaken by ICGU on 17.06.2022. - Report submitted to ED/Chairman.
	1.4 Management of staff	<ul style="list-style-type: none"> - Payroll processing and salary payment 	<ul style="list-style-type: none"> - 3No. monthly payroll returns submitted to Fund Management department and staff salaries paid by the 	<ul style="list-style-type: none"> - 3No. monthly payroll returns submitted to Fund Management department and staff salaries paid by the 	<ul style="list-style-type: none"> - 3No. monthly payroll returns submitted to Fund Management department and staff salaries paid by the 	<ul style="list-style-type: none"> - 3No. monthly payroll returns submitted to Fund Management department and staff salaries paid by the 25th day of every month.

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
	emoluments		25 th day of every month.	25 th day of every month.	25 th day of every month.	
	1.4.1 URF organization restructuring report	- Preparation of restructuring report	- The activity was put on hold in compliance with guidance from the Ministry of Public Service on structural reviews (letter dated 19.4.21). However, a proposed structure under the Merger System was prepared for onward submission to MoWT.	N/A	N/A	- The MoPS held 2No. stakeholder engagement workshops on rationalization of Government Agencies and Public Expenditure on 1.6.2022 and 30.6.2022 respectively. - The MOWT has scheduled a 3-day retreat to undertake functional and workload analysis to facilitate the mainstreaming of the functions of UNRA, URF, TLB and National Road Safety Board into the MoWT from 4-6 July 22. A report on the proposed structure was presented to MoPS on 11.7.2022.
	1.4.2 Statutory payments returns	- Monthly deductions and remittance of NSSF	- Returns were made to NSSF by the 25 th day of every month. -	- Returns were made to NSSF by the 25 th day of every month.	- Returns were made to NSSF by the 25 th day of every month.	Returns were made to NSSF by the 25 th day for months of April, May and June.
	1.4.3 Annual gratuity payment returns	- Annual computation of gratuity due	Computation done in Q4.	N/A	N/A	- Annual gratuity payments were effected by 15.06.2022.

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
	1.5 Staff relations and welfare activities	<ul style="list-style-type: none"> - Provide breakfast, meeting snacks, and working lunches - Provide assorted office consumables 	<ul style="list-style-type: none"> - Breakfast and snacks provided for all meetings for board/ stakeholders. Lunches for all staff provided only at Board committee and full board meetings. - Procurement for Q1 consumables (on framework) was constrained by cash limits for Q1. 	<ul style="list-style-type: none"> - Procurement for Q2 consumables (on framework) at a cost of Ugx 26,645,580 was undertaken. - Breakfast and snacks was provided for all meetings for board/ stakeholders. Lunches for all staff provided only at Board committee and full board meetings. 	<ul style="list-style-type: none"> - Q3 consumables were procured with cuts at a cost of UGX. 16,189,60 - Board/ Stakeholders meetings were provided with breakfast snacks and lunch that also caters for staff. 	<ul style="list-style-type: none"> - Consumables for Q4 were not procured due to budget constraints. - Board/ Stakeholders meetings were provided with breakfast snacks and lunch that also catered for staff.
	1.6 Team building activities	<ul style="list-style-type: none"> - Prepare concept paper - Procure firm(s) to carry out specific/target team building activities - Solicit venues - Prepare budget - Hire hotel services for staff retreat - Hold end of year staff party 	<ul style="list-style-type: none"> - Concept paper for the review of the Strategic Foundation of URF will be submitted in Q2. 	<ul style="list-style-type: none"> - A concept paper and Terms of Reference for the Review of the Strategic Foundations of URF was prepared and submitted in Oct. 21. - Procurement process for consultant to conduct the training commenced in Oct. 2021. The financial evaluation was pending Contracts Committee approval. The actual dates for the 3-day team building retreat will be scheduled in Jan. 2022. 	<ul style="list-style-type: none"> - The Board and staff retreat on the Review of the Strategic Foundations of URF was held from 1st to 4th Feb. 22. - 1No. training report was submitted. Action matrix from the Board and staff retreat was compiled. These issues are to be presented for further consideration of the 43rd FABC and 37th PSBC meetings. 	<ul style="list-style-type: none"> - The strategic issues of concern from the Board-staff retreat were presented to the 43rd FABC and 37th PSBC meetings but deferred for action by the 11th Board meeting.
	1.7 Subscription to	<ul style="list-style-type: none"> - Establish membership and 	<ul style="list-style-type: none"> - To be paid in Q3 FY.2021/2022 	N/A	<ul style="list-style-type: none"> - Subscription was paid to Uganda Law 	<ul style="list-style-type: none"> - Subscription was paid to HRMAU and ASAPU.

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
	Professional bodies	pay annual subscription fees - Legal Education Program; - Membership to East African /Uganda Law society			Society/East African Law Society	- Payment to Public Relations Association of Uganda will be effected in Q1, FY2022/2023.
	1.8 Mainstream crosscutting issues	- Reports on sensitization and stakeholder engagement to mainstream HIV-AIDS, Gender issues and environmental concerns	- Submitted reports on sensitization and stakeholder engagement to mainstream HIV-AIDS, Gender issues and environmental concerns	- 1No. report on Q1 activities was submitted to MoWT in September 2021. - Prepared Terms of Reference for the HIV&AIDS committee, Heads of Departments nominated representatives on the committee. These are pending submission to management for consideration and approval.	- 1No. report on Q2 activities was submitted to MoWT in Nov. 2021. - The HIV&AIDS Committee was established in Oct. 21. It consists of 8No. members representing various departments. - Terms of Reference for the committee were approved by the ED. - Commemorated the World AIDS Day 2021 on 1.12.2021 by holding the following activities - Open discussion on the theme, “End Stigma, End AIDS,	- Attended the Q3 transport sector coordination committee meeting at MoWT on 31.03.2022. - 1No. report on Q3 activities was submitted to MoWT on 31.03.2022. - Attended the orientation of MDAs on Time Up HIV Campaign on 9.3.2022. -

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
					End Pandemics” - Voluntary HIV testing - Blood donation	
CS ₂ - Secretariat to the Board	2.1 Compile board compendium 2.2. Compile reports – ...No. Board meetings conducted	- Facilitate Board/Committee Meetings - Compile Committee reports for presentation to the Board - Maintenance of Board register and calendar	- Facilitated one (01) Board meeting (108 th), one set of minutes produced. - Four (04) Committee meetings were held and 4 reports presented to the 108 th Board meeting. - Attendance registers were maintained. - Attended the 13 th URF/PPDA joint Board meeting held virtually on 20 August 2021 and one set of Minutes Produced by PPDA Secretariat.	- Facilitated one (01) Board meeting (109 th), one set of minutes produced. - Four (04) Committee meetings were held and 4 reports presented to the 109 th Board meeting. - Attendance registers were maintained. - Facilitated the Board Consultative meeting with Members of Parliament from Isingiro District on 26.11.2021; produced one set of minutes.	- Facilitated one (01) Board meeting (110 th), one set of minutes produced. - Four (04) Committee meetings were held; 4 reports presented to the 110 th Board meeting and Joint PPDA/URF Board meeting held on 31.03.2022 respectively. - Attendance registers were maintained.	- Facilitated two (02) Board meetings (111 & 112 th), two sets of minutes produced. - Three (03) Committee meetings were held; 03 reports presented to the 111 th Board meeting held on 27.05.2022. Attendance registers were maintained.
CS ₃ - Public and press relations	3.1 Supplements, serial columns, quarterly releases in newspapers,	- Ensuring visibility through media presence - Dissemination of information to stakeholders	- Q1 release was disseminated to Members of Parliament as well as LCVs, RDCs, Mayors of Cities and the public through a press release. - Unsolicited stories	-Circular Letter to all MPS explaining their roles as Members of DRCs was disseminated to the Members of Parliament. - Placed adverts in print media for call	-Placed adverts in print media for Pre-qualification and World Engineers day. - Produced Newsletter for Q3 FY 2021/22, circulated on URF website and social media.	-The 2021 RUSS was successfully launched and was widely broadcast by key Television and News Papers plus the on-line news in Uganda. The 2021 RUSS was uploaded on all the URF social media platforms.

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
	radio, TV		were featured in the mainstream print media.	for bids for furniture and bids for Fleet purchase, advert for recruitment.		-The Q4 Newsletter of FY 2021/2022 was circulated to all Staff by email and was uploaded to all our social media platforms. - Q4 Releases were disseminated to all Parliamentarians and QR code information was uploaded on all our online social media handles.
	3.2 National consultative workshop	- Organize engagements with stakeholders through series of workshops	- This has not been held due to the Covid-19 restrictions.	N/A	N/A	N/A
	3.3 Staff corporate wear, public information tools, branded items	- Production of branding materials	- 10 feather drop banners and 8 Executive pull-up banners were produced and delivered for the commissioning of the Building. - A number of branding material have been planned for this quarter that include diaries, calendars, T-shirts Pens and books.	- Completed contract management for procurement of branded items:- calendars, note books, pens, umbrellas that had been initiated by former CCO. Initiated a procurement for diaries and is pending completion.	- Initiated a procurement for customized URF corporate wear that will include:- shirts, t-shirts and sleeveless sweaters. - Received consignment for Diaries.	- The Branded items were delivered as follows; Blouses, shirts, T-shirts and sleeveless sweaters.
	3.4 Public outreach	- Organize public outreach engagements	- A docuseries for URF Special projects in Kampala	- Participating on the joint team (URF/PPDA) in	- Distributed branded items to visiting stakeholders that	- There was a radio talk show at Smart24 TV on 26.05.2022 and URF

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
	reports	<ul style="list-style-type: none"> - Disseminate public information - Organize engagements for road users 	<p>implemented by KCCA and UNRA was commissioned and finalized.</p> <ul style="list-style-type: none"> - Planning for the commissioning of the URF office building commenced with H.E the President expected to officially commission the offices. 	charge of planning for the commissioning of the URF office building by H.E the President.	include Members of Parliament and officials from UNRA.	achievements in the Public lens article were highlighted, the newspapers were given to members of Parliament, diplomats, guests from Government and Private Sector Foundation
CS6 - Consultancies	Specialized short term consultancies	<ul style="list-style-type: none"> - Routine Content management, - Typesetting and publication layout 	<ul style="list-style-type: none"> - 3No. consultancies are ongoing with the exception of the website hosting that will expire on 16th October 2021. 	<ul style="list-style-type: none"> - Produced content for the newsletter in the MoWT handbook 2022. 	<ul style="list-style-type: none"> - Initiated and followed up on the renewal of the contract for the consultancy firm handling URF social media. 	<ul style="list-style-type: none"> - Consultant in charge of social media submitted 3No. reports to the Executive Director in April, May and June respectively.
CS7 - Legal Support to the Fund	<p>7.1 ...No. of legal opinions provided</p> <p>7.2 ...No. of Contracts drafted/reviewed</p> <p>7.3No. of litigation handled and concluded</p>	<ul style="list-style-type: none"> - Prequalification of Law firms/retainer/gazetting assented to regulations. - Subscription to Uganda Gazette. 	<ul style="list-style-type: none"> - legal opinion provided in meetings held with the Landlord on 27.08.21 prior to expiry of the URF/Twed tenancy Agreement and on 2.09.2021 with the ED, Board Chairman. - The Landlord's claim for interest on delayed payment of rent totaling to UGX. 390,891,385 is in 	<ul style="list-style-type: none"> - TWED Property Development Ltd sued URF in HCCS NO.856 of 2021. The Landlord's claim is for UGX.833, 358,473/- being special damages, general damages and the costs of the suit; URF is being represented by the Attorney General's Office that filed a 	<ul style="list-style-type: none"> - HCCS No.856 of 2021 came up on 30.03.2022 for summons for direction before the Registrar who ordered both parties to lodge on record, witness summons, trial bundles as well as joint scheduling memorandum before 13th April 2022. The AG's chambers in a 	<ul style="list-style-type: none"> - Witness statements by HPDU and MFM were filed in Court on 13.04.2022. - The stakeholder engagement workshop to validate the report findings did not take place as scheduled by the Policy and Strategy Department. - Reviewed Procurement Contracts for consultancy services for Development of a URF Risk Register (UGX.45M/-), Framework

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
	7.4 ...No. law firms procured and supervised		<p>breach of clause 5(h) of the tenancy agreement and untenable</p> <ul style="list-style-type: none"> - The URF draft regulations 2021 were submitted to the Hon. Minister of Finance for signing but were not signed. - The Minister directed harmonization of regulations 36, 37 with s.14 of the URA Act and undertaking a Regulatory Impact Assessment to guide the review process in a letter dated 16.07.2021. - Attended conference on dissemination of PPDA Amendment Act 2021 virtually on 26th July 2021. 	<p>Written Statement of Defense on 15.12.2021.</p> <ul style="list-style-type: none"> - The Office of the President nominated a Technical person to undertake a Regulatory Impact Assessment to guide the review process of the URF Draft Regulations (2021) in a letter dated 10.12.2021. - Reviewed Procurement Contracts for Cleaning and Security services. 	<p>letter dated 30th March 2022, has requested for submissions by 9th April 2022 in order to meet that deadline.</p> <ul style="list-style-type: none"> - The Regulatory Impact Assessment Report was shared with Board members for information at the 110th Board meeting. The stakeholder engagement workshop scheduled for 29.04.2022 is being organized by the Policy and Strategy Department to validate the report findings. - URF in a letter dated 11.03.2022 requested the Office of the Solicitor General to harmonize the Draft Regulations (2021); regulation 36 & 37 as guided by the Hon. Minister of Finance, 	<p>contract for office consumables, Medical services, preventive Maintenance of multi-functional printers and Security for ED's premises.</p> <ul style="list-style-type: none"> - Provided legal guidance to the Fund.

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
					Planning and Economic Development. - Reviewed Procurement Contracts for consultancy services for Organizational cultural survey, revisiting strategic foundations of URF, Recruitment of five staff at RF3; Purchase of 08 Motor-vehicles and one motorcycle, purchase of furniture and Gym equipment; Procurement of Hotel services for Board-Staff retreat and RIA Assessment; Provision of Catering Services (UGX.396million). Provided legal guidance on the Access to Information Act, 2005.	

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
CS8 – Assess and plan Capacity Building of the Fund	8.1 Establishment of URF resource Centre including Books, Periodicals & Newspapers	<ul style="list-style-type: none"> - Establish needs of every department - Procurement of periodicals 	<ul style="list-style-type: none"> - There was no funding for this activity this quarter. 	N/A	N/A	N/A
CS10- Office administration and facility management	10.1 Routine and periodic Administration services offered efficiently and effectively	<ul style="list-style-type: none"> - Procure and pay office cleaning and maintenance services - Procure and pay security services - Fleet management & maintenance - Manage stores and assets 	<ul style="list-style-type: none"> - Joint procurement (with PPDA) for cleaning services was initiated, advert was placed in the media and bidding process commenced. - 02 generators exist at the premises, each entity services/fuel their own. 500ltrs of fuel has been loaded and a UBA fuel card with quarterly fuel for the generator requisitioned. - Joint procurement (with PPDA) for private security guards will be handled in Q2. PPDA still has a running contract ending October 2021. 	<ul style="list-style-type: none"> - Contracts for Cleaning services were awarded in 2 lots to Hygiene Consultants Ltd handling general office cleaning & Starlight executive cleaning Ltd handling shared facilities/ areas. Security services awarded to Afrisave Security Company. Contract duration for these is 1 year renewable commencing 9th December 2021. - The Fuel Card for the URF generator was processedThe generator has been 	<ul style="list-style-type: none"> - Contract management for shared (PPDA&URF) services like cleaning is being handled. The 2 service providers for cleaning have not been paid by URF since contract inception. Cost per month is Ugx 4,301,666 for Hygiene Consultants Ltd and Ugx 5,300,000 for Starlight cleaning Ltd. - Security services (shared service) handled by Afrisave Security Company (Contract Mgt by Snr.RA) have also not been paid. Cost per month for URF is 	<ul style="list-style-type: none"> - The invoices for 02 cleaning service providers have all been cleared up to June 2022. - invoices for security service provider were cleared up to the month of June 2022. - Invoices for supply of Gym equipment and cafeteria furniture were cleared. - A contract for generator servicing on framework was issued to Nyange Automobile Workshop Ltd on 12th May 2022 for 1 year (renewable). - Contract for the purchase of new URF Fleet was issued to Maybach Motors Ltd. Caters for 4 Manual pickups, 2 automatic pickups and 1 station wagon. 30% (Ugx.282,720,000) payment

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
			<ul style="list-style-type: none"> - There are 8No. Police personnel at the premises, working day and night shifts. Once private guards are recruited, these will be reduced to 4 in number. - Board of Survey by MoFPED for FY 20/21 was concluded with a report indicating 3 cars and 1 motorcycle as major items for disposal this FY 21/22. The cars are: - UBC 510D attached to Audit Dep't, UAR 202Y attached to corporate services, and UAR 196Y attached to Pool. - Fleet insurance for all fleet is covered by SWICO Insurance Company for period covering 26/5/2021 to 25/5/2022. - Fleet repairs handled by garages on framework contracts. Those with major repairs include: - UBE 806W attached 	<p>serviced once and a schedule for its routine servicing has been created.</p> <p>Recommendations by Board of Survey (MoFPED) FY 21/22 to dispose of Fleet items below shall be implemented upon procurement of the new fleet i.e. 01 motorcycle, 03 M/Vs namely:- UBC 510D attached to Audit Dep't, UAR 202Y attached to corporate services, and UAR 196Y attached to Pool.</p> <ul style="list-style-type: none"> - Umeme registration on IFMIS system was facilitated, electricity bill payment has been processed with Ugx 21,000,000= so 	<p>Ugx 2,188,000</p> <ul style="list-style-type: none"> - Other shared (PPDA&URF) services and supplies procured include: Gym equipment at contract price of Ugx 187,870,000. Consignment has been delivered partially, payment will be based on delivery. Consignment for Cafeteria furniture is being concluded. Contract price is Ugx 130,000,000. procurement was initiated for the provision generator servicing on framework contract. - Procurement of new fleet is pending contract signing to be done after clearance by office of Solicitor General. - Umeme bill for Ugx. 28,267,147 is pending payment by Finance. - An outstanding water bill of Ugx.1, 970,812 will be cleared by 	<p>has been advanced to this service provider and the other 70% to be completed on delivery. One (01) Motorcycle has been purchased under supplier Ms. Cadam Enterprises Ltd at cost of Ugx.12, 956,400=.</p> <ul style="list-style-type: none"> - All new office furniture including Gym Equipment that was purchased has been engraved and all codes entered into the URF Assets Register. - Motor Vehicle insurance was renewed under SWICO and payment of Ugx 25,557,258 effected. - Process for disposal of URF obsolete assets commenced, valuation finalized, now awaiting valuation report by Adhoc Board of Survey. - Umeme bills have been cleared. - Fleet with major repairs in Q4 include:- UBF 615E attached to Fund Mgt, UAR 202Y attached to Corporate Services and UAR 196Y attached to pool.

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
			<p>to M&E department, 539X attached to Executive Director's office, UBC 510D attached to Audit Dep't and UAR 196Y attached to pool.</p>	<p>far paid.</p> <ul style="list-style-type: none"> - Procurement for new fleet was initiated, advert run and bids have been invited by PDU. - The running Insurance cover for fleet with SWICO Insurance Company. For period 26/5/2021 to 25/5/2022 is monitored - Procurement for office stationery and toner was initiated and contracts have been issued pending delivery. - Fleet with major repairs include: - UBE 806W attached to M&E dep't, UBF 615E attached to Fund Mgt, UBC 510D 	<p>URF.</p> <ul style="list-style-type: none"> - Assorted office furniture was procured in 2 lots. Lot1 at a cost of Ugx.309,160,000 and Lot2 at a cost of Ugx. 199,616,000 pending payment. - Assorted electronic home/ office use items, sanitizer dispensers, temperature guns, soap dispensers and assorted kitchen items were procured at a cost of Ugx.77,883,900. - Office stationery and toner consignments were received and payment was done. - Fleet with major repairs in Q3 include:-UBF 615E attached to Fund Mgt, UAR 202Y attached to Corporate Services and UAR 196Y attached to pool. - SWICO insurance has covered repair for accident related cases 	

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
				attached to Audit & UAR 196Y attached to pool.	and theft of car parts for:-UBE 806 attached to MPS dep't (minor accident), UBA 539X attached to ED's office (minor accident), and UAR 196Y attached to pool (theft of car parts). - 02 Motor Vehicles had new tyres procured. UBC 510D attached to Audit and UBE 518H attached to Programming Dep't at a cost of Ugx. 6,800,000.	
CS11 - Health and Safety	Insurance cover procured 11.1 Medical scheme executed for all staff 11.2 Workman's Compensation scheme procured	- Procure medical insurance provider for all staff - Procure Workman's Compensation for all staff - Procure Insurance service provider for all vehicles - Procure	- 2No. contract management reports were submitted in Jul. 2021. - Invoices for the annual premium (FY. 2021/2022) for Medical Insurance and Workman's Compensation were acquired and are pending clearance by Fund Management. - Workman's Compensation	- The annual premium of Ugx. 134,914,519 for medical insurance cover (Jul. 21 to Jul. 22) was cleared on 26.10.2021. - The annual premium Ugx. 40,862,968 for Workman's Compensation (WC) was pending clearance downtime. - Submitted 1No.	- Submitted evaluation report on the performance of AAR Health Services (U) Ltd on 31.03.2022. - Initiated procurement for a medical insurance provider for period beginning 1.08.2022. - 1No. Covid-19 test conducted for persons on URF	- 2No. contract management reports were submitted in Jun. 2022. - Medical scheme is being implemented, all claims have been cleared except for one that's pending due to resolution of some technical issues. - 6No. new staff were added onto the medical insurance cover on a case by case management for the period

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
		Insurance service provider for IT equipment	<p>Insurance was upgraded from 12 hour cover to the 24 hour cover – Group Personal Accident (GPA).</p> <ul style="list-style-type: none"> - General medical checkups were conducted for staff at the Cambridge Health Medical Centre, Forest Mall-Lugogo. - 9No. individual Covid-19 tests were conducted for staff on request. - Facilitated staff in undertaking the Covid-19 vaccination. - Submitted 2No. reports on the status of URF staff vaccination for Covid-19 in June and Sept. 2021. 	report on the status of URF staff vaccination for Covid-19 in Nov. 2021.	<p>premises in Jan. 2022.</p> <ul style="list-style-type: none"> - 1No. report on the status of URF staff vaccination for Covid-19 submitted in Jan. 2022. 	<p>01.6.2022 to 30.7.2022.</p> <ul style="list-style-type: none"> - The BEB notice for procurement of a medical insurance services provider for period beginning 1.08.2022 expires on 30.6.2022, contract signing is expected from 4.7.2022. Workman's Compensation Insurance is being implemented, there have been no claims so far.
CS12 - ICT Systems Support	<p>12.1 Systems and network administration</p> <p>12.2 IT Systems and</p>	<ul style="list-style-type: none"> - Implementation of the IMIS - Facilitate the deployment of the UMCS - Procurement of Adobe Cloud Software subscription 	<ul style="list-style-type: none"> - Following recommendations in the Bid Evaluation Report, a market re-assessment for the IMIS is being conducted. A negotiation/technical discussion 	<ul style="list-style-type: none"> - A market re-assessment was conducted and a report was sent to AfDB. - Negotiations between the team of two (2) officers from UNRA and two (2) 	<ul style="list-style-type: none"> - Due diligence report on the Best Evaluated Bidder, Negotiation report on cost reduction were submitted to UNRA Contracts committee. - Preventive 	<ul style="list-style-type: none"> - UNRA submitted a No Objection request to African Development Bank (AFDB) for the award of the IMIS contract. AFDB gave a no objection to a contract being signed with M/s Loys Technologies (U) in JV with Dsis Computer and Alfatec

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
	applications support	<ul style="list-style-type: none"> - Servicing of Computers and Printers - Preventive Maintenance of Air conditioners - Procurement of Laptops - Procurement of Firewall - Procurement of Wireless Router - Procurement of System Backup Software - Procurement of Microsoft Licenses and premier support - Procurement of Board ipads - Procurement of 4 Computers (CRA, HPDU, AFA, AMA) - Procurement of Kaspersky Antivirus - Procurement of Assorted Computer Supplies and Accessories - Procurement of Laptops 	<p>meeting will be held with the Best Evaluated Bidder and a team of two (2) officers from UNRA and two (2) officers from URF was constituted.</p> <ul style="list-style-type: none"> - Adobe Cloud Software subscription was renewed. - Servicing of Computers and Laptops is scheduled for 15.10.2021 - Framework contract for preventive maintenance of Air conditioners to be reviewed and include more units. - A new Firewall was procured and is pending installation. - Deployment of UMCS will be done after installation of the Firewall. - Procurement of Kaspersky Antivirus is on-going. - Photocopiers/ MFPs were serviced and reports filled. - Installation of 4 New 	<p>officers from URF and the Best Evaluated Bidder (Loys Technologies Ltd) was held and a discount was agreed upon.</p> <ul style="list-style-type: none"> - Due diligence on the Best Evaluated Bidder was conducted and a report together with the Negotiation report were sent to ED-UNRA for signing and hence sent to AfDB. - Preventive Maintenance was successfully conducted on ALL desktop computers, Laptops and printers. - A new Firewall (Fortigate 101) was procured, installed and fully functional. - Kaspersky Endpoint Security as a security measure was procured and installed to safeguard our network from viruses. - IT Assorted items 	<p>maintenance of Desktop Computers, Laptops and printers was conducted.</p> <ul style="list-style-type: none"> - Procurement of servicing contract of Desktop Computers, Laptops and printers was initiated. - Servicing of Multi-Functional printers was successfully done. - Procurement of Desktop computers and Laptops was initiated and the process is on-going. - Procurement of One (1) Color printer for Forth floor is on-going. - One (1) printer was procured and installed for Manager Programing. 	<p>Sistemas for a total contract price not exceeding USD 542,522 and UGX 651,026,000.</p> <ul style="list-style-type: none"> - Procurement process for servicing of Multifunction printers was concluded. - Fixed the issue of website which can now be accessed internally. - An ICT Infrastructure review report for Uganda Road Fund was submitted to Manager Corporate Services on 26th May 2022 and is pending consideration by the Steering Committee on Implementation of the IMIS upon contract execution. - A UMCS Training plan was prepared and approved by the Executive Director on 25th May 2022; Training for staff was undertake on 2nd June 2022 and a Training report was submitted and approved by the Executive Director on 14th June 2022. - A draft Annual work plan for I.T function 2022/2023 was submitted for consolidation with the

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
		<ul style="list-style-type: none"> - Procurement of Computers - Procurement of Email Security License - Servicing of Photocopiers/MFPs - Servicing of PABX - Training of Logistics Assistants and Office Attendant. 	<ul style="list-style-type: none"> Laptops and 5 Desktop computers was done pending deployment. - 2 Board IPads were procured, installed and handed over to the intended recipients. - Procurement of system backup software to be initiated. - Procurement of Email Security Licensing to be initiated. - Procurement of Assorted IT equipment to be initiated. 	<ul style="list-style-type: none"> were procured to support IT operations in the organization. - Migration to Unified Messaging and Collaboration system (UMCS) was done and a user training will be conducted by NITA-U officials. - Registered ALL staff to the Access Control system (Captured fingerprints for access) - Configured the phone system. Intercom codes were distributed to staff and outgoing and incoming calls were setup too. - 2 Multifunctional printers were procured and installed. 3 Ipads were procured, installed for new board members. 		<ul style="list-style-type: none"> departmental Annual Work Plan for FY.2022/2023. - Received new equipment including 6 new desktops and 5 laptops which are being deployed to staff. However, there has been a delay in the delivery of 5 Wireless Mouse and a multifunction printer. - Preparation and Submission of May and June timesheets to Human Resource was done. - Submission of request for data for Board members for a period of April – June 2022 was done. - Preparation of ICT equipment for disposal. These were inspected and confirmed by the Board of Survey. - Customization of UMCS web interface with Uganda Road Fund colors was completed. - Created group email for temporary staff for ease of communication. It is tempstaff@roadfund.go.ug - Submitted May contract management progress report to PDU. - Requisition for

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
						<p>procurement of Video Conferencing System was submitted and approved. This is still in the procurement process.</p> <ul style="list-style-type: none"> - Procurement of servicing contract of Desktop Computers, Laptops and printers was completed. - Servicing of ICT equipment including desktops, laptops, printers and servers was done on 17.6.2022. - Procurement for Color printer for Fourth floor was completed. - Restoration of lost email archives from 2013 to date was completed.
CS14 – Contracts for Road user charge collection and performance contracts with Designated Agencies	... No. performance agreements for FY 2018/19 executed with Designated Agencies	<ul style="list-style-type: none"> - Process performance agreements for signature - Signing of performance agreements 	<ul style="list-style-type: none"> - Executed Performance Agreements for FY.2021/2022 (i.e. 135 Districts, 10 Cities/31 Municipal Councils and 227 (Districts and Town Councils sub agency agreements); 1 UNRA & 1 KCCA in July and dispatched to the districts in August 	<ul style="list-style-type: none"> - The activity was undertaken and completed in Q1. 	<ul style="list-style-type: none"> - A letter dated 28.01.2022 reminding the 33 Designated Agencies to execute performance Agreements was issued. In a letter dated 22.03.2022, 14 non-compliant Designated Agencies were notified of a Board 	<ul style="list-style-type: none"> 1) Kaberamaido DLG 2) Apac M/C 3) Moyo DLG 4) Kitgum DLG 5) Makindye Ssabagabo M/C 6) Kikube DLG

Functional Description	Output Description	Activities	Outputs			
			Q1	Q2	Q3	Q4
			2021.		resolution to withhold Q4 funds and 3 have so far complied.	<p>7) Rukiga DLG</p> <p>8) Butambala DLG have also responded in addition to the three;</p> <p>- Drafted Performance Agreements for FY.2022/2023 (i.e. 135 Districts, 10 Cities/31 Municipal Councils and 227 (Districts and Town Councils sub agency agreements); 1 UNRA & 1 KCCA for dispatch to the districts in July 2022.</p>

2.4.2 Monitoring and Evaluation

In FY 2021/22, Monitoring and Evaluation activities were undertaken in a total of 53 agencies out of the planned 100 agencies (50 % of 200 agencies comprising 23 UNRA Stations, 1 KCCA, 135 DLGs, 10 Cities, and 31 MCs). This was equivalent to 53% of target achieved. The agencies monitored comprised 11 UNRA Stations, 1 KCCA, 29 district local governments, 2 cities, and 15 municipal councils as shown in Table 4. The monitoring involved tracking of implementation of the funded work plans against the performance agreements entered into with the DAs for FY 2021/22.

Table 4: Summary of Agencies Monitored in FY 2021/22

Type of DA	Planned	Achieved	DAs Monitored/Stations	Achieved (% of Target)
UNRA (Stations)	11	11	Mbale, Tororo, Gulu, Soroti, Fort portal, Lira, Kasese, Mbarara, Luwero, Masaka, Kitgum	100%
KCCA	1	1	KCCA: Kampala Central Division, Kawempe Division, Lubaga Division, Makindye Division, Nakawa Division	100%
District Local Governments	68	29	Luwero, Nakasongola, Kumi, Soroti, Namutumba, Tororo, Mayuge, Luuka, Omoro, Kaliro, Serere, Buyende, Isingiro, Rwampara, Alebtong, Oyam, Amolatar, Kasese, Bundibugyo, Bunyangabo, Ntungamo, Ibanda, Lyantonde, Manafwa, Butebo, Bududa, Bukedea, Kitgum, Agago	42.6%
Cities	5	2	Gulu, Fort portal	40%
Municipal Councils	15	10	Kumi, Tororo, Makindye Ssabagabo, Kamuli, Apac, Kasese, Ntungamo, Ibanda, Kira, Kitgum	66.7%
Total	100	53		53%

The Fund used in-house capacity to undertake the M&E activities. Table 5 shows the geographical coverage of the M&E activities undertaken in FY 2021/22.

Table 5: Geographical Coverage of M&E Activities in FY 2021/22

S/N	Region	Designated agencies					Agencies covered in FY 2020/21	Agencies covered in FY 2021/22
		UNRA Stations	KCCA	District Local Governments	Cities	Municipal Councils		
01	Central	2	1	3	0	2	11	8
02	Eastern	3	-	13	-	3	7	19
03	Northern	3	-	6	1	2	3	12
04	Western	3	-	7	1	3	6	14
Total		11	1	29	2	10	27	53

It can be seen from Table 5 that the coverage of M&E activities increased from 27 agencies in FY 2020/21 to 53 agencies in FY 2021/22. This was largely imputable to co-option of more monitors from other departments of the Fund to augment the monitoring capacity of the M&E department with the resultant effect of increased number of agencies monitored.

An encapsulation of the findings, risks, and mitigation actions thus far undertaken by URF is presented in the ensuing section.

National Roads Maintenance Programme

The key issues, risks, and recommended actions identified on the National Roads Maintenance Programme included:

- i. Insufficient equipment for the network size and/or obsolete equipment with high breakdown rate/high maintenance costs - *There was a risk of failure to implement some planned works within the FY.*

URF requested UNRA to:

Plan and improve the equipment capacity of its stations in order to improve efficiency and effectiveness of the national roads maintenance programme.

- ii. Delays in maintenance / repair of equipment as a result of regional procurement approach - *There was a risk of failure to implement all planned force account works within the FY.*

URF requested UNRA to:

Review and consider decentralising procurement of equipment spares to Stations.

- iii. Slow procurement processes arising from delays in consolidation of requirements at regional level - *There was a risk of failure to implement works as per work plans.*

URF requested UNRA to:

Decentralise micro procurements to Stations and other procurements to the regions within thresholds.

- iv. Damage of recently maintained unpaved roads by overloaded trucks transporting various commodities - *There was a risk of high unit cost of road maintenance.*

URF requested UNRA to:

Mount more mobile weighbridges on the unpaved roads to intercept unsuspecting drivers of overloaded trucks.

- v. Mismatch in quarterly release of funds for equipment O&M (Operation and Maintenance) and roadworks. The Stations had expenditure lines for roadworks depleted of funds when the expenditure lines for equipment O&M including fuel still had funds - *There was a risk of failure to implement all planned works within the FY.*

URF requested UNRA to:

Rationalise and match releases for equipment O&M and roadworks at Stations.

DUCAR network

The key issues, risks, and recommended actions identified within the DUCAR agencies included:

- i. Inadequate equipment necessitating increased hire of missing equipment on DUCAR network. Time sharing of equipment with other agencies remained a challenge as funding was received at the same time - *There was a risk of reduced road maintenance outputs.*

URF requested MoWT to:

Take stock of equipment in all LGs with intent to identify those that had incomplete road units and resource them with missing key equipment.

Prioritise cities and municipalities in the next consignment of equipment to be procured.

Adequately resource the Regional Mechanical Workshops with pool equipment required for complementing equipment at LGs.

- ii. Inadequate road maintenance funds from URF. The IPFs persistently remained short of the road maintenance needs of implementing agencies – *There was a risk of continual degradation of the road network and increase of road maintenance backlog.*

URF was to:

Engage MoWT and MoFPED more often on the rebalancing of road sector funds towards maintenance, away from development in a bid to grow the road maintenance budgets in the short to medium term.

Progress pursuance of 2G Fund status as a long-term solution to inadequate funding for road maintenance.

- iii. Lack of reliable supervision transport. The agencies lacked sound supervision cars and motorcycles; the JMC pickups were old with frequent breakdowns and high maintenance costs - *There was a risk of value loss through shoddy work that went unsupervised.*

URF was to:

Secure funding for procurement of supervision transport for LGs in FY 2022/23 besides road maintenance funds.

- iv. Inadequate implementation of routine manual maintenance works specifically vegetation control, cleaning of culverts including their inlet and outlet drains in favour of more routine mechanised maintenance works - *There was a risk of quick deterioration of the road network due to drainage blockage by silt, debris, and vegetation.*

URF requested DAs to:

Give routine manual maintenance highest priority in accordance with the annual budgeting and operational guidelines issued by URF.

- v. Growing scarcity of gravel with increasing haulage distances - *There was a risk of use of poor quality gravel on the roads.*

URF was to:

Fund rolling out of low cost seals whose general specifications were launched by MoWT.

A more detailed schedule of monitoring findings and recommended actions is depicted in *Appendix 1*.

Appendix 1: Key Issues in Sampled URF Designated Agencies – FY 2021/22

SN	Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
1.	<p>Inadequate road maintenance funds from URF.</p> <ul style="list-style-type: none"> <i>The IPFs had persistently remained short of the road maintenance needs of the DAs. Worse still, budget implementation was marred by quarterly funding cuts and skyrocketing commodity prices, especially fuel.</i> 	<ul style="list-style-type: none"> Continual degradation of the road network and increasing road maintenance backlog Dissatisfied road users Redundant equipment 	<p>Ibanda DLG, Ibanda MC, Mbarara UNRA, Ntungamo DLG, Ntungamo MC, Kasese DLG, Kasese MC, Kasese UNRA, Bunyangabu DLG, Bundibugyo DLG, Lira UNRA, Apac MC, Amolatar DLG, Alebtong DLG</p>	<ul style="list-style-type: none"> URF should engage MoWT and MoFPED more often on the rebalancing of road sector funds towards maintenance, away from development in a bid to grow the road maintenance budgets in the short to medium term. URF should heighten pursuance of 2G Fund status as a long-term solution to inadequate funding for road maintenance.
2.	<p>Obsolete equipment with high breakdown rate/high maintenance costs and insufficient for the network size.</p> <ul style="list-style-type: none"> <i>The DAs lacked pivotal equipment like excavator and bulldozer for earthworks, low bed trucks for transportation of equipment, among others.</i> <i>Access of pool equipment from MoWT Regional mechanical workshops was a nightmare as the queues for the equipment were always prohibitively long.</i> 	<ul style="list-style-type: none"> Failure to implement some planned works within the FY. Poor absorption of funds and return of unspent funds to the Consolidated Fund at the end of financial year 	<p>Ibanda DLG, Mbarara UNRA, Kasese UNRA, Ntungamo DLG, Kasese DLG, Bundibugyo DLG, Lira UNRA</p>	<p>MoWT should:</p> <ul style="list-style-type: none"> Take stock of equipment in all LGs with intent to identify those that have incomplete road units and resource them with missing key equipment. Adequately resource the Regional Mechanical Workshops with pool equipment required for complementing equipment at LGs. <p>UNRA should plan and improve the equipment capacity of stations in order to improve efficiency and effectiveness of roadworks.</p>

SN	Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
3.	<p>Lack of a road unit to undertake works by force account.</p> <ul style="list-style-type: none"> <i>The municipalities had not yet received road units since their creation.</i> <i>Time sharing of equipment with other agencies remained a challenge as funding was received at the same time.</i> 	Expensive hire of equipment.	Ibanda MC, Ntungamo MC, Kasese MC	MoWT should prioritise cities, municipalities, and new districts in the next consignment of equipment to be procured.
4.	<p>Lack of reliable supervision transport.</p> <ul style="list-style-type: none"> <i>The DAs lacked sound supervision cars and motorcycles; the JMC pickups were old with frequent breakdowns and high maintenance costs.</i> 	Value loss through unsupervised shoddy work.	Ibanda DLG, Ibanda MC, Ntungamo DLG, Kasese DLG, Kasese MC, Bunyangabu DLG, Bundibugyo DLG, Apac MC, Oyam DLG, Alebtong DLG, Amolatar DLG	URF, in harness with MoWT, should mobilise funds for procurement of supervision vehicles for LGs in FY 2022/23.
5.	<p>Unexpected heavy rains ravaging recently maintained roads and blocking drainage systems with debris.</p>	Loss of investment made in road maintenance.	Ibanda MC, Ibanda DLG, Ntungamo DLG, Ntungamo MC, Kasese UNRA, Kasese DLG, Bundibugyo DLG	DAs should prioritise routine manual maintenance activities of unblocking drains and general drainage improvement to buffer the integrity of roads against the ravaging effects of rainstorms.
6.	<p>Slow procurement processes due to centralisation of all procurements (micro and macro procurements) to regions.</p> <ul style="list-style-type: none"> <i>The procurement lead times for various station requirements were unnecessarily long due to delays in consolidation of requirements at regional level.</i> 	Failure to implement works as per the work plan	Mbarara UNRA, Kasese UNRA, Lira UNRA	UNRA should decentralise micro procurements to stations and leave the regions to undertake only macro procurements in order to shorten procurement lead times.

SN	Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
7.	Delays in maintenance / repair of equipment as a result of the regional procurement approach.	Failure to implement some planned force account works within the FY.	Mbarara UNRA, Lira UNRA, Kasese UNRA	UNRA should review and consider decentralising procurement of equipment spares to stations.
8.	Understaffing of works and technical services departments with missing civil and mechanical engineers central to success of the force account system. <ul style="list-style-type: none"> The LGs had no substantive District /Municipal Engineers and the immediate layer of Engineers to support these positions was vacant with only Assistant Engineering Officers (Civil) in place. 	Failure to adequately manage the road maintenance programme under Force Account Policy.	Ntungamo MC, Ntungamo DLG	<ul style="list-style-type: none"> LGs should fill the key positions in the works and technical services departments to enhance implementation of the Force Account Policy. URF should engage MoPS and MoFPED to raise the wage bill and pave way for recruitment of requisite staff in LGs.
9.	Growing scarcity of gravel with increasing haulage distances.	Use of poor quality gravel on the roads; increased unit costs of road maintenance.	Mbarara UNRA, Kasese UNRA	URF should grow its financial portfolio to finance rolling out of low cost seals to all its DAs. This is in a bid to preserve the existing gravel road network.
10.	Difficulty in attracting and retaining road gangs due to the low wage rate of UGX 150,000 per month per worker. <ul style="list-style-type: none"> There was need to up the rate for road gang workers from UGX 150,000 to 200,000 and for head persons from UGX 250,000 to 300,000. 	A risk of failure to effectively and efficiently implement the planned RMM works.	Ibanda DLG, Oyam DLG, Alebtong DLG, Amolatar DLG	MoWT should consider review and revision of the existing Force Account Guidelines 2017 to model the road gang wage rates on the prevailing labour hire rates on the open market.

SN	Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
11.	<p>Poor compaction at culvert crossings and their approaches.</p> <ul style="list-style-type: none"> <i>Compaction of culvert overfill and embankment at culvert approaches was shoddily done; not densified as technically required.</i> 	Diminished service life of the drainage structures.	Ibanda MC	DA should make reference to the MoWT Technical Manuals Volume 4 Manual A and Manual B for guidance on construction of drainage structures.
12.	<p>Failure to undertake tarmacking works after part procurement of requisite materials.</p> <ul style="list-style-type: none"> <i>The municipality had procured some bitumen primer MC 30, penetration grade bitumen 80/100 for tarmacking 1.2 km Kanuma road in accordance with its annual work plan but could not undertake the tarmacking project due to poor performance of releases (38% of IPF received at Q3).</i> 	Risk of degeneration and theft of materials whilst awaiting funds for works implementation.	Ntungamo MC	<ul style="list-style-type: none"> DA should scale down its quarterly works to fit within its quarterly cash limit to avert procurement of materials which cannot be put to immediate use following unpredictable funding cuts. URF should consider inclusion of DA in the select of DAs to benefit from the Board Special Project of tarmacking FY 2022/23.
13.	<p>Inadequate cap on budget for mechanical repairs and maintenance i.e. 15% of IPF.</p> <ul style="list-style-type: none"> <i>Quotations from providers of equipment replacement parts, fuel, and lubricants persistently outstripped budgetary provisions.</i> 	Mischarge of expenditure to offset shortfalls in budget estimates for equipment care.	Kasese DLG, Bundibugyo DLG, Alebtong DLG, Amolatar DLG, Apac MC, Oyam DLG	URF should review the cap on mechanical imprest and rationalise it to fully cover basic equipment operation and maintenance costs of LGs.
14.	<p>Lack of paved road network</p> <ul style="list-style-type: none"> <i>The entire road network was unpaved with gravel and earth sections.</i> 	Dusting nuisance during dry seasons; slipperiness during wet seasons; disgruntled road users	Bunyangabu DLG, Bundibugyo DLG, Ibanda DLG, Ntungamo DLG, Oyam DLG	URF should expand its Board Special Project of tarmacking in TCs (Enhanced Maintenance) to include DLGs that don't have any paved road network.

SN	Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
15.	Existence of mountainous terrain covering the entire road network of the region.	Creates steep slopes with high velocity flows of stormwater causing uncontrollable flooding every rainy season	Kasese UNRA, Kasese MC, Kasese DLG, Bunyangabo DLG, Bundibugyo DLG	DAs should undertake engineering designs required to overhaul the drainage system and improve stormwater flows.
16.	Key road materials (metallic pipe culverts, gabions) procured centrally were delivered without adequate accessories i.e. bolts and nuts for culverts; and binding wires for gabions.	Paralysis of installation of road materials	Lira UNRA	UNRA should ensure stocks are verified from central stores before collection and dispensation to Stations.
17.	Lack of Ground Engaging Tools (grader blades, scarifier teeth) at the stations and also not in stock at the central stores.	i. Delayed interventions on roads since equipment cannot work with worn-out Ground Engaging Tools (GET). ii. Damage to equipment using worn-out parts.	Lira UNRA, Kasese UNRA, Mbarara UNRA	UNRA should authorise Stations to procure and stock limited quantities of Ground Engaging Tools/ sacrificial parts to respond to emergency needs when roadworks are ongoing.

2.4.3 Planning and Programming

Planning and programming function is responsible for developing statutory road maintenance plans; allocation of funds and development of statutory road maintenance expenditure programmes; as well as issuing of annual planning guidelines to the designated agencies. Under the function, the achievements of the Fund in the year of reporting included preparation of the URF revenue and expenditure report for FY 2021/22, accountability and programme reviews and oversight for maintenance and extended periodic maintenance of 1.0km road streets in 26 selected Town Councils. Action achievements of the function included preparation of the OYRMP and issuance of budget guidelines for FY 2021/22 as presented in Table 6.

Table 6: Achievements of URF in Planning and Programming Function, FY 2021/22

SN	Sub-function	Planned	Achieved	Remark (s)
1.	Planning	OYRMP for FY 2021/22	Target archived	Achieved OYRMP and performance statement prepared and presented to Parliament in April 2021 as part

SN	Sub-function	Planned	Achieved	Remark (s)
				of FY 2021/22 MPS.
		Budget Guidelines FY 2022/23	Target achieved.	FY 2021/22 budget Guidelines were approved by the 109 th Board meeting held on 26.11.2021 and issued to DA's immediately thereafter.
2.	Programming	Funds Allocation Formula calibration.	Target achieved.	Allocation Formulae re-calibrated and tested and used in preparation of FY 2022/23 IPFs for DAs approved by the 111 th Board meeting held on 27.05.2022.
		Implementation of Allocation Framework	Target achieved	Prepared 4 no. (Q1-4) FY 2021/22 quarterly release schedules and disseminated to DAs.
		Oversight of Board project on extended periodic maintenance (tarmacking) of 1km each is 26 no. selected Town Councils.	Target achieved	Oversaw design and implementation of tarmacking of 1km each in selected 22 no Town Councils; 1 DLG and 4 MCs. Oversaw the implementation of the extended periodic maintenance special project in Kibaale DLG
		Implementation of Technical Support Units (TSUs) in 50 DUCAR agencies.	Target achieved	4 no. progress reports prepared and presented to PSBC and Board during FY 2021/22 for noting.
3.	Control	Reviewed DA's annual road maintenance work plans;	Target achieved.	Annual work plans- FY 2021/22 for 178 DAs were reviewed and report prepared
		Reviewed DA's accountability reports;	Target partly achieved.	Four (4) no. DA's accountability review reports prepared in FY 2021/22
.4.	Reporting	Publication of IPF's.	Target achieved.	Final FY2022/23 IPFs disseminated to DA's circular dated 04th.04.2022
		Quarterly Performance reports for DAs-FY 2021/22.	Target achieved.	4 no. Q1-Q4 FY 2021/22 quarterly performance reports for DAs prepared
		Board Committees reports.	Target achieved.	A total of 4 Board Committee (PSBC) reports prepared for meetings held on 12 th .08.2021; 15 th .10.2021; 27 th .01.2022 and 20 th .04.2022
5.	Others	Review of emergency works applications;	Target achieved.	311 no. FY 2021/22 emergency requests worth UGX 106.92bn reviewed and evaluated.
		Tracking of Agency programmes.	Target achieved.	Undertook 4no. tracking of PM works on national and DUCAR roads FY 2021/22.

2.4.4 Fund Management

Fund management function is responsible for collections and management of revenue; expenditure; and management of disbursements from the Fund. Under this function, the Fund successfully managed all disbursements for programmed works in the designated agencies; developed guidelines and procedures for management and accountability for the disbursed funds; and undertook inspection of sampled designated agencies to ensure timely and accurate recording of transactions and accountability for funds disbursed.

In addition, the function prepared and submitted to office of Auditor General the final accounts for FY 2021/22. The Department undertook a board of survey for FY 2020/21 with MoFPED and the recommendations were implemented.

The key achievements of the Fund under the Fund Management Function in FY 2020/21 are as shown in Table 7.

Table 7: Achievements of URF in Fund Management Function in FY 2020/21

Sub-function	Planned Activities	Achieved	Remarks
1.Revenue collection	<ul style="list-style-type: none"> process appropriations from Treasury 	<ul style="list-style-type: none"> Received Ush507.445bn from MFPED. Collected Ush6.678mn from sale of bid documents. 	<ul style="list-style-type: none"> Received 100% of budget The NTR of UGX 6.678mn was deposited direct to the Consolidated Fund Treasury appropriations remain the only source of revenue for road maintenance.
2.Financial Management Reporting	<ul style="list-style-type: none"> 08 Monthly and 03 quarterly performance reports produced ; submit 04 PBS reports to MFPED; Prepare 04 disbursement reports. 	<ul style="list-style-type: none"> Submitted 08 monthly and 03 quarterly reports. 4 quarterly PBS reports submitted to MFPED; 04 quarterly disbursement reports submitted. 	<ul style="list-style-type: none"> All the reports were prepared as planned with the exception of the 4th quarterly report included in the annual report which is a consolidation of the URF performance for the FY 2020/21.
3.Disbursements	<ul style="list-style-type: none"> Effect 04 Quarterly Disbursements to Designated Agencies 	<ul style="list-style-type: none"> 4 quarterly disbursements to DAs in the total amount of UGX.486.68bn for maintenance of National and DUCAR roads. 	<ul style="list-style-type: none"> Disbursements made as planned. 100% of budget disbursed

Sub-function	Planned Activities	Achieved	Remarks
4. Financial Controls	<ul style="list-style-type: none"> Continuous monitoring of budget performance, Timely Monthly reconciliation of bank statements with cashbooks. Adherence to the Indicative Planning Figures per approved vote function. 	<ul style="list-style-type: none"> All the Accounts reconciled; the Financial Statements prepared within the required time. 	<ul style="list-style-type: none"> Financial records well Prepared, maintained and presented in the FY 2020/21 statements as per the Finance and Accounting Regulations and Manual.
5. Capacity building	<ul style="list-style-type: none"> Mentoring DA's on fund management and accountability. Monitoring financial performance and accountability at DAs. 	<ul style="list-style-type: none"> Physical visits made in 32 Designated Agencies to collate book records with accountability submitted. 	<ul style="list-style-type: none"> Activity performed as planned. Improvement in financial management and procurement procedures recorded.

Note: 100% of MFM Departmental targets were achieved.

2.4.5 Internal Audit

The purpose of the internal audit function is to provide assurance to the Board that funds are being applied as intended at disbursement. In FY 2021/22 audit activities undertaken included technical and financial reviews in 40 agencies, on road maintenance projects financed by the Fund. The key achievements of the Fund under the Internal Audit Function in FY 2021/22 are as summarized in Table 8 below.

Table 8: Achievements of URF in Internal Audit Function in FY 2021/22

Priority	Objective	Planned outputs	Achievement	Comments
IA1 – Technical & Financial Audits	Conduct periodic technical and financial reviews	45 designated agencies to be reviewed	<p>Audit exercises were concluded at 38 designated agencies i.e.:</p> <ol style="list-style-type: none"> 1. Adjumani District 2. Arua City 3. Amuria DLG 4. Bushenyi-Ishaka MC 5. Bugiri DLG 6. Bukomansim bi DLG, 7. Buvuma DLG 	<p>Audits of 40 designated agencies out of the planned 45 for Q1-Q4 were concluded.</p> <p>5 agencies that remain outstanding are due to the staff resignations in the department. This affected the Internal Audit department's deliverables in Q4. These agencies have been incorporated in the Q1 FY2022/23 audits to be conducted.</p>

Priority	Objective	Planned outputs	Achievement	Comments
			8. Hoima DLG, 9. Hoima City Council, 10. Iganga MC 11. Iganga DLG 12. Kabale DLG 13. Kabale MC 14. Kalungu DLG, 15. Kalangala DLG, 16. Kamuli DLG, 17. Kamuli MC, 18. Kayunga DLG 19. Kaberamaido DLG 20. Kazo DLG 21. Kyegegwa District 22. Kibaale DLG 23. Kiboga DLG 24. Kitagwenda District 25. Lira City Council 26. Masindi DLG, 27. Masindi MC 28. Mubende DLG 29. Mubende MC. 30. Maracha District 31. Mbarara District 32. Mbarara City Council, 33. Nakaseke DLG 34. Rwampara District. 35. Rakai DLG, 36. Soroti DLG, 37. Soroti City 38. Tororo Municipal Council	

Priority	Objective	Planned outputs	Achievement	Comments
IA3 – Undertake periodic internal audits of the Board and the Secretariat's financial transactions, statements and assets	Conduct audits and compliance checks within the secretariat – All departments and Board activities	4 quarterly audits to be conducted on the operations of the URF secretariat	<p>Q1-Q2 secretariat audit concluded and presented at the 42nd BARMEC</p> <p>A follow up of Q1-Q2 audit recommendations was conducted in and presented at the 43rd BARMEC</p> <p>Q3-Q4 secretariat audit were concluded and to be presented at the 45th BARMEC.</p>	Target achieved
IA4 – Review all reports of the fund and compare outcomes with key performance indicators	Review of all reports of the fund and compare outcomes with key performance indicators	All external reports	The department oversaw the statutory external audit by Office of the Auditor General for FY2020/21.	<p>Target achieved</p> <p>The OAG exercise was concluded and the report issued to URF and parliament in January 2022.</p>
IA5 – Report Directly to the Board on audit activities	Report to the Board on audit activities	4 BARMEC quarterly meetings and reports to Board	39 th , 40 th , 41 st , 42 nd , 43 rd and 44 th BARMEC meetings held in Q1, Q2 and Q3 respectively as per schedule.	Target achieved

The summary of the findings from the various designated agencies audited are shown in Table 9.

Table 9: Report of Audit Issues from Designated Agencies and action matrix

Finding	Designated agency	Implication:	Action taken / required
1. Low engineer's estimates and inadequate design for the tarmacking of Namisambya-Kiroba (1 km) leading to a budget undercut of UGX 250M/= and possible loss of UGX 700M/= worth of road works	Kamuli DLG	Failure to complete the project due to inadequate budget, Deterioration of the partially completed works and hence of loss of value for money to a tune of UGX 700M/= spent on the works to date	To undertake design review to cater for design inadequacies, Revise project budget to reflect true market value of the current scope, and Revise the project scope to fit into the current budget.
2. Failure to avail vital documentation of sub-agencies (town councils) to the audit team for verification during the reviews.	<ul style="list-style-type: none"> • Kalangala DLG-(UGX89.7M/= to Kalangala TC), • Kalungu DLG-(UGX123M/= to Lukaya TC), • Rakai DLG-(UGX383M/= to Rakai TC) and • Kayunga DLG-(UGX1Bn/= reported expenditure) • Kiboga DLG, and • Nakaseke DLG 	Unable to assess the accuracy and existence of the expenditure reported for the sub-agencies	Cautioned Accounting Officers to provide records requested for review during the audit exercise.
3. Payment of allowances for road maintenance activities to individual staff accounts instead of the direct beneficiaries.	<ul style="list-style-type: none"> • Kalungu DLG -UGX71M/=, • Soroti City Council -UGX163M/= and • Soroti DLG-UGX35M/= • Hoima CC -UGX53.9M/=, • Hoima DLG -UGX49.8M/= and • Masindi DLG -UGX24.5M/= and Nakaseke DLG - UGX18.7M/= • Kazo DLG - UGX 56.1M/= 	There is a likelihood of misuse or diversion of road maintenance funds.	Directed Accounting Officers to always make payments directly to the intended beneficiaries.

Finding	Designated agency	Implication:	Action taken / required
	<ul style="list-style-type: none"> Lira City Council - UGX112.9M/= Kitagwenda DLG - UGX31.0M/=(District) and UGX17.9M/=(TC) Maracha DLG - UGX87.6M/= and Maracha TC - UGX32.7M/= 		
4. Submission of inaccurate reports to URF	<ul style="list-style-type: none"> Soroti DLG-(Variance of UGX44.5M/=) Soroti City-(Variance of UGX90M/=), Kalungu DLG-(Variance of UGX59.8M/=) and Kayunga DLG-(Variance of UGX19.8M/=) 	This leads to inaccuracies and inconsistencies in the accountability reports and poor decision making by URF.	Directed Accounting Officers to reconcile the reports with the records.
5. Non-motorable 1 km long swamp along Kanjuki-Kyanya road requiring an estimated UGX 150M/= for emergency rehabilitation	Kayunga DLG	<p>This will render the road permanently impassable if not attended to urgently with a permanent solution.</p> <p>Inadequate infrastructure will lead to repetitive and cyclic road maintenance interventions without a permanent solution and hence loss of value for money</p>	Advised the agency to prioritise the rehabilitation of Kanjuki-Kyanya swamp with a long lasting sustainable and flood resilient solution.
6. Lack of adequate road maintenance equipment fleet and supervision	All agencies	Failure to effectively	MoWT should reconsider

Finding	Designated agency	Implication:	Action taken / required
vehicles		manage and implement road maintenance works.	equipping all agencies with road maintenance equipment and provide supervision vehicles for the districts.
<p>7. Grounded road maintenance equipment in FY2021/22 due to:</p> <ul style="list-style-type: none"> Long-term breakdowns at Mubende DLG, Adjumani DLG and Seizure by law enforcement at Hoima DLG 	<p>Mubende DLG</p> <p>Hoima DLG</p> <p>Adjumani DLG</p>	<p>Failure to absorb road maintenance funds and hence failure to execute the annual road maintenance plans (ARMP)</p>	<p>Mubende DLG should explore hiring a grader or borrowing from another entity within the region,</p> <p>URF to withhold further funding to Hoima DLG until the ongoing investigations are concluded.</p> <p>Adjumani DLG should liaise with MoWT and come up with a practical equipment repair and maintenance schedule, meant to guide against prolonged grounding of equipment.</p>
8. Application of road maintenance funds amounting to UGX90.9M/= to pave Masindi Hospital access (a non-qualifying activity)	Masindi DLG	Non-compliance with the URF Act, guidelines, and performance agreements.	Masindi DLG should ensure the UGX90.9M/= utilised in the construction of Masindi hospital access is recovered and ploughed back into road maintenance activities.

Finding	Designated agency	Implication:	Action taken / required
9. Miss use of road maintenance funds amounting to UGX15,230,000/= by Lwamata TC	Lwamata Town Council	Road maintenance funds applied to non-qualifying activities	Directed to recover the funds by 15th April 2022.
10. Unauthorised contracting of works for the construction of Ngemwa and Nyakakoizi bridges at a total cost of UGX76M/=	Hoima DLG	<ul style="list-style-type: none"> Non-compliance to presidential directives, and Delays and high overall cost of project implementation 	Always apply force account for implementing road maintenance works.
11. Application of road maintenance funds to open Kikyusa-Kamuli-Kikubampanga road (2.5 km) for UGX 30.7M/= which is a new alignment with a dead end	Nakaseke DLG	<ul style="list-style-type: none"> Non-compliance with the URF act, and No value for money 	Ensure that road funds are applied to road maintenance programs and that all investments are directed towards economically viable projects
12. Underperformance or road maintenance budgets leading to inadequate road maintenance interventions across the network	All agencies	Extended deterioration of the road network and hence increased long-term maintenance costs	MoFPED should restore road maintenance funding back to satisfactory levels to ensure effective performance of road maintenance programs at designated agencies
13. Funds spent but uncounted for Inadequate accountability of works on Kagera Bridge. The steel	Tororo MC – UGX6.1M/=	<ul style="list-style-type: none"> Failure to actualize Value to Money. Likelihood of misuse of funds. 	Account for the funds by 30 th June 2022.

Finding	Designated agency	Implication:	Action taken / required
used for concrete works was exaggerated by UGX. 6.1M			
14. Undertaking purchase of supplies by advancing funds to staff to carry out the purchases without following the due PPDA procurement process	Kitagwenda DLG - UGX110.6M/= Lira City Council – UGX15.0M/=	<ul style="list-style-type: none"> • Noncompliance with the PPDA Act • Likelihood of misuse of funds. • There is a risk of failure to actualize value for money. 	Kitagwenda DLG and Lira City Council should follow the provisions of the PPDA Act while undertaking its procurement of supplies for maintenance works.
15. Unauthorized contracting of culvert Installation of 5 concrete culvert lines on Kazo – Kyampagara – Buremba road (19.3Km) amounting to UGX. 19.2M=.	Kazo DLG	<ul style="list-style-type: none"> • Non-compliance to the presidential directive on force account, and • The high overall cost of project implementation. A comparison made between the contracted costs with the projected Force Account operational costs revealed that, an additional expenditure of UGX. 8,980,000 was incurred. 	Kazo DLG should always use the recommended force Account mechanism to execute all road maintenance activities.

