

**PARLIAMENT OF THE REPUBLIC OF UGANDA**

**REPORT OF THE COMMITTEE ON PUBLIC ACCOUNTS (LOCAL  
GOVERNMENT) ON THE VALUE FOR MONEY AUDIT ON  
UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE  
DEVELOPMENT PROGRAM (USMID), IMPLEMENTED BY 14  
MUNICIPAL COUNCILS IN THE FINANCIAL YEAR 2015/16**

**NOVEMBER 2018**

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## **1.0 Introduction**

In August 2017, Value for Money Audit Reports on Selected Urban Infrastructure Projects implemented by 14 Municipal Councils under the Uganda Support to Municipal Infrastructure Development (USMID) Program in the Financial Year 2015/16 were tabled in Parliament. The Reports were referred to the Committee on Public Accounts Local Government for scrutiny.

The Committee has scrutinized the Reports of all the 14 Municipalities, visited the respective projects with exception of the Moroto Bus Terminal and now presents its report to the House for consideration.

## **2.0 Methodology**

The Committee scrutinized the individual Reports of the 14 Municipalities, held meetings with the respective municipalities, the Project Support Team from the USMID Secretariat, Ministry of Lands Housing and Urban Development and conducted a benchmarking visit to the United Republic of Tanzania to understudy the performance of similar World Bank funded projects in the towns of Dar Es Salam, Morogoro and Dodoma.

## **3.0 Background of the USMID Program**

Government of Uganda represented by the Ministry of Lands Housing and Urban Development signed an agreement with the World Bank (International Development Agency, IDA) to carry out infrastructure development projects in 14 Municipalities in Uganda. The Municipalities are: Arua, Entebbe, Fort Portal, Gulu, Hoima, Jinja, Kabale, Lira, Masaka, Mbale, Mbarara, Moroto, Soroti and Tororo.

The program development objective was to enhance institutional capacity of selected municipalities to address urban service delivery gaps. The total cost of the program was USD 160 million financed by the IDA (USD 150 million) and Government of Uganda (USD 10 million).

The allocation of the funds to the Municipal Councils followed the criteria below:

- 45% population;
- 40% poverty head count;
- 15% land area of the Municipal Councils.

### **3.1 The USMID Institutional and Implementation Arrangements**

The USMID institutional and Implementation Arrangements comprised of the following:

i. The Program National Steering Committee

The Program National Steering Committee is mandated to guide on policy matters and is comprised of the Permanent Secretaries of the Ministry of Lands, Housing and Urban Development, Ministry of Finance, Planning and Urban Development, Ministry of Local Government and Ministry of Public Service.

ii. The Program Technical Committee (PTC)

The Program Technical Committee (PTC) is mandated to give technical guidance to the program and is comprised of the Ministry of Lands Housing and Urban Development, the Ministry of Works and Transport, the Ministry of Local Government and the Ministry of Finance, Planning and Economic Development, National Environment Authority, Public Procurement and Disposal of Public Assets Authority, Local Government Finance Commission, Urban Authorities Association of Uganda, and the Program Support Team (PST) from the Ministry of Lands Housing and Urban Development.

iii. The Project Support Team

The Ministry of Lands Housing and Urban Development constituted the Program Support Team (PST) responsible for coordinating and carrying

out capacity building activities in the program. This team was also responsible for implementation and accounting for the program funds to Parliament.

It is comprised of seven professional staff namely: Program coordinator, Civil engineer, Procurement specialist, financial management specialist, urban/physical planner, safeguard specialist and monitoring and evaluation specialist.

- iv. The municipalities were responsible for planning, budgeting, implementation and reporting on Program funded activities consistent with their mandate under the Local Government Act CAP 243.

### **3.2 Expected key result areas of the Program**

Support to the Municipalities focuses on the following seven result areas:

- i. improved linkage between Municipal Physical Development Plan, Five Year Development Plan and Annual Budget;
- ii. Increased Municipal Own Source Revenue;
- iii. improved procurement Management;
- iv. Improved Municipal Accounting and Financial Management;
- v. Improved Execution/implementation of budget for improved urban service delivery;
- vi. Improved Accountability and transparency
- vii. enhanced environmental and social sustainability

### **3.3 Genesis of the Audit**

Section iii part c (1) of the Financing agreement for USMID program provides for annual Value for Money audits starting with Financial Year 2014/15. According to the Project Appraisal Document (PAD), the value for money audit was carried out with the aim of tracking institutional and infrastructure performance improvements. The outcome of the audit was to be the basis for

determining disbursements to program Local Governments from the Financial Year 2015/16 onwards.

### **3.4 Focus of the Audit**

There are two components of funding under USMID namely, the Capacity Building Fund and the Municipal Development Fund. However, this Value for Money Audit for the Financial Year 2015/16 only focused on the Municipal Development Fund.

## **4.0 General Committee Findings**

### **4.1 Budget Performance of Financial Year 2015/16.**

During Financial Year 2015/16, Parliament appropriated UGX168.5Bn to the 14 USMID supported Municipalities, of which, UGX 91.6Bn was for recurrent expenditure and UGX 76.8Bn was for Development expenditure. According to the Project Appraisal Document (PAD), USMID was earmarked to release UGX 86.8Bn to the municipalities under Development budget component but only UGX 76.8Bn was availed to the municipalities through the budget leaving a short fall of approximately UGX 10Bn.

Focusing on the USMID funding for the Financial Year under review, a total sum of UGX 54.126Bn was released. This translates into 70.5 percent release for the total development budget to the municipalities. It resulted in a UGX 32,68Bn and UGX 22.68Bn budget shortfall relative to the loan agreement (PAD) and the Appropriated Budget respectively (Annex 1).

### **4.2 Institutional Performance Improvements**

The Committee found that audit did not address the critical area of institutional development which is a core objective of the loan. This risked the non-attainment of the project objectives.

The audit ought to have assessed the progress of all the 14 municipalities on the expected key result areas; this would inform the targeted capacity support towards each municipality.

### 4.3 Revenue Performance in the 14 Municipalities

Whereas one of the project key result areas was to improve own source revenue, a compilation of the locally raised revenues by the municipalities showed that some municipalities like Soroti, Mbarara, Moroto and Tororo performed well at 103%, 96%, 92% and 90% respectively and some others performed way below average like Hoima, Entebbe and Mbale at 13%, 29% and 36% respectively<sup>1</sup>.

This implies that whereas some municipalities are performing well in terms of local revenue collection, others are still performing below average. This is clearly illustrated in the table below:

	Vote	Municipality	Target	Actual	% Revenue
1	751	Arua	2,123,836	1,522,306	72%
2	752	Entebbe	3,615,073	1,036,140	29%
3	753	Fort Portal	2,685,233	1,474,900	55%
4	754	Gulu	5,083,037	2,698,900	53%
5	755	Jinja	9,174,000	5,316,510	58%
6	757	Kabale	2,770,344	1,666,809	60%

<sup>1</sup> Source Ministry of Finance Budget Performance Report FY 2015/16

7	758	Lira	1,465,907	843,426	58%
8	759	Masaka	3,291,753	1,598,486	49%
9	760	Mbale	4,817,053	1,729,594	36%
10	761	Mbarara	5,063,161	4,854,298	96%
11	762	Moroto	373,289	342,121	92%
12	763	Soroti	843,715	868,385	103%
13	764	Tororo	1,054,716	946,461	90%
14	771	Hoima	2,030,709	272,098	13%

#### **4.4 Capacity Building Fund**

The Committee established that capacity building was funded to the tune of USD 10 million. The funds released to the Municipalities was intended for the following purposes:

- i. Equipping municipalities with necessary office equipment and furniture;
- ii. Providing municipalities with specialized technical equipment to guide urban development;
- iii. Improving revenue collection in municipalities;
- iv. Updating Municipal Physical Development plans;
- v. Training municipal staff on key performance areas which include Financial management, procurement management, technical engineering skills, environmental and social management, land acquisition, rehabilitation and resettlement, project management and GIS operations.



According to the Auditor General the Municipalities had received up to UGX 12.755 Bn in Capacity Building Fund by the close of Financial Year 2014/15 but had only managed to utilize UGX 6.676 Bn representing a release performance of 53.3 percent.

#### **4.5 The Municipal Development Fund**

The Committee established that on the advise of the PST, the works on the road projects involved clustering Municipalities that were within the same Geographical Region so as to increase the volume of work offered to the Contractors. This was done with the aim of attracting contractors of repute who ordinarily prefer to implement projects on a larger scale.

The clusters formed were as follows: Cluster1; included the municipalities of Arua, Gulu and Lira. Cluster 2; the municipalities of Soroti, Mbale and Tororo. Cluster 3; the municipalities of Jinja, Entebbe and Masaka. Cluster 4a the municipalities of Mbarara and Kabale. Cluster 4b; the municipalities of Fort Portal and Hoima. Cluster 5; the municipality of Moroto.

#### **4.6 Relations in the National Technical Committee**

The Program Technical Committee (PTC) is supposed to meet quarterly to give technical guidance, review progress, receive reports and approve work plans. However the Committee found that there is disharmony in the PTC with officials from some entities having difficulty attending meetings because some of the members do not agree with some implementation arrangements.

#### **4.7 The Extent of involvement of the PST in the implementation of the projects in the Municipalities**

The Committee found that the involvement of PST in the implementation of the project in the municipalities went beyond the supervisory role they were mandated to play. This is evidenced in the following facts:

- i. The municipalities lacked capacity in the procurement of big projects. The PST retains 15% of the project funds to oversee the program and offer technical advice to the municipalities. They were therefore directly involved in the initial procurements of the Program.
- ii. The PST centrally organized a number of Capacity Building programs in the Municipalities where the Municipalities were directed to send their officers to attend the programs while drawing the facilitation from the Capacity Building Fund.

The Committee further found that the PST failed to execute its role effectively in coordinating and supervising the implementation team as seen in the following scenarios:

- i. Soroti Municipality had its design changed from Asphalt concrete which was the standard material to Surface Dressing which gives an inferior quality of road.
- ii. Moroto Municipality chose a bus terminal yet only five buses do business in this town.

This raises doubt as to whether the Municipalities were receiving proper advice on the feasibility of the projects chosen.

## **5.0 General Committee Observations**

The Committee observed that:

- i. the USMID project greatly contributes to Uganda's efforts towards attaining Sustainable Development Goal number nine (9) that advocates for building resilient infrastructure among other things. However, financial under performance undermines the attainment of envisaged outcomes of the project. The Committee noted with the concern that the Ministry of Finance, Planning and Economic Development does not give special consideration to the flow of funds under the USMID program

which is not bound by the requirement to return funds to the Center at the end of a Financial Year. Consequently, USMID funds are swept back to the Center at the end of the Financial Year contributing to budget under performance in the affected year. From July to October works stalled in all Municipalities because the contractors were not paid.

- ii. revenue performance needs to be improved in all local governments in Uganda. Some local governments appear to have performed well in revenue mobilization and yet in reality they are characterized by under estimation, under declaration and under collection of revenue. The USMID project could borrow the Tanzanian model where the authorities have prioritized revenue mobilization efforts in a holistic manner that included the development of a localized computer software that tracks revenue at the point of sale and transmits the information to a central data base.
- iii. the implementation of the program was not closely supervised by the USMID Project Support Team (PST) yet the municipalities lack technical capacity to handle the program efficiently.
- iv. the clustering of the municipalities caused undue delays in some clusters as seen in clusters 2, 4a and 4b.
  - a. In cluster 4a it caused a delay of two (2) years for Kabale Municipality and two and a half (2 ½ ) Years for Mbarara Municipality arising from failure to find a contractor willing to work in the cluster at the given price. The two entities were however able to attract contractors when they embarked on the procurements individually.
  - b. In clusters 2 and 4b the delays arose from among other things, the fact that the contractor had limited capacity.

- v. The component of the CBF that was meant to furnish and equip the relevant offices also furnished and equipped the offices of politicians. The deviation from the agreement amounted to loss of public funds occasioned by the accounting officers.
- vi. some municipalities, procured office equipment in a haphazard manner with Soroti Municipality procuring more computers than the offices that required them. This led to wastage of funds.
- vii. In most Municipalities the training under the CBF was not done against a training plan. This puts the objective of the CBF and the entire project at risk of being unable to achieve its objectives as the focus of training is easily shifted to none priority areas.
- viii. The Committee also notes that the equipping of the Municipalities was supposed to include the establishment of modern engineering laboratories. However this was not done. Comparatively, in the implementation of a similar project in the United Republic of Tanzania, dedicated materials testing laboratories were established in every participating local government.

## **Recommendations**

The Committee recommends that:

- i. Ministry of Finance, Planning and Economic Development should not hold onto project funds under the USMID at the end of a Financial Year.
- ii. All Municipalities that used the capacity building funds to furnish offices of politicians or to train politicians should refund the money to the Capacity Building Account.
- iii. the planning and funding of capacity building should be at the forefront in the implementation project to improve the quality of municipal staff.

- iv. Accounting Officers who caused wastage of the capacity building funds should be held responsible for the loss.
- v. The PST should:
  - a. Effectively supervise the municipalities as mandated in the agreement.
  - b. within its mandate, offer technical advise to the municipal councils
  - c. work towards ensuring that all Municipal Councils have well equipped engineering laboratories.
- vi. the municipalities should concentrate on building capacities of human resource in the areas of engineering, survey, physical planning, environment and finance as opposed to concentrating on workshops.
- vii. there should be a special audit on the Capacity Building Fund under USMID.
- viii. The USMID program should be properly consolidated under the Department of Urban Planning because it is a multi sectoral program with the sole purpose of Urban Development.

## **6.0 Specific Findings in the Audit**

The Audit assessed the economy, efficiency and effectiveness with which urban infrastructure has been delivered by the USMID program in the participating Municipal Councils in the Financial Year 2015/16.

The Audit looked at both USMID and Non USMID projects for purposes of gauging the benefits of capacity building under the USMID projects.

### **6.1 Criteria for Grading the Municipalities**

#### **6.1.1 Economy Assessment**

Economy Assessment related to the assessment of the unit cost of delivery of the infrastructure against works of similar quality and quantity. In this assessment, unit project item costs per Engineers estimates were compared, followed by comparison of unit project item costs as per signed contracts and finally the actual unit cost per square meter of road works/ buildings among the municipalities.

This level of economy was assessed out of 30 marks.

#### **6.1.2 Efficiency Assessment**

Efficiency assessment related to the assessment of the level of implementation of the works against the agreed contract approved work programs and outputs. It involved review of progress of the works against time, existence and effectiveness of internal controls for certification and payment of executed works and contract supervision and monitoring arrangements. The following parameters were assessed; physical progress lag, presence of detailed measurement sheets, payment above certified amounts, percentage overpayments, timeliness in payments, percentage of quality progress reports, presence of site meeting minutes, percentage of approved supervising personnel on site and percentage of approved equipment on site.

The level of efficiency was assessed out of 35 marks.

#### **6.1.3 Effectiveness Assessment**

This involved the assessment of quality of works under implementation and the utilization of infrastructure. The team assessed the following parameters; presence of material test results on file, percentage conformance of audit test results to specifications, presence of defects from visual observations and observed functionality and usage.

The level of efficiency was assessed out of 35 marks.

## 6.2 Audit findings on the USMID Projects Per Municipality

ARUA MUNICIPALITY				
1.	PROJECT	FINDING	ASSESSMENT PARAMETERS	SCORE Percentage Score
<b>Assessment of the Economy</b>	Rehabilitation of Lemerijoa Road and Construction of Modern Abattoir (Kamure Junction Included) (USMID)	<ul style="list-style-type: none"> <li>The engineer's estimate were 32% more than that of the Municipality expected to have the least cost combination for the items assessed</li> <li>The contractor's rates were 32% more than those of the Municipality expected to have the least cost combination for the items assessed</li> <li>The project's unit cost per square meter is 307.8% more than that</li> </ul>	<ul style="list-style-type: none"> <li>Unit project item costs as per Engineer's Estimates. <b>(3.4 out of 5)</b></li> <li>Unit project item costs as per signed Contracts <b>(6.8 out of 10)</b></li> <li>Unit cost per square meter of road/building works among the municipalities. <b>(3.7 out of 15)</b></li> </ul>	<b>13.9</b> <b>46.3%</b>

		of the Municipality with the lowest unit cost per square meter			
<b>Assessment of Efficiency</b>	Rehabilitation of Lemerijoa Road and Construction of Modern Abattoir (Kamure Junction Included) (USMID)	<ul style="list-style-type: none"> <li>• Works commenced on 31/03/2016 and are expected to achieve 100% completion on 31/03/2017. At the time of audit works were still on-going with no physical progress lag.</li> <li>• Measurement sheets were prepared and attached to the payment certificates</li> <li>• Payments were consistent with the certified amounts</li> <li>• There was no overpayment to the contractor on different</li> </ul>	<ul style="list-style-type: none"> <li>• Physical progress lag <b>(10 out of 10)</b></li> <li>• Presence of detailed measurement sheets <b>(2 out of 2)</b></li> <li>• Payment above certified amounts <b>(3 out of 3)</b></li> <li>• % of overpayment (as a result of variance between audit values and certified works) to the certified value of the works <b>(10 out of 10)</b></li> <li>• Timeliness in payment of IPCs,</li> </ul>	<b>32.0</b>	<b>91.4%</b>



		<p>items.</p> <ul style="list-style-type: none"> <li>• All payments to the contractor were not made on time.</li> <li>• Out of the 8 expected progress reports, 8 reports were availed and were of the required quality.</li> <li>• Site meeting minutes were availed.</li> <li>• According to records availed, all supervising personnel required, participated in the supervision of works</li> <li>• At the time of audit field inspection, all the required equipment was found on site.</li> <li>• The contract was signed</li> </ul>	<p>fee notes, material supply invoices etc. <b>(0 out of 3)</b></p> <ul style="list-style-type: none"> <li>• % of quality progress reports prepared <b>(2 out of 2)</b></li> <li>• Presence of site meeting minutes <b>(2 out of 2)</b></li> <li>• % of approved supervising personnel on site <b>(2 out of 2)</b></li> <li>• % of approved equipment on site <b>(1 out of 1)</b></li> </ul>		
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		by the person representing CICO but without powers of attorney.			
		<ul style="list-style-type: none"> <li>The Performance Security imposes an expiry date of 1<sup>st</sup> April 2018, contrary to the bidding document requirements.</li> </ul>			
<b>Assessment of Effectiveness</b>	Rehabilitation of Lemerijoa Road and Construction of Modern Abattoir (Kamure Junction Included) (USMID)	<ul style="list-style-type: none"> <li>There is evidence that the Supervising Consultant undertook material testing.</li> <li>The road widths, length and culvert diameter conformed to the specifications</li> <li>All the points tested passed the in-situ</li> </ul>	<ul style="list-style-type: none"> <li>Material test results on file <b>(5 out of 5)</b></li> <li>% conformance of site works to design drawings and physical specifications <b>(7 out of 7)</b></li> <li>% conformance of</li> </ul>	<b>25</b>	<b>71.4%</b>

		concrete compressive strength test. In addition, of the 25 tests undertaken on a sample of asphalt cores and CRR collected, 17 tests failed to meet the required specifications.	<p>audit test results to specifications <b>(1 out of 10)</b></p> <ul style="list-style-type: none"> <li>• Presence of defects from visual observations <b>(2 out of 3)</b></li> <li>• Observed Functionality and Usage <b>(10 out of 10)</b></li> </ul>		
		<p>Observations made included; Cracks in side drains at some sections on Lemerijoa Road, Kerb inlets not provided with grating posing a risk to their blockage with debris, Poor control of levels at road intersections, Honey combining on some of the sections of the channel, Filling at box culvert area was not</p>			

		<p>being done in layers, Cracks on some sections of the U-drains at Kamure Junction round about, Potential hazardous situation of building being too close to the road at roundabout.</p> <ul style="list-style-type: none"> <li>• It was observed that the roads were functional and had been put to intended use by the users despite the incomplete and on-going works.</li> </ul>			
<b>2.</b>	<b>ENTEBBE MUNICIPALITY</b>				
	<b>PROJECT</b>	<b>FINDING</b>	<b>ASSESSMENT PARAMETERS</b>	<b>SCORE</b>	<b>WEIGHT</b>

<b>Assessment of the Economy</b>	Rehabilitation of Serumaga Road (0.1km), Mwawula Road(0.119km), and Lutwama Road (0.407km) and Gabunga Road (0.341) under USMID ( A total of 0.967km)	<ul style="list-style-type: none"> <li>• The engineer's estimate was 32% more than that of the Municipality expected to have the least cost combination for the items assessed</li> <li>• The contractor's rates were 40% more than those of the Municipality expected to have the least cost combination for the items assessed</li> <li>• The project's unit cost per square meter is 120.1% more than that of the Municipality with the lowest unit cost per square meter</li> </ul>	<ul style="list-style-type: none"> <li>• Unit project item costs as per Engineer's Estimates. <b>(3.4 out of 5)</b></li> <li>• Unit project item costs as per signed Contracts <b>(6 out of 10)</b></li> <li>• Unit cost per square meter of road/building works among the municipalities. <b>(6.8 out of 15)</b></li> </ul>	<b>16.2</b>	<b>54%</b>
<b>Assessment of Efficiency</b>	Rehabilitation of Serumaga Road (0.1km), Mwawula	<ul style="list-style-type: none"> <li>• The physical progress of the on-going USMID Projects stands at</li> </ul>	<ul style="list-style-type: none"> <li>• Physical progress lag <b>(8 out of 10)</b></li> <li>• Presence of detailed</li> </ul>	<b>29.0</b>	<b>80%</b>

Road(0.119km), and Lutwama Road (0.407km) and Gabunga Road (0.341) under USMID ( A total of 0.967km)	<p>30.01% against planned progress of 50%.</p> <ul style="list-style-type: none"> <li>• Measurement sheets were prepared and attached to the payment certificates</li> <li>• Payments were consistent with the certified amounts</li> <li>• The work items measured were consistent with those certified for payment by the Project Management</li> <li>• Advance payment to the contractor was made on time, however, details for IPC one were not availed.</li> <li>• All the 5 expected progress reports were availed. The 5 reports</li> </ul>	<p>measurement sheets <b>(2 out of 2)</b></p> <ul style="list-style-type: none"> <li>• Payment above certified amounts <b>(3 out of 3)</b></li> <li>• % of overpayment (as a result of variance between audit values and certified works) to the certified value of the works <b>(10 out of 10)</b></li> <li>• Timeliness in payment of IPCs, fee notes, material supply invoices etc. <b>(0 out of 3)</b></li> <li>• % of quality progress reports prepared <b>(2 out of 2)</b></li> </ul>	
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		<p>were of the required quality</p> <ul style="list-style-type: none"> <li>• Minutes of site meetings were availed</li> <li>• According to records availed, all supervising personnel required participated in the supervision of works</li> <li>• At the time of audit field inspection, some of the required equipment was not present on site</li> <li>• The Performance and Advance Payment securities submitted were set to expire on 31<sup>st</sup> May 2017 yet the contractual works completion date was 4<sup>th</sup> July 2017.</li> </ul>	<p><b>2)</b></p> <ul style="list-style-type: none"> <li>• Presence of minutes of site meetings <b>(2 out of 2)</b></li> <li>• % of approved supervising personnel on site <b>(2 out of 2)</b></li> <li>• % of approved equipment on site <b>(0 out of 1)</b></li> </ul>		
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<b>Assessment of Effectiveness</b>	Rehabilitation of Serumaga Road (0.1km), Mwawula Road(0.119km), and Lutwama Road (0.407km) and Gabunga Road (0.341) under USMID ( A total of 0.967km)	<ul style="list-style-type: none"> <li>There was evidence that the Supervising Consultant undertook material testing.</li> <li>The cleared road lengths conformed to the specified lengths</li> <li>27 out of the 28 points tested passed the in-situ concrete compressive strength test.</li> <li>Observations made included; poor joint treatment, uncovered service ducts, unlapped wire mesh, cracked and honeycombed side drains.</li> <li>It was observed that the road works were ongoing and were still within</li> </ul>	<ul style="list-style-type: none"> <li>Material test results on file <b>(5 out of 5)</b></li> <li>% conformance of site works to design drawings and physical specifications <b>(7 out of 7)</b></li> <li>% conformance of audit test results to specifications <b>(5 out of 10)</b></li> <li>Presence of defects from visual observations <b>(2 out of 3)</b></li> <li>Observed Functionality and Usage <b>(10 out of 10)</b></li> </ul>	<b>29</b>	<b>83%</b>
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		contractual time.			
<b>3.</b>	<b>FORT PORTAL MUNICIPAL COUNCIL</b>				
	<b>PROJECT</b>	<b>FINDING</b>	<b>ASSESSMENT PARAMETERS</b>	<b>SCORE</b>	<b>WEIGHT</b>
<b>Assessment of the Economy</b>	USMID: Rehabilitation of Nyakana Road (477m), Kagote (170m), Mill Lane (78m), and Market street (130m)	<ul style="list-style-type: none"> <li>The engineer's estimate was 32% more than that of the Municipality expected to have the least cost combination for the items assessed</li> <li>The contractor's rates were 46% more than those of the Municipality expected to have the least cost combination for the items assessed</li> <li>The project's unit cost per square meter is 49% more than that of the</li> </ul>	<ul style="list-style-type: none"> <li>Unit project item costs as per Engineer's Estimates. <b>(3.4 out of 5)</b></li> <li>Unit project item costs as per signed Contracts <b>(5.4 out of 10)</b></li> <li>Unit cost per square meter of road/building works among the municipalities. <b>(7.4 out of 15)</b></li> </ul>	<b>16.2</b>	<b>54%</b>

