



THE REPUBLIC OF UGANDA

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
MINISTRY OF WORKS AND TRANSPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

**OFFICE OF THE AUDITOR GENERAL
UGANDA**

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LIST OF ACRONYMS

Acronym	Meaning
FY	Financial year
IESBA	International Ethics Standards Board for Accountants
IFMIS	Integrated Financial Management Information System
ISSAIs	International Standards of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
CGV	Chief Government Valuer
MDAs	Ministry, Department, and other Agencies
MOFPED	Ministry of Finance, Planning and Economic Development
MoWT	Ministry of Works and Transport
NAA	National Audit Act
NTR	Non Tax Revenue
PFMA	Public Finance Management Act
PAPs	Project Affected Persons
PPDA	Public Procurement and Disposal of Public Assets Authority
SGR	Standard Gauge Railway
TAI	Treasury Accounting Instructions
UGX	Uganda Shillings
USD	United States Dollar

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FOR THE YEAR ENDED 30TH JUNE 2020**

THE RT. HON. SPEAKER OF PARLIAMENT

Opinion

I have audited the accompanying financial statements of the Ministry of Works and Transport which comprise the statement of Financial Position as of 30th June 2020, and the Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the Ministry of Works and Transport for the year ended 30th June 2020 are prepared, in all material respects, in accordance with section 51 of the Public Finance Management Act, 2015 and the Financial Reporting Guide, 2018.

Basis for Opinion

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

Key Audit Matter

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

1.0 Implementation of Approved Budget

Every year, Government plans and allocates funds to MDAs for implementation of activities that would enable the country to attain sustainable development. I observed that MDAs have challenges with regard to implementation of planned activities, which negatively affects service delivery and improvement of the people's wellbeing. As a result, the implementation of the approved budget was considered a key audit matter and during the office-wide planning, I identified risks common with MDAs which include; non-implementation of strategic plans, underperformance of revenue, implementation of off-budget activities, under absorption of funds, insufficient quantification of outputs, partial and non-implementation of outputs,

diversion of funds and challenges in budget monitoring and reporting of performance.

The Ministry of Works and Transport (MoWT) is mandated to plan develop and maintain an economic, efficient and effective transport infrastructure and service, manage public works and, develop and enforce standards in the construction industry.

To achieve this mandate, MoWT planned to implement a number of both recurrent and development deliverables under various programmes. A review of the entity's Ministerial policy statement and budgets revealed that the Ministry had an approved budget of UGX.1,655,864,000,000, out of which UGX.841,613,208,505 was released. The table below shows a summary of the key deliverables of the Ministry for the financial year 2019/20.

Table: Showing key deliverables for MoWT for the year

Sn	Key deliverables	Amount Spent (UGX BN)	Cumulative Percentage of Actual expenditure
1	1096 Support to Computerized Driving Permits	19.46	2.54
2	1456 Multinational Lake Victoria Maritime Comm. &Transport Project	0.44	2.6
3	0951 East African Trade and Transportation Facilitation	8.92	3.76
4	1097 New Standard Gauge Railway Line	16.8	5.95
5	1284 Development of new Kampala Port in Bukasa	16.06	8.04
7	1375 Improvement of Gulu Municipal Council Roads	0.37	8.09
8	1430 Bus Rapid Transit for Greater Kampala Metropolitan Area	0.14	8.11
9	1489 Development of Kabaale Airport	4.87	8.74
10	1512 Uganda National Airline Project	525.49	77.23
11	1421 Development of the Construction Industry	4.33	77.79
12	0306 Urban Roads Re-sealing	12.84	79.46

The Ministry planned to achieve its deliverables through the implementation of twenty-eight (28) outputs with a budget of UGX.1, 655.8Bn, UGX.841.6BN was spent. I sampled eighteen (18) outputs worth UGX.681, 200,227,000 representing 80.7% of the total expenditure.

The outbreak of the Covid Pandemic affected the implementation of the 2019/20 budget especially activities in the last half of the financial year. As a result, a number of activities were not implemented due to budget cuts and lockdown measures instituted to control the spread of the pandemic.

