



**REPORT ON THE TECHNICAL AND FINANCIAL REVIEW OF KAYUNGA
DISTRICT LOCAL GOVERNMENT FOR THE FINANCIAL YEAR 2015-16**

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.....	6
3.	SPECIFIC TECHNICAL REVIEW FINDINGS ON SELECTED ROADS INSPECTED.....	12
3.1	Periodic maintenance of Galilaya-Nakatuli-Bbale road (35 km)	12
3.2	Periodic maintenance of Byerwanjo road (0.9 km) in Kayunga TC.....	13
4.	APPENDICES.....	15
4.1	Appendix I - Schedule of inadequately supported expenditure	15
4.2	Appendix II – Analysis of dates funds released to the works account and the town council	15
4.3	Appendix III – Table of detailed performance assessment	16

REPORT ON THE TECHNICAL AND FINANCIAL REVIEW OF KAYUNGA DISTRICT LOCAL GOVERNMENT FOR THE FINANCIAL YEAR 2015-16

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 Kayunga District for the period July 2015 to June 2016. The purpose of the review was to provide assurance to the URF Board that funds disbursed in the period under review were utilised in accordance with the provisions in the work plans, performance agreements and the URF Act. Furthermore, reviews aimed to verify that the use of such resources was efficient, effective and with due regard to economy and transparency.

The specific objectives of the review were:

- To establish financial propriety in management of URF funds;
- To establish the extent of compliance with laws, regulations, guidelines, performance agreements and work plans in fund management, procurement and program implementation;
- To determine the extent to which funded works and services were executed by Kayunga District; and
- To determine effectiveness of oversight and support organs such as District Roads Committee (DRC), Internal Audit on work plans and programs of Kayunga 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;
- g) Performance agreements for FY2015/16; and
- h) Other standards of sound professional practice.

The budget of the District for the FY2015/16 was UGX 793,252,082/= which was planned to finance the activities summarised below in:

	Routine Manual	Routine Mechanised	Periodic Maintenance	Mechanical Imprest	Other Works	Totals
Kayunga District	176,490,000 (324KM)	87,264,000 (34KM)	214,544,000 (34.5KM)	72,436,000	32,970,000	583,704,000
Kayunga Town Council	17,280,000 (28KM)	16,429,746 (13KM)	73,834,200 (1.3KM)	12,795,570	15,402,566	135,742,082
Kayunga CARs	25,465,000 (168KM)	45,948,000 (17KM)	0	0	2,393,000	73,806,000
Sub Total	219,235,000	149,641,746	288,378,200	87,231,570	50,765,566	793,252,082

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 (%)	
0-25	Unsatisfactory
25-50	Weak
50-75	Adequate
75-100	Good

The report also includes suggested recommendations and proposed way forward.

1.5 Summary of performance

The table below summarises the district performance in the various areas reviewed by the audit team. Details of the assessment are attached in Appendix 2.

No.	Performance Area	Weight (%)	Aggregate Score (%)
1	Planning and Budgeting	20	16
2	Procurement Processes	8	5
3	Project Management and Control	30	13
4	Actual Works Done	25	17
5	Oversight	10	08
6	Agency Capacity	7	04
	Total	100	63

1.6 Conclusion

Based on the evaluation of the function areas highlighted above, the performance of the district is rated at **63%** which is **adequate**. Management needs to put in place an appropriate action plan to

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

1.7 Summary of issues and action matrix

Issue	Action Required	Action by	Timeline
1. Deviation from engineering design and implementation standards and practices: <ol style="list-style-type: none"> Inadequate quality control procedures Failure to install signage Inadequate compaction for earthworks Narrow carriageway on <i>Galilaya-Nakatuli-Bbale road (35 km)</i> 	<ul style="list-style-type: none"> To start conducting quality control tests for construction materials To install signage on all road projects Provide for adequate drainage while implementing road works Ensure compaction of earthworks Follow MoWT standards for road works 	CAO	Effective Q2 of FY 2016/17
Failure to maintain records and information for the following key functions and activities: <ol style="list-style-type: none"> Records to track budget performance for projects Accurate accountability reports to URF 	The district should maintain the requisite records to enable tracking of funds	CAO	With effect from Q2 of FY2016/17
2. Absence of a substantive District Engineer	Recruit competent and adequate staff to manage road maintenance works.	CAO	Immediate
3. Lack of a unit rates schedules for planning and tracking budget performance and costs	Derive unit rates for road maintenance activities and draw up a schedule	CAO	With effect from Q2 of FY2016/17
4. Inadequate interventions on <i>Galilaya-Nakatuli-Bbale Road</i>	Schedule for road rehabilitation	CAO	Immediate
Poor financial management records <ol style="list-style-type: none"> Failure to certify cashbooks and bank reconciliation statements Non submission of Q4 FY 15/16 accountability report to URF Lack of proper measures to enforce accountability of URF funds disbursed to sub agencies 	Provide explanations to the anomalies and ensure proper financial management procedures, submit Q4 accountability report to URF and enforce accountability of funds disbursed to sub agencies	CAO	With effect from Q2 of FY2016/17