		Municipality with the lowest unit cost per square meter			
<b>Assessment of Efficiency</b>	USMID: Rehabilitation of Nyakana Road (477m), Kagote (170m), Mill Lane (78m), and Market street (130m)	<ul style="list-style-type: none"> <li>• Works commenced on 23<sup>rd</sup> February 2015 and were initially expected to achieve 100% completion on 23<sup>rd</sup> February 2016. At the time of initial completion, the works were physically lagging by 80%. The initial completion date was revised and extended to 22<sup>nd</sup> November 2016. At the time of audit; the works had still not yet been completed and the physical progress was established to be at 38.69% implying that the works had a physical lag</li> </ul>	<ul style="list-style-type: none"> <li>• Physical progress lag <b>(0 out of 10)</b></li> <li>• Presence of detailed measurement sheets <b>(2 out of 2)</b></li> <li>• Payment above certified amounts <b>(3 out of 3)</b></li> <li>• % of overpayment (as a result of variance between audit values and certified works) to the certified value of the works <b>(10 out of 10)</b></li> <li>• Timeliness in payment of IPCs,</li> </ul>	<b>19.0</b>	<b>54.2%</b>

		<p>of 61.31%.</p> <ul style="list-style-type: none"> <li>• Measurement sheets were prepared and attached to the payment certificates</li> <li>• Payments were consistent with the certified amounts</li> <li>• All audit measurements were consistent with certified quantities, thus no overpayment observed.</li> <li>• All payments to the contractor were made on time. However, payment of fee notes 1 and 3 to the supervising consultant were delayed</li> <li>• Out of the 12 expected progress reports, only 9</li> </ul>	<p>fee notes, material supply invoices etc. <b>(0 out of 3)</b></p> <ul style="list-style-type: none"> <li>• % of quality progress reports prepared <b>(0 out of 2)</b></li> <li>• Presence of site meeting minutes <b>(2 out of 2)</b></li> <li>• % of approved supervising personnel on site <b>(2 out of 2)</b></li> <li>• % of approved equipment on site <b>(0 out of 1)</b></li> </ul>	
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		<p>were availed. The 9 reports were of the required quality.</p> <ul style="list-style-type: none"> <li>• Minutes of site meetings were availed.</li> <li>• According to records availed, all supervising personnel required participated in the supervision of works</li> <li>• At the time of audit field inspection, the contractor had not mobilised the full set of equipment to complete pending works.</li> <li>• Subcontracted works were equivalent to more than 20% of the revised contract price contrary to contractual requirements</li> </ul>		
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		<ul style="list-style-type: none"> <li>Supervising Consultant was irregularly paid UGX.33,152,484 contrary to the contractual payment schedule</li> <li>Audit noted an increase in the project supervision costs as a result of the delayed completion of works</li> </ul>			
<b>Assessment of Effectiveness</b>	USMID: Rehabilitation of Nyakana Road (477m), Kagote (170m), Mill Lane (78m), and Market street (130m)	<ul style="list-style-type: none"> <li>There is evidence that the Supervising Consultant undertook material testing</li> <li>The road lengths and widths conformed to the drawings and specifications.</li> <li>9 out of the 13 field tests undertaken met the</li> </ul>	<ul style="list-style-type: none"> <li>Material test results on file <b>(5 out of 5)</b></li> <li>% conformance of site works to design drawings and physical specifications <b>(7 out of 7)</b></li> <li>% conformance of</li> </ul>	<b>23.0</b>	<b>65.7%</b>

		<p>required specifications while 9 out of the 12 laboratory tests undertaken on 2 asphalt cores collected met the required specifications.</p> <ul style="list-style-type: none"> <li>• Observations made included; loose CRR base material, exposed and collapsed BRC.</li> <li>• It was observed that the works were on-going and had been delayed thus delaying achievement of the intended functionality.</li> </ul>	<p>audit test results to specifications <b>(1 out of 10)</b></p> <ul style="list-style-type: none"> <li>• Presence of defects from visual observations <b>(2 out of 3)</b></li> <li>• Observed Functionality and Usage <b>(8 out of 10)</b></li> </ul>		
<b>4.</b>	<b>GULU MUNICIPALITY</b>				
	<b>PROJECT</b>	<b>FINDING</b>	<b>ASSESSMENT PARAMETERS</b>	<b>SCORE</b>	

Assessment of the Economy	Rehabilitation of	<ul style="list-style-type: none"> <li>The engineer's estimate was 44% more than that of the Municipality expected to have the least cost combination for the items assessed.</li> <li>The contractor's rates were 32% more than those of the Municipality expected to have the least cost combination for the items assessed.</li> <li>The project's unit cost per square meter is 169% more than that of the Municipality with the lowest unit cost per square meter.</li> </ul>	<ul style="list-style-type: none"> <li>Unit project item costs as per Engineer's Estimates. <b>(2.8 out of 5)</b></li> <li>Unit project item costs as per signed Contracts <b>(6.8 out of 10)</b></li> <li>Unit cost per square meter of road/building works among the municipalities. <b>(5.6 out of 15)</b></li> </ul>	15.2	51.6%
	Kabalega Road (0.16km), Adonga Road ( 0.334km), Crane Avenue Road ( 0.195km),Phillip Turner Road (0.266km), Odur Min Odyek Road (0.336km), Commercial Road (0.364km), School Road (0.355km), Salvatore Olwoch Road (0.672km), Opwonya Walter Road (0.67km) and Muroini Road (0.694km)-(under USMID)				

Assessment of Efficiency	Construction works for Rehabilitation to Bitumen Standard of the following roads (A total of 4.046km) under USMID : Kabalega Road (0.16km), Adonga Road (0.334km), Crane Avenue Road (0.195km), Phillip Turner Road (0.266km), Odur Min Odyek Road (0.336km), Commercial Road (0.364km), School Road (0.355km), Salvatore Olwoch Road (0.672km)	<ul style="list-style-type: none"> <li>The physical progress of the on-going USMID Projects stands at 50.1% against planned progress of 75%.</li> <li>Measurement sheets were prepared and attached to the payment certificates</li> <li>Payments were consistent with the certified amounts.</li> <li>All audit measurements were consistent with certified quantities, thus no overpayment observed.</li> <li>All payments were effected within stipulated time.</li> <li>All expected progress</li> </ul>	<ul style="list-style-type: none"> <li>Physical progress lag <b>(7 out of 10)</b></li> <li>Presence of detailed measurement sheets <b>(2 out of 2)</b></li> <li>Payment above certified amounts <b>(3 out of 3)</b></li> <li>% of overpayment (as a result of variance between audit values and certified works) to the certified value of the works <b>(10 out of 10)</b></li> <li>Timeliness in payment of IPCs, fee notes, material supply invoices etc. <b>(3 out of 3)</b></li> </ul>	35	100%
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	,Opwonya Walter Road (0.67km) and Muroi Road (0.694km)	<p>reports were availed and were of the required quality.</p> <ul style="list-style-type: none"> <li>• Site meeting minutes were availed.</li> <li>• According to records availed, all supervising personnel required participated in the supervision of works.</li> <li>• The contractor's equipment mobilisation was sufficient for the works.</li> <li>• The contractor altered the Performance and Advance Payment securities from the form in the bidding documents, by imposing expiry dates.</li> </ul>	<ul style="list-style-type: none"> <li>• % of progress reports prepared <b>(2 out of 2)</b></li> <li>• Presence of minutes of site meetings <b>(2 out of 2)</b></li> <li>• % of approved supervising personnel on site <b>(2 out of 2)</b></li> <li>• % of approved equipment on site <b>(1 out of 1)</b></li> </ul>		
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<b>Assessment of Effectiveness</b>	Construction works for Rehabilitation to Bitumen Standard of the following roads (A total of 4.046km) under USMID : Kabalega Road (0.16km), Adonga Road (0.334km), Crane Avenue Road (0.195km), Phillip Tarnier Road (0.266km), Odur Min Odyek Road (0.336km), Commercial Road (0.364km), School Road (0.355km), Salvatore Olwoch Road (0.672km)	<ul style="list-style-type: none"> <li>There is evidence that the Supervising Consultant undertook material testing</li> <li>The, asphalt concrete thickness, road lengths and widths measured conformed to the drawings and specifications.</li> <li>16 out of the 17 points tested passed the in-situ concrete compressive strength test, all 15 points on the sub base tested for CBR and degree of compaction conformed to specifications, and 30 out of the 42 parameters tested on asphalt cores,</li> </ul>	<ul style="list-style-type: none"> <li>Material results on file <b>(5 out of 5)</b></li> <li>% conformance of site works to design drawings and physical specifications <b>(7 out of 7)</b></li> <li>% conformance of audit test results to specifications ( <b>5 out of 10</b>)</li> <li>Presence of defects from visual observations <b>(2 out of 3)</b></li> <li>Observed Functionality and Usage <b>(10 out of 10)</b></li> </ul>	<b>29 .0</b>	<b>82.8%</b>
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	<p>,Opwonya Walter Road (0.67km) and Muroi Road (0.694km) (USMID)</p>	<p>crushed stone, gravel, and concrete aggregates in the laboratory collected met the required specifications.</p> <ul style="list-style-type: none"> <li>• Defects observed include; Significant debris in the drains on Salvatore Road, Odur Min Odyek Road, Commercial Road, Kabalega Road (Rice Husks),Crane Avenue, School Road, and cracks in side drains, debris in concrete line drains, Cracks in some sections of the side drains on Opwonya Road, Muroi Road, Adonga Road</li> <li>• At the time of audit, the construction works were still on-going and the</li> </ul>			
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		works had not been delayed			
<b>5.</b>	<b>HOIMA MUNICIPALITY</b>				
	<b>PROJECT</b>	<b>FINDING</b>	<b>ASSESSMENT PARAMETERS</b>	<b>SCORE</b>	
<b>Assessment of the Economy</b>	Construction of Rukurato Road (0.586km), Main Street (0.642km), Old Toro Toad (0.568km), Coronation Road (0.188km), Persy Road (0.187km), Government Road (0.373km) and Kabalega Road (0.187km) USMID project	<ul style="list-style-type: none"> <li>The engineer's estimate was 32% more than that of the Municipality expected to have the least cost combination for the items assessed</li> <li>The contractor's rates were 44% more than those of the Municipality expected to have the least cost combination for the items assessed</li> </ul>	<ul style="list-style-type: none"> <li>Unit project item costs as per Engineer's Estimates. <b>(3.4 out of 5)</b></li> <li>Unit project item costs as per signed Contracts <b>(5.6 out of 10)</b></li> <li>Unit cost per square meter of road/building works among the municipalities. <b>(7.3)</b></li> </ul>	<b>16.3</b>	<b>54.3%</b>

		<ul style="list-style-type: none"> <li>The project's unit cost per square meter is 104.3% more than that of the Municipality with the lowest unit cost per square meter</li> </ul>	<b>out of 15)</b>		
<b>Assessment of Efficiency</b>	Construction of Rukurato Road (0.586km), Main Street (0.642km), Old Toro Toad (0.568km), Coronation Road (0.188km), Persy Road (0.187km), Government Road (0.373km) and Kabalega Road (0.187km). USMID project	<ul style="list-style-type: none"> <li>Works commenced on 13/12/2014 and were initially expected to achieve 100% completion on 9/12/2015. At the time of initial completion, the works were physically lagging by 82%. The initial completion date was revised and extended to 27/08/2016. At the time of audit; the</li> </ul>	<ul style="list-style-type: none"> <li>Physical progress lag <b>(2 out of 10)</b></li> <li>Presence of detailed measurement sheets <b>(2 out of 2)</b></li> <li>Payment above certified amounts <b>(3 out of 3)</b></li> <li>% of overpayment (as a result of variance between audit values and certified works) to the certified value</li> </ul>	<b>23.0</b>	<b>65.7%</b>

		works had still not yet been completed and the physical progress was established to be at 78% implying that the works had a physical lag of 22%.	of the works <b>(10 out of 10)</b>	
		<ul style="list-style-type: none"> <li>• Measurement sheets were prepared and attached to the payment certificates</li> <li>• Payments were consistent with the certified amounts</li> <li>• Quantities measured by the auditors were consistent with those certified for payment by the Project Manager</li> <li>• All payments to the</li> </ul>	<ul style="list-style-type: none"> <li>• Timeliness in payment of IPCs, fee notes, material supply invoices etc. <b>(0 out of 3)</b></li> <li>• % of quality progress reports prepared <b>(2 out of 2)</b></li> <li>• Presence of minutes of site meetings <b>(2 out of 2)</b></li> <li>• % of approved supervising personnel on site <b>(2 out of 2)</b></li> <li>• % of approved equipment on site</li> </ul>	

			<p>Contractor were made in time however, payment of fee note 3 to the Consultant was delayed by 71 days.</p> <ul style="list-style-type: none"> <li>• All the required progress reports were availed. The reports were of the required quality</li> <li>• Site meeting minutes were availed.</li> <li>• According to records availed, all supervision personnel had been mobilized</li> <li>• At the time of audit field inspection, the observed equipment on site was not adequate to execute</li> </ul>	<b>(0 out of 1)</b>		
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<b>Assessment of Effectiveness</b>		the outstanding works.			
	Construction of Rukurato Road (0.586km), Main Street (0.642km), Old Toro Toad (0.568km), Coronation Road (0.188km), Persy Road (0.187km), Government Road (0.373km) and Kabalega Road (0.187km). USMID project	<ul style="list-style-type: none"> <li>There is evidence that the Supervising Consultant undertook material testing</li> <li>1 out of the 4 asphalt cores measured conformed to the minimum design thickness.</li> <li>7 out of the 17 points tested failed the in-situ concrete compressive strength test while the DCP test undertaken on the road subbase layer showed that the layer had been compacted to the required strength. In addition, of the 40 tests</li> </ul>	<ul style="list-style-type: none"> <li>Material test results on file <b>(5 out of 5)</b></li> <li>% conformance of site works to design drawings and physical specifications <b>(0 out of 7)</b></li> <li>% conformance of audit test results to specifications <b>(0 out of 10)</b></li> <li>Presence of defects from visual observations <b>(2 out of 3)</b></li> <li>Observed Functionality and</li> </ul>	<b>15.0</b>	<b>42.8%</b>



		<p>undertaken on the sample of 4 asphalt cores, sand and aggregates, 20 tests met the required specifications.</p> <ul style="list-style-type: none"> <li>Physical defects observed included; segregation of aggregates, honey combing on some of the side drains, corroded BRC mesh</li> <li>It was observed that the roads were functional and had been put to intended use by the users. It was however noted that the drainage and walk way works had been delayed and were still on-going.</li> </ul>	Usage (8 out of 10)		
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6.	JINJA MUNICIPALITY				
	PROJECT	FINDING	ASSESSMENT PARAMETERS	SCORE	WEIGHT
<b>Assessment of the Economy</b>	Rehabilitation of Nalufenya-Clive West road (USMID).	<ul style="list-style-type: none"> <li>The engineer's estimate was 32% more than that of the Municipality expected to have the least cost combination for the items assessed</li> <li>The contractor's rates were 33% more than those of the Municipality expected to have the least cost combination for the items assessed</li> <li>The project's unit cost per square meter is 44% more than that of the Municipality with the</li> </ul>	<ul style="list-style-type: none"> <li>Unit project item costs as per Engineer's Estimates. <b>(3.4 out of 5)</b></li> <li>Unit project item costs as per signed Contracts <b>(6.7 out of 10)</b></li> <li>Unit cost per square meter of road/building works among the municipalities. <b>(10.4 out of 15)</b></li> </ul>	20.5	88.7%

<b>Assessment of Efficiency</b>	Rehabilitation of Nalufenya-Clive West road (USMID)	lowest unit cost per square meter	<ul style="list-style-type: none"> <li>• Works commenced on 10/10/2014 and were initially expected to achieve 100% completion on 4/09/2015. At the time of initial completion, the works were physically lagging by 18%. The initial completion date was revised and extended to 4/03/2016. The works were completed within the revised completion date.</li> <li>• Measurement sheets were prepared and attached to the payment certificates</li> </ul>	<ul style="list-style-type: none"> <li>• Physical progress lag <b>(8 out of 10)</b></li> <li>• Presence of detailed measurement sheets <b>(2 out of 2)</b></li> <li>• Payment above certified amounts <b>(3 out of 3)</b></li> <li>• % of overpayment (as a result of variance between audit values and certified works) to the certified value of the works <b>(5 out of 10)</b></li> <li>• Timeliness in payment of IPCs, fee notes, material</li> </ul>	23	88.7%
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		<ul style="list-style-type: none"> <li>• Payments consistent with the certified amounts were the</li> <li>• A total of UGX.22,676,453 was overpaid to the contractor on different items</li> <li>• All payments to the supervising consultant and contractor were made on time. However, audit could not establish when full payment of IPC 10 was made since no documentation was availed for review</li> <li>• Out of the 17 expected progress reports, only 11 were availed. The 11 reports were of the</li> </ul>	<ul style="list-style-type: none"> <li>• % of quality progress reports prepared <b>(0 out of 2)</b></li> <li>• Presence of minutes of site meetings <b>(2 out of 2)</b></li> <li>• % of approved supervising personnel on site <b>(2 out of 2)</b></li> <li>• % of approved equipment on site <b>(1 out of 1)</b></li> </ul>		
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		<p>required quality</p> <ul style="list-style-type: none"> <li>• Site meeting minutes for the entire project were recorded and were availed during the audit.</li> <li>• According to records availed, all supervising personnel required participated in the supervision of works</li> <li>• At the time of audit field inspection, no equipment was found on site since all the works had been completed.</li> </ul>			
<b>Assessment of Effectiveness</b>	Rehabilitation of Nalufenya-Clive West road (USMID)	<ul style="list-style-type: none"> <li>• There is evidence that the Supervising Consultant undertook material testing</li> <li>• Both asphalt cores measured passed the</li> </ul>	<ul style="list-style-type: none"> <li>• Material test results on file <b>(5 out of 5)</b></li> <li>• % conformance of site works to design drawings and</li> </ul>	25	88.7%

		<p>thickness check. In addition, the road length, widths and culvert diameters conformed to the specifications.</p> <ul style="list-style-type: none"> <li>• 1 out of the 9 points tested failed the in-situ concrete compressive strength test. In addition, of the 12 tests undertaken on the sample of asphalt cores collected, 7 tests met the required specifications.</li> <li>• Observations made included; Longitudinal cracks on the left-hand lane at 1+485 – 1+489 and 1+123 – 1+179, water ponding near the side walk way on the left-hand lane at 1+620 and</li> </ul>	<p>physical specifications <b>(7 out of 7)</b></p> <ul style="list-style-type: none"> <li>• % conformance of audit test results to specifications <b>(1 out of 10)</b></li> <li>• Presence of defects from visual observations <b>(2 out of 3)</b></li> <li>• Observed Functionality and Usage <b>(10 out of 10)</b></li> </ul>	
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		1+320, side drains clogged with rubbish and broken drain cover. <ul style="list-style-type: none"> <li>It was observed that the road was functional and had been put to intended use by the users.</li> </ul>			
<b>7.</b>	<b>KABALE MUNICIPALITY</b>				
	<b>PROJECT</b>	<b>FINDING</b>	<b>ASSESSMENT PARAMETERS</b>	<b>SCORE</b>	<b>WEIGHT</b>
<b>Assessment of the Economy</b>	Rehabilitation of Nyerere road (0.706km), Nyerere Avenue (0.421km) and Kigongi road (0.8km)	<ul style="list-style-type: none"> <li>The engineer's estimate was 10% more than that of the Municipality expected to have the least cost combination for the items assessed</li> <li>The contractor's rates were 63% more than those of the Municipality</li> </ul>	<ul style="list-style-type: none"> <li>Unit project item costs as per Engineer's Estimates. <b>(4.5 out of 5)</b></li> <li>Unit project item costs as per signed Contracts <b>(3.7 out of 10)</b></li> </ul>	<b>13.6</b>	<b>45.3%</b>

		<p>expected to have the least cost combination for the items assessed</p> <ul style="list-style-type: none"> <li>The project's unit cost per square meter is 142.3% more than that of the Municipality with the lowest unit cost per square meter</li> </ul>	<ul style="list-style-type: none"> <li>Unit cost per square meter of road/building works among the municipalities. <b>(5.4 out of 15)</b></li> </ul>		
<b>Assessment of Efficiency</b>	Rehabilitation of Nyerere road (0.706km), Nyerere Avenue (0.421km) and Kigongi road (0.8km)	<ul style="list-style-type: none"> <li>Works commenced on 29/4/2016 and expected to achieve 100% completion on 28/4/2017. At the time of audit, the planned physical progress was 82% while the actual physical progress was established to be at 57% implying that the works had a physical lag of 25%</li> </ul>	<ul style="list-style-type: none"> <li>Physical progress lag <b>(7 out of 10)</b></li> <li>Presence of detailed measurement sheets <b>(2 out of 2)</b></li> <li>Payment above certified amounts <b>(3 out of 3)</b></li> <li>% of overpayment (as a result of variance between audit values and</li> </ul>	<b>24</b>	<b>68.5%</b>



		<ul style="list-style-type: none"> <li>• Measurement sheets were prepared and attached to the payment certificates</li> <li>• Payments were consistent with the certified amounts</li> <li>• A total of UGX.3,870,000 was overpaid to the contractor on different items</li> <li>• All payments to the supervising consultant and one payment to the Contractor were delayed</li> <li>• All the expected progress reports were available and were of the required quality</li> <li>• Minutes of site meetings were availed</li> </ul>	<ul style="list-style-type: none"> <li>• Timeliness in payment of IPCs, fee notes, material supply invoices etc. <b>(0 out of 3)</b></li> <li>• % of quality progress reports prepared <b>(2 out of 2)</b></li> <li>• Presence of minutes of site meetings <b>(2 out of 2)</b></li> <li>• % of approved supervising personnel on site <b>(2 out of 2)</b></li> </ul>		
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		<ul style="list-style-type: none"> <li>According to records availed, all supervising personnel required participated in the supervision of works</li> <li>Equipment mobilized for the project was sufficient for the on-going works.</li> </ul>	<ul style="list-style-type: none"> <li>% of approved equipment on site <b>(1 out of 1)</b></li> </ul>		
<b>Assessment of Effectiveness</b>	Rehabilitation of Nyerere road (0.706km), Nyerere Avenue (0.421km) and Kigongi road (0.8km)	<ul style="list-style-type: none"> <li>There is evidence that the Supervising Consultant undertook material testing</li> <li>The road lengths and widths conformed to the specified lengths and widths</li> <li>14 out of the 17 points tested passed the in-situ concrete compressive strength test. In addition, aggregates,</li> </ul>	<ul style="list-style-type: none"> <li>Material test results on file <b>(5 out of 5)</b></li> <li>% conformance of site works to design drawings and physical specifications <b>(7 out of 7)</b></li> <li>% conformance of audit test results to specifications <b>(5 out of 10)</b></li> </ul>	<b>30</b>	<b>85.7%</b>