From the procedures undertaken, I noted the following:

No	Observation	Recommendation
1.1	<u>Implementation of the strategic plan</u> The overall Government National Development Plan (NDP II) expired at the end of FY 2019/20. In line with the NDP II, MoWT had a strategic plan for the period 2017/18 -2019/20, which set out both the long term and short term targets to be achieved during the duration of the strategic plan.	I advised the Accounting Officer to expedite evaluation of the Ministry strategic plan for 2017/2018 - 2019/20 and provide a

	<p>The Ministry accordingly hired consultancy services to evaluate the Strategic Plan (2017/18 – 2019/20). However, at the time of this report the evaluation had not been completed</p> <p>The Accounting Officer explained that the Ministry had a Strategic Plan for the period 2017/18 – 2019/20, which was still under evaluation. He further explained that evaluation of the Strategic Plan (2017/18 – 2019/20), is one of the deliverables for the Consultancy Services and the basis to prepare the Ministry Strategic Plan (2020/21 – 2024/25). The assignment commenced in July 2020 for six months and it was still ongoing.</p>	<p>basis for preparation of the 2020/21 – 2024/25 strategic plan.</p>
<p>1.2</p>	<p><u>Revenue Performance</u></p> <p>a) <u>Performance of NTR</u></p> <p>I reviewed the NTR estimates, revenue sources and rates charged at vote level for the financial year 2019/2020 and noted that out of the budgeted NTR of UGX.12bn for the financial year 2019/2020 only UGX.7.16bn was collected, representing a performance of 60% of the target. I also noted a decline in the NTR collections by 15%, from the previous year amount of UGX.8.4bn to UGX.7.16bn in the current year. The entity was able to remit the collected amount to the Consolidated Fund.</p> <p>Shortfalls in NTR collections affect the implementation of planned activities.</p> <p>The Accounting Officer explained that the Ministry had budgeted for UGX.12bn from the NTR collections. However, due to unforeseen circumstances related to COVID 19 pandemic and lock down, there were constraints in operations, which resulted in restriction of movement, transport and business operations.</p> <p>Secondly, the SGS Automotive Uganda Limited contract was suspended by Parliament which curtailed revenue collection, hence the underperformance.</p> <p>b) <u>Performance of GoU Receipts</u></p> <p>The entity budgeted to receive UGX.1.656bn out of which UGX.841.68bn was released, resulting in a shortfall of UGX.815bn representing 51% performance. Revenue shortfalls affect the implementation of planned activities.</p> <p>Management explained that during the 3rd and 4th quarters, there was an epidemic of COVID 19, which resulted in the lock down and suspension of non-essential activities across MDAs. As a result of the above the budget of the Ministry has been affected hence underperformance.</p>	<p>I noted the Accounting Officer’s response.</p>
<p>1.3</p>	<p><u>Quantification of outputs and activities</u></p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30th day of the first month of the next quarter. These reports should indicate the actual performance against the planned outputs and performance for each quarter, showing the quantity/quality and</p>	<p>I advised the Accounting Officer to ensure quantification of all outputs and activities in the subsequent financial</p>