Agency Performance Assessment

This report presents performance of the agency during the period under review, identifying the critical exceptions in governance, financial management, procurement, project implementation and reporting that need to be addressed including suggested recommendations and proposed way forward. 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

Table 10: Agency Performance Assessment for FY 2021/22

AGENCY	PERFORMANCE AREA							TOTAL SCORE (%)
	Planning and budgeting (06%)	Procurement (03%)	Project management (18%)	Executed works (24%)	Oversight (06%)	Capacity (03%)	Road condition (40%)	
1. Adjumani District	5	0	12.8	17	4	2	30	60
2. Arua City	4	2	5.3	8	4	1.4	30	54.7
3. Amuria DLG	5	2	3	16	2	2	28	63
4. Bushenyi-Ishaka MC	6	3	16.5	12	5	2	30	74
5. Bukoma nsimbi DLG	5	0	12	20	2	2	30	71
6. Buvuma DLG	5	0	7	14	4	2	30	62
7. Bugiri DLG	3	1	0.8	5	1	2	15	27
8. Hoima DLG,	5	2	10	14	4	2	25	62
9. Hoima City Council,	5	2	12	17	4	2	34	76
10. Iganga	5	3	16.5	18	5	2	30	79

AGENCY	PERFORMANCE AREA							TOTAL SCORE (%)
	Planning and budgeting (06%)	Procurement (03%)	Project management (18%)	Executed works (24%)	Oversight (06%)	Capacity (03%)	Road condition (40%)	
MC								
11. Iganga DLG	5	00	15	16	4	2	30	72
12. Kabale DLG	5	00	10.5	15	5	2	35	72
13. Kabale MC	4	2	15.8	12	5	2	20	27
14. Kalungu DLG,	5	0	7	17	3	2	29	63
15. Kalangala DLG	4	2	5	15	2	2	22	61
16. Kamuli DLG,	6	2	10	7	4	2	33	64
17. Kamuli MC	5	0	12	11	3	2	37	70
18. Kayunga DLG	5	0	8	12	3	2	28	58
19. Kaberamaido DLG	4	0	6	23	2	2	27	64
20. Kazo District	4	0	7.5	12	3	2	20	47
21. Kibaale DLG	4	0	8.3	8	2	2	15	50
22. Kiboga DLG	5	2	9	15	5	2	31	69
23. Kitagwenda DLG	4	2	9.8	12	2	2	30	61
24. Kyegegwa DLG	3	0	7.5	8	5	2	25	50
25. Lira City Council	4	0	10.5	12	2	2	28	60
26. Masindi DLG,	5	0	6	10	3	2	28	55
27. Masindi MC	6	3	9	12	4	2	32	68
28. Mubende DLG	6	3	9.8	14	2	2	25	62
29. Mubende	5	3	9	12	4	2	32	67

AGENCY	PERFORMANCE AREA							TOTAL SCORE (%)
	Planning and budgeting (06%)	Procurement (03%)	Project management (18%)	Executed works (24%)	Oversight (06%)	Capacity (03%)	Road condition (40%)	
MC.								
30. Maracha District	5	0	12.8	12	4	2	15	50
31. Mbarara District	6	3	12	14	6	3	34	78
32. Mbarara City Council	5	0	9	11	2	2	34	62
33. Nakaseke DLG	4	0	5	10	3	2	28	52
34. Rwampara District.	5	3	12	12	5	2	30	68
35. Rakai DLG	4	0	9	12	2	2	20	49
36. Soroti DLG	4	3	3	19	1	2	28	60
3137. Soroti City	3	0	15	24	4	2	31	79
38. Tororo Municipal Council	6	3	8.3	11	4	2	30	63

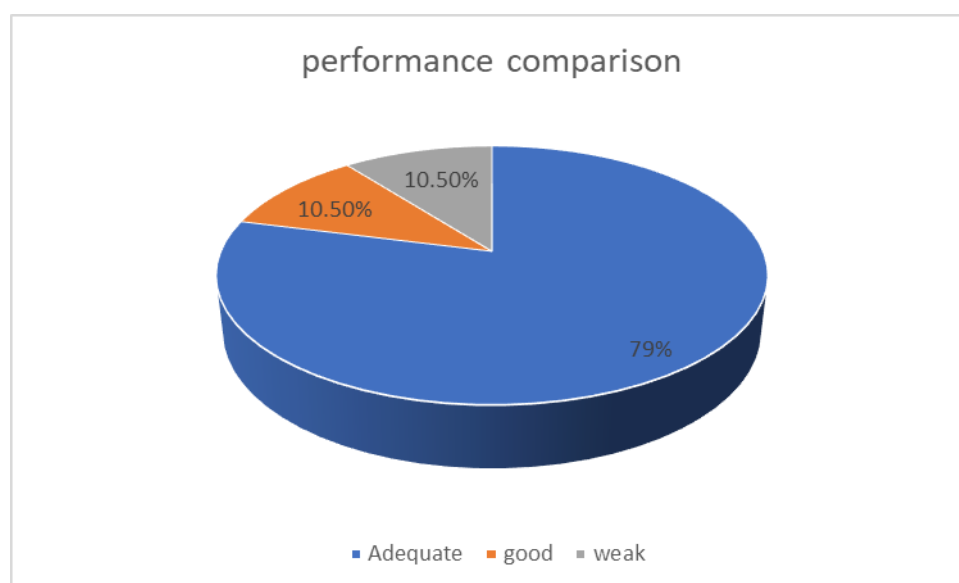


Figure 4: Audit agency performance comparison in FY 2021/22

2.4.6 Procurement and Disposal Unit (PDU)

The PDU function carries out procurement and disposal functions of the Fund, consistent with the Provisions of the amended PPDA law Act 2003, and the PPDA Regulations 2014. The Unit has fully established structures that offer wider stakeholder involvement of all actors in the procurement process; the Contracts Committee, adhoc evaluation committees, user departments, Accounting officer, internal audit, contract managers and Procurement Staff.

The PDU performed a number of functions as enshrined in Article 31 of the PPDA Act, 2003 and the highlights are as herein;

- a) The function drew up a procurement and disposal plan for FY 2021/22 in the amount of UGX 17,566,000 for effective implementation. The Unit implemented 95% of the planned activities.
- b) The solicitor General cleared the draft contract for supply, installation and maintenance (one year) of Integrated Management Information System (IMIS) for Uganda Road Fund (URF), procured by the Uganda National Roads Authority. The contract price amounts to the tune of UGX. 651,026,400/= and USD 542,522. URF will subsequently budget and finance the annual system maintenance of UGX 348,864,000 upon Installation.
- c) The on-going Consultancy supervision for URF/PPDA House had a budget of UGX 400 Million, the construction and supervision of URF/PPDA House was completed and outstanding invoices paid out.
- d) The on-going Consultancy Technical Support Units had a budget of UGX 1.5 billion and was successfully implemented and paid out.
- e) The Unit planned and procured new vehicles that replaced the obsolete fleet.
- f) Office building was furnished with new equipment and fillings worth UGX 509,159,616/=.
- g) The Uganda Road Fund (URF) procured a number of jointly planned procurements with PPDA that included; Catering services for URF/PPDA staff, Security and Cleaning services for URF/PPDA Tower.

During FY 2021/22, the Contracts Committee was composed of five (05) members shown in Table 11.

Table 11: Members of contracts Committee as at 30th June 2021

No.	Name	Position	Organization
1.	Eng. Ongom Justine	Chairman	Road Fund
2.	Faith Kabunyoro Katerekwa	Secretary	Road Fund
3.	Eng. Robert Kigozi	Member	Road Fund
4.	Kiconco Isabella	Member	Road Fund
5.	Mr. Farouq Lubega	Member/ Legal advisor	Solicitor General

Table 12: List of Services Outsourced by the Fund in FY 2021/22

MARCO PROCUREMENTS

Subject of Procurement Disposal	Date of Approval of requisition	Estimated Value/Price	User Dep	Method of procurement	Provider	Contract Amount	Contract manager(CMR) Status on Contract Management Reports
Supply and delivery of Ipads							Sylvia Kimera
URF/SUPLS/21-22/00001	12.8.2021	8,000,000	CS	RFQ	I Gadgets(U) Limited	7,218,000	Complete
Joint Office Cleaning Services for the URF/PPDA Tower					Hygiene Consultants Limited	115,999,992	Isabella L. Kiconco
URF/NCONS/21-22/00002	18.08.2021	59,500,000	CS	OBD	Star light Executive Cleaning Co. Ltd	127,200,000	1 year- renewable
Printing and supply of M&E Reports Q1-3 FY 20/21							Jesse J Namara
URF/NCONS/21-22/00005	5.10.2021	6,737,800	M&E	RFQ	Brand Care Limited	4,965,812	Complete
Supply and delivery of Assorted Electronics and Kitchen Items							Isabella L. Kiconco
URF/SUPLS/21-22/00006	7.10.2021	77,090,000	CS	RFQ	Izamani Africa Limited	77,883,900	Complete
Supply, delivery and fitting of Assorted Office Furniture under Lots					Lot 1- Kamage Enterprises Ltd	309,160,000	Isabella L. Kiconco
URF/SUPLS/21-22/00007	7.10.2021	514,400,000	CS	ODB	Lot 2- Footsteps Furniture Co. Limited	199,999,616	Complete

Subject of Procurement Disposal	Date of Approval of requisition	Estimated Value/Price	User Dep	Method of procurement	Provider	Contract Amount	Contract manager(CMR) Status on Contract Management Reports
Renewal of contract for Supply of Newspaper Publications URF/SUPLS/21-22/00008	11.10.2021	20,229,600	CS	RFQ	NewVision P&P Co. Limited Monitor Publications Limited The Observer Media Limited The Pepper Publications Limited	20,229,600	Isabella L. Kiconco Complete
Provision of Security services at URF/PPDA Tower URF/NCONS/21-22/00009	13.10.2021	64,800,000	CS	RFQ	Afrisafe security Co. Ltd	63,012,000	Tonny Mugalu 18 months-Renewable
Email security Appliance License for the URF Email System URF/SUPLS/21-22/00010	14.10.2021	20,673,883	CS	RFQ	Cloud Productivity Solutions Limited	20,673,883	Wasswa JT Complete
Production of Branded Items URF/SUPLS/21-22/00011	13.10.2021	10,050,000	CS	RFQ	Revolve tack limited	10,044,042	Isabella L. Kiconco Complete
Production of URF 2022 calendars and 2021 seasons greeting cards URF/SUPLS/21-22/00013	13.10.2021	19,200,000	CS	RFQ	Real Concepts Limited	19,057,000	Isabella L. Kiconco Complete
Consultancy for Capacity building Activity-Organizational Culture survey URF/CONS/21-22/00014	25.10.2021	15,000,000	CS	RFP Without Publication of EOI	Mr. Seruma Vincent	22,410,000	Sylvia Kimera Complete

Subject of Procurement Disposal	Date of Approval of requisition	Estimated Value/Price	User Dep	Method of procurement	Provider	Contract Amount	Contract manager(CMR) Status on Contract Management Reports
Consultancy for Capacity building Activity-Review of strategic foundations of URF URF/CONS/21-22/00015	27.10.2021	55,000,000	CS	RFP Without Publication of EOI	Profiles International Limited	49,322,000	Sylvia Kimera Complete
Supply and delivery of Assorted Office Stationery URF/SUPLS/21-22/00016	12.11.2021	107,348,000	CS	RDB	Emax Supplies & Logistics Limited	104,838,280	Isabella L. Kiconco Complete
Supply and delivery of Assorted Office Toners URF/SUPLS/21-22/00017	12.11.2021	93,880,000	CS	RFQ	Odokash General Enterprises Limited	91,973,920	Isabella L. Kiconco Complete
Typesetting and Printing of 500 copies of 2021 RUSS Report URF/NCONS/21-22/00018	16.11.2021	48,000,000	M&E	RFQ	Real Concepts Limited	46,964,000	Andrew M Opaadi Complete
Provision of Hotel and conference facilities for the URF Staff and board capacity building URF/NCONS/21-22/00019	15.11.2021	76,900,000	CS	RFQ	Chobe Safari Lodge	86,564,540	Sylvia Kimera Complete
Supply and delivery of Motor Vehicles URF/SUPLS/21-22/00020	08.12.2021	1,500,000,000	CS	ODB	Lot 1- Maybach Motors (U) Ltd	1,884,800,000	Isabella L. Kiconco
					Lot 2- Motor Care (U) Limited	338,151,288	Pending delivery
					Lot 3- Cadam Enterprises Limited	12,956,400	Isabella L. Kiconco Complete

Subject of Procurement Disposal	Date of Approval of requisition	Estimated Value/Price	User Dep	Method of procurement	Provider	Contract Amount	Contract manager(CMR) Status on Contract Management Reports
Production of URF 2022 Diaries URF/NCONS/21-22/00021	26.11.2021	37,500,000	CS	RFQ	Chief Group (U) Limited	37,100,000	Isabella L. Kiconco Complete
Supply, delivery and Installation of Gym equipment and an Instructor for URF/PPDA tower. URF/NCONS/21-22/00022	30.11.2021	199,968,000	CS	RDB	Multi Sports centre Limited	192,870,000	Isabella L. Kiconco Complete
Provision of Catering services for URF/PPDA Tower on framework contract URF/NCONS/21-22/00023	30.11.2021	216,000,000	CS	ODB	Sky Hotel International Limited	396,000,000	Isabella L. Kiconco Ongoing 1 year.
Supply and delivery of Assorted Furniture for the URF/PPDA Cafeteria. URF/SUPLS/21-22/00024	8.12.2021	132,160,000	CS	Restricted domestic bidding	Pawamart Concepts Limited	130,000,000	Isabella L. Kiconco Complete
Recruitment consultancy services URF/CONS/21-22/00025	7.1.2022	40,000,000	CS	RFP Without Publication of EOI	Profiles International Limited	49,322,000	Sylvia Kimera Complete
Hotel and Conference facilities for Regulatory impact assesment retreat URF/NCONS/21-22/00026	7.1.2022	66,093,750	CS	RFQ	Lake Victoria Serena Hotel and Spa	57,000,000	Sylvia Kimera Complete

Subject of Procurement Disposal	Date of Approval of requisition	Estimated Value/Price	User Dep	Method of procurement	Provider	Contract Amount	Contract manager(CMR) Status on Contract Management Reports
Renewal of contract for Consultancy services to support URF Social media communication and visibility URF/CONS/21-22/00027	20.1.2022	25,000,000	CS	RFP Without Publication of EOI	Node Group Limited	25,000,000	Isabella L. Kiconco One year-non renewable
Procurement of a maintenance Kit for Kyocera Taslkalfa URF/NCONS/21-22/00028	20.01.2022	9,000,000	CS	Direct Procurement	MFI Document Solutions Limited	8,732,000	Wasswa JT Complete
Supply and delivery of a multi-function Printer, computers and Laptops URF/SUPLS/21-22/00029	18.1.2022	152,000,000	CS	RFQ	Kazinga Channel Office World Limited	150,528,820	Wasswa JT Complete
Renewal- Provision of Motor Vehicle maintenance services for URF Fleet. URF/NCONS/Fwk/19-20/00031	22.10.2021	150,000,000	CS	RFQ	Simba Service Garage Ltd Katwaalo Motor Enterprises Ltd	150,000,000	Isabella L. Kiconco One year-non renewable
Renewal- Motor Vehicle washing services URF/NCONS/Fwk/19-20/00017	14.02.2022	1,500,000	CS	RFQ	Pan World Motors Ltd Albertine Investments Ltd	18,000,000	Isabella L. Kiconco One year-non renewable
Design, Typesetting, Printing and supply of M & E Reports for Q1 FY 21/22 URF/NCONS/21-22/00030	21.2.2022	6,737,800	M&E	RFQ	Dataline Graphics Limited	6,495,900	Jesse J Namara Complete

Subject of Procurement Disposal	Date of Approval of requisition	Estimated Value/Price	User Dep	Method of procurement	Provider	Contract Amount	Contract manager(CMR) Status on Contract Management Reports
Provision of maintenance services for URF Computers & Printers. (Dell & HPs)							Wasswa JT
URF/NCONS/21-22/00031	24.2.2022	7,500,000	CS	RFQ	Sybyl Limited	7,351,400	Ongoing- 1 year
Individual consultant to review and update on the risk management register of URF				Request for proposals without publication of EOI			Kibuuka Gilbert
URF/CONS/21-22/00032	22.2.2022	45,000,000	IA		Ms. Jacqueline Busingye	45,000,000	Ongoing 6 months
Framework contract for the Provision of Security services at the ED's Residence							Tonny Mugalu
URF/NCONS/21-22/00034	10.3.2022	21,000,000	CS	RFQ	Saracen (U) Limited	16,057,440	Ongoing- 1 year
Production of Thematic Corporate Wear							Isabella L. Kiconco
URF/SUPLS/21-22/00035	15.3.2022	44,500,000	CS	RFQ	Jpack Limited	44,344,400	Complete
Maintenance and routine servicing of the Generator on framework basis							Isabella L. Kiconco
URF/NCONS/21-22/00036	21.3.2022	10,000,000	CS	RFQ	Nyange Automobiles Limited	39,941,904	Ongoing 1 year.
Provision of medical insurance for URF Staff							
URF/NCONS/21-22/00037	4.4.2022	145,000,000	CS	RDB	Jubilee Health Insurance of Uganda Limited	164,929,512	Sylvia Kimera
Renewal of contract for Motor Vehicle Insurance of URF Fleet							Isabella L. Kiconco
	22.02.2021	26,000,000	CS	Direct	State Wide Insurance Co. Limited	25,557,258	Ongoing 1 year.

Subject of Procurement Disposal	Date of Approval of requisition	Estimated Value/Price	User Dep	Method of procurement	Provider	Contract Amount	Contract manager(CMR) Status on Contract Management Reports
URF/NCONS/20-21/00028							
Provision of preventive maintenance services for URF Kyocera Printers.							Mariam Namukasa
URF/NCONS/21-22/00038	4.5.2022	6,300,000	CS	RFQ	MFI Document solutions Limited	6,000,000	Ongoing 1 year.
Printing M&E Reports for Q1-2 FY 21/22							
URF/NCONS/21-22/00039	31.5.2022	6,737,800	CS	RFQ	Dataline Graphics Limited	3,186,000	Jesse J Namara
Renewal of contract for Assorted Office Consumables							Isabella L. Kiconco
URF/SUPLS/20-21/00008	27.5.2022	100,000,000	CS	Direct	Chief Group (U) Limited. Nester Merchants Investments Ltd	74,000,000	Ongoing 1 year.
Supply, delivery and Installation of Video Conferencing Equipment							
URF/SUPLS/21-22/00040	23.5.2022	100,000,000	CS	RFQ	Sybyl Limited	99,938,768.78	Mariam Namukasa

MICRO PROCUREMENTS

Subject of procurement	Date of Approval of requisition	Estimated Value/ Price	User Department	Method of procurement	Provider	Contract Amount (UGX)	Contract manager (CMR) Status on Contract Management Reports
Printing of staff and Board access ID cards URF/NCONS/21-22/00001	19.7.2021	1,500,000	CS	RFQ	A & S Electronics Limited	1,593,000	Wasswa JT Complete
Adobe creative soft ware URF/NCONS/21-22/00002	4.8.2021	4,500,000	CS	RFQ	Techsys Limited	3,313,440	Wasswa JT Complete
Kaspersky Endpoint security for Business select- URF/NCONS/21-22/00003	23.9.2021	4,900,000	CS	RFQ	Thea World Limited	4,295,200	JT Wasswa Complete
Supply and fitting of Tyres for UBE 806W URF/NCONS/21-22/00004	6.10.2021	4,250,000	CS	RFQ	Arrow Centre (U) Limited	4,250,000	Isabella Kiconco Complete
Hosting of URF Website-1 year URF/NCONS/21-22/00005	6.10.2021	4,900,000	CS	RFQ	Omnitech Limited	4,680,000	Shakila Rahim Complete
Printing of M&E Reports URF/NCONS/21-22/00006	21.6.2021	4,307,000	CS	RFQ	Dataline Graphics (U) Limited	2,537,000	Jessie Namara Complete
Subscription for the Economist Magazine 2021 URF/NCONS/21-22/00007	7.10.2021	1,894,136	CS	RFQ	Crested Capital	1,797,612	Shakila Rahim Complete
Supply and delivery of Tyres for MV no. UBE 805W URF/SUPLS/21-22/00008	12.10.2021	4,250,000	CS	RFQ	Arrow Centre (U) Limited	4,250,000	Isabella Kiconco Complete

Subject of procurement	Date of Approval of requisition	Estimated Value/ Price	User Department	Method of procurement	Provider	Contract Amount (UGX)	Contract manager (CMR) Status on Contract Management Reports
Production of branded Eco bags URF/SUPLS/21-22/00009	13.10.2021	4,970,000	CS	RFQ	Calvin Media Limited	4,970,000	Isabella Kiconco Complete
Supply and delivery of a multi-function printer URF/SUPLS/21-22/00010	14.10.2021	5,000,000	CS	RFQ	MFI Document Solutions Limited	4,956,000	Wasswa JT Complete
Supply and delivery of 02 Color Printers URF/SUPLS/21-22/00011	14.10.2021	5,000,000	CS	RFQ	Exponent (U) Limited	4,900,000	Wasswa JT Complete
Supply and delivery of Assorted ICT Equipment and accessories URF/SUPLS/21-22/00012	18.10.2021	4,900,000	CS	RFQ	Thea World Limited	4,770,000	Wasswa JT Complete
Designing, printing and supply of Employee handbook URF/NCONS/21-22/00013	25.10.2021	3,000,000	CS	RFQ	Kylik Suppliers (U) Limited	1,770,000	Sylvia Kimera Complete
Motor Vehicle Hire for URF Field Activities- Board URF/NCONS/21-22/00014	10.11.2021	5,250,000	CS	RFQ	Gofan Safaris Limited	4,950,000	Isabella Kiconco Complete
Supply, delivery and Installation of an Ipad URF/SUPLS/21-22/00015	29.11.20	4,800,000	CS	RFQ	I Gadgets (U) Limited	3,858,000	Wasswa JT Complete
Tyres for MV UBE 518 H URF/SUPLS/21-22/00016	14.01.2022	3,400,000	CS	RFQ	Arrow Centre (U) Limited	3,400,000	Isabella Kiconco Complete
Tyres for MV UBC 510 D URF/SUPLS/21-22/00017	14.01.2022	3,400,000	CS	RFQ	Arrow Centre (U) Limited	3,400,000	Isabella Kiconco Complete

Subject of procurement	Date of Approval of requisition	Estimated Value/ Price	User Department	Method of procurement	Provider	Contract Amount (UGX)	Contract manager (CMR) Status on Contract Management Reports
Motor Vehicle Hire for URF Field Activities URF/NCONS/21-22/00018	18.01.2022	3,600,000	CS	RFQ	Snowcap Concepts and Logistics	3,600,000	Jessie Namara Complete
Motor Vehicle Hire for URF Field Activities URF/NCONS/21-22/00019	21.1.22	3,200,000	CS	RFQ	Uganda Wild Life Authority	3,200,000	Sylvia Kimera Complete
Motor Vehicle Hire for URF Field Activities URF/NCONS/21-22/00020	21.1.22	1,500,000	CS	RFQ	Snowcap Concepts and Logistics	1,500,000	Sylvia Kimera Complete
Supply and delivery of 01 Color Printer URF/SUPLS/21-22/000021	28.1.2022	5,000,000	CS	RFQ	Exponent (U) Limited	4,956,000	Wasswa JT Complete
Supply and Delivery of 01 Economist Magazine- Eds copy URF/SUPLS/21-22/000022	18.2.2022	1,797,612	CS	Direct Procurement	Crested Capital	1,797,612	Isabella Kiconco Complete
Supply, delivery and Installation of a Transfer belt for Kyocera Taskalfa 8003i Printer URF/ SUPLS/21-22/000023	24.2.22	2,000,000	CS	RFQ	Thea World Limited	1,980,000	Wasswa JT Complete
Vehicle hire for Board field visit in Isingiro District URF/NCONS/21-22/00024	2.3.2022	2,260,000	CS	RFQ			Sylvia Kimera Stalled
Supply, delivery and installation of a color printer for MPROG URF/SUPLS/21-22/00025	10.3.2022	4,500,000	CS	RFQ	Thea World Limited	4,200,000	Wasswa JT Complete

Subject of procurement	Date of Approval of requisition	Estimated Value/ Price	User Department	Method of procurement	Provider	Contract Amount (UGX)	Contract manager (CMR) Status on Contract Management Reports
Printing of IDs for new staff URF/SUPLS/21-22/00026	12.4.2022	600,000	CS	RFQ	A&S Electronics Limited	531,000	Wasswa JT Complete
Supply and delivery of Assorted ICT Equipment and accessories URF/SUPLS/21-22/00027	22.4.2022	4,900,000	CS	RFQ	Thea World Limited	4,850,000	Wasswa JT Complete
Provision of consultancy services for Board Evaluation URF/CONS/21-22/00028	27.4.2022	10,000,000	CS	RFP	Institute of Corporate Governance of Uganda	9,775,000	Sylvia Kimera Complete
Motor Vehicle Hire with a driver (14 days) for M&E field activities URF/NCONS/21-22/00029	27.4.2022	4,900,000	M&E	RFQ	Snowcap Concepts and Logistics	4,900,000	Jessie Namara Complete
Printing Identity Access cards for Staff URF/NCONS/21-22/00030	28.4.2022	360,000	CS	RFQ	A & S Electronics Limited	318,600	Wasswa JT Complete
Supply and delivery of a smart Phone for ED URF/SUPLS/21-22/00031	7.6.2022	2,200,000	ED	RFQ	Millenium Infosys Ltd	2,183,000	Mariam N Complete
Supply and fitting of Tyres for UBC 510D URF/NCONS/21-22/00032	10.6.2022	3,600,000	IA	RFQ	Arrow Centre (U) Limited	3,587,200	Bosco Complete

2.4.7 Policy & Strategy

The Policy and Strategy Department is mandated among others to formulate and oversee the implementation of the URF strategic plan. During FY 2021/22 the department spearheaded and oversaw the implementation of the second year of the URF five year strategic plan (FY 2020/21 – 2024/25). The Department also enriched the One Year Road Maintenance Plan (OYRMP – 2021/22) to ensure that it is in line with the strategic plan.

The year 2021/22 constituted the second year of implementation of the 5 year road maintenance strategic plan of the Fund whose horizon is 2020/21 – 2024/25. The full summary of the 5-year Road Maintenance Strategic Plan (5-YRMP) is depicted in Table 13 below.

Table 13: The 5-YRMP for FY 2020/21-2024/25 (In UGX bn)

Designated Agency	Maintenance intervention	Fiscal Year				
		2020/21	2021/22	2022/23	2023/24	2024/25
UNRA(National Roads)	Routine Manual Maintenance (paved)	4,521	4,521	4,521	4,521	4,521
	Routine manual Maintenance (unpaved)	16,663	16,663	16,663	16,663	16,663
	Routine Mechanised Maintenance (paved)	4,521	4,521	4,521	4,521	4,521
	Routine Mechanised Maintenance (unpaved)	16,663	16,663	16,663	16,663	16,663
	Periodic Maintenance (paved)	170	200	237	272	317
	Periodic Maintenance (unpaved)	2,000	2,000	2,000	2,200	2,000
	Bridges	324	324	324	324	324
	Sub Total (UGX bn)	312.562	359.431	413.155	474.772	545.432
KCCA Road network	Routine Manual Maintenance (paved)	500	500	500	500	500
	Routine manual Maintenance (unpaved)	100	100	100	200	300
	Routine Mechanised Maintenance (paved)	500	500	500	500	500
	Routine Mechanised Maintenance (unpaved)	100	100	100	200	300
	Periodic Maintenance(paved)	16	19	21	25	28
	Periodic Maintenance (unpaved)					
	Bridges					
	Sub Total (UGX bn)	30.555	35.453	40.397	46.721	53.307
New Cities (10) Road network	Routine Manual Maintenance (paved)	20	20	20	20	20
	Routine manual Maintenance (unpaved)	800	800	800	800	800
	Routine Mechanised Maintenance (paved)	5	5	5	5	5
	Routine Mechanised Maintenance (unpaved)	2	2	2	2	2
	Periodic Maintenance (paved)	16	19	21	25	28
	Periodic Maintenance (unpaved)	32	40	42	50	60
	Bridges					
	Sub Total (UGX bn)	10	12.5	15	17.5	20
District Roads Network	Routine Manual Maintenance (unpaved)	43,120	43,120	43,120	43,120	43,120
	Routine Mechanised Maintenance (unpaved)	30,184	30,000	32,000	32,000	32,000
	Periodic Maintenance	3,480	3,500	5,170	6,230	6,000

Designated Agency	Maintenance intervention	Fiscal Year				
		2020/21	2021/22	2022/23	2023/24	2024/25
	Bridges	160	160	200	200	250
	Culverts	10,000	10,000	10,000	10,000	10,000
	Sub Total (UGX bn)	139.29	152.5	170.4	196.713	204.805
Municipal Networks	Routine Manual Maintenance (unpaved)	2,514	2,514	2,514	2,514	2,514
	Routine Mechanised Maintenance (unpaved)	1,000	1,390	1,390	1,700	1,700
	Periodic Maintenance	412	409	430	532	458
	Bridges	10	10	10	10	10
	Culverts	250	250	250	250	250
	Sub Total (UGX bn)	26	29.9	39.36	45.139	73.84
CARs	Routine Manual Maintenance	6,000	6,500	7,000	7,000	7,500
	Culverts					
	Sub Total (UGX bn)	6.19	6.7	7.58	7.96	8.952
GRAND TOTAL (5YRMP)		545.152	619.437	711.289	818.026	939.643

Source: URF 5--Year Road maintenance Strategic Plan report.

The summary of achievements of the Fund on the target actions in the corporate planned activities for FY 2021/22 are depicted in Table 14 while those registered on implementation of the road maintenance strategic plan FY 2020/21 – 2024/25 are shown in Table 15.

Table 14: Key Achievements on URF Corporate Plan Actions for FY 2021/22

SN	Action	Target 2021/22	Achievement FY 2021/22	Remark
1.1.1	Build Capacity of Board in leadership & organizational management	Board Retreat, Board Training	Held 3 Board retreats in the FY 2021/22. The Full Board attended	Target Achieved
1.1.2	Implementation of Training plan and continuous professional development (CPD).	All staff to get some training.	Trained all HODs and CPD trainings for 4 Middle Manager and 3 other staff	Target Achieved
1.1.3	Periodic review of staff manual and welfare.	Annual review.	All Manuals and Policy documents reviewed and presented to Board	Target Achieved
1.1.4	Establish adequate staffing levels & remuneration.	Filling vacancies and review of salary structure.	Recruitment of 4 staff as planned during the FY.	Target Achieved
1.2.1	Acquire permanent URF Office premises and assets.	Project start and run for 5 years. Commencement of construction works	Finalisation of Construction works and commissioned in August FY 2021/22	Target Achieved
2.1.2	Enhance Partnership for improved availability and utilization of road maintenance funds.	Continued engagements with MoWT, MoFPED and wider stakeholders on the increase of road	Held meetings at Programme Working Group –PWG under MoWT, Top Management Team of MoWT and MoFPED.	Target Achieved

SN	Action	Target 2021/22	Achievement FY 2021/22	Remark
		fund and amendment of URA law.		
2.2.1	Acquire tools, equipment and logistics for URF Secretariat.	Procure tools and vehicles for Secretariat.	Various tools and logistical means continuously procured.	Target achieved.
2.2.4	Implement timely signing and enforcement of performance agreements with DA's.	Sign performance and enforce agreements with DA's.	Agreements signed in Q1 of FY 2021/22.	Target achieved.
2.2.5	Timely preparation & dissemination of URF performance reports.	Publish Annual report and disseminate.	Annual report for FY 2020/21 prepared and published.	Target achieved.
3.1.1	Develop Plan for road maintenance and related activities.	Prepared OYRMP for FY 2021/22.	OYRMP for FY 2021/22 was done.	Target achieved.
3.1.2	Develop plans for financing road safety and axle load control.	Include Plans for safety and Axle load control in OYRMP for FY 2021/22.	Safety and Axle load control plans included in OYRMP for FY 2021/22	Target achieved.
3.2.1	Timely collection and analysis of road condition data by DA's.	DA's to handle annually.	DA road condition data collected and submitted as annex to the Annual Workplan in FY 2021/22	Target achieved.
4.1.1	Undertake regular monitoring and periodic evaluation of funded maintenance programmes.	M&E done quarterly during the FY - 99 Agencies per year	M&E for FY 2021/22 for 40 agencies and reports disseminated.	Target partially achieved.
4.2.1	Carry out regular technical and financial audits of road maintenance programmes in DA's.	45DA's to be handle annually.	Handled Technical & Financial audit in 38 DAs	Target partially achieved
4.2.2	Build and enhance partnership with stakeholders to strengthen oversight in utilization of road maintenance funds.	Continue engagement of Board with DRCs in DA's and other stakeholders	Completed DRC regulations at MoFPED for gazetting and guidelines to DA's.	Target Partially achieved.
4.3.1	Undertake periodic road users' satisfaction surveys (RUSS).	Conduct surveys Annually.	The 5 th URF survey preparatory works done, survey to be delivered in the FY 2022/23.	Target achieved.
5.1.1	Develop and Implement the communication strategy.	Review existing communication Strategy.	Communication strategy reviewed and put to use.	Target achieved.
5.1.2	Sign and implement memoranda of understanding with key ministries and other government agencies.	Put MoU / collaboration with Ministries and stakeholders in place.	Collaboration with MoLUD-USMID;	Target Achieved.

The road maintenance achievements against the 5 year road maintenance strategic plan (5-YRMP) targets are outlined in Table 15 below. It excludes provisions for *upgrading and re-engineering* of national roads (currently provided for under the UNRA Development budget) and the *rehabilitation* of DUCAR roads.

Table 15: Summary of achievements on 5-YRMP Targets for FY 2021/22

Road Class	Road Works	Physical			Financial		
		Kms			UGX billion		
		5YRMP	Actual	%YRMP	5YRMP	Actual	%YRMP
National Roads	RMM	21,020	19,039	91.0%	359.43 ¹	238.04	66.2%
	RMeM	16,663	7,487	45.0%			
	Periodic	2,200	20	1.0%			
	Bridges	324	24	7.0%			
	Sub-total	% RM&PM			66.6%		
KCCA	RMM & RMEM	2,103	2260	107.0%	35.45	20.67	58.3%
	Periodic	16	0	0.00%			
	Sub-total	% RM&PM			53.5%		
DUCAR Network	RMM	43,120	8,406	19.5%	194.9	109.61	56.2%
	RMeM	30,000	6,644	22.1%			
	Periodic	3,500	717	20.5%			
	Bridges	160	22	13.8%			
	Culverts	10,000	2,717	27.2%			
	Sub-total**	% RM&PM			20.6%		
Total (UGX)					589.78¹	368.32	62.5%
Total (USD)					161.58m	109.13m	

Key:

Forex 1 US \$ = UGX 3,650

*Actual = Budget out turn (Treasury releases);

**DUCAR includes DLGs, MCs and Cities.

RM&PM=Combined Routine manual & Periodic maintenance

It can be observed from Table 15 that:

- The overall realised funding against the second year of the 5YRMP targets was 54.6% in FY 2021/22;
- The achieved National roads, KCCA and DUCAR maintenance activities against the 5YRMP targets in FY 2021/22 stood at 66.6%, 53.5% and 20.6% respectively;
- In FY 2021/22 it can be deduced in general that the sharp decrease in road maintenance resources culminated into only preserving the network in the same state as it was in FY 2020/21 with hardly any registered network improvement. This can be attributed to the fact that agencies resorted to carrying out routine manual or mechanised maintenance which can reserve the network until the next rainy season.

Other key Departmental achievements against the work plan for the P&S Department in FY 2021/22 are depicted in Table 16 below.

Table 16: Key Achievements under the Policy & Strategy Function in FY 2021/22

SN	Planned Activities	Achieved	Remarks
1	Annual implementation of 1, 3 and 5 year road maintenance financing plans.	1. Coordinated the implementation of the OYRMP for FY 2021/22 which is the 2 nd year of 5YRMP. Identified performance gaps and proposed mitigation measures.	Achieved
2	Coordinate implementation of the 5-yr corporate plan activities.	2. Implemented the 2 nd year i.e. 2021/22 of corporate plan. Key achievements in Table 15	Achieved
3	URF scheduled and statutory reporting.	Prepared: 1. Quarterly performance reports for FY 2021/22; 2. Annual Report FY 2020/21; 3. Transport Sector (TMT, PWG) reports;	Achieved
4	Mainstream sector plans, policies and standards in URF operations.	1. Key deliverables from the NTMP/GKMA and the draft RSDP ₃ aligned with 5 year road maintenance financing plans.	Achieved
5	Oversee formation and operation of DRCs.	1. 90% of DRCs were operationalized in FY 2021/22; 2. Operation of DRCs guided with URF guidelines.	Achieved
6	Management of Risks.	1. Risk management entrenched in the operations of URF; 2. Identification and Management of departmental risks	Achieved
7	Sector Coordination.	1. URF participation in transport sector forum and related fora.	Achieved
8	Control of over loading on public roads	1. Inspection and follow up enforcement of axle load control on national roads;	Achieved
9	Implementation of technical, strategic and policy research.	1. Research guidelines under development. Recruitment of Policy Officer pending	Not Achieved

Key challenges faced by the Dept. during the period included:

- Inadequate staffing. The department was run by one man (MPS) for the fifth year running since its inception albeit supported by a temporary staff.
- Inadequate resources to carry out strategic and policy research to inform the improvement of road maintenance financing and management.
- Inadequate resources to implement the 5YRMP plan for FY 2021/22 leading to huge periodic maintenance backlogs;

As a way forward, the URF will continue to push for the establishment of a 2nd Generation Road Fund as enshrined in the URF Act.

2.4.8 Establishment of Operational Procedures

Progress was made in drafting various regulations and manuals to guide and streamline various aspects of its operations and inter-relationship with agencies and stakeholders. Progress on establishment of operational procedures in key functional areas was as shown in Table 17.

Table 17: Status of Key Control Documents as at 30 June 2022

SN	Functional Area	Manual	Regulations	System
1.	Fund Management.	Issued by Board.	NA	Operating IFMIS of MoFPED.
2.	Planning and Programming.	Issued by Board.	NA	RMMS developed – needs updating
3.	Corporate Services - HR*.	Issued by Board	NA	To be module of MIS under study.
4.	Monitoring and Evaluation.	In process.	Completed.	Completed.
5.	Internal Audit.	Issued by Board.	Issued by Board.	In process.
6.	District Roads Committees.	NA	Issued by Board.	NA.

*HR- Human Resource

2.5 Key Performance Indicators

Broadly, the Secretariat's Key Performance Indicators (KPIs) cover the four business areas of *Administration and Human Resource, Funding Operations, Impact of Funding, and Governance*. Achievements against the Secretariat KPIs in FY 2021/22 were as discussed in sections 2.5.1- 2.5.2.

2.5.1 Performance Rating of KPIs

FY 2021/22 was the twelfth year of adoption of a set of Key Performance Indicators (KPI's) for the operations of the Fund. Some of these indicators were adopted from headline indicators issued by African Road Maintenance Funds Association (ARMFA at www.armfa.org) while others were developed in-house.

As shown in Appendix 3, the Fund used a total of 24 KPIs to monitor its performance under key business areas of administration and human resource, funding operations, impact of funding and governance. The summary of performance rating against the KPIs in FY 2021/22 is shown in Table 18.

Table 18: Summary of URF performance rating of KPIs - FY 2021/22

	Administration and Human Resource		Funding Operations		Impact of Funding		Governance		Overall Totals FY 2020/21		Overall Totals FY 2021/22	
	No. of KPIs	% of Total	No. of KPIs	% of Total	No. of KPIs	% of Total	No. of KPIs	% of Total	No. of KPIs	% of Total	No. of KPIs	% of Total
Achieved	2	66.7%	10	83.3%	1	25%	2	40.0%	17	70.8%	15	62.5%
Not Achieved	1	33.3%	2	16.7%	1	25%	3	60.0%	6	25%	7	29.2%
No data	0	0.0%	0	0.0%	2	50%	0	0.0%	1	4.2%	2	8.3%
Totals	3		12		4		5		24		24	

From Table 18, the following can be observed:

- A total of 24 KPIs was adopted to measure performance of the secretariat at the end of FY 2021/22 (same as at the end of FY 2020/21);
- The number of KPIs achieved was 15 (62.5% of the total) at end of FY 2021/22 – down from 17 KPIs (70.8% of the total) at the end of FY 2020/21;
- The number of KPIs not achieved was 7 (29.2% of the total) at end of FY 2021/22 – up from 6 KPIs (25% of the total) at the end of FY 2020/21; and
- There was no data to enable measurement of 2 KPIs (8.3% of the total) at the end of FY 2021/22 – up from 1 KPI (4.2% of the total) at the end of FY 2020/21.

Generally, the best performing business area was funding operations with an average score of 83.3% of its indicators achieved. This was followed by administration and human resource at 66.7% and governance at 40%. The worst performing business area was impact of funding at 25%. The reasons for low performance and the corrective action being taken by URF in the respective business areas where the set targets were not achieved are clarified in section 2.5.2.

2.5.2 Actions Taken on Low Performing KPIs

Low performing KPIs in which achievements were below targets (colour-coded red in **Appendix 3**), were clarified and flagged up for corrective actions as follows:

- Staffing level: Achievement was 81.5% against a target of 90% min.

The target was not achieved mainly because 4 vacancies of officers, to wit MEO(S), Technical Auditor, Legal Officer, and PSO remained unfilled at the shut of FY 2021/22.

It was therefore recommend that:

The aforementioned vacant positions are filled expediently.

- Efficiency of releases from MoFPED - achievement was 75.7% against a target of 98% min., and, Adherence to approved Fund Management Plan – achievement was 24.7% against a target of 10% max.

The target for releases from MoFPED against the budget appropriated for Vote 118 was not achieved owing to the budget suppression at national level in FY 2021/22.

It was therefore recommend that:

The URF Board and Management engage Parliament (starting with Finance Committee of Parliament) to preside over MoFPED to protect funding for road maintenance as a

critical area that must be invariably fully funded in accordance with parliamentary appropriations.

- iii. Road network condition: Achievement was 50.9% against a target of 64%.

Underperformance of this KPI was occasioned by, among other factors, allocation of a much bigger portion of the road sector budget to road development in disfavour of road maintenance which allowed a huge portion of the existing road network to slip from fair/good condition to poor state.

It was therefore recommend that:

URF steps up its engagements with MoWT to rebalance road sector funds allocations in favour of road maintenance so as to preserve the condition of the existing road asset.

- iv. Audit: Percentage of agencies audited – achievement was 21.3% against a target of 25%, and, percentage of funded budget audited - achievement was 16.5% against a target of 60%.

The target for audit coverage was not achieved essentially due to exclusive reliance on manual systems in the Internal Audit department.

It was therefore recommended that:

URF fast-tracks acquisition of audit management software in order to meliorate the operational efficiency of Internal Audit department.

- v. Punctuality in presentation of URF Annual Report (submission of URF Annual Report to Minister responsible for Finance): URF Annual Report for FY 2020/21 submitted after 391 calendar days against a target of 184 calendar days after close of FY 2020/21.

The target was missed by a delay of 207 calendar days chiefly due to the thin staffing of the Policy and Strategy department, which prepares the report.

It was therefore recommended that:

URF improves staffing of the Policy and Strategy department and automates internal processes to enable timely production of the Annual Report.

Table 19: Sector Performance Scorecard in FY 2021/22 GAPR

Transport Sector Output Performance FY2020/21 - FY2021/22								
	% Achieved		% Not Achieved		% no data		Denominator	
Outputs	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22
URF	83	100	17	0	0	0	06	06
MoWT	77	80	23	20	3	0	31	46
UNRA	75	50	25	50	0	0	04	04
Sector	78	80	22	20	2	0	41	56

Source: GAPR for FY 2019/20, Oct, 2020.

It can be seen from Table 19 that a total of 6 indicators were used to measure the performance of URF in the GAPR as was the case in FY 2021/22. A total of 100% of the planned actions were achieved in FY 2021/22 compared to 83% in FY 2020/21 which was an improvement of 17% to post 100% achievement.

The 6 indicators used under GAPR to score the performance of URF are;

- i) Average time (days) of disbursement from date of receipt of MoFPED releases (National Roads)
- ii) % of funds released to UNRA on time (as per performance agreement)
- iii) % of approved annual budget released for maintenance of national roads
- iv) Average time (days) of disbursement from date of receipt of MoFPED releases (DUCAR)
- v) % of funds released to DUCAR agencies on time (as per performance agreement)
- vi) % of approved annual budget released for maintenance of DUCAR roads

3.0 Performance of Road Maintenance Programmes

3.1 Funding Operations

Funding operations is one of the core activities of the Fund. It includes processes for determination of funding levels; budgeting procedures; allocation of funds; collection of funds and disbursement of funds to designated agencies. Performance of the Fund in these processes during FY 2021/22 is examined in sections 3.1.1 – 3.1.4.

3.1.1 Determination of Funding Levels

Determination of funding levels is a critical function of the Board as defined under Section 14 of the URF Act. Accordingly, the Board is required to recommend to the Minister of Finance, the appropriate levels of road user charges, fines, levies or any other sums to be collected and paid into the Fund. The function constitutes a major step in the Fund planning processes scheduled under Sections 24, 25, and 26 of the Act. However during FY 2021/22, some of these critical planning processes including setting of tariff levels could not be handled as funding for road maintenance was still under the Medium Term Expenditure Framework (MTEF). The funding level under the MTEF was still determined by the Treasury rather than basing on maintenance needs of the public roads network. It is anticipated that this anomaly will be sorted out once Section 14 of the URA Act is amended to facilitate direct remittance of Road User Charges (RUCS) to the Funds Account in line with Section 21 (3) of the URF Act.

3.1.2 Budgeting Procedure

In FY 2021/22, the only source of funds for road maintenance was the Consolidated Fund, remaining the same as had been the case since the establishment of the Fund. As a result, the budgeting process for road maintenance was conducted through the regular government budget process in line with provisions of the Budget Act and Public Finance Management Act, 2015.

In response to the Final Budget Call Circulars (BCC) issued by MFPED in March 2021, the Fund in consultation with DA's prepared a Budget Framework Paper (BFP), which formed part of the Transport Sector BFP submitted to MFPED. The consultation process with DA's involved obtaining from them their Annual Programs based on final IPFs declared by URF in November, 2020. Submission from the agencies included their physical and expenditure plans for FY 2021/22. The road maintenance budget for FY 2021/22 was prepared under Vote 118 based on four output areas of national roads maintenance, DUCAR (including new Cities maintenance, KCCA Road maintenance and the URF Secretariat. In addition, URF prepared the OYRMP for FY 2021/22 which was presented to Parliament by the Minister of Works and Transport as part of the Sector Ministerial Statement.

3.1.3 Funding Procedure

The operational procedure and systems followed by the Board during FY2021/22 remained the same as in FY 2020/21 as shown in the flow chart in Figure 5. The procedure was designed to ensure smooth and transparent operational mechanisms of the Fund

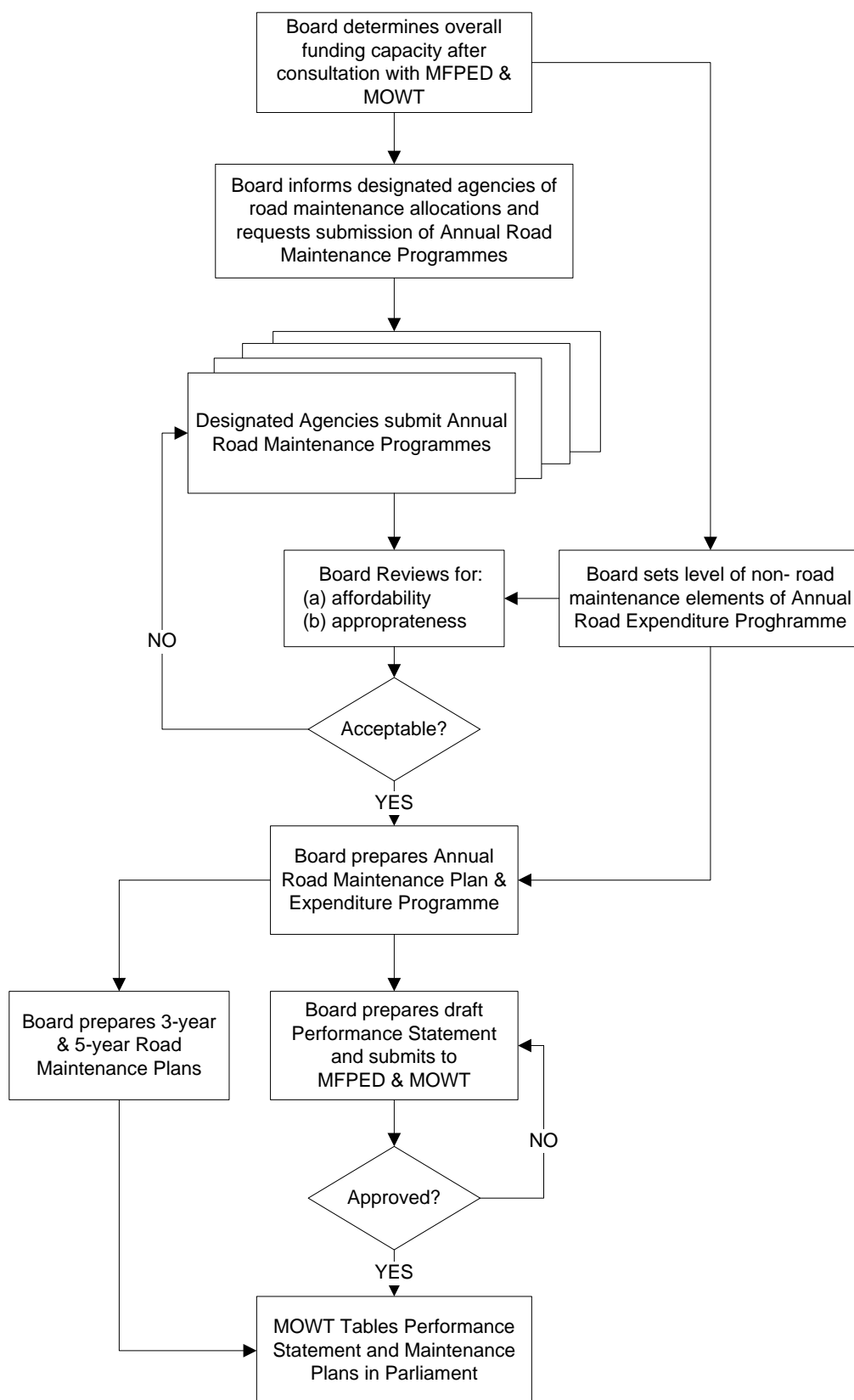


Figure 5: URF Funding Process

3.1.4 Allocation of Funds to Designated Agencies

A sum of UGX 506.17 bn was allocated to URF for road maintenance in FY 2021/22, by Parliamentary appropriations. This was UGX 6.00bn less than the UGX 512.18bn in FY 2020/21 (representing a budget decrease of 1.00%). The funds were allocated to various expenditure heads by category and allowed uses as shown in sections 3.1.4.1 and 3.1.4.5

3.1.5 Allocation by Category of Expenditure heads

Allocation of funds in FY 2021/22 by vote function output compared to the previous year is shown in Table 20 and illustrated in Figure 6.

Table 20: Global budget allocation of funds to DA's in FY 2021/22 (UGX bn)

S/N	Vote Function	Budget FY 2020/21	%age allocation FY 2020/21	Budget FY 2021/22	%age allocation FY 2021/22	%age Budget change
1.	URF Secretariat	9.26	1.81%	7.00	1.38%	-0.43%
2.	UNRA	310.29	60.58%	307.93	60.84%	0.26%
3.	KCCA	25.55	4.99%	25.11	4.96%	-0.03%
4.	DUCAR	150.69	29.42%	139.96	27.65%	-1.77%
5.	CITIES (Excluding KCCA)			10.03	1.98%	1.98%
6.	Strengthening capacity of URF URF	16.39	3.20%	16.14	3.19%	-0.01%
	Total	512.18	100.00%	506.17	100.00%	0.00%

Source: URF OYRMP FY 2021/22

It can be observed from Table 20 that the specific road maintenance budget allocations in FY 2021/22 changed as follows:

- National roads maintenance (under UNRA) decreased by UGX 2.36bn;
- DUCAR network decreased by UGX 10.73bn
- KCCA network decreased by UGX 0.44bn;
- URF Secretariat decreased by UGX 2.26bn.
- Technical assistance to projects decreased by UGX 0.25bn
- Other Cities were also given an allocation of UGX 10.03bn

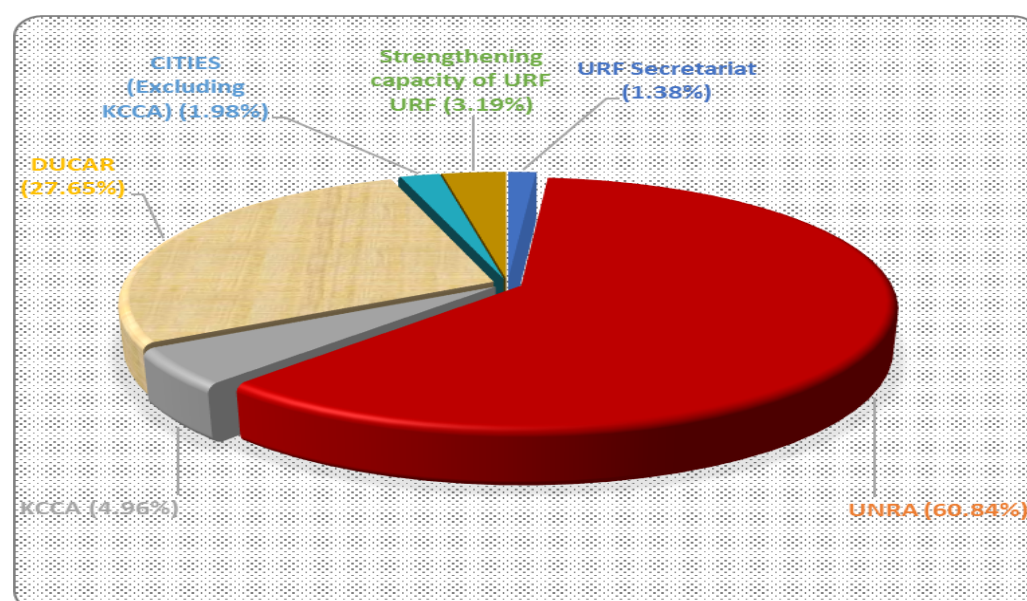


Figure 6: Global Budget Allocation FY 2021/22

3.1.6 Funds Inflow for FY 2021/22

In FY 2021/22, URF received a sum of UGX 507.447bn from the Treasury, in quarterly tranches, which constituted 99.08% of the approved annual budget for road maintenance.

Table 21 shows Quarterly funds inflow from MoFPED to URF vote 118 in FY 2020/21.

Table 21: Summary of Funds inflow to vote 118, FY 2020/21

S/N	Description	Approved Annual Budget (UGX bn)	Quarterly Releases FY 2021/22 (UGX bn)				Total Release (UGX bn)	% of Annual Budget Released
			Q1	Q2	Q3	Q4		
1	MoFPED Releases							
	UNRA	307.93	47.72	56.54	31.89	101.89	238.04	77.30%
	KCCA	25.11	3.62	3.5	2.25	2	11.37	45.28%
	DUCAR	139.96	22.05	30.41	14.61	44.59	111.66	79.78%
	CITIES (Excluding KCCA)	10.03	1.54	1.47	1.07	3.24	7.32	72.98%
	URF Sec. Recurrent	7	0.77	1.99	1.45	1.45	5.66	80.86%
	URF Sec. Dev't	16.14	4.63	7.16	1.03	1.03	13.85	85.81%
	Total Amount	506.17	80.33	101.07	52.3	154.2	387.9	76.63%
2	Dates of Release		22-Jul-21	15-Oct-21	13-Jan-22	13-Apr-22		
	Delay (No. of calendar days from start of Quarter).	Annual Target for FY 2021/22 = 14	21	14	12	12		

It can be observed from Table 21 that:

- The URF voted road maintenance funds received of UGX 380.89bn equivalent to 75.25% in FY 2021/22;
- The average time delay of funds release from MFPEP in FY 2021/22 was 15 days which was slightly above the target time as shown in Table 22.

Table 22: Performance on KPIs for Funds Inflow, FY 2021/22

S/N	KPI	Target in FY 2021/22 OYRMP	Actual Realised in FY 2021/22	Remarks
1	Efficiency (% of potential revenue collected in each category)	98% min	77.0%	Not Achieved
2	Timeliness (Average days from collection to deposit for each category)	14 calendar days max	15 calendar days average	Achieved

It can be seen from Table 22 that:

- The the performance target for Efficiency was not achieved with only 75% of the targeted minimum potential revenue collected. The performance target for Timeliness was also achieved;
- The KPI for efficiency in revenue inflows performed well at 0.2% above the target, and, the KPI for *timeliness* of revenue under performed at 89.3% of the maximum allowable time.

3.1.7 Funds Disbursements in FY 2021/22

In FY 2021/22, URF disbursed a total of UGX 359.34bn to DA's for maintenance of all categories of public roads (equivalent to 71.20% of the budget) and retained UGX 7.0bn for administrative expenses of the Secretariat and UGX 16.14bn for Development as shown in Table 23.

On average, the disbursements to UNRA took 3.8 calendar days while those to DUCAR agencies took an average of 8.13 calendar days (from the dates of receipt of funds from MoFPED).

Table 23: Summary of Funds Disbursements–FY 2021/22

S/N	Description	Disbursements FY 2021/22 (UGX bn)				Total Disbursement (UGX bn) FY 2021/22	Approved Annual Budget FY 2021/22 (UGX bn)	% of Approved Annual Budget Disbursed (UGX bn)
		Q1	Q2	Q3	Q4			
1	URF Disbursements							
	UNRA	47.73	56.01	31.89	101.89	237.52	307.93	77.13%
	KCCA	3.92	3.5	2.25	2.00	11.67	25.11	46.48%
	Districts	8.71	6.62	5.87	8.09	29.29	55.75	52.54%
	Cities	1.57	1.25	1.03	3.18	7.03	10.03	70.09%
	Municipalities	3.22	2.45	2.17	6.54	14.38	20.63	69.70%
	Town Councils	3.71	2.82	2.5	3.39	12.42	23.77	52.25%
	CARs	0	6.56	0	0	6.56	13.11	50.04%
	Emergency	2.00	2.5	1.25	4.25	10.00	10.00	100.00%
	Tarmacking TC	3.00	2.5	2.25	3.7	11.45	13.65	83.88%
	TSUs	0	0.38	0.12	0.13	0.63	1.60	39.38%
	URF Sec. Recurrent	0.79	0.79	1.45	1.45	4.48	7.00	64.00%
	URF Sec. Dev't	4.68	7.17	1.03	1.03	13.91	16.14	86.18%
	Total	79.33	92.55	51.81	135.65	359.34	504.72	71.20%
2	Av. Delay of Disbursement to UNRA (Calendar days)	6	5.5	5	3.8	Average 3.8 days		
3	Av. Delay of Disbursement to DUCAR (Calendar days)	6	6.9	8.5	8.13	Average 8.13 days		

*Cumulative Average delay in calendar days = 12.5

It can be observed from Table 23 that:

- The disbursement of road maintenance funds to DAs stood at 70.80% of the budget for FY 2021/22 compared to 97.93% in FY 2020/21;
- The stagnation in disbursements to DAs was mainly due to the MoFPED not releasing 100.0% of funds in FY 2021/22. This was attributed to budget cuts due to the COVID-19 pandemic that affected the national revenue collection.

The percentage disbursements to the different categories of DAs and sub-agencies are illustrated in figure 7.0.

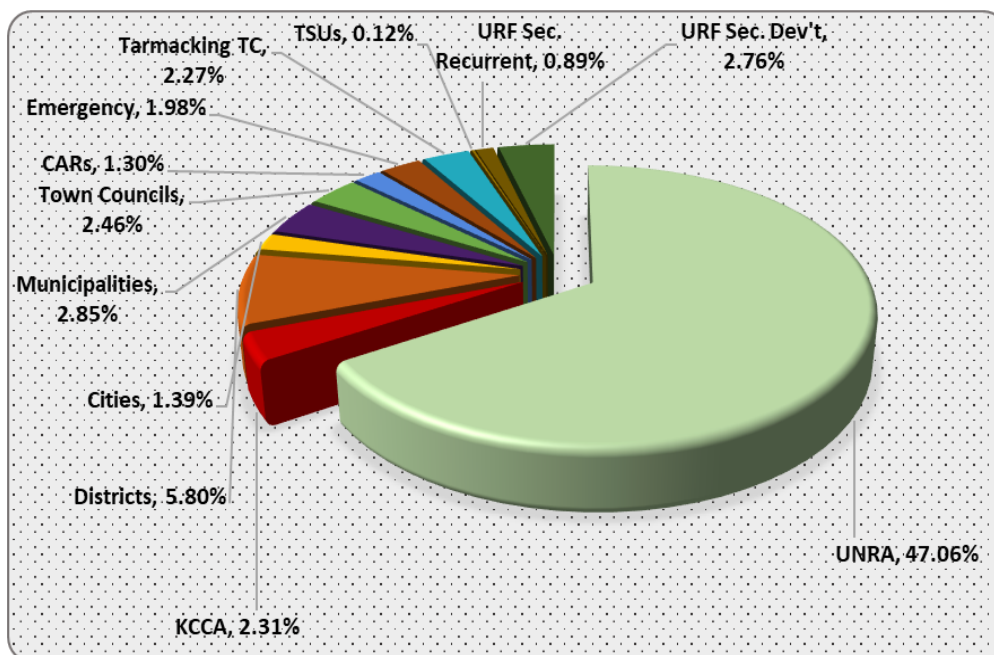


Figure 7: Percentage Disbursements by Category of Agencies– FY 2021/22

It can be seen from Figure 7 that the biggest portion of the disbursements went to UNRA (47.06%) for maintenance of the national roads network while the rest was shared amongst maintenance of the DUCAR network and KCCA roads. Furthermore, Figure 8 illustrates the performance of disbursements against the respective IPFs of DAs and sub-agencies.

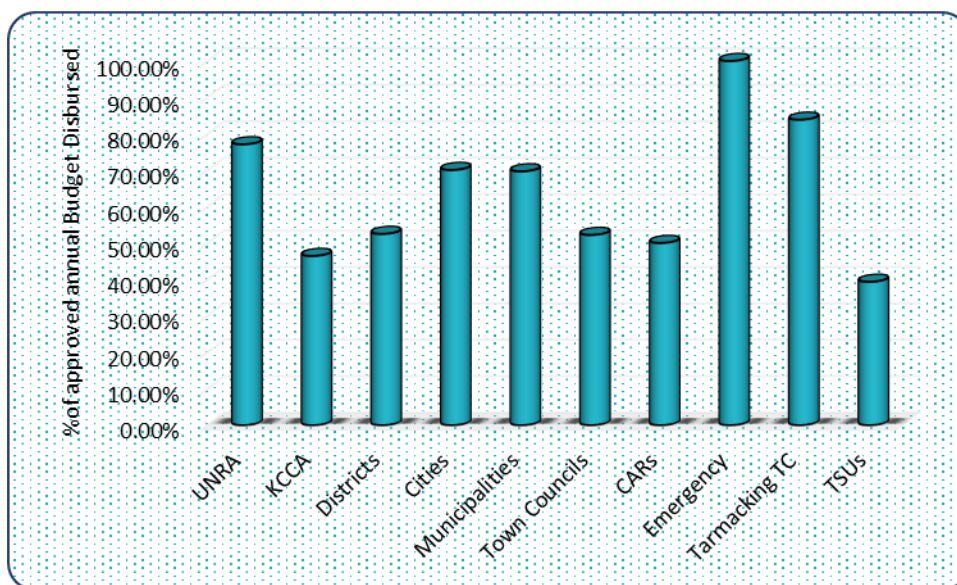


Figure 8: Disbursed Funds against IPFs of DA's and Sub-Agencies, FY 2021/22.

It can be seen from Figure 8 that only Emergency realised 100% of the approved Indicative Planning Figures (IPFs), followed by Tarmacking TCs with 83.88% of the IPF. UNRA unlike in the previous years received way less than its IPF i.e. 77.13%. The other DAs lines on average realized 58% of their IPFs.

3.1.8 Performance of DA's Disbursements by Region

Table 24 shows a summary of the DA's disbursements against their respective budgets in FY 2021/22, with the local governments disaggregated into four regions namely: Central; East; North; West; and South.

Table 24: DA's Disbursements by Region in FY 2021/22

Agency/Region	Annual Budget FY 2021/22 (UGX - bn)	Disbursements FY 2021/22 (UGX - bn)	% of Budget Disbursed, FY 2021/22	% of Budget Disbursed, FY 2020/21	% of Budget Disbursed, FY 2019/20	Agencies by region			
						DLGs	MCs	Cities	TCs
UNRA	307.97	237.52	77%	100%	100%	23 Stations			
KCCA	25.11	11.67	46%	96%	100%	5 Divisions			
LGs - Central	34.41	19.8	58%	105%	100%	25	9	1	46
LGs - Eastern	28.42	15.99	56%	48%	100%	36	7	3	45
LGs - Northern	26.84	15.06	56%	91%	100%	39	6	3	20
LGs - Western	33.67	18.97	56%	85%	100%	35	9	3	74
Total LGs	123.34	69.82	57%	91%	100%	135	31	10	185
Emergency	10	10	100%	100%	100%				
Tarmacking TCs	13.65	11.45	84%	100%	100%	22 TCs			
MCs & Cities	30.66	21.8	71%	100%	100%	31 MCs & 10 Cities			
TSUs	1.6	0.63	39%	100%	100%	50 DUCAR agencies			
Grand Total	456.42	319.01	70%	97%	100%				

The following can be observed from Table 24 that:

- In FY 2021/22, the disbursements to DLGs for routine and periodic maintenance averaged 57% of their budgets compared to 91% and 100% in FYs 2020/21 and 2019/20 respectively;
- The tarmacking of TCs roads received 84% of their budget. Details of DLGs quarterly disbursements are outlined in Annex 4.