		<p>sand, and CRR were tested for quality and 28 out of 29 met the quality requirements</p> <ul style="list-style-type: none"> <li>• No defects observed.</li> <li>• It was observed that the works were on-going and still within contractual time.</li> </ul>	<ul style="list-style-type: none"> <li>• Presence of defects from visual observations <b>(3 out of 3)</b></li> <li>• Observed Functionality and Usage <b>(10 out of 10)</b></li> </ul>		
<b>8.</b>	<b>LIRA MUNICIPALITY</b>				
	<b>PROJECT</b>	<b>FINDING</b>	<b>ASSESSMENT PARAMETERS</b>	<b>SCORE</b>	<b>WEIGHT</b>
<b>Assessment of the Economy</b>	Construction of selected Infrastructure sub-Projects (USMID)	<ul style="list-style-type: none"> <li>• The engineer's estimate was 32% more than that of the Municipality expected to have the least cost combination for the items assessed</li> <li>• The contractor's rates</li> </ul>	<ul style="list-style-type: none"> <li>• Unit project item costs as per Engineer's Estimates. <b>(3.4 out of 5)</b></li> <li>• Unit project item costs as per signed</li> </ul>	<b>15.3</b>	<b>43.7%</b>

		were 32% more than those of the Municipality expected to have the least cost combination for the items assessed	Contracts <b>(6.8 out of 10)</b>		
		<ul style="list-style-type: none"> <li>The project's unit cost per square meter is 195% more than that of the Municipality with the lowest unit cost per square meter</li> </ul>	<ul style="list-style-type: none"> <li>Unit cost per square meter of road/building works among the municipalities. <b>(5.1 out of 15)</b></li> </ul>		
<b>Assessment of Efficiency</b>	Upgrading to bitumen standards of Oyam road (0.33km), Rwot Aler road (0.355km), and Aroma Lane (0.225km) under USMID	<ul style="list-style-type: none"> <li>The physical progress of the on-going USMID Project stands at 54% against planned progress of 62%.</li> <li>Measurement sheets were prepared and attached to the payment certificates</li> <li>Payments were</li> </ul>	<ul style="list-style-type: none"> <li>Physical progress lag <b>(9 out of 10)</b></li> <li>Presence of detailed measurement sheets <b>(2 out of 2)</b></li> <li>Payment above certified amounts <b>(3 out of 3)</b></li> <li>% of overpayment (as a result of</li> </ul>	<b>34.0</b>	<b>97.1%</b>

		<p>consistent with the certified amounts</p> <ul style="list-style-type: none"> <li>Quantities of items checked were consistent with quantities certified.</li> <li>All payments to the contractor were made on time.</li> <li>All the expected reports were availed. The reports were of the required quality</li> <li>Minutes of site meetings were availed.</li> <li>According to records availed, all supervising personnel required, participated in the supervision of works.</li> <li>At the time of audit, the Contractor's equipment</li> </ul>	<p>variance between audit values and certified works) to the certified value of the works <b>(10 out of 10)</b></p> <ul style="list-style-type: none"> <li>Timeliness in payment of IPCs, fee notes, material supply invoices etc. <b>(3 out of 3)</b></li> <li>% of quality progress reports prepared <b>(2 out of 2)</b></li> <li>Presence of minutes of site meetings <b>(2 out of 2)</b></li> <li>% of approved supervising</li> </ul>	
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		on site was adequate for the works.	<p>personnel on site <b>(2 out of 2)</b></p> <ul style="list-style-type: none"> <li>• % of approved equipment on site <b>(1 out of 1)</b></li> </ul>		
<b>Assessment of Effectiveness</b>	Upgrading to bitumen standards of Oyam road (0.33km), Rwot Aler road (0.355km), and Aroma Lane (0.225km) under USMID	<ul style="list-style-type: none"> <li>• There is evidence that the Supervising Consultant undertook material testing</li> <li>• The road widths, length, and culvert length measured conformed to the design drawings.</li> <li>• Out of the 31 tests undertaken, only 1 test failed to meet the specification.</li> <li>• Observations made included; Poorly constructed joints in side drains, Debris / material</li> </ul>	<ul style="list-style-type: none"> <li>• Material test results on file <b>(5 out of 5)</b></li> <li>• % conformance of site works to design drawings and physical specifications <b>(7 out of 7)</b></li> <li>• % conformance of audit test results to specifications <b>(5 out of 10)</b></li> <li>• Presence of defects from visual observations <b>(2 out of 2)</b></li> </ul>	<b>29</b>	<b>82.9%</b>

		<p>in the drains, Cracks in side drains at some locations, Poor material storage methods, discharge of foul water into the drain</p> <ul style="list-style-type: none"> <li>• At audit time, It was observed that the works were on-going and still within contractual time.</li> <li>• The performance security presented to the auditor was irregularly modified</li> </ul>	<p><b>of 3)</b></p> <ul style="list-style-type: none"> <li>• Observed Functionality and Usage <b>(10 out of 10)</b></li> </ul>		
<b>9.</b>	<b>MASAKA MUNICIPALITY</b>				
	<b>PROJECT</b>	<b>FINDING</b>	<b>ASSESSMENT PARAMETERS</b>	<b>SCORE</b>	<b>WEIGHT</b>
<b>Assessment of the Economy</b>	Rehabilitation Works of Yellow Knife road and	<ul style="list-style-type: none"> <li>• The engineer's estimate was 32% more than that of the Municipality</li> </ul>	<ul style="list-style-type: none"> <li>• Unit project item costs as per Engineer's</li> </ul>	<b>24.2</b>	<b>80.6%</b>

	Kabula Street Drainage (USMID)	<p>expected to have the least cost combination for the items assessed</p> <ul style="list-style-type: none"> <li>The contractor's rates were 33% more than those of the Municipality</li> </ul> <p>expected to have the least cost combination for the items assessed</p> <ul style="list-style-type: none"> <li>The project's unit cost per square meter is 6.7% more than that of the Municipality with the lowest unit cost per square meter</li> </ul>	<p>Estimates. <b>(3.4 out of 5)</b></p> <ul style="list-style-type: none"> <li>Unit project item costs as per signed Contracts <b>(6.7 out of 10)</b></li> <li>Unit cost per square meter of road/building works among the municipalities. <b>(14.1 out of 15)</b></li> </ul>		
<b>Assessment of Efficiency</b>	Rehabilitation Works of Yellow Knife road and Kabula Street Drainage (USMID)	<ul style="list-style-type: none"> <li>Works commenced on 12/9/2014 and were initially expected to achieve 100% completion on 4/9/2015. The initial completion date was</li> </ul>	<ul style="list-style-type: none"> <li>Physical progress lag <b>(5 out of 10)</b></li> <li>Presence of detailed measurement sheets <b>(2 out of 2)</b></li> <li>Payment above</li> </ul>	<b>22.0</b>	<b>62.8%</b>



		<p>revised and extended to 4/5/2016. At the time of audit, the works had been completed.</p> <ul style="list-style-type: none"> <li>• Measurement sheets were prepared and attached to the payment certificates</li> <li>• Payments were consistent with the certified amounts</li> <li>• A total of UGX.31,788,438 was overpaid to the contractor on the item for tree planting. And UGX 21,968,789 was paid against item. 23.08 (b) for class U surface finish to concrete open drains, yet it had not</li> </ul>	<p>certified amounts <b>(3 out of 3)</b></p> <ul style="list-style-type: none"> <li>• % of overpayment (as a result of variance between audit values and certified works) to the certified value of the works <b>(5 out of 10)</b></li> <li>• Timeliness in payment of IPCs, fee notes, material supply invoices etc. <b>(0 out of 3)</b></li> <li>• % of quality progress reports prepared <b>(2 out of 2)</b></li> <li>• Presence of site meeting minutes <b>(2</b></li> </ul>	
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		<p>been executed</p> <ul style="list-style-type: none"> <li>• Payments the contractor's completion certificate and Consultants fee notes was delayed</li> <li>• All the required monthly progress reports were availed. All the reports were of the required quality</li> <li>• Minutes of site meetings were availed</li> <li>• According to records availed, all supervising personnel required participated in the supervision of works</li> <li>• Works had been completed therefore no equipment was required</li> </ul>	<p><b>out of 2)</b></p> <ul style="list-style-type: none"> <li>• % of approved supervising personnel on site (<b>2 out of 2)</b></li> <li>• % of approved equipment on site (<b>1 out of 1)</b></li> </ul>		
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<b>Assessment of Effectiveness</b>	Rehabilitation Works of Yellow Knife road and Kabula Street Drainage (USMID)	<ul style="list-style-type: none"> <li>There is evidence that the Supervising Consultant undertook material testing</li> <li>3 out of the 5 asphalt cores measured passed the thickness check.</li> <li>3 out of the 14 points tested failed the in-situ concrete compressive strength test. In addition, of the 12 tests undertaken on a sample of 2 asphalt cores collected, 4 tests met the required specifications.</li> <li>No major defects were noted on the road however it was observed that some of the paving slabs were cracked, and</li> </ul>	<ul style="list-style-type: none"> <li>Material test results on file <b>(5 out of 5)</b></li> <li>% conformance of site works to design drawings and physical specifications <b>(1 out of 7)</b></li> <li>% conformance of audit test results to specifications <b>(0 out of 10)</b></li> <li>Presence of defects from visual observations <b>(2 out of 3)</b></li> <li>Observed Functionality and Usage <b>(10 out of 10)</b></li> </ul>	<b>18.0</b>	<b>51.4%</b>
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		<p>some of the blocks to secure batteries for solar system were being destroyed</p> <ul style="list-style-type: none"> <li>• It was observed that the roads were functional and had been put to intended use by the users</li> </ul>			
<b>10.</b>	<b>MBALE MUNICIPALITY</b>				
	<b>PROJECT</b>	<b>FINDING</b>	<b>ASSESSMENT PARAMETERS</b>	<b>SCORE</b>	<b>WEIGHT</b>
<b>Assessment of the Economy</b>	Construction Works for Republic Street (0.832km), Pallisa Road (0.638km), Mugisu Hill Road (0.500km) and	<ul style="list-style-type: none"> <li>• The engineer's estimate was 32% more than that of the Municipality expected to have the least cost combination for the items assessed</li> <li>• The contractor's rates</li> </ul>	<ul style="list-style-type: none"> <li>• Unit project item costs as per Engineer's Estimates. <b>(3.4 out of 5)</b></li> <li>• Unit project item costs as per signed</li> </ul>	22	62.9%

	Nabuyonga Rise (1.172km) Under USMID	<p>were 40% more than those of the Municipality expected to have the least cost combination for the items assessed</p> <ul style="list-style-type: none"> <li>The project's unit cost per square meter is 19.1% more than that of the Municipality with the lowest unit cost per square meter</li> </ul>	<p>Contracts <b>(6 out of 10)</b></p> <ul style="list-style-type: none"> <li>Unit cost per square meter of road/building works among the municipalities. <b>(12.6 out of 15)</b></li> </ul>		
<b>Assessment of Efficiency</b>	Construction Works For Republic Street (0.832km), Pallisa Road (0.638km), Mugisu Hill Road (0.500km) And Nabuyonga Rise (1.172km) Under USMID	<ul style="list-style-type: none"> <li>Works commenced on 16/7/2014 and were initially expected to achieve 100% completion on 27/6/2015. At the time of initial completion the works were physically lagging by 51.7%. The initial completion date was</li> </ul>	<ul style="list-style-type: none"> <li>Physical progress lag <b>(3 out of 10)</b></li> <li>Presence of detailed measurement sheets <b>(2 out of 2)</b></li> <li>Payment above certified amounts <b>(3 out of 3)</b></li> <li>% of overpayment</li> </ul>	14	40%

		<p>revised and extended to 30/9/2016 however, at the time of audit; the works had still not yet been completed and the physical progress was established to be at 84% implying that the works had a physical lag of 16%.</p> <ul style="list-style-type: none"> <li>• Measurement sheets were prepared and attached to the payment certificates</li> <li>• Payments were consistent with the certified amounts</li> <li>• A total of UGX.840,624,000 was overpaid to the contractor on different</li> </ul>	<p>(as a result of variance between audit values and certified works) to the certified value of the works <b>(2 out of 10)</b></p> <ul style="list-style-type: none"> <li>• Timeliness in payment of IPCs, fee notes, material supply invoices etc. <b>(0 out of 3)</b></li> <li>• % of quality progress reports prepared <b>(0 out of 2)</b></li> <li>• Presence of site meeting minutes <b>(2 out of 2)</b></li> <li>• % of approved supervising</li> </ul>	
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	<p>items</p> <ul style="list-style-type: none"> <li>• Questionable expenditure relating to a claim of UGX1,969,296,209 by the contractor in respect of stoppage of works (prolongation costs)</li> <li>• All payments to the contractor were made on time. However, details of payment/requisitions for the consultancy fee notes were not availed</li> <li>• Out of the 23 expected progress reports, only 18 were availed. The 18 reports were of the required quality</li> <li>• Minutes of site meetings were availed</li> </ul>	<p>personnel on site <b>(2 out of 2)</b></p> <ul style="list-style-type: none"> <li>• % of approved equipment on site <b>(0 out of 1)</b></li> </ul>		

		<ul style="list-style-type: none"> <li>According to records availed, all supervising personnel required participated in the supervision of works</li> <li>At the time of audit field inspection, no equipment was found on site despite the fact that concrete works for drainage structures and asphalt works were incomplete</li> </ul>			
<b>Assessment of Effectiveness</b>	Construction Works Republic (0.832km), Pallisa Road (0.638km), Mugisu Hill Road (0.500km) And Nabuyonga Rise (1.172km) Under USMID	<ul style="list-style-type: none"> <li>There is evidence that the Supervising Consultant undertook material testing</li> <li>All the asphalt cores measured passed the thickness check. In addition, the road widths for Pallisa and Republic</li> </ul>	<ul style="list-style-type: none"> <li>Material test results on file <b>(5 out of 5)</b></li> <li>% conformance of site works to design drawings and physical specifications <b>(7 out of 7)</b></li> </ul>	22	62.9%



		<p>street, and the culvert diameters conformed to the specifications</p> <ul style="list-style-type: none"> <li>• 14 out of the 18 points tested failed the in-situ concrete compressive strength test. In addition, of the 24 tests undertaken on a sample of 4 asphalt cores collected, 9 tests met the required specifications.</li> <li>• Observations made included; clogged and silted culverts and side drains, rutting on republic street between Ch 0+246 and 0+600, longitudinal cracks on Nabyonga rise at Ch 0+930 and poor disposal of excavated material</li> </ul>	<ul style="list-style-type: none"> <li>• % conformance of audit test results to specifications <b>(0 out of 10)</b></li> <li>• Presence of defects from visual observations <b>(2 out of 3)</b></li> <li>• Observed Functionality and Usage <b>(8 out of 10)</b></li> </ul>		
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		<ul style="list-style-type: none"> <li>It was observed that the roads were functional and had been put to intended use by the users despite the incomplete drainage works.</li> </ul>			
<b>11.</b>	<b>MBARARA MUNICIPALITY</b>				
	<b>PROJECT</b>	<b>FINDING</b>	<b>ASSESSMENT PARAMETERS</b>	<b>SCORE</b>	<b>WEIGHT</b>
<b>Assessment of the Economy</b>	Rehabilitation of Akiiki Nyabongo Road (0.564km), MC Allister & Constantino Lobo(1.116km), and Bulemba Road (1.75km) (USMID)	<ul style="list-style-type: none"> <li>The engineer's estimate was 4% more than that of the Municipality expected to have the least cost combination for the items assessed</li> <li>The contractor's rates were 61% more than those of the Municipality</li> </ul>	<ul style="list-style-type: none"> <li>Unit project item costs as per Engineer's Estimates. <b>(4.8 out of 5)</b></li> <li>Unit project item costs as per signed Contracts <b>(3.9 out of 10)</b></li> </ul>	<b>15.6</b>	<b>52%</b>

		<p>expected to have the least cost combination for the items assessed</p> <ul style="list-style-type: none"> <li>The project's unit cost per square meter is 118.6% more than that of the Municipality with the lowest unit cost per square meter</li> </ul>	<ul style="list-style-type: none"> <li>Unit cost per square meter of road/building works among the municipalities. <b>(6.9 out of 15)</b></li> </ul>		
<b>Assessment of Efficiency</b>	Rehabilitation of Akiiki Nyabongo Road (0.564km), MC Allister & Constantino Lobo(1.116km), and Bulemba Road (1.75km) (USMID)	<ul style="list-style-type: none"> <li>Works commenced on 24/3/2016 and are expected to achieve 100% completion on 23/3/2017. At the time of audit the expected physical progress was 89.8% however, the actual physical progress was 70% implying a lag of 19.8%</li> <li>Measurement sheets</li> </ul>	<ul style="list-style-type: none"> <li>Physical progress lag <b>(8 out of 10)</b></li> <li>Presence of detailed measurement sheets <b>(2 out of 2)</b></li> <li>Payment above certified amounts <b>(3 out of 3)</b></li> <li>% of overpayment (as a result of variance between audit values and</li> </ul>	<b>30.0</b>	<b>85.7%</b>

		<p>were prepared and attached to the payment certificates</p> <ul style="list-style-type: none"> <li>• Payments were consistent with the certified amounts</li> <li>• The quantities measured were consistent with the quantities certified and paid for</li> <li>• All payments to the contractor and supervising consultant were made on time however, 2 out of the 3 fee notes to the design review consultant were delayed</li> <li>• All the expected progress reports were available and had the required</li> </ul>	<p>certified works) to the certified value of the works <b>(10 out of 10)</b></p> <ul style="list-style-type: none"> <li>• Timeliness in payment of IPCs, fee notes, material supply invoices etc. <b>(0 out of 3)</b></li> <li>• % of quality progress reports prepared <b>(2 out of 2)</b></li> <li>• Presence of site meeting minutes <b>(2 out of 2)</b></li> <li>• % of approved supervising personnel on site <b>(2 out of 2)</b></li> <li>• % of approved</li> </ul>	
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		<p>quality</p> <ul style="list-style-type: none"> <li>• Performance guarantees submitted did not conform to the contractual requirements</li> <li>• minutes of site meetings were availed</li> <li>• According to records availed, all supervising personnel required participated in the supervision of works</li> <li>• The expected equipment for the ongoing works were found on site</li> </ul>	<p>equipment on site <b>(1 out of 1)</b></p>		
<b>Assessment of Effectiveness</b>	Rehabilitation of Akiiki Nyabongo Road (0.564km), MC Allister & Constantino Lobo(1.116km),	<ul style="list-style-type: none"> <li>• There is evidence that the Supervising Consultant undertook material testing</li> <li>• All the asphalt cores picked and measured</li> </ul>	<ul style="list-style-type: none"> <li>• Material test results on file <b>(5 out of 5)</b></li> <li>• % conformance of site works to design drawings and</li> </ul>	<b>24.0</b>	<b>68.5%</b>

	and Bulemba Road (1.75km) (USMID)	<p>conformed to the specifications</p> <ul style="list-style-type: none"> <li>13 out of the 25 points tested passed the in-situ concrete compressive strength test. Out of the 24 tests undertaken on a sample of 4 asphalt cores collected, 12 tests met the required specifications. In addition, aggregates, sand gravel and primer were tested for quality and 6 out of 23 failed the tests</li> <li>Observations made included; poorly aligned side drains and concrete covers, edge beams on sidewalks not constructed.</li> </ul>	<p>physical specifications <b>(7 out of 7)</b></p> <ul style="list-style-type: none"> <li>% conformance of audit test results to specifications <b>(0 out of 10)</b></li> <li>Presence of defects from visual observations <b>(2 out of 3)</b></li> <li>Observed Functionality and Usage <b>(10 out of 10)</b></li> </ul>		
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		<ul style="list-style-type: none"> <li>It was observed that the roads were functional and had been put to intend use though not fully complete especially the drainage and walkway works.</li> </ul>			
<b>12.</b>	<b>MOROTO MUNICIPALITY</b>				
<b>Assessment of the Economy</b>	<b>PROJECT</b>	<b>FINDING</b>	<b>ASSESSMENT PARAMETERS</b>	<b>SCORE</b>	<b>WEIGHT</b>
	Construction of the bus hub terminal and bus pavement phase I (USMID).	<ul style="list-style-type: none"> <li>The engineer's estimate was 50% more than that of the Municipality expected to have the least cost combination for the items assessed</li> <li>The project's estimated unit cost per square meter is 66.6% more</li> </ul>	<ul style="list-style-type: none"> <li>Unit project item costs as per Engineer's Estimates. <b>(2.5 out of 5)</b></li> <li>Unit project item costs as per signed Contracts <b>(5.3 out of 10)</b></li> </ul>	16.8	56%

		than that of the Municipality with the lowest unit cost per square meter	<ul style="list-style-type: none"> <li>Unit cost per square meter of road/building works among the municipalities. <b>(9 out of 15)</b></li> </ul>		
<b>Assessment of Efficiency</b>	Construction of the bus hub terminal and bus pavement phase I (USMID).	<ul style="list-style-type: none"> <li>The works contract signed on 5/8/2014 and the subsequently amended contract for phase I signed on 7/5/2015 did not specify the works duration and completion date for the phase I works</li> <li>The USMID phase II contract was extended from 7/11/2016 to 15/3/2017 and at the time of audit the physical progress of works was</li> </ul>	<ul style="list-style-type: none"> <li>Physical progress lag <b>(0 out of 10)</b></li> <li>Presence of detailed measurement sheets <b>(2 out of 2)</b></li> <li>Payment above certified amounts <b>(3 out of 3)</b></li> <li>% of overpayment (as a result of variance between audit values and certified works) to the certified value of the works <b>(5 out of 15)</b></li> </ul>	15	42.8%



		<p>estimated at 85%. However, the audit team could not determine the planned physical progress of works as no revised work program or monthly progress report for December 2016 were availed</p> <ul style="list-style-type: none"> <li>• Measurement sheets were prepared and attached to the payment certificates</li> <li>• Payments were consistent with the certified amounts</li> <li>• A total of UGX.26,155,000 was overpaid to the contractor on different items</li> </ul>	<p><b>of 10)</b></p> <ul style="list-style-type: none"> <li>• Timeliness in payment of IPCs, fee notes, material supply invoices etc. <b>(0 out of 3)</b></li> <li>• % of quality progress reports prepared <b>(0 out of 2)</b></li> <li>• Presence of site meeting minutes <b>(2 out of 2)</b></li> <li>• % of approved supervising personnel on site <b>(2 out of 2)</b></li> <li>• % of approved equipment on site <b>(1 out of 1)</b></li> </ul>	
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		<ul style="list-style-type: none"> <li>• All fee notes and interim payments to the consultant and contractor respectively were made on time however; advance payment for phase II was delayed by 24 days.</li> <li>• Out of the 31 expected progress reports, only 2 were availed. The 2 reports were of the required quality</li> <li>• Minutes of site meetings were availed</li> <li>• According to records availed, all supervising personnel required participated in the supervision of works</li> <li>• Equipment mobilized</li> </ul>		
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<b>Assessment of Effectiveness</b>		was sufficient for the pending works			
	Construction of the bus hub terminal and bus pavement phase I (USMID).	<ul style="list-style-type: none"> <li>• There is evidence that the Supervising Consultant undertook material testing</li> <li>• All the items checked conformed to the specifications and drawings</li> <li>• 6 out of the 7 points tested failed the in-situ concrete compressive strength test. In addition, of the 24 tests undertaken on samples of stone dust, sand, aggregates, bricks and gravel collected, 15 tests met the required specifications.</li> </ul>	<ul style="list-style-type: none"> <li>• Material test results on file <b>(5 out of 5)</b></li> <li>• % conformance of site works to design drawings and physical specifications <b>(7 out of 7)</b></li> <li>• % conformance of audit test results to specifications <b>(0 out of 10)</b></li> <li>• Presence of defects from visual observations <b>(2 out of 3)</b></li> <li>• Observed Functionality and</li> </ul>	24	68.5%

		<ul style="list-style-type: none"> <li>No major defects were observed however localized shrinkage cracks were observed on the lads used in the construction of the first-floor balcony and it was noted that enforcement of safety on site was inadequate</li> <li>At the time of audit, the construction works were still on-going and as such the facility was not yet functional</li> </ul>	Usage (10 out of 10)		
<b>13.</b>	<b>SOROTI MUNICIPALITY</b>				
	<b>PROJECT</b>	<b>FINDING</b>	<b>ASSESSMENT PARAMETERS</b>	<b>SCORE</b>	<b>WEIGHT</b>
<b>Assessment</b>	Periodic Road	<ul style="list-style-type: none"> <li>The engineer's estimate</li> </ul>	<ul style="list-style-type: none"> <li>Unit project item</li> </ul>	24.3	81%