	<p>physical location of the reported outputs against expenditure.</p> <p>Out of the 18 sampled outputs with a total of 79 activities and expenditure of UGX.681.2bn for assessment, I reviewed the extent of quantification of outputs and activities and noted that 55 activities had clear set targets to enable assessment of performance while 24 activities lacked targets.</p> <p>For the activities that lacked targets I observed that, Management reported performance in generic ways such as production of a report inform of a study on aspects like traffic flow, some related to supervision and others were monitoring activities.</p> <p>Failure to plan and report on the quality/quantity of activities implemented renders it difficult to establish the reasonableness of individual activity costs for each planned output which curtails effective accountability when funds are subsequently spent. Further, without clearly and fully quantified activities, I could not ascertain the level of achievement of these activities and whether funds appropriated by parliament and released were spent on achievement of the intended purpose.</p> <p>The Accounting Officer explained that with the on-going alignment of the budget format with the Program Implementation Action Plan (2020/21 – 2024/25) under NDPIII, quantification of outputs and activities will be improved.</p>	<p>years to enable performance measurement.</p>												
<p>1.4</p>	<p><u>Implementation of quantified activities</u></p> <p>I assessed the implementation of 79 activities from the 18 sampled outputs. I noted that out of the 79 activities, 30 were fully achieved; 31 were partially achieved; 10 were not achieved and for the 8; I was not able to confirm their implementation as they lacked the necessary supporting documentation in terms of monitoring reports and any other evidence in terms of what had been done. Details are indicated in the Error! Reference source not found. below.</p> <p>Table 3: <u>Showing implementation of planned activities</u></p> <table border="1" data-bbox="343 1473 1109 1680"> <thead> <tr> <th>Implemented Activities</th> <th>Number</th> </tr> </thead> <tbody> <tr> <td>Total sampled activities</td> <td>79</td> </tr> <tr> <td>Fully Achieved</td> <td>30</td> </tr> <tr> <td>Partially Achieved</td> <td>31</td> </tr> <tr> <td>Not Achieved</td> <td>10</td> </tr> <tr> <td>Unable to assess</td> <td>8</td> </tr> </tbody> </table> <p>Details are in Appendix 1.</p> <p>Non-implementation of planned activities implies that the expected services to the beneficiary communities were not attained.</p> <p>The Accounting Officer explained that an evaluation on the implications of Covid-19 on the overall Works and Transport Sector, including Vote 016, was undertaken. The reports were presented in Parliament and to the National Planning Authority. Several of these recommendations there-in have been</p>	Implemented Activities	Number	Total sampled activities	79	Fully Achieved	30	Partially Achieved	31	Not Achieved	10	Unable to assess	8	<p>I advised the Accounting Officer to initiate strategies to ensure that the partially implemented activities are considered for roll over to the next financial year and subsequently implemented.</p>
Implemented Activities	Number													
Total sampled activities	79													
Fully Achieved	30													
Partially Achieved	31													
Not Achieved	10													
Unable to assess	8													

	considered in the draft Vote BFP for FY2021/22 for the Integrated Transport Infrastructure and Services Programme.	
1.5	<p><u>Accuracy of Performance reports submitted</u></p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 required the Accounting Officer to submit quarterly performance reports by the 30th day of the first month of the following quarter. These reports should clearly indicate the actual performance against the planned outputs and performance for each quarter, showing the quantity/quality and physical location of the reported outputs against expenditure.</p> <p>From my review of the annual cumulative performance reports and physical inspections/verification of performance, I noted that there were no reports to help in confirmation of the performance reported implying that it was incomplete.</p> <p>The Accounting Officer explained that the Ministry has embarked on improving the staffing level (currently at 50%) for and equipping (provision of necessary of tools e.g. acquire a monitoring and evaluation system for the Integrated Transport Infrastructure and Services programmes and projects) of the division of Statistics, Monitoring and Evaluation in a bid to further strengthen the M&E function.</p>	I noted the Accounting Officer's response.

Emphasis of Matter

Without qualifying my opinion, I draw attention to the following matter disclosed in the financial statements that, in my judgement, is of such importance and fundamental to users' understanding of the financial statements.

2.0 Un-Budgeted for Domestic Arrears-UGX.450,509,603

Section 13 (10) (a) (iv) of the Public Finance Management Act, 2015 guides the Accounting Officers while budgeting of government liabilities during the financial year.

Review of the approved estimates and financial statements for the year revealed that budget for domestic arrears under the item code 321605 was nil. However, during the year, the Ministry effected payments worth UGX.450,509,603.

Failure to make the necessary budget provisions leads to the diversion of funds.

Although Management explained that during the financial year 2019/2020, MoWT wrote to MoFPED and the Ministry received UGX.928,165,212, from which it effected payments amounting to UGX.450,509,603 in respect of settlement of the domestic arrears, I was not provided with evidence of release of the supplementary funds.

I advised the Accounting Officer to adequately budget for payment of domestic arrears in the subsequent periods.

Other Information

The Accounting Officer is responsible for the other information. The other information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer and other supplementary information. The other information does not include the financial statements and my auditors' report

thereon. My opinion on the financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

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

Management Responsibilities for the Financial Statements

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

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

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

The Accounting Officer is responsible for overseeing the Ministry of Works and Transport's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ministry ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor’s report. However, future events or conditions may cause the Ministry to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Other Reporting Responsibilities

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

Report on the audit of Compliance with Legislation

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

3.0 Management of the Ministry’s fleet

Over the years, there has been increasing demand for accountability and better management of public resources by various stakeholders in Uganda. Management of government vehicles (Fleet management) is faced with a number of challenges, such as: inability to respond to national emergencies, like COVID 19; inability to support the delivery of public service by government entities; high government expenditure on purchase of vehicles; misuse of government vehicles; inaccurate vehicle management records; and a general lack of a comprehensive and standard government fleet management policy.