3.2 Financial Performance of Road Maintenance Programmes - FY 2021/22

3.2.1 DA's expenditures against available funds

Table 25 shows a summary of the DA's expenditures compared to the disbursed and available funds in FY 2021/22.

Table 25: DA's Expenditures against Available Funds in FY 2021/22

Agency	Annual Budget FY 2021/22 (UGXbn) (a)	Releases FY 2021/22 (UGX bn) (b)	Total Funds available FY 2021/22 (UGX bn) (c) = (b)	Funds disbursed (UGXbn) (d)	Actual Expenditure FY 2021/22 (UGX bn) (e)	Unspent balances FY 2021/22 (UGXbn) (f) = (d-e)	% of available funds spent FY 2021/22 (g) = (e/c)
UNRA	307.93	238.04	238.04	238.04	237.51	0.53	99.78%
DUCAR	139.96	102.27	102.27	102.26	94.03	8.23	91.94%
KCCA	25.11	20.67	20.67	20.67	20.67	0	100.00%
CITIES	10.03	7.34	7.34	7.34	7.34	0	100.00%
Sub Total	483.03	368.32	368.32	368.31	359.55	8.76	97.62%
URF Secretariat	7.00	5.67	5.67	5.58	5.58	0	98.41%
URF Dev't	16.14	13.91	13.91	13.89	13.89	0	99.86%
Total	23.14	19.58	19.58	19.47	19.47	0	99.44%

Source: URF Final Accounts and DA's Quarterly Progress Reports for FY 2021/2

**Includes funds for tarmacking TCs, emergency interventions, Technical Support Units, Technical Financial Review of DUCAR, and M&E of DUCAR.*

It can be observed from Table 25 that:

- UNRA's absorption of available funds stood at 100.00%, as well as KCCA stood at 100.00%, DUCAR at 88.73% compared to 10% by UNRA, 100% by KCCA and 99.85% by DUCAR in FY 2020/21.
- The DA's and Secretariat absorption of available funds in FY 2021/22 stood at 106.47% compared to 99.7% in FY 2020/21.

Figure 9 shows a graphical representation of the financial performance of the various road maintenance expenditure lines in FY 2021/22.

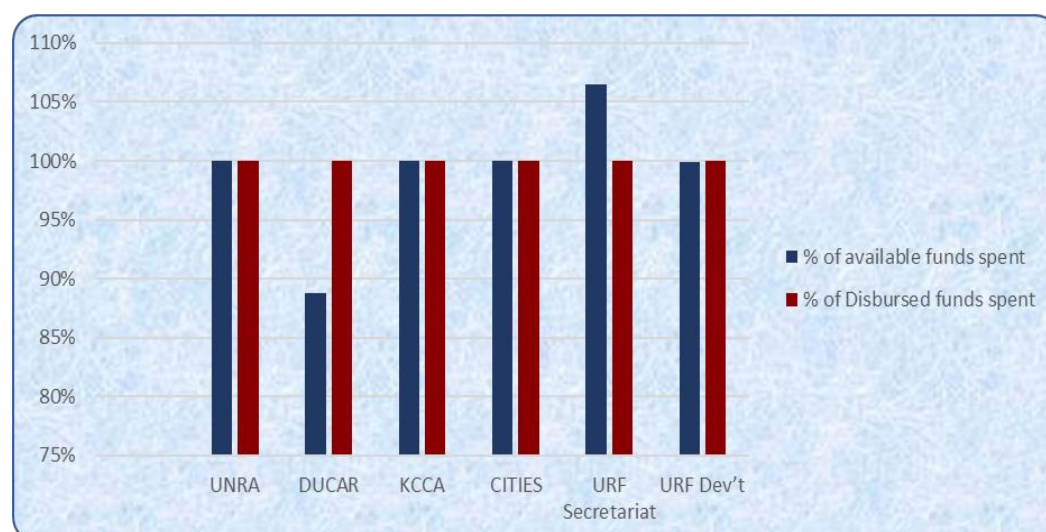


Figure 9: DA's absorption against disbursed and available funds in FY 2021/22

It can be observed from figure 9 that:

- a) DUCAR absorption of the available funds was the lowest at 88.73%;

Table 26 shows a summary of the District Local Governments (excluding MCs) expenditure disaggregated into four regions.

Table 26: DLGs Funds Expenditure by Region in FY 2021/22

S/N	Agency/ Region	Budget FY 2021/22 (UGX bn)	Funds Disbursed FY2021/22 (UGX bn)	Funds Available (UGX bn)	Actual Expenditure FY2021/22 (UGX bn)	Unspent funds FY 2021/22 (UGX bn)	% of released absorbed	% of available absorbed
1	LGs - Central	34.41	19.8	19.8	19.00	0.80	96%	96%
2	LGs - Eastern	28.42	15.99	15.99	14.34	1.65	90%	90%
3	LGs -Northern	26.84	15.06	15.06	14.50	0.56	96%	96%
4	LGs- Western	33.67	18.97	18.97	20.3	-1.33	107%	107%
	Total LGs	123.34	69.82	69.82	68.14	1.68	98%	98%

Source: OYRMP 2021/22, Quarterly Disbursement Schedules and Accountability Reports for FY 2021/22;

* Total excludes expenditure on tarmacking TCs, emergency interventions, Technical Support Units, Technical Financial Review of DUCAR, and M&E of DUCAR;

The following can be observed from Table 26:

- The DLGs funds absorption by region ranged from 90% to 107% in FY 2021/22 compared to 83% to 92% in FY 2020/21;
- The highest funds absorption was by the western region at 107% and lowest by the Eastern region at 90%.

The overall DA' financial performance is illustrated in figure 9.

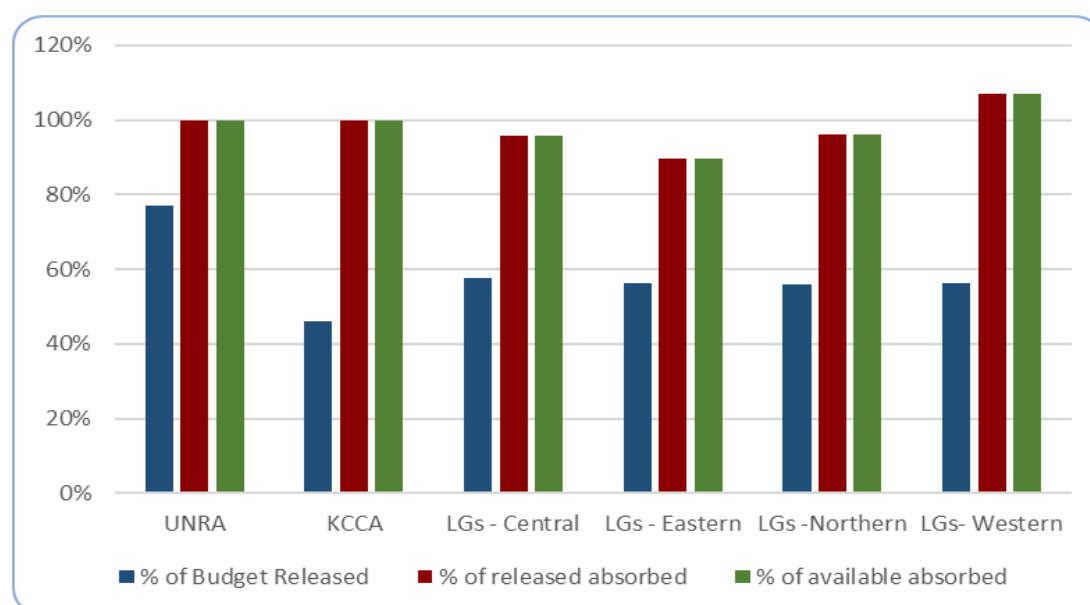


Figure 10: DA's Financial Performance of Designated Agencies - FY 2021/22

It can be observed from figure 10 that:

- The disbursements to all the DAs were below 100% of the declared IPFs for FY2021/22;

3.2.2 Trend of Road Maintenance Financing since FY 2010/11 - FY 2021/22

Prior to the establishment of URF, road maintenance funding was disbursed directly to agencies from the Treasury, within the framework of annual budgetary appropriations. This approach did not prioritise road network maintenance needs against the backdrop of competing demands. Between 1997/98 and 2007/08, the national roads network, owing to the funding shortfall, had accumulated a maintenance backlog of 3,500Km or 33% of its network of 11,000Km at the time. The district roads network in poor to very poor condition escalated from 30% to 55% over the same period. Part of the reason for establishment of the Road Fund in 2008 was to address these condition declines.

A road fund by definition is an institutional setup through which a selected stream of revenues is put at the disposal of a government roads department or agency without being subjected to general procedures associated with the Consolidated Fund. An enabled road fund offers best opportunity to ensure adequate level and predictability of road maintenance funding. URF has not yet attained this status owing to legal impediments constraining its independent realization of revenues from road user charges. As such the current method of financing road maintenance through quarterly releases from the Treasury is not fully responsive to road condition and road network needs as to adequately check maintenance backlog growth.

Table 27 shows the Medium Term Expenditure Framework (MTEF) projections to FY 2019/20, which indicates that the available funding will only meet 25% of needs, leaving funding of 75% of needs unmet. In FY 2020/21 URF was allocated a total of UGX 506.17 billion under the MTEF, of which net allocation to road maintenance needs was UGX 389.89billion against total requirements estimated at UGX 3,278trillion and therefore leaving a shortfall of UGX 2,546 Trillion (77.66% of total).

Table 27: Road Maintenance Funding FY2010/11 – 2021/22

FY	UGX, Bn							
	Needs			Available ¹			Un-met Needs	
	M'tce	Backlog	Total	M'tce	Others ²	Total	Amount	%tage
2010/11	632	451.5	1,083.5	273.1	119.5	392.6	690.9	63.80%
2011/12	672.8	579.6	1,252.4	273.1	170.9	443.9	808.5	64.60%
2012/13	958.5	656.2	1,614.7	273.1	359.3	632.4	982.3	60.80%
2013/14	836.4	584.2	1,420.6	345.6	377.5	723.1	697.5	49.10%
2014/15	1,083.40	769.5	1,852.9	420.9	410.7	831.6	1021.3	55.10%
2015/16	1,273.30	822.4	2,095.6	410.9	441.6	852.5	1243.1	59.30%
2016/17	1,732.80	1,235.80	2,968.6	399.4	583.5	982.9	1,985.7	66.90%
2017/18	1,756.70	1,243.50	3,000.2	399.4	335.4	734.8	2,265.4	75.50%
2018/19	1,807.20	1,258.00	3,065.2	440.4	337.1	777.5	2,287.7	74.60%
2019/20	1,867.40	1,280.60	3,148.0	470.5	342.4	812.9	2,335.1	74.18%
2020/21	1,897.40	1,310.60	3,208.0	507.5	342.4	849.9	2,358.1	73.50%
2021/22	1,917.60	1,360.90	3,278.5	389.9	342.4	732.3	2,546.2	77.66%

¹MTEF Projections in National Budget Estimates,

²Include others for rehabilitation such as PRDP, RRP, KIIDP, USMID and others but excluding major upgrading works

Figure 11 shows the trend of road maintenance needs, road maintenance financing and the un-met needs (including funding under USMID, RRP, KIIDP and PRDP), since FY 2010/11 and as projected to FY 2019/20.

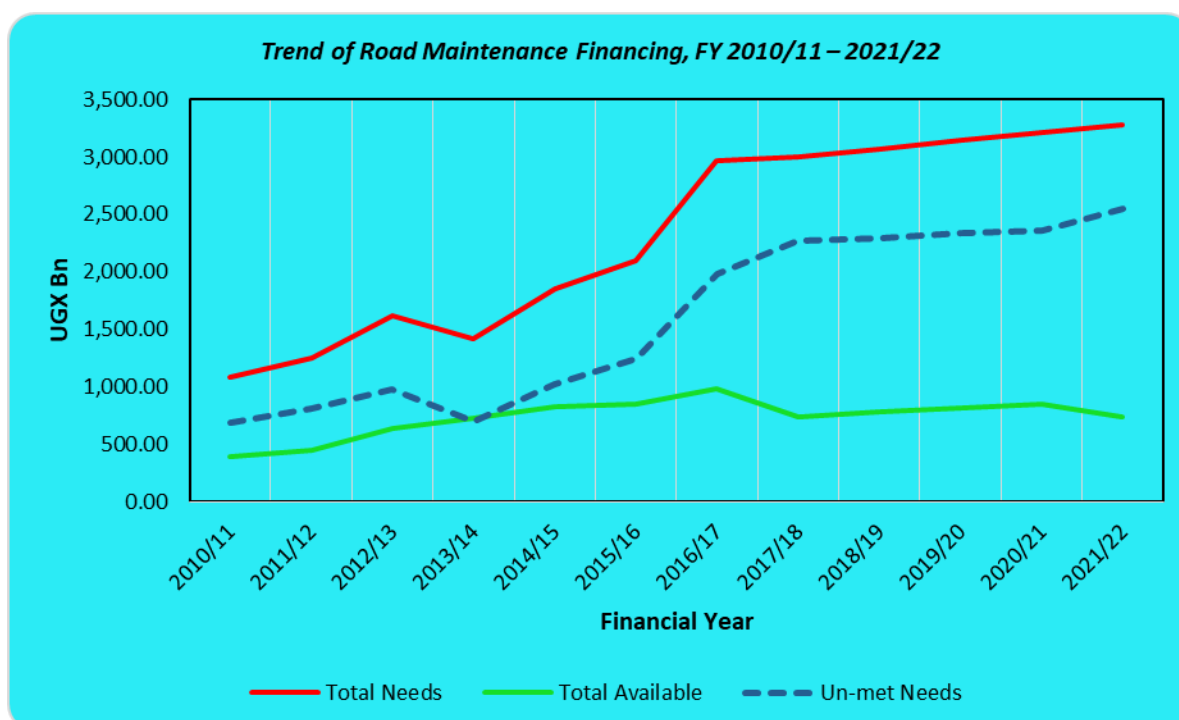


Figure 11: Trend of Road Maintenance Financing, FY 2010/11 – 2021/22

As shown in Figure 11, the total funds available for road maintenance and rehabilitation has been growing in nominal terms from UGX 393 billion in FY 2010/11 to UGX 732.3 billion in FY 2021/22 and is projected to further increase to UGX 813 billion in FY 2022/23. On the other hand, the total maintenance needs (maintenance and rehabilitation) of the public road network is increasing steadily at a faster rate than the increment in available funds. This is expected since the funding for road maintenance and rehabilitation is not yet linked to road usage represented by both traffic loading (cargo freight) and traffic volumes (number of vehicles). Therefore, the total available funds need to be increased and sustained at a critical level to force a steady decrease of the total maintenance needs. Funding of road maintenance also needs to be linked to road usage through introduction of road user charges envisaged in the URF Act.

3.3 Physical Performance of Road Maintenance Programmes - FY 2021/22

In line with Section 22 of the URF Act, the funds appropriated to URF in FY 2021/22 were applied for various categories of road maintenance works and services as detailed in Tables 28 to 31.

3.3.1 National Roads Physical Performance output

Table 28 shows a summary of physical performance achieved under the National Roads network (UNRA) compared to the funded and originally planned activities.

Table 28: Physical performance of National Roads Maintenance Programme in FY 2021/22

	SUMMARY OF DA's PHYSICAL PERFORMANCE IN FY 2021/22 COMPARED TO FY 2020/21								
S/N	Works Category	FY 2020/21			FY 2021/22			% of Funded Achieved	% of Planned Achieved
		Funded Qty	Achieved Qty	% funded achieved	Planned Qty	Funded Qty	Achieved Qty		
1.1	Routine Maintenance								
1.1.1	Manual (km)	15,968	16,667	104%	21,010	19,130	19,039	100%	91%
1.1.2	Mechanized (km)	10,098	16,337	162%	21,010	7,531	7,487	99%	36%
1.2	Periodic Maintenance								
1.2.1	Paved (km)	8	5	60%	5419	16	20	125%	0%
1.2.2	Unpaved (km)	61	10	16%	0	0	0	0%	0%
1.3	Bridges								
1.3.1	Routine (No)	95	0	0%	210	34	24	71%	11%
1.3.2	Periodic (No)	0	0	0%	0	0	0	0%	
1.4	Road safety (km)								
1.4.1	Street lighting (km)	180	60	33%	5,419	45	45	100%	1%
1.4.2	Road Signage(km)	0	0	0%	21,010	1,020	0	0%	0%
1.4.3	Road marking (km)	64	0	0%	5,419	0	0	0%	0%
1.4.4	Reserves Demc (km)		0	0%	5,419	0	0	0%	0%
1.4.5	Weighbridges	20	20	100%	11	11	0	0%	0%
1.5	Ferries and Landing Sites								
1.5.1	Ferries	9	9	100%	12	12	0	0%	0%
1.6	Other Qualifying work								
1.6.1	Low-cost sealing (km)	3	4	160%	15,591	8	0	0%	0%

Source: UNRA Physical and Financial accountability report for FY 2021/22.

From Table 28 above, it can be observed that:

- Not all UNRA's planned quantities were funded in FY 2021/22; This was attributed to the fact UNRA always carries debts across FYs and thus working on backlogs.
- There was little achievement of periodic maintenance on the paved national road network and this is attributed to the fact that due to meagre resources on 20km were executed at the close of the FY despite the need for over 5000km which were planned.
- The performance of routine manual and mechanized maintenance remained among the best performed posting an average of over 100% of the funded works in FY 2021/22 fully implemented by the end of the FY which was similar to that of FY 2020/21. The performance of Bridges maintenance increased 11% of the planned works being achieved by the end of the FY 2021/22. Therefore there was atleast some maintenance of Bridges for this particular financial year compared to the previous two where there wasn't maintenance recognized.

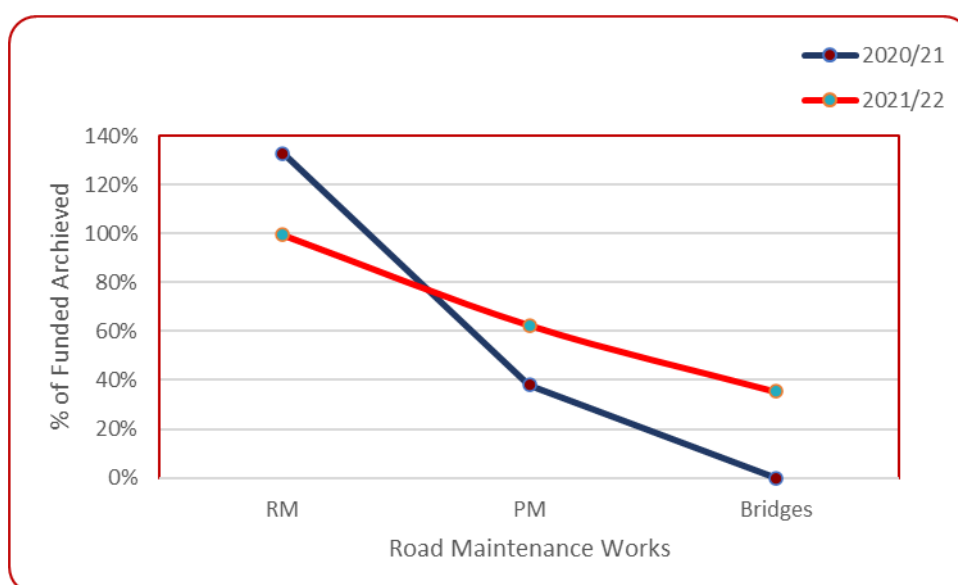


Figure 12: Trend of UNRA performance in FY 2020/21-2021/22

The performance of routine and periodic maintenance was affected by long procurement lead times for contracts and inputs to road maintenance slow procurements at regional offices; budget cuts; lack of vital equipment for road works at the stations; limited supervision transport; and the restrictions resulting from the Covid-19 pandemic .

3.3.2 Kampala City Roads Physical Performance output

Table 29 shows the physical performance of the activities funded under KCCA in FY 2021/22.

Table 29: Physical Performance of KCCA Roads Maintenance Programme for FY 2021/22

S/N	Works Category	FY 2020/21				FY 2021/22				
		Planned Qty	Funded Qty	Achieved Qty	% of Funded Achieved	Planned Qty	Funded Qty	Achieved Qty	% of Funded Achieved	% of Planned Achieved
1	Routine Maintenance									
	Mechanised & Manual (km)	839	839	888	105.84%	1,717.2	1,717.2	2,260	132%	132%
2	Periodic Maintenance									
	Paved (km)	3.6	3.6	0	0.00%	0	0	0	0%	0%
	Unpaved (km)	0	0	0	0	0	0	0	0%	0%
	Combined Routine & periodic	842.6	842.6	888	106%	1,717.2	1,717.2	2,260	132%	132%

Source: KCCA Physical and Financial accountability report for FY 2021/22.

From Table 29 above, it can be observed that:

- All KCCA's planned quantities were funded in FY 2021/22;
- Over performance of routine mechanised maintenance was due to more works done on paved roads in the City following a programme review to address emergency works on some city roads.
- Periodic maintenance was disrupted by the budget cuts and the delayed release of funds.

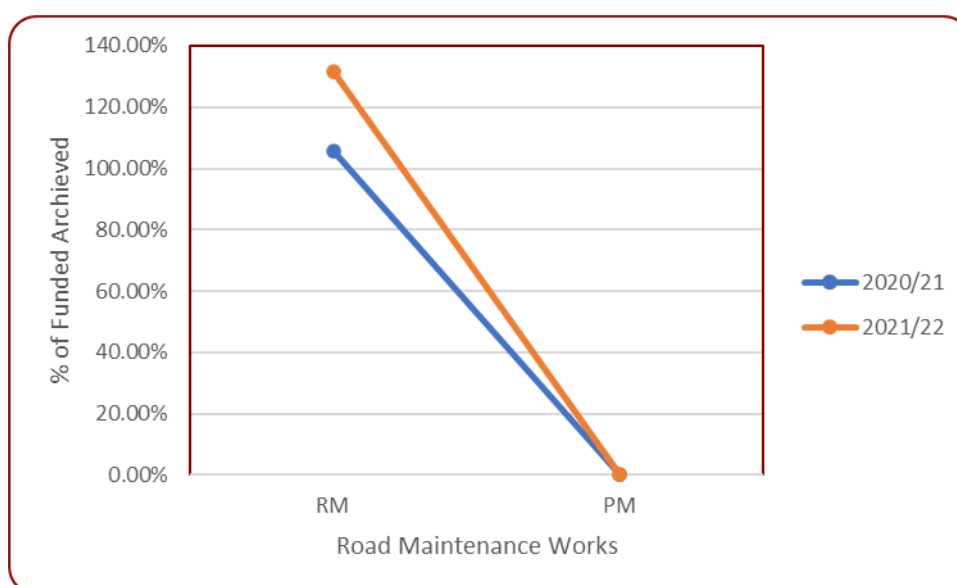


Figure 13: The trend of KCCA Physical performance since 2020/2021 – 2021/22

It can be observed from figure 13 that the KCCA routine maintenance has been on a steady progress trend while periodic maintenance has been unstable mainly due to unpredictable funding and delayed procurements.

3.3.3 DUCAR Roads Physical Performance Output

The physical performance of DUCAR (135 DLGs and 31MCs) is outlined in the text below.

a) DLG's physical performance

Table 30 shows the summary of DLG's physical performance outputs against the funded activities in FY 2021/22.

Table 30: Physical Performance of the DLG's Maintenance Program in FY 2021/22

S / N	Works Category	FY 2020/21				FY 2021/22			
		Planned Qty	Funded Qty	Achieved Qty	% of Funded Achieved	Planned Qty	Funded Qty	Achieved Qty	% of Funded Achieved
1	Routine Maintenance								
	Manual (km)	23,683	23,683	14,660	61.90%	27,804	27,804	7,384	27%
	Mechanised (km)	13,260	13,260	8,869	66.89%	15,112	15,112	5,826	39%
	Routine maintenance (RMM & RMeM)				64%				33%
2	Periodic Maintenance								
	Paved/Unpaved (km)	2,121	2,121	1,325	62.47%	2625	2625	586	22%
	Combined Routine & Periodic				63.24%				27%
3	Bridges								
	RM/Periodic (No)	14	14	1	7.14%	13	13	7	54%

It can be observed from Table 30 that:

- The achieved funded DLGs routine manual maintenance (RMM) in FY 2021/22 stood at 7,384km compared to 14,660km in FY 2020/21 which was a decline of 49.63%; this is mainly due to the tremendous budget cuts by treasury as well as delays in releases.

- b) The achieved periodic maintenance (for both the paved and unpaved roads) was 22% compared to 62.47% in FY 2020/21 which was a decrease in performance by 40.15%;
- c) The maintenance of bridges in FY 2021/22 stood at 54% compared to 7.14% FY 2020/21.

Overall the achieved DLGs routine and periodic maintenance decreased compared to that in FY 2020/21 mainly due to a shortfall in funding experienced in of FY 2021/22.

b) MC's Physical performance

Table 31 shows the achieved road maintenance performance under Municipal Councils (31 major urban centres).

Table 31: Physical Performance of MC's Road Maintenance in FY2020/21-FY 2021/22

S/N	Works Category	FY 2020/21				FY 2021/22			
		Planned Qty	Funded Qty	Achieved Qty	% Funded Achieved	Planned Qty	Funded Qty	Achieved Qty	% of Funded Achieved
1	Routine Maintenance								
	Manual (km)	1,516	1,516	1,540	101.58%	1,525	1,525	1,022	67.02%
	Mechanised (km)	1,225	1,225	1244	101.55%	1,063	1,063	818	76.95%
	Routine Maintenance (RMM % RMeM)				101.57%				71.98%
2	Periodic Maintenance								
	Paved/unpaved (km)	203	203	111	54.68%	220	220	131	59.55%
	Combined Routine & Periodic				78.12%				65.76%
3	Bridges/Culverts								
	Routine/Periodic	10	10	5	50.00%	3	3	3	100.00%
	Culverts (Nos)	538	538	464	86.25%	669	669	581	86.85%

It can be observed from Table 31 that:

- i) The achieved funded MCs routine maintenance (RMM&RMeM) in FY 2021/22 averaged 71.98% compared to 101.57% in FY 2020/21 representing a decrease of 29.59%.
- ii) The achieved funded periodic maintenance (for both the paved and unpaved roads) was 59.55% in FY 2021/22 compared to 54.68% in FY 2020/21.
- iii) The achieved funded bridges maintenance was 100% in FY 2021/22 compared to 50% in FY 2020/21 which represents an increase.
- iv) The installation of culvert lines stood at 86.85% of the funded works equivalent to 86.25% realised in FY 2020/21.

The overall Performance of MCs was less compared to the performance in 2020/21.

(c) *DUCAR Physical performance*

The summary of DUCAR physical performance against funded outputs in FY 2021/22 is shown in Table 32 below.

Table 32: Summary of DUCAR (DLGs & MCs) Physical Performance in FY 2020/21 – 2021/22

S/ N	Works Category	FY 2020/21				FY 2021/22			
		Planned Qty	Funded Qty	Achieved Qty	% of Funded Achieved	Planned Qty	Funded Qty	Achieved Qty	% of Funded Achieved
1	Routine Maintenance								
	Manual (km)	25,199	25,199	16,200	64.29%	29,329	29,329	8,406	28.66%
	Mechanised (km)	14,485	14,485	10,113	69.82%	16,175	16,175	6,644	41.08%
	Routine maintenance (RMM&RMeM)				66.31%				34.87%
2	Periodic Maintenance								
	Paved/Unpaved	2,324	2,324	1,436	61.79%	2,845	2,845	717	25.20%
	Combined Routine & periodic				64.05%				30.04%
3	Bridges								
	RM/Periodic (No)	24	24	6	25.00%	16	16	22	137.50%
4	Culvert (Nos)	538	538	464	86.25%	7573	7573	2136	28.21%

The following can be observed from Table 32:

- The achieved funded DUCAR routine maintenance (RMM & RMeM) in FY 2021/22 averaged 34.87% which is a significant drop in performance compared to 66.31% in FY 2020/21.
- The periodic maintenance for paved and unpaved roads stood at 25.20% which is also a significant drop compared to 61.79% in FY 2020/21;
- Apart from bridges maintenance and installation, all the planned DUCAR maintenance activities experienced a decline due to funding shortfall in FY 2021/22 as illustrated in figure 14.

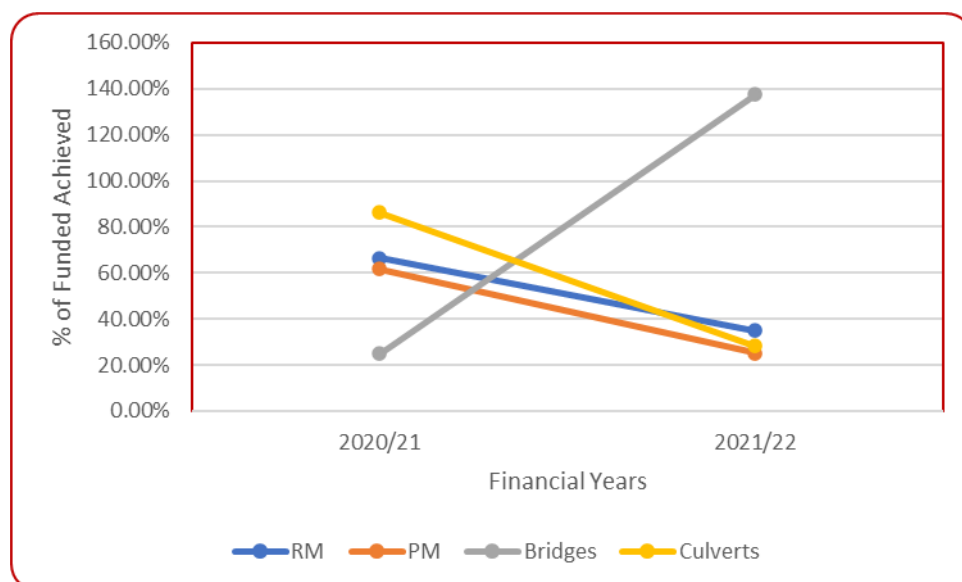


Figure 14: Trend of DUCAR Physical performance since 2020/21 to 2021/22

It can be observed from figure 14 that apart from bridges maintenance and installation; the rest of the maintenance works under DUCAR declined.

3.4 Physical performance by Works Category in FY 2021/22

3.4.1 Routine Manual Maintenance

Table 33 shows the performance of routine manual maintenance by road network type in terms of kilometres planned, funded and implemented during FY 2020/21.

Table 33: Performance of Routine Manual Maintenance on Public Roads - FY 2021/22

Road Network	Planned (km)	Funded (km)	Actual (km)	Funded % of planned	%Achieved of planned	%Achieved of funded
National (UNRA)	21,010	19,130	19,039	91%	90.62%	99.52%
KCCA	1717.2	1,717	2260	100%	131.61%	131.61%
DLGs	27,804	27,804	7,384	100%	26.56%	26.56%
MC's	1,525	1,525	1,022	100%	67.02%	67.02%
Cities	486	486	327	100%	67.28%	67.28%
Total	52,542	52,542	30,032	100%	57.16%	57.16%

Source: OYRMP 2021/22; Q4 FY2021/22 accountability reports;

It can be seen from Table 33 above that: **107,209**

- A total of 52,542km equivalent to about 49% of the public roads network was planned for routine manual maintenance of which 30,032km was achieved equivalent to 57.16%;
- Over all the achieved routine manual maintenance averaged 57.16% of the funded works.

The routine manual maintenance handled in FY 2021/22 is illustrated in Figure 15.

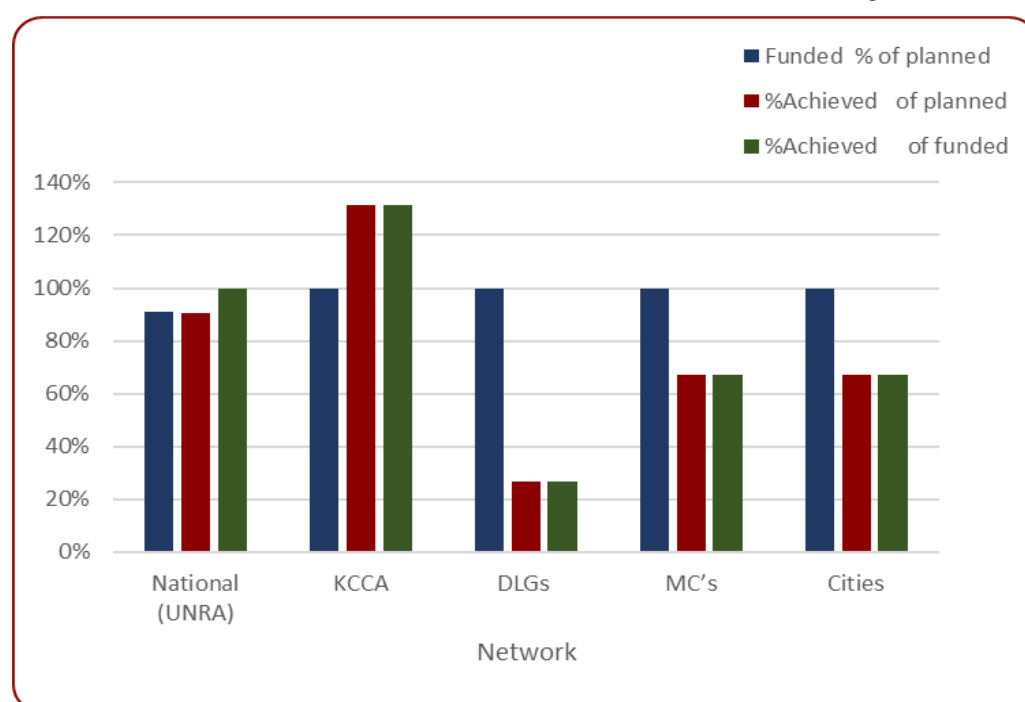


Figure 15: Routine Manual Maintenance by Road Network Category

As can be seen from figure 15 that the achieved routine manual maintenance for DUCAR was way below the planned targets while for UNRA the planned slightly surpassed the achieved targets.

This under performance in most entities can be attributed to the shortfalls in the funding system in the year FY 2021/22

3.4.2 Routine Mechanized Maintenance

Table 34 shows the performance of routine mechanized maintenance by road network in terms of kilometres planned, funded and implemented during FY 2021/22.

Table 34: Routine Mechanized Maintenance by Road Network – FY 2021/22

Road Network	Planned (km)	Funded (km)	Actual (km)	% of planned Funded	Actual as % of Planned	Actual as % of funded
National	21,010	6,478	7,701	31%	37%	119%
KCCA	1,719	0	0	0%	0%	0%
District	15,112	15,112	5,826	100%	39%	39%
MCs	1,063	1,063	818	100%	77%	77%
Cities	556	556	471	100%	85%	85%
Total	39,460	23,209	14,816	59%	38%	64%

Source: OYRMP for FY 2021/22; DAs accountability reports for FY 2021/22.

It can be seen from Table 34 that:

- A total of 39,460km of public roads was planned for routine mechanised maintenance of which 23,209km (equivalent to) 59% was funded;
- A total of 14,816km equivalent to 64% of the funded routine mechanised network was implemented in FY 2021/22;

Figure 16 illustrates the performance of routine mechanized maintenance on public roads in terms of road length funded as a percentage of planned; road length implemented as a percentage of planned; and road length implemented as a percentage of funded.

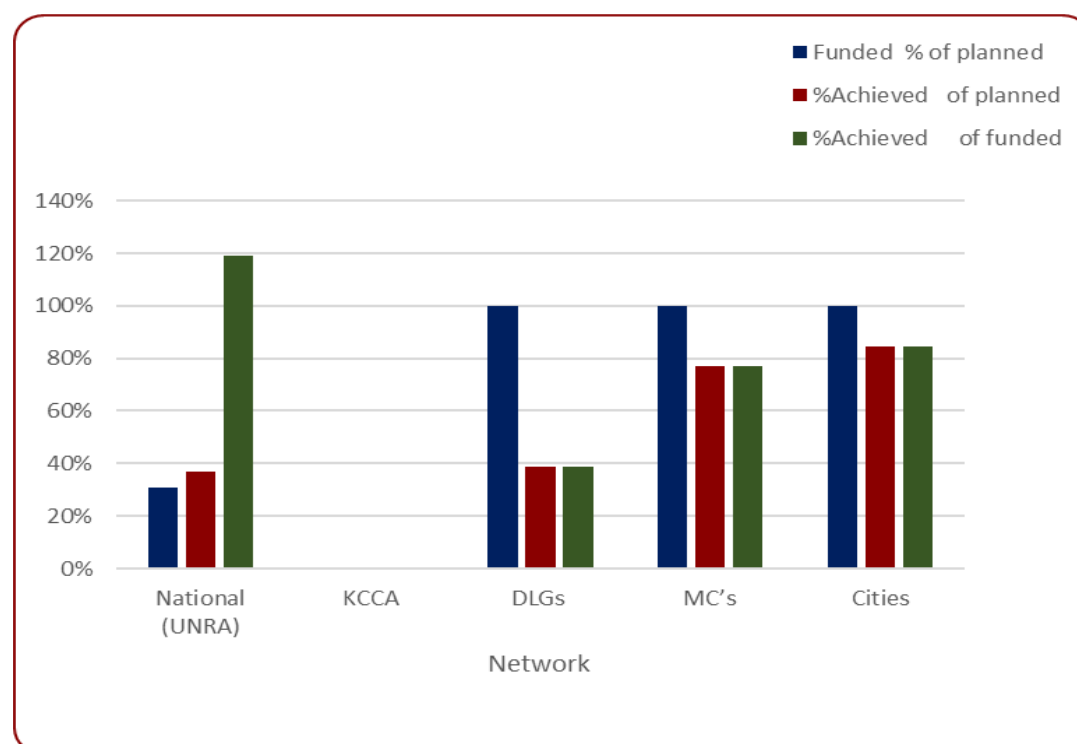


Figure 16: Routine Mechanized Maintenance by Road Network Category

It can be observed from figure 16 that:

- The achieved of planned mechanised maintenance on Municipal and KCCA roads was above 0%.

3.4.3 Periodic Maintenance

Table 35 shows the performance of periodic maintenance on public roads by road surface type and across the different road networks during FY 2020/22.

Table 35: Performance of Periodic Maintenance by Network Category

Road Network Category	Planned (km)	Funded (km)	Actual (km)	% of planned funded	% of planned achieved	% of funded achieved
National	5,419	16	20	0%	0%	125%
KCCA	0	0	0	0%	0%	0%
Districts (DLGs)	2,625	2,625	586	100%	22%	22%
MCs	220	220	131	100%	60%	60%
Cities	70	70	47	100%	67%	67%
Total	8,334	2,931	784	35%	9%	27%

Source: OYRMP 2021/22; DAs accountability reports for FY 2021/22.

It can be seen from the Table 35 that:

- A total of 8,334km was planned for periodic maintenance of paved and unpaved roads in FY 2021/22 of which 2,931km was funded and 784km (equivalent to 33%) implemented during the year.
- The overall performance in periodic maintenance (on paved and unpaved National roads) was 27% of the funded and 9% of the planned activities in FY 2021/22;
- Under performance of periodic maintenance of paved and unpaved roads under KCCA roads was mainly due to works backlogs.

Figure 17 illustrates the performance of periodic maintenance in FY 2021/22 (in terms of road length funded as a percentage of planned; road length implemented as a percentage of planned; and road length implemented as a percentage of the funded plan).

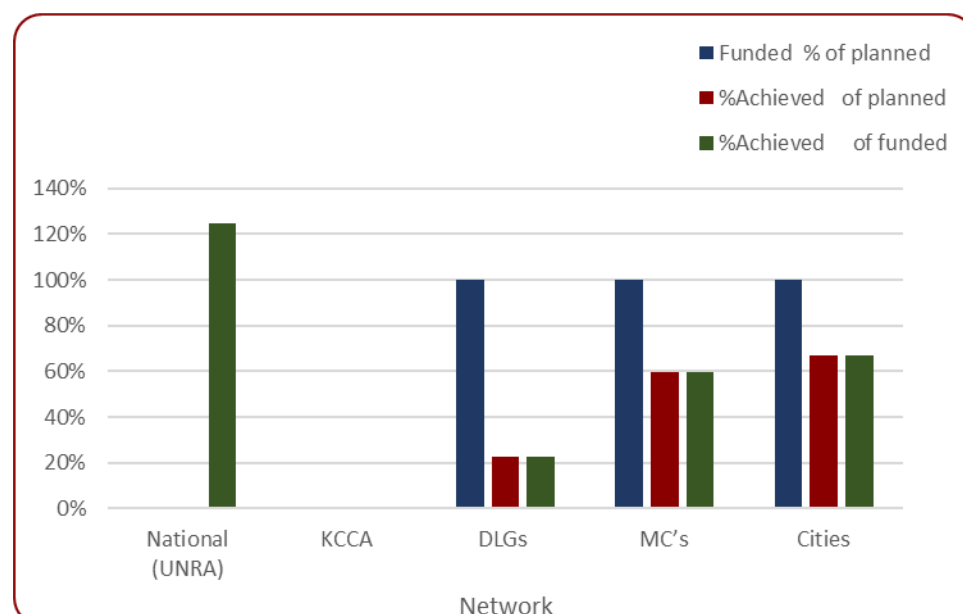


Figure 17: Periodic Maintenance by Road network in FY 2021/22

3.4.4 Maintenance of Bridges, Weighbridges and Ferries

Table 36 shows the physical performance of maintenance of bridges, weighbridges and ferries in FY 2021/22 in terms of numbers planned, funded and maintained during the year.

Table 36: Performance of Maintenance of Bridges, Weighbridges and Ferries - FY 2021/22

Designation	Planned (No.)	Funded (No.)	Actual (No.)	Funded as % of planned	Actual as % of planned	Actual as % of funded
UNRA Bridges	220	34	24	15%	11%	71%
DLG	13	13	7	100%	54%	54%
Municipality	3	3	3	100%	100%	100%
Total Bridges	236	50	46	21%	19%	92%
Weigh Bridges	11	11	0	100%	0%	0%
Ferries	12	12	0	100%	0%	0%

Source: OYRMP FY 2021/22; DA's Accountability Reports for FY 2021/22.

It can be observed in Table 36 that:

- A total of 236 bridges were planned for routine and periodic maintenance in FY2021/22 of which ONLY 50 bridges were funded for maintenance (equivalent to 21%).
- The overall achieved bridges maintenance was 46 (equivalent to 92%) of the funded bridges programme in FY 2021/22.
- UNRA operated 11 weighbridges for axle load control across the national network; however, no maintenance was realized this financial year.
- The 12 ferries remained operational in the FY but had no major maintenance requirements.

Maintenance of both weighbridges and ferries by UNRA stood at 0% of the funded activities as illustrated in Figure 17.

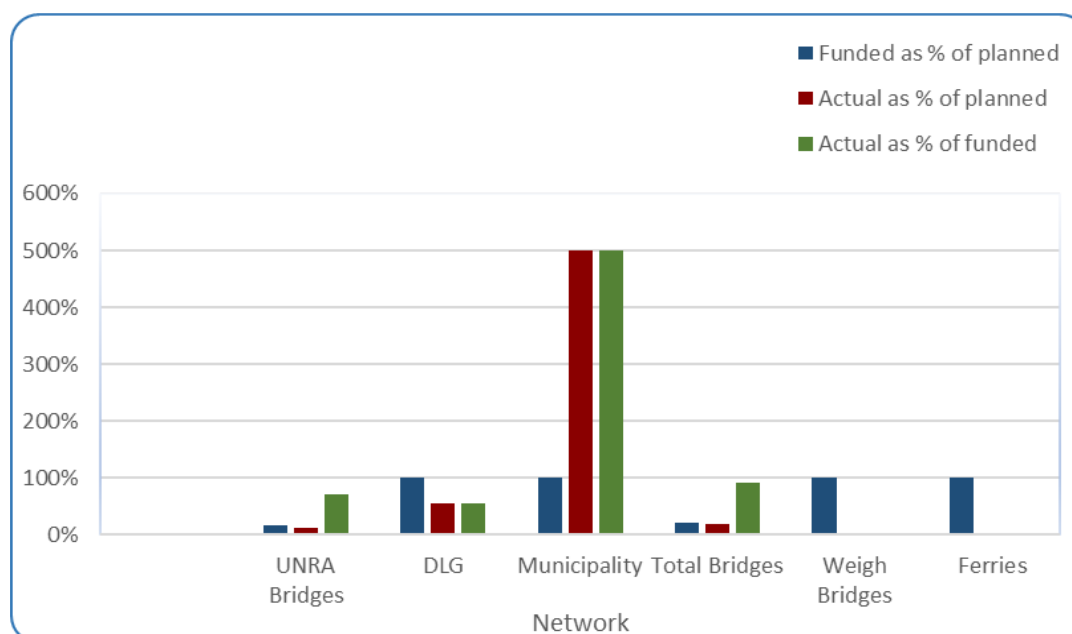


Figure 18: Performance of Bridges maintenance in FY 2021/22

It can be observed from figure 18 that 277% of the maintenance of bridges under DUCAR network was achieved while that of UNRA performed least at 11%.

3.4.5 Trends of physical performance for FYs 2012/13-2019/20

The trends of DAs physical performance (routine and periodic) for the last seven years of URF operation (FY 2014/15 to FY 2021/22) are shown in Table 37 and illustrated in figure 19.

Table 37: Trends in DA's physical performance since FY 2014/15- 2021/22

S/N		FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	2020/21	2021/22
	Routine	67,316	63,570	62,941	71,187	76,886	58,734	58,768	44,848
	Periodic	3,781	2,649	3,045	3,041	3,089	1,742	2,882	1,240
	Combine	71,097	66,220	65,986	74,22	79,975	60,476	61,650	46,088
	Bridges (No)	342	133	116	152	68	16	6	50

It can be observed from Table 37 that:

- The achieved annual routine maintenance (RMM & RMeM) on paved and unpaved roads gradually dropped from 67,316km in FY 2014/15 to 44,848km in FY 2021/22 representing a 33% drop;
- The achieved periodic maintenance (on paved and unpaved roads) average about 2,684km per year as a result of inadequate funding, poor availability of equipment and delayed procurements.

The trends of DA's physical performance (in routine and periodic road maintenance) for the last eleven full years of URF operation are illustrated in figure 19 while that of bridges maintenance is shown in figure 20.

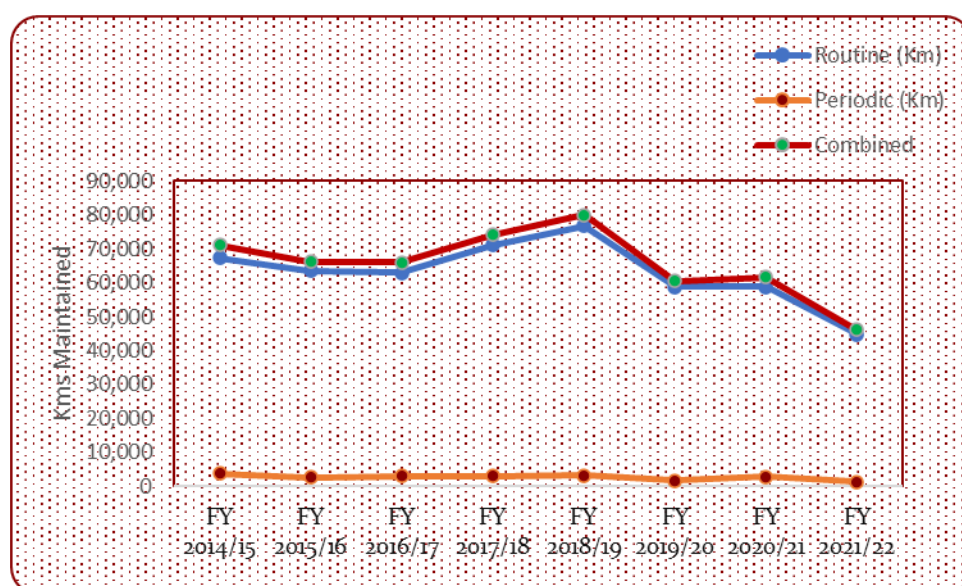


Figure 19: Trends in DA's physical performance for FY 2014/15- 2021/22

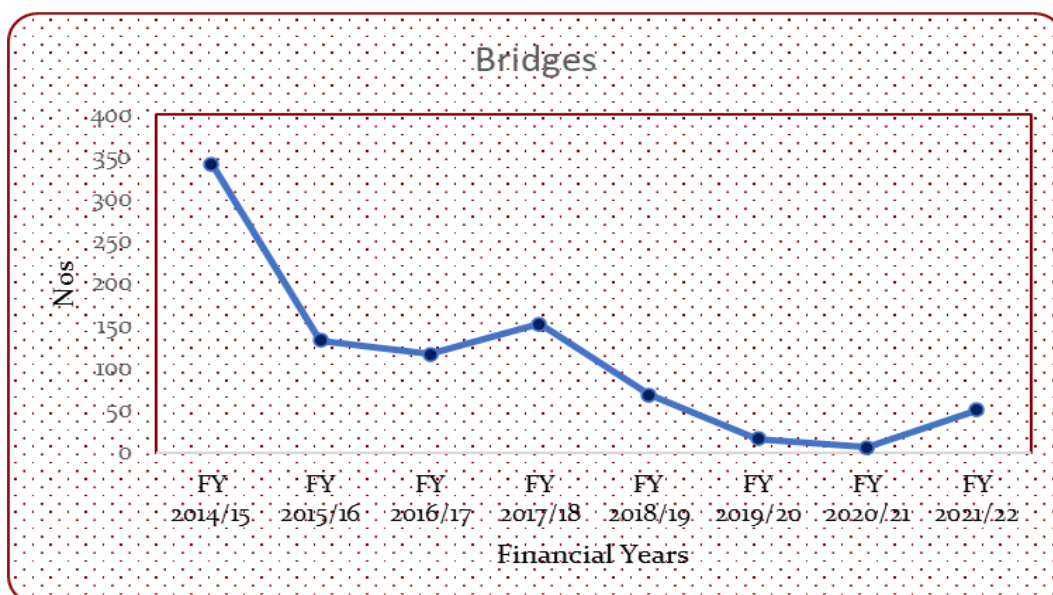


Figure 20: Trend of Bridges maintenance since FY 2014/15- 2021/22

It can be observed from figure 20 that the bridges maintenance trend has been unstable since FY 2014/15 with an overall downward trend from FY2015/16. Bridge maintenance has not been prioritised by designated agencies over time and this explains the occasional bridge failures due to neglect.

4.0 Financial Statements

4.1 Overview

FY2021/22 was the twelfth full year of operations of the Fund which operated under Vote 118 with a budget of UGX 506.4bn. These funds were appropriated by parliament for financing routine and periodic maintenance of public roads. During the period, the Fund received UGX 387.9bn from the Consolidated Fund representing 77% of the annual budgetary allocation. Disbursements to the designated agencies amounted to UGX 368.4 bn representing 100.0% of the total funds allocated. The disbursements were for both planned works in all agencies and special/emergency interventions on the DUCAR network. Releases for the URF Secretariat amounted to UGX 5.59bn representing 1.44% of the total releases and 79.9% of the approved annual budget while strengthening Capacity of URF had an approved Budget of UGX 16.4bn of which UGX 13.9bn was released representing 84.76% of the approved budget.

Absorption of funds received for the URF Secretariat stood at 100.0%. This chapter gives the financial statement of the Fund for FY 2021/22, which was audited by the Auditor General. This chapter responds to the requirements under Section 39 (2) of the URF Act, 2008.

4.2 Financial Statement

The performance statements of the Fund for the FY 2021/22 are presented in **Tables 38 - 47**, which respectively show: *the Statement of financial performance, financial position year ended 30th June 2022; Statement of changes in equity as at 30th June 2022; Statement of cash flow, reconciliation of movement of cash; statement of appropriation account, and Statement of reconciliation between total expenditures for the Financial Year ended 30th June 2022.* The detailed Financial Statement of the Fund for FY 2021/22 is included in **Annex 9**.

Table 38: Statement of Financial performance (Based on classification of expenditures by nature)

	Note	Actual 30 June 2022 (Shs)	Actual 30 June 2021 (Shs)
OPERATING REVENUE			
Taxes	2		
External Assistance	3		
Transfers received from Treasury- UCF	4	387,803,103,722	506,296,498,728
Transfers received from Other Government units	5	0	
Non Tax revenue	6	19,000,000	7,078,800
Total Operating Revenue		387,822,103,722	506,303,577,528
OPERATING EXPENSES			
Employee costs	7	3,996,559,587	4,070,498,019
Goods and services consumed	8	3,279,420,594	4,789,431,669
Consumption of property, plant & equipment	9	12,398,756,775	10,910,505,040
Subsidies	10	0	
Transfers to other Organisations	11	368,316,441,125	486,526,064,000
Social benefits	12		
Other operating expenses	13		
Total operating expenses		387,991,178,081	506,296,498,728
Excess of revenue over expenditure from operating activities		(169,074,359)	7,078,800
Foreign exchange loss/Gain	14		
Finance costs	15		
Bad debts expense	16		
Transfers to Treasury	17(a)	(19,000,000)	(7,078,800)
Excess of Revenue over expenditure for the year		(188,074,359)	0



DR. ENG. ANDREW G. NAIMANYE
Accounting Officer (Name & Signature)

Table 39: Statement of Financial Position

	Notes	30 June 2022 (Shs)	30 June 2021 (Shs)
ASSETS			
Cash and cash equivalents	18	5,000	5,000
Receivables	19	77,859,397	77,859,397
Investments	20		
Investment Properties	21		
Non Produced Assets	22		
Total Assets		77,864,397	77,864,397
LIABILITIES			
Borrowings	23		
Payables	24	188,074,359	0
Deposits	25		
Pension Liability	26		
Total Liabilities		188,074,359	0
Net assets (liabilities)		(110,209,962)	77,864,397
REPRESENTED BY:-			
Net Worth		(110,209,962)	77,864,397

	Notes	30-Jun-21 (Shs)	30-Jun-20 (Shs)
ASSETS			
Cash and cash equivalents	18	5000	5000
Receivables	19	77,859,397	77,859,397
Investments	20		
Investment Properties	21		
Non Produced Assets	22		
Total Assets		77,864,397	77,864,397
LIABILITIES			
Borrowings	23		
Payables	24		0
Deposits	25		
Pension Liability	26		
Total Liabilities		0	0
Net assets (liabilities)		77,864,397	77,864,397
REPRESENTED BY:-			
Networth		77,864,397	77,864,397

Table 40: Statement of Changes in Equity (net worth)

	Notes	30 June 2022 (Shs)	30 June 2021 (Shs)
At 1 July - Net worth Last Year (B/F)		77,864,397	77,864,397
Less: Transfers to the UCF account	17(b)		
+/- Balance sheet adjustments	27		
Revaluation reserves			
Add: Excess of revenue over expenditure for the Year		(188,074,359)	0

Closing Net Financial Worth		(110,209,962)	77,864,397
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	Notes	30 th June 2021 (Shs)	30 th June 2020 (Shs)
At 1 July - Net worth Last Year		77,864,397	3,280,516
Less: Transfers to the UCF account	17(b)		
+/- Balance Sheet Adjustments	27		77,864,397
Revaluation reserve			
Add: Excess of revenue over expenditure for the Year		o	o
Closing Net Financial Worth		77,864,397	77,864,397



DR. ENG. ANDREW G. NAIMANYE
Accounting Officer (Name & Signature)

Table 41: Cash flow Statement for FY 2021/22 [Direct Method]

	30 June 2022 (Shs)	30 June 2021 (Shs)
CASH FLOWS FROM OPERATING ACTIVITIES		
Revenue from Operating activities (<i>see below</i>)	387,803,103,722	506,296,498,728
PAYMENTS FOR OPERATING EXPENSES:		
Employee costs	3,996,559,587	4,070,498,019
Goods and services consumed	3,091,346,235	4,789,431,669
Subsidies		
Transfers to Other Organisations	368,316,441,125	486,526,064,000
Social benefits		
Other expenses		
Foreign exchange loss/gain		
Net Advances paid		
Domestic arrears paid during the year		
Deposits paid		
Pension Arrears paid during the Year		
Losses of cash		
Letters of Credit receivable		
Total payments for operating activities	375,404,346,947	495,385,993,688
Net cash inflows/(outflows) from operating activities	12,398,756,775	10,910,505,040
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	12,398,756,775	10,910,505,040
Purchase of non-produced assets		
Proceeds from sale of property, plant and equipment		
Purchase of investments		
Proceeds from sale of investments		
Net cash inflows/(outflows) from investing activities	12,398,756,775	10,910,505,040

CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from external borrowings		
Repayments of external borrowings		
Proceeds from other domestic borrowings		
Repayments of other domestic borrowings		
Net cash flows from financing activities	0	0
Net increase (decrease) in cash and cash equivalents	0	0

	30th June 2021 (Shs)	30th June 2020 (Shs)
CASH FLOWS FROM OPERATING ACTIVITIES		
Revenue from Operating activities (See below)	506,206,408,728	442,842,217,171
PAYMENTS FOR OPERATING EXPENSES		
Employee costs	4,070,408,010	4,068,960,904
Goods and Services Consumed	4,780,421,660	4,248,312,175
Subsidies		
Transfers to Other Organisations	486,526,064,000	432,132,950,674
Social benefits		
Other expenses		
Foreign exchange loss/(gain)		
Net Advances paid		
Domestic arrears paid during the year		
Deposits Paid		
Pension Arrears paid during the Year		
Losses of cash		
Letters of Credit receivable		
Total payments for operating activities	405,385,003,688	440,450,223,753
Net cash inflows/(Outflows) from operating activities	10,010,505,040	2,301,003,418
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and equipment	10,910,505,040	2,546,353,818
Purchase of non-produced assets		
Proceeds from sell of property, plant and equipment		154,360,400
Purchase of investments		
Proceeds from sale of investments		
Net cash inflows/(Outflows) from operating activities	10,910,505,040	2,391,993,418
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from external borrowing		
Repayments of external borrowings		

	30 th June 2021 (Shs)	30 th June 2020 (Shs)
Proceeds from other domestic borrowings		
Repayments of other domestic borrowings		
Net cashflows from financing activities	o	o
Net increase (Decrease) in cash and cash equivalents	o	o



DR. ENG. ANDREW G. NAIMANYE
Accounting Officer (Name & Signature)

Cash flow Statement for the year ended (continued)

Table 42: For cash flow purposes receipts from revenue comprise

	Notes	30 June 2022 Shs.	30 June 2021 Shs.
Total Revenue as per Statement of Financial Performance		387,822,103,722	506,303,577,528
Add : Advances recovered during the year			
: Revenue receivable collected during the period			
: Deposits received			
Total Revenue		387,822,103,722	506,303,577,528
Less: Grants received in Kind			
Revenue in Kind (Tax waivers)			
Transfers to Treasury	(17a)	19,000,000	7,078,800
Revenue Receivable for the reporting period			
Total revenue received for Cash flow statement purposes		387,803,103,722	506,296,498,728

	Notes	30 th June 2021 (Shs)	30 th June 2020 (Shs)
Total Revenue as per statement of Financial		506,303,577,528	443,150,937,971
Add : Advances recovered during the year			
: Revenue receivable collected during the period			
: Deposits received			
Total Revenue		506,303,577,528	443,150,937,971
Less: Grants received in Kind			
Revenue in Kind (Tax waivers)			
Transfers to Treasury	17(a)	7,078,800	154,360,400
Revenue Receivable for the reporting period			
Total revenue received for cash flow statement		506,296,498,728	442,996,577,571

Table 43: Reconciliation of movement of cash during the Year

	Notes	30 June 2022 (Shs)	30 June 2021 (Shs)
At the beginning of the year		5,000	5,000
Less: Transfers to the UCF account (Previous Year Balances)	17(b)		
Add/ (Less) : Adjustments in cash and cash equivalents	27		
Net increase (decrease) of cash from the <u>Cash flow Statement</u>		0	0
At the end of the year		5,000	5,000

	Notes	30 June 2021	30 June 2020
At the beginning of the year		5,000	5,000
Less: Transfers to the UCF account (Previous Year Balances)	17(b)		
Add/ (Less) : Adjustments in cash and cash equivalents	27		
Net increase (decrease) of cash from the <u>Cash flow Statement</u>		0	0
At the end of the year		5,000	5,000

Table 44: For purposes of the cash flow statement, cash and cash equivalents

	Notes	30 June 2022 (Shs)	30 June 2021 (Shs)
Cash and cash equivalents	18	5,000	5,000
Cash and bank balances		5,000	5,000

		30 June 2018 (Shs)	30 June 2017
Cash and Cash Equivalent	18	5,000	5,000
Net cash and bank balances		5,000	5,000



DR. ENG. ANDREW G. NAIMANYE
Accounting Officer (Name & Signature)

Table 45: Statement of Appropriation Account [Based On Services Voted]

	Initial Approved Budget 31 June 2022 (Shs) (a)	Revised Approved Budget 31 June 2022 (Shs) (b)	Warrants 31 June 2022 (Shs) (c)	Actual 31 June 2022 (Shs) (d)	Variance Revised Budget Vs Actual 31 June 2022 (Shs) (b-d)	Variance Warrants Vs Actual 31 June 2022 (Shs) (c-d)
REVENUE						
Taxes						
External Assistance						
Transfers received from Treasury-UCF	506,421,632,831	509,421,632,831	387,892,933,643	387,803,103,722	121,618,529,109	89,829,921
Transfers received from Other Government units						
Non Tax revenue	0	0	0	19,000,000	(19,000,000)	(19,000,000)
• Total Revenue	506,421,632,831	509,421,632,831	387,892,933,643	387,822,103,722	121,599,529,109	70,829,921
EXPENDITURE - by services voted						
Road Fund Secretariat	490,031,632,831	493,031,632,831	373,992,933,643	373,904,711,688	119,126,921,143	(99,852,404)
Development Expenditure	16,390,000,000	16,390,000,000	13,900,000,000	13,898,392,034	2,491,607,966	1,607,966
4.0						
5.0						
6.0						
Total Expenditure	506,421,632,831	509,421,632,831	387,892,933,643	387,803,103,722	121,618,529,109	89,829,921
Less: Transfers to Treasury (17a)				19,000,000	(19,000,000)	(19,000,000)
Net Revenue/Expenditure	0	0	0	0	0	0

	Initial Approved Budget 31-June-21 (Shs) (a)	Revised Approved Budget 31-June-21 (Shs) (b)	Warrants 31-June-21 (Shs) (c)	Actual 31-June-21 (Shs) (d)	Variance Revised Budget Vs Actual 31- June-2021 (Shs) (b-d)	Variance Warrants Vs Actual 31-June-21 (Shs) (c-d)
REVENUE						
Taxes						
External Assistance						
Transfers received from Treasury UCF	512,175,459,769	512,175,459,769	506,507,049,954	506,296,498,728	5,878,961,041	210,551,226
Transfers received from other						
Non Tax Revenue	0	0	0	7,078,800	(7,078,800)	(7,078,800)
Total Revenue	512,175,459,769	512,175,459,769	506,507,049,954	506,303,577,528	5,871,882,241	203,472,426
EXPENDITURE- by services Voted						

Road Fund Secretariat	495,785,459,769	495,785,459,769	495,589,549,954	495,385,993,688	399,466,081	203,556,266
Development Expenditure	16,390,000,000	16,390,000,000	10,917,500,000	10,910,505,040	5,479,494,690	6,994,690
Total Expenditure	512,175,459,769	512,175,459,769	506,507,049,954	506,296,498,728	5,878,961,041	210,551,226
Less: Transfers to Treasury				7,078,800	(7,078,800)	(7,078,800)
Net Revenue/Expenditure	0	0	0	0	0	0



DR. ENG. ANDREW G. NAIMANYE
Accounting Officer (Name & Signature)

Table 46: Statement of Appropriation Account [based on nature of expenditure]

	Initial Approved Budget 31 June 2022	Revised Approved Budget 31 June 2022	Warrants 31 June 2022	Actual 31 June 2022	Variance Revised Budget Vs Actual 31 June 2022	Variance Warrants Vs Actual 31 June 2022
	(Shs) (a)	(Shs) (b)	(Shs) (c)	(Shs) (d)	(Shs) (b-d)	(Shs) (c-d)
REVENUE						
Taxes						
External Assistance						
Transfers received from Treasury-UCF	506,421,632,831	509,421,632,831	387,892,933,643	387,803,103,722	121,618,529,109	89,829,921
Transfers received from Other Government units						
Non Tax revenue				19,000,000	(19,000,000)	(19,000,000)
Total Revenue	506,421,632,831	509,421,632,831	387,892,933,643	387,822,103,722	121,599,529,109	70,829,921
EXPENDITURE - by nature of expenditure						
Employee costs	4,163,692,000	4,163,692,000	4,078,872,350	3,996,559,587	167,132,413	82,312,763
Goods and services consumed	4,336,308,000	4,336,308,000	3,095,060,999	3,091,346,235	1,244,961,765	3,717,764
Consumption of property, plant & equipment	14,890,000,000	14,890,000,000	12,400,000,000	12,398,756,775	2,491,243,225	1,243,225
Subsidies						
Transfers to other Organisations	483,031,632,831	486,031,632,831	368,319,000,294	368,316,441,125	117,715,191,706	2,559,169
Social benefits						
Other expenses						
Domestic arrears paid						
Finance costs						
Total Expenditure	506,421,632,831	509,421,632,831	387,892,933,643	387,803,103,722	121,618,529,109	89,829,921
Less: Transfers to Treasury (17a)				19,000,000	(19,000,000)	(19,000,000)
Net Revenue/Expenditure	0	0	0	0	0	0

	Initial Approved Budget 31-June-21 (Shs) (a)	Revised Approved Budget 31-June-21 (Shs) (b)	Warrants 31-June-21 (Shs) ©	Actual 31-June-21 (Shs) (d)	Variance Revised budget Vs Actual 31-June-21 (Shs) (b-d)	Variance Warrants Vs Actual 31-June-21 (Shs) (c-d)
RECEIPTS						
Taxes						
External Assistance						
Transfers received from Treasury UCF	512,175,459,769	512,175,459,769	506,507,049,954	506,296,498,728	5,878,961,041	210,551,226
Transfers received from Other Government units						
Non Tax Revenue				7,078,800	(7,078,800)	(7,078,800)
Total revenue	512,175,459,769	512,175,459,769	506,507,049,954	506,303,577,528	5,871,882,241	203,472,426
EXPENDITURE-by nature of expenditure						
Employee costs	4,332,692,000	4,332,692,000	4,262,622,500	4,070,498,019	262,193,981	192,124,481
Goods and services consumed	5,425,743,769	5,425,743,769	4,799,903,454	4,789,431,669	636,312,100	10,471,785
Consumption of property, plant & equipment	15,890,000,000	15,890,000,000	10,917,500,000	10,910,505,040	4,979,494,960	6,994,960
Subsidies						
Transfers to other Organisations	486,527,024,000	486,527,024,000	486,527,024,000	486,526,064,000	960,000	960,000
Social benefits						
Other expenses						
Domestic arrears						
Finance costs						
Total expenditure	512,175,459,769	512,175,459,769	506,507,049,954	506,296,498,728	5,878,961,041	210,551,226
Less: Transfers to Treasury (17a)				7,078,800	(7,078,800)	(7,078,800)
Net Receipts/Payments	0	0	0	0	0	0



DR. ENG. ANDREW G. NAIMANYE
Accounting Officer (2021/22 Signature)

Table 47: Reconciliation between Total Expenditure per Statement of Appropriation Account to Total Expenditure per Statement of Financial Performance

7.0	Actual 31 June 2022 (Shs)	Actual 30 June 2021 (Shs)
Total expenditure per Appropriation Account	387,803,103,722	506,296,498,728
Add:		
Letters of credit receivable prior year but delivered during the year		
Accrued expenditure	188,074,359	
Prepayments performed		
• Less:		
Letters of credit receivable at year-end		
Domestic Arrears paid		
Non produced assets for the period		
Prepayments for the period		
Total Expenditure per Statement of Financial Performance	387,991,118,081	506,296,498,728

	Actual 31 June 2021 (Shs)	Actual 30 June 2020 (Shs)
Total expenditure per Appropriation Account	506,296,498,728	442,996,577,571
Add:		
Letters of credit receivable prior year but delivered during the year		
Accrued Expenditure		
Prepayments Performed		
Less:		
Letters of credit receivable at year-end		
Domestic Arrears paid		
Non Produced assets for the Period		
Prepayments for the Period		

	Actual 31 June 2021 (Shs)	Actual 30 June 2020 (Shs)
Total Expenditure per Statement of Financial Performance	506,296,498,728	442,996,577,571



DR. ENG. ANDREW G. NAIMANYE
Accounting Officer (Name & Signature)

5.0 Auditor General's Report

5.1 Overview

The URF Act 2008 requires that at the end of each financial year an audit of the Fund is undertaken by the Office of the Auditor General (OAG). Accordingly the Auditor General audited the Fund covering FY 2021/22. The summary of the Auditor General's Opinion on the Financial Statements of Uganda Road Fund for the FY 2022/21 is summarised below while the detailed report appended in **Annex 8**.