<b>of the Economy</b>	Works Tarmacking on Cemetery Road 0.32km, Central Avenue 0.688km, Alanyu Rd 0.378km, Liverpool Rd 0.242 And Serere Road [1.234km) (USMID).	<p>was 32% more than that of the Municipality expected to have the least cost combination for the items assessed</p> <ul style="list-style-type: none"> <li>• The contractor's rates were 41% more than those of the Municipality expected to have the least cost combination for the items assessed</li> <li>• The project's unit cost per square is the lowest amongst the Municipalities</li> </ul>	<p>costs as per Engineer's Estimates. <b>(3.4 out of 5)</b></p> <ul style="list-style-type: none"> <li>• Unit project item costs as per signed Contracts <b>(5.9 out of 10)</b></li> <li>• Unit cost per square meter of road/building works among the municipalities. <b>(15 out of 15)</b></li> </ul>	13	34.2%
<b>Assessment of Efficiency</b>	Periodic Road Works Tarmacking on Cemetery Road 0.32km, Central Avenue 0.688km, Alanyu Rd 0.378km,	<ul style="list-style-type: none"> <li>• Works commenced on 27<sup>th</sup> June 2014 and were initially expected to achieve 100% completion on 30<sup>th</sup> June 2015. At the time of initial</li> </ul>	<ul style="list-style-type: none"> <li>• Physical progress lag <b>(2 out of 10)</b></li> <li>• Presence of detailed measurement sheets <b>(2 out of 2)</b></li> <li>• Payment above</li> </ul>		

	Liverpool Rd 0.242 and Serere Road [1.234km) – (USMID)	<p>completion, the works were physically lagging by 75.6%. The initial completion date was revised and extended to 31<sup>st</sup> September 2016. At the time of audit; the works had still not yet been completed and the physical progress was established to be at 72% implying that the works had a physical lag of 28%.</p> <ul style="list-style-type: none"> <li>• Measurement sheets were prepared and attached to the payment certificates</li> <li>• Payments were consistent with the certified amounts</li> </ul>	<p>certified amounts <b>(3 out of 3)</b></p> <ul style="list-style-type: none"> <li>• % of overpayment (as a result of variance between audit values and certified works) to the certified value of the works <b>(2 out of 10)</b></li> <li>• Timeliness in payment of IPCs, fee notes, material supply invoices etc. <b>(0 out of 3)</b></li> <li>• % of quality progress reports prepared <b>(0 out of 2)</b></li> <li>• Presence of site meeting minutes <b>(2</b></li> </ul>	
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		<ul style="list-style-type: none"> <li>• A total of UGX.240,082,010 was overpaid to the contractor on different items</li> <li>• All payments to the contractor were made on time however, 1 out of the 4 fee notes to the consultant was delayed.</li> <li>• Out of the 24 expected progress reports, only 21 were availed. The 21 reports were of the required quality</li> <li>• Minutes of site meetings were availed</li> <li>• According to records availed, all supervising personnel required participated in the</li> </ul>	<p><b>out of 2)</b></p> <ul style="list-style-type: none"> <li>• % of approved supervising personnel on site <b>(2 out of 2)</b></li> <li>• % of approved equipment on site <b>(0 out of 1)</b></li> </ul>	
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		supervision of works <ul style="list-style-type: none"> <li>At the time of audit field inspection, no equipment was found on site despite the fact that works were incomplete</li> </ul>			
<b>Assessment of Effectiveness</b>	Periodic Road Works Tarmacking on Cemetery Road 0.32km, Central Avenue 0.688km, Alanyu Rd 0.378km, Liverpool Rd 0.242 and Serere Road [1.234km).(USMID)	<ul style="list-style-type: none"> <li>There is evidence that the Supervising Consultant undertook material testing</li> <li>The road widths and culvert diameter conformed to the specifications.</li> <li>3 out of the 7 points tested passed the in-situ concrete compressive strength test. In addition, of the 27 tests undertaken on a sample of gravel and aggregates</li> </ul>	<ul style="list-style-type: none"> <li>Material test results on file <b>(5 out of 5)</b></li> <li>% conformance of site works to design drawings and physical specifications <b>(7 out of 7)</b></li> <li>% conformance of audit test results to specifications <b>(5 out of 10)</b></li> <li>Presence of defects from visual</li> </ul>	27	77.1%



		<p>collected, 23 tests met the required specifications.</p> <ul style="list-style-type: none"> <li>• Observations made included; bleeding at various sections along Central Avenue road, early stages of rutting along the wheel path, depression of the road surface, the pavement at some parts of Serere road had corrugations, poor alignment of the pipe culvert line on Alanyu road.</li> <li>• It was observed that the roads were functional and had been put to intended use by the users despite the incomplete works.</li> </ul>	<p>observations <b>(2 out of 3)</b></p> <ul style="list-style-type: none"> <li>• Observed Functionality and Usage <b>(8 out of 10)</b></li> </ul>	
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14.	TORORO MUNICIPALITY				
	PROJECT	FINDING	ASSESSMENT PARAMETERS	SCORE	WEIGHT
<b>Assessment of the Economy</b>	Rehabilitation Works of Selected Municipal Roads (Bazaar Street (0.498km), Kashmir Road (0.2km), Obuya Lane (0.206km), Park Lane (0.213km) And Tagore West Road (0.106km) under USMID	<ul style="list-style-type: none"> <li>The engineer's estimate was 32% more than that of the Municipality expected to have the least cost combination for the items assessed</li> <li>The contractor's rates were 40% more than those of the Municipality expected to have the least cost combination for the items assessed</li> <li>The project's unit cost per square meter is 73.3% more than that of the Municipality with the</li> </ul>	<ul style="list-style-type: none"> <li>Unit project item costs as per Engineer's Estimates. <b>(3.4 out of 5)</b></li> <li>Unit project item costs as per signed Contracts <b>(6 out of 10)</b></li> <li>Unit cost per square meter of road/building works among the municipalities. <b>(6.9 out of 15)</b></li> </ul>	16.3	54.3%

		lowest unit cost per square meter			
<b>Assessment of Efficiency</b>	Rehabilitation Works of Selected Municipal Roads (Bazaar Street (0.498km), Kashmir Road (0.2km), Obuya Lane (0.206km), Park Lane (0.213km) And Tagore West Road (0.106km) under USMID	<ul style="list-style-type: none"> <li>• Works commenced on 26/6/2014 and were initially expected to achieve 100% completion on 31/12/2015. At the time of initial completion the works were physically lagging by 65%. The initial completion date was revised and extended to 30/9/2016. At the time of audit; the works had still not yet been completed and the physical progress was established to be at 95% implying that the works had a physical lag of 5%.</li> <li>• Measurement sheets</li> </ul>	<ul style="list-style-type: none"> <li>• Physical progress lag <b>(4 out of 10)</b></li> <li>• Presence of detailed measurement sheets <b>(2 out of 2)</b></li> <li>• Payment above certified amounts <b>(3 out of 3)</b></li> <li>• % of overpayment (as a result of variance between audit values and certified works) to the certified value of the works <b>(5 out of 10)</b></li> <li>• Timeliness in payment of IPCs, fee notes, material</li> </ul>	18	51%

		<p>were prepared and attached to the payment certificates</p> <ul style="list-style-type: none"> <li>• Payments were consistent with the certified amounts</li> <li>• A total of UGX.189,103,000 was overpaid to the contractor on different items</li> <li>• All payments to the contractor were made on time however, 3 out of the 5 fee notes to the consultant were delayed while audit could not establish the date of submission of 3 other fee notes</li> <li>• Out of the 24 expected</li> </ul>	<p>supply invoices etc.</p> <p><b>(0 out of 3)</b></p> <ul style="list-style-type: none"> <li>• % of quality progress reports prepared <b>(0 out of 2)</b></li> <li>• Presence of site meeting minutes <b>(2 out of 2)</b></li> <li>• % of approved supervising personnel on site <b>(2 out of 2)</b></li> <li>• % of approved equipment on site <b>(0 out of 1)</b></li> </ul>		
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		<p>progress reports, only 5 were availed. The 5 reports were of the required quality</p> <ul style="list-style-type: none"> <li>• Minutes of site meetings were availed</li> <li>• According to records availed, all supervising personnel required participated in the supervision of works</li> <li>• At the time of audit field inspection, no equipment was found on site despite the fact that concrete works for drainage structures were incomplete</li> </ul>			
<b>Assessment of Effectiveness</b>	Rehabilitation Works of Selected Municipal Roads	<ul style="list-style-type: none"> <li>• There is evidence that the Supervising Consultant undertook</li> </ul>	<ul style="list-style-type: none"> <li>• Material test results on file <b>(5 out of 5)</b></li> </ul>	16	45.7%

	(Bazaar Street (0.498km), Kashmir Road (0.2km), Obuya Lane (0.206km), Park Lane (0.213km) And Tagore West Road (0.106km) under USMID	<p>material testing</p> <ul style="list-style-type: none"> <li>3 out of the 6 asphalt cores measured passed the thickness check. In addition, the road widths for Tagore East and Tagore west and culvert diameters conformed to the specifications</li> <li>27 out of the 35 points tested failed the in-situ concrete compressive strength test. In addition, of the 36 tests undertaken on a sample of 6 asphalt cores collected, 18 tests met the required specifications.</li> <li>Observations made included; Failure of</li> </ul>	<ul style="list-style-type: none"> <li>% conformance of site works to design drawings and physical specifications <b>(1 out of 7)</b></li> <li>% conformance of audit test results to specifications <b>(0 out of 10)</b></li> <li>Presence of defects from visual observations <b>(2 out of 3)</b></li> <li>Observed Functionality and Usage <b>(8 out of 10)</b></li> </ul>		
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		concrete lined drain structure at the access point connecting to Market Street to Park lane, Honey combining on some of the concrete structures and siltation and blockage of some of the culverts			
		<ul style="list-style-type: none"> <li>• It was observed that the roads were functional and had been put to intended use by the users despite the incomplete drainage and walkway works.</li> </ul>			

## **7.0 General Committee Observations and Recommendations on the Audit Findings**

### **7.1 Assessment of Economy**

The Committee observed that:

i. the assessment of the economy was done based on the costs quoted by the Engineer with the lowest quotations, unit project item costs as per signed contracts, unit cost per square meter of road/building works among the municipalities. It notes that this criteria did not factor in the difference in the distance from the source of the raw materials for the different Municipalities. For example Kabale Municipality gets some raw materials from Mukono District while Entebbe Municipality gets the same materials from the same source. This difference in the distance from the source of the raw material to the municipalities greatly contributed to the difference in quotations from the two Engineers.

### **Recommendation**

The Committee recommends that a more realistic and standadized method of assessing Economy should be arrived at so that all entities are judged fairly.

### **7.2 Assessment of Efficiency**

Under the assessment of efficiency the Committee noted that some projects in the municipalities:

- i. had delays in project execution,
- ii. did not have detailed measurement sheets,
- iii. had overpayments
- iv. delayed payments,
- v. lacked all or some progress reports, and also that some project reports did not have sufficient information rendering them substandard,



- vi. did not hold site meetings, and
- vii. did not mobilize the necessary equipment for the works.

#### **7.2.1 Observations**

The Committee observes that all the above inefficiencies were supposed to be mitigated with the Capacity Building fund where officers were expected to undergo requisite trainings to improve their capacities to deliver on their work. The fact that those loopholes were identified in the audit means the municipal supervising teams were lacking in capacity; as a consequence:

- i. the Value for money in the Capacity Building fund is questionable.
- ii. Management was not adequately informed of the progress of works.

#### **7.2.2 Recommendations**

The Committee recommends that:

##### **i. For physical delays**

- a. The Accounting Officer should always ensure that works contracts prepared explicitly define the timelines for execution of works so as to allow for proper monitoring of performance.
- b. The Accounting Officer should always ensure that contractors submit revised work programs upon extension of contracts so as to enable proper tracking of progress.
- c. For projects whose completion has been delayed, the respective municipalities should ensure liquidated damages are charged to the respective contractors as per the contractual requirements.

##### **ii. For lack of detailed measurement sheets**

The Committee recommends that the Accounting Officer should ensure that works are jointly measured and measurement sheets measured during preparation of the interim payment certificates.

### iii. For Overpayments

All the overpayments amounting to UGX. 1,376,267,690 for USMID projects and UGX. 202,636,096 for non USMID projects be refunded.

The tables below show the respective amounts per municipality:

#### Overpayments under the USMID projects

USMID		
S/N	MUNICIPALITY	OVERPAYMENT (UGX)
1	Jinja	22,676,453
2	Kabale	3,870,000
3	Masaka	53,757,227
4	Mbale	840,624,000
5	Moroto	26,155,000
6	Soroti	240,082,010
7	Tororo	189,103,000
TOTAL		1,376,267,690

#### Overpayments under Non- USMID projects

NON USMID			
S/N	MUNICIPALITY	PROJECT NAME	OVERPAYMENT (UGX)
1	Entebbe	Construction of a 2 Storied Teacher's Staff House at Bugonga boys Primary School utilising SFG	16,089,300
2	Fort Portal	Semi-detached teacher's staff House at Kahunga Bunyonyi p/s	2,917,095
		Construction of a 5 - stance lined VIP latrine at Kamengo P/S	547,745
3	Gulu	Construction of two unit Teacher's House and two stances of drainable toilet at Cubu Primary School	1,802,500
		Construction of five stances of water borne toilet at Laliya Primary School	596,400

4	Hoima	Construction of a staff House, Kitchen, and 2 stance Lined Pit Latrine at Kyakapeya P/S	1,929,440
		Construction of a classroom block at Kigarama Primary School	999,579
5	Jinja	Construction of Masese Seed school	6,768,000
		Construction of a two-classroom block at Walukuba East Primary School	544,000
		Routine mechanized maintenance of Kyalya - Kanobe Road.	1,400,000
6	Lira	Construction of teachers' staff house at Ambalal P/S	694,800
		Construction of teachers' staff house at Ober P/S	387,000
		Periodic Maintenance of Ogwang Edola Road	34,988,017
7	Masaka	Completion of Staff House at Masaka Police Primary School	1,364,200
		Completion of Staff House at Senyange Primary School	1,514,200
8	Mbale	Construction Of 5 Stance Water Borne Toilet At Yoweri Museveni Primary School	1,358,600
		Construction Of Two Classroom Room Block and Supply Of Furniture At Buyonjo Primary School	1,604,950
9	Mbarara	Construction of a class room block and office at Karama Primary School – Phase 1	21,685,160
		Construction of a class room block at Kibaya Mixed Primary School	3,710,000
10	Moroto	Completion of storeyed building at Moroto municipal primary school.	1,768,230
		Periodic maintenance of Lomilo road.	12,301,500
11	Soroti	Construction of a Semi-Detached Teachers House and a 2 Stance Lined VIP Latrine (Staff Toilet) at Nakatunya Primary School.	715,000
		Construction Rehabilitation of a 3-Classroom Block at Soroti Demonstration Primary School	1,723,100
		Periodic Maintenance of Madera Road	23,254,000
		Periodic Maintenance of Orimai Road	20,718,000
12	Tororo	Construction Of 5 Stances Lined VIP Latrine At Industrial View Primary School.	800,080
		Construction Of Semi – Detached Staff House And Kitchen At Tororo Police Primary School	7,999,600

		Periodic Maintenance Of Majanji-Bugiri-Walakira Road	17,558,800
		Periodic Maintenance of Okumu Martin Road	14,896,800
<b>TOTAL</b>			<b>202,636,096</b>

**iv. For delayed payments**

- a. the payments should be made in compliance with the contractual agreement.
- b. the Ministry of Finance, Planning and Economic Development should fix the gaps in the payment system that cause delays.

**v. For Progress Reports**

The Municipality should enhance supervision and monitoring of supervising consultants and ensure that quality progress reports are prepared and submitted.

**vi. For Site meetings**

Where site meetings were not held the Committee reiterates the Auditor General's recommendation that the Accounting Officer should ensure that regular site meetings are conducted and minutes of the meetings are prepared and kept on file.

**vii. For Equipment**

For instances where the necessary equipments were not mobilized yet work was ongoing, the Committee recommends that the Accounting Officer should ensure that only contractors with the necessary capacity are hired.

**7.3 Assessment of Effectiveness**

For the assessment of effectiveness audit focused on Presence of material test results, Conformance of site works to design drawings and physical specifications, Conformance of audit test results to specifications, Results from

tests in-situ, Results from laboratory tests on materials collected from the field and also physical inspection of the works.

### **7.3.1 Observations**

#### **i. Non conformance to the set standards**

In the event of non conformance to the set standards on the different aspects of effectiveness the Committee again notes a failure of the Capacity Building Fund to address capacity challenges in the staff of the municipalities and inefficient supervision of contracts.

#### **ii. Observation specific to Moroto Municipality**

The structure of the bus terminal is showing signs of weakness as seen in the developing cracks therefore the durability of the building is questionable.

### **7.3.2 Recommendations**

The Committee recommends the following in regard to failure to conform to the specific requirements that determine effectiveness:

#### **i. Absence of material test results**

Where material test results were not found on file the Committee recommends that the Accounting Officers should ensure that materials used for the works are tested.

#### **ii. Non-Conformance of site works to design drawings and physical specifications**

For non-conformance of site works to design drawings and physical specifications, the Accounting Officer and the Engineer who should have effected proper supervision take responsibility.

### **iii. Non-Conformance to audit test results to specifications**

#### **a. Tests in Situ**

Where tests in situ fail the Committee recommends that the municipality should further investigate the quality of the structures and take appropriate action in the event that the failures continue.

#### **b. Laboratory tests**

In instances where samples of materials taken from the field fail the laboratory tests:

- 1) All substandard material should be removed from the site and replaced with specified material.
- 2) Further investigations should be carried out to confirm whether the structure requires further strengthening.
- 3) Well equipped laboratories should be established in each Region to ensure that all the necessary tests are done on all materials used as often as necessary.

### **iv. Inspection of works**

Where defects were sited during inspection of works the Committee recommends that such defects should be rectified.

### **v. Recommendation specific to Moroto Municipality**

The Committee recommends that the Municipality should get consultants to assess the structural integrity of the building to carry the intended load before the building is occupied.

## **9.0 Findings, Observations and Recommendations on Non-USMID Projects in the Individual Municipalities**

The Non-USMID projects audit was done on two projects under the School Facilitation Grant (SFG) and another two projects under the Uganda Road Fund (URF) for each USMID participating Municipality.

The findings, observations and recommendations are as hereunder:

### **9.1 ARUA MUNICIPALITY**

#### **9.1.1 CONSTRUCTION OF A TWO CLASSROOM BLOCK IN ARUA PRIMARY SCHOOL (SFG)**

The scope of works involved construction of substructure, walling, roofing, plastering, painting and fittings.

##### **A. Assessment of Economy**

The score on economy was 22.8 out of 30 representing 76% which the Committee considered good.

##### **B. Assessment of Efficiency**

The score on efficiency was 25 out of 35 representing 71.4% which the Committee found good.

However there were no Measurement sheets either attached to the certificates or availed for audit.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2 (ii)

**i. Timeliness of payment**

Audit found that the payments to the contractor were delayed in three out of the four payments sampled.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iv)

**C. Assessment of effectiveness**

The score on effectiveness was 19 out of 35 representing 54.2% which the committee found fair.

**i. Material test results on file**

Audit found that there were no Material test results found on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2 (i)

**ii. Conformance of audit test results to Specifications**

The audit team carried out a comprehensive strength test on concrete structures on site and they failed.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2 (iii)

**iii. Inspection of works**

Auditors inspected the works in the presence of the Engineering staff from the Municipal Engineer's office and observed the following defects:

Cracks at some sections of the floor, apron and walls, floor cracks, poorly fixed window stays, building lacking roof drainage.



**Observation**

The Committee established that the defects were rectified.

**Recommendation**

The Committee recommends that the query be dropped.

**9.1.2 CONSTRUCTION OF A TWIN TEACHER'S HOUSE AT ARUA PARENTS PRIMARY SCHOOL**

The scope of involves construction of sub structure, walling, roofing, plastering, painting and fittings.

**A. Assessment of Economy**

The score on economy was 16.3out of 30 representing 54.3% which the Committee considered fair.

**B. Assessment of Efficiency**

The score on efficiency was 27 out of 35 representing 77.1% which the Committee found good.

**i. Progress of Works**

Audit found that there was a physical progress lag of 10%.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(i)

**ii. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payment certificates were neither attached to the certificates nor submitted for audit.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

**iii. Preparation of Progress Reports**

Audit only found that the progress reports were prepared but they lacked in quality.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**iv. Equipment on site**

By the time of Audit there was no equipment on site yet works were ongoing.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vii)

**C. Assessment of effectiveness**

The score on effectiveness was 22 out of 35 representing 62.8% which the committee found fairly good.

**i. Material test results on file**

Audit team found that there were no Material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Conformance of audit test results to Specifications**

The audit team carried out comprehensive strength test on concrete structures on site and found that three out of the four spots tested passed the test.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

**iii. Laboratory Test Results**

Laboratory tests were carried out on fine and coarse aggregates collected from the site.

Thirteen out of the fifteen tests done passed the specifications.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

#### **iv. Inspection of works**

Auditors inspected the works in the presence of the Engineering staff from the Municipal Engineer's Office Arua and observed some defects.

#### **Observation**

The Committee established that the defects were rectified.

#### **Recommendation**

The Committee recommends that the query be dropped.

### **9.1.3 Periodic Maintenance of Terego Zone Road under Force Account**

#### **Scope of Works**

The scope involves earth works/re-gravelling, drainage works including stone pitching and culvert installation works.

#### **A. Assessment of Economy**

The score on economy was 10.2 out of 30 representing 34% which the Committee found very poor.

#### **B. Assessment of Efficiency**

The score on efficiency was 22 out of 35 representing 62.8% which the Committee found fairly good.

**i. Progress of Works**

Audit found that there was physical progress lag estimated at 40%.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(i)

**ii. Presence of detailed measurement sheets**

Audit review showed that the measurement sheets corresponding to the payment of materials procured were neither attached to the certificates nor availed to the auditors for verification.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

**iii. Quality Progress Reports**

The Audit team found quality reports were on file as expected but the quality of the reports were lacking.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**iv. Equipment on site**

By the time of Audit work was incomplete but there was no equipment on site and no ongoing works.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vii)

**C. Assessment of effectiveness**

The score on effectiveness was 17 out of 35 representing 48.5% which the committee found poor.

**i. Material test results on file**

Audit review showed that there were no material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Conformance of audit test results to Specifications**

**Field Test Results**

The audit team conducted In-Situ tests on culverts and all the tests failed.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

**iii. Presence of defects from Visual Observations**

Auditors inspected the works in the presence of the Engineering staff from the Municipal Engineer's Office in Arua some defects were sited.

**Observation**

The Committee established that the rectifications had been done on the sections.

**Recommendation**

The Committee recommends that the query be dropped.

**9.1.4 Re-sealing of Afra Road Under Force Account**

**Scope of Works**

The scope of works included grading, formation and shaping of road, application of two seals, construction of headwalls and wing walls on culvert

lines, installation of culvert lines on road and at access roads and supply of some construction materials.

#### **A. Assessment of Economy**

The score on economy was 12.5 out of 30 representing 41.6% which the Committee found poor.

#### **B. Assessment of Efficiency**

The score on efficiency was 22 out of 35 representing 62.8% which the Committee found fairly good.

##### **i. Physical progress**

Audit found that there was a physical progress lag estimated at 30%.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(i)

##### **ii. Presence of detailed measurement sheets**

Audit review showed that the measurement sheets were not in place.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

##### **iii. Physical Verifications**

The audit team could not complete the verification because documentation regarding the planned and procured quantities on some of the constructed works was not availed to them.

#### **Observation**

The Committee observed that there was lack of cooperation from the Accounting officer and team.

#### **Recommendation**

The Committee recommends that the accounting officer should take responsibility

#### **iv. Other Issues on Quantity Verification**

##### **a. Unaccounted for funds for Road Signs**

Audit revealed that a payment of UGX. 7,903,050 was advanced to Mr. Mathew Afubo for road signs but no signs were seen on the road. Further more it was noted that a local Purchase Order of UGX. 8,319,000 was issued to Delta Signs and Designs for supply of 20 units of road signs but it could not be established whether the road signs were delivered or not.

##### **Observation**

The committee notes that the expenditure was doubtful

##### **Recommendation**

The Committee reiterates the Auditor General's recommendation that the Municipality should recover the funds advanced to the Officer.