Subsequently, I developed procedures in order to assess the adequacy of government fleet management system in the delivery of public service, and to identify any impediments and make recommendations for improvement. Specifically, the audit was intended to ascertain whether government Vehicles were/are:

- Acquired in compliance with Government vehicle acquisition guidelines;
- Comprehensively recorded in the assets register to ensure their proper management;
- Adequately allocated, operated and utilized to enable delivery of public service;
- Properly and regularly maintained to achieve optimal performance, increased useful lives and reduced running costs; and
- Disposed in compliance with PPDA guidelines, and disposal proceeds are properly accounted for.

The study took a scope of three financial years: 2017/18-2019/20. From the procedures undertaken, I noted the following key observations:

S/N	Key Observations	Audit Recommendation
<p>3.1</p> <p>i.</p>	<p><u>ACQUISITION OF MOTOR VEHICLES</u></p> <p><u>Funding of fleet</u></p> <p>During the three last (3) financial years: 2017/18-2019/20; the MoWT planned to spend UGX.9,188,000,000 on the acquisition of vehicles under the government funding. A total of UGX.5,507,126,003 was warranted by the Treasury for this purpose, and the Ministry spent UGX.5,507,126,003 during the period under review.</p> <p>Comparison of the budgets with the actual funding revealed a shortfall of UGX.3,680,873,997 (40%) implying that the entity could not procure the necessary vehicles and this impacted on service delivery.</p> <p>The Accounting Officer explained that funding of the vehicles over the years has been hampered by the inadequate resources availability from MoFPED. The budget for 2019/2020 was also adversely affected by COVID-19.</p>	<p>I advised the Accounting Officer to engage the relevant authorities and ensure activities budgeted for are implemented as planned and service is delivered.</p>
<p>ii.</p>	<p><u>Compliance with Government Ban on Acquisition of Motor Vehicles</u></p> <p>According to the Circular letter Ref; BDP/86/107/03 and dated 15th May 2019 from the Permanent Secretary and Secretary to the Treasury to all Accounting Officers, Government issued a freeze order on purchase of vehicles by all MDAs during the FY 2019/20. Further guidance from the Ministry of Public Service (MoPS) through a Circular letter Ref; ADM 99/205/01 dated 21st August 2019 indicated that clearance would only be given for procurement of vehicles under on-going donor-funded projects.</p> <p>I noted that the Ministry acquired 3 motor vehicles at a cost of UGX.5,507,126,003 during the FY 2019/20 using Government of Uganda funds with the necessary waiver from, the PS/ST.</p>	<p>The Accounting Officer is commended for the good practice.</p>

<p>3.2</p> <p>i.</p>	<p><u>MOTOR VEHICLE RECORDING</u></p> <p><u>Improper maintenance of Motor Vehicle Records</u></p> <p>Section 34 (2) of the Public Finance Management Act, 2015 requires an Accounting Officer to keep a register of assets and inventory in the format prescribed by the Accountant General.</p> <p>Furthermore, Paragraph 16.6.1(e) & (f) of the TIs, 2017 requires recording of the acquisition cost and estimated useful life of the asset, which should assist in determining the time of replacement and depreciation cost of an asset.</p> <p>A review of the forty five (45) vehicles acquired during the period under review revealed that all the vehicles were traced to the staff or locations as recorded in the assets register which allowed traceability of vehicles.</p> <p>There was however no evidence of regular inspection and reconciliation of vehicles in the assets register.</p> <p>The Accounting officer explained that the Ministry had planned in the FY 2019/2020 to procure a Computerized Vehicle Fleet Management System but this procurement was halted by a directive from H.E the President where he instructed the Ministry to work with Ministry of Security's electronic vehicle number plate recognition system project to avoid duplication. The Ministry is committed to working on this Project.</p>	<p>I advised the Accounting Officer to carry out regular inspections of vehicles for safety and reconciliation of vehicles in the assets register. I await the implementation of the computerized fleet management system.</p>
<p>ii.</p>	<p><u>Un-updated Asset Management Module in the Financial Management system</u></p> <p>Paragraph 10.13.4 of the Tis, 2017 requires all fixed assets acquisitions to be captured in the fixed assets module of the Government Computerized Financial Management Information System (GFMIS).</p> <p>I noted that all vehicles acquired over the 3 years under review at a cost of UGX.5,507,126,003 were not captured in the fixed assets module of the GFMIS.</p> <p>All the vehicles were not posted onto the Asset Management module in the Integrated Financial Management system (IFMS) as at the end of the financial year 2019/2020.</p> <p>Failure to record the assets in the assets management module in the IFMS, may lead to misstatement of assets, and may cause challenges in reconciliation of the fixed assets register using system information.</p> <p>The Accounting Officer explained that Management had updated the Asset Module on the IFMS, however, I was not provided with evidence to support the Management assertion.</p>	<p>I advised the Accounting Officer to ensure the IFMS asset module is regularly updated to enable accurate recording of fixed assets in the financial statements, and maintenance of a comprehensive assets register.</p>
<p>3.3</p> <p>i.</p>	<p><u>MOTOR VEHICLE USAGE</u></p> <p><u>Existence of a fleet management policy and guidelines</u></p> <p>Section 16.3.1 of the Tis, 2017 requires the Accounting Officer to put in place measures to eliminate theft, losses, wastage and</p>	<p>I advised the Accounting Officer to put in place a vehicle management policy streamlining usage</p>