2. DETAILS OF THE TECHNICAL AND FINANCIAL REVIEW FINDINGS

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RESPONSE	RECOMMENDATIONS																																															
PLANNING AND BUDGETING	<p>✓ Annual work plan for the FY2015/16</p> <p>The annual work plan for the FY2015/16 was in place and submitted to the URF on the 17th August 2015. However, the following observations were noted:</p> <ul style="list-style-type: none"> ○ A schedule of unit rates for formulation of the annual work plan where not availed. ○ The review team was not provided with the procurement plan for the FY 2015-16 for review. 	Lack of a unit rates' schedule makes assessment of the reasonableness of road maintenance costs impossible	It was true that the unit rates schedule was not attached to the workplan but it will be attached on the workplans of subsequent financial years starting Y2016/17.	The districts should derive unit rates to guide its planning and project implementation process. Unit rates should also be submitted to URF annually.																																															
	<p>✓ Budget performance monitoring</p> <p>The data on budget performance was not availed during the review. Accountability reports that were submitted to URF had scanty information which did not have a trail to the source records. As a consequence the actual expenditure reported to URF by the district below could not be ascertained:</p> <table border="1"> <thead> <tr> <th>Kayunga District</th> <th>Budget</th> <th>Actual</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td>RMM</td> <td>176,490,000</td> <td>88,100,000</td> <td>88,390,000</td> </tr> <tr> <td>RMeM</td> <td>87,264,000</td> <td>0</td> <td>87,264,000</td> </tr> <tr> <td>PM</td> <td>214,544,000</td> <td>219,139,000</td> <td>(4,595,000)</td> </tr> <tr> <td>MI</td> <td>72,436,000</td> <td>33,273,000</td> <td>39,163,000</td> </tr> <tr> <td>Other Qualify works</td> <td>32,970,000</td> <td>28,309,000</td> <td>4,661,000</td> </tr> <tr> <td>CAR</td> <td>73,807,000</td> <td>41,381,440</td> <td>32,425,560</td> </tr> <tr> <td>Sub total</td> <td>657,511,000</td> <td>410,202,440</td> <td>247,308,560</td> </tr> <tr> <td>Kayunga Town Council</td> <td></td> <td></td> <td></td> </tr> <tr> <td>RMM</td> <td>17,280,000</td> <td>10,251,600</td> <td>7,028,400</td> </tr> <tr> <td>RMeM</td> <td>16,429,746</td> <td>14,992,900</td> <td>1,436,846</td> </tr> <tr> <td>PM</td> <td>73,834,200</td> <td>8,707,800</td> <td>65,126,400</td> </tr> </tbody> </table>	Kayunga District	Budget	Actual	Variance	RMM	176,490,000	88,100,000	88,390,000	RMeM	87,264,000	0	87,264,000	PM	214,544,000	219,139,000	(4,595,000)	MI	72,436,000	33,273,000	39,163,000	Other Qualify works	32,970,000	28,309,000	4,661,000	CAR	73,807,000	41,381,440	32,425,560	Sub total	657,511,000	410,202,440	247,308,560	Kayunga Town Council				RMM	17,280,000	10,251,600	7,028,400	RMeM	16,429,746	14,992,900	1,436,846	PM	73,834,200	8,707,800	65,126,400	Failure to update records of budget and expenditure in the vote books prohibits tracking of the work plan and performance.	Incomplete update of the budget and expenditure records was noted during audit. This was corrected. A copy of the updated vote book signed by CAO and CFO is attached herein for review
Kayunga District	Budget	Actual	Variance																																																
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AREA	STATEMENT OF CONDITION/FINDING				IMPLICATION	RESPONSE	RECOMMENDATIONS
	MI	12,795,570	8,722,500	4,073,070			
	Other Qualify works	15,402,570	2,857,700	12,544,870			
	Sub total	135,742,086	45,532,500	90,209,586			
	Overall Total	793,253,086	455,734,940	337,518,146			
PROCUREMENT OF SUPPLIES	<p>✓ Lack of a procurement plan and records</p> <p>The audit team was not availed with the procurement plan of the period under review hence taking the assumption that there was no procurement plan in place.</p> <p>Procurement records for the supply of materials used in road maintenance activities were not availed by both the District and the Town Council.</p>				<p>We could not ascertain whether procurements were undertaken in a transparent and competitive manner.</p>	<p>A copy of the procurement workplan is here provided for review with the list of prequalified suppliers/contractors for construction materials.</p> <p>Also attached are procurement documents to ascertain that proper procedures of procurement were followed in line with the PPDA guidelines</p>	<p>The Accounting Officer should ensure that procurement plans are prepared and keep records for all procurements undertaken.</p>