##### **b. Purchase of Lime**

Audit revealed that the total amount of lime requisitioned for was UGX. 1,227,200 however the amount paid in respect of lime was UGX. 24,960,000 resulting in an over procurement of lime worth UGX. 23,732,800.

##### **Observation**

The Committee observed that this was wasteful expenditure.

##### **Recommendation**

The Committee reiterates the Auditor General's recommendation that the Municipality should endeavor to always make realistic estimates for budgeting purposes to minimize the risks of non-completion of projects.

**v. Timeliness of payment**

Review of the payments effected for works, it was established that documentations regarding the payment for all the materials and other items supplied were not availed so audit could not establish the timeliness of payments.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iv)

**vi. Quality Progress Reports**

Audit found all the progress reports on file but they lacked in quality.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**vii. Equipment on site**

By the time of Audit work was incomplete but there was no equipment on site.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vii)

**C. Assessment of Effectiveness**

The score on effectiveness was 25 out of 35 representing 71.4% which the committee found good.

**i. Material test results on file**

Audit review showed that there were no material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Laboratory Tests**



The audit team conducted tests on gravel and stone chippings and the samples passed thirteen out of the fifteen parameters tested.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **iii. Physical Inspection**

Auditors inspected the works in the presence of Engineering staff from Municipal Engineer's Office Arua and the works were incomplete at the time of audit and observe some defects.

#### **Observation**

The Committee established that the defects were rectified.

#### **Recommendation**

The Committee recommends that the query be dropped.

## **9.2 ENTEBBE MUNICIPALITY**

### **9.2.1 COMPLETION OF A 2 STORIED STAFF HOUSE AT BUGONGA BOYS PRIMARY SCHOOL (SFG Funds)**

The scope of works involved construction of a2 stance VIP latrine and a kitchen (Completion of staff house.)

#### **A. Assessment of Economy**

The score on economy was 15.2 out of 30 representing 50.6% which the Committee considered fair.

#### **B. Assessment of Efficiency**

The score on efficiency was 23 out of 35 representing 65.2% which the Committee found fairly good.

**i. Presence of detailed measurement sheets**

Measurement sheets explaining the payments on file were neither attached to the file nor availed for audit.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

**ii. Quantity Verification**

The audit team found that there was an over payment of UGX. 16,089,300.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iii)

**iii. Quality Progress Reports**

Audit only found one out of four reports in place and those found did not comply with the requirements.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**C. Assessment of effectiveness**

The score on effectiveness was 24 out of 35 representing 68.6% which the committee found fairly good.

**i. Conformance of audit test results to Specifications**

The audit team carried out a comprehensive strength test on concrete structures on the site and they all failed the test.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

## **ii. Physical Inspection of works**

Auditors inspected the works in the presence of the Assistant Engineering Officer and observed the following defects:

Broken glass at the front window of the building, cracks were observed on the floor screed and apron screed at some locations, some of the windows could not open freely, some electric sockets were not functioning, there was no lightening arrestor, the wardrobe had warped in block board, some doors were poorly aligned, there were faulty door locks, lower house curtains were not fixed and sink waste was faulty.

### **Observation**

The Committee established that the rectifications had been done.

### **Recommendation**

The Committee recommends that the query dropped.

## **9.2.2 FENCING OF NAKIWOGO PRIMARY SCHOOL AND AIRFORCE PRIMARY SCHOOL UTILIZING SFG**

The scope of involves construction of chain link fence at Nakiwogo Primary School and Air force Primary School.

### **A. Assessment of Economy**

The score on economy was 15.2 out of 30 representing 50.6% which the Committee considered fair.

### **B. Assessment of Efficiency**

The score on efficiency was 31 out of 35 representing 88.5% which the Committee found very good.

**i. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payment certificates were neither attached to the file nor presented for audit.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

**ii. Quality Progress Reports**

Audit only found one out of four reports in place.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**C. Assessment of Effectiveness**

The score on effectiveness was 14 out of 35 representing 40% which the committee found poor.

**i. Material test results on file**

Audit team found there were no Material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Conformance of audit test results to Specifications**

The audit team carried out comprehensive strength test on the concrete poles installed on site and found that they did not comply with the requirements.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

**iii. Inspection of works**

Auditors inspected the facility in the presence of the Assistant Engineering Officer and some defects were noted: Some of the pole foundations in Nakiwogo Primary School were exposed, opening were observed at some points on the

fence undersides at Nakiwogo Primary School, some concrete posts erected at Air force Primary School were cracked, the fence installed at Air force Primary School does not enclose the entire school.

#### **Observation**

The Committee established that the rectifications had been done.

#### **Recommendation**

The Committee recommends that the Query be dropped.

#### **iv. Observed functionality and usage**

Audit was observed that the works were completed but the fence at Airforce Primary School does not enclose the whole school and both schools do not have gates so the protective effect of the fence does not apply.

#### **Observation**

There is no value for money when the intention of the project is not achieved.

#### **Recommendation**

The Committee recommends that the Accounting Officer should ensure that gates are installed in the schools.

### **9.2.3 PERIODIC MAINTENANCE OF BULIME ROAD (0.7km) UNDER FORCE ACCOUNT**

#### **Scope of Works**

The scope involves drainage works, earthworks/re-gravelling and resealing with single surface dressing.

#### **A. Assessment of Economy**

The score on economy was 15.6 out of 30 representing 52% which the Committee found fair.

### **B. Assessment of Efficiency**

The score on efficiency was 21 out of 35 representing 60% which the Committee found fairly good.

#### **i. Presence of detailed measurement sheets**

Audit review showed that the measurement sheets were not attached on file or presented for audit.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

#### **ii. Quantity Verification**

The audit team could not compare the quantities certified for payment as no documentation detailing the quantities certified were availed for audit.

### **Observation**

The Committee observed that the Accounting Officer and his team did not cooperate with the Auditors.

### **Recommendation**

The Accounting Officer should always ensure that work items executed are measured and reported so as to ensure proper monitoring of materials used under Force Account mechanism.

#### **iii. Quality Progress Reports**

The Audit team found one out of six expected progress reports and the one found did not meet the required specifications.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

#### **iv. Other Findings**

##### **a. Unaccounted for Payment of UGX. 5,400,000 for preparation of BoQs**

It was noted that the Municipal Engineer was paid UGX. 5,400,000 for preparation of Bills of Quantities but the audit team was not availed any accountability for the funds and the Bills of Quantities were not availed to the audit team for verification.

The Committee was informed that the investment service cost budget of UGX. 5,400,000 was provided to pay for the designs however the consultant was not yet on IFMIS.

##### **Observation**

The Committee established that the matter however was later cleared.

##### **Recommendation**

The Committee recommends that the query be dropped.

##### **b. Contracting of Road Maintenance Works**

The Uganda Road Fund (URF) guidelines for 2015/16 issued, required that all road maintenance activities on District Urban and Community Access Roads be undertaken using Force Account. It was however noted that drainage works on Bulime road were contracted out. There was no evidence on file to show that the Municipality sought and obtained approval from URF for undertaking the drainage component of works by contracting.

Furthermore, the contractor was paid UGX. 119,610,700 for the drainage works, however the exact quantity of works paid for could not be ascertained as no measurement sheets were availed to the audit team.

**Observation**

The Committee observed that the Accounting Officer did not adhere to set guidelines as per the URF Act.

**Recommendation**

The Accounting Officer should always ask for authority before implementing such measures.

**C. Assessment of effectiveness**

The score on effectiveness was 25 out of 35 representing 71.4% which the committee found good.

**i. Conformance of audit test results to Specifications**

The audit team carried out compressive strength test on one of the culverts and it failed to meet the requirements.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

**ii. Laboratory Tests**

The audit team collected samples of bitumen for laboratory testing. It failed the penetration test.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

**iii. Inspection of works**

Auditors inspected the works in the presence of the Assistant Engineering Officer and found that: part of the embarkment is unprotected and falling at



end structures, poor maintenance at culvert inlets, some parts of stone pitching not fully constructed, uneven carriageway surface in some locations, potholes propergating in some locations, loose material that was not disposed off after excavation could block the drainage, drain lined with masonry stone pitching cracked at intervals, a lot of loose stone chippings by the roadside, silting of open drain channel among others.

### **Observation**

The Committee established that the rectifications had been done on the sections.

### **Recommendation**

The Committee recommends that the query be dropped.

## **9.2.4 PERIODIC MAINTENANCE OF MARKET STREET ROAD (0.15KM) UNDER FORCE ACCOUNT**

### **Scope of Works**

The scope involved earth works, re-gravelling, drainageworks including stone pitching and culvert installation.

#### **A. Assessment of Economy**

The score on economy was 15.1 out of 30 representing 50.3% which the Committee found fair.

#### **B. Assessment of Efficiency**

The score on efficiency was 18 out of 35 representing 51.4% which the Committee found fair.

#### **i. Presence of detailed measurement sheets**

Audit review showed that measurement sheets were not in place.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

**ii. Quantity Verification**

The audit team could not compare the quantities certified for payment as no documentation detailing the quantities certified were availed for audit.

**Observation**

The Committee observed that the Accounting Office and his team did not cooperate with the auditors.

**Recommendation**

The Accounting Officer should always ensure that work items executed are measured and reported so as to ensure proper monitoring of materials used under Force Account mechanism.

**iii. Timeliness of payment**

Audit found that the Municipality delayed the payment for supply of sand while details for payment of asphalt concrete were not availed for audit.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iv)

**iv. Quality Progress Reports**

Audit found only one progress report that did not meet the requirements.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**v. Site meetings**

Audit found that only one out of six required site meetings were conducted.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

### **C. Assessment of effectiveness**

The score on effectiveness was 17 out of 35 representing 48.5% which the committee found poor.

#### **i. Conformance of site works to design drawings and physical specifications**

The audit team found that out of the work items checked by the audit team the culvert diameter conformed to the design drawings and specifications while the road length and width did not.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(ii)

#### **ii. Conformance of audit test results to Specifications**

##### **Laboratory Tests**

The audit team collected samples of asphalt concrete cores for laboratory testing and 7 out of the 12 tests done failed.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

#### **iii. Physical Inspection of works**

Auditors inspected the road in the presence of Assistant Engineering Officer of the Municipal and no major defects were observed except that there was poor jointing of culverts and there was debris in the drains.

**Observation**

The Committee observed that weaknesses in the road would dispose it to premature depreciation

**Recommendation**

The Committee recommends that the Municipality should undertake routine maintenance on the road.

**9.3 FORT PORTAL MUNICIPALITY****9.3.1 CONSTRUCTION OF SEMI DETACHED TEACHER'S STAFF HOUSE AT KAHUNGA BUNYONYI PRIMARY SCHOOL**

The scope of works involved construction of a Semi –detached teacher's house, kitchen, and a two stance lined VIP latrine at Kahunga Bunyonyi Primary School.

**A. Assessment of Economy**

The score on economy was 12.6 out of 30 representing 42% which the Committee considered poor.

**B. Assessment of Efficiency**

The score on efficiency was 26 out of 35 representing 74.2% which the Committee found good.

**i. Quantity Verification**

The audit team undertook physical measurements of the quantities of some of the constructed works and these were compared to the quantities certified for payment in the payment certificate. The samples measured showed an over payment of UGX. 2,917,095.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iii)

**ii. Quality Progress Reports**

The Audit team found progress reports on file but they were not comprehensive.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**iii. Site meetings**

Audit found that no site meetings were held because no minutes were found on file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

**C. Assessment of effectiveness**

The score on effectiveness was 19 out of 35 representing 54.2% which the committee found fair.

**i. Material test results on file**

Audit found that there were no Material test results found on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Conformance of audit test results to Specifications**

The audit team carried out a comprehensive strength test on concrete structures on site and all the four points tested failed the test.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **iii. Inspection of works**

Auditors inspected the works in the presence of the Municipal Engineer and observed the following defects:

Surface wiring for power was observed in the kitchen, meter boxes were loosely assembled, window seal edge was damaged, the timber used for the roof truss members received surface treatment which was not evenly distributed.

### **Observation**

The Committee established that the rectifications had been done.

### **Recommendation**

The Committee recommends that the query be dropped.

## **9.3.2 CONSTRUCTION OF A 5 STANCE LINED VIP LATRINE AT KAMENGO PRIMARY SCHOOL**

The scope of works involved construction of a 5 stance VIP latrine as per the signed contract and drawings at St. Aloysius Primary School Kamengo.

### **A. Assessment of Economy**

The score on economy was 12.8 out of 30 representing 42.6% which the Committee considered poor.

### **B. Assessment of Efficiency**

The score on efficiency was 23 out of 35 representing 65.7% which the Committee found fairly good.

**i. Quantity Verification**

The audit team undertook physical measurements of the quantities of some of the constructed works and there was an overpayment of UGX. 547,745.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iii)

**ii. Progress Reports**

Audit found progress reports on file but they were not comprehensive.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**iii. Site meetings**

Audit found that site meetings were not held as no minutes were found on file.

For observations and recommendations refer to general issue 7.2.1 and 7.32.2(vi)

**C. Assessment of effectiveness**

The score on effectiveness was 23 out of 35 representing 65.7% which the committee found fairly good.

**i. Material test results on file**

Audit found that there were no Material test results found on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Conformance of site works to design drawings and physical specifications**

Three of the four items checked by the audit team for conformance conformed to the specifications.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(ii)

### **iii. Conformance of audit test results to Specifications**

The audit team did not carry out tests because the ring beam had thick plaster so in-situ tests could not be carried out. In addition there were no materials on site to be taken for laboratory tests.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **iv. Inspection of works**

Auditors inspected the works in the presence of the Municipal Engineer and observed the following defects:

Doors had warped, non structural hair cracks were seen on the screed, there was poor fixing of door bolts, different types of iron sheets were used.

#### **Observation**

The Committee was established that the rectifications had been done.

#### **Recommendation**

The Committee recommends that the query be dropped.

## **9.3.3 PERIODIC MAINTENANCE OF KASUSU-RUBINGO ROAD**

### **Scope of Works**

The scope involved bush clearing, grading and preparation of existing surface as sub grade, construction of a gravel wearing course, drainage works and environmental management on Kasusu-Rubingo road.

#### **A. Assessment of Economy**



The score on economy was 20.4 out of 30 representing 68% which the Committee found fairly good.

### **B. Assessment of Efficiency**

The score on efficiency was 33 out of 35 representing 94.2% which the Committee found excellent.

#### **i. Progress Reports**

The Audit team found one progress reports on file and it did not contain sufficient information.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

### **C. Assessment of effectiveness**

The score on effectiveness was 23 out of 35 representing 65.7% which the committee fairly good.

#### **i. Conformance of audit test results to Specifications**

The audit team carried out comprehensive strength test on culverts on site and all the four points test passed the test.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

#### **ii. Laboratory Tests**

The audit team collected samples of gravel for laboratory testing and 3 out of the 5 samples failed the test.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **iii. Inspection of works**

Auditors inspected the works in the presence of the Municipal Engineer and found that: there were no off shoots on the constructed road, some drains were silted with shrubs grown in them, one culvert line had two sizes of culverts, the carriage way was not well compacted, the gravel used had a lot of fine and course material, some culverts had no aprons at in and outflow, most of the headwalls inspected were cracked.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iv)

## **9.3.4 PERIODIC MAINTENANCE OF BUKWALI-KATAHURUZO ROAD**

### **Scope of Works**

The scope involved bush clearing, grading and preparation of existing surface as sub grade, construction of a gravel wearing course, drainage works and environmental management on Bukwali-Kitahuruzo road.

#### **A. Assessment of Economy**

The score on economy was 20.5 of 30 representing 68.3% which the Committee found fairly good.

#### **B. Assessment of Efficiency**

The score on efficiency was 33 out of 35 representing 94.2% which the Committee found excellent.

#### **i. Quality Progress Reports**

Audit found only one of the two expected reports on file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

### **C. Assessment of effectiveness**

The score on effectiveness was 24 out of 35 representing 68.5% which the committee found fairly good.

#### **i. Conformance of audit test results to Specifications**

##### **Laboratory Tests**

The audit team collected samples of gravel for laboratory testing and 3 out of the 5 test parameters failed the tests.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

#### **ii. Physical Inspection of works**

Auditors inspected the road in the presence of the Municipal Engineer and made the following observations: there were no off shoots on the constructed road, the placed scour checks were not being maintained, some drains had scrubs grown in them, poorly graded gravel was used for project implementation, drains at slopes were poorly eroded, the road had few off shoots that storm water flows long distance in the side drains on steep hills causing destructive erosion,

For observations and recommendations refer r to general issue 7.3.1 and 7.3.2 (iv)

## **9.4 GULU MUNICIPALITY**

#### **9.4.1 CONSTRUCTION OF A TWO UNIT TEACHERS' HOUSE AND TWO STANCES OF DRAINABLE TOILET AT CUBU PRIMARY SCHOOL.**

Scope of works involved construction of substructure, walling, roofing, plastering, painting and fittings on a two unit teachers' house.

##### **A. Assessment of Economy**

The score on economy was 13.4 out of 30 representing 45% which the Committee considered poor.

##### **B. Assessment of Efficiency**

The score on efficiency was 28 out of 35 representing 80% which the Committee found very good.

##### **i. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payment certificates were neither attached to the certificates nor availed to the auditors for verification.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

##### **ii. Quantity Verification**

Although most of the items paid for match closely with the quantities verified by the auditors, there was a total overpayment of UGX 1,802,500.

##### **Observation**

The Committee noted that there was an overpayment of UGX 1,802,500.

##### **Recommendation**

The Committee recommends that:

- i. the Accounting Officer should ensure that measurements are jointly taken and payments aligned to works carried out.
- ii. the overpayment of UGX 1,802,500 be recovered.

### **C. Assessment of effectiveness**

The score on effectiveness was 19 out of 35 representing 54.2% which the committee found fair.

#### **i. Material Test Results**

Audit found that there were no Material test results found on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i).

#### **ii. Presence of Defects from Visual Observations**

Auditors inspected the works and observed the following:

- i. Cracked aprons and verandah at some sections.
- ii. Lack of roof drainage

#### **Observation**

The Committee established that the rectifications had been done.

#### **Recommendation**

The Committee recommends that the query be dropped.

#### **iii. Observed functionality and usage**

At the time of audit, the works were complete and the building was occupied.

### **9.4.2 CONSTRUCTION OF FIVE STANCE WATER BORNE TOILET AT LALIYA PRIMARY SCHOOL UTILISING**

The scope of included construction of sub structure, walling, roofing, plastering, painting and fittings.

#### **A. Assessment of Economy**

The score on economy was 13.5 out of 30 representing 45% which the Committee considered poor.

#### **B. Assessment of Efficiency**

The score on efficiency was 28 out of 35 representing 80% which the Committee found very good.

##### **i. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payment certificates were neither attached to the certificates nor submitted for audit.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2 (ii)

##### **ii. Quantity Verification**

The audit team found that although some of the items paid matched closely with the quantities verified by the auditors, there was a total overpayment of UGX 596,400.

#### **Observation**

The Committee established that the funds over paid had been recovered.

#### **Recommendation**

The Committee recommends that the query be dropped.

##### **iii. Approved Equipment on Site**

By the time of Audit there was no equipment on site yet works were ongoing.

For observations and recommendations refer to general issue 7.2.2 (vii)

#### **C. Assessment of effectiveness**

The score on effectiveness was 29 out of 35 representing 82.8% which the committee found very good.

##### **i. Material test results on file**

Audit team found that there were no Material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2 (i)

#### **ii. Physical Inspections**

Auditors inspected the works in the presence of the Municipal Engineer. The following were observed: Cracked aprons at the septic tank surface; some broken manhole covers.

#### **Observation**

The Committee established that the defects were rectified.

#### **Recommendation**

The Committee recommends that the query be dropped.

#### **iii. Observed functionality and usage**

At the time of audit inspection the works were complete and the building was occupied.

### **9.4.3 REHABILITATION OF AWACH ROAD**

#### **Scope of Works**

The scope involved: re-gravelling, drainage works, earth works and double surface dressing.

#### **A. Assessment of Economy**

The score on economy was 10.2 out of 30 representing 34% which the Committee found very poor.

#### **B. Assessment of Efficiency**

The score on efficiency was 23 out of 35 representing 65.7% which the Committee found fairly good.

**i. Presence of detailed measurement sheets**

Audit review showed that the measurement sheets corresponding to the payment of materials procured were neither attached to the certificates nor availed to the auditors for verification.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2 (ii)

**ii. Quantity Verification**

The audit team undertook physical measurements of the quantities of some of the constructed works. However, this could not be compared with quantities certified as documentation relating to certified quantities were not availed.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2 (iii)

**C. Assessment of effectiveness**

The score on effectiveness was 24 out of 35 representing 68.5% which the committee found fairly good.

**i. Material test results on file**

Audit review showed that there were no material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Laboratory Tests**

The audit team collected samples of gravel, chippings and primer for laboratory testing. The test results show that whereas the concrete side drain meets the specifications, the primer used on the force account projects failed the test.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2 (iii)

**iii. Inspection of works**



Auditors inspected the works in the presence of the Municipal Engineer and the following were observed: honeycombing and cracks along sections of the side drains; cracks in some spots (failed spots) at one of the junctions.

#### **Observation**

The Committee established that the defects were rectified.

#### **Recommendation**

The Committee recommends that the query be dropped.

#### **iv. Observed Functionality and Usage**

At the time of audit, the roads were in use and the works were complete.

### **9.4.4 REHABILITATION OF JINAH ABISI ROAD**

#### **Scope of Works**

The scope involved: drainage works; earthworks and double surface dressing.

#### **A. Assessment of Economy**

The score on economy was 11.1 out of 30 representing 37% which the Committee found very poor.

#### **B. Assessment of Efficiency**

The score on efficiency was 23 out of 35 representing 65.7% which the Committee found fairly good.

#### **i. Presence of detailed measurement sheets**

Audit review showed that measurement sheets corresponding to the payment certificates were neither attached to the certificates nor availed to the auditors for verification.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

**ii. Quantity Verification**

The audit team undertook physical measurements of the quantities of some of the constructed works. However, this could not be compared with quantities certified as documentation relating to certified quantities was not availed.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iii)

**C. Assessment of Effectiveness**

The score on effectiveness was 20 out of 35 representing 71.4% which the Committee found good.

**i. Material test results on file**

Audit review showed that there were no material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Conformance of audit test results to Specifications**

**Field Tests**

The audit team conducted compressive strength tests for concrete incorporated in road works to determine the strength and two of the three points failed the tests.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2 (iii)

**Laboratory Tests**

The audit team collected samples of gravel, chippings and primer for laboratory testing. The test results show that whereas the concrete side drain meets the specifications, the primer used on the force account projects failed the test.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2 (iii)

**iii. Presence of Defects from Visual Observations**

Auditors inspected the works in the presence of the Municipal Engineer and observed the following: debris in drains and culverts on Jinah Absi Road; remains on concrete used in construction left on the road surface, which lowers riding and inhibits drainage; poor construction of road edges at some sections which may lead to ponding at the affected sections and prevent storm water flow into the drains; bleeding at some spots at the link to Awach Road; cross section details varying along a short section of the link of Jinah Absi Road to Awach Road; 450 diameter cross-culverts will impose maintenance challenges as they cannot be easily cleaned.

### **Observation**

The Committee established that the defects had since been rectified.

### **Recommendation**

The Committee recommends that the query be dropped.

### **v. Observed Functionality and Usage**

At the time of audit, the roads were in use and the works were complete.

## **9.5 HOIMA MUNICIPALITY**

### **9.5.1 CONSTRUCTION OF A STAFF HOUSE, KITCHEN, AND 2 STANCE LINED PIT LATRINE AT KYAKAPEYA PRIMARY SCHOOL**

The scope of works involved construction of a staff House, Kitchen and 2 stance lined pit latrine as per signed contract at Kyakapeya Primary School.

#### **A. Assessment of Economy**

The score on economy was 15.2 out of 30 representing 50.6% which the Committee considered fair.

#### **B. Assessment of Efficiency**

The score on efficiency was 28 out of 35 representing 80% which the Committee found very good.

**i. Quantity Verification**

The audit team found that there were overpayments of UGX. 1,929,440

**Observation**

The Committee established that the UGX. 1,929,440 had been recovered.

**Recommendation**

The Committee recommends that the query be dropped.

**ii. Quality Progress Reports**

Audit found only three out of the expected six progress reports in place and the three available ones did not contain all the relevant information.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**C. Assessment of effectiveness**

The score on effectiveness was 19 out of 35 representing 54.2% which the committee found fair.