	<p>misuse of vehicles.</p> <p>However it was observed that the MoWT did not have a policy on Motor vehicle Management to guide the usage and eliminate theft, losses, wastage and misuse of motor vehicles, this is in addition to absence of a standardized fleet management policy by Government as the different aspects of Government vehicles are managed through different policies cited in various government documents such as the Uganda Public Service Standing Orders 2010, the Public Procurement and Disposal Act, 2014 and Treasury Instructions, 2017.</p> <p>The failure to have a specific Vehicle management Policy affects the entity's ability to address its unique motor vehicle challenges which may not be envisaged in the Standing Orders and Treasury Instructions.</p> <p>The Accounting Officer explained that the Ministry of Works and Transport in collaboration with various stakeholders is currently working on a Policy and Standard Operating Procedures for use, care and management of Government vehicles which will be disseminated to various MDAs when finally approved. However in the meantime vehicle utilization reports are generated and submitted every calendar year.</p>	<p>of vehicles so as to eliminate wastage and misuse of vehicles.</p>
<p>ii.</p>	<p><u>Failure to maintain proper vehicle logbooks</u></p> <p>Section 7 (g) of part (F - i) of the Public Service Standing Orders requires every Government vehicle to have a log book in which the driver records all the journeys made. It further requires that each journey entered in the log book shall be certified by an authorized officer by countersigning against each entry.</p> <p>A review of log books for the Ministry vehicles revealed that none had either been updated on a weekly basis with journeys made, fuel and maintenance costs or duly certified by an authorizing Officer.</p> <p>The failure to maintain vehicle log books makes it difficult for management to track vehicle movements, fuel usage and vehicle maintenance expenditure. This in turn may lead to misuse of vehicles for unauthorized journeys or purposes.</p> <p>The Accounting Officer explained that each vehicle has a log book and going forward, the Ministry will start strict enforcement of compulsory use of log books for all drivers of Government Vehicles.</p>	<p>I advised the Accounting Officer to ensure that the transport Officer and drivers consistently maintain vehicle logbooks to enable effective monitoring of vehicles with an objective of curbing down misuse.</p>
<p>iii.</p>	<p><u>Absence of Annual Motor Vehicle Inspections</u></p> <p>Section 7 (d) of part (F - i) of the Public Service Standing Orders requires every Government vehicle to be subject to an annual inspection irrespective of age or condition. A review of the records revealed that all vehicles had no evidence of annual inspection reports as required.</p> <p>The failure to carry out annual vehicle inspections makes it difficult for management to undertake effective maintenance and replacement plans.</p>	<p>I advised the Accounting Officer to ensure that annual motor vehicle inspections are carried out to facilitate preparation and implementation of effective vehicle maintenance and replacement plans.</p>