PROJECT MANAGEMENT AND CONTROL	<p>✓ Lack of quality and cost control records</p> <p>Clause 9 (e) of the performance agreements stipulates that the designated agencies must ensure that all maintenance works are conducted in accordance with quality standards.</p> <p>Kayunga DLG and Kayunga Town Council failed to implement adequate quality and cost control procedures. For example, there were no records of quality tests conducted on materials utilised for the construction works and neither was there any record of quality tests conducted during project implementation.</p> <p>In addition, there were no records of approval of sources of construction materials such as gravel, approval of work program, project specific progress reports, testing of completed works, measurement of actual works done at completion and project implementation management files for the following key projects implementation:</p>				<ul style="list-style-type: none"> Value for money cannot be ascertained due to lack of records and uncertainty on the quality of materials used. There is poor project implementation control. There is a possibility of misuse of funds and poor accountability 	<p>No material testing was undertaken due to inadequate funding. This will however be improved upon going forward to give priority to quality control.</p> <p>Progress reports for projects are prepared by the appointed project managers and signed off by CAO</p>	<p>All works should be executed in accordance with acceptable standards in relation to design, documentation and testing suitability of materials used.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RESPONSE	RECOMMENDATIONS
	<ul style="list-style-type: none"> • PM of Galilaya-Nakatuli-Bbale road (35 km)- UGX200M/= • PM of Byerwanjo road (900 m)- UGX32M/= <p>✓ Discrepancies in unit rates used in Kayunga TC</p> <p>Section 26 of the URF Budgeting Guidelines gives tabulated estimates of unit rates various road maintenance activities.</p> <p>From this, the lower and upper limits for periodic maintenance in central Uganda are expected to be UGX 8M/= and UGX 11M/= per km maintained respectively whereas for 600mm-diam culvert installations the range is 120,000/= and 160,000/=. Therefore, Kayunga TC was expected to undertake periodic maintenance within those ranges.</p> <p>Therefore the periodic maintenance of Byerwanjo road (900m) including the culvert installation should have cost on average UGX 16M/= and not the 32M/= presented by the sub-agency</p>	<p>There is a risk that funds were utilised for activities outside the work plan</p>		<p>Kayunga TC should align the unit rates used to those in the URF planning and budgeting guide.</p> <p>In addition, a final account of the PM of Byerwanjo road should be provided.</p>
<p>FINANCIAL MANAGEMENT RECORDS</p>	<p>✓ Inadequately supported expenditure</p> <p>Contrary to S 181 of the Treasury Accounting Instructions, payments amounting to UGX74,740,000/= lacked vital supporting documents. Summary is in appendix I attached.</p> <p>✓ Discrepancies in accountability records and reports</p> <p>Section 5 (b) (i) of the performance agreement requires the DA to provide comprehensive and satisfactory accountability reports for the funds disbursed in a form prescribed by URF. A review of the accountability records revealed the following:</p> <ul style="list-style-type: none"> ○ The financial accountability reports were prepared 	<p>It is not possible to ascertain whether funds advanced for the activities were put to the right purpose.</p> <p>Submission of inaccurate reports makes it difficult to monitor physical and financial performance of the</p>	<p>Accountabilities were with OAG external auditors at the time of the audit. They are now available for review.</p> <p>Internal audit is compiling a report for review by URF.</p> <p>The Q4 accountability submitted to URF on 21st September 2016 had a cumulative figure of UGX 582,740,918 as actual released during FY2015/16.</p> <p>At the time of the review,</p>	<p>Accountabilities for the funds should be attached to the payment vouchers.</p> <p>Accountability reports of the district should be reviewed corrected and resubmitted to the URF.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RESPONSE	RECOMMENDATIONS
	<p>and signed off by the District Engineer and not the Head of Finance. This undermines independence of functions in financial and technical management.</p> <ul style="list-style-type: none"> ○ A comparison of the total expenditure recorded in the accountability reports (UGX455,532,500/=) against the actual release during the financial year (UGX582,470,918/=) revealed a variance of UGX126,938,418/= which is not recorded as an unspent balance in the records. <p>✓ Failure to certify cashbooks and bank reconciliation statements</p> <p>Section 6.4.2.6 of the LGFAM, 2007 requires that bank reconciliation to be prepared not later than fifteen days after the end of each month. The statement should also be certified by the Head of Finance. Although the cash books and bank reconciliation statements were prepared, they do show the preparer and were not certified by the CFO.</p> <p>✓ Non submission of accountability reports to URF</p> <p>Section 5 (b)(i) of the performance agreement between Uganda Road Fund and Agago District Local Government requires the DA to have provided a comprehensive and satisfactory accountability reports for the funds disbursed in a form a form prescribed by URF. A review of the accountability report submission status as at 31st July 2016 revealed that Kayunga DLG has not submitted Q4 FY 15/16 accountability report as required.</p> <p>✓ Lack of proper measures to enforce accountability of URF funds disbursed to sub agencies</p> <p>The team was not availed with accountability reports of all sub-agencies. The sub agencies only issue acknowledgement</p>	<p>district.</p> <p>Lapses in reconciliation may result in loss of cash without detection.</p> <ul style="list-style-type: none"> • There is non-compliance of with the performance agreement. • There is a risk that funds have been utilised for activities not in the work 	<p>the cashbooks and bank reconciliation statements were prepared but not certified by the CFO and CAO. These were later certified as required and are available for review.