**i. Material test results on file**

Audit found that there were no Material test results found on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Conformance of audit test results to Specifications**

The audit team carried out a comprehensive strength test on concrete structures on site and they failed.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **iii. Inspection of works**

Auditors inspected the works in the presence of the Municipality representatives and observed the following defects:

The paint on louvers was not sufficient, cracks were observed on the floor screed, copper tape for lighting ammeter was exposed, two lighting ammeters had been installed in one building, placement of putty was untidy, iron sheets on the toilet were of different types and the origin could not be established.

### **Observation**

The Committee established that the rectifications had been done.

### **Recommendation**

The Committee recommends that the query be dropped.

## **9.5.2 CONSTRUCTION OF A CLASSROOM BLOCK AT KIGARAMA PRIMARY SCHOOL**

The scope of works comprised of construction of a classroom block as per the signed contract drawings at Kigarama Primary School.

### **A. Assessment of Economy**

The score on economy was 19.7 out of 30 representing 65.6% which the Committee considered fairly good.

### **B. Assessment of Efficiency**

The score on efficiency was 28 out of 35 representing 80% which the Committee found very good.

**i. Quantity Verification**

The audit team noted an over payment of UGX. 999,579.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iii)

**ii. Preparation of Progress Reports**

Audit found that only three out of the expected six progress reports were prepared but they lacked in some of the necessary information.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**C. Assessment of effectiveness**

The score on effectiveness was 19 out of 35 representing 54.2% which the committee found fair.

**i. Material test results on file**

Audit team found that there were no Material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Conformance of audit test results to specifications**

The audit team collected samples of aggregates and sand during the physical inspection of works and these were taken to the laboratory for testing.

One of the nine samples taken passed the tests.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **iii. Inspection of works**

Auditors inspected the works in the presence of Municipal Engineer and observed the following: cracked floor and plinth wall plaster observed, crack causing separation of ramp from the verandah, warped fascia board, columed plate fixed on the wall plate using weal nails, colmns appear to have been short hence forcing the contractor to add another piece of timber to the wall plate, the structure had no lightening conductor seen.

### **Observation**

The Committee established that the defects were rectified.

### **Recommendation**

The Committee recommends that the query be dropped.

## **9.5.3 PERIODIC MAINTENANCE OF BUSWEKERA-KIHUKYA-NYARUGABU ROAD**

### **Scope of Works**

The scope of works comprised of bush clearing, grading and compaction, construction of miter drains and graveling of the road.

### **A. Assessment of Economy**

The score on economy was 25.7 out of 30 representing 85.6% which the Committee found very good.

### **B. Assessment of Efficiency**

The score on efficiency was 29 out of 35 representing 82.8% which the Committee found very good.

**i. Presence of detailed measurement sheets**

Audit review showed that the measurement sheets corresponding to the payment of materials procured were neither attached to the certificates nor availed to the auditors for verification.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

**ii. Quality Progress Reports**

The Audit team found quality reports were on file as expected but the quality of the reports were lacking in substance.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**iii. Site meetings**

Audit found that no minutes for site meetings on file and therefore could not ascertain whether they were held or not.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

**C. Assessment of effectiveness**

The score on effectiveness was 25 out of 35 representing 71.4% which the committee found good.

**i. Material test results on file**

Audit review showed that there were no material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)



## **ii. Conformance of audit test results to specifications**

### **Laboratory tests**

The audit team collected a sample of gravel and this was taken to the laboratory for testing. Four of the five tests conducted passed.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

## **iii. Inspection of Works**

Auditors inspected the works in the presence of the Municipal Engineer and the following defects were sited: very few off shots and culverts were present on the road thus affecting road drainage, erosion gullies were observed on hill sections of the road, potholes were observed on some points of the road, vegetative growth was observed on the road surface at some locations.

### **Observation**

The Committee was established that the rectifications had been done on the sections.

### **Recommendation**

The Committee recommends that the query be dropped.

## **9.5.4 CONSTRUCTION OF DRAINAGE STRUCTURES AND FILLING ON KIRIBANYWA SWAMP**

### **Scope of Works**

The scope of works included swamp clearance, demolition of existing and excavation for structures, concrete works, culvert laying, stone masonry construction, swamp filling, compaction and road grading works.

**A. Assessment of Economy**

The score on economy was 18.8 out of 30 representing 62.6% which the Committee found fairly good.

**B. Assessment of Efficiency**

The score on efficiency was 29 out of 35 representing 62.8% which the Committee found fairly good.

**i. Presence of detailed measurement sheets**

Audit review showed that the measurement sheets were not attached to the payment vouchers for materials procured and used on this project.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

**ii. Quality Progress Reports**

Audit found two progress reports on file but they lacked in quality.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**iii. Site meetings**

Audit could not ascertain if site meetings were held as minutes were not on file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

**C. Assessment of effectiveness**

The score on effectiveness was 20 out of 35 representing 57.1% which the committee found fair.

**i. Material test results on file**

Audit review showed that there were no material test results were on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Conformance of audit test results to Specifications  
Field Tests**

The audit team conducted some in situ tests and found that two of the three tests passed.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

**Laboratory Tests**

The audit team conducted tests on gravel and four out of the five tests conducted passed.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

**iii. Inspection of works**

Auditors inspected the works in the presence of the Acting Municipal Engineer and the following observations were made: almost all headwalls cracked and

some are breaking off, some wing walls are missing, cement-sand mortar joining the stone masonry seemed to be a poor mix, inadequate compaction was done at the head walls, some culverts of different diameters were inter used along the same culvert discharge conduit.

### **Observation**

The Committee established that the defects were rectified.

### **Recommendation**

The Committee recommends that the query be dropped.

## **9.6 JINJA MUNICIPALITY**

### **9.6.1 CONSTRUCTION OF MASES SEED SCHOOL**

The scope of works involved construction of ; classroom block, 2- stance water borne toilet and a urinal, administration block, 5-stance water borne toilet and a urinal and 5-stance water borne toilet with a shower room.

#### **A. Assessment of Economy**

The score on economy was 13.5 out of 30 representing 45% which the Committee considered poor.

#### **B. Assessment of Efficiency**

The score on efficiency was 26 out of 35 representing 74.2% which the Committee found good.

##### **i. Presence of detailed measurement sheets**

There were no Measurement sheets either attached to the certificates or availed for audit.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

## **ii. Quantity Verification**

The audit team found that there was an over payment of UGX. 6,768,000.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iii)

## **iii. Quality Progress Reports**

Audit only found two out of five reports in place and they met the required quality specifications.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

## **C. Assessment of effectiveness**

The score on effectiveness was 26 out of 35 representing 74.2% which the committee found good.

### **i. Conformance of audit test results to Specifications**

The audit team carried out a comprehensive strength test on concrete structures on site and they failed.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **iii. Inspection of works**

Auditors inspected the works in the presence of the Assistant Engineering Officer of the Municipality and observed the following defects:

Doors of the toilet facility constructed with insufficient ventilation, localized shrinkage cracks were sited on the toilet splash apron, inadequate adaptation of floor level on one classroom of the two classroom block facility and difficulty in existing through the exit door.

#### **Observation**

The Committee established that the rectifications had been done.

#### **Recommendation**

The Committee recommends that the query be dropped.

### **9.6.2 CONSTRUCTION OF A TWO CLASSROOM BLOCK AT WALUKUBA EAST PRIMARY SCHOOL**

The scope of involves construction of sub structure, all masonry works in superstructure, roof construction, windows and doors, painting and rough casting, fixtures, lightening protection and environmental mitigation measures.

#### **A. Assessment of Economy**

The score on economy was 19.8 out of 30 representing 66% which the Committee considered fairly good.

#### **B. Assessment of Efficiency**

The score on efficiency was 28 out of 35 representing 80% which the Committee found very good.

**i. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payment certificates were neither attached to the certificates nor submitted for audit.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

**ii. Quantity Verification**

The audit team found that there was an over payment of UGX. 554,000.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iii)

**iii. Quality Progress Reports**

Audit only found one out of three reports in place. The quality of the available report met the requirements.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**C. Assessment of effectiveness**

The score on effectiveness was 25 out of 35 representing 71% which the committee found fairly good.

**i. Conformance of audit test results to Specifications**

The audit team carried out comprehensive strength test on concrete structures on site and found that the ring beam failed the test.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **9.6.3 Routine mechanized maintenance of Parekh Road**

#### **Scope of Works**

The scope involves surface sealing and installation of sign post.

#### **A. Assessment of Economy**

The score on economy was 17.5 out of 30 representing 58.3% which the Committee found fair.

#### **B. Assessment of Efficiency**

The score on efficiency was 33 out of 35 representing 94.3% which the Committee found excellent.

#### **C. Assessment of effectiveness**

The score on effectiveness was 26 out of 35 representing 74.2% which the committee found good.

#### **i. Conformance of audit test results to Specifications**

##### **Laboratory Tests**

The audit team collected samples of gravel, and bitumen for laboratory testing and 8 out of the 12 parameters met the quality requirements.



For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

## **ii. Inspection of works**

Auditors inspected the works in the presence of the Senior Assistant Engineering Officer of the Municipality and the following defects were sited: Rubbish being deposited on some sections of the side drain, siltation cited between the end of the pavement with and kerbs on some sections, side drain not properly excavated to adequately drain run off, road geometry not well designed, and silt and rubbish undisposed after desilting of culvert drains and mitr drain in some sections.

### **Observation**

The Committee established that the rectifications had been done on the sections.

### **Recommendation**

The Committee recommends that the query be dropped.

## **9.6.4 Routine mechanized maintenance of Kyalya-Kanobe Road**

### **Scope of Works**

The scope involves surface sealing, drainage works and installation of sign posts.

### **A. Assessment of Economy**

The score on economy was 13.6 out of 30 representing 45.3% which the Committee found poor.

## **B. Assessment of Efficiency**

The score on efficiency was 28 out of 35 representing 80% which the Committee found fair.

### **i. Quantity Verification**

The audit team found that there was an over payment of UGX. 1,400,000.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iii)

### **ii. Site meetings**

Audit found that there were no minutes of site meetings on file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

## **C. Assessment of effectiveness**

The score on effectiveness was 25 out of 35 representing 71.4% which the committee found good.

### **i. Conformance of audit test results to Specifications**

#### **Field Tests**

The audit team conducted the compressive strength test on some of the culverts installed and Dynamic cone Penetrometer test to determine the strength of the base layer constructed at different points and three of the four points tested passed.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **Laboratory Tests**

The audit team conducted tests on gravel and bitumen and the samples passed eight out of the twelve parameters tested.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **ii. Inspection of works**

Auditors inspected the road in the presence of the Senior Assistant Engineering Officer of the Municipality and the following defects were cited: siltation of culvert pipes in some sections, inadequate workmanship of all stone pitched line drain, inadequate horizontal alignment of most of the access culvert lines to the road, collapsing culvert line sighted, and possibility of pothole developing at some points.

### **Observation**

The Committee established that the defects have been rectified.

### **Recommendation**

The Committee recommends that the query be dropped.

## **9.7 KABALE MUNICIPALITY**

### **9.7.1 CONSTRUCTION OF A 5 STANCE LINED VIP LATRINE AT BUTOBERE PRIMARY SCHOOL**

The scope of works involved construction of a sub structure, walling, roofing, plastering and painting, fitting of a VIP latrine at Butobere Primary School.

#### **A. Assessment of Economy**

The score on economy was 12.6 out of 30 representing 42% which the Committee considered poor.

#### **B. Assessment of Efficiency**

The score on efficiency was 31 out of 35 representing 88.5% which the Committee found very good.

##### **i. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payment certificates were neither attached to the certificates nor availed to the auditors for verification. Payments were effected as per Bills of Quantities in the signed Contract. In the absence of these, the audit team could not ascertain whether the Municipality undertook measurement of works during the process of certification.

#### **Observation**

The Committee noted that the Municipality refused to cooperate with the Auditor General as required by Clause 17(4) of PPDA which requires that actual work done is measured during the performance of a contract.

**Recommendation**

The Committee recommends that the Accounting Officer takes responsibility for the anomaly and must in future ensure compliance.

**ii. Progress Reports**

Audit only found two out of four reports in place.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**C. Assessment of Effectiveness**

The score on effectiveness was 34 out of 35 representing 97% which the committee found excellent.

**i. Inspection of works**

Auditors inspected the facility in the presence of the Assistant Engineering Officer and found the VIP latrine complete but some defects were noted on the door timber, foundation of water tank and a number of cracks on the floor.

**Observation**

The Committee was informed that the rectifications had been done.

**Recommendation**

The Committee recommends that the Query be dropped.

**9.7.2 CONSTRUCTION OF A 5 STANCE LINED VIP LATRINE AT KIKUNGIRI PRIMARY SCHOOL**

The scope of works involved construction of a sub structure, walling, roofing, plastering and painting, fitting of a VIP latrine at Kikungiri Primary School.

### **A. Assessment of Economy**

The score on economy was 12.3 out of 30 representing 41% which the Committee considered poor.

### **B. Assessment of Efficiency**

The score on efficiency was 31 out of 35 representing 88.5% which the Committee found very good.

#### **i. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payment certificates were neither attached to the certificates nor availed to the auditors for verification. Payments were effected as per Bills of Quantities in the signed Contract. In the absence of these, the audit team could not ascertain whether the Municipality undertook measurement of works during the process of certification.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

#### **ii. Progress Reports**

Audit only found two out of four reports in place.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

### **C. Assessment of effectiveness**

The score on effectiveness was 34 out of 35 representing 97% which the committee found excellent.

#### **i. Inspection of works**

Auditors inspected the facility in the presence of the Assistant Engineering Officer and some defects were noted as follows: the down pipe to collect storm water from the roof was damaged and not functioning, black paint was used on the urinals and a number of cracks on the floor and apron of the infrastructure.

### **Observation**

The Committee established that the rectifications had been done.

### **Recommendation**

The Committee recommends that the query be dropped..

## **9.7.3 Sealing of Rwamafa Road**

### **Scope of Works**

The scope involved opening road boundaries, pavement construction, double bituminous surface treatment, environmental concerns, and drainage works on Rwamafa Road.

### **A. Assessment of Economy**

The score on economy was 23.9 out of 30 representing 79% which the Committee found good.

### **B. Assessment of Efficiency**

The score on efficiency was 26 out of 35 representing 74% which the Committee found good.

#### **i. Physical progress**

Audit found that the works were delayed by 4 ½ months.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**ii. Progress Reports**

Audit did not find progress reports in place.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**iii. Site meetings**

Audit found no minutes of site meetings on file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

**C. Assessment of Effectiveness**

The score on effectiveness was 25 out of 35 representing 71% which the committee found good.

**i. Conformance of audit test results to Specifications**

**In Situ test results**

Four out of five field test conducted by the auditors met the required specifications. The item that did not comply with the test were the culverts that did not have the required compressive strength.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)



### **Laboratory Tests**

The audit team conducted 20 tests but out of these 13 met the required specifications.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **ii. Inspection of works**

Auditors inspected the road in the presence of the Municipal Superintendent of Works and observed the following defects; most section on the road were bleeding, stripping of aggregates were noted in some sections, the road had insufficient drainage, insufficient chamber in some sections and the side drains in some sections were silted.

### **Observation**

The Committee established that the rectifications had been done.

### **Recommendation**

The Committee recommends that the query be dropped..

## **9.7.4 Sealing of Mukombe Road**

### **Scope of Works**

The scope involved supply of premix Asphalt Concrete, an Asphalt Concrete Paver, pneumatic roller and laying of Asphalt on Mukombe Road.

### **A. Assessment of Economy**

The score on economy was 23.9 out of 30 representing 79% which the Committee found good.

## **B. Assessment of Efficiency**

The score on efficiency was 26 out of 35 representing 74% which the Committee found good.

### **i. Progress Reports**

Audit did not find progress reports in place.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

### **ii. Site meetings**

Audit found no minutes of site meetings on file.

For observations and recommendations refer to general issue 7.2.2 and 7.2.2(vi)

## **C. Assessment of effectiveness**

The score on effectiveness was 24 out of 35 representing 68.5% which the committee found fairly good.

### **i. Conformance of audit test results to Specifications**

#### **Laboratory Tests**

The audit team conducted 12 tests but out of these 8 met the required specifications.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **ii. Inspection of works**

Auditors inspected the road in the presence of the Municipal Superintendent of Works and observed the following defects; the jointing of the asphalt surface was poorly done, cracking of laid asphalt was observed in some sections, and some sections did not have drains.

### **Observation**

The Committee established that the rectifications had been done.

### **Recommendation**

The Committee recommends that the query be dropped..

## **9.8 LIRA MUNICIPALITY**

### **9.8.1 CONSTRUCTION OF TWIN TEACHERS' HOUSE AT AMBALAL PRIMARY SCHOOL**

#### **Scope of Works**

The scope of works involved: construction of substructure, walling, roofing, plastering, painting and fittings.

#### **A. Assessment of Economy**

The score on economy was 15.7 out of 30 representing 52.3% which the Committee considered poor.

#### **B. Assessment of Efficiency**

The score on efficiency was 28 out of 35 representing 80% which the Committee found very good.

##### **i. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payments certificates were neither attached to the certificates nor availed to the auditors for verification.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2 (ii)

**ii. Quantity Verification**

The audit team undertook physical measurements of the quantities of some of the constructed works and these were compared to the quantities certified for payment in the payment certificates. An overpayment equivalent to UGX 694,000 was made to the contractor for the different pay items.

**Observation**

The Committee observed that there was an overpayment equivalent to UGX 694,000 made to the contractor for the different pay items.

**Recommendation**

The Committee adopted the recommendation of the Auditor General that:

- i. The Accounting Officer should ensure that measurements are jointly taken and payments aligned to works carried out.
- ii. The overpayment of UGX 694,000 should be recovered from the contractor.

**iii. Other Issues**

There was no evidence that performance securities were required and/or furnished.

**Observation**

The Committee notes that the Municipality should secure itself against the risks of non-performance of projects.

**Recommendation**

The Committee recommends that the Municipality should secure itself against the risks of non-performance for future projects.

**C. Assessment of effectiveness**

The score on effectiveness was 29 out of 35 representing 82.8% which the committee found very good.

**i. Material test results on file**

Audit found that there were no Material test results found on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2 (i)

**ii. Inspection of works**

Auditors inspected the works in the presence of the Assistant Engineering Officer of the Municipality and the following were observed: Cracks in sections of the verandah, splash apron, wall ramp and cornices; gutters were not installed.

**Observation**

The Committee noted that the defects were rectified.

**Recommendation**

The Committee recommends that the query be dropped.

**iii. Observed functionality and usage**

At the time of audit inspection it was observed that the Staff house and kitchen and latrine had been completed and put to their intended use.

**9.8.2 CONSTRUCTION OF TWIN TEACHERS' HOUSE AT OBER PRIMARY SCHOOL**

The scope of works involved: construction of a Sub structure, walling, roofing, plastering, painting and fittings. The works included construction of a latrine.

**A. Assessment of Economy**

The score on economy was 15.6 out of 30 representing 52% which the Committee considered fair.

### **B. Assessment of Efficiency**

The score on efficiency was 28 out of 35 representing 80% which the Committee found very good.

#### **i. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payment certificates were neither attached nor availed for audit.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2 (ii)

#### **ii. Quantity Verification**

The Audit Team undertook physical measurements of the quantities of some of the constructed works and there was an overpayment of UGX. 1,768,230.

#### **Observation**

The Committee noted an overpayment of UGX. 1,768,230.

#### **Recommendation**

The Committee recommends that the overpayment of UGX. 1,768,230 be recovered.

#### **iii. Other finding**

There was no evidence that performance securities were required and/or furnished.

#### **Observation**

The Committee observed that the Municipality did not secure itself against non-performance by the contractor.

#### **Recommendation**

The Committee recommends that the Municipality should secure itself against the risks of non-performance for future projects.

### **C. Assessment of effectiveness**

The score on effectiveness was 19 out of 30 representing 63.3% which the committee found fair.

#### **i. Material test results on file**

Audit found that there were no Material test results found on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

#### **ii. Conformance of audit test results to specifications**

The audit team carried out a compressive strength test on the kitchen and staff house and audit test results did not conform to the specifications

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **Laboratory tests in Ober Primary School**

In-situ tests undertaken by the Auditor on concrete members in the kitchen and staff house reveal concrete of low value strength (15MPa) compared to the specifications (25MPa). Samples of the sand used for construction was suitable for concrete and masonry works. Out of the four test results compared, only two conformed, indicating 50%.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

#### **iii. Inspection of works**

Auditors inspected the works in the presence of the Senior Assistant Engineering Officer and observed the following defects: cracks in sections of the verandah, splash apron, wall, ramp and cornices; gutters were not installed.

**Observation**

The Committee established that cracks have been repaired but gutters and rain water goods were not rectified due to insufficient funding.

**Recommendation**

The Committee recommends that the Accounting Officer should ensure that the rest of the defects are rectified.

**iv. Observed functionality and usage**

At the time of audit inspection, it was observed that the staff house and kitchen and latrine had been completed and put to their intended use.

**9.8.3 REMOVAL OF BOTTLENECK ON INDEPENDENCE ROAD UNDER FORCE ACCOUNT****Scope of Works**

The scope involved: drainage works and earthworks/regraveling.

**A. Assessment of Economy**

The score on economy was 22 out of 30 representing 73.3% which the Committee found good.

**B. Assessment of Efficiency**

The score on efficiency was 35 out of 35 representing 100% which the Committee found very excellent.

**C. Assessment of effectiveness**

The score on effectiveness was 19 out of 35 representing 54.2% which the committee fair.

**i. Material test results on file**



Audit review showed that there were no materials test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2 (i)

## **ii. Conformance of audit test results to Specifications**

### **Field Test Results**

The audit team conducted compressive tests for concrete incorporated in road works to determine the strength. Whereas the culverts met the specified concrete strengths, the headwall did not. Out of the compared 4 tests, only one passed.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2 (iii)

## **iii. Inspection of works**

The Auditors inspected works on 14<sup>th</sup> January, 2017 in the presence the Assistant Engineering Officer of the Municipality and that the following observations were made: Half silted inlet (due to lack of maintenance); part of the embankment was unprotected and falling.

### **Observation**

The Committee established that maintenance of the drain had been done.

### **Recommendation**

The Committee recommends that the query be dropped.

## **iv. Observed functionality and usage**

At the time of audit inspection the road was functional and had been put in use

## **9.8.4 PERIODIC MAINTENANCE OF OGWANG EDOLA ROAD UNDER FORCE ACCOUNT**

**Scope of Works**

The scope involved: earthworks, re-gravelling, drainage works including stone and culvert installation.

**A. Assessment of Economy**

The score on economy was 12.2 of 30 representing 40% which the Committee found poor.

**B. Assessment of Efficiency**

The score on efficiency was 25 out of 35 representing 74% which the Committee found good.

**i. Quantity Verification**

The audit team found that there was an overpayment of UGX. 34,988,017.

**Observation**

The Committee notes that the Accounting Officer made an overpayment amounting to UGX. 34,988,017.

**Recommendation**

The Committee recommends that the Accounting Officer should recover the over payment amounting to UGX. 34,988,017.

**C. Assessment of effectiveness**

The score on effectiveness was 20 out of 35 representing 57.1% which the committee found fair.

**i. Material test results on file**

Audit review showed that there was no evidence of material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

### **Laboratory tests**

4 of the 6 test results conducted did not conform.

For observations and recommendations refer to general issue 6.3.2(iii)

### **ii. Physical Inspection of works**

Auditors inspected the works in the presence of the Senior Assistant Engineering Officer of the Municipality and made the following observations: failed sections of the stone pitched side drains; failed embankments at some sections; poor waste disposal on carriageway; heavily silted drains with no sign of maintenance; sign board stating the road length as 0.86km instead of the actual 0.66 on carriageway.

#### **Observation**

The Committee established that the defects were corrected.

#### **Recommendation**

The Committee recommends that the query be dropped.

### **iii. Observed functionality and usage**

At the time of audit inspection, it was observed that the road was functional and had been put to use.

## **9.9 MASAKA MUNICIPALITY**

### **9.9.1 COMPLETION OF STAFF HOUSE AT MASAKA POLICE PRIMARY SCHOOL**

The scope of works involved construction of a2 stance VIP latrine and a kitchen (Completion of staff house.)

#### **A. Assessment of Economy**

The score on economy was 11.4 out of 30 representing 38% which the Committee considered very poor.