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE UGANDA ROAD FUND FOR THE YEAR ENDED 30TH JUNE, 2022

THE RT. HON. SPEAKER OF PARLIAMENT REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the Uganda Road Fund (URF) for the financial year ended 30th June 2022, which comprise the statement of Financial Position as at 30th June 2022, the

Statement of financial Performance, Statement of Changes in Equity and Statement of Cash Flows together with other accompanying statements for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of **the Uganda Road Fund (URF) for the financial year ended 30th June 2022**, are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act, 2015 and the Financial Reporting Guide, 2018.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Fund in accordance with the Constitution of the Republic of Uganda 1995 (as amended), the National Audit Act, 2008, the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code), and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.



John F.S. Muwanga

AUDITOR GENERAL

6.0 Challenges Experienced in FY 2021/22

The key challenges experienced during FY 2020/21 included:

- 1) Inadequate road maintenance funding which has consistently led to deferment of scheduled maintenance especially periodic maintenance and other critical activities such as research and innovation, road safety and Axle road control envisaged in Section 22 (1) of the URF Act. Accordingly, the budget allocation from the Consolidated Fund for FY 2020/21 (UGX 512.18) was only 24% of the required funding in URF's Strategic Road Maintenance Financing Plan for FY 2020/21, which left a funding gap of about UGX 1.035 Trillion, contributing to the spiralling of the road maintenance backlog.

In mitigation, the following measures are proposed and are being pursued:

- a) Government to make major capital investments to stem the escalation of road maintenance backlog and elimination of bottlenecks through undertakings for rehabilitation/reconstruction/upgrading of roads to bring the entire network to a maintainable state - the recent reconstruction of selected roads in the Municipalities under the US 150.0m USMID Project under World Bank is one of such interventions; and
- b) Concurrent declaration of a fuel levy by Amendment of the Uganda Revenue Authority Act to permit transfer of the road user charges to the URF account on a monthly basis as envisaged in Section 21(3) of the URF Act.

2) Persistent several historical challenges that have compounded the effects of underfunding and have dogged effective maintenance, management and financing of the public roads network over the past decades. They include:

- a) Weak institutional capacities specifically understaffing of works departments in DUCAR agencies while UNRA upcountry stations face procurement delays, which hamper implementation of maintenance programmes and absorption of funds. However next FY, both UNRA and DUCAR shall have an improved stock of their equipment portfolio after the intervention of Government through a delivery of a consignment of Japanese equipment that is being distributed around the country;

In coordination with other key stakeholders, URF is pursuing the establishment of regional TSUs under DUCAR to improve oversight and instituting of sustainable total quality management systems.

- b) Procurement delays hampering the implementation of road maintenance programmes and absorption of funds especially under UNRA.

In mitigation, URF will continue coordination with other government entities in addressing the underlying issues in delays to procurements;

- c) Haphazard upgrading of community access roads to district roads without well-documented criteria that is uniform nation-wide.

The amended Roads Act 2018 is shall guide on procedure of reclassifying upgraded road network.

- d) Insufficient oversight among DUCAR designated agencies arising from the fact that not all districts have functional District Roads Committees (DRC) as required under section 25 of the URF Act (following the 2016 elections), and inadequate funding to undertake all out grass root monitoring.

In mitigation, URF plans to engage with DRCs on a quarterly basis through participation in at least a meeting for each and offer guidance and information on regulations and aslo to continue dialogue with stakeholders to improve functionality of DRCs.

- e) Irregular collection of data on size and condition of the DUCAR network.

In mitigation, URF will continue to coordinate with DAs, MoWT, and other stakeholders on a standard way of collection of data on road inventories and condition to enable close follow-up on the impact of funding.

- f) Persistent variations in unit costs of similar road maintenance works among DAs that can't be explained by topographic and climatic differences.

In mitigation, URF is using a unit cost framework to harmonise unit rates across the different regions of the country and envelopes within which unit rates should fall per region are being issued out every FY as part of the planning and operational guidelines to URF DAs.

- g) Continued DA's poor planning, accountability and reporting practices which afflicts timely reporting on performance of the sector.

URF is in the process of rolling out use of the Road Maintenance Management and Monitoring System (RMMS) to improve planning, reporting and accountability of DAs;

- h) Grey areas in implementation of the force account policy which is the main method of road maintenance delivery in local governments. As such the entrenchment of the road gang system especially under the DUCAR network is still poor.

URF has continued coordinating and synergizing with MoWT in revision and improvement of the Force Account policy and the attendant guidelines.

- i) Misuse of road maintenance funds by Designated Agencies - Audit and M&E activities carried out continues to uncover misuse and abuse of road maintenance funds by some DAs. The identified cases included: non-compliance to work plans and annual budgets; diversion of funds; expenditure outside approved work plan; operational budget overruns; internal borrowing of funds; unauthorized reallocation of funds; unaccounted for funds; large cash

based transactions in some agencies; accountabilities with inaccurate information; poor book keeping, among others;

In mitigation, URF will step up its oversight functions, build synergies with audit functions of the DAs and other government entities, and actively follow up on implementation of the arising recommendations. Obstinate DAs are referred to MoFPED and MoLG for further management.

- j) Poor coordination among road maintenance funding entities including Ministries, donors, and NGOs that overlap functions of the Road Fund. This distorts planning and programming of road maintenance across the public roads network. For the DUCAR network such interventions include those under the Peace, Recovery and Development Programme (PRDP) under the Office of the Prime Minister (OPM); Community Agricultural Infrastructure Improvement Programme (CAIIP) under MoLG; urban road resealing project under MoWT; and the road interconnectivity programme under MoWT. As such there is a risk of overlaps in the funded activities which causes challenges in accountability and oversight functions.

URF will continue the coordination with key agencies in the sector to regularly harmonise responsibilities and achievements.

7.0 Plans and Strategies for FY 2021/22

7.1 Preparation and operationalization of OYRMP for FY 2021/22

The budget estimate for road maintenance under vote 118 in FY 2021/22 is UGX 506.17bn. This represents a decrease of UGX 6.01bn which is 1.2% of the FY 2020/21 approved budget. Table 48 shows the broad allocation of the funds across the various road network categories.

Table 48: Global Allocation of Funds, FY 2021/22

No.	Programme Item	FY 2020/21	FY 2021/22	% of Total Allocation
		Amount	Amount	
		(UGX bn)	(UGX bn)	
1	UNRA	310.285	307.93	61%
	Total National roads	310.285	307.93	61%
2	Districts	53.978	55.75	11.01%
	CAR	13.076	13.11	2.59%
	Town Councils	23.027	23.77	4.70%
	Municipal Councils	22.388	20.63	4.08%
	KCCA	24.55	25.12	4.96%
	CITIES	7.293	10.03	1.98%
	Distressed Areas	1.442	1.44	0%

	Emergency	10.03	10.00	2%
	Tarmacking TCs	14.848	13.65	3%
	TSUs	1.552	1.6	0.32%
	BRIDGES			
	TFR OF DUCAR			
	M&E OF DUCAR			
Total for maintenance of DUCAR network		172.154	175.10	34.59%
3	URF Secretariat	9.36	7	1.38%
	Strengthening Capacity of URF	11.405	16.14	3%
Total URF Secretariat		20.765	23.14	4.57%
Grand Total		503.204	506.17	100.00%

Source: URF OYRMP for FY 2021/22

7.2 Planned Road Maintenance Activities in FY 2021/22

Table 49 shows a summary of the key road maintenance activities planned to be funded in FY 2021/22 as compared to FY 2020/21.

Table 49: Summary of Road Maintenance Activities Planned for FY2021/22

Sn	Works Category	FY2020/21				FY2021/22			
		National Roads		DUCAR Network		National Roads		DUCAR Network	
		Qty	Amount (UGX Bn)	Qty	Amount (UGX Bn)	Qty	Amount (UGX Bn)	Qty	Amount (UGX Bn)
1	Routine Maintenance				149.31				69,754,789,814
	Manual (Km)	19,742	28,564,679	29,745		19,130	26,166,982	29,815	
	Mechanized (Km)	12,675	104,339,004	15,952		16,178	54,916,295	16,731	
2	Periodic Maintenance								
	Paved (Km)	15	9,473,500.00	4,729		16	14,761,160.81	2,915	
	Unpaved (Km)	531	14,634,218.24			0	0.00		
3	Bridges								
	Routine (No)	684	2,034,000.00	21		34	322,030.00	16	
	Periodic (No)	0				0	271,765.00		

4	Culvert Installation (Lines)			5,424				7,647	
8	Other Works			20			313,098.13		

Source: OYRMP for FY 2021/22

It can be seen from Table 49 that: whilst on national roads, the quantities planned to be funded under routine manual, routine mechanised and periodic maintenance and bridges Decreased. On the DUCAR network, all the quantities planned to be funded increased.

7.3 Key Strategies for the Medium Term

In the medium term, FY 2019/20 – 2021/22, URF plans to continue pursuing and to adopt the strategies in Table 50 to improve operations of the Fund and road maintenance financing:

Table 50: Strategies to Improve Road Maintenance Financing

Sn	Strategy	Actions	Timing	Remarks
1.	Promote use of road management tools/software.	□ Revamping the use of road maintenance management systems like RAMPS and ROMAPS.	FY 2020/21 – 2021/22	This is expected to support planning and programming of road maintenance works in DUCAR agencies.
2.	Establish regional Technical Support Units (TSUs) for LGs.	□ Zone LGs into 4 regions; □ Competitively procure consultants to form the TSUs; □ Launch the TSUs.	FY 2019/20 – 2021/22	TSUs will support LGs in implementation of their road maintenance programmes including preparation of good quality work plans, works implementation, preparation of good quality reports and in a timely manner.
3.	Introduction of online reporting.	□ Launch of a bespoke web-based Road Maintenance Management and Monitoring System (RMMS) to form an interface between URF and its DAs.	FY 2020/21 – 2021/22	This is expected to improve management and reporting on URF business processes; and to improve planning, reporting and accountability among DAs
4.	Acquire permanent premises for the Fund.	□ Complete designs, procure supervision consultant and building contractor, and undertake construction.	FY 2016/17 – 2021/22	Procurement of Contractor and Supervision Consultant was finalized. Construction works commenced in FY 2017/18

Sn	Strategy	Actions	Timing	Remarks
5.	Build and enhance partnerships to strengthen oversight in the utilization of road maintenance funds.	<ul style="list-style-type: none"> ▫ Support and monitor functionality of DRCs; ▫ Establish partnerships with various categories of stakeholders; ▫ Build synergies with oversight functions resident in DAs/ other government institutions. 	FY 2019/20 – 2021/22	<p>Dissemination of DRC regulations in newly created DAs. Continuously engagement and training of DRC members;</p> <p>Seek engagement with national and community based stakeholders.</p>
6.	Establish a road users forum and undertake periodic road user satisfaction surveys.	<ul style="list-style-type: none"> ▫ Coordinate with key sector institutions to establish the road users forum; ▫ Commission periodic road user satisfaction surveys and track improvements, perceptions and draw lessons. 	FY 2016/17 – 2021/22	Second Road User Satisfaction Survey (RUSS) by URF, RUSS VI for the year 2021 was undertaken and report published

8.0 Conclusion and Way forward

8.1 Summary of Report

FY 2021/22 was the Twelveth full year of operation of Uganda Road Fund. During the year, a total of UGX 506.17bn was allocated to URF to finance road maintenance on all public roads in Uganda, related services and the Secretariat costs. This was only UGX 6.01bn more than the UGX 512.18bn in FY 2020/21. The Fund received 77.03% of the budgetary allocation; i.e UGX 389.89bn was released from the Treasury in quarterly tranches. A

During the year, URF made disbursements amounting to 389.88bn (equivalent to 77% of budget), of which 371.5bn (73%) was disbursed to Designated Agencies responsible for public roads maintenance and UGX 18.39bn (4%) was retained for administrative expenses of the URF Secretariat and URF Development. On average the Treasury quarterly releases took 13 calendar days while disbursements from URF to the designated agencies took 16.7 calendar days from dates of receipt from MFPED.

UNRA and KCCA employed a mix of force account and contracting to deliver maintenance interventions on national and city roads respectively while DUCAR Agencies employed force account and road gangs to deliver maintenance interventions in line with the current Force Account Policy introduced in FY 2012/13.

Key achievements during FY 2021/22 included improved DA's physical performance in routine maintenance across the network, periodic maintenance of paved roads and bridges maintenance on the DUCAR network. Furthermore, 100% absorption of available road maintenance funds was registered in FY 2021/22.

The 77% release would ensure that the Designated Agencies delivered their workplans for routine and periodic maintenance during the FY.

During the period, the Secretariat consolidated improving its internal systems, finalisation of various frameworks derived from the URF Act and overseeing the on-going road maintenance programmes. It also advanced the alignment of the 5 – year road maintenance financing strategic plan which yielded road condition improvement. The year also saw accelerated implementation of the 5 year corporate plan and furtherance of the 7Ss (systems, structure, strategy, staff, skills, styles and shared values of the Fund).

Other key achievements included the advancement of the process of acquirement of the URF permanent office now at the stage of finishing

Key challenges experienced in FY 2021/22 included the continued uncertainty of URF funding as a result of the delay in the establishment of a fully-fledged 2nd Generation Road Fund as envisaged in the URF Act; and the prevalent historical challenges including weak institutional capacities of DA's; weak oversight by District Road Committees (DRCs); dilapidated road network sections especially under KCCA and Municipal Councils and continued multiplicity of uncoordinated funding for road works mainly on the DUCAR Network which have increased the risk of comingling of various programme funds (e.g. PRDP, CAIP 2, etc.) by some DA's.

8.2 Conclusion

In general, the URF financial performance slightly reduced with the resource envelope of UGX 506.17 slightly lower than the UGX 512.18 received in FY 2020/21. There was also much change in the physical performance (*in terms of combined routine and periodic maintenance*) during FY 2021/22 where the road network condition declined by 26%. This can be attributed to the decline in road maintenance funds.

8.3 Recommendations

To ensure continuous improvement in road maintenance across all networks, the Fund shall:

- a) Intensify coordination with MoFPED and the Transport Sector working group to advocate for increased funds to road maintenance while pushing for the fast-tracking of amendment of the URA law to enable direct remittance of RUCs to the URF Account;
- b) Progress the implementation of the key strategic plans in place including the Corporate and road maintenance financing strategic plans and roll out a successor strategic plan for FY 2020/21 – 2024/25 as well as rolling out the Road Maintenance Management and Monitoring system (RMMS) and the Road Maintenance Unit Cost Model to all DUCAR agencies;
- c) Completion of road works on the rolled out extended periodic maintenance to cover the anticipated 1.0km in each of the 46 selected Town Councils which commenced in 2014/15 & 2015/16 utilizing the researched low cost technologies to sustain improvement of commerce in local areas.
- d) Liaise with key stakeholders on the review of Force Account to improve its efficiency in delivery of road maintenance works and entrench total quality management systems;
- e) Roll out TSU's to assist DLGs in revamping use of road maintenance management tools/software for better planning, management and accountability for available funds;
- f) Liaise with MoWT and other key stakeholders on updating classification of roads to iron out the prevalent ambiguities hindering efficient planning and management of road maintenance especially on the DUCAR network;
- g) Take steps towards establishment of the Road Users Forum for improved feedback & oversight.
- h) Liaise with MoWT, UNRA and DLG to control over loading on public roads to avoid the premature failures on newly maintained roads across the DUCAR and National network.

Annex 1: Key Issues in Sampled URF Designated Agencies – Q1-4 FY 2021/22

SN	Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
1.	Lack of a road unit to undertake works by force account <ul style="list-style-type: none"> Time sharing of equipment with other agencies remained a challenge as funding was received at the same time 	Expensive hire of equipment	Ibanda MC, Sheema MC, Busia MC	<ul style="list-style-type: none"> MoWT should prioritise municipalities in the next consignment of equipment to be procured URF to coordinate with MoWT to fast-track establishment of the proposed zonal equipment centres
2.	Lack of a low bed for transportation of equipment like grader, roller, wheel loader etc. yet there was difficulty in accessing zonal equipment	Slow progression of works; poor quality works; and higher unit rates for maintenance activities	Kayunga DLG, Mpigi DLG	MoWT should review and provide a strategy to address the issue. E.g. Clustering 3 DLGs and providing them with a low bed.
3.	Obsolete equipment with high breakdown rate/high maintenance costs and insufficient for the network size	Failure to implement planned works within the FY	Mpigi UNRA	UNRA should plan and improve the equipment capacity of stations in order to improve efficiency and effectiveness
4.	Lack of reliable supervision transport <ul style="list-style-type: none"> The LGs lacked sound supervision cars and motorcycles. 	Value loss through unsupervised shoddy work	Tororo UNRA, Sheema MC, Mpigi DLG, Kayunga DLG, Ibanda MC, Tororo DLG, Namisindwa DLG	URF to support DAs in requesting MoFPED to lift the ban on procurement of vehicles.
5.	Understaffing of works and technical services department	Failure to effectively manage the road network	DLGs: Tororo, Namisindwa MCs: Busia, Ibanda TCs: Lwakhakha, Malaba, Nagongera	<p>DAs should fill the key positions in the works department to enable effective supervision of works and reporting</p> <p>URF to prioritize rollout of regional Technical Support Units (TSUs) for the LGs to augment their capacity to implement the road maintenance programme.</p>
6.	Encroachment on road reserves by locals thence encumbering restoration of roads to their standard widths.	A risk of running into compensation costs.	Ibanda MC, Sheema MC	MoWT should issue guidelines on demarcation of road reserves for urban roads in order to avert road encroachers.
7.	Non-mainstreaming of crosscutting issues	Non-compliance with Government policy	DLGs: Tororo, Namisindwa MCs: Busia	DAs should seek guidance from Equal Opportunities Commission and MoWT

SN	Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
			TCs: Lwakhakha, Malaba, Nagongera	
8.	<p>Difficulty in receipt of supplementary funding on IFMIS TSA requiring an onerous application process to the PS/ST</p> <ul style="list-style-type: none"> In Q2, Mpigi DLG failed to do a timely transfer of UGX 25 Million emergency funds for Mpigi TC. The funds were eventually transferred in the last month of Q3 after an onerous process that led to the creation of a separate code on IFMIS TSA for supplementary funding (funding above IPF). 	Late implementation of projects under special funding by URF	Mpigi DLG, Mpigi TC	URF to engage MoFPED to cause a seamless disbursement of special funds (supplementary funds) to URF DAs
9.	Premature damage of roads by overloaded trucks (carrying sand, hardcore, etc.) which were circumventing both fixed and mobile weighbridges	Increased unit cost of road maintenance	Mpigi UNRA	UNRA should step up measures deterrent to overloading like procurement of more mobile weighbridges and intensifying stakeholder sensitisation
10.	Damage of recently maintained roads by overloaded trucks transporting sand, hard core, bricks, sugarcane, timber, etc.	High unit cost of road maintenance	Mpigi DLG, Kayunga DLG	<p>DAs should:</p> <ul style="list-style-type: none"> Come up with bylaws barring overloaded trucks from traversing their road network; and Work with Police to curb this vice.
11.	Growing scarcity of gravel with increasing haulage distances	Use of poor quality gravel on the roads	Kayunga DLG, Mpigi DLG, Mpigi UNRA	<ul style="list-style-type: none"> URF to fund rolling out of low cost seals previously researched on UNRA should fully embrace use of low cost sealing technology in areas where gravel has been depleted
12.	Drainage challenges arising from run-off from Kenya, which damaged road networks	Fast deterioration of condition of roads	MCs: Busia TCs: Malaba	DAs should request MoLG in coordination with other Government institutions and the relevant authorities in Kenya for area-wide design and construction of drainage systems in the urban centres.

SN	Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
13.	Delays in receipt of funds	Failure to implement planned works	DLGs: Tororo, Namisindwa MCs: Busia TCs: Lwakhakha, Malaba, Nagongera	URF to improve timeliness of release of funds to DAs, and, also DAs should improve timeliness of releases to their Sub-agencies
14.	Low quarterly releases, which constrain completion of planned works under the equipment sharing arrangement	Failure to implement works as per the work plan	TCs: Lwakhakha, Malaba, Nagongera	URF to issue guidelines to DAs on harmonising funding with access to equipment
15.	Difficulty in transportation of fuel to the field using drums loaded on pickups. <ul style="list-style-type: none"> The Station did not have even one 4 m³ fuel tank truck to conveniently transport and distribute fuel to equipment in the field. 	Fuel losses while transporting and distributing fuel to field equipment	Mpigi UNRA	UNRA should procure fuel tank trucks for each Station as opposed to the current arrangement where each region is allocated one fuel tank truck that only services the needs of one Station per region.
16.	Long procurement lead times for various station requirements due to centralization of all procurements within the value of UGX 100 million (supplies and services) and UGX 200 million (works) to regions	A risk of delayed implementation of planned works and loss of funds to Treasury at the end of FY.	Mpigi UNRA	UNRA should review and improve efficiency of procurement at Stations
17.	Insufficient training for equipment operators <ul style="list-style-type: none"> The one month duration of training was inadequate 	Premature failure of equipment; safety hazard; and higher unit costs for road maintenance	Kayunga DLG	MoWT should review the duration and content of the training given to operators in order to improve its usefulness.
18.	Huge portion of the road network in poor condition and requiring rehabilitation	Increased cost of maintenance	DLGs: Tororo, Namisindwa TCs: Lwakhakha, Malaba	MoWT should prioritize the DAs in the roads rehabilitation programmes
19.	Project billboards not conforming to the standard design issued by URF in terms of colours and structure of content displayed. The URF logo was also missing	Diminished visibility of URF	Ibanda MC, Kayunga DLG, Mpigi DLG, Sheema MC	DAs should adhere to the standard billboard design that was circulated all DAs clearly indicating URF as the funding agency for road maintenance works. [Standard billboard design for road maintenance was communicated to all DAs in Circular ref:

SN	Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
				URF/DA/COR/001/17 dated 22 Feb. 2017]
20.	Late downstream disbursement of funds leading to delays in implementation of works (Av. 48.0 days from start of each quarter)	Failure to implement works as per the work plan	Tororo UNRA	UNRA should improve internal systems to address the persistent delays
21.	Over commitment on works implemented using Framework Contracts – call off orders outstrip available funds in the budget	Accumulation of unpaid certificates / arrears	Tororo UNRA	UNRA should going forward ensure that call-off orders under framework contracts are in sync with funds available in the annual work plans submitted to URF
22.	Mismatch in quarterly release of funds for fuel, maintenance of equipment, and roadworks	Failure to implement planned works within the FY	Tororo UNRA,	UNRA should rationalize and match fuel allocations and releases for mechanical repairs to funds released to stations for roadworks
23.	Discrepancy between the works in the funded work plan and the works under implementation	Difficulty in accountability and oversight	Tororo UNRA, Namisindwa DLG, Lwakhakha TC, Nagongera TC	DAs should going forward ensure prompt submission of revised work plans to URF as and when changes are made. This is in line with the annual budget guidelines issued to DAs.
24.	Lack of records on management of resources and daily outputs in the force account operations (fuel utilisation, daily production, equipment utilisation, stores etc)	Failure to provide accountability for funds and resources	DLGs: Tororo, Namisindwa MCs: Busia TCs: Lwakhakha, Malaba, Nagongera	<ul style="list-style-type: none"> • URF to coordinate with MoWT to develop a force account manual to guide agencies and harmonise approach • URF to develop standard forms and disseminate them to all LG DAs to guide them in required record keeping under force account..
25.	Blockage of road side drains by garbage dumped in by locals who found gazetted rubbish disposal points quite distant	Failure to contain stormwater during floods	Ibanda MC	DA should gradually transform its open side drains into covered drains to forestall dumping of garbage in its drainage system
26.	Inadequate implementation of routine manual maintenance works specifically vegetation control, cleaning of culverts including their inlet and outlet drains in favour of more routine mechanised maintenance works	Quick deterioration of road network due to drainage blockage by silt, debris, and vegetation	Ibanda MC, Kayunga DLG, Mpigi DLG, Sheema MC	DAs should give routine manual maintenance highest priority in accordance with the annual budget guidelines issued by URF

SN	Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
27.	Comingling of funds with water and rehabilitation works	Difficulty in tracking expenditure	DLGs: Namisindwa	DA should use expenditure codes to enable easy isolation of expenditures under URF funding
28.	Huge advances to technical staff for payment of road gangs/ other construction inputs	Risk of abuse of funds	DLGs: Namisindwa MCs: Busia TCs: Lwakhakha,	DAs should pay road gangs through their respective bank accounts or to service providers
29.	Non remittance of funds to some town councils and sub-counties	Risk of loss of funds	DLGs: Namisindwa	DA should explain the irregularity and provide correction measures
30.	Difficulty in time sharing of district equipment given the huge number of town councils and sub-counties	Delayed implementation of planned works/ use of expensive hired equipment	MCs: Busia TCs: Malaba, Nagongera	MoWT should streamline accessibility to equipment by sub-agencies.
31.	Poor construction of culvert end structures <ul style="list-style-type: none"> The stream culverts inspected had headwalls but no wingwalls to provide complete retention of backfill at culvert end points 	A risk of premature failure of culvert crossings	Sheema MC, Ibanda MC	DAs should make reference to the Uganda Technical Manual for District Road Works (TMDRW) Volume 4 Manual A for guidance on construction of culvert end structures
32.	Poor culvert installation: creation of humps instead of smooth ramps at culvert crossings due to flat terrain challenges	Diminished safety and riding comfort of vehicular traffic using the roads	Mpigi DLG	DA should make reference to the Uganda Technical Manual for District Road Works (TMDRW) Volume 4 Manual A for guidance on culvert installation in flat terrain
33.	Outrageous delays in equipment repairs at the regional mechanical workshops. Equipment takes years in the regional mechanical workshops while purportedly undergoing major repairs.	A risk of discouraging LGs from using the regional mechanical workshops for major repairs.	Kayunga DLG	MoWT should provide a strategy for improving turnaround time for mechanical repairs at the regional mechanical workshops in order to improve the effectiveness of the force account policy.
34.	Inadequate cap on budget line for operational expenses i.e. 4.5% of IPF <ul style="list-style-type: none"> This cap had remained persistently inadequate to cover all operational costs including DRC operations. 	A risk of encroaching on funds available for actual road maintenance operations	Sheema MC	DA should migrate operational expenses for actual roadworks like supervision costs from the budget line of operational costs and instead tag them onto road schemes as part of their maintenance cost. Once this is observed, the 4.5% cap should suffice.

SN	Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
35.	Failure to undertake roadworks within standard widths and to exploit gravel sources in road reserves due to encroachments on road reserves	Narrow roads and safety hazard to neighbouring developments	Mpigi UNRA	UNRA should undertake road reserve demarcation on the entire national roads network; sensitize road side communities to steer clear of the road reserves; and conduct forceful evictions where amicable vacation of road reserves cannot be reached.
36.	Mix-up in the categorisation of scope of works	Disproportionate unit rates	MC: Busia	DA should going forward ensure proper categorisation of works. URF to fast-track establishment of the unit cost framework to guide agencies in planning.
37.	Lack of records for equipment utilisation and maintenance	Misuse of equipment	DLGs: Namisindwa MCs: Busia TCs: Lwakhakha, Malaba, Nagongera	MoWT should re-issue guidelines for equipment operation and maintenance as well as required record keeping
38.	Inclement weather leading to damaging of road networks and flooding	Loss of accessibility of sections of the road networks	DLGs: Namisindwa MCs: Busia TCs: Lwakhakha, Malaba, Nagongera Mbale DLG, Mbale MC	DAs should apply for programme reviews to enable timely restoration of accessibility in areas ravaged by rains.
39.	Major works on roads that were earmarked for upgrading under USMID	Loss of value on works soon to be demolished	MC: Busia	DAs should harmonise planning for major maintenance interventions with development projects like USMID
40.	Lack of measurements records to support payment of road gangs	Inadequate accountability for funds spent on road gangs	DLGs: Tororo, Namisindwa MCs: Busia TCs: Lwakhakha, Malaba, Nagongera	DAs should maintain a record of measurement of works as well as daily attendance of road gangs
41.	Communities resisting restoration	Environmental	Mpigi UNRA	UNRA should sensitize land owners on the environmental

SN	Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
	of gravel borrow pits on their land in anticipation of making quicker sales of their residual gravel	hazard		hazards associated with failure to restore borrow pits after exploitation for gravel

Annex 2: Detailed Return for Board Members and Secretariat Staff FY 2021/22

The hierarchical governance structure of the Uganda Road Fund (URF) is comprised of an oversight Fund Management Board on the one hand, and the Management and staff of the Secretariat.

1. URF Board

The composition of the Fund Management Board entails representation from both the public and private sectors as follows:

- i) Mr. Simon Amajuru Madraru – representative Passengers and Transporters;
- ii) Ms. Phoebe Muathe – representative Uganda Freight Forwarders;
- iii) Ms. Dorothy Kiyaga Nseka – representative Uganda Professional Accountants;
- iv) Mr. Hannington Ashaba – representative Ministry of Finance Planning & Economic Development;
- v) Mr. Gad Twesigye – representative Ministry of Local Government;
- vi) Eng. Alex Onen – representative of Uganda Institute of Professional engineers;
- vii) Eng. Tonny Kavuma – representative of Ministry of Works and Transport;
- viii) Eng. Dr. Andrew Naimanye (Executive Director/Board Secretary).

Composition of Board Committees in FY 2020/21 was as shown in Table below:

Table 1: Composition of Board Committees in FY 2021/22

Name	Board Audit, Risk, Monitoring and Evaluation Committee (BARMEC)	Finance and Admin Board Committee (FABC)	Policy and Strategy Board Committee (PSBC)	URF/PPDA Joint Board Committee
Ms. Phoebe Muathe	Chairperson			Member
Eng. Alex Onen		Member	Member	
Ms. Dorothy Kiyaga Nseka	Member			
Mr. Simon Amajuru Madraru				Member
Mr. Hannington Ashaba		Chairperson		Member
Eng. Tony B. Kavuma			Chairperson	Member
Mr. Gad Twesigye	Member	Member	Member	
Eng. Dr. Andrew Naimanye	Executive Director/Board Secretary	Executive Director/Board Secretary	Executive Director/Board Secretary	Executive Director/Board Secretary

2. URF Management and Staff

The URF organogram provides for a work force of 36 staff and as outlined in the organizational structure referred to in the main text of this document. The staff return for the Secretariat in FY 2021/22 totalled to 32 with details as follows:

- i) Executive Director – Eng. Dr. Andrew Grace Naimanye;
- ii) Manager Programming – Eng. Timothy Mukunyu
- iii) Manager Fund Management – Mr. John Ocitti;
- iv) Manager Corporate Services – Ms. Dorcas Apita Angom;
- v) Manager Internal Audit – Mr. Joseph George Etiang;
- vi) Manager Monitoring and Evaluation- Eng. Ronald Namugera;
- vii) Manager Policy and Strategy – Eng. Ronald Namugera;
- viii) Programming Officer – **Vacant**;
- ix) Programming Officer (National Roads) – Eng. Justine Ongom Odong;
- x) Financial Accountant – Ms Aisha Namutebi;
- xi) Human Resource Officer – Ms Sylvia Namutebi Kimera;
- xii) Administrative Officer – Ms Isabella Linton Kiconco;
- xiii) Head Procurement and Disposal – Mr. Ronald Kyeyune;
- xiv) Systems Administrator - Mrs. Rhoda Nattabi Ssemugera;
- xv) Management Accountant - Mr. James Ekonga;
- xvi) Monitoring and Evaluation Officer- Eng. Jessie Namara;
- xvii) Monitoring and Evaluation Officer (Statistics) – Mr. Andrew Opadi;
- xviii) Internal Auditor- Mr. Henry Kaganda;
- xix) Internal Auditor (Technical) – Mr. Robert Kigozi;
- xx) Corporate Communications Officer – Ms. Shakila Rahim Lamar;
- xxi) Procurement and Disposal Unit Assistant – Mrs. Gillian Atwine Kwoshaba;
- xxii) Executive Assistant – Ms. Kabunyoro Faith;
- xxiii) Assistant Accountant –Ms. Hellen Joyce Auma;
- xxiv) Assistant Accountant – Mr. Ocheng Hudson;
- xxv) Legal officer – **Vacant**;
- xxvi) Risk Officer – **Vacant**;
- xxvii) Policy and Strategy Officer – **Vacant**;
- xxviii) Records Assistant – Mr. Tonny Mugalu;
- xxix) Client Relations Officer – Ms. Apophia Kembabazi;
- xxx) Driver – Mr. Stephen Agaba;
- xxxi) Driver – Mr. Richard Sembatya;
- xxxii) Driver – Mr. Rwabihogo Bosco;
- xxxiii) Driver – Mr. Asuman Bamweyana;
- xxxiv) Driver – Mr. Ntende Joseph;
- xxxv) Driver – Bua Moses;
- xxxvi) Office Attendant – Ms. Gillian Amon.

Annex 3: Performance of URF against Internal KPI's in FY 2021/22

Business Area	KPI	Explanation	FY 2020/21			FY 2021/22		Remarks
			Target Value	Achievement	Remark	Target Value	Achievement	
Administration and human resource	Staffing Level	Percentage of establishment (average over a year)	90% min	82.2%	Not Achieved	90% min	86.1%	Not Achieved
	Staff Turnover	Vacancies arising as a result of leavers in calendar year as percentage of establishment	10% max	6.8%	Achieved	10% max	3.2%	Achieved
	Administrative Overheads	Percentage of budgeted expenditure	4% max	1.9%	Achieved	4% max	1.7%	Achieved
Funding operations	Efficiency of releases	Percentage of potential revenue released from Treasury	98% min	98.8%	Achieved	98% min	98.2%	Achieved
Fund Collection	Timeliness of releases and deposit to account of Fund	Average days from collection to deposit for each category	14 calendar days max	16.8 calendar days	Not Achieved	14 calendar days max	12.5 calendar days	Achieved
Fund Management	Adherence to approved fund management plan	Adverse deviation from the fund management plan, which shall be an average deviations from the	10% max	0.0%	Achieved	10% max	0.7%	Achieved

Business Area	KPI	Explanation	FY 2020/21			FY 2021/22		Remarks
			Target Value	Achievement	Remark	Target Value	Achievement	
		forecast month end balances for the financial year						
Fund	Allocation by type of maintenance work: % of budget	Percentage of overall road maintenance expenditure						
Allocation	i) Routine Manual Maintenance		11.8%	8.2%	Achieved	12.0%	12.0%	Achieved
	ii) Routine Mechanized Maintenance		28.9%	36.4%	Achieved	30.0%	33.9%	Achieved
	iii) Periodic Maintenance		16.9%	15.2%	Achieved	19.2%	19.0%	Achieved
	Allocation by road class: % of budget	Percentage of overall road maintenance expenditure						
	i) National Roads		61.3%	64.1%	Achieved	62.5%	63.2%	Achieved
	ii) District Roads		12.8%	12.2%	Achieved	11.2%	11.0%	Achieved

Business Area	KPI	Explanation	FY 2020/21			FY 2021/22		Remarks	
			Target Value	Achievement	Remark	Target Value	Achievement		
	iii) Urban Roads			16.7%	17.1%	Achieved	16.0%	15.7%	Achieved
	iv) Community Access Roads			3.0%	3.0%	Achieved	2.6%	2.7%	Achieved
Fund Disbursement	Efficiency of disbursement	Percentage value of approved plans funded and disbursed in the same financial year		98% min	100%	Achieved	98% min	100%	Achieved
	Timeliness of disbursement	Average lag of disbursement after submission of acceptable work plan – stated by quarter		14 calendar days max	13.5.0 calendar days	Achieved	14 calendar days max	5.9 calendar days	Achieved
Impact funding of	Road network condition	Percentage of network in good/fair condition		64%	No data available [Statistic to be obtained after receiving SAPR FY 2019/20]	Not Assessed	64%	54.8%	Not Achieved

Business Area	KPI	Explanation	FY 2020/21			FY 2021/22		Remarks
			Target Value	Achievement	Remark	Target Value	Achievement	
	Cost of routine maintenance	Average cost per kilometer (Unit cost of RMeM on paved national roads) ¹	UGX 6.8 million/km	UGX 2.8 million/Km	Achieved	UGX 6.8 million/km	UGX 3 million/Km	Achieved
	Road Safety	Personal Injury Accidents per million veh. km. (National Roads)	22 (Fatalities per 10,000 vehicles)	No data available [Statistic to be obtained after receiving SAPR FY 2019/20]	Not Assessed	22 (Fatalities per 10,000 vehicles)	No data available [Statistic to be obtained after receiving SAPR FY 2020/21]	Not Assessed
	User satisfaction	Percentage satisfied, measured by annual survey	55% min.	No data [No RUSS undertaken for FY 2019/20 as it is done biennially]	Not Assessed	55% min.	45%	Not Achieved
Governance	Board oversight	Percentage of planned board meetings held	100% min	101.8%	Achieved	100% min	106.3%	Achieved
	Audit	Percentage of agencies audited	30% min	14.7%	Not Achieved	30% min	17.5%	Not Achieved

¹ Force Account Routine Mechanised Maintenance on Paved National Roads

Business Area	KPI	Explanation	FY 2020/21			FY 2021/22		Remarks
			Target Value	Achievement	Remark	Target Value	Achievement	
		Percentage of funded budget audited	60%	3.2%	Not Achieved	60%	11.2%	Not Achieved
	Reporting	Punctual presentation of annual report	184 calendar days after close of FY 2018/19	Not yet met at 402 calendar days after close of FY 2018/19	Not Achieved	184 calendar days after close of FY 2019/20	Not yet met at 441 calendar days after close of FY 2019/20	Not Achieved
	External Audit	Completion of Audit by OAG	Unqualified Opinion	Not measured [Report by OAG not yet released]	Not assessed	Unqualified Opinion	Unqualified Opinion on the FY 2019/20 Financial Statements of the Fund	Achieved

Annex 4: Details of Disbursements to Designated Agencies in FY 2021/22

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed- (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
UGANDA NATIONAL ROADS AUTHORITY						
	UNRA	47,000,000,000	56,013,688,346	31,887,237,433	100,187,237,433	235,088,163,212
	Total	47,000,000,000	56,013,688,346	31,887,237,433	100,187,237,433	235,088,163,212
KAMPALA CAPITAL CITY AUTHORITY						
	KCCA	3,924,192,094	3,500,000,000	2,250,000,000	11,000,000,000	20,674,192,094
	Total	3,924,192,094	3,500,000,000	2,250,000,000	11,000,000,000	20,674,192,094
501	Adjumani Dist. Rds	242,874	226,298	87,916	198,765	755,853,000
501	Adjumani T. C.	47,887	52,147	24,500	38,414	162,948,000
501	Adjumani CARs	26,305	26,305	14,975	36,295	103,880,000
501 Total		317,066	304,750	127,391	273,474	1,022,681,000
502	Apac Dist. Rds	153,943	94,543	67,543	110,743	426,772,672
502	Apac CARs	-	-	-	-	-
502 Total		153,943	94,543	67,543	110,743	426,772,672
503	Arua Dist. Rds	22,830	160,784	32,000	38,000	253,614,000
503	Arua CARs	-	63,391	-	-	63,391,000
503 Total		22,830	224,175	32,000	38,000	317,005,000
504	Bugiri Dist. Rds	182,332	143,275	205,396	181,306	712,308,450
504	Bugiri CARs	-	181,598	-	-	181,598,465
504 Total		182,332	324,873	205,396	181,306	893,906,915
505	Bundibugyo Dist. Rds	108,538	142,938	97,354	77,338	426,166,789
505	Bundibugyo T. C.	62,218	52,878	60,878	51,988	227,962,000
505	Nyahuka T. C.	26,863	34,373	33,887	23,692	118,814,970
505	Ntandi T. C.	9,939	9,190	9,190	11,687	40,005,000
505	Busunga T. C.	9,756	9,923	9,256	11,070	40,004,997
505	Buganikire T. C.	16,219	9,820	8,327	5,638	40,004,780
505	Butama-Mitunda T. C.	10,001	8,068	12,902	9,034	40,004,775
505	Bundibugyo CARs	-	95,662	-	-	95,661,842
505 Total		243,534	362,851	231,793	190,448	1,028,625,153
506	Bushenyi Dist. Rds	99,400	88,345	121,012	89,412	398,169,000
506	Kyanmuhanga T. C.	9,645	10,973	10,233	8,850	39,701,000
506	Rwentuha T. C.	15,525	14,791	14,755	18,925	63,996,000

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed- (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
506	Bushenyi CARs	-	103,264	24,793	22,500	150,557,000
506 Total		124,570	217,373	170,793	139,687	652,423,000
507	Busia Dist. Rds	64,721	127,547	129,415	33,365	355,048,000
507	Busia CARs	-	58,416	53,496	-	111,912,000
507 Total		64,721	185,963	182,911	33,365	466,960,000
508	Gulu Dist. Rds	30,468	178,800	138,468	74,468	422,205,788
508	Gulu CARs	-	55,102	-	-	55,101,853
508 Total		30,468	233,902	138,468	74,468	477,307,641
509	Hoima Dist. Rds	75,963	102,703	102,433	103,833	384,930,000
509	Kigorobya T. C.	31,052	31,052	31,052	16,494	109,650,000
509	Hoima CARs	-	88,622	-	-	88,622,000
509 Total		107,014	222,376	133,484	120,327	583,202,000
510	Iganga Dist. Rds	58,067	124,470	121,487	46,693	350,717,435
510	Iganga CARs	-	77,392	49,130	1,500	128,022,610
510 Total		58,067	201,863	170,617	48,193	478,740,045
511	Jinja Dist. Rds	124,149	185,066	165,755	115,298	590,267,200
511	Bugembe T. C.	-	-	-	-	-
511	Buwenge T. C.	29,527	30,875	33,437	32,089	125,928,000
511	Kakira T. C.	15,000	53,785	27,600	15,000	111,384,620
511	Jinja CARs	-	-	96,513	-	96,513,000
511 Total		168,676	269,726	323,304	162,387	924,092,820
512	Kabale Dist. Rds	220,008	348,530	159,834	-	728,372,000
512	Katuna T. C.	32,031	22,205	32,207	-	86,442,920
512	Ryakarimira T. C.	60,261	57,113	10,318	-	127,691,507
512	Kabale CARs	-	49,925	-	-	49,925,000
512 Total		312,300	477,773	202,358	-	992,431,427
513	Kabarole Dist. Rds	119,616	128,522	85,616	54,616	388,371,000
513	Karago T. C.	9,837	9,837	9,837	9,837	39,349,100
513	Kijura T. C.	17,132	31,389	29,236	35,382	113,140,250
513	Kiko T. C.	9,460	46,015	40,466	9,140	105,081,256

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed- (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
513	Mugusu T. C.	7,148	14,418	14,418	3,561	39,544,800
513	Kabarole CARs	-	-	44,783	42,279	87,061,000
513 Total		163,194	230,182	224,356	154,815	772,547,406
514	Kaberamaido Dist. Rds	46,458	70,762	38,036	11,754	167,008,540
514	Kaberamaido T. C.	24,699	24,699	24,699	24,699	98,794,440
514	Kaberamaido CARs	13,646	13,646	13,646	13,646	54,584,000
514 Total		84,802	109,106	76,380	50,099	320,386,980
515	Kalangala Dist. Rds	95,708	95,709	95,708	95,709	382,835,860
515	Kalangala T. C.	23,095	23,095	23,095	23,095	92,381,000
515	Kalangala CARs	16,778	16,778	16,778	16,778	67,110,000
515 Total		135,581	135,582	135,581	135,582	542,326,860
517	Kamuli Dist. Rds	189,868	368,775	159,868	169,868	888,378,549
517	Kamuli CARs	-	-	-	-	-
517 Total		189,868	368,775	159,868	169,868	888,378,549
518	Kamwenge Dist. Rds	217,964	97,734	92,734	107,932	516,365,315
518	Kamwenge T. C.	40,903	34,174	23,583	25,799	124,459,101
518	Kahunge T. C.	16,160	19,210	19,210	17,960	72,540,000
518	Nkoma-Katalyeba T. C.	11,000	11,000	11,000	9,000	42,000,000
518	Kamwenge CARs	-	96,074	-	-	96,074,403
518 Total		286,027	258,193	146,528	160,691	851,438,819
519	Kanungu Dist. Rds	168,715	111,279	170,409	87,855	538,257,846
519	Butogota T. C.	9,800	15,328	1,800	27,800	54,727,892
519	Kambuga T. C.	22,800	12,425	18,613	24,487	78,325,000
519	Kanungu T. C.	13,125	23,125	13,125	29,326	78,700,544
519	Kihihi T. C.	6,039	32,039	41,128	6,039	85,244,720
519	Kanungu CARs	-	75,951	-	-	75,951,048
519 Total		220,479	270,147	245,074	175,506	911,207,050
520	Kapchorwa Dist. Rds	30,798	106,198	30,798	30,798	198,592,000
520	Kapchorwa CARs	14,578	14,578	14,578	14,578	58,310,649
520 Total		45,376	120,776	45,376	45,376	256,902,649

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
521	Kasese Dist. Rds	212,417	321,841	324,540	97,129	955,926,070
521	Hima T. C.	40,741	43,262	43,509	40,548	168,059,534
521	Katwe-Kabatoro T. C.	109,459	105,238	80,238	71,081	366,016,555
521	Mpondwe-Lhubiriha T. C.	31,376	31,376	31,376	31,376	125,505,520
521	Kisinga T. C.	17,429	7,424	7,424	7,424	39,701,298
521	Rugendabara-Kikongo T. C.	8,995	19,966	7,245	3,495	39,701,298
521	Kinyamaseke T. C.	8,850	9,050	8,050	13,751	39,701,298
521	Kasese CARs	-	214,223	-	-	214,222,608
521 Total		429,267	752,380	502,382	264,804	1,948,834,181
522	Katakwi Dist. Rds	73,900	98,650	88,650	31,900	293,100,000
522	Katakwi T. C.	12,650	14,550	17,073	10,173	54,446,373
522	Katakwi CARs	-	72,193	-	-	72,192,838
522 Total		86,550	185,393	105,723	42,073	419,739,211
523	Kayunga Dist. Rds	142,785	190,479	166,029	139,579	638,871,310
523	Kayunga T. C.	33,096	36,396	41,696	33,564	144,750,520
523	Kayunga CARs	-	128,708	-	-	128,708,086
523 Total		175,881	355,582	207,724	173,142	912,329,916
524	Kibaale Dist. Rds	44,517	41,581	41,581	50,390	178,068,730
524	Kibaale T. C.	11,266	15,872	26,819	29,912	83,868,532
524	Kibaale CARs	-	-	-	-	-
524 Total		55,783	57,453	68,400	80,302	261,937,262
525	Kiboga Dist. Rds	166,869	166,869	166,869	166,869	667,474,260
525	Bukomero T. C.	49,832	49,662	42,878	42,878	185,249,105
525	Kiboga T. C.	32,659	32,659	32,659	32,659	130,634,398
525	Lwamata T. C.	11,293	122,474	75,616	-	209,382,800
525	Kiboga CARs	-	77,329	-	-	77,328,958
525 Total		260,652	448,992	318,021	242,405	1,270,069,521
526	Kisoro Dist. Rds	105,013	100,013	95,013	85,013	385,051,239
526	Rubuguri T. C.	9,926	9,926	9,926	9,926	39,702,558
526	Kisoro CARs	-	103,284	-	-	103,283,835

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed- (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
526 Total		114,938	213,222	104,938	94,938	528,037,632
527	Kitgum Dist. Rds	143,432	143,432	143,432	143,432	573,728,915
527	Kitgum CARs	6,269	133,050	-	-	139,319,460
527 Total		149,702	276,482	143,432	143,432	713,048,375
528	Kotido Dist. Rds	64,787	83,787	64,787	64,787	278,147,886
528	Kotido CARs	-	50,641	-	-	50,641,239
528 Total		64,787	134,428	64,787	64,787	328,789,125
529	Kumi Dist. Rds	137,630	137,630	137,630	137,630	550,521,892
529	Kumi CARs	-	97,357	-	-	97,357,488
529 Total		137,630	234,988	137,630	137,630	647,879,380
530	Kyenjojo Dist. Rds	-	-	-	-	-
530	Butunduzi T. C.	19,958	32,225	32,225	32,225	116,633,770
530	Katooke T. C.	46,369	22,800	22,800	47,600	139,569,250
530	Kyarusozi T. C.	12,235	40,126	16,885	36,885	106,131,000
530	Kyenjojo T. C.	-	-	-	-	-
530	Kyamutunzi T. C	9,926	9,926	9,926	9,926	39,703,000
530	Kyenjojo CARs	-	-	-	-	-
530 Total		88,488	105,077	81,836	126,636	402,037,020
531	Lira Dist. Rds	160,223	152,698	124,683	104,863	542,465,490
531	Lira CARs	-	31,326	31,326	31,326	93,978,990
531 Total		160,223	184,024	156,009	136,189	636,444,480
532	Luwero Dist. Rds	154,096	160,468	158,301	129,688	602,551,554
532	Bombo T. C.	38,963	36,963	57,963	26,040	159,929,680
532	Luwero T. C.	71,824	37,224	37,224	29,224	175,496,668
532	Wobulenzi T. C.	20,495	36,345	6,495	38,345	101,678,223
532	Luwero CARs	-	-	-	-	-
532 Total		285,378	270,999	259,982	223,297	1,039,656,125
533	Masaka Dist. Rds	82,343	200,468	97,071	108,502	488,384,002
533	Masaka CARs	-	-	-	-	-
533 Total		82,343	200,468	97,071	108,502	488,384,002

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
534	Masindi Dist. Rds	118,496	118,496	118,496	118,496	473,984,000
534	Masindi CARs	-	112,819	-	-	112,819,000
534 Total		118,496	231,315	118,496	118,496	586,803,000
535	Mayuge Dist. Rds	163,547	160,689	165,051	173,171	662,458,072
535	Mayuge T. C.	28,725	28,725	37,637	27,725	122,811,352
535	Magamaga T. C.	16,863	12,413	9,613	813	39,702,000
535	Mayuge CARs	-	182,917	-	-	182,917,204
535 Total		209,135	384,744	212,300	201,709	1,007,888,628
536	Mbale Dist. Rds	98,952	155,538	202,491	111,651	568,631,822
536	Nakaloke T. C.	35,266	29,363	19,633	17,765	102,026,890
536	Nabumali T. C.	8,758	11,803	9,108	10,033	39,701,298
536	Busiu T. C.	2,413	10,826	15,485	10,597	39,320,910
536	Nawuyo T. C.	10,900	11,136	4,665	13,000	39,701,300
536	Mbale CARs	-	-	194,891	-	194,890,843
536 Total		156,289	218,666	446,272	163,046	984,273,063
537	Mbarara Dist. Rds	131,268	212,000	112,388	107,813	563,468,765
537	Mbarara CARs	-	-	-	-	-
537 Total		131,268	212,000	112,388	107,813	563,468,765
538	Moroto Dist. Rds	57,125	147,307	97,125	27,125	328,681,690
538	Moroto CARs	-	-	-	-	-
538 Total		57,125	147,307	97,125	27,125	328,681,690
539	Moyo Dist. Rds	96,935	100,435	96,935	95,435	389,738,585
539	Moyo T. C.	47,001	47,001	43,249	43,249	180,498,329
539	Moyo CARs	31,592	31,592	26,416	26,416	116,016,300
539 Total		175,527	179,027	166,600	165,100	686,253,214
540	Mpigi Dist. Rds	103,090	159,315	211,935	84,440	558,780,500
540	Mpigi T. C.	58,621	65,541	42,578	25,773	192,511,000
540	Mpigi CARs	-	-	-	-	-
540 Total		161,710	224,856	254,513	110,213	751,291,500
541	Mubende Dist. Rds	110,317	134,877	100,212	116,844	462,250,128

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
541	Kasambya T. C.	504,133	10,801	10,983	8,783	534,701,298
541	Mubende CARs	-	118,261	-	-	118,261,000
541 Total		614,450	263,939	111,196	125,627	1,115,212,426
542	Mukono Dist. Rds	214,348	201,480	240,773	188,869	845,470,000
542	Mukono CARs	-	-	-	-	-
542 Total		214,348	201,480	240,773	188,869	845,470,000
543	Nakapiripirit Dist. Rds	98,250	97,048	49,915	29,249	274,462,243
543	Nakapiripirit T. C.	25,803	20,000	20,000	20,000	85,803,000
543	Nakapiripirit CARs	-	71,392	-	-	71,391,530
543 Total		124,053	188,440	69,915	49,249	431,656,773
544	Nakasongola Dist. Rds	156,865	156,865	153,952	152,079	619,760,592
544	Kakooge T. C.	38,192	38,192	38,208	38,192	152,783,824
544	Migeera T. C.	25,377	28,977	25,977	25,377	105,708,685
544	Nakasongola T. C.	23,021	23,021	23,021	23,021	92,082,000
544	Nakasongola CARs	-	103,748	-	-	103,747,790
544 Total		243,454	350,802	241,158	238,669	1,074,082,891
545	Nebbi Dist. Rds	100,826	97,162	106,759	83,689	388,435,927
545	Nebbi CARs	-	83,469	-	-	83,468,560
545 Total		100,826	180,630	106,759	83,689	471,904,487
546	Ntungamo Dist. Rds	204,841	193,757	196,014	154,016	748,626,600
546	Kitwe T. C.	-	-	-	-	-
546	Rubare T. C.	-	-	-	-	-
546	Rwashameire T. C.	-	-	-	-	-
546	Kagarama T. C.	-	-	-	-	-
546	Nyamunuka T. C.	-	-	-	-	-
546	Ntungamo CARs	-	-	-	-	-
546 Total		204,841	193,757	196,014	154,016	748,626,600
547	Pader Dist. Rds	78,038	253,275	136,548	78,038	545,899,041
547	Pader T. C.	50,830	52,344	10,093	21,385	134,651,197
547	Pader CARs	-	97,585	-	-	97,584,509

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
547 Total		128,868	403,204	146,641	99,423	778,134,747
548	Paliisa Dist. Rds	86,471	104,426	107,271	56,271	354,439,724
548	Pallisa T. C.	41,504	43,277	39,477	32,723	156,982,100
548	Paliisa CARs	-	118,161	-	-	118,160,947
548 Total		127,976	265,864	146,749	88,995	629,582,771
549	Rakai Dist. Rds	161,162	347,383	151,162	231,162	890,869,000
549	Rakai T. C.	19,000	19,000	19,000	19,000	76,000,000
549	Rakai CARs	-	-	-	-	-
549 Total		180,162	366,383	170,162	250,162	966,869,000
550	Rukungiri Dist. Rds	445,124	420,766	431,272	392,376	1,689,537,900
550	Kebisoni T. C.	11,430	11,430	11,430	12,122	46,412,498
550	Buyanja T. C.	9,585	8,806	10,103	8,374	36,867,751
550	Rwerere T. C.	11,900	6,905	7,879	13,012	39,696,459
550	Bikurungu T. C.	6,800	6,800	9,300	9,912	32,812,000
550	Rukungiri CARs	-	139,744	-	-	139,744,000
550 Total		484,839	594,451	469,984	435,797	1,985,070,608
551	Sembabule Dist. Rds	178,300	147,415	155,125	111,425	592,264,729
551	Matete T. C.	5,894	4,593	4,593	5,616	20,695,000
551	Sembabule T. C.	30,589	36,084	17,274	11,074	95,021,585
551	Sembabule CARs	-	-	-	-	-
551 Total		214,783	188,092	176,992	128,115	707,981,314
552	Sironko Dist. Rds	107,897	113,487	115,360	140,377	477,120,000
552	Budadiri T. C.	32,605	30,711	34,118	17,211	114,644,000
552	Sironko T. C.	27,532	37,208	36,708	20,738	122,187,000
552	Sironko CARs	-	117,392	-	-	117,392,000
552 Total		168,034	298,798	186,186	178,326	831,343,000
553	Soroti Dist. Rds	97,180	145,814	124,180	116,936	484,109,104
553	Soroti CARs	39,847	49,847	29,847	29,847	149,387,957
553 Total		137,027	195,661	154,027	146,783	633,497,061
554	Tororo Dist. Rds	290,761	156,142	223,211	32,100	702,215,698

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed- (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
554	Malaba T. C.	24,018	45,855	22,517	18,767	111,156,000
554	Nagongera T. C.	49,375	21,960	33,121	22,618	127,074,258
554	Tororo CARs	-	170,387	4,373	4,373	179,133,029
554 Total		364,154	394,345	283,223	77,858	1,119,578,985
555	Wakiso Dist. Rds	265,530	868,938	1,275,682	236,290	2,646,441,363
555	Kakiri T. C.	30,440	36,547	32,301	28,842	128,130,612
555	Masulita T. C.	3,330	12,630	44,330	35,037	95,327,000
555	Namayumba T. C.	32,056	26,656	22,458	29,986	111,154,000
555	Wakiso T. C.	85,801	85,801	85,801	85,801	343,203,925
555	Kajjansi T. C.	44,654	34,711	27,893	24,622	131,880,000
555	Kyengeru T. C.	97,413	182,651	170,223	88,930	539,218,430
555	Kasangati T. C.	34,104	104,316	46,292	54,307	239,018,000
555	Katabi T. C.	57,559	48,250	35,000	35,000	175,809,000
555	Kasanje T. C.	13,983	5,385	24,110	5,285	48,761,000
555	Wakiso CARs	-	-	-	-	-
555 Total		664,870	1,405,885	1,764,089	624,100	4,458,943,330
556	Yumbe Dist. Rds	117,268	146,198	105,468	89,268	458,200,000
556	Yumbe T. C.	92,627	80,658	81,287	71,058	325,630,000
556	Yumbe CARs	-	170,983	20,372	-	191,355,000
556 Total		209,894	397,839	207,126	160,326	975,185,000
557	Butaleja Dist. Rds	78,501	78,501	78,501	78,501	314,005,800
557	Busolwe T. C.	27,531	27,531	27,531	27,531	110,123,360
557	Butaleja T. C.	19,651	19,651	19,651	19,651	78,604,680
557	Butaleja CARs	38,748	38,748	38,748	38,748	154,992,640
557 Total		164,432	164,432	164,432	164,432	657,726,480
558	Ibanda Dist. Rds	87,650	83,284	83,094	76,889	330,916,046
558	Igorora T. C.	24,794	25,854	23,604	24,334	98,586,270
558	Ishongororo T. C.	40,918	41,858	43,043	39,648	165,467,000
558	Rushango T. C.	32,022	25,958	26,490	29,821	114,291,320
558	Rwenkobwa T. C.	10,347	9,995	10,939	8,420	39,701,625