	<p>The Accounting Officer explained that the Ministry carries out annual inspections of its fleet and stickers are inserted on each of the vehicles that have been inspected with a different code for each calendar year. The exercise was last done in February 2019. In the meantime, the inspection has been restricted to vehicles that come in for pre and post repair/ service inspection.</p>	
iv.	<p><u>Drivers' Competences for adequate operation of entity fleet</u></p> <p>Section 14 of part F-I of public standing Orders, 2010 provides that to encourage and sustain the highest level of care and responsibility for Government vehicles on the part of individual drivers, the following shall apply:-</p> <ul style="list-style-type: none"> ➤ Undergo a driving test by the Chief Mechanical Engineer prior to assumption of duty; ➤ Periodic training including defensive driving at a recognized Training Institute; <p>Periodic testing every three years on traffic regulations and an annual medical check-up including eye testing.</p> <p>A review of staff records for the Ministry revealed that it had sixty one (61) drivers. Records on driver's competence revealed the following;</p> <ol style="list-style-type: none"> i. There was no evidence of performance appraisal, and neither had they obtained additional training or skills for their current role. ii. There was no evidence of annual medical examination being done to obtain their fitness status. This may put the lives of the officials they drive in danger in case of any medical challenge that may hamper their ability to drive. iii. It is a recruitment requirement for all prospective drivers to undergo a driving test conducted by the Chief Mechanical Engineer prior to assumption of duty, there was however no evidence that this was undertaken. <p>The Accounting Officer explained that training for Ministry drivers was arranged by the Ministry of Works and Transport in the FY 2018/2019 and successfully executed. The Ministry continues to receive and handle on a case by case basis. He further explained that the program was affected in the FY 2019/2020 due to the outbreak of COVID-19, budget constraints and cuts that have made it difficult for this activity to be undertaken effectively and efficiently.</p>	<p>I advised the Accounting Officer to ensure that procedures are put in place to assess drivers' competences to enable them carry out their driving responsibilities without pausing danger to the officials and the vehicles.</p>
3.4	<p><u>VEHICLE MAINTENANCE</u></p>	
i.	<p><u>Adequacy of Vehicle Maintenance Funding</u></p> <p>Paragraph 16.9.1 of the TIs, 2017 requires the Accounting Officer to prepare an annual budget for asset maintenance, and assess the functionality, utilization, and physical and financial performance of assets held.</p> <p>A review of the approved work plan and budget revealed that the Ministry made budget provisions for vehicle maintenance amounting to UGX.2,892,000,000 during the period under review. However, the Ministry only realized and spent a total of</p>	<p>I commended the Accounting Officer in ensuring that the purchased vehicles are adequately maintained to minimize maintenance costs.</p>

UGX.1,048,567,390 against the vehicle maintenance budget of UGX.2,892,000,000 for the three (3) FYs 2017/18 – 2019/20 reflecting a funding shortfall to the tune of UGX.1,843,432,610, which is 63.7% of the budgeted asset maintenance funds as indicated in the table below;

FY	Vehicle Maintenance Budget (A)	Did the entity have a vehicle maintenance work plan for the FY (YES/NO)	No. of operational entity motor Vehicles (B)	No. of operational entity motor cycles	Amount spent (C)	Average spending per vehicle (C/B)	Variance (A-C)
2017/18	565,000,000	Yes	281	19	400,269,640	1,424,447.12	164,730,360
2018/19	613,000,000	Yes	302	23	437,350,000	1,448,178.81	175,650,000
2019/20	1,714,000,000	Yes	340	29	210,947,750	620,434.56	1,503,052,250
Totals	2,892,000,000				1,048,567,390	3,493,060.49	1,843,432,610

The annual average vehicle maintenance cost per vehicle reduced from UGX.1,424,447 in FY 2017/18 to UGX.620,434 in FY 2019/20. This is an indication that the cost of vehicle maintenance has gone down, and this is partly caused by the procurement of a number of new vehicles during the period under review. For example in the 3 year under review, forty five (45) new vehicles were acquired.

The Accounting Officer explained that, there was a drastic reduction in the average spending per vehicle. This is attributed to the best practices and internal controls that the Ministry has employed such as; use of diagnostic machines for fault finding and diagnosis, pre and post repair inspections, and others, which have brought efficiency gains within the maintenance processes for the Ministry fleet.

ii. Maintenance of Motor Vehicle Service Analysis Records

Section 13 of the public Service Standing Orders requires the driver to ensure that Government vehicles are regularly serviced (including oiling and greasing), a Service Chart will be kept by the Transport Officer (T/O) on every Government vehicle in his or her charge. It however, the duty of the driver of the vehicle to ensure that the service chart is followed strictly.