## **B. Assessment of Efficiency**

The score on efficiency was 28 out of 35 representing 80% which the Committee found good.

### **i. Quantity Verification**

The audit team found that there was an over payment of UGX. 1,364,200.

#### **Observation**

The Committee notes that the Accounting Officer made an overpayment amounting to UGX. 1,364,200.

#### **Recommendation**

The Committee recommends that the Accounting Officer should recover the over payment amounting to UGX. 1,364,200.

### **ii. Quality Progress Reports**

Audit only found four out of six reports in place and those found did not comply with the requirements.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

### **iii. Site meetings**

Audit found that only 2 out of the required 6 site meetings were held.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

### **C. Assessment of Effectiveness**

The score on effectiveness was 19 out of 35 representing 54% which the committee found fair.

#### **i. Material test results on file**

Audit found that there were no Material test results found on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

#### **ii. Conformance of audit test results to Specifications**

The audit team carried out a comprehensive strength test on the kitchen and the latrine and found that the latrine passed the test and the kitchen failed.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

#### **iii. Inspection of works**

Auditors inspected the works in the presence of the Assistant Engineering Officer and observed the following defects:

There were cracks on the latrine apron and bathroom stance, there was poor quality of timber on kitchen truss, kitchen and latrine were being used by four families instead of the intended two, there were poor finishes on the kitchen wall and there were cracks on the kitchen apron.

#### **Observation**

The Committee established that the rectifications had been done.

#### **Recommendation**

The Committee recommends that the query be dropped.

### **9.9.2 COMPLETION OF A STAFF HOUSE AT SENYANGE PRIMARY SCHOOL**

The scope of involves construction of a 2 stance VIP latrine and a kitchen (completion of staff house)

#### **A. Assessment of Economy**

The score on economy was 10.9 out of 30 representing 36% which the Committee considered very poor

#### **B. Assessment of Efficiency**

The score on efficiency was 28 out of 35 representing 80% which the Committee found very good.

##### **i. Payment above certified amounts**

Audit review revealed that there was an overpayment of UGX. 100,000 above the certified amount of submitted Interim Payment Certificate.

#### **Observation**

The Committee notes that the Accounting Officer made an overpayment amounting to UGX. 100,000.

#### **Recommendation**

The Committee recommends that the Accounting Officer should recover the over payment amounting to UGX. 100,000.

##### **ii. Quantity Verification**

The audit team found that there was an over payment of UGX. 1,514,200.

#### **Observation**

The Committee notes that the Accounting Officer made an overpayment amounting to UGX. 1,514,200.

**Recommendation**

The Committee recommends that the Accounting Officer should recover the over payment amounting to 1,514,200.

**iii. Quality Progress Reports**

Audit only found four out of six reports in place.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**iv. Site meetings**

Audit found that only 2 out of six site meetings were held.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

**C. Assessment of effectiveness**

The score on effectiveness was 25 out of 35 representing 71% which the committee found fairly good.

**i. Conformance of audit test results to Specifications**

The audit team carried out comprehensive strength test on the ring beam of the kitchen and on the latrine slab and the Kitchen ring beam failed while the latrine slab passed.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

**ii. Inspection of works**

Auditors inspected the facility in the presence of the Assistant Engineering Officer and some defects were noted that the facilities were in use but there was flaking off of paint at the kitchen wall.

**Observation**

The Committee established that the rectifications had been done.

**Recommendation**

The Committee recommends that the query be dropped.

**9.9.3 RESEALING GRANT STREET****Scope of Works**

The scope involves clarification and preparation of existing surface as sub-grade, pavement construction, and double bituminous surface treatment on Grant Street.

**A. Assessment of Economy**

The score on economy was 17.7 out of 30 representing 59% which the Committee found fair.

**B. Assessment of Efficiency**

The score on efficiency was 28 out of 35 representing 80% which the Committee found good.

**i. Progress of Works**

Audit found that there was a physical progress lag of 17%

For observations and recommendations refer to general issue 7.2.2(i) and 7.2.2(v)

**ii. Quality Progress Reports**

The Audit team found two out of six expected progress reports and the ones found did not meet the required specifications.



For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

### **iii. Site meetings**

Audit found that only one out of the expected six site meetings were held.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

## **C. Assessment of Effectiveness**

The score on effectiveness was 22 out of 35 representing 63% which the committee found very fairly good.

### **i. Conformance of audit test results to Specifications**

#### **Laboratory Tests**

The audit team collected samples of gravel, chippings, bitumen and primer for laboratory testing. 18 out of the 22 tested parameters passed.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **ii. Inspection of works**

Auditors inspected the works in the presence of the Superintendent of works of the Municipality. The following observations were made: stripping of aggregates was noted in some sections, the road had insufficient drainage, some drains were silted, inlets were blocked, bleeding was evident on most parts of the pavement, the cut in front of the house along the road is too close to the road and will with time weaken the pavement if no retaining wall is constructed, both upper and lower grant roads were not well joined to Kooki road leaving un compacted murrum surfaces, the space between kerbs and the pavement had a depression leading to poor drainage, and new

culverts installed on the road were leading to smaller culverts resulting into erosion of the road.

### **Observation**

The Committee established that the rectifications had been done on the sections.

### **Recommendations**

The Committee recommends the query be dropped.

## **9.9.4 RESEALING OF HOBART AVENUE**

### **Scope of Works**

The scope involved scarification and preparation of existing surface as subgrade pavement construction, and double bituminous surface treatment on Hobart Avenue.

### **A. Assessment of Economy**

The score on economy was 15.6 out of 30 representing 52% which the Committee found fair.

### **B. Assessment of Efficiency**

The score on efficiency was 28 out of 35 representing 80% which the Committee found fair.

#### **i. Physical progress**

Audit found that there was a physical progress lag of 17%.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(i)

#### **ii. Quality Progress Reports**

Audit found only two out of the six expected reports and even the two did not meet the requirements.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

### **iii. Site meetings**

Audit found that only one out of six required site meetings were conducted.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

## **C. Assessment of effectiveness**

The score on effectiveness was 29 out of 35 representing 82.8% which the committee found very good.

### **i. Inspection of works**

Auditors inspected the road in the presence of the Works Superintendent of the Municipality and observed the following defects; stripping of aggregates, the road had insufficient drainage, some drains were silted, bleeding was evident on most parts of the pavement, the side drain was made of thin concrete and may not last long, access roads were not uniform, ponding was witnessed on road drains, the culverts were inadequate in some sections and there were poor joints between the carriageway and side drains.

#### **Observation**

The Committee established that the defects have been rectified.

#### **Recommendation**

The Committee recommends that the query be dropped.

## **9.10 MBALE MUNICIPALITY**

### **9.10.1 CONSTRUCTION OF A 5 STANCE WATER BORNE TOILET AT MUSEVENI PRIMARY SCHOOL**

The scope of works involved construction of a Sub structure, walling, roofing, windows and doors, internal and external finishes, external works, electrical installation, plumbing and sanitary fittings, septic tank, soak pit and environmental consideration for a 5 stance water borne latrine.

#### **A. Assessment of Economy**

The score on economy was 12.9 out of 30 representing 43% which the Committee considered poor.

#### **B. Assessment of Efficiency**

The score on efficiency was 23 out of 35 representing 66% which the Committee found fairly good.

##### **i. Presence of detailed measurement sheets**

Measurement sheets explaining the payments on file were neither attached to the file nor availed to the auditors for verification.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2 (ii)

##### **ii. Quantity Verification**

The audit team undertook physical measurements of the quantities of some of the constructed works and these were compared to the quantities certified for payment in the payment certificates. There was an overpayment of UGX 1,358,600.

#### **Observation**

The Committee noted that the money had been recovered.

#### **Recommendation**

The Committee recommends that the query be dropped.

**iii. Timeliness of payment**

Audit found that the Municipality delayed payment by 5 months and 2 weeks.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iv)

**iv. Progress Reports**

Audit only found one out of two reports in place. The quality of the report was good and contained all key aspects to be captured for a construction project.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**C. Assessment of effectiveness**

The score on effectiveness was 19 out of 35 representing 54.2% which the committee found fair.

**i. Material test results on file**

Audit found that there were no Material test results found on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Inspection of works**

Auditors inspected the works with the Senior Assistant Engineering Officer of the Municipality. Construction of the 5 stance water borne toilet was complete and already in use by the beneficiaries. However:

- i. The facility was substantially completed although there was no water for testing the functionality of the water flushing system.
- ii. Missing taps on the two hand washing basins

- iii. Vertical cracks observed on the external wall
- iv. Inadequate base plate for the overhead tank (old rusted steel plate was provided which only covers a small area of the tank base)
- v. Inadequate provision of the access ladder on the tank steel tower (the ladder starts at 1.8M above the ground).
- vi. Inadequate levelling of the soil around the septic tank leading to under scouring around the septic tank.
- vii. Only one rodding eye provided for all the five water closet systems
- viii. No provision for channeling water from the gutter down pipes
- ix. Cracks between the ramp and the porch.

#### **Observation**

The Committee noted that the defects had been rectified.

#### **Recommendation**

The Committee recommends that the query be dropped.

### **iii. Observed functionality and usage**

At the time of audit inspection it was observed that the facility was not in use because of frequent water shortage that posed a challenge to proper water usage.

#### **Observation**

The Committee noted that frequent water shortages made it impossible to use the facility.

#### **Recommendation**

The committee recommends that alternative sources of water should be created for the facility.

## **9.10.2 CONSTRUCTION OF A 2 CLASSROOM BLOCK AND SUPPLY OF FURNITURE AT BUYONJO PRIMARY SCHOOL**

The scope of works involved construction of a Sub structure, superstructure, roof, windows and doors, external finishes, lightening protection and supply of furniture.

#### **A. Assessment of Economy**

The score on economy was 14.8 out of 30 representing 49% which the Committee considered poor.

#### **B. Assessment of Efficiency**

The score on efficiency was 21 out of 35 representing 60% which the Committee found fairly good.

##### **i. Presence of detailed measurement sheets**

Measurement sheets explaining the payments on file were neither attached to the file nor availed to the auditors for verification.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

##### **ii. Quantity Verification**

The audit team undertook physical measurements of the quantities of some of the constructed works and there was an overpayment of UGX. 1,604,950

#### **Observation**

The Committee established that the overpayment had been recovered.

#### **Recommendation**

The Committee recommends that the query be dropped.

##### **iii. Timeliness of payment**

Audit found that the Municipality effected payment of one item on time while the other was delayed by 2 weeks.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2 (iv)

#### **iv. Progress Reports**

Audit expected to find 5 progress reports based on the contractual monthly progress reporting but accessed only 1 progress report for June. The quality of the report was good and contained all key aspects to be captured for a construction project.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

#### **v. Site meetings**

Audit found that there were no minutes of site meetings on file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

### **C. Assessment of effectiveness**

The score on effectiveness was 34 out of 35 representing 97% which the committee found excellent.

#### **i. Inspection of works**

Auditors inspected the works in the presence of the Senior Assistant Engineering Officer of the Municipality. Construction of the two classroom block was complete. However:

- i. Shrinkage cracks were observed on the splash apron floor screed.
- ii. Poor drainage of the outlet of the downpipe leading to possible damage of the apron by rain water
- iii. Inadequate disposal of excavated materials on the eastern side of the classroom block
- iv. Signs of water ponding adjacent to the rare elevation splash apron of the classroom block.

#### **Observation**

The Committee noted that there were some defects on the structures.



## **Recommendation**

The Committee recommends that the Municipality rectifies the defects.

### **ii. Observed functionality and usage**

At the time of audit inspection it was observed that the completed facility was functional and being utilised as intended.

## **9.10.3 REHABILITATION OF A 2 CLASSROOM BLOCK AT NAMAKWEKWE PRIMARY SCHOOL.**

### **Scope of Works**

The scope involved construction of: veranda and splash apron; roof and ceiling, doors and windows; walls and floor finishes, lightening protection and environmental consideration.

### **A. Assessment of Economy**

The score on economy was 14.8 out of 30 representing 49.3% which the Committee found poor.

### **B. Assessment of Efficiency**

The score on efficiency was 28 out of 35 representing 80% which the Committee found very good.

#### **i. Presence of detailed measurement sheets**

Audit review showed that measurement sheets corresponding to the payment certificates were neither attached nor availed to the auditors for verification.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

#### **ii. Timeliness in payment**

The Municipality effected payment for one item within the contractual timeline. However, payment of the second item was delayed by 12 days.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iv)

### **iii. Progress Reports**

The Audit team found one progress report on file out of three progress reports expected.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

## **C. Assessment of effectiveness**

The score on effectiveness was 29 out of 35 representing 83 % which the committee very good.

### **i. Material test results on file**

Audit review showed that there were no materials test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

### **ii. Conformance of audit test results to Specifications**

Neither in-situ nor laboratory tests were conducted during audit.

### **iii. Inspection of works**

Auditors inspected the works in the presence of the Senior Assistant Engineering Officer of the Municipality. Rehabilitation of the classroom block was complete and already in use by the beneficiaries. However, the following was observed:

- i. Lightening protection unit on the 3<sup>rd</sup> room (staffroom) was not fixed, with claims of it being vandalized.
- ii. Shrinkage cracks were observed on the splash apron.

## **Observation**

The Committee noted that there were some defects on the facility.

### **Recommendation**

The Committee recommends that the Accounting Officer rectifies the defects.

#### **iv. Observed functionality and usage**

Audit observed that the completed facility was functional and being utilised as intended.

### **9.10.4 ROUTINE MECHANISED AND MANUAL MAINTENANCE OF NABOA AND GANGAMA ROADS**

#### **Scope of Works**

The scope involved: routine mechanized maintenance of both Naboa and Gangama Roads. Activities specifically worked on are drainage works and pothole patching.

#### **A. Assessment of Economy**

The score on economy was 15.1 of 30 representing 50.3% which the Committee found fair.

#### **B. Assessment of Efficiency**

The score on efficiency was 32 out of 35 representing 91% which the Committee found excellent.

##### **i. Quantity Verification**

Quantity verification was not undertaken.

##### **ii. Timeliness of payment**

Audit found that payments for bitumen and fuel was done on time. However, payments for firewood and paint, gravel, stone dust, lime, cement and equipment were all delayed.

For observations and recommendations refer to general issue 7.2.2(iv)

### **iii. Progress Reports**

Audit found the progress report for June 2016 on file, but this report was of insufficient quality as it never contained the detailed breakdown of the executed works on project.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

## **C. Assessment of Effectiveness**

The score on effectiveness was 25 out of 35 representing 71.4% which the committee found good.

### **i. Conformance of audit test results to Specifications**

#### **Laboratory Tests**

The audit team carried out tests on a sample of bitumen, sand and asphalt cores. Out of the 21 tests conducted on the collected samples, 16 met the specified quality requirements.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **ii. Inspection of Works/Visual Observations**

Auditors inspected the road in the presence of the Senior Assistant Engineering Officer of the Municipality and made the following observations:

#### **Gangama Road**

- i. Edge failures at 0+220 LHS and 1+300 LHS
- ii. Silted side drain in most sections along the road
- iii. Longer access culverts without provision for de-silting at 0+100 (Freedom Club) and inadequate connection of 450mm with 600mm (30m long).

- iv. Partially silted cross culvert towards the outlet at 0+200, 0+500, 0+900 and 1+000.
- v. Failure of stone masonry work for lined drain at 1+200 RHS

#### **Naboa Road**

- i. Indiscriminate dumping of solid waste along the open drainage.

#### **Observation**

The Committee established that the defects had been rectified.

#### **Recommendation**

The Committee recommends that the query be dropped.

#### **iii. Observed functionality and usage**

Audit found that the roads were all motorable during inspection.

### **9.11 MBARARA MUNICIPALITY**

#### **9.11.1 CONSTRUCTION OF A CLASSROOM BLOCK AND OFFICE AT KARAMA PRIMARY SCHOOL-PHASE 1**

The scope of works involved construction of a foundation, walling from Ground to first floor for a two storied classroom block, and office – phase 1 as per design drawings at Karama Primary School.

##### **A. Assessment of Economy**

The score on economy was 16.3 out of 30 representing 54.3% which the Committee considered fair.

##### **B. Assessment of Efficiency**

The score on efficiency was 26 out of 35 representing 74% which the Committee found good.

**i. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payment certificates were neither attached to the certificates nor availed to the auditors for verification.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

**ii. Quantity Verification**

The audit team found an overpayment of UGX. 21,685,160.

**Observation**

The committee observed that the accounting officer made an overpayment of UGX. 21,685,160.

**Recommendation**

The committee recommends that the accounting officer should recover UGX. 21,685,160 which was an overpayment on the project

**iii. Quality Progress Reports**

Audit expected to find three audit reports but they were only availed with two audit reports that had insufficient project information.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**C. Assessment of effectiveness**

The score on effectiveness was 24 out of 35 representing 68.5% which the committee found fairly good.

**i. Conformance of audit test results to specifications**

The In –Situ test results show that two out of the four tests done passed. Audit found that the ground beams and suspended slabs passed the in-situ compressive strength test while the columns registered values less than the specified but close.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

**ii. Inspection of works**

Auditors inspected the facility in the presence of the Assistant Engineering Officer and found that Phase 1 of the structure was completed and phase 2 was in progress. The following defects were noted: cracks were observed at one of the rear columns, Honey combing was observed as some locations of work done in the first phase.

**Observation**

The Committee observes that the defects were rectified.

**Recommendation**

The Committee recommends that the query be dropped

**9.11.2 CONSTRUCTION OF A CLASSROOM BLOCK AT KIBAYA MIXED PRIMARY SCHOOL**

The scope of works involved construction of a foundation, sub structure, building frame, walling, roof structure and roof finishes on phase one of a three

class room block as per design and issued drawings by Ministry of Education at Kibaya Mixed Primary School.

#### **A. Assessment of Economy**

The score on economy was 18.7 out of 30 representing 62.3% which the Committee considered fair.

#### **B. Assessment of Efficiency**

The score on efficiency was 20 out of 35 representing 57% which the Committee found fair.

##### **i. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payment certificates were neither attached to the certificates nor availed to the auditors for verification.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

##### **ii. Quantity Verification**

The audit team found an overpayment of UGX. 3,710,000.

##### **Observation**

The committee observed that the accounting officer made an overpayment of UGX. 3,710,000.

##### **Recommendation**

The committee recommends that the accounting officer should recover UGX. UGX. 3,710,000 which was an overpayment on the project

##### **iii. Timeliness of payment**



Audit found that there was a delay of payment by 17 days.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iv)

#### **iv. Quality Progress Reports**

Audit expected to find four audit reports but they were only availed with two audit reports that had insufficient project information.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

### **C. Assessment of effectiveness**

The score on effectiveness was 24 out of 35 representing 68.5% which the committee found fairly good.

#### **i. Conformance of audit test results to Specifications**

The In -Situ test was done on the ring beam and it failed.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

#### **ii. Inspection of works**

Auditors inspected the facility in the presence of the Assistant Engineering Officer and found that Phase 1 of the structure was completed and phase 2 was in progress. The following defects were noted: Ring Beam was characterized by honey combs and rebars were being exposed, in some sections T12 bars were exposed, the slab had segregated concrete aggregate.

#### **Observation**

The Committee observes that the defects were rectified.

## **Recommendation**

The Committee recommends that the query be dropped

### **9.11.4 CONSTRUCTION OF A 5 STANCE LINED VIP LATRINE AT KIKUNGIRI PRIMARY SCHOOL**

The scope of works involved construction of a sub structure, walling, roofing, plastering and painting, fitting, construction of soak away pit of a VIP latrine as per design and issued drawings by Ministry of Education at St. Aloysius Primary School at Kikungiri Primary School.

#### **A. Assessment of Economy**

The score on economy was 10.9 out of 30 representing 36.3% which the Committee considered very poor.

#### **B. Assessment of Efficiency**

The score on efficiency was 31 out of 35 representing 88.5% which the Committee found very good.

##### **i. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payment certificates were neither attached to the certificates nor availed to the auditors for verification

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

##### **ii. Quality Progress Reports**

Audit only found two out of four reports in place. In addition the ones that were presented did not have sufficient information.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

### **C. Assessment of effectiveness**

The score on effectiveness was 25 out of 35 representing 71.4% which the committee found good.

#### **i. Inspection of works**

Auditors inspected the facility in the presence of the Assistant Engineering Officer and some problems were noted as follows: the latrine was designed for use by boys but they were given to girls changing the use of urinals to washrooms, non-structural cracks on the floor, sanitation/handwashing was not included in the scope of works, roofing for the toilet gable are not according to the drawings.

#### **Observation**

The Committee observes that the defects were rectified.

#### **Recommendation**

The Committee recommends that the query be dropped

#### **ii. Observed functionality and usage**

At the time of audit inspection the VIP latrine was functional and had been put to use but the usage had been changed from boys to girls and no facility was put in place for girls privacy.

#### **Observation**

The Committee observed that lack of privacy for girls could lead to school drop outs.

#### **Recommendation**

The Committee recommends that the Municipality prioritizes the creation of a facility for girls privacy as a matter of urgency.

## **9.12 MOROTO MUNICIPALITY**

### **9.12.1 CONSTRUCTION OF AN 8 STANCE WATER BORNE TOILET AT NAKAPELIMEN PRIMARY SCHOOL**

The scope of works involved construction of a sub structure, walling and framing, roofing, external doors, internal finishes, floor finishes, external wall finishes and plumbing works for 8 stance born latrine.

#### **A. Assessment of Economy**

The score on economy was 14.1 out of 30 representing 47% which the Committee considered poor.

#### **B. Assessment of Efficiency**

The score on efficiency was 31 out of 35 representing 88.5% which the Committee found very good.

##### **i. Presence of detailed measurement sheets**

Measurement sheets explaining the payments on file were neither attached to the file nor availed for audit.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

##### **ii. Quality Progress Reports**

Audit only found one out of three reports in place. The report met the required standards.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

### **C. Assessment of effectiveness**

The score on effectiveness was 19 out of 35 representing 54.2% which the committee found fair.

#### **i. Material test results on file**

Audit found that there were no Material test results found on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

#### **ii. Conformance of audit test results to specifications**

The audit team carried out a comprehensive strength test on constructed ring beam on the site and it failed the test.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

#### **iii. Inspection of works**

Auditors inspected the works in the presence of the Assistant Engineering Officer and observed the following defects:

Bottom of plastic water tank deformed due to absence of the flat plate on top of the tank stand, Apron on one side of the facility is lower than the existing ground, settlement of backfill at the front side leading to separation of the fill from the apron.

#### **Observation**

The Committee was informed that the rectifications had been done.

#### **Recommendation**

The Committee recommends that the query be dropped.

### **9.12.2 CONSTRUCTION OF AN 8 STANCE WATER BORNE TOILET AT NAKAPELIMEN PRIMARY SCHOOL**

The scope of works involved construction of a Sub structure, walling and frame, metal work roof construction, windows, doors, ceiling finishes, internal wall finishes, external wall finishes, installation, plumbing installation and drainage works of 4 units semi detached staff house (2 units on the ground and 2 units on the first floor).

#### **A. Assessment of Economy**

The score on economy was 15.5 out of 30 representing 51.6% which the Committee considered fair.

#### **B. Assessment of Efficiency**

The score on efficiency was 21 out of 35 representing 60% which the Committee found fairly good.

##### **i. Presence of detailed measurement sheets**

Measurement sheets explaining the payments on file were neither attached to the file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(i)

##### **ii. Quantity Verification**

The audit team undertook physical measurements of the quantities of some of the constructed works and there was an overpayment of UGX. 1,768,230

#### **Observation**

The Committee observed that there was an overpayment of UGX. 1,768,230

#### **Recommendation**

The Committee recommends that the overpayment of UGX. 1,768,230 be recovered

### **iii. Progress Reports**

Audit only found two out of five reports in place. The report met the required standards.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

## **C. Assessment of effectiveness**

The score on effectiveness was 19 out of 35 representing 54.2% which the committee found fair.

### **i. Material test results on file**

Audit found that there were no Material test results found on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

### **ii. Conformance of audit test results to Specifications**

The audit team carried out a comprehensive strength test on constructed ring beam on the site and 5 out of the 6 parameters tested failed the test.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **iii. Inspection of works**

Auditors inspected the works in the presence of the Senior Assistant Engineering Officer and observed the following defects:

Localized shrinkage cracks were observed on the floor screed of three units, leakage in the coupling below the hand wash basin, warping of the plywood on one of the ground floor toilet door shutter, inadequate finishing around the MK box for the switch in one of the ground floor sitting rooms, poor drainage of the outlet of the downpipe leading to possible damage of the apron by rainwater.