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
558	Ibanda CARs	-	126,888	-	-	126,888,026
558 Total		195,731	313,837	187,170	179,112	875,850,287
559	Kaabong Dist. Rds	71,290	84,790	30,790	134,940	321,811,000
559	Kaabong T. C.	35,564	35,564	35,564	35,564	142,257,000
559	Kaabong CARs	-	62,673	-	-	62,673,000
559 Total		106,855	183,028	66,355	170,505	526,741,000
560	Isingiro Dist. Rds	157,427	175,567	220,664	121,456	675,113,022
560	Isingiro T. C.	18,672	73,492	51,922	22,856	166,940,937
560	Kaberebere T. C.	47,710	24,270	17,550	21,310	110,839,776
560	Kabuyanda T. C.	11,265	32,437	55,665	11,265	110,630,974
560	Endiinzi T. C.	4,651	19,451	11,251	4,651	40,005,379
560	Isingiro CARs	-	146,120	-	-	146,119,859
560 Total		239,725	471,337	357,051	181,537	1,249,649,947
561	Kaliro Dist. Rds	176,823	112,341	77,341	37,341	403,846,000
561	Kaliro T. C.	32,904	26,306	25,696	22,762	107,667,688
561	Kaliro CARs	-	-	-	-	-
561 Total		209,727	138,647	103,037	60,103	511,513,688
562	Kiruhura Dist. Rds	76,400	59,900	73,900	66,324	276,523,788
562	Kiruhura T. C.	37,227	28,206	40,068	28,206	133,708,231
562	Sanga T. C.	32,887	32,887	32,887	32,887	131,548,664
562	Kiruhura CARs	-	-	-	-	-
562 Total		146,514	120,993	146,855	127,417	541,780,683
563	Koboko Dist. Rds	77,160	68,400	107,305	62,200	315,064,728
563	Koboko CARs	-	43,336	54,461	900	98,697,135
563 Total		77,160	111,736	161,766	63,100	413,761,863
564	Amolator Dist. Rds	84,056	84,056	84,056	84,056	336,223,994
564	Amolatar T. C.	30,706	30,706	30,706	30,706	122,824,099
564	Namasale T. C.	24,180	24,180	24,180	24,180	96,718,768
564	Amolator CARs	-	84,198	-	-	84,198,000
564 Total		138,942	223,140	138,942	138,942	639,964,861

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed- (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
565	Amuria Dist. Rds	20,087	45,087	134,296	20,087	219,557,000
565	Amuria T. C.	6,500	48,425	15,556	6,500	76,981,000
565	Amuria CARs	-	48,508	38,470	-	86,978,000
565 Total		26,587	142,020	188,322	26,587	383,516,000
566	Manafwa Dist. Rds	71,652	77,652	31,952	14,752	196,009,000
566	Manafwa T. C.	29,444	131,627	163,221	131,627	455,918,939
566	Buwangani T. C.	19,741	6,654	6,654	6,654	39,701,320
566	Buyinza T. C.	18,319	7,128	7,128	7,128	39,701,400
566	Manafwa CARs	8,586	47,988	8,586	-	65,160,320
566 Total		147,741	271,049	217,541	160,161	796,490,979
567	Bukwo Dist. Rds	18,280	18,280	75,180	72,451	184,191,000
567	Bukwo T. C.	-	-	-	-	-
567	Bukwo CARs	-	-	-	-	-
567 Total		18,280	18,280	75,180	72,451	184,191,000
568	Mityana Dist. Rds	151,868	115,531	128,516	128,016	523,931,002
567	Busunju T. C.	-	-	-	-	-
568	Mityana CARs	95,978	297,654	81,875	96,438	571,945,134
568 Total		247,846	413,185	210,391	224,454	1,095,876,136
569	Nakaseke Dist. Rds	129,866	129,866	134,346	132,106	526,184,464
569	Kiwoko T. C.	24,298	24,298	24,298	24,298	97,193,196
569	Nakaseke - Butalangu T. C.	24,592	24,592	24,592	24,592	98,368,792
569	Nakaseke T. C.	22,619	22,619	22,619	22,619	90,475,196
569	Ngoma T. C.	23,062	23,062	23,062	23,062	92,247,076
569	Semuto T. C.	26,592	26,592	26,592	26,592	106,369,144
569	Nakaseke CARs	-	117,716	-	-	117,715,983
569 Total		251,029	368,746	255,510	253,270	1,128,553,851
570	Amuru Dist. Rds	333,128	81,601	333,128	81,601	829,457,825
570	Amuru T. C.	18,918	69,618	37,618	18,918	145,071,752
570	Amuru CARs	-	116,096	-	-	116,095,618
570 Total		352,046	267,314	370,746	100,518	1,090,625,195

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
571	Budaka Dist. Rds	89,206	89,206	89,206	89,206	356,823,089
571	Budaka T. C.	36,115	36,115	36,115	36,115	144,458,181
571	Budaka CARs	18,450	18,450	18,450	18,450	73,800,880
571 Total		143,771	143,771	143,771	143,771	575,082,150
572	Oyam Dist. Rds	167,646	81,146	150,926	29,146	428,864,000
572	Oyam T. C.	16,073	42,148	55,408	16,073	129,702,000
572	Oyam CARs	7,041	8,209	7,041	7,041	29,331,720
572 Total		190,760	131,503	213,375	52,260	587,897,720
573	Abim Dist. Rds	62,437	62,437	62,437	62,437	249,747,759
573	Abim T. C.	6,138	36,815	39,902	39,953	122,806,394
573	Abim CARs	-	62,020	-	-	62,019,782
573 Total		68,575	161,271	102,338	102,390	434,573,935
574	Namutumba Dist. Rds	65,240	121,620	92,421	60,421	339,701,857
574	Namutumba T. C.	34,490	29,584	19,584	21,251	104,908,012
574	Namutumba CARs	-	-	-	-	-
574 Total		99,730	151,204	112,005	81,671	444,609,869
575	Dokolo Dist. Rds	114,832	96,619	94,619	76,619	382,690,111
575	Dokolo T. C.	52,494	48,894	31,694	19,694	152,777,793
575	Dokolo CARs	-	80,853	-	-	80,853,051
575 Total		167,327	226,367	126,314	96,314	616,320,955
576	Buliisa Dist. Rds	-	-	-	-	-
576	Buliisa T. C.	-	-	-	-	-
576	Buliisa CARs	-	-	-	-	-
576 Total		-	-	-	-	-
577	Maracha Dist. Rds	131,247	139,637	120,625	69,337	460,844,534
577	Maracha T. C.	15,781	21,231	38,231	36,385	111,629,060
577	Maracha CARs	-	36,425	46,425	17,700	100,548,923
577 Total		147,028	197,293	205,281	123,421	673,022,517
578	Bukedea Dist. Rds	87,580	87,580	87,580	87,580	350,321,000
578	Bukedea T. C.	43,364	78,364	78,364	33,364	233,455,000

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed- (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
578	Bukedea CARs	890	890	890	890	3,560,000
578 Total		131,834	166,834	166,834	121,834	587,336,000
579	Bududa Dist. Rds	71,861	71,861	71,861	71,861	287,444,478
579	Bududa T. C.	21,729	21,729	21,729	21,729	86,917,797
579	Nangako T. C.	9,925	9,925	9,925	9,925	39,701,300
579	Bushigayi T. C.	9,925	9,925	9,925	9,925	39,701,299
579	Bududa CARs	-	-	-	-	-
579 Total		113,441	113,441	113,441	113,441	453,764,874
580	Lyantonde Dist. Rds	6,277	52,643	117,512	98,598	275,030,320
580	Lyantonde T. C.	-	29,344	24,526	46,436	100,306,000
580	Lyantonde CARs	-	-	-	-	-
580 Total		6,277	81,987	142,038	145,034	375,336,320
581	Amudat Dist. Rds	54,721	71,865	54,721	54,721	236,027,440
581	Amudat T. C.	20,809	20,809	20,809	20,809	83,234,186
581	Amudat CARs	13,099	13,099	13,099	13,099	52,397,333
581 Total		88,629	105,773	88,629	88,629	371,658,959
582	Buikwe Dist. Rds	147,136	147,870	150,235	142,957	588,199,000
582	Buikwe T. C.	31,558	32,016	32,669	31,175	127,417,780
582	Nkokonjeru T. C.	29,676	31,450	31,555	31,819	124,499,940
582	Buikwe CARs	-	124,591	-	-	124,590,760
582 Total		208,371	335,927	214,459	205,951	964,707,480
583	Buyende Dist. Rds	66,809	128,514	139,752	102,066	437,140,181
583	Buyende T. C.	54,424	22,273	42,273	12,273	131,242,060
583	Buyende CARs	-	59,439	38,179	-	97,618,208
583 Total		121,233	210,226	220,204	114,338	666,000,449
584	Kyegegwa Dist. Rds	132,110	132,110	132,110	120,235	516,565,000
584	Kyegegwa T. C.	25,279	12,712	25,279	25,279	88,548,560
584	Kyegegwa CARs	-	107,374	-	-	107,374,000
584 Total		157,389	252,196	157,389	145,514	712,487,560
585	Lamwo Dist. Rds	93,647	365,323	342,963	118,855	920,789,000

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
585	Lamwo T. C.	5,496	9,696	38,721	56,503	110,416,000
585	Padibe T. C.	4,307	33,833	33,833	15,833	87,806,000
585	Lamwo CARs	-	2,591	109,957	2,591	115,138,620
585 Total		103,451	411,443	525,474	193,782	1,234,149,620
586	Otuke Dist. Rds	49,088	85,550	76,481	58,550	269,668,990
586	Otuke T. C.	48,342	41,721	33,921	34,825	158,809,000
586	Otuke CARs	-	54,080	5,400	8,400	67,880,000
586 Total		97,430	181,351	115,802	101,775	496,357,990
587	Zombo Dist. Rds	60,875	140,875	60,875	60,875	323,499,662
587	Paidha T. C.	34,144	43,330	35,623	37,105	150,202,830
587	Zombo T. C.	29,123	25,487	27,970	14,561	97,139,673
587	Zombo CARs	-	48,985	28,862	-	77,847,544
587 Total		124,142	258,677	153,330	112,541	648,689,709
588	Alebtong Dist. Rds	80,630	128,154	115,686	67,716	392,187,153
588	Alebtong T. C.	28,094	25,094	54,226	13,424	120,838,464
588	Alebtong CARs	-	-	-	-	-
588 Total		108,725	153,249	169,912	81,140	513,025,617
589	Bulambuli Dist. Rds	58,021	58,021	58,021	58,021	232,083,000
589	Bulegeni T. C.	22,172	24,039	25,906	22,172	94,289,000
589	Muyembe T. C.	31,376	31,376	31,376	31,376	125,505,000
589	Buyaga T. C.	19,576	19,576	19,576	19,576	78,305,333
589	Bulambuli CARs	15,284	15,284	15,284	15,284	61,135,000
589 Total		146,429	148,296	150,163	146,429	591,317,333
590	Buvuma Dist. Rds	140,283	35,582	185,082	32,582	393,529,000
590	Buvuma T. C.	42,906	32,966	17,866	14,045	107,783,000
590	Buvuma CARs	20,451	20,451	20,451	20,451	81,804,000
590 Total		203,640	88,999	223,399	67,078	583,116,000
591	Gomba Dist. Rds	102,534	86,554	121,080	107,270	417,437,000
591	Kanoni T. C.	25,588	26,410	20,858	13,021	85,876,000
591	Gomba CARs	-	29,951	-	-	29,951,000

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
591 Total		128,122	142,915	141,938	120,291	533,264,000
592	Kiryandongo Dist. Rds	103,340	90,872	88,692	91,100	374,004,000
592	Bweyale T. C.	110,201	95,258	82,371	83,443	371,273,000
592	Kigumba T. C.	55,336	39,030	63,273	25,869	183,508,000
592	Kiryandongo T. C.	26,854	31,655	57,764	39,860	156,133,000
592	Kiryandongo CARs	-	119,913	-	-	119,913,000
592 Total		295,731	376,728	292,100	240,272	1,204,831,000
593	Luuka Dist. Rds	74,614	72,060	71,326	82,250	300,248,996
593	Luuka T. C.	39,106	23,690	19,458	34,738	116,991,747
593	Luuka CARs	-	115,853	-	-	115,853,273
593 Total		113,720	211,603	90,784	116,987	533,094,016
594	Namayingo Dist. Rds	132,711	90,513	146,211	120,211	489,647,000
594	Namayingo T. C.	-	-	-	81,992	81,992,000
594	Namayingo CARs	-	119,345	-	-	119,345,000
594 Total		132,711	209,858	146,211	202,203	690,984,000
595	Ntoroko Dist. Rds	80,561	69,816	57,352	50,816	258,545,000
595	Kanara T. C.	19,209	31,542	29,209	19,209	99,169,000
595	Karugutu T. C.	23,825	27,825	25,443	39,385	116,478,000
595	Kibuuku T. C.	32,783	32,783	32,783	32,783	131,130,000
595	Rwebisengo T. C.	28,152	28,121	28,121	28,121	112,515,280
595	Ntoroko CARs	-	12,889	7,847	36,915	57,650,400
595 Total		184,530	202,976	180,754	207,228	775,487,680
596	Serere Dist. Rds	61,836	71,174	89,290	72,821	295,120,180
596	Kasilo T. C.	19,634	18,592	46,054	18,671	102,951,210
596	Serere T. C.	40,730	45,154	22,300	55,619	163,802,088
596	Kadungulu T. C.	3,021	3,021	3,021	30,642	39,703,738
596	Kidetok T. C.	13,261	12,014	8,048	6,379	39,701,148
596	Serere CARs	-	112,825	-	-	112,824,993
596 Total		138,481	262,779	168,712	184,131	754,103,357
597	Kyankwanzi Dist. Rds	19,036	102,256	94,256	89,071	304,619,000

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed- (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
597	Butemba T. C.	26,081	33,210	36,320	28,524	124,135,000
597	Ntwetwe T. C.	23,893	23,435	29,433	28,323	105,084,000
597	Kyankwanzi T. C.	16,330	3,290	7,250	9,030	35,900,000
597	Kyankwazi CARs	-	97,357	-	-	97,357,000
597 Total		85,340	259,548	167,259	154,948	667,095,000
598	Kalungu Dist. Rds	111,482	105,482	123,482	103,482	443,926,184
598	Kalungu T. C.	27,550	33,100	29,897	34,317	124,865,399
598	Lukaya T. C.	29,601	31,055	27,600	38,511	126,767,288
598	Kyamulibwa T. C.	24,710	4,997	4,997	4,997	39,701,296
598	Kalungu CARs	-	87,101	-	-	87,100,636
598 Total		193,344	261,735	185,976	181,306	822,360,803
599	Lwengo Dist. Rds	117,711	76,221	123,301	122,554	439,787,334
599	Kyazanga T. C.	38,764	57,333	8,764	28,764	133,626,017
599	Lwengo T. C.	26,786	21,786	34,786	21,786	105,143,440
599	Lwengo CARs	2,681	97,244	2,681	2,681	105,287,010
599 Total		185,942	252,585	169,532	175,785	783,843,801
600	Bukomansimbi Dist. Rds	143,031	54,846	87,434	70,924	356,235,273
600	Bukomansimbi T. C.	37,166	33,166	27,444	15,166	112,942,941
600	Bukomansimbi CARs	-	76,312	-	-	76,311,988
600 Total		180,198	164,325	114,877	86,090	545,490,202
601	Mitooma Dist. Rds	72,309	135,429	73,309	46,191	327,237,500
601	Kashensero T. C.	25,278	25,768	28,478	28,278	107,800,000
601	Mitooma T. C.	15,576	34,856	30,176	89,776	170,384,400
601	Mitooma CARs	-	-	105,424	-	105,423,850
601 Total		113,163	196,052	237,386	164,245	710,845,750
602	Rubirizi Dist. Rds	38,558	84,992	117,759	43,424	284,733,000
602	Katerera T. C.	22,856	28,056	28,056	13,026	91,994,000
602	Rubirizi T. C.	26,060	21,060	23,360	20,960	91,440,000
602	Rubirizi CARs	-	64,229	-	-	64,229,000
602 Total		87,474	198,337	169,175	77,410	532,396,000

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
603	Ngora Dist. Rds	75,350	75,350	90,717	75,350	316,767,000
603	Ngora T. C.	18,381	18,381	37,224	18,381	92,366,000
603	Ngora CARs	-	-	9,424	5,080	14,503,499
603 Total		93,731	93,731	137,364	98,811	423,636,499
604	Napak Dist. Rds	114,298	114,298	114,298	114,298	457,192,177
604	Lorengecora T. C.	3,100	3,100	10,300	22,186	38,686,000
604	Napak CARs	-	65,331	-	-	65,331,177
604 Total		117,398	182,729	124,598	136,484	561,209,354
605	Kibuuku Dist. Rds	78,802	76,756	80,706	78,002	314,266,799
605	Kibuku T. C.	-	-	-	-	-
605	Kibuuku CARs	-	-	-	-	-
605 Total		78,802	76,756	80,706	78,002	314,266,799
606	Nwoya Dist. Rds	100,946	79,659	77,129	65,349	323,083,990
606	Anaka T. C.	12,361	21,606	38,943	14,382	87,292,200
606	Nwoya CARs	-	-	-	-	-
606 Total		113,306	101,266	116,073	79,731	410,376,190
607	Kole Dist. Rds	79,951	87,451	94,951	57,451	319,804,385
607	Ayer T. C.	21,648	21,648	21,648	21,648	86,590,611
607	Kole CARs	26,734	26,734	26,734	26,734	106,935,658
607 Total		128,333	135,833	143,333	105,833	513,330,654
608	Butambala Dist. Rds	69,603	31,966	32,383	28,215	162,166,500
608	Gombe T. C.	32,831	17,804	36,570	41,897	129,102,000
608	Butambala CARs	-	-	-	-	-
608 Total		102,434	49,770	68,953	70,112	291,268,500
609	Sheema Dist. Rds	141,960	141,960	48,835	101,709	434,462,941
609	Bugonji T. C.	35,024	34,653	15,811	25,053	110,539,000
609	Kakindo T. C.	13,303	9,067	6,037	6,780	35,188,280
609	Shuuku T. C.	4,109	13,667	7,504	14,334	39,614,000
609	Kitagata T. C.	13,063	6,794	11,119	8,727	39,701,000
609	Masheruka T. C.	9,343	14,053	8,065	8,242	39,703,300

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed- (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
609	Sheema CARs	-	81,832	-	-	81,831,686
609 Total		216,801	302,025	97,370	164,844	781,040,207
610	Buhweju Dist. Rds	79,727	52,191	49,845	45,351	227,114,210
610	Nsiika T. C.	11,122	22,414	22,414	28,872	84,822,000
610	Kashenyi- Kajani T. C.	11,279	8,572	11,279	8,572	39,703,000
610	Buhweju CARs	-	57,943	-	-	57,943,000
610 Total		102,128	141,120	83,539	82,796	409,582,210
611	Agago Dist. Rds	119,074	178,771	150,329	121,954	570,128,400
611	Kalongo T. C.	43,591	30,404	30,404	29,053	133,452,020
611	Lokole T. C.	14,619	29,712	59,419	12,419	116,169,000
611	Patongo T. C.	27,017	24,773	24,773	24,773	101,336,000
611	Agago CARs	-	114,821	-	-	114,821,000
611 Total		204,301	378,481	264,925	188,200	1,035,906,420
612	Kween Dist. Rds	43,296	67,303	88,615	42,185	241,398,968
612	Binyiny T. C.	25,854	31,526	33,167	24,350	114,897,000
612	Kaproron T. C.	6,563	9,983	11,963	11,493	40,000,000
612	Kween CARs	-	56,321	-	-	56,321,000
612 Total		75,712	165,132	133,744	78,027	452,616,968
613	Kagadi Dist. Rds	143,532	107,455	118,011	43,632	412,630,000
613	Kagadi T. C.	44,190	48,984	37,653	18,042	148,869,000
613	Muhoro T. C.	-	-	-	-	-
613	Mabaale T. C.	8,992	12,442	12,992	16,442	50,868,000
613	Kagadi CARs	-	105,590	-	-	105,590,000
613 Total		196,714	274,471	168,656	78,116	717,957,000
614	Kakumiro Dist. Rds	104,793	141,794	52,328	110,625	409,540,124
614	Kakumiro T. C.	23,360	19,890	40,986	19,890	104,127,053
614	Kisiita T. C.	14,184	31,821	43,526	15,419	104,948,000
614	Kakumiro CARs	-	-	-	-	-
614 Total		142,337	193,505	136,840	145,934	618,615,178
615	Omoro Dist. Rds	71,876	71,876	71,876	71,876	287,504,720

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
615	Omoro T. C.	9,925	9,925	9,925	9,925	39,701,280
615	Omoro CARs	12,347	12,347	12,347	12,347	49,389,816
615 Total		94,149	94,149	94,149	94,149	376,595,816
616	Rubanda Dist. Rds	134,277	68,723	155,282	248,079	606,360,899
616	Hamurwa T. C.	21,804	21,804	21,804	21,804	87,214,196
616	Rubanda T. C.	9,925	9,925	9,925	9,925	39,701,300
616	Rubanda CARs	-	-	-	-	-
616 Total		166,006	100,452	187,011	279,808	733,276,395
617	Namisindwa Dist. Rds	72,826	71,054	72,823	72,823	289,526,250
617	Lwakhakha T. C.	27,752	32,412	27,752	30,092	118,009,600
617	Magale T. C.	17,388	17,388	17,388	17,388	69,550,000
617	Namisindwa T.C	3,239	3,239	3,239	3,239	12,956,000
617	Namisindwa CARs	-	-	-	-	-
617 Total		121,205	124,092	121,202	123,542	490,041,850
618	Pakwach Dist. Rds	72,643	51,029	90,729	33,716	248,117,000
618	Pakwach T. C.	30,682	30,682	30,682	32,322	124,367,500
618	Pakwach CARs	14,776	14,776	14,776	14,776	59,104,840
618 Total		118,101	96,487	136,187	80,814	431,589,340
619	Butebo Dist. Rds	46,000	46,259	46,000	22,000	160,259,090
619	Butebo T.C	8,901	9,000	8,000	8,000	33,901,298
619	Butebo CARs	-	47,464	-	-	47,464,412
619 Total		54,901	102,724	54,000	30,000	241,624,800
620	Rukiga Dist. Rds	29,292	29,292	65,831	26,292	150,707,000
620	Muhanga T. C.	29,437	21,437	26,437	20,437	97,748,000
620	Rukiga TC	14,505	9,500	9,500	6,500	40,005,000
620	Rukiga CARs	-	25,958	-	-	25,958,000
620 Total		73,234	86,187	101,768	53,229	314,418,000
621	Kyotera Dist. Rds	121,878	124,061	124,061	124,061	494,059,750
621	Kalisizo T. C.	119,235	121,817	121,817	121,817	484,685,000
	Kyotera T. C.					

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
621		36,519	97,569	114,972	96,106	345,165,000
621	Kyotera CARs	-	126,542	-	-	126,542,000
621 Total		277,632	469,988	360,849	341,983	1,450,451,750
622	Bunyangabu Dist. Rds	36,174	110,817	71,174	76,174	294,339,000
622	Kibiito T. C.	28,717	28,717	31,217	20,410	109,060,000
622	Rubona T. C.	14,467	41,681	20,667	20,467	97,281,000
622	Rwimi T. C.	27,403	32,395	24,795	30,395	114,988,000
622	Kyamukuba T. C.	7,275	8,075	11,075	13,275	39,701,000
622	Buheesi T. C.	3,597	16,182	9,947	9,977	39,702,000
622	Bunyangabu CARs	-	-	59,348	-	59,348,000
622 Total		117,632	237,866	228,222	170,697	754,419,000
623	Nabilatuk Dist. Rds	56,831	56,831	56,831	56,831	227,325,588
623	Nabilatuk T.C	9,925	9,925	9,925	9,925	39,700,000
623	Nabilatuk CARs	-	49,424	-	-	49,423,555
623 Total		66,756	116,180	66,756	66,756	316,449,143
624	Bugweri Dist. Rds	61,614	29,976	88,176	28,176	207,942,010
624	Busembatya T. C.	42,815	36,733	21,169	29,144	129,861,200
624	Bugweri T.C.	4,750	4,750	4,750	4,750	19,000,824
624	Bugweri CARs	-	19	-	-	19,000
624 Total		109,179	71,478	114,095	62,070	356,823,034
625	Kassanda Dist. Rds	113,535	111,845	122,435	110,285	458,099,400
625	Kassanda T. C.	8,963	11,929	10,573	8,539	40,004,000
625	Kassanda CARs	-	71,095	-	-	71,095,000
625 Total		122,498	194,869	133,008	118,824	569,198,400
626	Kwania Dist. Rds	44,747	91,378	78,818	27,031	241,974,576
626	Aduku T. C.	41,421	39,321	20,397	10,186	111,324,518
626	Kwania CARs	-	51,441	-	-	51,441,443
626 Total		86,168	182,141	99,215	37,216	404,740,537
627	Kapelebyong Dist. Rds	19,847	19,847	119,847	19,847	179,388,000
627	Kapelebyong T. C.	675	675	37,675	675	39,701,000

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
627	Kapelebyong CARs	347	347	30,908	347	31,949,258
627 Total		20,869	20,869	188,431	20,869	251,038,258
628	Kikuube Dist. Rds	101,614	142,467	83,614	83,114	410,808,000
628	Kikuube T. C.	9,925	9,925	9,925	9,925	39,700,000
628	Buhimba T. C.	9,925	9,925	9,925	9,925	39,700,000
628	Kikuube CARs	-	65,083	-	-	65,083,000
628 Total		121,464	227,400	103,464	102,964	555,291,000
629	Obongi Dist.Rds	47,706	50,706	47,706	47,706	193,825,042
629	Obongi T.C.	9,522	10,272	9,522	9,522	38,838,738
629	Obongi CARs	-	58,418	-	-	58,418,312
629 Total		57,228	119,397	57,228	57,228	291,082,092
630	Kazo Dist. Rds	76,631	76,631	76,631	76,631	306,525,812
630	Kazo T. C	30,738	30,738	30,738	30,738	122,953,460
630	Kazo CARs	-	76,829	-	-	76,828,876
630 Total		107,370	184,199	107,370	107,370	506,308,148
631	Rwampara Dist. Rds	83,721	102,159	65,422	66,439	317,741,000
631	Kinoni T.C.	-	-	-	-	-
631	Rwampara CARs	10,000	49,621	10,000	9,701	79,322,000
631 Total		93,721	151,780	75,422	76,140	397,063,000
632	Kitagwenda Dist. Rds	43,526	43,526	43,526	43,526	174,103,000
632	Ntara-Kichwamba T.C.	10,925	10,925	10,925	10,925	43,701,000
632	Kitagwenda CARs	-	47,551	-	-	47,551,000
632 Total		54,451	102,002	54,451	54,451	265,355,000
633	Madi-Okollo Dist. Rds	-	-	-	-	-
633	Inde T.C.	-	-	-	-	-
633	Madi-Okollo CARs	-	-	-	-	-
633 Total		-	-	-	-	-
634	Karenge Dist. Rds	39,783	39,783	39,783	28,450	147,800,000
634	Karenga T.C.	9,925	9,925	9,925	9,925	39,701,500
634	Karenge CARs	-	-	-	-	-

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed- (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
634 Total		49,709	49,709	49,709	38,375	187,501,500
635	Kalaki Dist. Rds	36,641	36,641	36,641	36,641	146,564,672
635	Kalaki T.C	9,925	9,925	9,925	9,925	39,701,298
635	Kalaki CARS	13,479	13,479	13,479	13,479	53,916,978
635 Total		60,046	60,046	60,046	60,046	240,182,948
636	Terego Dist Rds	27,011	4,230	4,230	4,230	39,701,300
636	Leju T.C	-	-	-	-	-
636	Terego CARS	-	33,199	33,199	27,730	94,128,086
636 Total		27,011	37,429	37,429	31,960	133,829,386
	Grand Total DLGs	20,355,477	29,911,152	23,384,115	17,412,155	91,062,899,082
CITIES						
751	Arua City	238,064	363,275	363,275	363,275	1,327,888,500
751 Total		238,064	363,275	363,275	363,275	1,327,888,500
753	FortPortal City	315,860	295,192	110,192	95,192	816,436,285
753 Total		315,860	295,192	110,192	95,192	816,436,285
754	Gulu City	198,737	348,383	345,883	356,683	1,249,686,000
754 Total		198,737	348,383	345,883	356,683	1,249,686,000
755	Jinja City	289,500	307,596	281,000	279,500	1,157,596,000
755 Total		289,500	307,596	281,000	279,500	1,157,596,000
759	Masaka City	156,957	123,549	377,694	361,884	1,020,084,898
759 Total		156,957	123,549	377,694	361,884	1,020,084,898
760	Mbale City	234,594	234,594	234,594	235,300	939,082,000
760 Total		234,594	234,594	234,594	235,300	939,082,000
761	Mbarara City	320,049	305,908	228,667	391,508	1,246,132,748
761 Total		320,049	305,908	228,667	391,508	1,246,132,748
758	Lira City	89,960	86,460	416,960	361,460	954,839,000
758 Total		89,960	86,460	416,960	361,460	954,839,000
763	Soroti City	341,143	329,250	156,143	75,066	901,601,700
763 Total		341,143	329,250	156,143	75,066	901,601,700
771	Hoima City	92,761	37,761	37,761	37,761	206,042,602

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
771						
Total		92,761	37,761	37,761	37,761	206,042,602
	Grand Total Cities	2,277,625	2,431,967	2,552,169	2,557,629	9,819,389,733
MUNICIPALITIES						
752	Entebbe MC	482,465	255,065	320,615	284,435	1,342,581,600
752						
Total		482,465	255,065	320,615	284,435	1,342,581,600
757	Kabale MC	151,409	171,558	171,409	74,409	568,784,998
757						
Total		151,409	171,558	171,409	74,409	568,784,998
762	Moroto MC	39,997	126,615	126,615	126,615	419,841,550
762						
Total		39,997	126,615	126,615	126,615	419,841,550
764	Tororo MC	154,853	132,644	129,848	112,655	530,000,000
764						
Total		154,853	132,644	129,848	112,655	530,000,000
770	Kasese MC	200,539	200,539	200,539	200,538	802,155,000
770						
Total		200,539	200,539	200,539	200,538	802,155,000
772	Mukono MC	196,000	196,000	181,000	137,000	710,000,000
772						
Total		196,000	196,000	181,000	137,000	710,000,000
773	Iganga MC	293,423	184,700	62,700	165,306	706,129,300
773						
Total		293,423	184,700	62,700	165,306	706,129,300
774	Masindi MC	118,817	132,977	158,042	130,322	540,159,297
774						
Total		118,817	132,977	158,042	130,322	540,159,297
775	Ntungamo MC	121,915	145,915	128,415	79,415	475,661,790
775						
Total		121,915	145,915	128,415	79,415	475,661,790
776	Busia MC	212,766	151,999	124,187	90,995	579,946,500
776						
Total		212,766	151,999	124,187	90,995	579,946,500
777	Ishaka MC	268,505	187,396	107,305	110,745	673,951,000
777						
Total		268,505	187,396	107,305	110,745	673,951,000
778	Rukungiri MC	128,081	130,307	158,388	114,800	531,577,020
778						
Total		128,081	130,307	158,388	114,800	531,577,020
779	Nansana MC	564,968	551,862	544,480	625,127	2,286,435,900
779						
Total		564,968	551,862	544,480	625,127	2,286,435,900
780	Makindye Ssabagabo MC	393,568	208,568	208,568	208,568	1,019,272,000

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
780						
Total		393,568	208,568	208,568	208,568	1,019,272,000
781	Kira MC	618,014	659,781	255,161	335,960	1,868,916,000
781						
Total		618,014	659,781	255,161	335,960	1,868,916,000
782	Kisoro MC	72,646	88,425	124,696	73,917	359,682,981
782						
Total		72,646	88,425	124,696	73,917	359,682,981
783	Mityana MC	84,309	138,848	136,965	145,297	505,419,566
783						
Total		83,309	137,848	136,965	145,297	503,419,566
784	Kitgum MC	127,284	182,274	165,837	127,284	602,680,400
784						
Total		127,284	182,274	165,837	127,284	602,680,400
785	Koboko MC	92,787	153,507	142,112	63,587	451,992,245
785						
Total		92,787	153,507	142,112	63,587	451,992,245
786	Mubende MC	136,745	150,595	105,047	47,725	440,111,500
786						
Total		136,745	150,595	105,047	47,725	440,111,500
787	Kumi MC	94,930	120,930	123,930	94,930	434,719,000
787						
Total		94,930	120,930	123,930	94,930	434,719,000
788	Lugazi MC	167,552	101,020	130,840	87,570	486,982,449
788						
Total		167,552	101,020	130,840	87,570	486,982,449
789	Kamuli MC	145,325	144,975	144,975	145,325	580,599,000
789						
Total		145,325	144,975	144,975	145,325	580,599,000
790	Kapchorwa MC	106,963	106,963	106,963	106,963	427,852,000
790						
Total		106,963	106,963	106,963	106,963	427,852,000
791	Ibanda MC	161,531	16,872	84,872	80,872	344,147,000
791						
Total		161,531	16,872	84,872	80,872	344,147,000
792	Njeru MC	172,584	174,584	172,584	174,584	694,337,840
792						
Total		172,584	174,584	172,584	174,584	694,337,840
793	Apac MC	82,797	101,836	107,576	80,457	372,666,000
793						
Total		82,797	101,836	107,576	80,457	372,666,000
794	Nebbi MC	122,518	110,457	90,932	88,456	412,362,118
794						
Total		122,518	110,457	90,932	88,456	412,362,118
795	Bugiri MC	90,271	98,588	100,538	100,088	389,483,000

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed- (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
795 Total		90,271	98,588	100,538	100,088	389,483,000
796	Sheema MC	117,645	151,645	113,489	144,637	527,415,940
796 Total		117,645	151,645	113,489	144,637	527,415,940
797	Kotido MC	108,566	82,064	123,022	40,462	354,114,000
797 Total		108,566	82,064	123,022	40,462	354,114,000
	Grand Total MCs	5,829,274	5,359,008	4,851,650	4,399,044	20,438,976,994

Annex 5: Financial performance of DUCAR Designated Agencies in FY 2021/22

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
UGANDA NATIONAL ROADS AUTHORITY					
	UNRA	307,926,717,184	235,088,163,212	235,060,186,000	100%
	Total	307,926,717,184	235,088,163,212	235,060,186,000	100%
KAMPALA CAPITAL CITY AUTHORITY					
	KCCA	25,114,120,215	20,674,192,095	24,777,280,000	120%
	Total	25,114,120,215	20,674,192,095	24,777,280,000	120%
DISTRICTS					
501	Adjumani Dist. Rds	755,853,000.00	396,621,702.36	395,823,000.00	
501	Adjumani T. C.	162,948,000.00	80,767,655.05	89,415,000.00	
501	Adjumani CARs	103,880,000.00	51,939,243.50	51,939,000.00	
501 Total		1,022,681,000.00	529,328,600.91	537,177,000.00	101%
502	Apac Dist. Rds	426,772,672.00	234,216,769.74	227,305,000.00	
502	Apac CARs	0.00	33,517,456.50	31,517,457.00	
502 Total		426,772,672.00	267,734,226.24	258,822,457.00	97%
503	Arua Dist. Rds	253,614,000.00	133,260,640.73	133,260,000.00	
503	Arua CARs	63,391,000.00	31,695,808.15	31,696,000.00	
503 Total		317,005,000.00	164,956,448.88	164,956,000.00	100%
504	Bugiri Dist. Rds	712,308,450.00	440,329,927.13	146,130,520.00	
504	Bugiri CARs	181,598,465.00	90,799,232.54	0.00	
504 Total		893,906,915.00	531,129,159.67	146,130,520.00	28%
505	Bundibugyo Dist. Rds	426,166,789.00	222,194,665.21	219,077,000.00	
505	Bundibugyo T. C.	227,962,000.00	175,047,784.70	174,958,428.00	
505	Nyahuka T. C.	118,814,969.54	61,689,147.69	80,589,330.00	
505	Ntandi T. C.	40,005,000.00	20,770,931.91	20,770,828.00	
505	Busunga T. C.	40,004,997.40	20,770,931.91	20,770,846.00	
505	Buganikire T. C.	40,004,780.00	20,770,931.91	20,742,343.00	
505	Butama-Mitunda T. C.	40,004,775.13	20,770,931.91	20,770,846.00	
505	Bundibugyo CARs	95,661,841.96	47,467,358.39	47,467,070.00	
505 Total		1,028,625,153.03	589,482,683.62	605,146,691.00	103%
506	Bushenyi Dist. Rds	398,169,000.00	240,743,700.33	461,728,000.00	
506	Kyanmuhanga T. C.	39,701,000.00	20,770,932.12	36,936,000.00	
506	Rwentuha T. C.	63,996,000.00	33,481,511.44	55,270,000.00	
506	Bushenyi CARs	150,557,000.00	45,278,504.31	0.00	
506 Total		652,423,000.00	340,274,648.20	553,934,000.00	163%
507	Busia Dist. Rds	355,048,000.00	188,532,683.55	177,878,000.00	
507	Busia CARs	111,912,000.00	54,666,429.29	54,666,000.00	
507 Total		466,960,000.00	243,199,112.85	232,544,000.00	96%
508	Gulu Dist. Rds	422,205,788.00	221,845,835.91	442,525,384.00	
508	Gulu CARs	55,101,853.00	24,018,326.14	24,017,500.00	
508 Total		477,307,641.00	245,864,162.05	466,542,884.00	190%

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
509	Hoima Dist. Rds	384,930,000.00	189,207,788.65	193,288,000.00	
509	Kigoroby T. C.	109,650,000.00	50,612,491.36	50,551,000.00	
509	Hoima CARs	88,622,000.00	43,479,862.42	43,480,000.00	
509 Total		583,202,000.00	283,300,142.42	287,319,000.00	101%
510	Iganga Dist. Rds	350,717,435.00	184,283,473.41	169,771,720.00	
510	Iganga CARs	128,022,610.00	66,048,084.72	60,748,085.00	
510 Total		478,740,045.00	250,331,558.13	230,519,805.00	92%
511	Jinja Dist. Rds	590,267,200.00	310,153,918.36	310,154,000.00	
511	Bugembe T. C.	0.00	61,849,252.11	0.00	
511	Buwenge T. C.	125,928,000.00	65,882,043.59	78,230,000.00	
511	Kakira T. C.	111,384,620.00	57,831,707.62	65,986,180.00	
511	Jinja CARs	96,513,000.00	47,889,640.16	47,889,000.00	
511 Total		924,092,820.00	543,606,561.84	502,259,180.00	92%
512	Kabale Dist. Rds	728,372,000.00	142,329,266.91	671,328,000.00	
512	Katuna T. C.	86,442,920.00	64,839,806.87	64,839,000.00	
512	Ryakarimira T. C.	127,691,507.00	20,770,932.12	20,829,000.00	
512	Kabale CARs	49,925,000.00	24,771,938.91	24,772,000.00	
512 Total		992,431,427.00	252,711,944.81	781,768,000.00	309%
513	Kabarole Dist. Rds	388,371,000.00	206,695,853.18	200,945,000.00	
513	Karago T. C.	39,349,100.00	33,974,189.05	0.00	
513	Kijura T. C.	113,140,250.00	58,352,985.94	46,682,000.00	
513	Kiko T. C.	105,081,256.00	56,363,401.59	48,649,000.00	
513	Mugusu T. C.	39,544,800.00	20,770,932.12	54,348,000.00	
513	Kabarole CARs	87,061,000.00	41,580,900.33	40,766,000.00	
513 Total		772,547,406.00	417,738,262.20	391,390,000.00	94%
514	Kaberamaido Dist. Rds	167,008,540.00	86,488,543.78	86,868,834.00	
514	Kaberamaido T. C.	98,794,440.00	51,687,295.66	37,580,000.00	
514	Kaberamaido CARs	54,584,000.00	27,291,994.16	27,282,990.00	
514 Total		320,386,980.00	165,467,833.60	151,731,824.00	92%
515	Kalangala Dist. Rds	382,835,860.00	201,159,826.72	200,880,000.00	
515	Kalangala T. C.	92,381,000.00	48,331,833.93	48,332,000.00	
515	Kalangala CARs	67,110,000.00	33,555,110.74	33,555,000.00	
515 Total		542,326,860.00	283,046,771.39	282,767,000.00	100%
517	Kamuli Dist. Rds	888,378,549.32	375,240,063.82	915,289,360.00	
517	Kamuli CARs	0.00	84,474,400.13	10,925,480.00	
517 Total		888,378,549.32	459,714,463.95	926,214,840.00	201%
518	Kamwenge Dist. Rds	516,365,315.00	163,676,818.57	457,958,780.00	
518	Kamwenge T. C.	124,459,101.00	60,227,043.87	167,975,670.00	
518	Kahunge T. C.	72,540,000.00	28,727,963.52	53,530,540.00	
518	Nkoma-Katalyeba T. C.	42,000,000.00	20,770,932.12	23,016,260.00	
518	Kamwenge CARs	96,074,403.00	48,037,200.97	52,756,000.00	

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
518 Total		851,438,819.00	321,439,959.05	755,237,250.00	235%
519	Kanungu Dist. Rds	538,257,846.00	224,555,113.68	236,223,100.00	
519	Butogota T. C.	54,727,892.00	46,932,914.07	40,418,700.00	
519	Kambuga T. C.	78,325,000.00	44,876,220.96	43,972,000.00	
519	Kanungu T. C.	78,700,544.00	61,003,092.49	38,708,000.00	
519	Kihihi T. C.	85,244,720.00	67,490,596.19	37,504,400.00	
519	Kanungu CARs	75,951,048.00	37,975,524.12	37,975,520.00	
519 Total		911,207,050.00	482,833,461.51	434,801,720.00	90%
520	Kapchorwa Dist. Rds	198,592,000.00	128,364,445.55	128,812,000.00	
520	Kapchorwa CARs	58,310,648.50	24,365,464.32	0.00	
520 Total		256,902,648.50	152,729,909.87	128,812,000.00	84%
521	Kasese Dist. Rds	955,926,070.00	502,288,619.64	369,299,028.00	
521	Hima T. C.	168,059,534.00	87,925,417.18	63,926,884.00	
521	Katwe-Kabatoro T. C.	366,016,555.00	191,492,604.34	139,226,244.00	
521	Mpondwe-Lhubiriha T. C.	125,505,520.00	65,661,999.73	47,740,086.00	
521	Kisinga T. C.	39,701,298.00	20,770,932.12	10,922,846.00	
521	Rugendabara-Kikongo T. C.	39,701,298.00	20,770,932.12	15,101,674.00	
521	Kinyamaseke T. C.	39,701,298.00	20,770,932.12	15,101,674.00	
521	Kasese CARs	214,222,608.00	107,111,303.95	107,111,303.80	
521 Total		1,948,834,181.00	1,016,792,741.19	768,429,739.80	76%
522	Katakwi Dist. Rds	293,100,000.00	169,607,769.41	160,483,334.00	
522	Katakwi T. C.	54,446,373.00	53,231,875.57	51,747,114.00	
522	Katakwi CARs	72,192,838.00	36,096,417.92	36,096,418.00	
522 Total		419,739,211.00	258,936,062.91	248,326,866.00	96%
523	Kayunga Dist. Rds	638,871,310.00	335,693,111.50	303,217,793.00	
523	Kayunga T. C.	144,750,520.00	75,730,811.35	77,786,650.00	
523	Kayunga CARs	128,708,086.00	64,354,043.23	64,354,040.00	
523 Total		912,329,916.00	475,777,966.08	445,358,483.00	94%
524	Kibaale Dist. Rds	178,068,730.00	117,139,446.81	117,138,000.00	
524	Kibaale T. C.	83,868,532.00	58,747,661.87	58,747,000.00	
524	Kibaale CARs	0.00	24,261,972.58	24,261,000.00	
524 Total		261,937,262.00	200,149,081.26	200,146,000.00	100%
525	Kiboga Dist. Rds	667,474,260.00	298,177,727.35	298,177,442.00	
525	Bukomero T. C.	185,249,105.00	55,064,245.51	74,867,800.00	
525	Kiboga T. C.	130,634,398.00	67,755,423.35	113,532,080.00	
525	Lwamata T. C.	209,382,800.00	20,770,932.12	125,708,000.00	
525	Kiboga CARs	77,328,958.00	38,664,479.19	38,664,480.00	
525 Total		1,270,069,521.00	480,432,807.52	650,949,802.00	135%
526	Kisoro Dist. Rds	385,051,239.00	213,617,813.05	213,114,864.00	
526	Rubuguri T. C.	39,702,558.41	20,770,932.12	20,770,970.00	

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
526	Kisoro CARs	103,283,835.00	51,641,918.56	51,641,919.00	
526 Total		528,037,632.41	286,030,663.72	285,527,753.00	100%
527	Kitgum Dist. Rds	573,728,915.00	301,866,361.93	251,467,972.00	
527	Kitgum CARs	139,319,460.00	69,048,123.01	69,048,130.00	
527 Total		713,048,375.00	370,914,484.94	320,516,102.00	86%
528	Kotido Dist. Rds	278,147,886.00	146,152,021.20	176,453,360.55	
528	Kotido CARs	50,641,239.00	26,514,119.69	0.00	
528 Total		328,789,125.00	172,666,140.89	176,453,360.55	102%
529	Kumi Dist. Rds	550,521,892.00	291,991,970.25	232,822,145.00	
529	Kumi CARs	97,357,488.00	48,678,743.83	48,678,744.00	
529 Total		647,879,380.00	340,670,714.08	281,500,889.00	83%
530	Kyenjojo Dist. Rds	0.00	296,893,177.47	306,934,385.00	
530	Butunduzi T. C.	116,633,770.00	61,020,472.51	60,358,000.00	
530	Katooke T. C.	139,569,250.00	58,189,337.21	60,365,000.00	
530	Kyarusozi T. C.	106,131,000.00	55,525,335.75	52,950,000.00	
530	Kyenjojo T. C.	0.00	83,884,855.10	83,853,000.00	
530	Kyamutunzi T. C.	39,703,000.00	20,770,932.12	27,726,000.00	
530	Kyenjojo CARs	0.00	79,174,888.57	0.00	
530 Total		402,037,020.00	655,458,998.71	592,186,385.00	90%
531	Lira Dist. Rds	542,465,490.00	261,675,205.02	554,658,990.00	
531	Lira CARs	93,978,990.00	46,632,498.33	0.00	
531 Total		636,444,480.00	308,307,703.35	554,658,990.00	180%
532	Luwero Dist. Rds	602,551,554.00	316,608,994.22	178,085,650.00	
532	Bombo T. C.	159,929,680.00	83,672,037.37	56,666,800.00	
532	Luwero T. C.	175,496,668.00	91,816,375.42	91,747,015.00	
532	Wobulenzi T. C.	101,678,223.00	76,896,091.90	62,243,700.00	
532	Luwero CARs	0.00	109,940,440.73	0.00	
532 Total		1,039,656,125.00	678,933,939.65	388,743,165.00	57%
533	Masaka Dist. Rds	488,384,001.89	216,650,043.22	216,703,000.00	
533	Masaka CARs	0.00	35,185,600.71	35,180,000.00	
533 Total		488,384,001.89	251,835,643.93	251,883,000.00	100%
534	Masindi Dist. Rds	473,984,000.00	249,053,384.30	250,321,000.00	
534	Masindi CARs	112,819,000.00	56,409,500.64	0.00	
534 Total		586,803,000.00	305,462,884.94	250,321,000.00	82%
535	Mayuge Dist. Rds	662,458,072.00	348,085,674.94	344,771,280.00	
535	Mayuge T. C.	122,811,352.00	64,252,476.74	64,183,000.00	
535	Magamaga T. C.	39,702,000.00	20,770,932.12	20,771,088.00	
535	Mayuge CARs	182,917,204.00	91,458,602.01	91,456,710.00	
535 Total		1,007,888,628.00	524,567,685.80	521,182,078.00	99%
536	Mbale Dist. Rds	568,631,821.83	298,785,964.10	305,005,586.00	
536	Nakaloke T. C.	102,026,890.00	37,436,297.54	0.00	
536	Nabumali T. C.	39,701,298.00	20,770,932.12	14,688,848.00	

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
536	Busiu T. C.	39,320,910.11	20,770,932.12	3,462,850.00	
536	Nawuyo T. C.	39,701,300.00	14,567,429.07	0.00	
536	Mbale CARs	194,890,843.00	60,354,670.95	60,354,670.00	
536 Total		984,273,062.94	452,686,225.89	383,511,954.00	85%
537	Mbarara Dist. Rds	563,468,765.00	237,124,469.27	287,122,000.00	
537	Mbarara CARs	0.00	56,093,731.80	56,094,000.00	
537 Total		563,468,765.00	293,218,201.07	343,216,000.00	117%
538	Moroto Dist. Rds	328,681,690.00	135,932,415.66	171,024,000.00	
538	Moroto CARs	0.00	35,091,344.58	0.00	
538 Total		328,681,690.00	171,023,760.24	171,024,000.00	100%
539	Moyo Dist. Rds	389,738,585.00	204,787,024.82	305,846,728.00	
539	Moyo T. C.	180,498,329.00	94,433,146.64	71,977,075.00	
539	Moyo CARs	116,016,300.00	58,008,149.79	46,124,720.00	
539 Total		686,253,214.00	357,228,321.26	423,948,523.00	119%
540	Mpigi Dist. Rds	558,780,500.00	293,610,257.97	293,594,624.00	
540	Mpigi T. C.	192,511,000.00	100,718,263.75	100,619,000.00	
540	Mpigi CARs	0.00	54,132,930.83	54,133,000.00	
540 Total		751,291,500.00	448,461,452.55	448,346,624.00	100%
541	Mubende Dist. Rds	462,250,128.21	277,206,136.57	275,820,000.00	
541	Kasambya T. C.	534,701,298.00	20,770,932.12	652,770,190.00	
541	Mubende CARs	118,261,000.00	59,130,462.23	59,130,000.00	
541 Total		1,115,212,426.21	357,107,530.91	987,720,190.00	277%
542	Mukono Dist. Rds	845,470,000.00	440,872,760.39	440,831,000.00	
542	Mukono CARs	0.00	93,935,862.78	0.00	
542 Total		845,470,000.00	534,808,623.17	440,831,000.00	82%
543	Nakapiripirit Dist. Rds	274,462,243.00	140,183,119.42	140,166,000.00	
543	Nakapiripirit T. C.	85,803,000.00	44,890,691.81	44,704,000.00	
543	Nakapiripirit CARs	71,391,530.00	35,695,763.68	35,509,000.00	
543 Total		431,656,773.00	220,769,574.91	220,379,000.00	99.82%
544	Nakasongola Dist. Rds	619,760,592.27	286,720,264.54	286,718,889.00	
544	Kakooge T. C.	152,783,823.67	70,514,186.64	70,514,708.00	
544	Migeera T. C.	105,708,685.00	48,792,974.69	48,792,609.82	
544	Nakasongola T. C.	92,082,000.00	51,600,978.30	51,600,000.00	
544	Nakasongola CARs	103,747,790.00	45,765,799.11	45,765,000.00	
544 Total		1,074,082,890.93	503,394,203.28	503,391,206.82	100%
545	Nebbi Dist. Rds	388,435,927.00	204,102,407.25	204,100,000.00	
545	Nebbi CARs	83,468,560.00	41,734,520.51	65,344,000.00	
545 Total		471,904,487.00	245,836,927.76	269,444,000.00	110%
546	Ntungamo Dist. Rds	748,626,600.00	390,373,824.96	370,914,136.00	
546	Kitwe T. C.	0.00	57,883,369.67	56,732,340.00	
546	Rubare T. C.	0.00	54,451,265.57	25,816,000.00	

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
546	Rwashameire T. C.	0.00	48,184,347.67	27,537,000.00	
546	Kagarama T. C.	0.00	20,770,932.12	20,561,000.00	
546	Nyamunuka T. C.	0.00	20,770,932.12	26,287,000.00	
546	Ntungamo CARs	0.00	86,691,997.59	0.00	
546 Total		748,626,600.00	679,126,669.69	527,847,476.00	78%
547	Pader Dist. Rds	545,899,041.00	297,743,067.53	214,279,754.00	
547	Pader T. C.	134,651,197.41	64,035,637.46	33,013,010.00	
547	Pader CARs	97,584,509.00	48,792,254.29	0.00	
547 Total		778,134,747.41	410,570,959.27	247,292,764.00	60%
548	Pallisa Dist. Rds	354,439,724.00	171,369,048.42	171,338,000.00	
548	Pallisa T. C.	156,982,100.00	81,973,920.37	81,781,033.00	
548	Pallisa CARs	118,160,947.00	59,080,473.02	0.00	
548 Total		629,582,771.00	312,423,441.81	253,119,033.00	81%
549	Rakai Dist. Rds	890,869,000.00	365,388,959.82	328,473,000.00	
549	Rakai T. C.	76,000,000.00	49,842,671.96	33,773,570.00	
549	Rakai CARs	0.00	70,476,274.54	0.00	
549 Total		966,869,000.00	485,707,906.31	362,246,570.00	75%
550	Rukungiri Dist. Rds	1,689,537,900.00	270,645,972.18	391,385,175.00	
550	Kebisoni T. C.	46,412,498.00	20,770,932.12	20,297,502.00	
550	Buyanja T. C.	36,867,751.00	22,183,223.63	22,426,748.00	
550	Rwerere T. C.	39,696,459.00	20,770,932.12	20,667,770.00	
550	Bikurungu T. C.	32,812,000.00	20,770,932.12	20,570,598.00	
550	Rukungiri CARs	139,744,000.00	69,872,429.81	0.00	
550 Total		1,985,070,608.00	425,014,421.97	475,347,793.00	112%
551	Sembabule Dist. Rds	592,264,729.00	311,203,807.99	312,404,000.00	
551	Matete T. C.	20,695,000.00	52,568,732.59	66,405,000.00	
551	Sembabule T. C.	95,021,585.00	50,707,452.55	59,999,172.75	
551	Sembabule CARs	0.00	69,270,768.44	0.00	
551 Total		707,981,314.00	483,750,761.57	438,808,172.75	91%
552	Sironko Dist. Rds	477,120,000.00	242,868,912.00	200,823,000.00	
552	Budadiri T. C.	114,644,000.00	53,652,173.11	53,639,000.00	
552	Sironko T. C.	122,187,000.00	63,925,958.33	64,263,000.00	
552	Sironko CARs	117,392,000.00	58,249,698.86	41,989,000.00	
552 Total		831,343,000.00	418,696,742.29	360,714,000.00	86%
553	Soroti Dist. Rds	484,109,103.51	251,856,870.49	247,421,470.00	
553	Soroti CARs	149,387,957.00	54,124,908.81	54,124,900.00	
553 Total		633,497,060.51	305,981,779.30	301,546,370.00	99%
554	Tororo Dist. Rds	702,215,698.17	368,977,232.44	369,063,847.00	
554	Malaba T. C.	111,156,000.00	55,014,948.12	55,011,000.00	
554	Nagongera T. C.	127,074,258.00	66,322,692.33	56,403,760.00	
554	Tororo CARs	179,133,029.00	89,788,107.22	78,418,176.00	
554 Total		1,119,578,985.17	580,102,980.10	558,896,783.00	96%

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
555	Wakiso Dist. Rds	2,646,441,363.00	1,390,565,046.01	1,418,594,820.00	
555	Kakiri T. C.	128,130,611.50	66,525,863.50	63,952,550.00	
555	Masulita T. C.	95,327,000.00	56,507,330.70	39,017,000.00	
555	Namayumba T. C.	111,154,000.00	57,643,055.34	95,106,250.00	
555	Wakiso T. C.	343,203,925.00	179,557,488.60	92,040,040.00	
555	Kajjansi T. C.	131,880,000.00	110,571,658.16	80,093,000.00	
555	Kyengera T. C.	539,218,430.00	125,661,289.20	13,000,000.00	
555	Kasangati T. C.	239,018,000.00	125,107,869.92	68,059,000.00	
555	Katabi T. C.	175,809,000.00	92,866,414.46	98,719,000.00	
555	Kasanje T. C.	48,761,000.00	25,490,039.58	5,562,000.00	
555	Wakiso CARs	0.00	185,453,002.72	0.00	
555 Total		4,458,943,329.50	2,415,949,058.20	1,974,143,660.00	82%
556	Yumbe Dist. Rds	458,200,000.00	240,759,737.50	186,446,450.00	
556	Yumbe T. C.	325,630,000.00	170,363,241.27	77,157,000.00	
556	Yumbe CARs	191,355,000.00	129,597,222.19	0.00	
556 Total		975,185,000.00	540,720,200.95	263,603,450.00	49%
557	Butaleja Dist. Rds	314,005,800.00	174,486,385.01	25,755,000.00	
557	Busolwe T. C.	110,123,360.00	62,667,040.09	0.00	
557	Butaleja T. C.	78,604,680.00	53,583,903.49	0.00	
557	Butaleja CARs	154,992,640.00	38,948,895.12	38,958,900.00	
557 Total		657,726,480.00	329,686,223.70	64,713,900.00	20%
558	Ibanda Dist. Rds	330,916,046.00	180,830,317.64	180,854,000.00	
558	Igorora T. C.	98,586,270.00	51,578,852.78	42,912,500.00	
558	Ishongororo T. C.	165,467,000.00	86,568,979.39	86,547,000.00	
558	Rushango T. C.	114,291,319.75	59,794,781.99	59,920,000.00	
558	Rwenkobwa T. C.	39,701,625.00	20,770,932.12	20,802,000.00	
558	Ibanda CARs	126,888,026.00	63,444,018.18	0.00	
558 Total		875,850,286.75	462,987,882.09	391,035,500.00	84%
559	Kaabong Dist. Rds	321,811,000.00	168,937,068.63	168,935,000.00	
559	Kaabong T. C.	142,257,000.00	74,426,210.95	74,426,000.00	
559	Kaabong CARs	62,673,000.00	31,336,484.10	31,336,000.00	
559 Total		526,741,000.00	274,699,763.68	274,697,000.00	100%
560	Isingiro Dist. Rds	675,113,022.00	352,039,861.36	352,039,848.00	
560	Isingiro T. C.	166,940,937.00	86,676,316.67	84,235,650.00	
560	Kaberebere T. C.	110,839,776.00	57,548,397.99	58,814,535.23	
560	Kabuyanda T. C.	110,630,974.00	57,439,987.36	57,278,765.00	
560	Endiinsi T. C.	40,005,379.00	20,770,932.12	20,153,185.00	
560	Isingiro CARs	146,119,859.00	72,504,601.76	72,504,602.00	
560 Total		1,249,649,947.00	646,980,097.26	645,026,585.23	100%
561	Kaliro Dist. Rds	403,846,000.00	220,869,777.86	218,695,000.00	
561	Kaliro T. C.	107,667,688.00	56,328,517.31	37,612,650.00	
561	Kaliro CARs	0.00	33,150,445.54	33,146,000.00	

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
561 Total		511,513,688.00	310,348,740.71	289,453,650.00	93%
562	Kiruhura Dist. Rds	276,523,788.00	157,121,194.58	149,537,900.00	
562	Kiruhura T. C.	133,708,231.00	69,955,047.96	68,554,078.00	
562	Sanga T. C.	131,548,664.00	68,824,442.13	570,389,034.00	
562	Kiruhura CARs	0.00	38,237,830.38	87,096,850.00	
562 Total		541,780,683.00	334,138,515.05	875,577,862.00	262%
563	Koboko Dist. Rds	315,064,728.00	171,855,226.11	167,073,004.00	
563	Koboko CARs	98,697,135.00	49,348,567.38	49,348,571.00	
563 Total		413,761,863.00	221,203,793.49	216,421,575.00	98%
564	Amolator Dist. Rds	336,223,994.00	176,607,546.04	176,607,410.00	
564	Amolatar T. C.	122,824,099.31	63,957,144.77	62,314,520.00	
564	Namasale T. C.	96,718,768.01	47,645,595.60	44,622,770.00	
564	Amolator CARs	84,198,000.00	43,674,824.02	44,009,000.00	
564 Total		639,964,861.31	331,885,110.44	327,553,700.00	99%
565	Amuria Dist. Rds	219,557,000.00	123,972,809.83	95,262,600.00	
565	Amuria T. C.	76,981,000.00	52,961,911.79	25,500,000.00	
565	Amuria CARs	86,978,000.00	45,538,045.10	52,250,000.00	
565 Total		383,516,000.00	222,472,766.71	173,012,600.00	78%
566	Manafwa Dist. Rds	196,009,000.00	102,992,375.27	103,472,410.00	
566	Manafwa T. C.	455,918,939.00	65,878,276.59	65,824,100.00	
566	Buwangani T. C.	39,701,320.00	20,770,932.12	17,747,810.00	
566	Buyinza T. C.	39,701,400.00	20,770,932.12	20,603,650.00	
566	Manafwa CARs	65,160,320.00	28,287,097.65	17,221,870.00	
566 Total		796,490,979.00	238,699,613.74	224,869,840.00	94%
567	Bukwo Dist. Rds	184,191,000.00	121,607,582.60	118,260,000.00	
567	Bukwo T. C.	0.00	47,008,253.94	33,132,250.00	
567	Bukwo CARs	0.00	22,690,151.46	0.00	
567 Total		184,191,000.00	191,305,987.99	151,392,250.00	79%
568	Mityana Dist. Rds	523,931,002.00	275,297,941.46	275,298,070.00	
567	Busunju T. C.	0.00	20,770,932.12	8,008,000.00	
568	Mityana CARs	571,945,134.00	57,191,033.90	0.00	
568 Total		1,095,876,136.00	353,259,907.48	283,306,070.00	80%
569	Nakaseke Dist. Rds	526,184,464.00	272,951,117.23	269,624,848.00	
569	Kiwoko T. C.	97,193,196.00	50,849,813.28	50,617,578.00	
569	Nakaseke - Butalangu T. C.	98,368,792.00	51,073,418.21	48,037,238.00	
569	Nakaseke T. C.	90,475,196.00	47,334,826.79	45,888,942.00	
569	Ngoma T. C.	92,247,076.00	48,261,839.55	49,055,076.00	
569	Semuto T. C.	106,369,144.00	55,650,225.88	58,938,405.00	
569	Nakaseke CARs	117,715,983.00	58,857,991.43	0.00	
569 Total		1,128,553,851.00	584,979,232.37	522,162,087.00	89%
570	Amuru Dist. Rds	829,457,824.99	175,950,086.51	153,056,548.29	