</p> <p>The Q4 report was prepared and submitted to URF on 21st September 2016. A copy of receipt acknowledgement is attached.</p> <p>Annual performance agreements are always signed with the subagents to ensure proper accountability and utilisation of URF funds. In addition, periodic inspections are undertaken by the District Internal Auditor to ensure value for money.</p>	<p>Bank reconciliations should be prepared and certified by CFO and CAO.</p> <p>The CAO should ensure that proper accountability measures for funds disbursed to sub agencies are put in place to avoid loss of road maintenance funds.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RESPONSE	RECOMMENDATIONS
	receipt for funds from URF but they do not account for them.	<p>plan</p> <p>This may result into a financial loss and hinder achievement of road maintenance objectives.</p>		
EVALUATION OF PROJECTS IMPLEMENTED	<p>✓ Physical inspection of projects</p> <p>Clause 9 (k) of the performance agreements required Kayunga DLG to install appropriate signage at the beginning and end of every road on all road works under URF funding. The signage should show road name, funder, financial year, length of the road, activity being undertaken and the road management type. Kayunga DLG did not install any signage on all the district roads that were inspected.</p> <p>Clause 9 (e) of the performance agreements stipulates that the designated agencies must ensure that all maintenance works are conducted in accordance with the relevant quality standards. Field inspections revealed that;</p> <ul style="list-style-type: none"> ○ Backfill for culvert installations was undertaken with inadequate or no compaction leading to loss of material, ○ The carriageway width of <i>Galilaya-Nakatuli-Bbale road (35 km)</i> was on average 3.5m as opposed to the minimum requirement of 4.5m for District roads. <p>Field inspections revealed that the <i>Galilaya-Nakatuli-Bbale</i> road requires full rehabilitation and upgrade to the national roads grid based on its traffic flow characteristics.</p> <p>The hard pan rock outcrop at chainage 31+900 along</p>	<p>This implies lack of compliance with guidelines and performance agreements.</p> <p>Failure to follow standard practices means value for money cannot be guaranteed due to substandard output.</p> <p>Risk of extended damage on the road asset value hence increased maintenance costs.</p>	<p>At the time of the review, the signage along Galilaya–Nakatuli-Bbale road had not been installed. However, it was later printed and fixed as in the photo attached. Going forward, the District shall ensure that all major projects have information signage installed.</p> <p>The District follows MoWT standards for road works but it lacks the key road equipment such as a roller, excavator and water bowser to achieve better quality of works.</p> <p>Galilaya-Nakatuli-Bbale road was proposed for rehabilitation to the MoWT under the regional rehabilitation programme but no action has been</p>	<p>Kayunga DLG should place signage on all major projects as a standard practice.</p> <p>The agency should follow the MoWT standards as a guide for project implementation</p> <p>Kayunga DLG should allocate more funds to the maintenance of <i>Galilaya-Nakatuli-Bbale</i> road and undertake for full regraveling of the road with drainage upgrade. Or, the road can be proposed for</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RESPONSE	RECOMMENDATIONS
	<p><i>Galilaya-Nakatuli-Bbale</i> urgently requires filling by gravelling to improve the motorability and road safety.</p> <p>Routine manual maintenance was generally found to be underperforming on all the roads inspected.</p>		<p>taken and yet the district does not have sufficient funds for the rehabilitation. The road is already proposed for upgrade to National roads standard.</p> <p>Road gangs were recruited to undertake RMM</p>	<p>upgrade onto the national roads grid.</p> <p>The agency should ensure deployment and supervision of road gangs to undertake RMM.</p>
OVERSIGHT	<p>✓ Uncertainty on oversight function of the internal audit and DRC</p> <p>Section 10(b) of the Performance agreements requires the DA to granting URF access to internal audit reports and DRC activities for the period under review. These reports were not availed.</p>	<p>Inability to ascertain adequacy of oversight on road maintenance funds.</p>	<p>The attendance and minutes of DRC are provided for review as per attached.</p> <p>The internal audit report is attached for review</p>	<p>Internal Audit to ensure adequate oversight on both financial management and technical aspects of road maintenance activities and regularly avail reports to URF</p>
CAPACITY	<p>✓ Capacity to implement projects</p> <p>Kayunga DLG did not have a District Engineer but rather used the services of the Water Officer</p>	<p>Poor planning and inability to properly implement road maintenance programs by Kayunga DLG</p>	<p>The District has tried to advertise and recruit the DE but failed to get a competent candidate as per the specified requirements. The post shall be re-advertised with approval from the ministry of public service</p>	<p>The agency should recruit competent and adequate staff to manage road maintenance works.</p>

