

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



## TABLE OF CONTENTS

1.	EXECUTIVE SUMMARY .....	3
1.1.	Introduction .....	3
1.2.	Objective of the technical and financial reviews .....	3
1.3.	Scope of Review.....	3
1.4.	Performance assessment.....	4
1.5.	Summary of performance .....	4
1.6.	Conclusion.....	4
1.7.	Summary of issues and action matrix .....	5
2.	DETAILS OF THE TECHNICAL AND FINANCIAL REVIEW FINDINGS.....	7
3.	SPECIFIC TECHNICAL REVIEW FINDINGS ON SELECTED ROADS INSPECTED.....	12
3.1.	Routine mechanised maintenance of Butawuka-Wadduduma road (7.7 km).....	12
3.2.	Routine mechanised maintenance of Ntula-Kyabadaaza road (3.5 km) .....	13
3.3.	Routine mechanised maintenance of Bulugu-Mugavu road (11 km) .....	14
4.	APPENDICES .....	15
4.1	Appendix I - Schedule of inadequately supported expenditure .....	15
4.1.	4.2 Appendix II – Table of detailed performance assessment .....	16

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

### **1. EXECUTIVE SUMMARY**

#### **1.1. Introduction**

The Uganda Road Fund Act 2008 established the Uganda Road Fund (URF) for the purpose of financing routine and periodic maintenance of public roads; to facilitate the delivery of road maintenance services; to provide for the management of the Fund; and for other related matters.

The objectives are:

- To finance the routine and periodic maintenance of public roads in Uganda;
- To ensure that public roads are maintained at all times; and
- To advise the Minister, in consultation with the Minister responsible for roads and the Minister responsible for local governments on; the preparation, efficient and effective implementation of the Annual Road Maintenance Programme; and the control of overloading of vehicles on public roads.

#### **1.2. Objective of the technical and financial reviews**

The Uganda Road Fund performed a technical and financial review of road maintenance projects in Butambala District for the period January to December 2016. The purpose of the review was to provide assurance to the URF Board that funds disbursed in the period under review were utilised in accordance with the provisions in the work plans, performance agreements and the URF Act. Furthermore, the review aimed to verify that the use of such resources was efficient, effective and with due regard to economy and transparency.

The specific objectives of the review were:

- To establish financial propriety in management of URF funds;
- To establish the extent of compliance with laws, regulations, guidelines, performance agreements and work plans in fund management, procurement and program implementation;
- To determine the extent to which funded works and services were executed by Butambala District; and
- To determine effectiveness of oversight and support organs such as District Roads Committee (DRC), Internal Audit on work plans and programs of Butambala District.

#### **1.3. Scope of Review**

The review was carried out based on the relevant laws and regulations including but not limited to:

- a) The Uganda Road Fund Act 2008;
- b) The Public Finance Management Act 2015;
- c) The Public Procurement and Disposal of Public Assets Act 2003;
- d) The Internal Audit Manual of the Uganda Road Fund;
- e) The Finance and Accounting Manual of the Uganda Road Fund;

- f) One Year Road Maintenance Plans for FY2015/16 and FY2016/17;
- g) Performance agreements for FY2015/16 and FY2016/17; and
- h) Other standards of sound professional practice.

The budget of the District for the periodic under review was **UGX 871,516,400/=** which was planned to finance the activities summarised below in:

	Routine Manual	Routine Mechanised	Periodic Maintenance	Mechanical Imprest	Other Works	Totals
Butambala DLG	48,254,000 (604 KM)	57,754,000 (37 KM)	79,609,000 (5 KM)	78,510,600	8,349,600	272,477,200
Gombe TC	24,602,000 (166 KM)	10,000,000 (3 KM)	506,400,000 (87km)	16,000,000	16,292,200	573,294,200
Butambala CARs	25,745,000 (12 KM)					25,745,000
<b>Sub Total</b>	<b>98,601,000</b>	<b>67,754,000</b>	<b>586,009,000</b>	<b>94,510,600</b>	<b>24,641,800</b>	<b>871,516,400</b>

#### 1.4. Performance assessment

This report presents performance of the agency during the period, identifying the critical exceptions in governance, financial management, procurement, project implementation and reporting that need to be addressed. The agency was rated and scored in the various performance areas against a standard scale as defined below:

Overall performance rating (%)	
0-24	Unsatisfactory
25-49	Weak
50-74	Adequate
75-100	Good

The report also includes suggested recommendations and proposed way forward.