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
570	Amuru T. C.	145,071,751.93	75,898,664.12	100,393,544.54	
570	Amuru CARs	116,095,618.50	58,047,819.83	62,446,620.00	
570 Total		1,090,625,195.41	309,896,570.46	315,896,712.84	102%
571	Budaka Dist. Rds	356,823,089.00	191,064,712.68	191,065,225.00	
571	Budaka T. C.	144,458,181.00	75,577,656.03	75,578,755.00	
571	Budaka CARs	73,800,880.00	36,900,439.80	0.00	
571 Total		575,082,150.00	303,542,808.52	266,643,980.00	88%
572	Oyam Dist. Rds	428,864,000.00	225,344,377.90	248,819,000.00	
572	Oyam T. C.	129,702,000.00	67,857,799.23	104,342,000.00	
572	Oyam CARs	29,331,720.00	72,218,283.89	14,083,000.00	
572 Total		587,897,720.00	365,420,461.01	367,244,000.00	100%
573	Abim Dist. Rds	249,747,759.00	132,542,863.45	143,469,441.00	
573	Abim T. C.	122,806,394.26	64,223,119.18	75,383,196.00	
573	Abim CARs	62,019,782.00	31,009,891.24	31,009,980.00	
573 Total		434,573,935.26	227,775,873.88	249,862,617.00	110%
574	Namutumba Dist. Rds	339,701,856.99	194,991,115.19	194,980,923.00	
574	Namutumba T. C.	104,908,011.80	60,640,773.38	56,847,990.00	
574	Namutumba CARs	0.00	54,377,331.62	54,383,330.00	
574 Total		444,609,868.79	310,009,220.18	306,212,243.00	99%
575	Dokolo Dist. Rds	382,690,111.00	201,083,845.04	200,070,141.00	
575	Dokolo T. C.	152,777,793.00	79,930,311.73	79,930,315.00	
575	Dokolo CARs	80,853,051.00	40,426,525.30	40,426,525.00	
575 Total		616,320,955.00	321,440,682.08	320,426,981.00	100%
576	Buliisa Dist. Rds	0.00	113,074,698.60	126,307,684.00	
576	Buliisa T. C.	0.00	48,506,612.15	48,265,000.00	
576	Buliisa CARs	0.00	29,555,944.50	29,349,120.70	
576 Total		0.00	191,137,255.24	203,921,804.70	107%
577	Maracha Dist. Rds	460,844,534.00	242,569,800.18	271,274,279.00	
577	Maracha T. C.	111,629,060.00	58,402,112.07	44,643,163.00	
577	Maracha CARs	100,548,923.00	50,274,461.25	7,540,000.00	
577 Total		673,022,517.00	351,246,373.50	323,457,442.00	92%
578	Bukedea Dist. Rds	350,321,000.00	184,075,184.37	184,075,000.00	
578	Bukedea T. C.	233,455,000.00	122,139,082.30	121,976,250.00	
578	Bukedea CARs	3,560,000.00	39,560,488.41	39,560,000.00	
578 Total		587,336,000.00	345,774,755.08	345,611,250.00	100%
579	Bududa Dist. Rds	287,444,478.31	151,036,884.79	139,643,276.00	
579	Bududa T. C.	86,917,796.50	45,473,665.29	0.00	
579	Nangako T. C.	39,701,300.00	20,770,932.12	21,282,930.00	
579	Bushigayi T. C.	39,701,299.00	20,770,932.12	0.00	
579	Bududa CARs	0.00	42,096,316.28	13,671,041.82	
579 Total		453,764,873.81	280,148,730.59	174,597,247.82	62%

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
580	Lyantonde Dist. Rds	275,030,320.00	148,882,297.83	149,051,234.00	
580	Lyantonde T. C.	100,306,000.00	54,160,311.43	53,800,000.00	
580	Lyantonde CARs	0.00	23,107,572.24	0.00	
580 Total		375,336,320.00	226,150,181.49	202,851,234.00	90%
581	Amudat Dist. Rds	236,027,440.00	107,843,525.10	107,842,220.00	
581	Amudat T. C.	83,234,186.00	53,065,890.47	56,038,780.00	
581	Amudat CARs	52,397,333.00	26,203,166.65	26,203,200.00	
581 Total		371,658,959.00	187,112,582.23	190,084,200.00	102%
582	Buikwe Dist. Rds	588,199,000.00	309,157,761.95	309,156,100.00	
582	Buikwe T. C.	127,417,780.00	66,662,669.83	66,662,670.00	
582	Nkokonjeru T. C.	124,499,940.00	73,978,735.32	74,398,090.00	
582	Buikwe CARs	124,590,760.00	62,295,377.57	62,295,372.00	
582 Total		964,707,480.00	512,094,544.66	512,512,232.00	100%
583	Buyende Dist. Rds	437,140,181.00	229,693,975.31	219,691,333.00	
583	Buyende T. C.	131,242,060.25	69,293,077.50	68,675,000.00	
583	Buyende CARs	97,618,208.00	48,809,553.05	48,700,000.00	
583 Total		666,000,449.25	347,796,605.85	337,066,333.00	97%
584	Kyegegwa Dist. Rds	516,565,000.00	186,164,185.19	168,509,000.00	
584	Kyegegwa T. C.	88,548,560.00	66,054,600.96	46,085,484.00	
584	Kyegegwa CARs	107,374,000.00	53,687,100.01	0.00	
584 Total		712,487,560.00	305,905,886.16	214,594,484.00	70%
585	Lamwo Dist. Rds	920,789,000.00	221,102,629.14	660,444,000.00	
585	Lamwo T. C.	110,416,000.00	57,831,707.62	64,313,000.00	
585	Padibe T. C.	87,806,000.00	45,873,964.03	80,054,000.00	
585	Lamwo CARs	115,138,620.00	57,569,426.31	52,515,000.00	
585 Total		1,234,149,620.00	382,377,727.10	857,326,000.00	224%
586	Otuke Dist. Rds	269,668,989.86	148,992,488.27	145,422,000.00	
586	Otuke T. C.	158,809,000.00	60,809,459.21	62,017,000.00	
586	Otuke CARs	67,880,000.00	24,040,371.24	0.00	
586 Total		496,357,989.86	233,842,318.73	207,439,000.00	89%
587	Zombo Dist. Rds	323,499,662.14	181,076,258.12	138,117,650.00	
587	Paidha T. C.	150,202,830.00	91,582,377.16	64,623,000.00	
587	Zombo T. C.	97,139,673.00	53,960,631.73	36,794,000.00	
587	Zombo CARs	77,847,544.00	40,936,384.70	36,973,000.00	
587 Total		648,689,709.14	367,555,651.71	276,507,650.00	75%
588	Alebtong Dist. Rds	392,187,152.69	211,246,211.47	302,329,561.00	
588	Alebtong T. C.	120,838,463.89	64,908,508.01	65,055,849.00	
588	Alebtong CARs	0.00	59,822,399.17	59,822,399.00	
588 Total		513,025,616.59	335,977,118.65	427,207,809.00	127%
589	Bulambuli Dist. Rds	232,083,000.00	121,947,352.05	120,201,000.00	
589	Bulegeni T. C.	94,289,000.00	49,330,531.49	60,695,800.00	
589	Muyembe T. C.	125,505,000.00	65,661,999.73	53,933,000.00	

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
589	Buyaga T. C.	78,305,333.33	20,770,932.12	20,659,000.00	
589	Bulambuli CARs	61,135,000.00	30,567,755.68	30,566,400.00	
589 Total		591,317,333.33	288,278,571.06	286,055,200.00	99%
590	Buvuma Dist. Rds	393,529,000.00	205,206,069.22	196,189,000.00	
590	Buvuma T. C.	107,783,000.00	59,803,489.46	57,104,000.00	
590	Buvuma CARs	81,804,000.00	36,066,532.08	0.00	
590 Total		583,116,000.00	301,076,090.75	253,293,000.00	84%
591	Gomba Dist. Rds	417,437,000.00	219,341,208.69	219,334,000.00	
591	Kanoni T. C.	85,876,000.00	52,041,200.44	18,521,000.00	
591	Gomba CARs	29,951,000.00	45,427,303.05	41,128,000.00	
591 Total		533,264,000.00	316,809,712.18	278,983,000.00	88%
592	Kiryandongo Dist. Rds	374,004,000.00	275,080,360.74	274,954,000.00	
592	Bweyale T. C.	371,273,000.00	193,000,145.02	168,641,000.00	
592	Kigumba T. C.	183,508,000.00	95,787,605.75	97,651,000.00	
592	Kiryandongo T. C.	156,133,000.00	81,224,255.90	90,505,590.00	
592	Kiryandongo CARs	119,913,000.00	59,956,128.33	0.00	
592 Total		1,204,831,000.00	705,048,495.75	631,751,590.00	90%
593	Luuka Dist. Rds	300,248,996.00	157,764,977.08	147,782,677.00	
593	Luuka T. C.	116,991,747.05	61,207,762.23	63,229,980.00	
593	Luuka CARs	115,853,273.00	57,926,844.29	42,430,300.00	
593 Total		533,094,016.05	276,899,583.60	253,442,957.00	92%
594	Namayingo Dist. Rds	489,647,000.00	256,615,130.58	259,616,000.00	
594	Namayingo T. C.	81,992,000.00	77,054,252.39	7,700,000.00	
594	Namayingo CARs	119,345,000.00	59,219,019.31	0.00	
594 Total		690,984,000.00	392,888,402.28	267,316,000.00	68%
595	Ntoroko Dist. Rds	258,545,000.00	136,797,817.60	153,922,700.00	
595	Kanara T. C.	99,169,000.00	51,882,995.36	51,285,000.00	
595	Karugutu T. C.	116,478,000.00	60,809,459.21	182,317,000.00	
595	Kibuuku T. C.	131,130,000.00	69,023,765.51	41,926,000.00	
595	Rwebisengo T. C.	112,515,280.00	61,805,511.57	61,805,603.00	
595	Ntoroko CARs	57,650,400.00	28,825,188.61	23,518,000.00	
595 Total		775,487,680.00	409,144,737.87	514,774,303.00	126%
596	Serere Dist. Rds	295,120,180.00	155,027,633.05	149,523,500.00	
596	Kasilo T. C.	102,951,210.38	53,860,791.88	51,488,000.00	
596	Serere T. C.	163,802,088.00	82,820,309.64	90,543,880.00	
596	Kadungulu T. C.	39,703,737.90	20,770,932.12	19,624,713.17	
596	Kidetok T. C.	39,701,148.00	20,770,932.12	17,446,600.00	
596	Serere CARs	112,824,993.00	56,412,382.28	56,410,020.00	
596 Total		754,103,357.28	389,662,981.09	385,036,713.17	99%
597	Kyankwanzi Dist. Rds	304,619,000.00	157,728,865.13	93,259,000.00	

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
597	Butemba T. C.	124,135,000.00	64,362,272.76	27,149,000.00	
597	Ntwetwe T. C.	105,084,000.00	56,517,186.16	29,646,000.00	
597	Kyankwanzi T. C.	35,900,000.00	20,770,932.12	3,131,000.00	
597	Kyankwazi CARs	97,357,000.00	48,678,623.46	0.00	
597 Total		667,095,000.00	348,057,879.63	153,185,000.00	44%
	Kalungu Dist. Rds	443,926,184.00	233,259,744.92	233,213,000.00	
598	Kalungu T. C.	124,865,399.00	65,327,100.89	65,275,815.00	
598	Lukaya T. C.	126,767,288.00	66,322,131.31	66,993,980.00	
598	Kyamulibwa T. C.	39,701,296.00	20,770,932.12	19,673,140.00	
598	Kalungu CARs	87,100,636.00	43,550,317.81	43,550,300.00	
598 Total		822,360,803.00	429,230,227.04	428,706,235.00	100%
599	Lwengo Dist. Rds	439,787,334.00	231,084,349.14	231,084,470.00	
599	Kyazanga T. C.	133,626,017.00	69,910,477.99	69,407,898.00	
599	Lwengo T. C.	105,143,440.00	55,986,430.84	55,946,031.00	
599	Lwengo CARs	105,287,010.00	49,509,513.76	51,159,861.00	
599 Total		783,843,801.00	406,490,771.74	407,598,260.00	100%
600	Bukomansimbi Dist. Rds	356,235,273.00	187,180,819.54	146,069,080.00	
600	Bukomansimbi T. C.	112,942,941.00	59,089,508.01	57,617,230.00	
600	Bukomansimbi CARs	76,311,988.00	38,157,494.02	38,157,000.00	
600 Total		545,490,202.00	284,427,821.56	241,843,310.00	85%
601	Mitooma Dist. Rds	327,237,500.00	181,390,915.46	183,369,000.00	
601	Kashensero T. C.	107,800,000.00	51,687,295.66	53,777,360.00	
601	Mitooma T. C.	170,384,400.00	52,493,835.20	52,153,900.00	
601	Mitooma CARs	105,423,850.00	52,311,263.44	52,310,000.00	
601 Total		710,845,750.00	337,883,309.76	341,610,260.00	101%
602	Rubirizi Dist. Rds	284,733,000.00	152,609,610.29	144,672,200.00	
602	Katerera T. C.	91,994,000.00	48,130,315.25	42,019,100.00	
602	Rubirizi T. C.	91,440,000.00	47,839,661.51	47,024,500.00	
602	Rubirizi CARs	64,229,000.00	32,114,723.95	30,080,000.00	
602 Total		532,396,000.00	280,694,311.00	263,795,800.00	94%
603	Ngora Dist. Rds	316,767,000.00	165,130,602.14	148,157,377.00	
603	Ngora T. C.	92,366,000.00	47,800,879.58	40,395,480.00	
603	Ngora CARs	14,503,499.00	37,781,596.74	0.00	
603 Total		423,636,499.00	250,713,078.47	188,552,857.00	75%
604	Napak Dist. Rds	457,192,177.00	169,812,995.87	169,812,000.00	
604	Lorengecora T. C.	38,686,000.00	51,903,522.85	0.00	
604	Napak CARs	65,331,177.00	32,665,589.18	32,666,000.00	
604 Total		561,209,354.00	254,382,107.89	202,478,000.00	80%
605	Kibuuku Dist. Rds	314,266,799.00	165,130,602.14	122,837,000.00	
605	Kibuku T. C.	0.00	51,803,892.82	40,029,182.00	

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
605	Kibuuku CARs	0.00	36,760,494.41	0.00	
605 Total		314,266,799.00	253,694,989.38	162,866,182.00	64%
606	Nwoya Dist. Rds	323,083,990.00	171,259,177.13	182,634,270.00	
606	Anaka T. C.	87,292,200.00	48,488,664.51	41,050,750.00	
606	Nwoya CARs	0.00	29,929,574.48	0.00	
606 Total		410,376,190.00	249,677,416.12	223,685,020.00	90%
607	Kole Dist. Rds	319,804,385.00	168,040,299.78	168,040,350.00	
607	Ayer T. C.	86,590,611.00	45,302,490.64	45,302,512.00	
607	Kole CARs	106,935,658.00	53,467,829.55	53,467,830.00	
607 Total		513,330,654.00	266,810,619.97	266,810,692.00	100%
608	Butambala Dist. Rds	162,166,500.00	154,789,785.10	163,673,000.00	
608	Gombe T. C.	129,102,000.00	77,512,858.44	77,783,000.00	
608	Butambala CARs	0.00	27,077,411.78	27,078,000.00	
608 Total		291,268,500.00	259,380,055.32	268,534,000.00	104%
609	Sheema Dist. Rds	434,462,941.00	230,154,831.96	229,977,890.00	
609	Bugonji T. C.	110,539,000.00	57,831,707.62	61,976,450.00	
609	Kakindo T. C.	35,188,280.00	20,770,932.12	10,940,700.00	
609	Shuuku T. C.	39,614,000.00	23,301,771.16	23,242,100.00	
609	Kitagata T. C.	39,701,000.00	20,770,932.12	21,587,700.00	
609	Masheruka T. C.	39,703,300.00	20,770,932.12	20,734,250.00	
609	Sheema CARs	81,831,686.00	47,138,763.58	40,752,330.00	
609 Total		781,040,207.00	420,739,870.67	409,211,420.00	97%
610	Buhweju Dist. Rds	227,114,210.00	119,334,331.35	150,335,500.00	
610	Nsiika T. C.	84,822,000.00	50,654,323.76	50,653,000.00	
610	Kashenyi- Kajani T. C.	39,703,000.00	20,770,932.12	26,274,000.00	
610	Buhweju CARs	57,943,000.00	30,336,496.90	0.00	
610 Total		409,582,210.00	221,096,084.13	227,262,500.00	103%
611	Agago Dist. Rds	570,128,400.00	301,726,607.05	301,702,400.00	
611	Kalongo T. C.	133,452,020.00	66,542,175.17	65,261,500.00	
611	Lokole T. C.	116,169,000.00	63,309,037.79	62,719,000.00	
611	Patongo T. C.	101,336,000.00	54,660,117.05	48,351,000.00	
611	Agago CARs	114,821,000.00	57,410,564.34	57,410,550.00	
611 Total		1,035,906,420.00	543,648,501.41	535,444,450.00	98%
612	Kween Dist. Rds	241,398,968.00	127,437,415.05	127,464,248.00	
612	Binyiny T. C.	114,897,000.00	49,185,131.84	49,173,000.00	
612	Kapreron T. C.	40,000,000.00	20,770,932.12	7,477,258.00	
612	Kween CARs	56,321,000.00	27,946,644.33	56,321,000.00	
612 Total		452,616,968.00	225,340,123.34	240,435,506.00	107%
613	Kagadi Dist. Rds	412,630,000.00	227,087,453.41	226,900,000.00	
613	Kagadi T. C.	148,869,000.00	72,131,197.63	57,335,000.00	
613	Muhoro T. C.	0.00	63,735,315.02	0.00	

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
613	Mabaale T. C.	50,868,000.00	20,770,932.12	16,892,000.00	
613	Kagadi CARs	105,590,000.00	50,520,439.80	0.00	
613 Total		717,957,000.00	434,245,337.98	301,127,000.00	69%
614	Kakumiro Dist. Rds	409,540,124.22	215,191,689.74	215,187,523.00	
614	Kakumiro T. C.	104,127,053.40	59,592,151.55	59,520,500.00	
524	Kisiita T. C.	104,948,000.00	54,906,923.09	60,798,775.00	
614	Kakumiro CARs	0.00	46,456,248.05	23,692,000.00	
614 Total		618,615,177.62	376,147,012.43	359,198,798.00	95%
615	Omoro Dist. Rds	287,504,720.00	151,069,586.00	154,631,590.00	
615	Omoro T. C.	39,701,280.00	20,770,932.12	20,770,930.00	
615	Omoro CARs	49,389,816.00	15,957,094.84	15,957,095.00	
615 Total		376,595,816.00	187,797,612.96	191,359,615.00	102%
616	Rubanda Dist. Rds	606,360,899.00	212,874,557.14	222,021,770.00	
616	Hamurwa T. C.	87,214,196.00	47,794,703.97	48,759,703.00	
616	Rubanda T. C.	39,701,300.00	20,770,932.12	20,770,932.00	
616	Rubanda CARs	0.00	45,663,935.31	59,463,934.00	
616 Total		733,276,395.00	327,104,128.54	351,016,339.00	107%
617	Namisindwa Dist. Rds	289,526,250.00	184,474,298.45	158,158,780.00	
617	Lwakhakha T. C.	118,009,600.00	52,848,471.64	35,542,560.00	
617	Magale T. C.	69,550,000.00	20,770,932.12	9,847,260.00	
617	Namisindwa T. C.	12,956,000.00	20,770,932.12	18,105,260.00	
617	Namisindwa CARs	0.00	51,459,410.18	0.00	
617 Total		490,041,850.00	330,324,044.51	221,653,860.00	67%
618	Pakwach Dist. Rds	248,117,000.00	151,734,152.14	271,631,000.00	
618	Pakwach T. C.	124,367,500.00	76,540,680.28	142,656,000.00	
618	Pakwach CARs	59,104,840.00	29,552,568.67	14,776,000.00	
618 Total		431,589,340.00	257,827,401.09	429,063,000.00	166%
619	Butebo Dist. Rds	160,259,090.00	120,293,156.79	114,188,568.00	
619	Butebo T. C.	33,901,298.00	20,770,932.12	26,875,510.00	
619	Butebo CARs	47,464,412.00	23,732,205.85	49,837,630.00	
619 Total		241,624,800.00	164,796,294.75	190,901,708.00	116%
620	Rukiga Dist. Rds	150,707,000.00	86,545,890.70	194,209,000.00	
620	Muhanga T. C.	97,748,000.00	51,296,811.87	75,194,000.00	
620	Rukiga TC	40,005,000.00	20,770,932.12	33,852,000.00	
620	Rukiga CARs	25,958,000.00	12,979,140.18	12,977,000.00	
620 Total		314,418,000.00	171,592,774.87	316,232,000.00	184%
621	Kyotera Dist. Rds	494,059,750.00	256,162,456.28	318,771,000.00	
621	Kalisizo T. C.	484,685,000.00	235,553,865.37	227,806,000.00	
621	Kyotera T. C.	345,165,000.00	180,583,421.77	182,030,000.00	
621	Kyotera CARs	126,542,000.00	63,270,826.30	0.00	
621 Total		1,450,451,750.00	735,570,569.72	728,607,000.00	99%

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
622	Bunyangabu Dist. Rds	294,339,000.01	154,659,611.90	154,580,000.00	
622	Kibiito T. C.	109,059,999.99	57,058,034.68	56,918,000.00	
622	Rubona T. C.	97,281,000.00	53,250,048.85	45,568,000.00	
622	Rwimi T. C.	114,988,000.00	62,994,828.92	63,774,000.00	
622	Kyamukuba T. C.	39,701,000.00	20,770,932.12	16,960,999.95	
622	Buheesi T. C.	39,702,000.00	20,770,932.12	20,070,000.00	
622	Bunyangabu CARs	59,348,000.00	29,674,127.97	33,831,500.00	
622 Total		754,419,000.00	399,178,516.57	391,702,499.95	98%
623	Nabilatuk Dist. Rds	227,325,588.00	119,447,577.62	116,660,300.00	
623	Nabilatuk T. C.	39,700,000.00	20,770,932.12	14,567,150.00	
623	Nabilatuk CARs	49,423,555.00	24,711,777.69	24,711,220.00	
623 Total		316,449,143.00	164,930,287.43	155,938,670.00	95%
624	Bugweri Dist. Rds	207,942,010.00	107,159,710.71	88,627,400.00	
624	Busembatya T. C.	129,861,200.00	67,426,342.75	28,749,200.00	
624	Bugweri T. C.	19,000,824.00	20,770,932.12	8,087,040.00	
624	Bugweri CARs	19,000.00	31,653,477.40	31,653,480.00	
624 Total		356,823,034.00	227,010,462.99	157,117,120.00	69%
625	Kassanda Dist. Rds	458,099,400.00	236,313,854.24	236,333,000.00	
	Kassanda T. C.	40,004,000.00	20,770,932.12	20,771,000.00	
625	Kassanda CARs	71,095,000.00	35,277,515.00	0.00	
625 Total		569,198,400.00	292,362,301.36	257,104,000.00	88%
626	Kwania Dist. Rds	241,974,576.00	171,282,880.41	177,680,746.00	
626	Aduku T. C.	111,324,518.31	58,242,780.37	58,242,810.00	
626	Kwania CARs	51,441,443.00	25,720,721.47	25,141,970.00	
626 Total		404,740,537.31	255,246,382.24	261,065,526.00	102%
627	Kapelebyong Dist. Rds	179,388,000.00	94,258,739.85	94,192,200.00	
627	Kapelebyong T. C.	39,701,000.00	20,770,932.12	20,770,900.00	
627	Kapelebyong CARs	31,949,258.00	15,280,629.04	15,280,600.00	
627 Total		251,038,258.00	130,310,301.01	130,243,700.00	100%
628	Kikuube Dist. Rds	410,808,000.00	215,858,119.09	411,685,000.00	
628	Kikuube T. C.	39,700,000.00	20,770,932.12	49,625,000.00	
628	Buhimba T. C.	39,700,000.00	20,770,932.12	0.00	
628	Kikuube CARs	65,083,000.00	32,541,908.54	65,083,000.00	
628 Total		555,291,000.00	289,941,891.86	526,393,000.00	182%
629	Obongi Dist. Rds	193,825,042.00	101,844,814.15	107,626,620.00	
629	Obongi T. C.	38,838,737.98	20,770,932.12	20,274,600.00	
629	Obongi CARs	58,418,312.42	27,952,148.80	19,354,190.00	
629 Total		291,082,092.39	150,567,895.07	147,255,410.00	98%
630	Kazo Dist. Rds	306,525,812.00	155,808,640.12	178,166,860.00	
630	Kazo T. C	122,953,460.00	64,326,813.39	55,888,368.00	
630	Kazo CARs	76,828,876.00	38,414,438.01	0.00	

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
630 Total		506,308,148.00	258,549,891.52	234,055,228.00	91%
631	Rwampara Dist. Rds	317,741,000.00	125,275,934.93	149,989,000.00	
631	Kinoni T. C.	0.00	20,770,932.12	3,990,000.00	
631	Rwampara CARs	79,322,000.00	19,811,014.27	5,130,000.00	
631 Total		397,063,000.00	165,857,881.31	159,109,000.00	96%
632	Kitagwenda Dist. Rds	174,103,000.00	82,034,839.12	87,829,000.00	
632	Ntara- Kichwamba T. C.	43,701,000.00	20,770,932.12	14,567,000.00	
632	Kitagwenda CARs	47,551,000.00	23,775,567.63	23,776,000.00	
632 Total		265,355,000.00	126,581,338.87	126,172,000.00	100%
633	Madi-Okollo Dist. Rds	0.00	94,196,544.58	122,145,860.21	
633	Inde T. C.	0.00	20,770,932.12	0.00	
633	Madi-Okollo CARs	0.00	23,210,167.23	0.00	
633 Total		0.00	138,177,643.93	122,145,860.21	88%
634	Karenga Dist. Rds	147,800,000.00	80,793,755.83	64,896,000.00	
634	Karenga T. C.	39,701,500.00	20,770,932.12	20,206,640.00	
634	Karenga CARs	0.00	16,204,267.57	0.00	
634 Total		187,501,500.00	117,768,955.51	85,102,640.00	72%
635	Kalaki Dist. Rds	146,564,672.00	77,011,987.99	61,868,970.00	
635	Kalaki T. C.	39,701,298.00	20,770,932.12	20,580,900.00	
635	Kalaki CARs	53,916,978.00	26,958,489.02	26,958,521.00	
635 Total		240,182,948.00	124,741,409.12	109,408,391.00	88%
636	Terego Dist. Rds	39,701,300.00	198,134,157.40	198,134,000.00	
636	Leju T.C	0.00	20,770,932.12	0.00	
636	Terego CARs	94,128,086.00	47,064,179.45	47,064,000.00	
636 Total		133,829,386.00	265,969,268.97	245,198,000.00	100%
Grand Total District		91,062,899,081.97	48,106,935,501.11	47,898,164,813.84	100%
CITIES					
751	Arua City	1,327,888,500.00	694,301,736.95	694,301,350.00	
Total		1,327,888,500.00	694,301,736.95	694,301,350.00	100%
753	FortPortal City	816,436,285.00	632,033,002.07	606,233,003.00	
Total		816,436,285.00	632,033,002.07	606,233,003.00	96%
754	Gulu City	1,249,686,000.00	922,809,515.91	987,720,477.00	
Total		1,249,686,000.00	922,809,515.91	987,720,477.00	107%
755	Jinja City	1,157,596,000.00	933,636,144.46	911,510,000.00	
Total		1,157,596,000.00	933,636,144.46	911,510,000.00	98%
759	Masaka City	1,020,084,898.00	730,096,205.12	730,064,469.00	
Total		1,020,084,898.00	730,096,205.12	730,064,469.00	100%
760	Mbale City	939,082,000.00	856,961,567.68	737,877,000.00	
Total		939,082,000.00	856,961,567.68	737,877,000.00	86%
761	Mbarara City	1,246,132,748.00	861,908,247.63	861,931,253.00	

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
Total		1,246,132,748.00	861,908,247.63	861,931,253.00	100%
758	Lira City	954,839,000.00	721,021,184.89	692,677,000.00	
Total		954,839,000.00	721,021,184.89	692,677,000.00	96%
763	Soroti City	901,601,700.00	637,248,534.17	637,246,000.00	
Total		901,601,700.00	637,248,534.17	637,246,000.00	100%
771	Hoima City	206,042,602.00	416,931,326.78	416,354,717.00	
Total		206,042,602.00	416,931,326.78	416,354,717.00	100%
Grand Total Cities		9,819,389,733.00	7,406,947,465.65	7,275,915,269.00	98%
MCs					
752	Entebbe MC	1,342,581,600.00	936,074,159.90	934,456,400.00	
Total		1,342,581,600.00	936,074,159.90	934,456,400.00	100%
757	Kabale MC	568,784,998.00	534,776,882.27	462,019,340.00	
Total		568,784,998.00	534,776,882.27	462,019,340.00	86%
762	Moroto MC	419,841,550.00	292,886,511.42	292,886,330.00	
Total		419,841,550.00	292,886,511.42	292,886,330.00	100%
764	Tororo MC	530,000,000.00	369,658,421.49	187,212,000.00	
Total		530,000,000.00	369,658,421.49	187,212,000.00	51%
770	Kasese MC	802,155,000.00	559,445,641.94	541,470,000.00	
Total		802,155,000.00	559,445,641.94	541,470,000.00	97%
772	Mukono MC	710,000,000.00	720,000,814.46	662,633,600.00	
Total		710,000,000.00	720,000,814.46	662,633,600.00	92%
773	Iganga MC	706,129,300.00	467,852,977.52	443,338,650.00	
Total		706,129,300.00	467,852,977.52	443,338,650.00	95%
774	Masindi MC	540,159,296.91	384,358,448.30	384,359,000.00	
Total		540,159,296.91	384,358,448.30	384,359,000.00	100%
775	Ntungamo MC	475,661,790.00	331,042,296.97	336,940,672.00	
Total		475,661,790.00	331,042,296.97	336,940,672.00	102%
776	Busia MC	579,946,500.00	383,129,811.50	363,873,000.00	
Total		579,946,500.00	383,129,811.50	363,873,000.00	95%
777	Ishaka MC	673,951,000.00	470,031,981.77	470,080,000.00	
Total		673,951,000.00	470,031,981.77	470,080,000.00	100%
778	Rukungiri MC	531,577,020.00	373,077,548.30	384,085,706.20	
Total		531,577,020.00	373,077,548.30	384,085,706.20	103%
779	Nansana Mc	2,286,435,900.00	1,301,445,392.48	1,301,442,310.00	
Total		2,286,435,900.00	1,301,445,392.48	1,301,442,310.00	100%
780	Makindye Ssabagabo MC	1,019,272,000.00	843,938,062.19	839,622,000.00	
Total		1,019,272,000.00	843,938,062.19	839,622,000.00	99%
781	Kira Mc	1,868,916,000.00	1,308,862,576.58	1,308,309,000.00	
Total		1,868,916,000.00	1,308,862,576.58	1,308,309,000.00	100%
782	Kisoro MC	359,682,981.00	278,913,239.24	289,882,289.00	

Vote	Programme	Amount			Remark
		Budget (Ushs)	Disbursement (Ushs)	Expenditure (Ushs)	% Spent
Total		359,682,981.00	278,913,239.24	289,882,289.00	104%
783	Mityana MC	505,419,566.40	352,493,736.93	352,418,410.00	
Total		503,419,566.40	352,493,736.93	352,418,410.00	100%
784	Kitgum mc	602,680,400.00	424,121,729.53	424,918,010.00	
Total		602,680,400.00	424,121,729.53	424,918,010.00	100%
785	Koboko MC	451,992,245.00	315,231,785.43	315,231,787.00	
Total		451,992,245.00	315,231,785.43	315,231,787.00	100%
786	Mubende MC	440,111,500.00	327,454,687.81	327,455,618.00	
Total		440,111,500.00	327,454,687.81	327,455,618.00	100%
787	Kumi MC	434,719,000.00	262,813,203.53	262,786,116.00	
Total		434,719,000.00	262,813,203.53	262,786,116.00	100%
788	Lugazi MC	486,982,449.00	337,542,420.99	337,525,780.00	
Total		486,982,449.00	337,542,420.99	337,525,780.00	100%
789	Kamuli	580,599,000.00	262,892,887.92	118,028,720.00	
Total		580,599,000.00	262,892,887.92	118,028,720.00	45%
790	Kapchorwa	427,852,000.00	259,474,493.38	259,473,500.00	
Total		427,852,000.00	259,474,493.38	259,473,500.00	100%
791	Ibanda MC	344,147,000.00	307,653,133.69	362,674,470.00	
Total		344,147,000.00	307,653,133.69	362,674,470.00	118%
792	Njeru MC	694,337,840.00	494,711,006.60	494,711,780.00	
Total		694,337,840.00	494,711,006.60	494,711,780.00	100%
793	Apac MC	372,666,000.00	259,608,637.55	218,537,000.00	
Total		372,666,000.00	259,608,637.55	218,537,000.00	84%
794	Nebbi MC	412,362,118.00	287,592,647.71	287,591,954.00	
Total		412,362,118.00	287,592,647.71	287,591,954.00	100%
795	Bugiri MC	389,483,000.00	271,636,104.60	269,999,000.00	
Total		389,483,000.00	271,636,104.60	269,999,000.00	99%
796	Sheema Mc	527,415,940.00	423,044,242.42	422,991,800.00	
Total		527,415,940.00	423,044,242.42	422,991,800.00	100%
797	Kotido MC	354,114,000.00	246,968,530.73	246,968,000.00	
Total		354,114,000.00	246,968,530.73	246,968,000.00	100%
Grand Total MCs		20,438,976,994.31	14,388,734,015.15	13,903,922,242.20	97%

Annex 6: Summary of Physical and Financial Performance of National Roads Maintenance, FY 2021/22

Annex 6: Summary of Physical and Financial Performance of National Roads Maintenance, FY 2021/22							
Road Class	Road Works	Physical			Financial		
		Kms			UGX billion		
		5YRMP	Actual	%YRMP	5YRMP	Actual	%YRMP
National Roads	RMM	21,020	19,039	91.0%	359.431	238.04	66.2%
	RMeM	16,663	7,487	45.0%			
	Periodic	2,200	20	1.0%			
	Bridges	324	24	7.0%			
	Sub-total	% RM&PM		66.6%			
KCCA	RMM & RMEM	2,103	2260	107.0%	35.45	20.67	58.3%
	Periodic	16	0	0.00%			
	Sub-total	% RM&PM		53.5%			
DUCAR Network	RMM	43,120	8,406	19.5%	194.9	109.61	56.2%
	RMeM	30,000	6,644	22.1%			
	Periodic	3,500	717	20.5%			
	Bridges	160	22	13.8%			
	Culverts	10,000	2,717	27.2%			
	Sub-total**	% RM&PM		20.6%			
Total (UGX)					589.781	368.32	62.5%
Total (USD)					161.58m	109.13m	

Annex 7: Physical Performance of DUCAR Designated Agencies in FY 2021/22

Vote	Designated	RMM (km)		RMeM (km)		PM (km)		Culverts (Lines)		Bridges (Nos)		Road Safety	
		Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual
Districts													
501	Adjumani Dist. Rds	43.30	34.90	7.00	-	-	-	18.00	-	-	-	-	-
501	Adjumani T. C.	112.70	-	3.00	-	-	-	6.00	-	-	-	-	-
501	Adjumani CARs	640.40	463.20	20.00	3.00	-	-	36.00	-	-	-	-	-
501 Total		796.40	498.10	30.00	3.00	-	-	60.00	-	-	-	-	-
502	Apac Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
502	Apac CARs	324.11	-	15.60	-	-	-	-	-	-	-	-	-
502 Total		324.11	-	15.60	-	-	-	-	-	-	-	-	-
503	Arua Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
503	Arua CARs	-	-	-	5.20	-	-	-	-	-	-	-	-
503 Total		-	-	-	5.20	-	-	-	-	-	-	-	-
504	Bugiri Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
504	Bugiri CARs	294.30	-	34.90	-	-	-	-	-	-	-	-	-
504 Total		294.30	-	34.90	-	-	-	-	-	-	-	-	-
505	Bundibugyo Dist. Rds	36.00	23.20	5.70	11.90	-	-	7.00	28.00	-	-	-	-
505	Bundibugyo T. C.	22.00	22.00	3.70	5.50	-	-	-	-	-	-	-	-
505	Nyahuka T. C.	20.00	10.00	3.00	0.40	-	-	-	7.00	-	-	-	-
505	Ntandi T. C.	8.00	17.80	-	2.50	-	-	-	-	-	-	-	-
505	Busungu T. C.	7.70	-	0.90	1.00	-	-	-	7.00	-	-	-	-
505	Buganikire T. C.	23.00	-	3.00	3.00	-	-	-	-	-	-	-	-
505	Butama - Mitunda T. C.	-	1.60	-	-	-	-	-	-	-	-	-	-
505	Bundibugyo CARs	166.70	124.60	25.90	34.00	-	-	7.00	70.00	-	-	-	-
505 Total		283.40	199.20	42.20	58.30	-	-	14.00	112.00	-	-	-	-
506	Bushenyi Dist. Rds	-	14.20	0.60	5.35	-	-	-	3.00	-	-	-	-
506	Kyanmuhanga T. C.	-	45.30	1.30	13.02	-	-	-	-	-	-	-	-

506	Rwentu ha T. C.	-	-	1.00	-	-	-	7.00	-	-	-	-	-
506	Bushen yi CARs	-	269.40	16.90	72.57	-	-	7.00	7.00	-	-	-	-
506 Total		-	328.90	19.80	90.94	-	-	14.00	10.00	-	-	-	-
507	Busia Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
507	Busia CARs	-	-	-	15.50	-	-	-	-	-	-	-	-
507 Total		-	-	-	15.50	-	-	-	-	-	-	-	-
508	Gulu Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
508	Gulu CARs	30.00	-	18.00	18.00	-	-	-	-	-	-	-	-
508 Total		30.00	-	18.00	18.00	-	-	-	-	-	-	-	-
509	Hoima Dist. Rds	44.00	-	1.60	-	-	-	-	-	-	-	-	-
509	Kigorob ya T. C.	-	-	-	15.50	-	-	-	-	-	-	-	-
509	Hoima CARs	386.40	-	12.60	43.50	-	-	-	-	-	-	-	-
509 Total		430.40	-	14.20	59.00	-	-	-	-	-	-	-	-
510	Iganga Dist. Rds	-	0.90	-	15.40	-	-	-	-	-	-	-	-
510	Iganga CARs	128.14	0.90	-	15.40	-	5.80	-	-	-	-	-	-
510 Total		128.14	1.80	-	30.80	-	5.80	-	-	-	-	-	-
511	Jinja Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
511	Bugemb e T. C.	31.75	-	-	-	0.10	-	-	-	-	-	-	-
511	Buweng e T. C.	21.00	21.00	-	-	-	-	-	-	-	-	-	-
511	Kakira T. C.	-	-	-	-	-	-	-	-	-	-	-	-
511	Jinja CARs	201.05	21.00	6.90	19.60	2.00	-	-	-	-	-	-	-
511 Total		253.80	42.00	6.90	19.60	2.10	-	-	-	-	-	-	-
512	Kabale Dist. Rds	-	0.71	-	1.00	-	0.30	-	-	-	-	-	-
512	Katuna T. C.	-	-	-	1.10	-	-	-	-	-	-	-	-
512	Ryakari mira T. C.	-	-	-	-	-	-	-	-	-	-	-	-
512	Kabale CARs	-	0.71	-	16.60	-	0.30	-	-	-	5.02	-	-
512 Total		-	1.42	-	18.70	-	0.60	-	-	-	5.02	-	-
513	Kabarol e Dist. Rds	37.20	-	-	-	-	-	-	-	-	-	-	-
513	Karago T. C.	21.30	-	-	-	1.80	-	-	-	-	-	-	-
513	Kijura T. C.	28.60	-	-	-	-	2.50	-	-	-	-	-	-
513	Kiko T.												-

	C.	15.00	-	-	-	-	-	-	-	-	-	-	-
513	Mugusu T. C.	-	-	16.50	5.00	-	-	-	-	-	-	-	-
513	Kabarole CARs	211.41	-	32.60	26.00	1.80	2.50	-	-	-	-	-	-
513	Total	313.51	-	49.10	31.00	3.60	5.00	-	-	-	-	-	-
514	Kabera maido Dist. Rds	47.00	-	-	-	0.53	-	-	-	-	-	-	-
514	Kabera maido T. C.	60.00	-	-	-	-	-	-	-	-	-	-	-
514	Kabera maido CARs	107.00	-	3.00	2.50	0.53	-	-	-	-	-	-	-
514	Total	214.00	-	3.00	2.50	1.06	-	-	-	-	-	-	-
515	Kalanga la Dist. Rds	17.00	8.60	5.20	5.00	-	-	-	-	-	-	-	-
515	Kalanga la T. C.	69.50	-	-	-	-	-	-	-	-	-	-	-
515	Kalanga la CARs	133.50	15.20	43.20	17.00	-	-	-	-	-	-	-	-
515	Total	220.00	23.80	48.40	22.00	-	-	-	-	-	-	-	-
517	Kamuli Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
517	Kamuli CARs	511.00	-	-	-	10.00	-	-	-	-	-	-	-
517	Total	511.00	-	-	-	10.00	-	-	-	-	-	-	-
518	Kamwenge Dist. Rds	30.00	-	5.30	5.30	-	-	-	-	-	-	-	-
518	Kamwenge T. C.	27.00	-	6.00	6.00	-	-	-	36.00	-	-	-	-
518	Kahungu T. C.	11.00	-	3.00	3.00	-	-	-	-	-	-	-	-
518	Nkoma-Katalye ba T. C.	-	-	-	-	-	-	-	-	-	-	-	-
518	Kamwenge CARs	232.30	10.00	27.40	27.40	-	40.90	30.00	36.00	-	-	-	-
518	Total	300.30	10.00	41.70	41.70	-	40.90	30.00	72.00	-	-	-	-
519	Kanungu Dist. Rds	8.90	-	-	3.50	-	-	18.00	-	-	-	-	-
519	Butogota T. C.	2.40	-	5.00	-	-	-	-	-	-	-	-	-
519	Kambuga T. C.	13.30	-	-	-	-	-	36.00	2.00	-	-	-	-
519	Kanungu T. C.	18.30	-	-	3.00	-	-	-	-	-	-	-	-
519	Kihihi T. C.	-	-	-	-	-	-	-	-	-	-	-	-
519	Kanungu CARs	42.90	2.50	12.30	17.30	-	-	61.00	2.00	-	-	-	-
519	Total												

Total		85.80	2.50	17.30	23.80	-	-	115.00	4.00	-	-	-	-
520	Kapchor wa Dist. Rds	-	-	13.00	-	-	-	-	-	-	-	-	-
520	Kapchor wa CARs	20.10	-	16.00	-	-	-	-	-	-	-	-	-
520 Total		20.10	-	29.00	-	-	-	-	-	-	-	-	-
521	Kasese Dist. Rds	39.05	39.05	2.80	0.80	1.00	2.00	-	-	-	-	-	-
521	Hima T. C.	38.10	38.10	9.50	11.50	1.40	2.40	-	-	-	-	-	-
521	Katwe-Kabatoro T. C.	48.40	48.40	2.80	11.00	0.58	1.70	-	-	-	-	-	-
521	Mpondwe-Lhubirha T. C.	-	-	-	-	-	1.00	-	-	-	-	-	-
521	Kisinga T. C.	59.90	31.50	-	-	-	3.70	-	-	-	-	-	-
521	Rugendabara-Kikongo T. C.	31.00	31.00	4.80	-	0.50	3.00	-	-	-	-	-	-
521	Kinyamaseke T. C.	-	-	-	-	-	-	-	-	-	-	-	-
521	Kasese CARs	650.75	620.05	19.90	23.30	3.48	33.30	-	-	-	-	-	-
521 Total		867.20	808.10	39.80	46.60	6.95	47.10	-	-	-	-	-	-
522	Katakwi Dist. Rds	25.00	-	-	1.90	-	-	-	-	-	-	-	-
522	Katakwi T. C.	-	-	-	-	-	-	-	-	-	-	-	-
522	Katakwi CARs	25.00	-	4.50	5.90	-	-	-	-	-	-	-	-
522 Total		50.00	-	4.50	7.80	-	-	-	-	-	-	-	-
523	Kayunga Dist. Rds	29.60	26.70	1.80	1.70	0.30	0.30	-	-	-	-	-	-
523	Kayunga T. C.	-	-	-	-	-	-	-	-	-	-	-	-
523	Kayunga CARs	29.60	26.70	19.90	15.30	0.30	0.70	-	-	-	-	-	-
523 Total		59.20	53.40	21.70	17.00	0.60	1.00	-	-	-	-	-	-
524	Kibaale Dist. Rds	38.30	37.00	-	2.10	-	-	14.00	7.00	-	-	-	-
524	Kibaale T. C.	-	-	-	-	-	-	-	-	-	-	-	-
524	Kibaale CARs	83.30	215.80	7.00	6.10	-	-	21.00	7.00	-	-	-	-
524 Total		121.60	252.80	7.00	8.20	-	-	35.00	14.00	-	-	-	-
525	Kiboga Dist. Rds	35.75	16.85	2.00	2.20	-	-	-	-	-	-	-	-
525	Bukomeero T. C.	69.23	29.44	1.48	1.53	-	-	-	-	-	-	-	-

525	Kiboga T. C.	40.00	-	-	0.50	-	-	-	-	-	-	-	-
525	Lwamat a T. C.	-	-	-	-	-	-	-	-	-	-	-	-
525	Kiboga CARs	344.98	62.79	13.11	23.73	-	-	-	-	-	-	-	-
525	Total	489.96	109.08	16.59	27.96	-	-	-	-	-	-	-	-
526	Kisoro Dist. Rds	6.13	4.13	3.00	6.00	-	-	-	-	-	-	-	-
526	Rubuguri T. C.	-	-	-	-	-	-	-	-	-	-	-	-
526	Kisoro CARs	82.93	4.13	26.50	42.00	-	-	-	-	-	-	-	-
526	Total	89.05	8.25	29.50	48.00	-	-	-	-	-	-	-	-
527	Kitgum Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
527	Kitgum CARs	107.94	116.80	-	-	4.00	-	1.00	-	-	-	-	-
527	Total	107.94	116.80	-	-	4.00	-	1.00	-	-	-	-	-
528	Kotido Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
528	Kotido CARs	-	-	7.83	6.00	-	-	-	-	-	-	-	-
528	Total	-	-	7.83	6.00	-	-	-	-	-	-	-	-
529	Kumi Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
529	Kumi CARs	304.00	-	-	23.10	-	-	-	-	-	-	-	-
529	Total	304.00	-	-	23.10	-	-	-	-	-	-	-	-
530	Kyenjojo Dist. Rds	16.15	-	-	-	3.40	2.30	-	-	-	-	-	-
530	Butunduzi T. C.	17.28	-	-	-	-	-	-	-	-	-	-	-
530	Katooke T. C.	54.00	-	-	-	1.75	2.50	-	-	-	-	-	-
530	Kyarusozi T. C.	-	94.00	-	-	-	-	-	-	-	-	-	-
530	Kyenjojo T. C.	21.50	-	-	-	2.50	-	-	-	-	-	-	-
530	Kyamutunzi T. C.	-	-	-	-	-	-	-	-	-	-	-	-
530		108.93	94.00	-	-	7.65	4.80	-	-	-	-	-	-
530	Total	217.86	188.00	-	-	15.30	9.60	-	-	-	-	-	-
531	Lira Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
531	Lira CARs	-	-	34.30	34.30	-	-	-	-	-	-	-	-
531	Total	-	-	34.30	34.30	-	-	-	-	-	-	-	-
532	Luwero Dist. Rds	5.60	-	-	-	-	-	-	-	-	-	-	-
532	Bombo T. C.	4.65	-	-	-	-	-	-	-	-	-	-	-

532	Luwero T. C.	13.60	-	0.30	-	-	-	-	-	-	-	-	-
532	Wobulenzi T. C.	-	-	-	-	-	-	-	-	-	-	-	-
532	Luwero CARs	110.45	-	23.80	-	-	-	-	-	-	-	-	-
532 Total		134.30	-	24.10	-	-	-	-	-	-	-	-	-
533	Masaka Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
533	Masaka CARs	18.55	-	28.71	13.93	-	-	-	-	-	-	-	-
533 Total		18.55	-	28.71	13.93	-	-	-	-	-	-	-	-
534	Masindi Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
534	Masindi CARs	264.00	-	5.85	26.40	-	-	28.00	-	-	-	-	-
534 Total		264.00	-	5.85	26.40	-	-	28.00	-	-	-	-	-
535	Mayuge Dist. Rds	8.24	-	1.30	-	-	-	-	-	-	-	-	-
535	Mayuge T. C.	-	-	0.36	-	-	-	-	-	-	-	-	-
535	Magamaga T. C.	-	-	-	-	-	-	-	-	-	-	-	-
535	Mayuge CARs	123.14	-	8.86	12.14	-	-	-	-	-	-	-	-
535 Total		131.38	-	10.53	12.14	-	-	-	-	-	-	-	-
536	Mbale Dist. Rds	8.20	-	3.73	-	-	-	-	-	-	-	-	-
536	Nakaloke T. C.	-	-	1.60	-	-	-	-	-	-	-	-	-
536	Nabumali T. C.	4.75	-	-	-	-	-	-	-	-	-	-	-
536	Busiu T. C.	-	-	2.00	-	-	-	-	-	-	-	-	-
536	Nawuyo T. C.	-	-	-	-	-	-	-	-	-	-	-	-
536	Mbale CARs	47.45	-	16.43	-	4.50	-	-	-	-	-	-	-
536 Total		60.40	-	23.76	-	4.50	-	-	-	-	-	-	-
537	Mbarara Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
537	Mbarara CARs	224.00	-	11.00	29.40	-	-	-	7.00	-	-	-	-
537 Total		224.00	-	11.00	29.40	-	-	-	7.00	-	-	-	-
538	Moroto Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
538	Moroto CARs	110.00	72.00	11.00	11.00	-	-	-	-	-	-	-	-
538 Total		110.00	72.00	11.00	11.00	-	-	-	-	-	-	-	-
539	Moyo Dist. Rds	24.30	24.30	3.00	3.00	0.50	-	-	-	-	-	-	-
539	Moyo T.												-

	C.	171.30	171.30	3.00	3.00	-	-	-	-	-	-	-	-
539	Moyo CARs	357.29	357.29	42.77	42.70	0.50	-	-	-	-	-	-	-
539	Total	552.89	552.89	48.77	48.70	1.00	-	-	-	-	-	-	-
540	Mpigi Dist. Rds	40.50	-	4.10	-	-	-	7.00	56.00	-	-	-	-
540	Mpigi T. C.	-	-	-	-	-	-	-	-	-	-	-	-
540	Mpigi CARs	101.00	-	27.30	6.60	-	-	7.00	154.00	-	-	-	-
540	Total	141.50	-	31.40	6.60	-	-	14.00	210.00	-	-	-	-
541	Mubende Dist. Rds	1.60	-	2.10	3.60	-	0.62	-	-	-	-	-	-
541	Kasambya T. C.	-	-	-	-	-	-	-	-	-	-	-	-
541	Mubende CARs	89.08	76.50	89.90	110.40	-	0.62	-	-	-	-	-	-
541	Total	90.68	76.50	92.00	114.00	-	1.24	-	-	-	-	-	-
542	Mukono Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
542	Mukono CARs	471.15	-	11.00	27.50	60.00	-	8.00	-	-	-	-	-
542	Total	471.15	-	11.00	27.50	60.00	-	8.00	-	-	-	-	-
543	Nakapiripirit Dist. Rds	0.25	1.00	2.50	1.00	-	-	-	-	-	-	-	-
543	Nakapiripirit T. C.	-	-	-	-	-	1.40	-	-	-	-	-	-
543	Nakapiripirit CARs	16.25	62.00	2.50	1.00	-	1.40	-	-	-	1.00	-	-
543	Total	16.50	63.00	5.00	2.00	-	2.80	-	-	-	1.00	-	-
544	Nakasongola Dist. Rds	35.00	37.20	2.30	-	-	-	-	-	-	-	-	-
544	Kakooge T. C.	14.00	9.30	0.50	2.70	1.70	2.00	22.00	31.00	-	-	-	-
544	Migeera T. C.	4,950.00	25.00	-	-	1.50	-	7.00	-	-	-	-	-
544	Nakasongola T. C.	-	-	-	15.10	-	-	-	-	-	-	-	-
544	Nakasongola CARs	5,122.60	221.70	18.36	30.30	3.20	2.00	29.00	31.00	-	-	-	-
544	Total	10,121.60	293.20	21.16	48.10	6.40	4.00	58.00	62.00	-	-	-	-
545	Nebbi Dist. Rds	99.83	170.00	-	-	-	-	-	-	-	-	-	-
545	Nebbi CARs	169.32	170.00	10.00	4.50	-	-	-	-	-	-	-	-
545	Total	269.15	340.00	10.00	4.50	-	-	-	-	-	-	-	-
546	Ntungamo Dist.	-	2.00	-	11.00	-	-	-	-	-	-	-	-

	Rds												
546	Kitwe T. C.	-	-	-	4.00	-	-	-	-	-	-	-	-
546	Rubare T. C.	-	-	-	3.20	-	-	-	-	-	-	-	-
546	Rwasha meire T. C.	-	-	-	3.00	-	-	-	-	-	-	-	-
546	Kagara ma T. C.	-	-	-	7.00	-	-	-	28.00	-	-	-	-
546	Nyamunuka T. C.	-	-	-	-	-	-	-	-	-	-	-	-
546	Ntungamo CARs	220.80	222.80	14.40	28.20	-	-	36.00	28.00	-	-	-	-
546	Total	220.80	224.80	14.40	56.40	-	-	36.00	56.00	-	-	-	-
547	Pader Dist. Rds	28.51	-	-	-	-	-	-	-	-	-	-	-
547	Pader T. C.	-	-	-	-	-	-	-	-	-	-	-	-
547	Pader CARs	519.79	-	-	5.00	-	-	-	-	-	-	-	-
547	Total	548.31	-	-	5.00	-	-	-	-	-	-	-	-
548	Paliisa Dist. Rds	68.09	-	2.55	2.40	0.83	4.30	-	-	-	-	-	-
548	Pallisa T. C.	-	-	-	-	-	-	-	-	-	-	-	-
548	Paliisa CARs	298.09	-	2.55	2.40	0.83	4.30	-	-	-	1.00	-	-
548	Total	366.18	-	5.10	4.80	1.66	8.60	-	-	-	1.00	-	-
549	Rakai Dist. Rds	-	-	-	-	2.00	-	-	-	-	-	-	-
549	Rakai T. C.	-	-	-	-	-	-	-	-	-	-	-	-
549	Rakai CARs	69.00	-	-	6.00	21.00	-	-	-	-	-	-	-
549	Total	69.00	-	-	6.00	23.00	-	-	-	-	-	-	-
550	Rukungiri Dist. Rds	3.98	1.50	-	-	-	1.00	-	14.00	-	-	-	-
550	Kebisoni T. C.	-	-	-	-	2.50	3.00	-	-	-	-	-	-
550	Buyanja T. C.	-	-	-	-	-	2.40	12.00	-	-	-	-	-
550	Rwerere T. C.	1.35	-	-	-	2.90	2.00	-	-	-	-	-	-
550	Bikurungu T. C.	-	-	-	-	-	-	-	-	-	-	-	-
550	Rukungiri CARs	30.33	1.50	10.40	-	5.40	8.40	12.00	28.00	-	-	-	-
550	Total	35.66	3.00	10.40	-	10.80	16.80	24.00	42.00	-	-	-	-
551	Sembabule Dist. Rds	-	5.70	-	2.00	-	-	-	18.00	-	-	-	-
551	Matete T. C.	4.69	4.69	-	2.63	-	-	-	-	-	-	-	-

551	Sembabule T. C.	-	-	-	-	-	-	-	-	-	-	-	-
551	Sembabule CARs	4.69	10.39	41.25	4.63	-	-	-	18.00	-	-	-	-
551	Total	9.38	20.78	41.25	9.26	-	-	-	36.00	-	-	-	-
552	Sironko Dist. Rds	22.30	21.50	1.56	2.50	1.50	-	-	-	-	-	-	-
552	Budadir i T. C.	32.00	-	1.04	-	-	1.00	30.00	-	-	-	-	-
552	Sironko T. C.	-	-	-	-	-	-	-	-	-	-	-	-
552	Sironko CARs	296.30	263.50	15.60	23.50	7.20	8.00	30.00	-	-	-	-	-
552	Total	350.60	285.00	18.20	26.00	8.70	9.00	60.00	-	-	-	-	-
553	Soroti Dist. Rds	75.80	-	-	-	-	-	-	-	-	-	-	-
553	Soroti CARs	117.80	42.00	12.00	12.00	2.00	-	-	-	-	-	-	-
553	Total	193.60	42.00	12.00	12.00	2.00	-	-	-	-	-	-	-
554	Tororo Dist. Rds	33.40	-	2.20	3.00	-	-	-	-	-	-	-	-
554	Malaba T. C.	55.00	-	5.00	5.00	-	-	-	-	-	-	-	-
554	Nagongera T. C.	-	-	-	25.80	-	-	-	-	-	-	-	-
554	Tororo CARs	88.40	-	7.20	70.50	-	-	-	-	-	-	-	-
554	Total	176.80	-	14.40	104.30	-	-	-	-	-	-	-	-
555	Wakiso Dist. Rds	3.80	-	3.00	-	-	-	-	-	-	-	-	-
555	Kakiri T. C.	-	-	5.20	-	1.40	-	-	-	-	-	-	-
555	Masulita T. C.	5.00	-	2.50	-	-	-	-	-	-	-	-	-
555	Namayumba T. C.	12.00	-	-	-	0.50	-	-	-	-	-	-	-
555	Wakiso T. C.	12.10	-	3.70	5.70	-	-	-	-	-	-	-	-
555	Kajjansi T. C.	-	-	6.60	-	-	-	-	-	-	-	-	-
555	Kyenger a T. C.	13.10	-	10.60	-	-	-	-	-	-	-	-	-
555	Kasanga ti T. C.	20.00	22.00	4.10	4.10	-	-	-	-	-	-	-	-
555	Katabi T. C.	10.00	-	-	-	-	-	-	-	-	-	-	-
555	Kasanje T. C.	-	-	-	-	-	-	-	-	-	-	-	-
555	Wakiso CARs	476.00	22.00	69.40	39.30	1.90	-	-	-	-	-	-	-
555	Total	552.00	44.00	105.10	49.10	3.80	-	-	-	-	-	-	-
556	Yumbe Dist. Rds	39.90	-	-	-	2.00	-	28.00	-	-	-	-	-

556	Yumbe T. C.	-	-	-	-	-	-	7.00	-	-	-	-	-
556	Yumbe CARs	240.40	-	16.30	-	2.00	-	35.00	-	-	-	-	-
556	Total	280.30	-	16.30	-	4.00	-	70.00	-	-	-	-	-
557	Butaleja Dist. Rds	11.01	-	1.67	-	-	-	-	-	-	-	-	-
557	Busolwe T. C.	5.63	-	2.25	-	-	-	-	-	-	-	-	-
557	Butaleja T. C.	72.81	-	-	-	-	-	-	-	-	-	-	-
557	Butaleja CARs	137.76	-	20.25	-	-	-	-	-	-	-	-	-
557	Total	227.21	-	24.17	-	-	-	-	-	-	-	-	-
558	Ibanda Dist. Rds	21.14	21.14	4.40	-	-	-	15.00	-	-	-	-	-
558	Igorora T. C.	71.60	-	5.50	14.90	-	-	24.00	1.00	-	-	-	-
558	Ishongororo T. C.	41.82	-	7.07	9.30	-	-	2.00	-	-	-	-	-
558	Rushango T. C.	160.00	11.00	-	5.10	-	-	-	-	-	-	-	-
558	Rwenkoba T. C.	-	-	-	-	-	-	-	-	-	-	-	-
558	Ibanda CARs	430.16	33.14	36.17	50.30	-	-	41.00	1.00	-	-	-	-
558	Total	724.72	65.28	53.14	79.60	-	-	82.00	2.00	-	-	-	-
559	Kaabong Dist. Rds	4.91	-	1.00	-	-	-	-	-	-	-	-	-
559	Kaabong T. C.	-	-	-	-	-	-	-	-	-	-	-	-
559	Kaabong CARs	238.91	-	1.00	-	-	6.20	-	-	-	-	-	-
559	Total	243.81	-	2.00	-	-	6.20	-	-	-	-	-	-
560	Isingiro Dist. Rds	103.40	0.90	1.70	-	-	1.00	-	-	-	-	-	-
560	Isingiro T. C.	40.75	30.65	-	-	0.50	-	10.00	-	-	-	-	-
560	Kaberebere T. C.	41.00	-	-	9.30	-	5.20	-	-	-	-	-	-
560	Kabuyanda T. C.	49.00	4.00	-	-	-	-	-	-	-	-	-	-
560	Endiinzi T. C.	-	-	-	-	-	-	-	-	-	-	-	-
560	Isingiro CARs	794.15	535.55	20.70	21.30	0.50	8.70	10.00	3.00	-	-	-	-
560	Total	1,028.30	571.10	22.40	30.60	1.00	14.90	20.00	3.00	-	-	-	-
561	Kaliro Dist. Rds	26.00	-	0.30	-	0.40	-	-	-	-	-	-	-

561	Kaliro T. C.	-	-	-	-	-	-	-	-	-	-	-	-
561	Kaliro CARs	233.00	-	0.30	9.00	0.40	-	-	-	-	-	-	-
561	Total	259.00	-	0.60	9.00	0.80	-	-	-	-	-	-	-
562	Kiruhura Dist. Rds	-	-	2.13	-	1.80	5.00	-	-	-	-	-	-
562	Kiruhura T. C.	2.50	-	4.40	-	3.25	-	-	-	-	-	-	-
562	Sanga T. C.	-	-	-	-	-	-	-	-	-	-	-	-
562	Kiruhura CARs	47.50	-	6.53	-	25.05	14.00	-	-	-	-	-	-
562	Total	50.00	-	13.05	-	30.10	19.00	-	-	-	-	-	-
563	Koboko Dist. Rds	6.00	3.00	-	-	-	-	-	-	-	-	-	-
563	Koboko CARs	329.70	3.00	12.00	-	-	-	-	28.00	-	-	-	-
563	Total	335.70	6.00	12.00	-	-	-	-	28.00	-	-	-	-
564	Amolator Dist. Rds	18.25	-	0.75	2.00	-	-	-	-	-	-	-	-
564	Amolator T. C.	7.50	-	2.50	3.00	-	-	-	-	-	-	-	-
564	Namasaile T. C.	-	-	-	-	-	-	-	-	-	-	-	-
564	Amolator CARs	96.85	-	20.00	12.00	-	-	-	-	-	-	-	-
564.00	Total	122.61	-	23.25	17.00	-	-	-	-	-	-	-	-
565	Amuria Dist. Rds	4.00	-	-	-	-	-	-	-	-	-	-	-
565	Amuria T. C.	-	-	-	-	-	-	-	-	-	-	-	-
565	Amuria CARs	123.00	-	-	-	-	-	-	-	-	-	-	-
565	Total	127.00	-	-	-	-	-	-	-	-	-	-	-
566	Manafwa Dist. Rds	46.00	20.00	-	-	-	-	-	-	-	-	-	-
566	Manafwa T. C.	11.30	-	-	4.50	-	-	-	-	-	-	-	-
566	Buwangani T. C.	14.00	14.00	-	-	-	-	-	-	-	-	-	-
566	Buyinza T. C.	57.30	0.40	-	3.00	-	-	-	-	-	-	-	-
566	Manafwa CARs	128.60	34.40	-	11.50	-	1.00	-	-	-	-	-	-
566	Total	257.20	68.80	-	19.00	-	1.00	-	-	-	-	-	-
567	Bukwo Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
567	Bukwo T. C.	-	-	-	-	-	-	-	-	-	-	-	-
567	Bukwo CARs	7.50	-	29.50	5.00	-	-	-	-	-	-	-	-
567	Total	7.50	-	29.50	5.00	-	-	-	-	-	-	-	-
568	Mityana Dist.	-	-	-	-	-	-	-	-	-	-	-	-