3. SPECIFIC TECHNICAL REVIEW FINDINGS ON SELECTED ROADS INSPECTED

3.1 Periodic maintenance of Galilaya-Nakatuli-Bbale road (35 km)

Planned amount (UGX)	200,000,000/=
Actual sum (UGX)	Not on file
Variance	N/A
Start date	Not on file
Completion date	Not on file
Management type	Force Account
Supervisor	District Engineer
Activity done	Periodic maintenance
Project Description and Condition	
<p>The project is a 35 km unpaved district road with a 6m wide roadway. The road traverses a flat terrain. The road received periodic maintenance by reshaping, gravelling (15km) and major drainage improvements via culvert installations (16 lines of 6m-wide 600mm diam.) estimated to cost UGX 200M/=.</p> <p>At the time of the review, the road was at a fair service level and motorable through the entire stretch.</p>	
Review Findings	
<ul style="list-style-type: none"> • Lack of detailed specific project implementation records such as progress reports, resource allocation schedules, BOQs, final accounts, site meeting records, time sheets etc., • Lack of project information signage, • The gravel utilised on the project was not tested for quality assurance, • Installed culverts lacked inspection certificates, • The road requires full regraveling to cater for current traffic volumes, • The rock outcrop at 31+900 requires filling by gravel to improve road safety and serviceability, • Culvert backfill received inadequate compaction, and • Inadequate routine manual maintenance. 	