#### 1.5. Summary of performance

The table below summarises the district performance in the various areas reviewed by the audit team. Details of the assessment are attached in Appendix II.

No.	Performance Area	Weight (%)	Aggregate Score (%)
1	Planning and Budgeting	20	11
2	Procurement Processes	8	00
3	Project Management and Control	30	15
4	Actual Works Done	25	14
5	Oversight	10	05
6	Agency Capacity	7	04
	<b>Total</b>	<b>100</b>	<b>49</b>

#### 1.6. Conclusion

Based on the evaluation of the function areas highlighted above, the performance of the district is rated at 49% which is **weak**. Management needs to put in place an appropriate action plan to

address the issues noted and ensure effective utilisation of URF's funds and safeguard the assets of the district in future.

### 1.7. Summary of issues and action matrix

Issue	Action Required	Action by	Deadline
1. Inadequate oversight over road maintenance by the DRC.	To conduct quarterly DRC meetings to provide oversight on road maintenance activities.	CAO	Immediate
2. Deviation from engineering design and implementation standards and practices: a. Inadequate quality control procedures b. Failure to install project information signage c. Failure to construct mitre drains on implemented projects d. Lack of RMM	<ul style="list-style-type: none"> <li>• To start conducting quality control tests for construction materials</li> <li>• To install signage on all road projects</li> <li>• Follow standard road construction methods in project implementation</li> <li>• Recruit and manage road gangs for effective RMM</li> </ul>	CAO	Effective FY 2017/18
3. Failure to maintain records and information for the following key functions and activities: a. Records to track budget performance for projects b. Expenditure analysis to funding source c.	To maintain the requisite records to enable tracking of funds and implementation of projects.	CAO	Immediate
4. Lack of independence during the preparation of financial accountability report	Ensure independence during the preparation of accountability reports.	CAO	Immediate
5. Lack of a unit rates schedule	To derive unit rates for road maintenance activities and draw up a schedule	CAO	Effective FY 2017/18
6. Inadequacies in the procurement functions a. Lack of procurement plan and List of prequalified list of suppliers b. Lack of procurement records for the supply of road maintenance materials and hire of equipment c. Usurping powers of the PDU.	The district should follow the provisions of the PPDA Act while undertaking its procurement of supplies for maintenance works.	CAO	Immediate
7. Failure to maintain project specific documents	Include final accounts that are specific to road projects implemented.	CAO	Immediate
8. Lack of capacity to implement road maintenance programs	<ul style="list-style-type: none"> <li>• To ensure adequate staffing levels at all times.</li> <li>• Lobby for more funding from</li> </ul>	CAO	Continuous

Issue	Action Required	Action by	Deadline
<ul style="list-style-type: none"> <li>a. Inadequate staffing levels</li> <li>b. Inadequate funds to effectively address all road maintenance needs</li> </ul>	MoFPED to bridge the road maintenance needs.	URF	
<ul style="list-style-type: none"> <li>9. Poor financial management records including:               <ul style="list-style-type: none"> <li>a. Diversion of road maintenance funds amounting to UGX 5,876,088/=</li> <li>b. Payment of road gang allowances to staff</li> </ul> </li> </ul>	Provide explanations to the anomalies and ensure proper financial management procedures	CAO	By end of 30 <sup>th</sup> June 2017
<ul style="list-style-type: none"> <li>10. Inadequately supported expenditure amounting to UGX 21,205,000/=.</li> </ul>	To account/provide supporting documents for the funds	CAO	By end of 30 <sup>th</sup> June 2017
<ul style="list-style-type: none"> <li>11. Non provision of internal audit reports for review.</li> </ul>	To provide internal reports for review.	CAO	Immediate