	Rds												
568	Busunju T. C.	-	-	4.00	-	-	-	-	-	-	-	-	-
568	Mityana CARs	-	-	16.00	12.00	-	-	42.00	-	-	-	-	-
568	Total	-	-	20.00	12.00	-	-	42.00	-	-	-	-	-
569	Nakaseke Dist. Rds	6.00	4.12	-	-	1.90	1.00	-	-	-	-	-	-
569	Kiwoko T. C.	11.00	15.40	-	-	1.60	2.80	-	-	-	-	-	-
569	Nakaseke T. C.	6.80	8.70	1.00	-	-	-	7.00	-	-	-	-	-
569	Nakaseke - Butalangu T. C.	8.30	8.50	-	4.20	0.80	0.20	-	1.00	-	-	-	-
569	Ngoma T. C.	6.40	-	-	-	0.30	3.68	-	-	-	-	-	-
569	Semuto T. C.	-	-	-	-	-	-	-	-	-	-	-	-
569	Nakaseke CARs	141.20	84.62	24.70	19.10	4.60	7.68	21.00	4.00	-	-	-	-
569	Total	179.70	121.34	25.70	23.30	9.20	15.36	28.00	5.00	-	-	-	-
570	Amuru Dist. Rds	20.90	20.90	14.02	3.54	-	-	-	-	-	-	-	-
570	Amuru T. C.	-	-	-	-	-	-	-	-	-	-	-	-
570	Amuru CARs	322.79	322.79	40.12	18.14	-	-	-	-	-	-	-	-
570	Total	343.69	343.69	54.14	21.68	-	-	-	-	-	-	-	-
571	Budaka Dist. Rds	17.57	70.29	3.25	2.00	1.75	3.50	-	-	-	-	-	-
571	Budaka T. C.	-	-	10.68	-	-	-	-	-	-	-	-	-
571	Budaka CARs	300.57	353.29	18.08	19.00	3.78	4.50	-	-	1.00	-	-	-
571	Total	318.15	423.58	32.00	21.00	5.53	8.00	-	-	1.00	-	-	-
572	Oyam Dist. Rds	6.66	19.00	-	-	-	-	-	-	-	-	-	-
572	Oyam T. C.	-	-	-	-	-	-	-	-	-	-	-	-
572	Oyam CARs	6.66	19.00	-	7.00	-	-	-	-	-	-	-	-
572	Total	13.32	38.00	-	7.00	-	-	-	-	-	-	-	-
573	Abim Dist. Rds	2.40	-	5.20	-	-	-	-	-	-	-	-	-
573	Abim T. C.	-	-	-	-	-	-	-	-	-	-	-	-
573	Abim CARs	164.40	-	13.20	-	-	-	-	-	-	-	-	-
573	Total	166.80	-	18.40	-	-	-	-	-	-	-	-	-
574	Namutumba Dist.	20.00	20.00	0.95	2.00	-	-	-	-	-	-	-	-

	Rds												
574	Namutu mba T. C.	-	-	-	-	-	-	-	-	-	-	-	-
574	Namutu mba CARs	283.80	20.00	4.95	11.83	-	-	-	-	-	-	-	-
574	Total	303.80	40.00	5.90	13.83	-	-	-	-	-	-	-	-
575	Dokolo Dist. Rds	3.00	3.50	0.50	3.00	-	-	-	-	-	-	-	-
575	Dokolo T. C.	-	-	-	-	-	-	-	-	-	-	-	-
575	Dokolo CARs	25.50	3.50	6.50	24.00	-	-	7.00	-	-	-	-	-
575	Total	28.50	7.00	7.00	27.00	-	-	7.00	-	-	-	-	-
576	Buliisa Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
576	Buliisa T. C.	-	-	-	-	-	-	-	-	-	-	-	-
576	Buliisa CARs	-	-	-	-	-	-	-	-	-	-	-	-
576	Total	-	-	-	-	-	-	-	-	-	-	-	-
577	Maracha Dist. Rds	38.17	-	-	-	-	-	-	-	-	-	-	-
577	Maracha T. C.	261.20	-	-	-	-	-	-	-	-	-	-	-
577	Maracha CARs	572.07	-	-	-	-	-	-	-	-	-	-	-
577	Total	871.44	-	-	-	-	-	-	-	-	-	-	-
578	Bukede a Dist. Rds	15.40	15.40	1.37	-	-	-	-	-	-	-	-	-
578	Bukede a T. C.	-	-	14.78	60.00	-	-	-	-	-	-	-	-
578	Bukede a CARs	114.40	15.40	32.64	65.00	-	-	-	-	-	-	-	-
578	Total	129.80	30.80	48.78	125.00	-	-	-	-	-	-	-	-
579	Bududa Dist. Rds	24.66	-	3.50	-	-	-	-	-	-	-	-	-
579	Bududa T. C.	29.80	29.80	-	-	-	-	-	-	-	-	-	-
579	Nangak o T. C.	16.90	-	2.83	-	-	-	-	-	-	-	-	-
579	Bushiga yi T. C.	-	-	-	-	-	-	-	-	-	-	-	-
579	Bududa CARs	222.16	180.60	17.70	3.00	-	-	-	-	-	-	-	-
579	Total	293.52	210.40	24.03	3.00	-	-	-	-	-	-	-	-
580	Lyanton de Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
580	Lyanton de T. C.	-	-	-	-	-	-	-	-	-	-	-	-
580	Lyanton de CARs	-	-	18.00	8.00	-	-	-	-	-	-	-	-
580	Total	-	-	18.00	8.00	-	-	-	-	-	-	-	-

581	Amudat Dist. Rds	-	-	1.05	0.45	-	-	-	21.00	-	-	-	-
581	Amudat T. C.	-	-	3.00	-	-	-	-	-	-	-	-	-
581	Amudat CARs	3.75	-	6.43	3.45	-	-	-	27.00	-	-	-	-
581	Total	3.75	-	10.48	3.90	-	-	-	48.00	-	-	-	-
582	Buikwe Dist. Rds	14.58	-	3.53	-	0.73	1.30	-	-	-	-	-	-
582	Buikwe T. C.	3.20	10.00	1.70	-	-	1.60	-	-	-	-	-	-
582	Nkokonjeru T. C.	-	-	-	-	-	-	-	-	-	-	-	-
582	Buikwe CARs	147.78	140.00	15.23	-	0.73	8.70	-	-	-	-	-	-
582	Total	165.56	150.00	20.46	-	1.46	11.60	-	-	-	-	-	-
583	Buyende Dist. Rds	39.46	31.00	-	7.00	-	-	-	-	-	-	-	-
583	Buyende T. C.	-	-	11.00	-	-	-	-	-	-	-	-	-
583	Buyende CARs	238.06	31.00	32.00	39.00	-	-	-	-	-	-	-	-
583	Total	277.52	62.00	43.00	46.00	-	-	-	-	-	-	-	-
584	Kyegega Dist. Rds	72.90	-	3.00	-	-	-	-	-	-	-	-	-
584	Kyegega T. C.	-	-	-	-	-	-	-	-	-	-	-	-
584	Kyegega CARs	272.90	-	24.00	9.00	-	-	-	-	-	-	-	-
584	Total	345.80	-	27.00	9.00	-	-	-	-	-	-	-	-
585	Lamwo Dist. Rds	12.71	-	-	-	-	6.28	32.00	-	-	-	-	-
585	Lamwo T. C.	12.36	-	2.64	4.20	-	-	-	-	-	-	-	-
585	Padibe T. C.	-	238.90	-	-	-	-	-	12.00	-	-	-	-
585	Lamwo CARs	130.17	285.60	2.64	4.20	9.30	7.18	32.00	12.00	-	-	-	-
585	Total	155.24	524.50	5.27	8.40	9.30	13.46	64.00	24.00	-	-	-	-
586	Otuke Dist. Rds	40.00	-	-	-	-	-	-	-	-	-	-	-
586	Otuke T. C.	-	-	-	-	-	-	-	-	-	-	-	-
586	Otuke CARs	190.00	-	-	-	-	-	-	-	-	-	-	-
586	Total	230.00	-	-	-	-	-	-	-	-	-	-	-
587	Zombo Dist. Rds	12.57	-	4.10	8.00	-	-	-	-	-	-	-	-
587	Paidha T. C.	2.00	-	2.00	-	-	0.29	-	-	-	-	-	-
587	Zombo T. C.	-	26.00	-	8.00	-	-	-	-	-	-	-	-

587	Zombo CARs	86.50	26.00	6.10	34.00	-	0.29	-	-	-	-	-	-
587 Total		101.07	52.00	12.20	50.00	-	0.58	-	-	-	-	-	-
588	Alebton g Dist. Rds	31.40	-	-	-	0.25	-	-	-	-	-	-	-
588	Alebton g T. C.	-	-	-	-	-	-	-	-	-	-	-	-
588	Alebton g CARs	114.70	-	15.00	-	0.25	-	-	-	-	-	-	-
588 Total		146.10	-	15.00	-	0.50	-	-	-	-	-	-	-
589	Bulamb uli Dist. Rds	5.78	3.80	3.75	1.30	0.93	-	-	-	-	-	-	-
589	Bulegen i T. C.	2.68	3.15	1.75	3.80	0.50	-	-	-	-	-	-	-
589	Muyem be T. C.	1.25	1.00	1.25	2.00	0.38	-	-	-	-	-	-	-
589	Buyaga T. C.	-	-	11.13	-	-	-	14.0 0	-	-	-	-	-
589	Bulamb uli CARs	12.33	9.95	42.93	15.60	3.43	-	14.0 0	-	-	-	-	-
589 Total		22.03	17.90	60.80	22.70	5.24	-	28.0 0	-	-	-	-	-
590	Buvuma Dist. Rds	32.00	-	-	-	-	-	-	-	-	-	-	-
590	Buvuma T. C.	-	-	-	-	-	-	-	-	-	-	-	-
590	Buvuma CARs	166.00	-	-	-	-	-	-	-	-	-	-	-
590 Total		198.00	-	-	-	-	-	-	-	-	-	-	-
591	Gomba Dist. Rds	21.22	-	-	-	0.50	-	-	-	-	-	-	-
591	Kanoni T. C.	-	-	-	-	-	-	-	-	-	-	-	-
591	Gomba CARs	115.12	-	12.00	-	0.50	-	-	-	-	-	-	-
591 Total		136.34	-	12.00	-	1.00	-	-	-	-	-	-	-
592	Kiryand ongo Dist. Rds	67.90	67.50	1.90	1.70	2.30	-	-	-	-	-	-	-
592	Bweyale T. C.	69.47	69.50	-	3.10	-	0.80	-	-	-	-	-	-
592	Kigumb a T. C.	42.00	-	1.70	-	0.50	1.40	-	-	-	-	-	-
592	Kiryand ongo T. C.	-	-	-	-	-	-	-	-	-	-	-	-
592	Kiryand ongo CARs	556.67	137.00	11.60	12.80	2.80	2.20	-	-	-	-	-	-
592 Total		736.04	274.00	15.20	17.60	5.60	4.40	-	-	-	-	-	-
593	Luuka Dist. Rds	35.50	-	-	3.20	1.25	-	-	-	-	-	-	-
593	Luuka T. C.	-	-	-	-	-	-	-	-	-	-	-	-
593	Luuka CARs	211.08	-	9.10	3.20	1.25	-	-	-	-	-	-	-

593	Total	246.58	-	9.10	6.40	2.50	-	-	-	-	-	-	-
594	Namayi ngo Dist. Rds	14.20	-	-	-	-	-	-	-	-	-	-	-
594	Namayi ngo T. C.	-	-	10.00	-	-	-	-	-	-	-	-	-
594	Namayi ngo CARs	36.20	-	22.25	-	-	6.00	-	-	-	-	-	-
594	Total	50.40	-	32.25	-	-	6.00	-	-	-	-	-	-
595	Ntoroko Dist. Rds	8.90	2.00	4.00	5.40	0.70	1.50	-	-	-	-	-	-
595	Kanara T. C.	19.46	3.00	1.40	2.90	2.70	-	-	-	-	1.00	-	-
595	Karugut u T. C.	23.40	-	1.00	-	1.90	-	-	-	-	-	-	-
595	Kibuuk u T. C.	8.99	-	4.24	0.80	1.01	0.30	-	-	-	-	-	-
595	Rwebise ngo T. C.	-	-	-	2.50	-	-	-	-	-	-	-	-
595	Ntoroko CARs	72.00	38.00	10.64	11.60	7.41	3.80	-	-	-	1.00	-	-
595	Total	132.75	43.00	21.28	23.20	13.71	5.60	-	-	-	2.00	-	-
596	Serere Dist. Rds	4.23	9.97	-	-	0.50	-	-	-	-	-	-	-
596	Kasilo T. C.	16.82	17.12	-	-	1.50	-	-	7.00	-	-	-	-
596	Serere T. C.	3.98	-	6.70	3.52	-	-	-	-	-	-	-	-
596	Kadung ulu T. C.	3.40	2.58	-	-	0.70	1.80	-	-	-	-	-	-
596	Kidetok T. C.	-	24.65	-	-	-	-	-	-	-	-	-	-
596	Serere CARs	51.18	74.39	11.70	3.52	2.70	6.64	-	7.00	-	-	-	-
596	Total	79.61	128.71	18.40	7.03	5.40	8.44	-	14.00	-	-	-	-
597	Kyankw anzi Dist. Rds	68.50	-	-	-	2.40	-	-	-	-	-	-	-
597	Butemb a T. C.	45.70	-	2.70	-	-	-	-	-	-	-	-	-
597	Ntwetw e T. C.	-	-	1.00	-	-	-	-	-	-	-	-	-
597	Kyankw anzi T. C.	-	-	-	-	-	-	-	-	-	-	-	-
597	Kyankw azi CARs	493.10	-	3.70	-	2.40	-	-	-	-	-	-	-
597	Total	607.30	-	7.40	-	4.80	-	-	-	-	-	-	-
598	Kalungu Dist. Rds	27.90	27.90	2.30	1.40	-	-	-	24.00	-	-	-	-
598	Kalungu T. C.	40.00	-	1.80	0.50	-	-	-	-	-	-	-	-
598	Lukaya T. C.	18.00	20.00	-	-	-	-	-	-	-	-	-	-

598	Kyamuli bwa T. C.	-	-	-	-	-	-	-	-	-	-	-	-
598	Kalungu CARs	145.90	68.00	9.20	1.90	-	-	50.0 0	24.00	-	-	-	-
598 Total		231.80	115.90	13.30	3.80	-	-	50.0 0	48.00	-	-	-	-
599	Lwengo Dist. Rds	7.20	2.14	0.40	1.00	-	-	-	-	-	-	-	-
599	Kyazang a T. C.	4.50	1.00	2.00	6.00	-	-	-	-	-	-	-	-
599	Lwengo T. C.	195.07	-	-	10.00	-	-	-	-	-	-	-	-
599	Lwengo CARs	394.67	3.14	42.40	17.00	-	-	-	-	-	-	-	-
599 Total		601.44	6.28	44.80	34.00	-	-	-	-	-	-	-	-
600	Bukoma nsimbi Dist. Rds	-	-	1.00	3.00	-	-	-	-	-	-	-	-
600	Bukoma nsimbi T. C.	-	-	-	-	-	-	-	-	-	-	-	-
600	Bukoma nsimbi CARs	-	-	10.40	12.00	-	-	-	-	-	-	-	-
600 Total		-	-	11.40	15.00	-	-	-	-	-	-	-	-
601	Mitoom a Dist. Rds	20.00	18.00	3.30	1.20	-	-	-	6.00	-	-	-	-
601	Kashens ero T. C.	18.20	-	5.40	5.70	-	-	-	-	-	-	-	-
601	Mitoom a T. C.	-	-	-	-	-	-	-	-	-	-	-	-
601	Mitoom a CARs	38.20	18.00	29.20	36.40	-	-	-	6.00	-	-	-	-
601 Total		76.40	36.00	37.90	43.30	-	-	-	12.00	-	-	-	-
602	Rubirizi Dist. Rds	7.00	-	-	0.25	-	-	21.0 0	-	-	-	-	-
602	Katerer a T. C.	20.00	-	-	2.30	0.50	-	14.0 0	-	-	-	-	-
602	Rubirizi T. C.	-	-	-	-	-	-	-	-	-	-	-	-
602	Rubirizi CARs	27.00	7.00	-	9.65	1.50	-	70.0 0	-	-	-	-	-
602 Total		54.00	7.00	-	12.20	2.00	-	105. 00	-	-	-	-	-
603	Ngora Dist. Rds	29.00	9.80	2.40	-	-	-	-	-	-	-	-	-
603	Ngora T. C.	-	-	10.70	-	-	-	-	-	-	-	-	-
603	Ngora CARs	197.00	20.20	25.60	10.40	-	-	-	-	-	-	-	-
603 Total		226.00	30.00	38.70	10.40	-	-	-	-	-	-	-	-
604	Napak Dist. Rds	1.90	-	1.20	-	0.63	-	-	-	-	-	-	-

604	Loreng cora T. C.	-	-	-	-	-	-	-	-	-	-	-	-
604	Napak CARs	18.38	11.00	5.55	1.00	1.27	24.00	-	-	-	-	-	-
604	Total	20.28	11.00	6.75	1.00	1.89	24.00	-	-	-	-	-	-
605	Kibuuk u Dist. Rds	-	10.80	-	-	-	-	-	-	-	-	-	-
605	Kibuku T. C.	-	-	-	-	-	-	-	-	-	-	-	-
605	Kibuuk u CARs	89.30	10.80	-	2.40	-	-	-	-	-	-	-	-
605	Total	89.30	21.60	-	2.40	-	-	-	-	-	-	-	-
606	Nwoya Dist. Rds	57.25	26.45	-	1.00	-	-	-	-	-	-	-	-
606	Anaka T. C.	-	-	-	-	-	-	-	-	-	-	-	-
606	Nwoya CARs	107.25	26.45	19.00	1.00	-	-	-	-	-	-	-	-
606	Total	164.50	52.90	19.00	2.00	-	-	-	-	-	-	-	-
607	Kole Dist. Rds	9.00	-	1.35	1.70	0.45	0.80	21.0 0	-	-	-	-	-
607	Ayer T. C.	-	-	-	-	-	-	-	-	-	-	-	-
607	Kole CARs	9.00	-	7.85	13.70	5.95	5.80	21.0 0	-	-	-	-	-
607	Total	18.00	-	9.20	15.40	6.40	6.60	42.0 0	-	-	-	-	-
608	Butamb ala Dist. Rds	9.60	-	-	-	27.00	-	36.0 0	-	-	-	-	-
608	Gombe T. C.	-	-	-	-	-	-	-	-	-	-	-	-
608	Butamb ala CARs	43.10	-	46.00	11.00	27.00	-	36.0 0	18.00	-	-	-	-
608	Total	52.70	-	46.00	11.00	54.00	-	72.0 0	18.00	-	-	-	-
609	Sheema Dist. Rds	91.40	91.40	-	12.10	-	-	-	-	-	-	-	-
609	Bugonji T. C.	-	-	3.00	-	-	-	-	-	-	-	-	-
609	Kakindo T. C.	10.00	-	-	-	-	-	-	-	-	-	-	-
609	Shuuku T. C.	-	-	-	2.00	18.00	-	-	-	-	-	-	-
609	Kitagata T. C.	-	-	6.50	4.50	-	-	-	-	-	-	-	-
609	Masher uka T. C.	-	-	-	-	-	-	-	-	-	-	-	-
609	Sheema CARs	133.90	91.40	9.50	33.60	18.00	-	7.00	-	-	-	-	-
609	Total	235.30	182.80	19.00	52.20	36.00	-	7.00	-	-	-	-	-
610	Buhwej u Dist. Rds	32.00	12.00	1.00	5.30	-	-	24.0 0	-	-	-	-	-
610	Nsiika T. C.	-	-	3.00	5.00	-	-	-	-	-	-	-	-

610	Kashenyi- Kajani T. C.	-	-	-	-	-	-	-	-	-	-	-	-
610	Buhweju CARs	32.00	20.00	25.00	22.30	-	1.00	24.00	-	-	-	-	-
610	Total	64.00	32.00	29.00	32.60	-	1.00	48.00	-	-	-	-	-
611	Agago Dist. Rds	27.50	-	-	-	0.32	-	30.00	-	-	-	-	-
611	Kalongo T. C.	26.00	1.75	-	-	-	-	-	-	-	-	-	-
611	Lokole T. C.	26.00	29.91	-	-	-	-	-	-	-	-	-	-
611	Patongo T. C.	-	-	-	-	-	-	-	-	-	-	-	-
611	Agago CARs	559.50	454.16	-	-	0.32	-	30.00	-	-	-	-	-
611	Total	639.00	485.82	-	-	0.64	-	60.00	-	-	-	-	-
612	Kween Dist. Rds	0.90	-	7.30	-	-	-	-	-	-	-	-	-
612	Binyiny T. C.	-	-	7.50	-	1.00	-	-	-	-	-	-	-
612	Kaproron T. C.	-	-	-	-	-	-	-	-	-	-	-	-
612	Kween CARs	17.60	-	19.80	-	1.00	-	-	-	-	-	-	-
612	Total	18.50	-	34.60	-	2.00	-	-	-	-	-	-	-
613	Kagadi Dist. Rds	20.00	-	2.00	-	-	-	-	-	-	-	-	-
613	Kagadi T. C.	-	-	-	-	-	-	-	-	-	-	-	-
613	Muhoro T. C.	20.00	-	1.00	-	-	-	-	-	-	-	-	-
613	Mabaale T. C.	-	-	-	-	-	-	-	-	-	-	-	-
613	Kagadi CARs	177.00	-	3.00	-	-	-	-	-	-	-	-	-
613	Total	217.00	-	6.00	-	-	-	-	-	-	-	-	-
614	Kakumi Dist. Rds	38.00	38.00	-	14.00	-	-	-	-	-	-	-	-
614	Kakumi T.C.	42.20	28.70	-	3.50	-	-	-	-	-	-	-	-
614	Kisiita T. C.	-	-	-	-	-	-	-	-	-	-	-	-
614	Kakumi CARs	273.10	259.60	15.00	36.60	-	-	-	-	-	-	-	-
614	Total	353.30	326.30	15.00	54.10	-	-	-	-	-	-	-	-
615	Omoro Dist. Rds	25.00	-	16.00	4.50	-	-	-	-	-	-	-	-
615	Omoro T. C.	76.00	75.50	-	-	-	-	-	-	-	-	-	-
615	Omoro CARs	383.30	-	54.90	-	-	-	-	-	-	-	-	-
615	Total	484.30	75.50	70.90	4.50	-	-	-	-	-	-	-	-
616	Rubanda Dist.	1.65	2.50	-	-	-	11.40	-	-	-	-	-	-

	Rds												
616	Hamurwa T. C.	6.00	1.70	-	-	-	6.00	-	-	-	-	-	-
616	Rubanda T.C.	-	-	-	-	-	6.50	-	-	-	-	-	-
616	Rubanda CARs	26.65	4.20	38.00	8.00	-	23.90	-	1.00	-	-	-	-
616	Total	34.30	8.40	38.00	8.00	-	47.80	-	1.00	-	-	-	-
617	Namisin dwa Dist. Rds	6.45	-	2.23	-	0.50	-	7.00	-	-	-	-	-
617	Lwakha kha T. C.	2.75	-	0.50	-	0.50	-	10.00	-	-	-	-	-
617	Magale T. C.	-	-	-	-	-	-	-	-	-	-	-	-
617	Namisin dwa T. C.	-	-	-	-	-	-	-	-	-	-	-	-
617	Namisin dwa CARs	34.95	26.00	23.73	2.00	1.00	-	17.00	-	-	-	-	-
617	Total	44.15	26.00	26.46	2.00	2.00	-	34.00	-	-	-	-	-
618	Pakwac h Dist. Rds	3.00	-	1.00	-	-	-	-	-	-	-	-	-
618	Pakwac h T. C.	53.31	-	-	-	-	-	-	-	-	-	-	-
618	Pakwac h CARs	121.81	-	1.00	-	-	-	-	-	-	-	-	-
618	Total	178.12	-	2.00	-	-	-	-	-	-	-	-	-
619	Butebo Dist. Rds	20.00	-	2.00	-	-	-	-	-	-	-	-	-
619	Butebo T. C.	-	-	-	-	-	-	-	-	-	-	-	-
619	Butebo CARs	180.00	-	2.00	-	-	-	7.00	-	-	-	-	-
619	Total	200.00	-	4.00	-	-	-	7.00	-	-	-	-	-
620	Rukiga Dist. Rds	6.10	-	21.20	-	-	-	-	-	-	-	-	-
620	Muhang a T. C.	-	-	-	-	-	-	-	-	-	-	-	-
620	Rukiga T. C.	-	-	-	-	-	-	-	-	-	-	-	-
620	Rukiga CARs	6.10	-	39.20	-	-	-	-	-	-	-	-	-
620	Total	12.20	-	60.40	-	-	-	-	-	-	-	-	-
621	Kyotera Dist. Rds	2.25	-	-	-	0.38	-	-	-	-	-	-	-
621	Kalisizo T. C.	0.63	-	-	1.75	0.60	-	-	-	-	-	-	-
621	Kyotera T. C.	-	-	-	-	-	-	-	-	-	-	-	-
621	Kyotera CARs	25.48	-	22.93	12.75	0.98	-	-	-	-	-	-	-
621	Total	28.35	-	22.93	14.50	1.95	-	-	-	-	-	-	-

622	Bunyan gabun Dist. Rds	33.60	33.60	-	2.00	-	-	-	-	-	-	-	-
622	Kibiito T. C.	20.10	1.50	1.00	1.00	-	-	-	-	-	-	-	-
622	Rubona T. C.	30.90	30.90	2.30	1.50	-	-	-	-	-	-	-	-
622	Rwimi T. C.	18.80	18.80	1.60	0.80	-	-	-	-	-	-	-	-
622	Kyamuk uba T. C.	27.70	16.00	1.50	4.50	-	-	-	-	-	-	-	-
622	Buheesi T. C.	-	-	-	11.30	-	-	-	-	-	-	-	-
622	Bunyan gabun CARs	369.00	100.80	13.50	40.70	-	-	-	-	-	-	-	-
622	Total	500.10	201.60	19.90	61.80	-	-	-	-	-	-	-	-
623	Nabilat uk Dist. Rds	-	-	-	-	1.38	-	-	-	-	-	-	-
623	Nabilat uk T. C.	-	-	-	-	-	8.50	-	-	-	-	-	-
623	Nabilat uk CARs	2.50	-	-	-	3.88	16.50	-	-	-	-	-	-
623	Total	2.50	-	-	-	5.25	25.00	-	-	-	-	-	-
624	Bugweri Dist. Rds	27.02	-	1.50	-	-	-	-	-	-	-	-	-
624	Busemb atya T. C.	18.20	-	-	-	-	-	-	-	-	-	-	-
624	Bugweri T. C.	-	-	-	-	-	-	-	-	-	-	-	-
624	Bugweri CARs	149.64	-	1.50	-	-	-	-	-	-	-	-	-
624	Total	194.86	-	3.00	-	-	-	-	-	-	-	-	-
625	Kassand a Dist. Rds	40.40	-	9.00	5.50	-	-	-	-	-	-	-	-
625	Kassand a T. C.	-	-	-	42.00	-	-	-	-	-	-	-	-
625	Kassand a CARs	504.20	64.00	58.50	90.50	-	-	-	-	-	-	-	-
625	Total	544.60	64.00	67.50	138.00	-	-	-	-	-	-	-	-
626	Kwania Dist. Rds	10.13	-	-	-	-	-	-	-	-	-	-	-
626	Aduku T. C.	-	-	-	-	-	-	-	-	-	-	-	-
626	Kwania CARs	34.63	-	-	-	-	-	-	-	-	-	-	-
626	Total	44.75	-	-	-	-	-	-	-	-	-	-	-
627	Kapeleb yong Dist. Rds	-	-	-	5.00	-	-	-	-	-	-	-	-
627	Kapeleb yong T. C.	-	-	-	10.00	-	-	-	-	-	-	-	-
627	Kapeleb yong CARs	86.00	-	-	15.00	-	4.00	-	-	-	-	-	-

627	Total	86.00	-	-	30.00	-	4.00	-	-	-	-	-	-
628	Kikuube Dist. Rds	-	-	1.00	2.00	-	-	-	-	-	-	-	-
628	Kikuube T. C.	-	-	1.00	-	-	-	-	-	-	-	-	-
628	Buhimba T. C.	-	-	-	-	-	-	-	-	-	-	-	-
628	Kikuube CARs	449.10	-	2.00	-	-	-	-	-	-	-	-	-
628	Total	449.10	-	4.00	2.00	-	-	-	-	-	-	-	-
629	Obongi Dist. Rds	14.93	12.95	3.93	6.71	-	-	-	-	-	-	-	-
629	Obongi T.C.	99.58	-	-	-	-	-	-	-	-	-	-	-
629	Obongi CARs	227.51	108.55	6.18	6.71	-	-	-	-	-	-	-	-
629	Total	342.01	121.50	10.12	13.42	-	-	-	-	-	-	-	-
630	Kazo Dist. Rds	-	-	2.50	-	7.40	-	-	-	-	-	-	-
630	Kazo T. C	-	-	-	-	-	-	-	-	-	-	-	-
630	Kazo CARs	8.00	-	16.50	32.00	12.20	-	-	-	-	-	-	-
630	Total	8.00	-	19.00	32.00	19.60	-	-	-	-	-	-	-
631	Rwampara Dist. Rds	-	-	-	-	-	-	-	-	-	-	-	-
631	Kinoni T.C.	-	-	10.00	4.00	-	-	-	-	-	-	-	-
631	Rwampara CARs	60.00	-	24.00	18.00	-	-	-	21.00	-	1.00	-	-
631	Total	60.00	-	34.00	22.00	-	-	-	21.00	-	1.00	-	-
632	Kitagwenda Dist. Rds	-	-	-	-	4.00	-	-	-	-	-	-	-
632	Ntara-Kichwamba T.C.	-	-	-	-	-	-	-	-	-	-	-	-
632	Kitagwenda CARs	41.60	-	3.30	-	4.00	-	-	-	-	-	-	-
632	Total	41.60	-	3.30	-	8.00	-	-	-	-	-	-	-
633	Madi-Okollo Dist. Rds	-	12.80	-	-	-	-	-	-	-	-	-	-
633	Inde T.C.	-	-	-	-	-	-	-	-	-	-	-	-
633	Madi-Okollo CARs	-	84.60	-	4.30	-	5.00	-	-	-	-	-	-
633	Total	-	97.40	-	4.30	-	5.00	-	-	-	-	-	-
634	Karenga Dist. Rds	4.06	-	1.00	-	-	-	-	-	-	-	-	-
634	Karenga T.C.	-	-	-	-	-	-	-	-	-	-	-	-

634	Karenga CARs	4.06	-	1.00	31.00	30.00	-	-	-	-	-	-	-
634 Total		8.12	-	2.00	31.00	30.00	-	-	-	-	-	-	-
635	Kalaki Dist. Rds	11.20	4.80	-	-	-	-	-	-	-	-	-	-
635	Kalaki T.C	112.50	153.40	-	-	-	-	-	-	-	-	-	-
635	Kalaki CARs	364.68	158.20	3.53	10.00	-	-	-	-	-	-	-	-
635 Total		488.38	316.40	3.53	10.00	-	-	-	-	-	-	-	-
636	Terego Dist Rds	-	-	-	-	-	-	-	-	-	-	-	-
636	Leju T.C	-	-	161.38	-	-	-	-	-	-	1.00	-	-
636	Terego CARs	20.80	-	161.38	-	-	-	-	-	-	-	-	-
636 Total		20.80	-	322.76	-	-	-	-	-	-	1.00	-	-
Grand Total Districts		38,420.38	10,057.83	2,891.07	2,555.29	435.33	380.38	1,263.00	849.00	1.00	11.02	-	-
751	Arua City	80.20	57.10	3.40	29.40	0.80	-	-	1.00	-	31.10	-	-
Total		80.20	57.10	3.40	29.40	0.80	-	-	1.00	-	31.10	-	-
753	FortPort al City	22.99	22.99	16.03	24.70	-	-	-	21.00	-	-	-	-
Total		22.99	22.99	16.03	24.70	-	-	-	21.00	-	-	-	-
754	Gulu City	28.98	28.98	8.35	15.11	0.01	0.70	-	-	-	1.00	-	-
Total		28.98	28.98	8.35	15.11	0.01	0.70	-	-	-	1.00	-	-
755	Jinja City	62.00	62.00	25.00	7.00	0.80	1.20	-	-	-	-	-	-
Total		62.00	62.00	25.00	7.00	0.80	1.20	-	-	-	-	-	-
759	Masaka City	44.56	43.50	20.72	43.80	0.25	0.30	-	-	-	1.10	-	-
Total		44.56	43.50	20.72	43.80	0.25	0.30	-	-	-	1.10	-	-
760	Mbale City	10.00	-	-	-	0.25	-	-	-	-	-	-	-
Total		10.00	-	-	-	0.25	-	-	-	-	-	-	-
761	Mbarara City	-	27.48	59.90	64.70	-	10.80	-	-	-	-	-	-
Total		-	27.48	59.90	64.70	-	10.80	-	-	-	-	-	-
758	Lira City	15.23	-	12.55	-	-	-	-	-	-	-	-	-
Total		15.23	-	12.55	-	-	-	-	-	-	-	-	-
763	Soroti City	39.12	145.80	-	54.95	-	-	-	-	-	-	-	-
Total		39.12	145.80	-	54.95	-	-	-	-	-	-	-	-
771	Hoima City	56.51	59.81	6.33	19.50	-	-	-	-	-	-	-	-
Total		56.51	59.81	6.33	19.50	-	-	-	-	-	-	-	-
Grand Total Cities		359.59	447.66	152.27	259.16	2.11	13.00	0.00	22.00	0.00	33.20	0.00	0.00
752	Entebbe MC	39.81	30.24	0.35	-	-	1.10	-	-	-	-	-	-
Total		39.81	30.24	0.35	-	-	1.10	-	-	-	-	-	-
757	Kabale												-

	MC	26.22	5.29	1.40	16.79	-	-	-	-	-	-	-	-
Total		26.22	5.29	1.40	16.79	-	-	-	-	-	-	-	-
762	Mororo MC	56.81	-	0.37	-	0.36	-	-	-	-	-	-	-
Total		56.81	-	0.37	-	0.36	-	-	-	-	-	-	-
764	Tororo MC	72.60	-	5.30	-	1.80	-	-	-	-	-	-	-
Total		72.60	-	5.30	-	1.80	-	-	-	-	-	-	-
770	Kasese MC	218.00	44.00	12.00	15.80	0.10	2.50	-	-	-	-	-	-
Total		218.00	44.00	12.00	15.80	0.10	2.50	-	-	-	-	-	-
772	Mukono MC	80.00	80.00	27.00	16.70	-	-	-	-	-	-	-	-
Total		80.00	80.00	27.00	16.70	-	-	-	-	-	-	-	-
773	Iganga MC	47.18	35.46	-	-	0.20	0.18	112.00	-	-	-	-	-
Total		47.18	35.46	-	-	0.20	0.18	112.00	-	-	-	-	-
774	Masindi MC	218.70	-	8.90	-	0.93	-	-	-	-	-	-	-
Total		218.70	-	8.90	-	0.93	-	-	-	-	-	-	-
775	Ntungamo MC	31.26	-	4.00	12.50	1.20	-	-	-	-	-	-	-
Total		31.26	-	4.00	12.50	1.20	-	-	-	-	-	-	-
776	Busia MC	7.20	35.74	0.30	2.80	-	-	-	-	-	-	-	-
Total		7.20	35.74	0.30	2.80	-	-	-	-	-	-	-	-
777	Ishaka MC	77.00	-	-	-	5.00	-	119.00	-	-	-	-	-
Total		77.00	-	-	-	5.00	-	119.00	-	-	-	-	-
778	Rukungiri MC	25.52	102.02	18.68	47.38	1.90	-	-	-	-	-	-	-
Total		25.52	102.02	18.68	47.38	1.90	-	-	-	-	-	-	-
779	Nansana MC	76.30	76.30	9.90	31.40	-	-	-	-	-	-	-	-
Total		76.30	76.30	9.90	31.40	-	-	-	-	-	-	-	-
780	Makindye Ssabagabo MC	25.00	10.00	-	10.20	-	3.20	48.00	-	-	-	-	-
Total		25.00	10.00	-	10.20	-	3.20	48.00	-	-	-	-	-
781	Kira MC	47.00	46.00	52.00	25.00	-	-	4.00	-	-	9.00	-	-
Total		47.00	46.00	52.00	25.00	-	-	4.00	-	-	9.00	-	-
782	Kisoro MC	7.95	7.49	-	-	0.50	2.25	-	-	-	-	-	-
Total		7.95	7.49	-	-	0.50	2.25	-	-	-	-	-	-
783	Mityana MC	18.80	-	11.00	-	-	-	-	-	-	-	-	-
Total		18.80	-	11.00	-	-	-	-	-	-	-	-	-
784	Kitgum												-

	mc	30.21	69.07	13.06	16.05	13.06	-	-	7.00	-	-	-	-
Total		30.21	69.07	13.06	16.05	13.06	-	-	7.00	-	-	-	-
785	Koboko MC	82.00	82.00	4.40	8.00	-	1.50	3.00	14.00	-	-	-	-
Total		82.00	82.00	4.40	8.00	-	1.50	3.00	14.00	-	-	-	-
786	Mubende MC	23.35	28.00	6.58	17.80	2.52	12.00	-	-	-	-	-	-
Total		23.35	28.00	6.58	17.80	2.52	12.00	-	-	-	-	-	-
787	Kumi MC	60.00	0.50	4.20	5.00	-	8.20	-	-	-	-	-	-
Total		60.00	0.50	4.20	5.00	-	8.20	-	-	-	-	-	-
788	Lugazi MC	30.00	-	4.50	16.00	-	-	-	-	-	-	-	-
Total		30.00	-	4.50	16.00	-	-	-	-	-	-	-	-
789	Kamuli	25.00	-	3.75	-	3.64	-	26.00	-	-	-	-	-
Total		25.00	-	3.75	-	3.64	-	26.00	-	-	-	-	-
790	Kapchorwa	13.29	4.05	5.97	2.83	-	-	-	-	-	-	-	-
Total		13.29	4.05	5.97	2.83	-	-	-	-	-	-	-	-
791	Ibanda MC	20.40	-	-	35.90	-	-	-	-	-	-	-	-
Total		20.40	-	-	35.90	-	-	-	-	-	-	-	-
792	Njeru MC	28.00	116.80	-	20.60	10.25	-	-	-	-	-	-	-
Total		28.00	116.80	-	20.60	10.25	-	-	-	-	-	-	-
793	Apac MC	44.71	42.00	3.00	7.00	-	-	-	-	-	-	-	-
Total		44.71	42.00	3.00	7.00	-	-	-	-	-	-	-	-
794	Nebbi MC	40.56	40.40	4.85	5.70	0.60	1.80	-	14.00	-	-	-	-
Total		40.56	40.40	4.85	5.70	0.60	1.80	-	14.00	-	-	-	-
795	Bugiri MC	6.87	-	5.00	-	2.50	-	-	-	-	-	-	-
Total		6.87	-	5.00	-	2.50	-	-	-	-	-	-	-
796	Sheema Mc	-	60.00	85.30	87.50	3.00	6.50	-	160.00	-	-	-	-
Total		-	60.00	85.30	87.50	3.00	6.50	-	160.00	-	-	-	-
797	Kotido MC	7.01	11.00	1.30	6.00	-	0.20	-	44.00	-	-	-	-
Total		7.01	11.00	1.30	6.00	-	0.20	-	44.00	-	-	-	-
Grand Total Municipals		1,486.75	926.36	293.11	406.95	47.55	39.43	312.00	239.00	-	9.00	-	-

Annex 8: Detailed Auditor General's Report for FY 2021/22

THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
THE UGANDA ROAD FUND
FOR THE YEAR ENDED 30TH JUNE 2022

OFFICE OF THE AUDITOR GENERAL
UGANDA



THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
UGANDA ROAD FUND
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

OFFICE OF THE AUDITOR GENERAL
UGANDA

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LIST OF ACRONYMS

Acronym	Meaning
AIA	Appropriation in Aid
BEC	Budget Execution Circular
GoU	Government of Uganda
HR	Human Resource
ICT	Information & Communication Technology
INTOSAI	International Organization of Supreme Audit Institutions
ISSAIs	International Standards of Supreme Audit Institutions
IT	Information Technology
MDAs	Ministries, Departments and Agencies
Mn	Million
MoFPED	Ministry of Finance, Planning and Economic Development
MoPS	Ministry of Public Service
MoWT	Ministry of Works and Transport
NAA	National Audit Act
NITA-U	National Information Technology Authority – Uganda
NTR	Non-Tax Revenue
OAG	Office of the Auditor General
PBS	Program Budgeting System
PDU	Procurement & Disposal Unit
PFM	Public Finance Management
PFMA	Public Finance Management Act
PFMR	Public Finance Management Regulations
PPDA	Public Procurement & Disposal of Public Assets
PS/ST	Permanent Secretary / Secretary to the Treasury
TI	Treasury Instructions
UCF	Uganda Consolidated Fund
UGX	Uganda Shilling
URF	Uganda Road Fund

REPORT OF THE AUDITOR GENERAL ON THE AUDIT OF FINANCIAL STATEMENTS
UGANDA ROAD FUND (URF) FOR THE YEAR ENDED 30TH JUNE, 2022

THE RT. HON. SPEAKER OF PARLIAMENT

Opinion

I have audited the accompanying financial statements of the Uganda Road Fund (URF) for the financial year ended 30th June 2022, which comprise the statement of Financial Position as at 30th June 2022, the Statement of financial Performance, Statement of Changes in Equity and Statement of Cash Flows together with other accompanying statements for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the **Uganda Road Fund (URF) for the financial year ended 30th June 2022**, are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act, 2015 and the Financial Reporting Guide, 2018.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Fund in accordance with the Constitution of the Republic of Uganda 1995 (as amended), the National Audit Act, 2008, the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code), and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matter

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined the matters described below to be key audit matters communicated in my report.

1.0 Implementation of the approved budget

Paragraph 2 of schedule 5 of the PFMA requires Accounting Officers to prepare an appropriation account showing the services for which the money expended were voted, the sums actually expended on each service and the state of each vote compared with the amount appropriated for that vote by Parliament.

Over the years, I have observed improvements in the performance regarding implementation of the budget but entities still face a number of challenges including Covid, which continue to affect implementation of activities, service delivery and credibility of the budget. It is against this background that budget performance was considered a key audit area during the office-wide planning. I reviewed documents such as work plans, performance reports, conducted interviews and physical inspection in arriving at my findings.

The Uganda Road Fund (URF) is mandated under Section 6 of the Uganda Road Fund Act, 2008 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 and efficient and effective implementation of the Annual Road Maintenance Programme; and the control of overloading of vehicles on public roads.

The entity had a revised approved budget of UGX.509,421,632,831 out of which UGX.387,892,933,643 was warranted. The Fund's deliverables for the financial year under review were:

Table 3: Showing deliverables for URF for the year

No	Output	Details	Budget (UGX) "000"	Cumulative % share of the total approved budget
1	045251	National Roads Maintenance	307,930,000	60.45
2	045252	District, Urban and Community Access Roads Maintenance (DUCAR)	178,101,633	95.41
3	045272	Government Buildings and Administrative Infrastructure	12,270,000	97.82
4	045201	Road Fund Secretariat services	8,500,000	99.49
5	045278	Purchase of Office and Residential Furniture and Fittings	1,380,000	99.76
6	045276	Purchase of Office and ICT Equipment, including software	1,240,000	100
		Total	509,421,633	100

I reviewed the implementation of the approved 2021/2022 budget by the entity and noted the following;

No	Observation	Recommendation
1.1	<p><u>Revenue</u></p> <p><u>Performance</u></p> <p><u>Performance of GoU receipts</u></p> <p>According to the revised approved budget as per the BIG report, the entity was supposed to receive UGX.509.42Bn out of which UGX.387.89Bn was warranted, resulting in a shortfall of UGX.121.53Bn. The shortfall represents 24% of the revised approved budget.</p> <p>I further noted that the entity did not seek a revision of its budget, and the work plan as provided for by section 17 (3) of the PFMA 2015.</p> <p>The funds that were not warranted were meant for the implementation of the</p>	<p>I advised the Accounting Officer to always follow-up with MOFPED to release all allocated funds.</p>

No	Observation			Recommendation
	following activities which were never implemented.			
	No	Out-put	Activity	Budget Amount
	1	045251: National Roads Maintenance	Transfers to UNRA for maintenance of national roads.	69,891,747,788
	2	045252: District, Urban and Community Access Roads Maintenance (DUCAR)	Transfers for maintenance of KCCA roads, Districts roads, Town councils roads, Community Access roads, municipal council roads and 10 new city roads	47,820,884,749
	3	045272: Government Building and Administrative Infrastructure	Completion of URF building.	1,470,000,000
	4	045201: Road Fund Secretariat services	Operational activities of URF	1,326,066,651
	5	045278: Purchase of Office and Residential Furniture and Fittings	Procurement of Assorted furniture and fittings	580,000,000
	6	045276: Purchase of Office and ICT Equipment, including software	Procurement of assorted ICT equipment	440,000,000
		Total		121,528,699,188
	The activities that were never implemented were:-			
	No	Activity	Budget Amount	Purpose
	1	Transfers to UNRA for road safety works (improving humps,	69,891,747,788	• Maintenance of national roads

No	Observation			Recommendation
	street lights, road marks, traffic management) maintenance of bridges and drifts etc			
2	Transfers for maintenance of KCCA roads, Districts roads, Town councils roads, Community Access roads, municipal council roads and 10 new city roads	47,820,884,749		Maintenance of District, urban and community access roads.
3	Completion of the URF building.	1,470,000,000		• Payment for construction of URF building.
4	Operational activities of URF (goods and services)	1,326,066,651		• Improve operational effectiveness and efficiency of the secretariat.
5	Procurement of Assorted furniture and fittings	580,000,000		• Purchase of furniture and fittings
6	Procurement of assorted ICT equipment	440,000,000		• Acquisition of ICT equipment.
		121,528,699,188		
The Accounting Officer explained that during the year under review URF received UGX 387.89bn against a budget of UGX 509.42bn a shortfall caused by limited				

No	Observation	Recommendation																				
	warrants issued by MoFPED. The Fund liaised with MoFPED regarding the outstanding monies and no response to that effect was received.																					
1.2	<p><u>Un-supported/un-justified output budgets</u></p> <p>Regulation 11(2)-d of the Public Finance Management regulations 2016 states that the work-plans of a vote shall indicate the funding to be allocated to each activity.</p> <p>I observed that the budgets for three (3) out of the six (6) outputs assessed were not supported by individual activity costings/budgets. Outputs where this was noted are shown below;</p> <table><tr><th>No</th><th>Out-Puts</th><th>No of activities</th><th>Budget (UGX) "000"</th></tr><tr><td>1</td><td>045201: Road fund secretariat services</td><td>10</td><td>8,500,000</td></tr><tr><td>2</td><td>045251: National Roads Maintenance</td><td>19</td><td>307,930,000</td></tr><tr><td>3</td><td>045252: District, Urban and Community Access Roads (DUCAR) Maintenance</td><td>17</td><td>175,101,632</td></tr><tr><td></td><td>Total</td><td></td><td>491,531,632</td></tr></table> <p>Failure to provide detailed costings for activities implies that the costings at out-put level cannot be justified and as such, there is a risk that the entity either over or under budgeted on these outputs.</p> <p>The Accounting Officer explained that URF for every year prepares a one year road maintenance plan (OYRMP). This plan outlines all road maintenance interventions to be undertaken by the Designated Agencies. The secretariat likewise prepares a detailed work plan. These plans indicate the activities and the costs to undertake the specified activities.</p>	No	Out-Puts	No of activities	Budget (UGX) "000"	1	045201: Road fund secretariat services	10	8,500,000	2	045251: National Roads Maintenance	19	307,930,000	3	045252: District, Urban and Community Access Roads (DUCAR) Maintenance	17	175,101,632		Total		491,531,632	<p>I advised the Accounting Officer that designated agencies provide appropriate costing of all the activities within the outputs contained their work-plans which they submit to URF for consolidation.</p> <p>In addition I advised the accounting Officer to ensure that the total cost of the activities should be the basis of the cost of the out-puts and the entire work plan and budget.</p>
No	Out-Puts	No of activities	Budget (UGX) "000"																			
1	045201: Road fund secretariat services	10	8,500,000																			
2	045251: National Roads Maintenance	19	307,930,000																			
3	045252: District, Urban and Community Access Roads (DUCAR) Maintenance	17	175,101,632																			
	Total		491,531,632																			

No	Observation				Recommendation
1.3	<u>Appropriateness of Key performance indicators</u> Regulation 11 (2) b of the Public Finance Management Regulations 2016, states that the work plan of a vote shall indicate the key performance indicators to be used to gauge the out-puts. In order to correctly measure performance, the performance indicators should be appropriate in respect to the activities for which performance is being assessed / measured. I reviewed the performance indicators in the approved work plans and observed that the indicators used to measure performance for some activities would not provide the most appropriate measure of performance. In some cases, the indicators at activity level were not aligned to the specific budget output indicators. Examples of cases where this was observed include. Refer to Appendix I for details				I advised the Accounting Officer to always ensure that the performance indicators used to measure performance at the activity level mirror into those used at the output level.
	No	Outputs	Activity Details	KPI used	Audit Comment
	1.	045251: National Roads Maintenance	Routine Maintenance (Framework) of 1,500km of paved roads and 9,000km of unpaved roads, 590km of paved national roads marked, Routine Manual Maintenance of 4,838km paved and 14,904km unpaved national roads, Routine Mechanized Maintenance of 1,000km of paved roads and 5,010km of unpaved national	Output level: <i>Percentage of approved annual budget released for maintenance of National roads.</i> Activity level: Number of Kms and bridges maintained at activity level.	Although the KPIs set at output level were appropriate, there was no direct relationship with the KPIs at activity level.

No	Observation					Recommendation
			roads, Routine maintenance of 672 bridges and 12 drifts on national roads			
	2	045201: Road fund secretariat services	Designated Agencies trained in RMMS	8 number Of trainings	A more appropriate KPI would be number of agencies to trained	
	3	045272: Government Buildings and Administrativ e Infrastructur e	URF office building completed	1 building	A more appropriate KPI would be the exact works to be done like % improvement on the building, installations to be done etc	
	4	045276: Purchase of Office and ICT Equipment, including Software	Assorted ICT equipment	No KPI Provided by Management	A more appropriate KPI would be categories of ICT equipment and the quantity of computers, laptops, printers etc.	
	5	045278: Purchase of Office and Residential Furniture and Fittings	Assorted Furniture	No KPI Provided by Management	A more appropriate KPI would be categories of furniture and the quantity of tables, chairs etc.	
	<p>Using in-appropriate performance indicators to measure performance negates the purpose of performance measurement, impairs accountability for funds appropriated, and is likely to mislead the users of the performance information produced.</p> <p>The Accounting Officer promised to review the performance indicators as advised and set appropriate ones accordingly.</p>					

No	Observation	Recommendation																																								
1.4	<p><u>Implementation of outputs and activities:-</u></p> <p>I assessed the implementation of a sample of four (4) outputs that had been fully quantified with a total of forty seven (47) activities worth UGX.386.20Bn and noted that;</p> <ul style="list-style-type: none">One (1) output with one (1) activity and expenditure worth UGX.10.80Bn was fully implemented.Three (3) outputs with forty six (46) activities worth UGX.375.40Bn were partially implemented. Out of the forty six (46) activities, the entity fully implemented nineteen (19) activities; twenty two (22) activities were partially implemented, while five (5) activities remained unimplemented. <p>Table 4: Showing level of implementation of outputs</p> <table><tr><th colspan="5">Summary of Performance by Output</th><th colspan="5">Activity details-Analysis</th></tr><tr><th>Category of output</th><th>No of outputs</th><th>% Of implementation</th><th>Expenditure UGX Bn</th><th>% Proportion to total expenditure</th><th>Total no of activities</th><th>No of Fully implemented activities</th><th>No. Of partially implemented activities</th><th>No of activities that were not implemented</th><th>Extent of implementation of activities per category of output</th></tr><tr><td>Fully implemented outputs²</td><td>1</td><td>25</td><td>10.80</td><td>03</td><td>1</td><td>1</td><td>0</td><td>0</td><td>100</td></tr><tr><td>Partially Implemented outputs³</td><td>3</td><td>75</td><td>375.40</td><td>97</td><td>46</td><td>19</td><td>22</td><td>5</td><td>89</td></tr></table>	Summary of Performance by Output					Activity details-Analysis					Category of output	No of outputs	% Of implementation	Expenditure UGX Bn	% Proportion to total expenditure	Total no of activities	No of Fully implemented activities	No. Of partially implemented activities	No of activities that were not implemented	Extent of implementation of activities per category of output	Fully implemented outputs ²	1	25	10.80	03	1	1	0	0	100	Partially Implemented outputs ³	3	75	375.40	97	46	19	22	5	89	I advised the Accounting Officer to always follow-up with MOFPED to release all allocated funds to enable implementation of all planned outputs.
Summary of Performance by Output					Activity details-Analysis																																					
Category of output	No of outputs	% Of implementation	Expenditure UGX Bn	% Proportion to total expenditure	Total no of activities	No of Fully implemented activities	No. Of partially implemented activities	No of activities that were not implemented	Extent of implementation of activities per category of output																																	
Fully implemented outputs ²	1	25	10.80	03	1	1	0	0	100																																	
Partially Implemented outputs ³	3	75	375.40	97	46	19	22	5	89																																	

²Fully implemented output -All the activities within the outputs are fully implemented

³Partially implemented Output-Activities within the output are either; Fully implemented, partially implemented or not implemented

No	Observation										Recommendation
	Outputs Not Implemented ⁴	0	0	0	0	0	0	0	0	0	
	Total	4	100	386.2	100	47	23	15	13		
	<p>I further observed that the entity had a budget shortfall of 24% which affected implementation of planned activities. Details in Appendix II</p> <p>Non-implementation of planned activities implies that the expected services to the beneficiary communities were not attained. For example, the Fund implemented the technical and financial reviews in 38 DAs out of 45 DAs.</p> <p>The Accounting Officer explained that during the financial year, releases from Treasury were short of the amounts budgeted and therefore the targets were not met.</p>										

1.5 Delivery of services from implemented activities-

I undertook physical inspections to establish if works/services were delivered; a) in a timely manner, b) were of satisfactory/expected quality and quantity, and if citizens were getting the anticipated services (functionality). In addition, I assessed if the works/services were delivered at reasonable costs. The findings are contained in the respective district reports where the roads reside and inspections were done.

I however, undertook physical inspections and reviewed documents relating to the construction of the PPDA-URF Towers to establish if works/services were delivered in a timely manner and if it was meeting the anticipated functionality. Below is a summary of my observations; the details of which have been provided in **Appendix III**.

Table 5: showing summary of delivery of services from the constructed URF building

No	Activity details	Total expenditure (UGX) "000"	Summary of findings	Conclusion regarding service delivery-
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⁴Outputs not implemented-**All** the activities within the output not implemented at all

				<i>(Time, Quality, Quantity, Cost, Functionality)</i>
1	URF office building completed	10,799,952	<ul style="list-style-type: none"> ✓ At the time of inspection the building had been completed and occupied. ✓ Level 6 of the building housed a conference facility which was not in use at the time of audit as it was not furnished. ✓ Mezzanine floor housed a gym and day care facility. However, by the time of audit the day care was not furnished. ✓ Level 1 housed a training room for URF and did not have furniture by the time of audit. 	<ul style="list-style-type: none"> ✓ There was no anticipated functionality of level 6, mezzanine floor and level 1.

The Accounting Officer promised to budget for level 1, mezzanine & level 6 furnishing in the subsequent financial year if the budget ceiling allows.

I advised the Accounting Officer to devise means and ensure that the entire building is fully functional.

2.0 Management of public land

Section 45 of the Public Finance and Management Act (PFMA), 2015 (as amended) requires the Accounting Officers to be responsible for the management of the land under their custody. Public land management is the process by which public land resources are put to proper utilization. Paragraph 16.13.11 of the Treasury Instruction, 2017 requires that for a government entity to be considered to have control over land only when it has the title.

The current financial reporting framework requires Land to be recognized as Non-produced assets in the statement of financial position (effective 2014) for all reporting entities on both Modified accrual and accrual basis of Accounting. The framework further requires land procured prior to 2014, and where the value cannot be ascertained to be recorded in the memorandum statement to the financial statements.

I observed that Ministries, Departments and Agencies (MDAs), and Local Governments (LGs) have challenges with regard to planning and budgeting, protecting, reporting, utilization and disposal of Public Land. These challenges include; inadequate record keeping, non-compliance to recognition and measurement criteria, loss of entity control due to encroachment and encumbrances, and lack of land titles, among others. These have negatively affected the quality of financial statements, and hampered service delivery and fulfillment of entity mandates.

Documents, such as; Laws and Regulations, approved strategic plans, policy statements, budgets, Financial Statements, Asset Register, Court case files and correspondences, Land titles and lease files were reviewed. In addition, I interacted with entity management and discussed issues affecting public land management. Furthermore, I physically inspected some of the pieces of land owned by the entities.

From the procedures undertaken, I noted the following;

2.1 Lack of a land title for the URF Tower

The URF and PPDA jointly built the PPDA- URF Towers on plot 39 Nakasero Road under a joint Development Agreement signed by the two institutions on the 31st December 2013 and amended in 2016. The two institutions agreed to, among other things, joint ownership and management of the land and buildings. The towers comprises of 12 floors; i.e. 7 floors of office space, 2 training rooms, a mezzanine floor and 2 floors of 305 seater conference halls. There are two separate wings connected by a central circular core consisting of common facilities such as lifts, the main staircases, lavatories and pantries among other shared facilities.

The project was constructed at a total revised cost of UGX.54.082bn and by the end of the year under review; a total of UGX.52.57bn had been paid to the contractor with URF having contributed UGX.31.136Bn representing 59.23% of the amount paid.

It was also established that the lease title for the land was only registered in the names of PPDA yet the MoU provided for joint ownership.

Management explained that a joint management team with the help of technical staff from the Ministry of Lands, Housing and Urban Development had finalized the development of condominium plans and submitted them to KCCA for approval after which separate titles shall be processed.

The Accounting Officer further explained that the joint Board meeting of PPDA/ URF held on 23rd September 2022 approved the fast tracking of the condominium titles and this process shall be completed by the end of December 2022.

I advised the Accounting Officer to fast track obtaining of the title for its tower.

Other matter

I consider it necessary to communicate the following matter other than those presented or disclosed in the financial statements;

3.0 Non-Disclosure of a Payable in the Statement of Financial Position

According to the modified accrual basis of accounting, qualifying unsettled expenditure is recognized in the statement of financial position as payables. During the year under review, an invoice worth UGX.188,074,359 dated 20th April 2022 in relation to preparation of the 5th quarterly progress report for the consultancy to build capacity of selected designated agencies for the period Dec 2021 to Feb 2022 which was submitted by ICS Infrastructure / COWI Ltd remained outstanding by 30th June 2022. However, this invoice was not recognized as a payable in the financial statements.

Non- disclosure of the outstanding payable, understates the fund's liabilities and therefore the financial statements are misstated.

The Accounting Officer explained that adjustments made were awaiting Accountant Generals approval. I advised the Accounting Officer to adjust the financial statements accordingly.

Other Information

The Accounting Officer of URF is responsible for the other information. The other information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer, and other supplementary information. The other information does not include the financial statements and my auditors' report thereon. My opinion on the financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

Management Responsibilities for the Financial Statements

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of the Fund.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act, 2015 and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Accounting Officer has a realistic alternative to the contrary.

The Accounting Officer is responsible for overseeing the Fund's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users, taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or,

if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Reporting Responsibilities

In accordance with Section 19 (1) of the National Audit Act, 2008, I report to you, based on my work described on the audit of Financial Statements, that; except for the matters raised in compliance with legislation section below, and whose effect has been considered in forming my opinion on financial statements, the activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

Report on the Audit of Compliance with Legislation

In accordance with Section 13 of the NAA 2008, I have a responsibility to report material findings on the compliance of the Institute with specific matters in key legislations. I performed procedures primarily to identify findings but not to gather evidence to express assurance.

The material findings in respect of the compliance criteria for the applicable subject matters are as follows;

4.0 Management of Information Technology (IT) Investments in Government

The Government of Uganda (GOU) is making large investments in Information Technology (IT) systems because of the tremendous benefits that IT can bring to its operations and services. One of the key programmes of NDPIII 2020/21-2024/25 is *Digital Transformation*, in which Government of Uganda, aims to increase Information, Communication Technology (ICT) penetration and use of digital services for enhancing social and economic development.

As a result of national prioritisation of ICT, the Auditor General undertook a thematic audit covering three financial years' expenditure (2019/20 to 2021/22) to scrutinise the management of IT Investments across Government. The overall objective was to assess whether the IT investments in Government are strategically aligned, managed appropriately and focused on achieving the NDP III objective. The procedures undertaken covered: planning and budgeting; procurement, utilization, maintenance and disposal of IT systems; governance, and financial reporting.

For the current year 2021/2022, the entity budgeted for UGX. 1,583,000,000 for acquisition and implementation of IT systems and equipment and received UGX. 985,113,505

A review of ICT activities implemented revealed the following;

No	Observation	Recommendation
4.1	<u>Procurement/Development and Use of Software/Licenses (IT Systems) and Equipment</u> The ICT Systems Development Lifecycle (SDLC) requires a systematic	

No	Observation	Recommendation
	<p>approach which includes; initiation, planning and execution. In addition, I made my assessment basing on PS/ST and NITA-U guidance on ICT developments which aim to promote rationalisation and avoid further development of isolated IT systems in MDAs and LGs. During the audit of Uganda Road Fund I observed the following;</p> <ul style="list-style-type: none"> i. A total of five (5) IT systems/equipment procured of UGX 639,534,325 were not cleared by NITA-U. Refer to Appendix IV. ii. I reviewed the procurements above UGX.200 million and noted that the entity signed contracts with SEYANI BROTHERS & PARBAT for construction of the cbuilding which included the provision of IT systems worth UGX. 446,794,624 After the Attorney General approved the contract, in accordance with Article 119(5) of the Constitution of Uganda as amended. Appendix V refers. <p>Non-compliance may lead to duplication of acquisition, procurement of non-compatible solutions and equipment; and general deviation from Government's efforts to rationalize resources for better service delivery.</p> <p>The Accounting Officer took note of the guidance and explained that standard specifications as issued by NITA (U) were used for the procurement of ICT equipment however he appreciated that for the procurement of ICT software specific clearances are required from NITA (U).</p>	<p>I advised the Accounting Officer to enhance controls and improve compliance with the policies and Guidelines.</p>
42	<p><u>Disposal and Decommissioning of ICT Assets</u></p> <p>Paragraph 15.11.1 of the TIs, 2017, PPDA Act, 2003 (as amended) and PPDA Regulations, 2014 together with the PFMA, 2015 require MDAs and LGs to efficiently and transparently dispose assets as recommended. However, I noted;</p> <ul style="list-style-type: none"> i. 192 IT hardware equipment valued at UGX 112,038,842 were recommended for decommissioning by board of survey report Appendix VI but were not disposed. 	<p>I advised the Accounting Officer to consider disposing off the ICT assets in accordance with the regulations.</p>

No	Observation	Recommendation
	The Accounting Officer explained that there was delayed valuation by the Chief Government Valuer for subsequent disposal processes to commence. However, it had been completed and items were due for disposal which would be concluded by June 2023	
4 3	<p><u>ICT Governance</u></p> <p>IT governance entails leadership, structures, and processes that enable an organization to make decisions to ensure that its IT sustains and extends its strategies and objectives. However, a review of the ICT governance structure of the entity revealed that;</p> <ul style="list-style-type: none"> i. There was no specific structure that steers and oversees ICT implementation. In addition, there was no evidence of representation in top management. ii. The entity did not have an approved IT staff structure in place despite ICT prioritisation in NDP III. iii. There was no IT risk management framework/policy at URF by the time of the audit. However, I noted that there is a general risk management policy in which IT is inclusive. I further noted that there was also a general risk register at the entity that is updated periodically. iv. There was no business continuity plan, contrary to Section 4.6 of the National Information Security Policy 2014. <p>Absence of ICT governance structures hampers formulation of appropriate ICT policies, strategies and real time upgrade of ICT interventions. In addition, it may lead to misalignment of IT investments with the overall entity strategic objectives.</p> <p>The Accounting officer noted the above and pledged to improve the existing guidelines.</p>	I advised the Accounting Officer to put in place and implement a robust business continuity and recovery plan to aid business continuity. In addition, the disaster recovery sites should be established in consultation with NITA Uganda and other stakeholders

5.0 **Failure by Designated Agencies to Submit Accountabilities**

Paragraph 13.6 of URF Planning and Programming Policies and Procedures Manual, 2019 stipulates that within two weeks after the end of each quarter, all designated agencies shall

submit accountability statements in respect of the monies of the Fund released to them in the quarter.