A review of records indicated that repair and service analysis register for Ministry vehicles were maintained. However, there was no evidence of service analysis records maintained. It was further observed that the Transport Officer did not maintain a service chart for all the Ministry vehicles tested.

The failure to keep track of vehicle service chart may cause delayed servicing, which in turn could lead to faster ageing of vehicles and high vehicle maintenance and replacement costs.

The Accounting Officer explained that some of the vehicles lacked vehicle service analysis records at the time of the audit. However, the practice has been to keep a vehicle repair history card where the service and repair history for each vehicle is captured. Hence,

I advised the Accounting Officer to enforce compliance with the set guidelines by ensuring that vehicle maintenance and service records are maintained which will support timely servicing of vehicles to enhance efficient performance, thus reducing the maintenance and replacement costs.

	going forward, the Ministry will ensure that each vehicle has a file with an updated vehicle service and repair history card.																		
3.5	<p><u>DISPOSAL OF VEHICLES</u></p> <p>i. <u>Non-compliance with disposal conditions</u></p> <p>Paragraph 15.11.1 of the TIs, 2017 requires that where it is considered that vehicles have reached the end of their useful life; are beyond economical repair or are unserviceable for any other reason; or have become redundant through obsolescence; shall be retained until a sufficient quantity is accumulated to merit the convening of a Board of Survey to inspect them, and it shall be the duty of such Board to determine the action to be taken, including the decision to board them off.</p> <p>The Ministry had a total number of vehicles worth 402. However, a review of the Board of survey reports for the period under review revealed that out of 402 vehicles as per the assets register, 262 vehicles had exceeded the recommended 5 years useful life, and 144 of these vehicles had their mileage above the recommended 250,000km, hence were all due for disposal. See summary in the table below and details in Table 1 below.</p> <p>Table 1: Showing non-compliance with disposal conditions</p> <table border="1"> <thead> <tr> <th colspan="3">Years in use (Number of vehicles)</th> <th colspan="2">Mileage (Number of vehicles)</th> <th rowspan="2">No. of Vehicles recommended for disposal</th> </tr> <tr> <th>0-5 yrs</th> <th>5-10 yrs</th> <th>Above 10 yrs</th> <th>Below 250,000km</th> <th>Above 250,000km</th> </tr> </thead> <tbody> <tr> <td>140</td> <td>147</td> <td>115</td> <td>258</td> <td>144</td> <td>262</td> </tr> </tbody> </table> <p>Continued usage of old vehicles results into high costs of maintenance and uneconomical fuel consumption.</p> <p>The Accounting Officer explained that the Ministry carried out an annual Board of Survey in the FY 2019/2020 where a number of obsolete vehicles were identified for boarding off and in August 2019, the Ministry boarded off 73 number vehicles. For the FY 2020/2021, the Ministry has already kick started the process of boarding off of all vehicles that are of advanced age and uneconomical to repair and soon will be brought to logical conclusion.</p>	Years in use (Number of vehicles)			Mileage (Number of vehicles)		No. of Vehicles recommended for disposal	0-5 yrs	5-10 yrs	Above 10 yrs	Below 250,000km	Above 250,000km	140	147	115	258	144	262	I advised the Accounting Officer to evaluate the Ministry fleet mix to adequately make use of the available funds.
Years in use (Number of vehicles)			Mileage (Number of vehicles)		No. of Vehicles recommended for disposal														
0-5 yrs	5-10 yrs	Above 10 yrs	Below 250,000km	Above 250,000km															
140	147	115	258	144	262														

4.0 Land Compensation

4.1 Inadequate budgetary allocation for land compensation of PAPs for Bukasa Port

I noted inadequate budgetary allocation for compensation of PAPs for Bukasa Port. Out of a proposed budget of UGX.20bn for the verified PAPS during the financial year, only UGX.500,000,000 representing 3% was approved in the approved annual estimates for the year under review.

Compensation of PAPs was not undertaken in a timely manner, which impedes the RAP implementation process. The delay in undertaking timely compensations has among other factors delayed the commencement of the physical works of the project.