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

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS																				
<b>PLANNING AND BUDGETING</b>	<p>✓ <b>Annual work plans</b></p> <p>The annual work plans for the FY2015/16 and FY2016/17 were in place and submitted to the URF. However, the following observations were noted:</p> <ul style="list-style-type: none"> <li>○ A schedule of unit rates for formulation of the annual work plan were not availed.</li> </ul> <p>✓ <b>Budget performance monitoring</b></p> <p>The data on budget performance was not availed during the review. Extraction of information was difficult because the financial records do not analyse costs based on the activities in the work plan.</p>	<p>Lack of a unit rates schedule makes assessment of the reasonableness of road maintenance costs impossible</p> <p>This prohibits tracking of the work plan and performance</p>	<p>The district should derive unit rates to guide its planning and project implementation process and attached to the work plans submitted to URF.</p> <p>The agency should regularly track its performance and budget in order to guide the decision making processes.</p>																				
<b>PROCUREMENT OF SUPPLIES</b>	<p>✓ <b>Procurement plan and records</b></p> <p>The audit team was not availed with the procurement plan, list of prequalified providers and procurement records for the supply of fuel, culverts, hire of equipment used in road maintenance activities for the period under review for audit.</p> <p>The review also noted instances below where the user department usurped the procurement function by directly advancing funds to staff for purchase of road maintenance materials.</p> <table border="1" data-bbox="478 1182 1276 1422"> <thead> <tr> <th>Beneficiary</th> <th>PV No</th> <th>Amount</th> <th>Purpose</th> </tr> </thead> <tbody> <tr> <td>Wasswa Wilson</td> <td>01.01.16</td> <td>975,000</td> <td>Purchase of sheer pins and equipment</td> </tr> <tr> <td>Wasswa Wilson</td> <td>03.04.16</td> <td>630,000</td> <td>Oil for grader</td> </tr> <tr> <td>Wasswa Wilson</td> <td>02.09.16</td> <td>975,000</td> <td>Purchase of sheer pins and equipment</td> </tr> <tr> <td>Kanyiga Geoffrey</td> <td>05.09.16</td> <td>980,000</td> <td>Rubber rapper, inner tyre and zoltres of fuel</td> </tr> </tbody> </table>	Beneficiary	PV No	Amount	Purpose	Wasswa Wilson	01.01.16	975,000	Purchase of sheer pins and equipment	Wasswa Wilson	03.04.16	630,000	Oil for grader	Wasswa Wilson	02.09.16	975,000	Purchase of sheer pins and equipment	Kanyiga Geoffrey	05.09.16	980,000	Rubber rapper, inner tyre and zoltres of fuel	<p>The review team was unable to determine whether the district followed the PPDA guidelines and laws in relation to procurement of road maintenance materials.</p> <p>This violates the provisions of the PPDA Act.</p>	<p>The Accounting officer should explain the anomaly and provide procurement records for review.</p> <p>The district should follow the provisions of the PPDA Act while undertaking its procurements supplies for maintenance works.</p>
Beneficiary	PV No	Amount	Purpose																				
Wasswa Wilson	01.01.16	975,000	Purchase of sheer pins and equipment																				
Wasswa Wilson	03.04.16	630,000	Oil for grader																				
Wasswa Wilson	02.09.16	975,000	Purchase of sheer pins and equipment																				
Kanyiga Geoffrey	05.09.16	980,000	Rubber rapper, inner tyre and zoltres of fuel																				