It was however noted that by the time of the audit (end of August 2022), designated Agencies had not submitted accountability statements in respect of UGX.3,153,732,552 released to them in fourth quarter that had ended on 30th June 2022. *See details in **Appendix VII**.*

Failure to submit accountability statements in time may imply delayed implementation of outputs and delivery of services to the citizens.

The Accounting Officer explained that URF is finalising the procurement of the IMIS system, which will ensure that operational costs of agencies are capped to prevent exceeding their budget limits.

I advised the Accounting Officer to devise measures of ensuring timely submission of accountability statements from all Designated Agencies.

6.0 Initiation of a Procurement without confirmation of availability full funding

Section 59 (2) of the PPDA Act 2003, requires that a procurement shall only be initiated or continued on the confirmation that funding, in the full amount over the required period, is available or will be made available at the time the contract commitment is made.

However, it was noted that the Fund initiated the procurement of vehicles under reference URF/SUPLS/21-22/00020 without confirmation that funding, in the full amount would be available. The Accounting Officer confirmed availability of only UGX.1,500,000,000 in-respect of a procurement of UGX.2,094,707,688. This resulted into the availability of the difference of UGX.735,907,688 not to have been confirmed. The details of the procurement are indicated in the **Table 6** below

Table 6: Showing a procurement initiated without confirmation of full funding

Item	Lot No	Contract amount	Contract date	Provider / contract
Supply of 4 Double Cabin Pickups Manual	1a	942,400,000	28/4/22	Maybach Motors (U) Ltd
Supply of 1 Station Wagon	1a	330,000,000	28/4/22	
Supply of 2 Double Cabin Pickups Automatic	1b	471,200,000	28/4/22	

Supply of 1 Omni bus (30 seater van)	2	338,151,288	10/5/22	Motor care U Ltd
Supply of 1 Motor cycle	3	12,956,400	23/5/22	Cadam Enterprises Ltd
		2,094,707,688		

Initiation of procurements without confirmation of availability of full funding results into either domestic arrears or diversion of funds from other planned activities.

The Accounting Officer noted the deficit in the funding commitment. However, relied on the ITB41.1 to issue instructions that wouldn't commit the entity by more than the available funds at the time. The Contract for supply and Delivery of Omni bus worth 338,151,288/= has not yet been issued in order to mitigate the risk. However this is noted and in future correct procedures shall be strictly followed.

I advised the Accounting Officer to always synchronize contract amounts with the available funding that was confirmed at the initiation of the respective procurements.

7.0 Non- compliance with the MoU between URF and PPDA

On 6th August 2021 URF and PPDA signed an MoU in accordance with section 39 (b) (i) of the PPDA act 2003 in which it was agreed for URF to execute all the procurements for shared facilities of the PPDA-URF Towers. The shared facilities include private security, gym, cleaning and catering services.

Clause 3 of the MoU requires that (i) both parties shall review and approve each procurement and its terms of reference. (ii) Joint funding of the costs incurred in procuring and maintaining shared facilities. (iii) Joint monitoring and reporting on the procurement and contract management and (iv) provide and commit the availability of funds for each procurement before it commences.

However, the review of procurements made under procurement numbers URF/NCONS/21-22/00022 for the gym equipment at UGX.161,424,050 and URF/SUPLS/21-22/00024 for furnishing of the cafeteria at UGX.130,000,000 indicated that Clause 3 was implemented by URF alone.

This means that the MOU was not used at all. This resulted into URF catering for the costs alone and not claiming and disclosing any expectation from PPDA in the financial statements. Joint funding means equal funding unless otherwise stated.

The Accounting Officer explained that by the time of completion of the project, the share of project costs is supposed to be in a ratio 50:50. The URF is incurring and meeting its proportion of the costs.

I advised the Accounting Officer to ensure that the MOU is implemented and that a provision for receiving from PPDA, 50% of the above costs incurred (UGX.145,712,0250) should be made in the financial statements.



John F.S. Muwanga
AUDITOR GENERAL

Kampala

GOVERNMENT OF THE REPUBLIC OF UGANDA



UGANDA ROAD FUND

**Reports and Financial Statements
for the Period Ended 30 June 2022**

Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2022

Uganda Road Fund

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Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2022

Uganda Road Fund

Statement of Responsibilities of the Accounting Officer

The financial statements set out on pages 5 to 38 have been prepared in compliance with the provisions of the Public Finance Management Act, 2015 (the Act) and the generally accepted accounting principles for the public sector. They have been prepared on the modified accrual basis of accounting where revenue is recognized when earned with the exception of taxes and grants which are recognized when received. Expenditure on the other hand is recognized when incurred as further detailed in the accounting policies attached to these financial statements.

In accordance with the provisions of Section 45 and Schedule 5 of the Public Finance Management Act, 2015, I am responsible for and personally accountable to Parliament for the activities of the vote to which I am the accounting officer. Further, I am responsible for the regularity and proper use of the funds appropriated to the vote to which I am the Accounting Officer. I am also responsible for authorizing any commitments made by the vote and for controlling resources received, held or disposed of by or on account of the vote. Finally, I am responsible for putting in place effective systems of risk management and internal control in respect to all resources and transactions of the vote.

Section 45 (3) of the Act require the Accounting Officer to enter into an annual budget performance contract with the Secretary to the Treasury which shall bind the Accounting Officer to deliver on the activities in the work plan of the vote for a financial year.

Sections 50 and 51 of the Act require me to prepare and submit financial statements of my vote to the Accountant General for consolidation and to the Auditor General for audit within the specified timelines using the prescribed formats.

Accordingly, I am pleased to report that I have complied with these provisions in all material respects and I am also pleased to submit the required financial statements in compliance with the Act. I have provided, and will continue to provide all the information and explanations as maybe required in connection with these financial statements.

To the best of my knowledge and belief, these financial statements agree with the books of account, which have been properly kept.

I accept responsibility for the integrity and objectivity of these financial statements, the financial information they contain and their compliance with the Public Finance Management Act, 2015 as amended.



DR. ENG. ANDREW G. NAIMANYE
Accounting Officer (Name & Signature)

Uganda Road Fund

Commentary on the Financial Statements by the Accounting Officer

General Information about the Reporting Entity

Please provide the following information within a maximum of a three (3) page commentary!

Principal Activity of the Vote

The Uganda Road Fund (URF) was established by the Uganda Road Fund Act, 2008 to facilitate the delivery of road maintenance services and to create an environment that is conducive to the efficient and effective maintenance of public roads. The Fund is to provide its services in the most economic, efficient and effective manner and to manage its affairs in a business-like and cost-effective manner and in accordance with modern management practices and techniques.

The roles of the Fund are defined by the Act to include:

1. Funding routine and periodic maintenance of public roads
2. Ensuring that public roads are maintained at all times; and
3. Advising ministers on the preparation and efficient and effective implementation of the Annual Road Maintenance Programme.

The monies of the Fund principally comprise road user charges including:

- a) fuel levies;
- b) international transit fees, collected from foreign vehicles entering the country;
- c) road license fees;
- d) axle load fines;
- e) bridges tolls and road tolls; and
- f) weight distance charges;

Project Retooling of Uganda Road Fund

Uganda Road Fund and Public Procurement and Disposal of Public Assets Authority agreed to partner with the approval of MoFPED in a Memorandum of Understanding (MoU) signed on the 16th Oct 2013 to design and build a new joint home at Plot 39, Nakasero road Kampala. The MoU provided that PPDA would contribute the land as equity and URF provides the Fund to match up their equity in the project and subsequently the two institutions would contribute additional funds as would be agreed during the course of the project. The land was valued at UGX3.0billion. The project is substantially complete with GOU having provided the funding.

Key Performance highlights

During the reporting period, the vote disbursed UGX 238.038bn and UGX130.278bn towards maintenance of national and district roads respectively. The following key outputs were achieved:

National Roads:

Routine manual maintenance of 4,943km paved roads and 14,900km unpaved roads; Routine mechanized maintenance of 832.8km paved and 3,557km unpaved roads; Routine mechanized maintenance (Framework) of 304km paved and 2218km unpaved roads Periodic maintenance of 5.65km paved roads and 666.3km unpaved roads; maintenance of 196No. Bridges. 9No ferries operated and maintained and axle load control implemented on 10 fixed and 8 mobile weigh bridges.

DUCAR:

Kampala Capital City Authority Roads:

Routine Mechanized Maintenance of 283.4km of paved and 818km unpaved roads; Periodic maintenance of 3.19km paved and 8km unpaved KCCA roads.

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Financial Statements for the Financial Year ended 30 June 2022

Uganda Road Fund

Cities Roads

Routine Manual Maintenance of 360km of unpaved and Routine Mechanized Maintenance of 256km of paved roads; Periodic maintenance of 76.0km unpaved city roads

District roads:

Routine Manual Maintenance of 27,831km, Routine mechanized maintenance of 7,390km unpaved, Periodic maintenance of 1,123km unpaved roads, and maintenance of 3bridges and installation of 3,286no. culvert lines;

Municipal Roads:

Routine Manual Maintenance of 1,450km; Routine Mechanized Maintenance of 789km; Periodic Maintenance of 130km, maintenance of 4No. Bridges and laying of 36No. Culvert lines.

Risk Management Practice and Internal Control

The following control environment were designed: investigating the discrepancies between the approved work plan and Actual implementation outputs, physical Audits (board of survey), segregation of duties in fund management, monthly bank reconciliation, standardized documentation, approval and authorization of payments, IT System with password and standardized reporting format to ensure safeguard of assets and compliance with the laws and policies in place for an efficient and effective operation mechanism whose outputs (financial statements) can be relied upon by the different stakeholders due to a high level of integrity.

Report on achievements of the audit committee and internal audit as well as progress on implementaiton of their recommendaitons

In FY 2021/22, the Board Audit, Risk, Monitoring and Evaluation Committee held 4 meetings out of the planned 4 meetings for the financial year. The Committee facilitated oversight on the Secretariat and the designated agencies through reviews of internal audit reports on the secretariat and also considered the technical and financial audit reports of 38 designated agencies out of the planned 45 agencies. The attendant findings were fed back into the planning and the programming process for FY 2021/22.

Comment on the Payroll for both salary and Pensions

Below is a summary list of the employees under the vote for the Financial Year just ended 30th June, 2022

Salary Scale	Number of Employees at the beginning of the year 1st July 2021	New employees to the vote either through transfers or through recruitment	Number of employees transferred / retired/deceased	Number of Employees at the end of the year 30 June 2022
RF1	1	0	0	1
RF2	4	2	0	6
RF3	13	3	4	12
RF4	4	1	0	5
RF5	0	0	0	0
RF6	0	0	0	0
RF7	0	0	0	0
RF8	8	0	1	7
RF9	1	0	0	1
Total	31	6	5	32

Action on Parliamentary Recommendations

No recommendations have been received from Parliament based on the reports of the Auditor General.



DR. ENG. ANDREW G. NAIMANYE
Accounting Officer (Name & Signature)

Uganda Road Fund

Commentary on the Financial Statements by the Head of Accounts

The appropriation by Parliament remains the only source of financing for the execution of the function of Road Fund. For the FY 2021/22 UGX506.421bn was voted out of which UGX387.803bn was warranted and released during the year representing 76.57% of the approved annual budget.

From the statement of performance, expenditures on employees and general expenses were UGX7.088bn out of UGX 8.500bn voted representing 83.38% performance. Expenditure on Project budget stood at UGX12.398bn being the amount warranted and released out of the budget of UGX16.39bn representing budget performance of 75.64%

During the year Uganda Revenue Authority collected and remitted to the Consolidated Fund Non Tax Revenue amounting to UGX19million being collection from sale of bid documents for the year.

From the statement of financial position, no adjustment was made on balance sheet items of last financial year.

There was no multi-year commitment by the close of the financial year.

The Road Fund was able to construct and complete the shared office building with PPDA. URF now occupies its own office at the URF/PPDA towers located at Plot 39 Nakasero road.

Pending Litigation against Uganda Road Fund

Twed Property Development Ltd (Plaintiff) sued Uganda Road Fund (Defendant) in High Court Commercial Division Civil Suit (HCCS) NO.856 of 2021 on 3.12.2021 and served summons to file a Defense on 6.12.2021. The Plaintiff's claim is for UGX.833, 358,473 being special damages, general damages and the costs of the suit. URF is being represented by the Attorney General's Chambers that filed a Written Statement of Defense on its behalf on 14.12.2021. The Defendant denies the claims and contends that the Plaintiff is not entitled to the reliefs sought therein.

The proposed Merger and Mainstreaming of URF:

The Uganda Road Fund is one of the agencies that have been identified for realigning and mainstreaming into the Ministry of Works and Transport. The proposed date for implementation is June 2023. However until otherwise communicated the Fund is operating normally and has to-date submitted the Budget Framework Paper for FY2023/24.

I confirm that the financial statements set out in pages 6 to 38 have been prepared in the format required by the Accountant General and in accordance with the Generally Accepted Accounting Practice for the Public Sector.

I take full responsibility for the completeness and integrity of these Financial Statements

.....
Head of Accounts [John Ocitti]

.....
Date

Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2022

Uganda Road Fund

Statement of Financial Performance

[Based on classification of expenditures by nature]

	Note	Actual 30 June 2022 (Shs)	Actual 30 June 2021 (Shs)
OPERATING REVENUE			
Taxes	2		
External Assistance	3		
Transfers received from Treasury- UCF	4	387,803,103,722	506,296,498,728
Transfers received from Other Government units	5	0	
Non Tax revenue	6	19,000,000	7,078,800
Total Operating Revenue		387,822,103,722	506,303,577,528
OPERATING EXPENSES			
Employee costs	7	3,996,559,587	4,070,498,019
Goods and services consumed	8	3,279,420,594	4,789,431,669
Consumption of property, plant & equipment	9	12,398,756,775	10,910,505,040
Subsidies	10	0	
Transfers to other Organisations	11	368,316,441,125	486,526,064,000
Social benefits	12		
Other operating expenses	13		
Total operating expenses		387,991,178,081	506,296,498,728
Excess of revenue over expenditure from operating activities		(169,074,359)	7,078,800
Foreign exchange loss/Gain	14		
Finance costs	15		
Bad debts expense	16		
Transfers to Treasury	17(a)	(19,000,000)	(7,078,800)
Excess of Revenue over expenditure for the year		(188,074,359)	0



DR. ENG. ANDREW G. NAIMANYE
Accounting Officer (Name & Signature)

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Uganda Road Fund

Statement of Financial Position

	Notes	30 June 2022 (Shs)	30 June 2021 (Shs)
ASSETS			
Cash and cash equivalents	18	5,000	5,000
Receivables	19	77,859,397	77,859,397
Investments	20		
Investment Properties	21		
Non Produced Assets	22		
Total Assets		77,864,397	77,864,397
LIABILITIES			
Borrowings	23		
Payables	24	188,074,359	0
Deposits	25		
Pension Liability	26		
Total Liabilities		188,074,359	0
Net assets (liabilities)		(110,209,962)	77,864,397
REPRESENTED BY:-			
Net Worth		(110,209,962)	77,864,397

9.0 Statement of Changes in Equity (Net Worth)

	Notes	30 June 2022 (Shs)	30 June 2021 (Shs)
At 1 July - Net worth Last Year (B/F)		77,864,397	77,864,397
Less: Transfers to the UCF account	17(b)		
+/- Balance sheet adjustments	27		
Revaluation reserves			
Add: Excess of revenue over expenditure for the Year		(188,074,359)	0
Closing Net Financial Worth		(110,209,962)	77,864,397



DR. ENG. ANDREW G. NAIMANYE
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Uganda Road Fund

Cash flow Statement for the year ended [Direct Method]

	30 June 2022 (Shs)	30 June 2021 (Shs)
CASH FLOWS FROM OPERATING ACTIVITIES		
Revenue from Operating activities (<i>see below</i>)	387,803,103,722	506,296,498,728
PAYMENTS FOR OPERATING EXPENSES:		
Employee costs	3,996,559,587	4,070,498,019
Goods and services consumed	3,091,346,235	4,789,431,669
Subsidies		
Transfers to Other Organisations	368,316,441,125	486,526,064,000
Social benefits		
Other expenses		
Foreign exchange loss/gain		
Net Advances paid		
Domestic arrears paid during the year		
Deposits paid		
Pension Arrears paid during the Year		
Losses of cash		
Letters of Credit receivable		
Total payments for operating activities	375,404,346,947	495,385,993,688
Net cash inflows/(outflows) from operating activities	12,398,756,775	10,910,505,040
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	12,398,756,775	10,910,505,040
Purchase of non-produced assets		
Proceeds from sale of property, plant and equipment		
Purchase of investments		
Proceeds from sale of investments		
Net cash inflows/(outflows) from investing activities	12,398,756,775	10,910,505,040
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from external borrowings		
Repayments of external borrowings		
Proceeds from other domestic borrowings		
Repayments of other domestic borrowings		
Net cash flows from financing activities	0	0
Net increase (decrease) in cash and cash equivalents	0	0



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Uganda Road Fund

Cash flow Statement for the year ended (continued)

For cash flow purposes receipts from revenue comprise

	Notes	30 June 2022 Shs.	30 June 2021 Shs.
Total Revenue as per Statement of Financial Performance		387,822,103,722	506,303,577,528
Add : Advances recovered during the year			
: Revenue receivable collected during the period			
: Deposits received			
Total Revenue		387,822,103,722	506,303,577,528
Less: Grants received in Kind			
Revenue in Kind (Tax waivers)			
Transfers to Treasury	(17a)	19,000,000	7,078,800
Revenue Receivable for the reporting period			
Total revenue received for Cash flow statement purposes		387,803,103,722	506,296,498,728

Reconciliation of movement of cash during the year

	Notes	30 June 2022 (Shs)	30 June 2021 (Shs)
At the beginning of the year		5,000	5,000
Less: Transfers to the UCF account (Previous Year Balances)	17(b)		
Add/ (Less) : Adjustments in cash and cash equivalents	27		
Net increase (decrease) of cash from the <i>Cash flow Statement</i>		0	0
At the end of the year		5,000	5,000

For purposes of the cash flow statement, cash and cash equivalents comprise

	Notes	30 June 2022 (Shs)	30 June 2021 (Shs)
Cash and cash equivalents	18	5,000	5,000
Cash and bank balances		5,000	5,000



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Uganda Road Fund

Statement of Appropriation Account [Based On Services Voted]

	Initial Approved Budget 31 June 2022	Revised Approved Budget 31 June 2022	Warrants 31 June 2022	Actual 31 June 2022	Variance Revised Budget Vs Actual 31 June 2022	Variance Warrants Vs Actual 31 June 2022
	(Shs) (a)	(Shs) (b)	(Shs) (c)	(Shs) (d)	(Shs) (b-d)	(Shs) (c-d)
REVENUE						
Taxes						
External Assistance						
Transfers received from Treasury-UCF	506,421,632,831	509,421,632,831	387,892,933,643	387,803,103,722	121,618,529,109	89,829,921
Transfers received from Other Government units						
Non Tax revenue	0	0	0	19,000,000	(19,000,000)	(19,000,000)
Total Revenue	506,421,632,831	509,421,632,831	387,892,933,643	387,822,103,722	121,599,529,109	70,829,921
EXPENDITURE - by services voted						
Road Fund Secretariat	490,031,632,831	493,031,632,831	373,992,933,643	373,904,711,688	119,126,921,143	(99,852,404)
Development Expenditure	16,390,000,000	16,390,000,000	13,900,000,000	13,898,392,034	2,491,607,966	1,607,966
Total Expenditure	506,421,632,831	509,421,632,831	387,892,933,643	387,803,103,722	121,618,529,109	89,829,921
Less: Transfers to Treasury (17a)				19,000,000	(19,000,000)	(19,000,000)
Net Revenue/Expenditure	0	0	0	0	0	0



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Accounting Officer (Name & Signature)

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Uganda Road Fund

Statement of Appropriation Account [based on nature of expenditure]

	Initial Approved Budget 31 June 2022	Revised Approved Budget 31 June 2022	Warrants 31 June 2022	Actual 31 June 2022	Variance Revised Budget Vs Actual 31 June 2022	Variance Warrants Vs Actual 31 June 2022
	(Shs) (a)	(Shs) (b)	(Shs) (c)	(Shs) (d)	(Shs) (b-d)	(Shs) (c-d)
REVENUE						
Taxes						
External Assistance						
Transfers received from Treasury-UCF	506,421,632,831	509,421,632,831	387,892,933,643	387,803,103,722	121,618,529,109	89,829,921
Transfers received from Other Government units						
Non Tax revenue				19,000,000	(19,000,000)	(19,000,000)
Total Revenue	506,421,632,831	509,421,632,831	387,892,933,643	387,822,103,722	121,599,529,109	70,829,921
EXPENDITURE - by nature of expenditure						
Employee costs	4,163,692,000	4,163,692,000	4,078,872,350	3,996,559,587	167,132,413	82,312,763
Goods and services consumed	4,336,308,000	4,336,308,000	3,095,060,999	3,091,346,235	1,244,961,765	3,717,764
Consumption of property, plant & equipment	14,890,000,000	14,890,000,000	12,400,000,000	12,398,756,775	2,491,243,225	1,243,225
Subsidies						
Transfers to other Organisations	483,031,632,831	486,031,632,831	368,319,000,294	368,316,441,125	117,715,191,706	2,559,169
Social benefits						
Other expenses						
Domestic arrears paid						
Finance costs						
Total Expenditure	506,421,632,831	509,421,632,831	387,892,933,643	387,803,103,722	121,618,529,109	89,829,921
Less: Transfers to Treasury (17a)				19,000,000	(19,000,000)	(19,000,000)
Net Revenue/Expenditure	0	0	0	0	0	0



DR. ENG. ANDREW G. NAIMANYE
Accounting Officer (Name & Signature)

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Uganda Road Fund

Reconciliation between total expenditure per Appropriation Accounts and per Statement of Financial Performance

	Actual 31 June 2022 (Shs)	Actual 30 June 2021 (Shs)
Total expenditure per Appropriation Account	387,803,103,722	506,296,498,728
Add:		
Letters of credit receivable prior year but delivered during the year		
Accrued expenditure	188,074,359	
Prepayments performed		
Less:		
Letters of credit receivable at year-end		
Domestic Arrears paid		
Non produced assets for the period		
Prepayments for the period		
Total Expenditure per Statement of Financial Performance	387,991,118,081	506,296,498,728



DR. ENG. ANDREW G. NAIMANYE
Accounting Officer (Name & Signature)

Uganda Road Fund

Notes to the Financial Statements

Note 1(a): Accounting Policies

These are the specific principles, bases, conventions, rules and practices adopted by the Government of the Republic of Uganda in preparing and presenting the financial statements. The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied in all material aspects unless otherwise stated.

(i) General Information

As required by **Sections 50(1)** and 51(1) of the Public Finance Management Act, 2015, each vote shall prepare financial statements and submit a copy to the Accountant General. **The Annual Accounts shall be submitted for Audit to the Auditor General.**

(ii) Reporting Entity

Uganda Road Fund is a reporting entity of the Government of the Republic of Uganda and is domiciled in Uganda *[for Missions state Country of residence]*.

The principal address of the entity is:

- (iii) *Uganda Road Fund, Plot 39 Nakasero Road, URF/PPDA Towers, P.O. Box 7501, Kampala. Tel +256(0)414257072/ (0)0312229009, Email: info@roadfund.ug Web: roadfund.ug*
- (iv) *The Uganda Road Fund (URF) was established by the Uganda Road Fund Act, 2008 to facilitate the delivery of road maintenance services and to create an environment that is conducive to the efficient and effective maintenance of public roads. The Fund is to provide its services in the most economic, efficient and effective manner and to manage its affairs in a business-like and cost-effective manner and in accordance with modern management practices and techniques.*
- (v) *The roles of the Fund are defined by the Act to include:*
- (vi) *Funding routine and periodic maintenance of public roads;*
- (vii) *Ensuring that public roads are maintained at all times; and;*
- (viii) *Advising ministers on the preparation and efficient and effective implementation of the Annual Road Maintenance Programme.*

(ix) The Consolidated Fund

Is the Consolidated Fund as established by the Article 153 of the Constitution of the Republic of Uganda. As provided by Section 30 of the Public Finance Management Act, 2015 (the Act), it is the Fund into which all revenues or other money raised or received for the purpose of the Government shall be paid. Except for receivables into another public fund established for a special purpose (for example the Petroleum Fund) where this is authorized by an Act of Parliament, or where a vote, state enterprise or public corporation shall retain revenue collected or received as authorized through an appropriation by Parliament or is a monetary grant exempted under Section 44 of the ACT.

Withdrawals from the Consolidated Fund shall only be done upon the authority of a warrant of expenditure issued by the Minister of Finance to the Accountant General after a grant of credit has been issued to the Minister by the Auditor General in the first instance. The withdrawal can be effected only when: (a) the expenditure has been authorized by an Appropriation Act or a Supplementary Appropriation Act; (b) is a statutory expenditure; (c) for repaying **funds** received in error by the Consolidated Fund; (d) and for paying sums required for an advance, refund, rebate or drawback that are provided for in this and other Act of Parliament.

(x) Classified expenditures

Classified expenditures are included under supply of goods and services in the Statement of Financial Performance, and are audited separately. The **funds** appropriated for classified expenditure shall only be used for defense and national security purposes. A committee of Parliament comprising the chairpersons of the

Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2022

Uganda Road Fund

committees responsible for budget; defense and internal affairs; and another member appointed by the Speaker will be responsible for scrutiny of classified expenditure budget.

(xi) Basis of preparation of financial statements

The financial statements have been prepared in accordance with the requirements of the Public Finance Management Act, 2015 [the Act] and comply with generally accepted accounting principles. The Financial Statements have been prepared using the modified **accrual** basis of accounting. The modified **accrual** basis of accounting recognizes **revenue when earned with the exception of revenue from taxes and grants that is recognised when received. Expenses are recognised when incurred resulting into recognition of payables in the statement of financial position. All non-current assets with the exception of non-produced assets are expensed 100% in the year of acquisition in the statement of financial performance.**

(xii) Going concern consideration

The financial statements have been prepared on a going concern basis.

(xiii) Presentation currency

The reporting and presentation currency is the Uganda Shilling (Shs), which is the functional currency of the Republic of Uganda. Items included in the financial statements are measured in the currency of the primary economic environment in which the entity operates.

(xiv) Reporting Period

The reporting period for these financial statements is from 1 July 2020 to the next 30 June 2021. Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format in the current year's financial statements.

(xv) Appropriation

The initial approved budget is the original forecast as presented and approved by Parliament. A revised budget is the initial approved budget adjusted by a supplementary **and** reallocations/ virements.

(xvi) Revenue

Revenue represents cash and grants in kind received by the entity during the financial year and comprise; tax and non-tax revenue, transfers received from Treasury, transfers from the Contingency Fund and transfers received from other government units. Revenues are recognized as follows;

a) Tax revenues

Taxes are levied with the authority of Parliament subject to Article 152 of the Constitution of the Republic of Uganda. Payment of tax does not necessarily result into an entitlement to the taxpayer to receive equivalent value of services or benefits. **All tax revenues are recognised when received.**

b) External Assistance

Grants are received by the entity either as cash or in-kind from foreign governments (bilateral) or from international Organizations (multi-lateral). All grants (aid assistance) are recognized as income when received. In-kind receipts (donations) are recognized at fair value when received.

c) Transfers received from Treasury

Transfers received include; transfers received from the Consolidated Fund, and transfers received from other government units. All transfers are recognized when received by the Accounting Officers.

d) Transfers from other government units

Comprise funds appropriated under one vote but transferred to another vote for execution of the intended activities of the former. These might include road maintenance funds from the Road fund, immunization funds from Ministry of health among others. These funds are recognized when received.

Uganda Road Fund

e) Non-Tax Revenue

Non-Tax Revenue (NTR) refers to all revenue due to government that is not tax revenue. Examples include proceeds from sale of designated goods and services, hire of assets, interest/gains associated from ownership of shares and fines/penalties. **NTR whether directly collected by the entity or collected by another on its behalf is recognised when revenue is earned. NTR earned but not received is reported in the statement of Financial Position as receivables.**

(xvii) Expenses

Generally, expenditure is recognized when it is incurred. Qualifying⁵ unsettled expenditure is recognised in the Statement of Financial position as payables. **Payments of pension to existing retirees are recognized in the statement of financial performance and any arrears on such payments recognised in the statement of financial position. Pension liability for non- retirees is neither recognised nor disclosed in the financial statements.**

(xviii) Property, Plant and Equipment (physical assets or fixed assets)

Property, plant and equipment (PPE) principally comprises buildings, dams, roads and highways, hydropower stations, plant, vehicles, equipment, and any other infrastructure assets but does not include land and regenerative natural resources such as forests and mineral resources.

Acquisitions of PPE are recorded in the asset register on receipt of the item at cost and expensed fully through the Statement of Financial Performance. Cost of the item is defined as the total cost of acquisition. Where the cost of the PPE cannot be determined accurately, the PPE is stated at fair value. Subsequent repairs and maintenance costs of PPE are also expensed as goods and services consumed in the Statement of Financial Performance.

Proceeds from disposal of property, plant and equipment are recognized as non-tax revenue in the period in which it is received.

(xix) Translation of transactions in foreign currency

Foreign currency transactions are translated into Uganda Shillings using the exchange rates prevailing at the dates of the transactions (spot rates). These result into realized gains/losses which are recognized in the Statement of Financial Performance. Foreign currency assets and liabilities held by the entity at year-end are translated into Uganda Shillings using the period closing rate for reporting purposes resulting into unrealized gains/losses. The unrealized gains/losses are recognized in the statement of changes in Equity through the revaluation reserve.

(xx) Revaluation Gains/Losses

Unrealized gains or losses arising from changes in the value of investments, marketable securities held for investment purposes, and from changes in the values of property, plant and equipments are not recognized in the financial statements.

(xxi) Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held at call with banks, other short-term highly liquid investments, and bank overdrafts.

(xxii) Unspent cash balances

In accordance with the requirement of the Public Finance Management Act, 2015, unspent cash balances by Government entities at the end of the financial year are returned through the Single Treasury Account (TSA) to the Consolidated Fund. **With the commencement of the TSA, votes fully operational on IFMS no longer have unspent cash balances for Transfers received by MALGs from the Treasury.**

⁵ *All payables should be verified by the Internal Audit and a certificate issued signed by the Accounting Officer, Head of Internal Audit and Head of Accounts/Finance.*

Uganda Road Fund

Escrow Account balances are to be recognized in the Financial Position of the responsible entity and expensed through the Financial Performance in the period when funds are utilized.

(xxiii) Receivables

(a) Accrued Non Tax Revenue and Advances

Receivables include revenue earned but not collected and advances not retired by the reporting date. These are carried at historical cost and are written down by recovered receipts or write-off of unrecoverable amounts (bad debts are written-off with the approval of Parliament, when identified in the Statement of Changes in Equity).

(b) Letters of credit

Procurement of goods and services through letters of credit which are cash covered are recognized in the statement of appropriation when the letter of credit is opened. Outstanding letters of credit at period-end are treated as receivable and expensed through the Statement of Financial Performance in the period when the goods and services are delivered.

(c) Other Receivables

These include expenditure paid for but not consumed during the financial year. Examples include rent expenditure paid for the period crossing financial years.

(xxiv) Inventories

Comprise consumable supplies and goods purchased for resale. All inventories are expensed in the period in which they are acquired.

(xxv) Investment properties

Investment property principally comprises land, office, commercial and residential buildings, and other physical assets, which is held for long-term rental income and is not occupied internally. Investment property is treated as a long-term investment and is carried at cost. Investment properties are currently not recognized in the financial statements.

(xxvi) Investments

Investments are classified into three groups, namely: **investments held for trading; investments held-to-maturity; and investments available-for-sale.**

Investments that are acquired principally for the purposes of generating profit from short-term fluctuations in price are classified as “trading investments”, and are, therefore, current assets and are treated as monetary assets.

Investments with fixed maturities and there is an intention and ability to hold them to maturity dates are classified as **“Investments held-to-maturity”**, and are, therefore, non-current assets, and are treated as non-monetary assets.

Investments intended to be held for an indefinite period of time, which may be sold in response to liquidity needs or changes in interest rates, are classified as **“investments available-for-sale”**, and are therefore non-current assets and regarded as non-monetary assets. However, if there is an expressed intention to sell these within 12 months, then these are treated as current assets and are monetary assets.

Appropriate classification of investments at the time of purchase and re-evaluation of such designation are carried out on a regular basis but any resulting reclassifications are rare and cannot be made from “trading investments” to “investments held to maturity”

All investments in the balance sheet are carried at historical cost. Non-financial assets are measured at net worth. For investments quoted in foreign currency, the historical cost is translated at the closing rate.

Uganda Road Fund

(xxvii) Projects expenditure

Government projects are a series of undertakings of a reporting entity with specific objectives and a defined time frame and could be either: (a) fully funded by a Government; (b) jointly funded by Government and a development partner; (c) fully funded by a development partner through either budget support or project support; and (d) fully funded by development partner through provision of physical items rather than funds.

Fully or partly Government funded project expenditure is recognized in the statement of financial performance of the reporting entity to the extent of funding received from Government. **Project expenditure that is not recognized is disclosed in the statement/schedule of project/ subvention balances.**

(xxviii) Borrowings

Borrowings are initially recorded in the Statement of Financial Position [the balance sheet] at cost net of any transaction costs paid.

Interest expense and any other expense on borrowings are recognized in the Statement of Financial Performance when they fall due.

(xxix) Employee benefits

Employee benefits include salaries, and other related-employment costs. Employee benefits are recognized when incurred. No provision is made for accrued leave or reimbursable duty allowances.

(xxx) Contingent liabilities and assets

Contingent liabilities are disclosed in a memorandum statement (Statement of Contingent liabilities) of the entity when it's probable that an outflow of economic benefits or service potential will flow from the entity or when an outflow of economic benefits or service potential is probable but cannot be measured reliably. Contingent liabilities comprise government guarantees issued, court awards that have been appealed by the Attorney General, those arising from Public Private Partnerships (PPPs) etc. Non quantifiable contingent liabilities are disclosed in the memorandum statement of Non quantifiable contingent liabilities. Contingent assets are neither recognized nor disclosed.

(xxxi) Outstanding Commitments

Commitments include operating and capital commitments arising from non-cancelable contractual or statutory obligations. **Loan interest due but not paid is recognised in the Statement of Financial Position. The loan interest not yet due for payment is not recognized but disclosed.** Outstanding commitments relating to non-cancelable contractual or statutory obligation where goods have been delivered or service provided are included in the statement of financial position as payables and in the Statement of Outstanding Commitments to the extent of the appropriation.

(xxxii) Public Private Partnerships

Any investment by the Government in a Public Private Partnership may be through a joint venture or as an associate or as a major shareholder. Except for the latter, these are accounted for as investments whether held for trading purposes or otherwise. The financial statements in that case are consolidated as if the other entity is a controlled entity in accordance with IPSAS 38.

In other instances where the Government provides certain guarantees which could crystalize and result into an outflow of resources, the guarantees are quantified and disclosed in the memorandum Statement of Contingent Liabilities. The amounts disclosed as part of contingent liabilities represent the most likely outflow of resources should certain events crystalize which are assessed annually. If the events crystalize, the amounts become payables through the Statement of Financial Performance and Statement of Financial Position on an accrual basis

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Financial Statements for the Financial Year ended 30 June 2022

Uganda Road Fund

Other Notes to the Financial Statements

Note 1(b): Exchange Rates

All monetary amounts in the financial statements are expressed in Uganda Shillings, the functional currency. The Uganda Shilling closing rates (the Bank of Uganda middle rate) for major currencies were:

	30 June 2022 Shs	30 June 2021 Shs
United States Dollar		
British Pound		
Euro		

Note 2: Tax Revenues

Tax revenues comprise both direct and indirect taxes levied and collected on behalf of Government.

	30 June 2022 (Shs)	30 June 2021 (Shs)
Local Services Tax		
Land fees		
Business Licenses		
Other tax revenues		
Total taxation revenues		

Note 3: External Assistance

	30 June 2022 (Shs)	30 June 2021 (Shs)
Grants from foreign governments		
Grants from International Organizations		
Grants from Local sources - Donations		
Total Grants		

Note 4: Transfers Received From the Treasury – Consolidated Fund

	30 June 2022 (Shs)	30 June 2021 (Shs)
Transfers from the Treasury – (Current & Capital)	387,803,103,722	506,296,498,728
• Total Transfers	387,803,103,722	506,296,498,728

Note 5: Transfers received from Other Government Units

Comprise funds appropriated under one vote but transferred to another vote for execution of the intended activities. For instance road maintenance funds, grants recognised by treasury but transferred to other executing MALGS, etc

	30 June 2022 (Shs)	30 June 2021 (Shs)
Transfers received from other Gov't Units - Current (Name of the Government unit)		
Transfers received from other Gov't units - Capital (Name of the Government unit)		
Total		

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Uganda Road Fund

Note 6: Non-Tax Revenues

Comprise non-tax revenues from exchange transactions collected during the year as follows:

	30 June 2022 (Shs)	30 June 2021 (Shs)
Investment income		
Dividends		
Rent		
Other property income		
Sale of goods and services		
Administrative fees and licenses	19,000,000	7,078,800
Court fines and Penalties		
Other fines and Penalties		
Miscellaneous Revenue	0	0
Total Non-Tax Revenue	19,000,000	7,078,800

Note 7: Employee Costs

Employee costs principally comprise:

	30 June 2022 (Shs)	30 June 2021 (Shs)
Wages and salaries	2,893,190,715	2,965,102,882
Social contributions	255,196,703	269,915,892
Other employment costs	848,172,169	835,479,245
Total employee costs.	3,996,559,587	4,070,498,019

Note 8: Goods and Services

Expenditure on goods and services during the year principally comprise the following:

	30 June 2022 (Shs)	30 June 2021 (Shs)
General expenses	534,476,538	1,086,332,994
Communications	159,747,999	267,540,259
Utility and property expenses	165,629,507	1,393,424,480
Supplies and services		0
Professional services	1,687,709,618	975,321,558
Insurances and licenses	60,000,000	64,998,101
Travel and transport	571,856,940	862,189,530
Maintenance	99,999,992	139,624,747
Inventories (goods purchased for resale)		
Total cost of goods and services	3,279,420,594	4,789,431,669

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Financial Statements for the Financial Year ended 30 June 2022

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Note 9: Consumption of Property, Plant and Equipment (Fixed Assets)

As explained in accounting policy (xii), property, plant and equipment (physical assets) are expensed in the year of purchase i.e. they are fully expensed in the year of purchase using the cash basis of accounting.

	30 June 2022 (Shs)	30 June 2021 (Shs)
Non Residential buildings	10,799,952,782	10,797,499,999
Residential buildings		
Roads and bridges		
Transport equipment-		
Machinery and equipment		
Furniture and fittings	799,365,000	49,814,240
Other fixed assets	799,438,993	63,190,801
Total value of property, plant and equipment expensed	12,398,756,775	10,910,505,040

Note 10: Subsidies

Subsidies paid during the year are summarized as below:

	30 June 2022 (Shs)	30 June 2021 (Shs)
To public corporations		
To private enterprises		
To private individuals		
Total subsidies for the year		

Note 11: Transfers to Other Organisations

Transfers made during the year are summarized as below:

	30 June 2022 (Shs)	30 June 2021 (Shs)
Transfer to foreign Governments		
Transfers to International Organisations		
Transfers to other government units	368,316,441,125	486,526,064,000
To resident non-government units		
Total transfers	368,316,441,125	486,526,064,000

Note 12: Social Benefits

Social benefits paid during the year comprise:

	30 June 2022 (Shs)	30 June 2021 (Shs)
Pensions		
Employer Social benefits		
Total social benefits		

Note 13: Other Operating Expenses

These comprise:

	30 June 2022 (Shs)	30 June 2021 (Shs)
Property expenses other than interest		

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Miscellaneous other expenses- current		
Miscellaneous other expenses- capital		
Total other operating expenses		

Note 14: Foreign Exchange Gains and Losses

During the year, foreign exchange losses and gains were as follows:

	30 June 2022 (Shs)	30 June 2021 (Shs)
Realized loss / gain (SFP)		
Unrealized loss / gain (SCE)		
Net foreign exchange gains / losses		

Note 15: Finance costs

	Schedule	30 June 2022 (Shs)	30 June 2021 (Shs)
Interest on external debts (external borrowings)			
Interest on other domestic borrowings			
Total finance cost			

Note 16: Bad Debts Expense

	30 June 2022 (Shs)	30 June 2021 (Shs)
Bad debts w/o		
Provision for the year		
Total bad debts		

Note 17 (a): Transfers to Treasury

These comprise transfers back to the Consolidated Fund of unspent balances from the respective expenditure accounts, transfers of Non tax revenue collected, , unspent salaries, among others for the period.

	30 June 2022 (Shs)	30 June 2021 (Shs)
Non Tax revenue	19,000,000	7,078,800
Expenditure account balances		
Other cash balances		
Total for the year.	19,000,000	7,078,800

Note 17 (b): Transfers to Treasury

These comprise transfers to the Consolidated Fund/ Treasury of Unspent balances, NTR collections, Cash in transit, LCs not performed etc for transactions crossing financial years.

	30 June 2022 (Shs)	30 June 2021 (Shs)
Non Tax revenue		
Expenditure account balances		
Other cash balances		
Total for the year.		

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Financial Statements for the Financial Year ended 30 June 2022

Uganda Road Fund

Note 18: Cash and cash equivalents

	30 June 2022 (Shs)	30 June 2021 (Shs)
DOMESTIC		
Revenue accounts		
Expenditure accounts	5,000	5,000
Project accounts		
Collection accounts		
Cash in transit		
Cash at hand - Imprest		
Others		
Sub-total cash and bank balances - domestic	5,000	5,000
FOREIGN		
Revenue Accounts		
Expenditure accounts		
Project Accounts		
Collection accounts		
Cash in transit		
Cash at hand- Imprest		
Others		
Sub-total cash and bank balances - foreign		
Total cash and bank balances	5,000	5,000

Any over drafts should be included under the respective bank accounts

Note 19: Net Receivables

Comprise the following receivables at the end of the year net of any provision for receivables doubtful of recovery.

	Note	30 June 2022 (Shs)	30 June 2021 (Shs)
Total Receivables	19(a)	77,859,397	77,859,397
Less: Provision for doubtful debts	19(b)		
Net Receivables		77,859,397	77,859,397

Note 19(a): Total Receivables

	30 June 2022 (Shs)	30 June 2021 (Shs)
DOMESTIC		
Accrued Revenue		
Loans (short-term) - others		
Advances		
Outstanding letters of credit		
Prepayments		
Other accounts receivable	77,859,397	77,859,397
Total domestic receivables	77,859,397	77,859,397
FOREIGN		
Accrued Revenue		
Loans (short-term) - others		
Advances		
Outstanding letters of credit		
Prepayments		
Other accounts receivable		
Total foreign receivables		
Total receivables	77,859,397	77,859,397

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Financial Statements for the Financial Year ended 30 June 2022

Uganda Road Fund

The ageing of the receivables is as below:-

	Current Financial Year Shs	Previous Financial Year Shs	Other Financial Years Shs	Total Shs
Accrued revenue				
Loans and Advances Loans and Advances Loans and Advances Loans and Advances				
Outstanding letters of credit				
Prepayments				
Other receivables	0	0	77,859,397	77,859,397
Total Receivables	0	0	77,859,397	77,859,397

Note 19(b): Provision for doubtful debts

	30 June 2022 Shs	30 June 2021 Shs
Provision at the beginning of the year- at 1 July		
Increase / (decrease) in provision for the year		
Less: Provision approved for write off during the year		
Provision at the end of the year		

Note 20: Investments

Comprise investments as follows:

	30 June 2022 (Shs)	30 June 2021 (Shs)
Securities other than shares (long-term) - domestic		-
Shares and other equity-domestic		
Securities other than shares-foreign		
Total Investments		

Note 21: Investment Properties

Investment properties comprise properties, which are held either for long term rental income or for capital appreciation or both and are not occupied or used by the Government or any other Government entity.

	30 June 2022 Shs	30 June 2021 Shs
At the beginning of the year – 1 July		
Additions/acquisitions made during the year		
Disposals made during the year		
Total Investment Properties		

Note: Currently we do not recognize investment properties.

<u>Note 22: Non Produced Assets</u>	30 June 2022 (Shs)	30 June 2021 (Shs)
Land		
Cultivated Assets		
Other Naturally occurring Assets		
Total Non-Produced Assets		

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Uganda Road Fund

Note 23: Borrowings

	30 June 2022 (Shs)	30 June 2021 (Shs)
DOMESTIC		
Loans from commercial banks		
Interest payable on bank loans/borrowings		
Other		
Total domestic borrowings		
FOREIGN		
Loans from commercial banks		
Interest payable on bank loans/borrowings		
Other		
Total foreign borrowings		
Total borrowings		

Note 24: Payables

These are principally accounts payables, domestic and otherwise, outstanding at the year-end and comprise:

	30 June 2022 (Shs)	31 June 2021 (Shs)
Trade Creditors		
Sundry Creditors	188,074,359	0
Committed Creditors		
Accountable advances		
Withholding tax payable		
Advances from other Government units		
Miscellaneous Accounts payables		
Total payables	188,074,359	0

The categorization and ageing of the payables is as below:-

	Current Financial Year Shs	Previous Financial Year Shs	Other Financial Years Shs	Total Shs
Utilities				
Rent				
Contributions to International Organisations				
Court Awards & Compensations				
Taxes and other deductions				
Goods and services Consumed	188,074,359	0	0	188,074,359
Property Plant & Equipment				
Others				
Total Payables	188,074,359	0	0	188,074,359

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Note 25: Deposits Received

These include deposits received which are funds held by the vote for onward transfer to another vote, entity, or individual(s) and Deferred Revenue which is revenue received but services have not yet been rendered. Total amounts recognised as deposits should be supported by an equivalent amount of cash and cash equivalent in note 18 above or Receivables in Note.19 for only Revolving Funds.

	30 June 2022 (Shs)	30 June 2021 (Shs)
Deposits received		
Deferred income		
Total Deposits		

Note 26: Pension

Pension liabilities have been accrued in the financial statements because it is the policy of Government to pay pensions to all former employees of the Government who qualified for pension under the provisions of the Pensions Act, Cap 281.

	30 June 2022 (Shs)	30 June 2021 (Shs).
Former employees in Public Service		
Former employees in Military Service		
Former employees of the Education Service		
Gratuity Arrears		
Total		

The ageing of the pension liabilities is as below;-

	Incurred in the current Financial Year Shs	Incurred in the Previous Financial Year Shs	Other Financial Years Shs	Total Shs
Pensions				
Gratuity				
Total				

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Uganda Road Fund

Note 27: Adjustments to reserves

This includes adjustments if any made on assets (cash and cash equivalents, receivables, investments, investment properties, non-produced assets) and liabilities (borrowings, payables, deposits received, pension and gratuity liabilities)

	No tes	Opening balance 1 st July 2021 Shs	Adjustments to the opening balance Shs	Transfers to UCF(Prior year balance) 17(b) Shs	Recovery or payments towards the opening balance Shs	Net asset or liability incurred/acqui red during the year Shs	Closing balance 30 June 2022 Shs
ASSETS							
Cash and Cash equivalents	18	5,000	0	0	0	0	5,000
Receivables	19						
<i>Accrued Revenue</i>							
<i>Loans & Advances</i>							
<i>Letters of Credit</i>							
<i>Prepayments</i>							
<i>Other receivables</i>		77,859,397	0	0	0	0	77,859,397
Investments	20						
Investment Properties	21						
Non-Produced assets	22						
LIABILITIES							
Borrowings	23						
Payables	24	0	(188,074,359)	0	0	0	(188,074,359)
Deposits	25						
Pensions	26						
Total		77,864,397	(188,074,359)	0	0	0	(110,209,962)

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Uganda Road Fund

Statement of Performance

For the year ended 30 June 2022 (Memorandum Statement)

Summary of Major Outputs for the Vote	Forecast Performance FY ended June 2022	Actual Performance as at 31 June 2022	percentage of funding to agencies	Explanations for the performance variations
National Roads	307,926,717,184	235,088,163,212	76.3%	
Manual Maintenance of paved National roads	4,838km	4,943km		N/A
Manual Maintenance of unpaved National roads	14,904km	14,900km		o
Routine Mechanized maintenance of paved National roads	1,000km	832.8km		More lengths of roads that were damaged by heavy rains and floods work funded to restore the road network.to motorable condition.
Routine Mechanized maintenance of unpaved National roads	5,010km	3,557km		More lengths of roads that were damaged by heavy rains and floods work funded to restore the road network.to motorable condition.
Routine mechanized maintenance(framework) paved	1,500km	304.19km		
Routine mechanized maintenance(framework) unpaved	9,000km	2,217.5km		
Periodic maintenance of paved National roads	35km	5.65km		Insufficient funds
Periodic maintenance of unpaved National roads	800km	666.3km		Insufficient funds
Maintenance of bridges	672No.	196No.		Insufficient funds
Ferries Operations	12 ferries	9 ferries		3no. ferries not in use
Axle Load Control	11 fixed and 6 mobile	10 fixed and 8 mobile		As planned
KCCA	25,114,120,215	20,674,192,095	82.3%	
Routine Mechanized Maintenance of paved KCCA roads	335km	283.37km		Late release
Routine Mechanized Maintenance of unpaved KCCA roads	913km	818km		Insufficient fund
Periodic Maintenance of paved KCCA roads	4.87km	3.19km		Insufficient fund
Periodic Maintenance of unpaved KCCA roads	32km	8km		Insufficient fund
City Roads	10,026,286,958	7,024,603,423	70.1%	
Routine Maintenance paved city roads (Mechanized)	254km	256km		Changed plan
Routine Maintenance unpaved city roads (Manual)	312km	360km		Changed plan
Periodic maintenance unpaved city roads	45.0km	76.0km		Changed plan
District Roads	119,330,246,116	71,519,853,115	59.9%	
Routine manual maintenance unpaved district roads	21,831km	27,831km		As planned
Routine mechanized maintenance unpaved district roads	12,770km	7,390km		Insufficient funds
Periodic maintenance district unpaved roads	1,891km	1,123km		Insufficient fund
Bridges on district roads	14No.	3No.		Insufficient fund
Culverts on district roads	4,105No.	3,286No.		Insufficient fund

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Uganda Road Fund

Summary of Major Outputs for the Vote	Forecast Performance FY ended June 2022	Actual Performance as at 31 June 2022	percentage of funding to agencies	Explanations for the performance variations
Urban Roads	20,631,156,175	14,388,734,015	69.7%	
Routine manual maintenance Municipal roads	1,450km	1,450km		As planned
Routine mechanized maintenance Municipal roads	1,202km	789km		Insufficient fund'
Periodic maintenance unpaved Municipal roads	147km	130km		Insufficient fund'
Bridges on Municipal roads	10No.	4No.		Insufficient fund'
Culverts Municipal roads	42No	36No		Insufficient fund'


The Road Fund carried out monitoring and evaluations at the agencies with the summarised performance for the year below:

A: National Roads Maintenance Programme

Agency	Performance Rating (%)		
	Physical Performance	Financial Performance	Overall Performance
1. Mbarara UNRA	96.6	99.3	97.2
2. Kasese UNRA	70.7	98.1	76.2
3. Lira UNRA	93.7	99.0	94.7
Average Performance UNRA	87.0	98.8	89.4

B: DUCAR Maintenance Programme

Agency	Performance Rating (%)		
	Physical Performance	Financial Performance	Overall Performance
1. Ibanda MC	26.5	69.9	35.2
2. Ibanda DLG	56.3	99.9	65.0
3. Ntungamo DLG	69.8	86.4	73.1
4. Ntungamo MC	52.7	91.0	60.3
5. Apac MC	57.0	97.9	65.1
6. Oyam DLG	18.0	81.0	30.6
7. Alebtong DLG	45.3	85.4	53.3
8. Amolatar DLG	51.7	99.0	61.4
9. Kasese DLG	46.7	88.2	55.0
10. Bundibugyo DLG	74.9	79.8	75.9
11. Bunyangabu DLG	68.1	91.3	72.8
12. Kasese MC	78.4	97.2	78.2
Average Performance DUCAR	53.8	88.9	60.5



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Uganda Road Fund

Statement of Revenues collected during the year

[Based on source of revenue] Memorandum Statement

Actual collected 30 June 2021 (Shs)		Actual collected 30 June 2022 (Shs)	Budget 30 June 2022 (Shs)	Variance 30 June 2022 (Shs)
	<i>Tax Revenues</i>			
	Local Services Tax			
	Land fees			
	Business Licenses			
	Other tax revenues			
	<i>Non Tax Revenues</i>			
	Investment income			
	Dividends			
	Rent			
7,078,800	Other property income (disposal of assets)	19,000,000	0	19,000,000
	Sale of goods and services			
	Administrative fees and licenses			
	Court fines and Penalties			
	Other fines and Penalties			
	Miscellaneous Revenue			
7,078,800	<i>Total Revenue</i>	19,000,000	0	19,000,000



DR. ENG. ANDREW G. NAIMANYE
Accounting Officer (Name & Signature)

Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2022

Uganda Road Fund

Statement of Arrears of Revenues [Based on source of revenue per category]
(Memorandum Statement)

	Opening balance 01 July 2021	Arrears in A collected during the year	Amounts billed during the year	Actual Amounts collected for the year	Arrears of Revenue for the Year E (C-D) (Shs)	Cumulative Arrears of Revenue as at 30 June 2022 F A-B+E (Shs)
	A (Shs)	B (Shs)	C (Shs)	D (Shs)		
RECEIPTS						
<i>Tax Revenues</i>						
Local Services Tax						
Land fees						
Business Licenses						
Other tax revenues						
<i>Non Tax Revenues</i>						
Investment income						
Dividends						
Rent						
Other property income						
Sale of goods and services						
Administrative fees and licenses	0	0	19,000,000	19,000,000	0	0
Court fines and Penalties						
Other fines and Penalties						
Miscellaneous Revenue						
Total Revenue	0	0	19,000,000	19,000,000	0	0



DR. ENG. ANDREW G. NAIMANYE
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Uganda Road Fund

Statement of contingent liabilities and guarantees
[Memorandum Statement]

	Schedule	30 June 2022 (Shs)	30 June 2022 (Shs)
DOMESTIC			
Legal proceedings			
Guarantees and indemnities			
Guarantees of bank overdrafts			
Guarantees under Public Private Partnerships			
Other contingent liabilities		0	833,358,473
Total Domestic Contingencies		0	833,358,473
FOREIGN			
Legal proceedings			
Guarantees and indemnities			
Guarantees of bank overdrafts			
Guarantees under Public Private Partnerships			
Other contingent liabilities			
Total Foreign Contingencies		0	0
Total Contingent Liabilities		0	833,358,473



DR. ENG. ANDREW G. NAIMANYE
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Uganda Road Fund

[Memorandum Statement]

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Financial Statements for the Financial Year ended 30 June 2022

Uganda Road Fund

Statement of Outstanding Commitments
[Commitments by nature of expenditure]

	Outstanding commitments at beginning of year 1 July 2021 (Shs)	Adjustments to the previous year's commitments (Shs)	Prior years commitments paid during the year (Shs)	New outstanding commitments incurred during the year (Shs)	Cumulative outstanding commitments 30 June 2022 (Shs)
Payables & Pension liabilities					
Operating Commitments					
Employee costs					
Pensions					
Goods and services consumed	0	0	0	188,074,359	188,074,359
Subsidies					
Transfers to Other Organisations					
Social benefits					
Other operating expenses					
Finance costs					
Total Operating Commitments	0	0	0	188,074,359	188,074,359
Capital Commitments					
Non - produced assets					
Property					
Plant					
Equipment					
Total Capital commitments	0	0	0	0	0
Total Commitments (Operating & Capital)	0	0	0	188,074,359	188,074,359
Deposits Received					
Deposits received					
Deferred revenue					
Total Deposits Received	0	0	0	0	0
Total Commitments	0	0	0	188,074,359	188,074,359



DR. ENG. ANDREW G. NAIMANYE
Accounting Officer (Name & Signature)

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Uganda Road Fund

Statement of losses of public money and stores written off, and claims abandoned during the year

Reference number of reported loss/write off/claim abandoned.		Opening Balance as at 1 July 2021 (Shs)	Losses written-off in the YR ended 30 June 2022 (Shs)	Cumulative Losses written-off as at 30 June 2022 (Shs)
	Losses of public moneys (cash and cash equivalents)			
	Total losses of cash written off			
	Losses of stores			
	Total losses of stores written off			
	Losses of other assets (Property, Plant & Equipment)			
	Total losses of other assets written off			
	Claims abandoned			
	Total value of claims abandoned			
	Total losses of public funds, stores and claims abandoned			

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Financial Statements for the Financial Year ended 30 June 2022

Uganda Road Fund

Statement of reported losses of public moneys, stores and other assets whether or not written off during the year

Reference number of reported loss/bad debt		Opening Balance as at 1 July 2021 (Shs)	Losses for the YR ended 30 June 2022 (Shs)	Cumulative Losses as at 30 June 2022 (Shs)
	Bad debts			
	Total bad debts			
	Losses of public moneys reported (cash and cash equivalents)			
O/B/Theft Wandegaya Police Station	Cash and cash equivalent	13,900,260	0	13,900,260
	Total losses of cash	13,900,260	0	13,900,260
	Losses of stores reported.			
08/15/03/2011 Wandegaya Police Station	Laptop computer – Dell Inspiron FCNX7L1	N/A		N/A
	Total losses of stores reported			
	Losses of other assets (Property, Plant & Equipment)			
O/B/Theft Wandegaya Police Station	Equipment: Safe (Boston capacity 190L 110Kg)	1,400,000	0	1,400,000
	Total losses of other assets reported			
	Total losses of public funds, stores and other assets reported	15,300,260	0	15,300,260



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Financial Statements for the Financial Year ended 30 June 2022

Uganda Road Fund

Summary statement of stores and other assets (physical assets) as at the end of the year

Category/ Description	Opening balance 1 July 2021 Cost (Shs)	Additions during the year 30 June 2022 Cost (Shs)	Disposals during the year 30 June 2022 cost (Shs)	Cumulative at 30 June 2022 Cost (Shs)
Non Produced Assets				
Land				
Cultivated Assets				
Other naturally occurring assets				
Buildings & Structures				
Non Residential buildings	18,623,743,243	10,799,952,782	0	29,423,696,025
Residential buildings				
Roads and bridges				
Other structures				
Transport equipment				
Motor Vehicles	951,289,556	0	0	951,289,556
Trailers/ Semi-trailers				
Ships and other marine vessels				
Railway locomotives				
Aircrafts				
Motor cycles and Bicycles				
Other transport equipment				
Machinery and equipment				
Office equipment	102,120,622	0	0	102,120,622
Medical equipment				
ICT Equipment	369,903,134	799,438,993	0	1,169,342,127
Laboratory and research equipt				
Other Machinery & equipment				
Other Assets				
Furniture and fittings	587,473,381	799,365,000	0	1,386,838,381
Classified Assets				
Others				
Total value of physical assets acquired, disposed of and balances	20,634,529,936	12,398,756,775	0	33,033,286,711



DR. ENG. ANDREW G. NAIMANYE
Accounting Officer (Name & Signature)

Uganda Road Fund

Name of Supplier	LC Number	Date opened	Due date	Bank	Currency	Amount (Foreign currency)	Amount (U.Shs)
Total							

John J. ...

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Financial Statements for the Financial Year ended 30 June 2022

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Schedule of Project and Subvention Balances

Project /Subvention Name	End Date	Funding Source/Agency	Currency	Balance as at 1 July 2021	Disbursements for the Year	Payments for the Year	Balance as at 30 June 2022
Project balances							
Subvention Balances							
Total			0	0	0	0	0

Uganda Road Fund

Annexes to the Financial Statements

Annex (i): Pension Payroll

	Name	Last Position held	IPPS no	Pension no.	Supplier no (IFMS)	Amount
1						
2						
3						

Annex (ii): Schedule of Inventory

	Category	Opening balance as at 1st July 2020 Cost Shs	Purchase/ Additions Cost Shs	Usage/Disposal Cost Shs	Obsolete Cost Shs	Closing balance 31 March 2021 Cost Shs
1	e.g Drug (a), Visa stickers, Passports					

Annex (iii): Trial Balance

Annex (iv): Bank Reconciliations and list of all bank accounts

Annex (V): Schedule of Verified Arrears

Annex (vi): Summary Staff Payroll

Salary scale	Number of Employees at the beginning of the year 1st July 2020	New employees to the vote either through transfers or through recruitment	Number of employees transferred / retired/deceased	Number of Employees at the end of the year 31 March 2021
Specified scale				
U1S				
U1SE				
U1E				
U2				
U3				
U4				
U5				
U6				
U7				
U8				
Contract Staff	31	6	5	32
Total	31	6	5	32

Uganda Road Fund

Annex (vii): Progress implementation of previous audit recommendations for the period July-December 2021 (Q2 FY2021/22)

No.	Audit issue/Finding	Action required	Action to date
1	Under performance of the FY2021/22 annual budget by 121.5 bn/=	Management should engage MOFPED to fulfil the FY2022/23 annual budget and quarterly releases to avoid effects of increased maintenance back log.	In progress. As at Q2 FY2022/23 the releases are performing at 43% against expectations of 50%. We continue to engage with MoFPED to ensure 100% release.
2	Delay to update fixed asset register-UGX818,388,016/=	Fund Management department should maintain an updated fixed asset register at all times, update the fixed assets register with the newly acquired desktops and laptops and ensure that assets are regularly verified to confirm their existence and condition.	Implemented The asset register was updated and the FY2021/22 board of survey completed and report issued.
3	Non-Compliance to the reporting guidelines by 26 designated agencies	Forward Accounting Officers of non-compliant designated agencies to MOFPED & MOLG for administrative action.	Implemented All the Twenty Six (26) previously non-compliant agencies have submitted satisfactory physical and financial accountability reports.
4	Delay to sign performance agreements (18%) for FY2022/23	Q2 FY2022/23 road maintenance funds should not be released to designated agencies without fully signed performance agreements.	Implemented. All the designated agencies have signed performance agreements for FY2022/23.