**Observation**

The Committee observes that the defects were rectified.

**Recommendation**

The Committee recommends that the query be dropped

**9.12.3 PERIODIC MAINTENANCE OF INDEPENDENCE AVENUE****Scope of Works**

The scope involves major grading works, re-gravelling, watering and compaction.

**A. Assessment of Economy**

The score on economy was 17.1 out of 30 representing 57% which the Committee found fair.

**B. Assessment of Efficiency**

The score on efficiency was 28 out of 35 representing 80% which the Committee found very good.

**i. Timeliness of payment**

Payment of quantified and certified vouchers for materials were made on time however payment vouchers for fuel were not seen on file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iv)

**ii. Site meetings**

Audit found that no site meetings were held.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)



### **C. Assessment of Effectiveness**

The score on effectiveness was 20 out of 35 representing 57% which the committee fair.

#### **i. Conformance of audit test results to Specifications**

The audit team carried out the dynamic cone penetrometer test to determine the strength of the gravel layer constructed and the wearing course met the required strength.

#### **Laboratory Tests**

The audit team collected samples of gravel for laboratory testing and 4 out of the samples failed the test.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

#### **ii. Inspection of works**

Auditors inspected the works in the presence of the Senior Assistant Engineering Officer of the Municipality and found that: windrow material still exists along the shoulders, some sectors of the road were visually observed to have inadequate chamber, the shoulder next to the existing drainage channel appeared inadequately compacted as it was overlain with loose gravel.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iv)

### **9.12.4 PERIODIC MAINTENANCE OF LOMILO ROAD**

#### **Scope of Works**

The scope involved construction of a stone pitched lined drain along the road.

#### **A. Assessment of Economy**

The score on economy was 24.6 of 30 representing 82% which the Committee found very good.

#### **B. Assessment of Efficiency**

The score on efficiency was 21 out of 35 representing 60% which the Committee found fairly good.

##### **i. Quantity Verification**

The audit team found that there was an overpayment of UGX. 12,301,500

#### **Observation**

The Committee observed that there was an overpayment of UGX. 12,301,500

#### **Recommendation**

The Committee recommends that the overpayment of UGX. 12,301,500 be recovered

##### **ii. Quality Progress Reports**

Audit found no progress reports on file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

##### **iii. Site meetings**

Audit found that there were no site meeting as minutes were not found on file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

### **C. Assessment of Effectiveness**

The score on effectiveness was 30 out of 35 representing 85.7% which the committee found very good.

#### **i. Material test results on file**

Audit review showed that there were no material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

#### **ii. Physical Inspection of works**

Auditors inspected the road in the presence of the Senior Assistant Engineering Officer of the Municipality and made the following observations: scouring of the channel bed was observed at three different points, soil excavated during construction of the channel bed had not been properly disposed off hence was fall back into the completed drains and clogging them.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

## **9.13 SOROTI MUNICIPALITY**

### **9.13.1 CONSTRUCTION OF A SEMI-DETACHED TEACHERS HOUSE AND A 2 STANCE LINED VIP LATRINE (STAFF TOILET) AT NAKATUNYA PRIMARY SCHOOL**

The scope of works involved construction of sub structure, walling, roofing, plastering, painting, fitting on a semi detached teachers house and construction of a 2 stance VIP latrine at Nakatunya Primary School.

#### **A. Assessment of Economy**

The score on economy was 21.6 out of 30 representing 72% which the Committee considered good.

## **B. Assessment of Efficiency**

The score on efficiency was 26 out of 35 representing 74.2% which the Committee found good.

### **i. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payment certificates were neither attached to the certificates nor availed to the auditors for verification.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

### **ii. Quantity Verification**

The audit team found that there was an over payment of UGX. 715,000.

#### **Observation**

The Committee observed that there was an overpayment of UGX. 715,000.

#### **Recommendation**

The Committee recommends that the overpayment of UGX. 715,000 be recovered

### **iii. Progress Reports**

Audit only found two out of five reports in place and the ones that were in place met the required specifications.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

## **C. Assessment of Effectiveness**

The score on effectiveness was 19 out of 35 representing 54.2% which the committee found fair.

**i. Material test results on file**

Audit found that there were no Material test results found on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Conformance of audit test results to Specifications**

The audit team carried out comprehensive strength test on ring beam of both the staff house and latrine. The teacher's house ring beam failed the test while the kitchen ring beam passed the test.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iv)

**iii. Inspection of works**

Auditors inspected the facility in the presence of the Senior Assistant Engineering Officer and found that localized shrinkage cracks on the splash apron and floor of the rooms, the putty used to fix the window glass panes was cracked, unfinished door vents and wrong door frames, five door shutters were not fixed and yet the door frames were already fixed, lightening conductor was not insulated, cracks observed on the walls near the wall plate, poor drainage of the outlet down pipe.

**Observation**

The Committee established that the rectifications had been done.

**Recommendations**

The Committee recommends that the query be dropped.

#### **9.13.2 CONSTRUCTION REHABILITATION OF A 3-CLASSROOM BLOCK AT SOROTI DEMONSTRATION PRIMARY SCHOOL**

The scope of works included: construction of Sub structure, walling, roofing and doors, wall finishes, lightening protection, fixtures and environmental protection and restoration.

##### **A. Assessment of Economy**

The score on economy was 25 out of 30 representing 83.3% which the Committee considered very good.

##### **B. Assessment of Efficiency**

The score on efficiency was 23 out of 35 representing 65.7% which the Committee found fairly good.

###### **i. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payment certificates were neither attached to the certificates nor availed to the auditors for verification.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

###### **ii. Quantity Verification**

The audit team found that there was an over payment of UGX. 1,723,100.

##### **Observation**

The Committee observed that there was an overpayment of UGX. 1,723,100.

## **Recommendation**

The Committee recommends that there an overpayment of UGX. 1,723,100 be recovered.

### **iii. Timeliness of payment**

The contractor submitted four payment contracts during the period three of which were paid on time and one was delayed for a period of six weeks.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iv)

### **iv. Quality Progress Reports**

Audit only found three out of seven reports in place. The three reports were satisfactory

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

## **C. Assessment of effectiveness**

The score on effectiveness was 19 out of 35 representing 54.2% which the committee found fair.

### **i. Material test results on file**

Audit team found no Material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

### **ii. Conformance of audit test results to Specifications**

The audit team carried out comprehensive strength test on concrete structures on site and the compressive strength of the ring beam was less than the specified strength.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

### **iii. Inspection of works**

Auditors inspected the facility in the presence of the Senior Assistant Engineering Officer of the Municipality and some defects were noted as follows: the verandah was almost level with the ground, localized shrinkage cracks observed on the floor screed of the three classrooms and headmaster's office, warping fascia and verge boards were sighted and lightening conductor was not insulated.

#### **Observation**

The Committee established that the rectifications had been done.

#### **Recommendation**

The Committee recommends that the query be dropped.

### **9.13.3 PERIODIC MAINTENANCE OF MADERA ROAD**

#### **Scope of Works**

The scope involved major drainage works, re-gravelling and grading of the road.

#### **A. Assessment of Economy**

The score on economy was 20.5 out of 30 representing 68.3% which the Committee found fairly good.

#### **B. Assessment of Efficiency**



The score on efficiency was 23 out of 35 representing 65.7% which the Committee found fairly good.

**i. Quantity Verification**

The audit team found that there was overpayment of UGX. 23,254,000.

**Observation**

The Committee observed that there was an overpayment of UGX. 23,254,000.

**Recommendation**

The Committee recommends that the overpayment of UGX. 23,254,000 be recovered.

**ii. Timeliness of payment**

Audit found that the payment for quantified and certified vouchers were made on time but payment vouchers for Hardcore, Aggregate and machines were not availed so audit could not ascertain whether payment was done within the stipulated time frame.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iv)

**iii. Site meetings**

Audit found no minutes of site meetings on file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

**C. Assessment of Effectiveness**

The score on effectiveness was 24 out of 35 representing 68.5% which the committee found fairly good.

**i. Material test results on file**

Audit review showed that there were no material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Conformance of audit test results to Specifications**

The audit team conducted tests on the gravel from the Opiai borrow pit that was used on the road to determine its suitability.

The results showed that the gravel passed all tests apart from linear shrinkage

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

**iii. Inspection of works/visual observations**

Auditors inspected the road in the presence of the Assistant Engineering Officer of the Municipality and the following defects were observed: gravel was washed away, offshoots were found at a few spots, there was siltation of culvert line, loss of chamber as a result of water crossing the road, dysfunctionality of the side drain, stoniness defect on some spots and scouring of the drain on the left hand side.

**Observation**

The Committee established that the defects were rectified.

**Recommendation**

The Committee recommends that the query be dropped.

#### **9.13.4 PERIODIC MAINTANCE OF ORIMAI ROAD**

##### **Scope of Works**

The scope involved major drainage works, re-gravelling and grading of the road.

##### **A. Assessment of Economy**

The score on economy was 17.9 out of 30 representing 59.6% which the Committee found fair.

##### **B. Assessment of Efficiency**

The score on efficiency was 23 out of 35 representing 65.7% which the Committee found fairly good.

##### **i. Quantity Verification**

The audit team found that there was over payment of UGX. 20,718,000

##### **Observation**

The Committee observed that there was an overpayment of UGX. 20,718,000

##### **Recommendation**

The Committee recommends that an overpayment of UGX. 20,718,000 be recovered.

##### **ii. Timeliness of payment**

Audit found that the payment for quantified and certified vouchers were made on time but payment vouchers for machines, fuel, hard core and aggregates were not availed so audit could not ascertain whether payment was done within the stipulated time frame.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iv)

**iii. Site meetings**

Audit found no minutes of site meetings on file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

**C. Assessment of effectiveness**

The score on effectiveness was 14 out of 35 representing 40% which the committee found poor.

**i. Material test results on file**

Audit review showed that there were no material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Conformance of site works to design drawings and physical specifications**

The audit team checked three areas of gravel thickness, culvert diameter and road length, and found that gravel thickness and culvert diameter conformed to the specifications but road length did not conform as it measured 800m as opposed to the 1000ms required.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(ii)

**iii. Conformance of audit test results to Specifications**

**In Situ test results**

The audit team carried out compressive strength test on concrete structures on site and found that one out of the three points tested failed the test.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

#### **iv. Inspection of works**

Auditors inspected the road in the presence of the Senior Assistant Engineering Officer of the Municipality and observed the following defects;

Siltation of culvert lines, abandoned culvert pieces, no access culvert line in some places, uneven surface of the gravel wearing course, some culverts placed in position had cracked, there was rubbish deposition adjacent to the road side drain, gravel was poorly processed hence various heaving spots.

#### **Observation**

The Committee established that the defects were rectified.

#### **Recommendation**

The Committee recommends that the query be dropped.

### **9.14 TORORO MUNICIPALITY**

#### **9.14.1 CONSTRUCTION OF A 5 STANCE LINED VIP LATRINE AT INDUSTRIAL VIEW PRIMARY SCHOOL**

The scope of works involved construction of a 5 stance lined VIP latrine as per standard design drawings provided by the Ministry of Education.

#### **A. Assessment of Economy**

The score on economy was 15.5 out of 30 representing 51.6% which the Committee considered fair.

## **B. Assessment of Efficiency**

The score on efficiency was 24 out of 35 representing 68.5% which the Committee found fairly good.

### **i. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payment certificates were neither attached to the certificates nor availed to the auditors for verification.

### **Observation**

The Committee noted that the Municipality refused to cooperate with the Auditor General as required by Clause 17(4) of PPDA which requires that actual work done is measured during the performance of a contract.

### **Recommendation**

The Committee recommends that the Accounting Officer takes responsibility for the anomaly and must in future ensure compliance.

### **ii. Quantity Verification**

The audit team found that there was an over payment of UGX. 800,080.

### **Observation**

The Committee observed that there was an overpayment of UGX. 800,080.

### **Recommendation**

The Committee recommends that an overpayment of UGX. 800,080 be recovered

### **iii. Quality Progress Reports**

Audit only found one out of three reports in place.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

### **iv. Site meetings**

Audit found that no site meetings were conducted no minutes were found on file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

## **C. Assessment of effectiveness**

The score on effectiveness was 23 out of 35 representing 65.7% which the committee found fairly good.

### **i. Material test results on file**

Audit found that there were no Material test results found on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

### **ii. Conformance of site works to design drawings and physical specifications**

Out of the items checked by the audit team for conformance three out of four conformed to the specifications.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(ii)

### **iii. Inspection of works**

Auditors inspected the facility in the presence of the Assistant Engineering Officer and found that the urinal drain was shallow, the rooms were not self draining, cracks were observed on the latrine curtain wall, two door shutters were not closing properly, there was ponding of water at the main entrance and the excavated material from the pit was not properly disposed off.

### **Observation**

The Committee established that the defects had been rectified.

### **Recommendation**

The Committee recommends that the query be dropped.

## **9.14.2 CONSTRUCTION OF A SEMI-DETACHED STAFF HOUSE AND KITCHEN AT TORORO POLICE PRIMARY SCHOOL**

The scope of works included: construction of Sub structure, building frame, walls, roof structure, doors, windows, floor finishes, wall finishes, roof finishes and lightening protection of 2 units semi detached staff house with kitchen in Tororo Police Children Primary School.

### **A. Assessment of Economy**

The score on economy was 16.9 out of 30 representing 56.3% which the Committee considered fair

### **B. Assessment of Efficiency**

The score on efficiency was 16 out of 35 representing 45.7% which the Committee found poor.



**i. Physical progress**

Audit found that the works commenced on 8<sup>th</sup> April 2015 and were expected to be completed on 30<sup>th</sup> September 2015. This however was not achieved as completion date was extended by 3 months which was also not achieved and extended by an additional 5 months and 3 weeks implying a delay by 9 months.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(i)

**ii. Presence of detailed measurement sheets**

Measurement sheets corresponding to the payment certificates were neither attached to the certificates nor availed to the auditors for verification.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(ii)

**iii. Quantity Verification**

The audit team found that there was an over payment of UGX. 7,999,600.

**Observation**

The Committee observed that there was an over payment of UGX. 7,999,600.

**Recommendation**

The Committee recommends that an over payment of UGX. 7,999,600 be recovered.

**iv. Quality Progress Reports**

Audit only found two out of fourteen reports in place.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**v. Site meetings**

Audit found that no site meetings were conducted as no minutes were found on file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

### **C. Assessment of effectiveness**

The score on effectiveness was 9 out of 35 representing 25.7% which the committee found very poor.

#### **i. Material test results on file**

Audit team found no Material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

#### **ii. Conformance of audit test results to Specifications**

The audit team carried out comprehensive strength test on the ring beam of both kitchen and staff house and the tests did not conform to the specifications.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

#### **iii. Inspection of works**

Auditors inspected the facility in the presence of the Assistant Engineering Officer and some defects were noted as follows: there were localized cracks on the floor screed in all rooms, poor finishes at the door jambs, missing ceiling access cover, incomplete works in bathrooms, inadequate treatment and leveling of external skirting, missing insulation of the lighting protection units and no provision for electrical installation.

**Observation**

The Committee established that the rectifications had been done.

**Recommendation**

The committee recommends that the query be dropped.

**iv. Observed functionality and usage**

At the time of audit inspection the semi-detached staff house and kitchen had been completed but it was housing five instead of two teachers, the bathrooms were used for storage and the latrine was serving as a bathroom.

**Observation**

The Committee observed an acute shortage of staff housing at Tororo Police Primary School.

**Recommendation**

The Committee urges the Municipality to mobilise for more local revenue so that it bridges the financial gaps where funds from the Central Government are insufficient.

**9.14.3 PERIODIC MAINTENANCE OF MAJANJI-BUGIRI-WALAKIRA ROAD****Scope of Works**

The scope involved major drainage works, re-gravelling and grading of the road.

**A. Assessment of Economy**

The score on economy was 14.1 out of 30 representing 47% which the Committee found poor.

## **B. Assessment of Efficiency**

The score on efficiency was 18 out of 35 representing 51.4% which the Committee found fair.

### **i. Quantity Verification**

The audit team found that there was overpayment of UGX. 17,558,800.

#### **Observation**

The Committee observed that there was an overpayment of UGX. 17,558,800

#### **Recommendation**

The Committee recommends that an overpayment of UGX. 17,558,800 be recovered immediately

### **ii. Timeliness of payment**

Audit found that the contractor was paid on time for gravel but there were no payment details for fuel.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iii)

### **iii. Quality Progress Reports**

Audit did not find progress reports in place.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

#### **iv. Site meetings**

Audit found no minutes of site meetings on file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

### **C. Assessment of Effectiveness**

The score on effectiveness was 29 out of 35 representing 82.8% which the committee found very good.

#### **i. Conformance of audit test results to Specifications**

##### **Laboratory Tests**

The audit team collected samples of gravel for laboratory testing from Airfield Borrow Pit that was used as a source of gravel. The gravel passed four out of five tests.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

#### **ii. Inspection of works**

Auditors inspected the road in the presence of the Assistant Engineering Officer of the Municipality and the following defects were observed: Overgrown vegetation of the side drain on majanji road and many spots, gravel loss at majanji road on some spots, damping solid waste on the carriage way surface on majanji road on some parts and debris deposition and siltation cited in side drains on Bugiri and Walakira.

##### **Observation**

The Committee established that the rectifications had been done on the sections.

### **Recommendation**

The Committee recommends that the query be dropped

#### **9.14.4 PERIODIC MAINTANCE OF OKUMU MARTIN ROAD**

### **Scope of Works**

The scope involved major drainage works, re-gravelling and grading of the road.

### **A. Assessment of Economy**

The score on economy was 25.9 out of 30 representing 86.3% which the Committee found very good.

For observations and recommendations refer to general issue 7.1

### **B. Assessment of Efficiency**

The score on efficiency was 18 out of 35 representing 51.4% which the Committee found fair.

#### **i. Quantity Verification**

The audit team found that there was over payment of UGX. 14,896,000.

### **Observation**

The Committee observed that there was over payment of UGX. 14,896,000

### **Recommendation**

The Committee recommends that an over payment of UGX. 14,896,000 be recovered

**ii. Timeliness of payment**

Audit found that payment for gravel was done within the contractual timelines while those of culverts were delayed by two weeks. There were no payment details for fuel used.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(iv)

**iii. Quality Progress Reports**

Audit did not find progress reports in place.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(v)

**iv. Site meetings**

Audit found no minutes of site meetings on file.

For observations and recommendations refer to general issue 7.2.1 and 7.2.2(vi)

**C. Assessment of effectiveness**

The score on effectiveness was 24 out of 35 representing 68.5% which the committee found fairly good.

**i. Material test results on file**

Audit review showed that there were no material test results on file.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(i)

**ii. Conformance of audit test results to Specifications**

**Laboratory Tests**

The audit team conducted 5 tests out of which 4 met the required specifications.

For observations and recommendations refer to general issue 7.3.1 and 7.3.2(iii)

**iii. Inspection of works**

Auditors inspected the road in the presence of the Senior Assistant Engineering Officer of the Municipality and observed the following defects; clogging of culvert inlets with debris, over grown vegetation at culvert inlets and outlets, insufficient road chamber in some sections of the road, one piece of culvert of 600mm diameter broken and some culverts not provided with end structures, interference of electric poles with the horizontal alignment of the road, potholes cited along the road.

**Observation**

The Committee was informed that the defects have been rectified except that electricity poles are pending relocation to the road reserves.

**Recommendation**

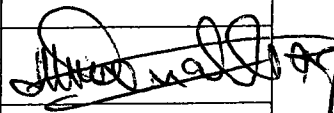
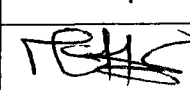
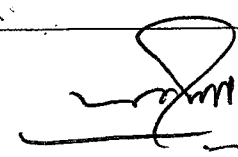
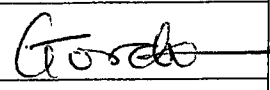
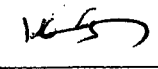
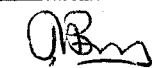

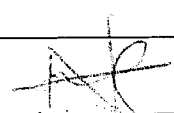
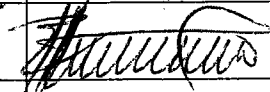
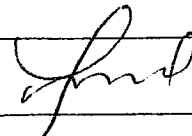
The Committee recommends that the query be dropped.


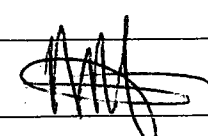
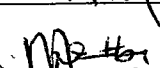
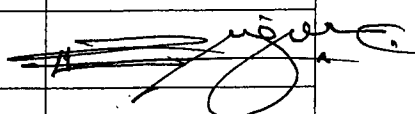
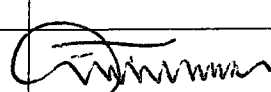
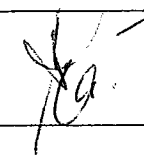

**10.0 CONCLUSION**

Rt. Hon Speaker and Hon. Members,  
I beg to move that this report be adopted.



**MEMBERS OF THE PUBLIC ACCOUNTS COMMITTEE (LOCAL GOVERNMENT)  
APPENDING THEIR SIGNATURES TO THE COMMITTEE REPORT ON THE VALUE FOR  
MONEY REPORT ON USMID FOR THE FINANCIAL YEAR 2015/16**

S/N	NAME	CONSTITUTENCY	SIGNATURE
1	HON. OKUMU RONALD REAGAN	ASWA COUNTY	
2	HON. OKIN P.P. OJARA	CHUA WEST	
3.	HON. AJILO MARIA GORETTI ELOGU	DWR KABERAMAIDO	
4.	HON. AKELLO SILVIA	DWR OTUKE	
5.	HON. ANGELLA FRED	MOROTO MUNICIPALITY	
6.	HON. ARINDA GORDON KAKUUNA	BUSHENYI-ISHAKA MUNICIPALITY	
7.	HON. BAFAKI GORDON	KAZO COUNTY	
8.	HON. BAGUMA SPELLANZA MUHENDA	DWR KYENJOJO	
9.	HON. BASEMERA KISEMBO NOELINE	DWR KIBALE	
10.	HON. BYIBESHO SAM	KISORO MUNICIPALITY	
11.	HON. CHRISTINE ACHEN AYO	ALEBTONG DISTRICT	
12.	HON. DULU ANGEL MARK	ADJUMANI COUNTY	
13.	HON. EGUNYU NANTUME JANEPHER	DWR BUVUMA	
14.	HON. ETUKA ISAAC JOAKINO	UPPER MADI COUNTY	
15.	HON. GRACE NAMUKHULA WATUWA	DWR NAMISINDWA	
16.	HON. IBRAHIM KASOZI BIRIBAWA	MAKINDYE EAST	
17.	HON. JONATHAN ODUR	ERUTE SOUTH	
18.	HON. JULIUS OCHEN	KAPELEBYONG COUNTY	

19.	HON. KAJUNGU MUTAMBI ROSETTE CHRISTINE	DWR MBARARA	
20.	HON. KASOLO ROBERT	IKI-IKI COUNTY	
21.	HON. MUGUME ROLAND	RUKUNGIRI MUNICIPALITY	
22.	HON. MUHEIRWE.M.DANIEL	BUHAGUZI COUNTY	
23.	HON. MUKISA ROBINAH HOPE	DWR NAMAYENGO	
24.	HON. MUKULA FRANCIS	AGULE COUNTY	
25.	HON. MUTEBI NOAH WANZALA	NAKASONGOLA COUNTY	
26.	HON. NAMBOOZE BETTY. B	MUKONO MUNICIPALITY	
27.	HON. OCEN PETER	KOLE SOUTH	
28.	HON. ONGIERTHO JOR EMMANUEL	JONAM COUNTY	
29.	HON. ONZIMA GODFREY	ARINGA NORTH	
30.	HON. OULA INNOCENT	UPDF REPRESENTATIVE	
31.	HON. SARAH NAJJUMA	NAKASEKE DISTRICT	
32.	HON. SSEKABIITO JOSEPH	MAWOGOLA COUNTY	
33.	HON. SSEMBATYA EDWARD NDAWULA	KATIKAMU COUNTY SOUTH	
34.	HON. TABAN AMIN	KIBANDA NORTH COUNTY	
35.	HON. WATONGOLA REHEMA	KAMULI MUNICIPALITY	
36.	HON. WEKOMBA SARAH	BULAMBULI DISTRICT	