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS								
	<table border="1"> <tr> <td data-bbox="472 238 667 261">Wasswa Wilson</td> <td data-bbox="667 238 772 261">03.09.16</td> <td data-bbox="772 238 898 261">950,000</td> <td data-bbox="898 238 1289 261">Repair of end bits of grader</td> </tr> <tr> <td data-bbox="472 261 667 284">Wasswa Wilson</td> <td data-bbox="667 261 772 284">04.03.16</td> <td data-bbox="772 261 898 284">5,787,000</td> <td data-bbox="898 261 1289 284">Fuel for swamp filling</td> </tr> </table>	Wasswa Wilson	03.09.16	950,000	Repair of end bits of grader	Wasswa Wilson	04.03.16	5,787,000	Fuel for swamp filling		
Wasswa Wilson	03.09.16	950,000	Repair of end bits of grader								
Wasswa Wilson	04.03.16	5,787,000	Fuel for swamp filling								
<p><b>PROJECT MANAGEMENT AND CONTROL</b></p>	<p>✓ <b>Inadequate quality and cost control procedures</b>            Clause 9 (e) of the performance agreements stipulates that the designated agencies must ensure that all maintenance works are conducted in accordance with quality standards.</p> <p>Butambala DLG failed to implement adequate quality control procedures. For example, there were no records of quality tests conducted on materials such as gravel utilised for the construction works and neither was there any record of quality tests conducted during project implementation.</p> <p>✓ <b>Project management documentation</b>            Butambala DLG took an effort to maintain project budgeting tools such as the engineers' estimates. However, it lacked key project implementation documents such as records of measurement of actual works done at completion (final accounts) for the implemented projects.</p>	<ul style="list-style-type: none"> <li>• Value for money cannot be ascertained due to uncertainty on the quality of materials used.</li> <li>• There is poor project implementation control.</li> <li>• There is a possibility of misuse of funds and poor accountability.</li> </ul>	<p>All works should be executed in accordance with acceptable standards in relation to design, documentation and testing suitability of materials used.</p> <p>Butambala DLG should improve project management documentation and include final accounts that are specific to road projects implemented.</p>								
<p><b>FINANCIAL MANAGEMENT RECORDS</b></p>	<p>✓ <b>Inadequately supported expenditure</b>            Contrary to S181 of the Treasury Accounting Instructions, payments amounting to <b>UGX 21,205,000/=</b> lacked vital supporting documents. Summary is in <i>appendix I attached</i>.</p> <p>✓ <b>Discrepancies in accountability records and reports</b>  <b>Section 5 (b) (i)</b> of the performance agreement requires the DA to provide comprehensive and satisfactory accountability reports for the funds disbursed in a form prescribed by URF. A review of the</p>	<p>There is a risk of funds being used for activities that they were not intended for.</p>	<p>Butambala DLG should account for the funds</p>								



AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS
	<p>accountability records revealed the following:</p> <ul style="list-style-type: none"> <li>○ The financial accountability reports for 2<sup>nd</sup> half of FY 15-16 and 1<sup>st</sup> half of Q1-Q2 FY 16-17 were prepared and signed off by the District Engineer and not the Head of Finance.</li> <li>○ The details of URF expenditure recorded in the source records like the cash book were commingled with expenditure from other funding sources.</li> </ul> <p>✓ <b>Payment of allowances to road gangs</b></p> <p>The review noted instances of transactions amounting to UGX 19,500,000/= being allowances to road gangs advanced directly to staff instead of the beneficiaries. There is no evidence that the direct beneficiaries received their respective allowances.</p> <p>✓ <b>Diversion of URF road maintenance funds</b></p> <p>A review of the road maintenance expenditure for the period under audit revealed that UGX 5,876,088/= under voucher no.06.11.16 was used to repair NAADS motor vehicle number UAJ 974X. This is a non-qualifying expenditure as per the performance agreement signed between URF and the district.</p>	<p>This undermines independence of functions in financial and technical management.</p> <p>Accuracy of expenditure recorded in the accountability reports could not be assessed.</p> <p>Funds may have been utilised on personal activities</p> <p>This leads to reduced attention to the required road maintenance interventions in the district.</p>	<p>Financial accountability reports should be prepared and signed off by the Head of Finance.</p> <p>The agency should always maintain a summary of URF expenditure recorded in the cash book for review.</p> <p>The Accounting officer should always ensure allowances are paid directly to the road gangs.</p> <p>This Accounting office should refund the money diverted into road maintenance activities.</p>
<p><b>EVALUATION OF PROJECTS IMPLEMENTED</b></p>	<p>✓ <b>Physical inspection of projects</b></p> <p>Clause 9 (k) of the performance agreements required Butambala DLG to install appropriate signage at the beginning and end of every road on all road works under URF funding. The signage should show road name, funder, financial year, length of the road, activity being</p>	<p>This implies lack of compliance with guidelines and performance</p>	<p>Butambala DLG should place signage on all major projects as a standard practice.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS
	<p>undertaken and the road management type. Butambala DLG did not install any signage on all the district roads that were inspected.</p> <p>Field inspections further revealed that all roads were constructed with inadequate drainage provisions such as mitre drains and culverts and routine manual maintenance was generally underperforming.</p>	<p>agreements.</p> <p>Risk of extended damage on the road asset value hence increased maintenance costs</p>	<p>Butambala DLG should follow standard construction methods for road works.</p> <p>Recruit and manage road gangs for effective RMM</p>
<b>OVERSIGHT</b>	<p>✓ <b>Oversight over road maintenance projects</b></p> <p>Section 10(b) of the Performance agreements requires the DA to granting URF access to the DRC activities for the period under review. Details of work done by the DRC were not availed for review.</p> <p>The reviewed team was not availed with the internal audit reports on road maintenance activities for review.</p>	<p>It is not possible to ascertain whether the District Roads Committee provided adequate oversight and planning during the implementation of road maintenance activities within the DA.</p> <p>It is not possible to ascertain whether there was adequate oversight during the implementation of URF road maintenance projects in the DA.</p>	<p>The Accounting officer should always ensure at least a District roads committee meeting is convened every quarter to discuss road maintenance related activities as mandated by the URF act.</p> <p>The Accounting officer should ensure adequate oversight during the implementation of URF road maintenance projects in the DA.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS
CAPACITY	<p>✓ <b>Staffing</b> Butambala DLG has a technician in place for the District engineer and a roads inspector. Therefore, the staffing levels are inadequate for the implementation of the road maintenance programs.</p> <p>✓ <b>Funding</b> Preliminary estimates indicate that Butambala DLG requires UGX 500M as funding to achieve satisfactory performance of its road maintenance programs. However, currently the agency has an indicative planning figure of UGX 272M/= which is 54% of the needs.</p>	<p>Improper planning and inability to properly implement road maintenance programs by Butambala DLG</p> <p>Inability of the agency to adequately fund its road maintenance needs hence extended damage to the existing infrastructure.</p>	<p>Butambala DLG should ensure adequate staffing levels at all times.</p> <p>URF should lobby for more funding from MoFPED to bridge the road maintenance needs.</p>