Photographs from field inspection of Galilaya-Nakatuli-Bbale road (35 km)



Ch. 4+100: Gravelled section with inadequate RMM



Ch. 16+600: Poorly compacted culvert backfill



Ch. 20+600: Lack of RMM



Ch. 30+200: Sections opened in Q4 of FY2015/16



Ch. 31+900: Rock outcrop requiring gravel filling



Ch. 31+900: Rock outcrop requiring gravel filling

3.2 Periodic maintenance of Byerwanjo road (0.9 km) in Kayunga TC

Planned amount (UGX)	32,473,400/=
Actual sum (UGX)	Not on record
Variance (UGX)	N/A
Start date	Not on file
Completion date	Not on file
Management type	Force Account
Supervisor	Town Engineer
Activity done	Periodic maintenance
Project Description and Condition	
<p>The project is a 900m unpaved urban road with a 7m wide roadway. The road traverses a flat terrain. The road received periodic maintenance by reshaping, full regravelling and major drainage improvements via culvert installations (3 lines of 7m-wide 600mm diam.) estimated to cost UGX 32M/=.</p> <p>At the time of the review, the road was at a good service level and motorable through the entire stretch.</p>	
Review Findings	
<ul style="list-style-type: none"> • Lack of detailed specific project implementation records such as progress reports, resource allocation schedules, final accounts, site meeting records, time sheets etc., • The gravel utilised on the project was not tested for quality assurance, • Relatively high rate for periodic maintenance, and • Installed culverts lacked inspection certificates. 	

Photographs from field inspection of Byerwanjo road (0.9 km) in Kayunga TC



Ch. 0+000: Project information signage



Ch. 0+000: Drainage improvements



Ch. 0+380: Gravelled sections



Ch. 0+850: Gravelled sections

4. APPENDICES

4.1 Appendix I - Schedule of inadequately supported expenditure

Beneficiary	PV No	Amount	Purpose	Comment
Rama Gapco Service Limited	14/11/2015	15,000,000	Supply of fuel for periodic maintenance of Galiraya-Baale road	No accountability
Drate Edema Robert	9/8/2015	26,495,000	Costs of maintenance of Galiraya-Nakatuli-Baale road	No accountability
Rama Gapco Service Limited	12/8/2015	28,945,000	Fuel for maintenance of Galiraya-Nakatuli-Baale road	No accountability
Rama Gapco Service Limited	19/6/2016	4,300,000	Fuel for road works	No accountability
TOTAL		74,740,000		

4.3 Appendix III – Table of detailed performance assessment

No.	PERFORMANCE AREA	Priority (%)	Score (0-3)	%age Score	Aggregate score
1	PLANNING AND BUDGETING	20			
1.1	Road Inventory and condition surveys		3.0	0.2	3.3
1.2	Work plan		2.5	0.1	2.8
1.3	Performance agreements		3.0	0.2	3.3
1.4	Adequacy of the unit rates		1.5	0.1	1.7
1.5	Budget performance monitoring		1.5	0.1	1.7
1.6	Procurement plan		3.0	0.2	3.3
	18				16.1
2	PROCUREMENT PROCESSES	8			
2.1	Compliance with PPDA guidelines		1.7	0.6	4.5
	3				4.5
3	PROJECT MANAGEMENT AND CONTROL	30			
3.1	Checklist of expected documents (BOQs etc.)		1.8	0.2	4.5
3.2	Quality and cost control records		0.5	0.0	1.3
3.3	Supervision reports		1.5	0.1	3.8
3.4	Financial management records		1.5	0.1	3.8
	12				13.3
4	ACTUAL WORKS DONE	25			
4.1	Signage		0.5	0.0	1.0
4.2	Verification of actual works done		3.0	0.3	6.3
4.3	Adherence to construction standard practices		1.5	0.1	3.1
4.4	Justification of maintenance needs		3.0	0.3	6.3
	12				16.7
5	OVERSIGHT	10			
5.1	Internal audit reports		3.0	0.3	2.5
5.2	District Roads Committee		3.0	0.3	2.5
5.3	DEC		2.0	0.2	1.7
5.4	CAO		2.0	0.2	1.7
	12				8.3
6	AGENCY CAPACITY	7			
6.1	Staffing levels and competencies		1.5	0.1	0.9
6.2	Equipment		2.0	0.2	1.2
6.3	Funding needs		1.5	0.1	0.9
6.4	IT Infrastructure		2.0	0.2	1.2
	12				4.1
	TOTALS	100			63.0