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

#### 3.1. Routine mechanised maintenance of Butawuka-Wadduduma road (7.7 km)

<b>Planned amount (UGX)</b>	32,300,000/=
<b>Actual sum (UGX)</b>	32,262,000/=
<b>Variance</b>	38,000/=
<b>Start date</b>	Not on file
<b>Completion date</b>	Not on file
<b>Management type</b>	Force Account
<b>Supervisor</b>	District Engineer
<b>Activity done</b>	Routine mechanised maintenance
<b>Project Description and Condition</b>	
<p>The project is a 7.7 km unpaved district road with 7.5 m wide and 6.0 m roadway and carriageways respectively.</p> <p>The road received routine mechanised maintenance by medium grading and swamp rehabilitation in Q2 FY2016/17 estimated to cost UGX 32.3M/=.</p> <p>At the time of the review, the road was at a fair service level and motorable throughout.</p>	
<b>Review Findings</b>	
<ul style="list-style-type: none"> <li>• Lack of project information profile board,</li> <li>• Lack of routine manual maintenance,</li> <li>• Critical low sections in swampy areas require immediate interventions via drainage improvement and filling,</li> <li>• Lack of quality control on the construction materials utilised,</li> <li>• Lack of end structures on installed culvert crossings, and</li> <li>• Lack of project final account of physical works undertaken.</li> </ul>	

#### Photographs from field inspection of Butawuka-Wadduduma road (7.7 km)



Ch. 6+200: A heavily vegetated section in a swamp as a result of lack of routine manual maintenance



Ch. 6+700: Culvert installations without end structures

### 3.2. Routine mechanised maintenance of Ntula-Kyabadaaza road (3.5 km)

<b>Planned amount (UGX)</b>	47,309,000/=
<b>Actual sum (UGX)</b>	19,026,000/=
<b>Variance</b>	28,283,000/=
<b>Start date</b>	Not on file
<b>Completion date</b>	Not on file
<b>Management type</b>	Force Account
<b>Supervisor</b>	District Engineer
<b>Activity done</b>	Routine mechanised maintenance
<b>Project Description and Condition</b>	
<p>The project is a 3.5km unpaved district road upgraded from a community access road. It has a 7.5 m wide and a 5.5 m roadway and carriageways respectively.</p> <p>The road received routine mechanised maintenance by reshaping, spot gravelling and drainage improvements in Q4 FY 2015/16 estimated to cost UGX 19M/=.</p>	
<b>Review Findings</b>	
<ul style="list-style-type: none"> <li>• Lack of project final account of physical works undertaken,</li> <li>• Poor drainage,</li> <li>• Lack of routine manual maintenance, and</li> <li>• Lack of project information profile board.</li> </ul>	

#### Photographs from field inspection of Ntula-Kyabadaaza road (3.5 km)



Ch. 2+100: Gulleys as a result of poor drainage



Ch. 2+500: Urgent cross culvert installation required

**3.3. Routine mechanised maintenance of Bulugu-Mugavu road (11 km)**

<b>Planned amount (UGX)</b>	21,000,000/=
<b>Actual sum (UGX)</b>	20,956,000/=
<b>Variance</b>	44,000/=
<b>Start date</b>	Not on file
<b>Completion date</b>	Not on file
<b>Management type</b>	Force Account
<b>Supervisor</b>	District Engineer
<b>Activity done</b>	Routine mechanised maintenance
<b>Project Description and Condition</b>	
The project is an 11km unpaved district road comprising of an 8km stretch and a 3km spur into an un-gazetted community access road. The road received routine mechanised maintenance by reshaping, spot gravelling and drainage improvements in Q2 FY 2016/17 estimated to cost UGX 21M/=.	
<b>Review Findings</b>	
<ul style="list-style-type: none"> <li>• Lack of project final account of physical works undertaken,</li> <li>• Narrow carriage way along the 3km spur,</li> <li>• Un-gazetted 3km spur, and</li> <li>• Lack of project information profile board.</li> </ul>	

**Photographs from field inspection of Bulugu-Mugavu road (11 km)**



Ch. 3+900: A worked section



Ch. 9+500: Narrow carriageway and inadequate routine manual maintenance

## 4. APPENDICES

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

Beneficiary	Date	PV No	Amount	Purpose
Kabula trading Company	13.06.2016	02.06.16	9,054,000	Fuel for routine mechanised maintenance of Kyabadaza-Ntulla road
Kayinga Geoffrey	23.08.2016	02.08.16	3,191,000	Supervision of Bulungu-Mugavu road
Kabula trading Company	05.12.2016	01.12.16	8,960,000	Fuel for routine mechanised maintenance of Kitagobwa-Lwamasaka road
<b>TOTAL</b>			<b>21,205,000</b>	

## 4.2 Appendix II – Table of detailed performance assessment

No.	PERFORMANCE AREA	Priority (%)	Score (0-3)	%age Score	Aggregate score
<b>1</b>	<b>PLANNING AND BUDGETING</b>	<b>20</b>			
1.1	Road Inventory and condition surveys		2.50	0.14	3
1.2	Work plan		2.50	0.14	3
1.3	Performance agreements		3.00	0.17	3
1.4	Adequacy of the unit rates		2.00	0.11	2
1.5	Budget performance monitoring		0.00	0.00	-
1.6	Procurement plan		0.00	0.00	-
	18				<b>11</b>
<b>2</b>	<b>PROCUREMENT PROCESSES</b>	<b>8</b>			
2.1	Compliance with PPDA guidelines		0.00	0.00	-
	3				-
<b>3</b>	<b>PROJECT MANAGEMENT AND CONTROL</b>	<b>30</b>			
3.1	Checklist of expected documents (BOQs etc.)		2.00	0.17	5
3.2	Quality and cost control records		0.00	0.00	-
3.3	Supervision reports		2.20	0.18	6
3.4	Financial management records		1.50	0.13	4
	12				<b>15</b>
<b>4</b>	<b>ACTUAL WORKS DONE</b>	<b>25</b>			
4.1	Signage		0.00	0.00	-
4.2	Verification of actual works done		3.00	0.25	6
4.3	Adherence to construction standard practices		1.00	0.08	2
4.4	Justification of maintenance needs		3.00	0.25	6
	12				<b>14</b>
<b>5</b>	<b>OVERSIGHT</b>	<b>10</b>			
5.1	Internal audit reports		0.00	0.00	-
5.2	District Roads Committee		1.00	0.08	1
5.3	DEC		2.50	0.21	2
5.4	CAO		2.50	0.21	2
	12				<b>5</b>
<b>6</b>	<b>AGENCY CAPACITY</b>	<b>7</b>			
6.1	Staffing levels and competencies		1.20	0.10	1
6.2	Equipment		1.80	0.15	1
6.3	Funding needs		1.50	0.13	1
6.4	IT Infrastructure		2.00	0.17	1
	12				<b>4</b>
	<b>TOTALS</b>	<b>100</b>			<b>49</b>