The Accounting Officer explained that several attempts to Ministry of Finance requesting for adequate funding of UGX.16bn to finance the compensation of 1145 PAPs were not considered. The Ministry of Works and Transport communicated to MoFPED on 10th September 2020 and 22nd September 2020 to provide the funding however, only UGX.1bn was approved in FY 2020/21 in addition to the UGX.500m in 2019/2020, leaving an outstanding amount of UGX.14.5bn.

I advised the Accounting Officer to continue to engage and liaise with the Ministry of Finance and relevant stakeholders to ensure timely and adequate disbursement of funds for compensations.

4.2 Delays in payment of PAPs for Bukasa Port

There have been significant delays in payments for PAPs claims for Bukasa Port. Out of the total approved 2,378 PAPs properties along the stretch of the project area valued at UGX.29.2 billion, only 1,145 PAPs properties worth UGX.16.65 billion have been verified and out of these only 1020 PAPs properties worth UGX.14.81 billion have been fully compensated. These PAPS were awarded compensation values in financial year 2018/19 (October 2018) by CGV and to date several have not yet been paid. These delays have necessitated revaluations thus affecting the completion of the compensation exercise.

The Accounting Officer explained that these delays in compensations are all as a result of a number of factors among which include; inadequate funding for the exercise, resistance from the PAPs on verification, contestation of the values by PAPs at disclosure and issues relating to bank accounts of 125 Verified PAPs among others. Consequently, the delays to compensate the PAPS have resulted in PAPs contesting the awards.

I advised the Accounting Officer to continue engaging the relevant stakeholders for adequate financing and continue to sensitize the PAPs and expedite the compensation process to pave way for the commencement of the physical works of the project.

4.3 Delays in the valuation of PAPs' properties for Standard Gauge Railway

According to the Ministerial Policy Statement and the SGR 4th quarter cumulative performance report, Parliament appropriated a total of UGX.20bn for SGR to cater for PAPs compensations (UGX.8bn) and other operations (UGX.12bn). Out of the total budget, UGX.19.3bn (96.5%) was released representing a shortfall of UGX.0.7bn. A total of UGX.16.7bn (83.5 %) was spent.

However, I noted that there were considerable delays in approvals to valuations of PAPs compensations from CGV's office. This was evidenced in the valuations of Supplementary reports of PAPs for the areas of Namutumba, Butalejja, Luuka, Kakubansiri corridor and the fish ponds along the stretch where it took more than 6 months for the valuations to be approved.

The Accounting Officer explained that there were delays in the responses and final approvals to supplementary valuations of PAPs' compensations from CGV's office for the areas mentioned however, the majority of PAPs were valued and approved by the CGV and paid. The few that had issues are the ones that needed review of compensation rates. Some delays were caused by out of date District compensation rates. Project Coordinator wrote to PS Ministry of Lands, Housing and Development

to intervene on update of district compensation rates. Engagement is ongoing to liaise with the respective districts to update the rates.

I advised the Accounting Officer to continue engaging the Ministry of Lands Housing and Urban Development to ensure that the process of surveying and mapping and valuation is fast tracked for the project.

5.0 Excess expenditure on implemented projects by Mountain Elgon Labour Based Training College (MELTEC) –

I noted that the College implemented a number of projects on which funds spent were beyond the budgeted amounts. The table below details the projects on which the College incurred unbudgeted funds:

Project Name	Objective	Available Funding (19/20) (UGX)	Spent (UGX)	Balances as at end of 19/20 (UGX)	Audit Remarks
Low cost seal rolling out	Training of mid-level contractors in LCS	170,745,000	346,223,890	(175,478,890)	The amount spent on this project was above the released amount implying that there projects or funds that had been diverted to this project.
Butaleja Low Cost Seals	Sealing of Buharya and Lusaka roads in Butaleja DLG.MELTC carried out the works	1,396,480,278	1,522,267,844	(125,787,566)	The project was funded beyond its available resources. Delayed completion of the works
Low cost seal Trial contracts	9km of road sections constructed to bituminous LCS standards by last 9 No. firms trained in FY 2014/15	2,000,000,000	3,251,000,000	(1,251,000,000)	There was excess expenditure beyond the total amount released. The contracts have delayed more than 30 days from their initial completion dates. No liquidated damages have been applied due to the delays.

Excess expenditure on certain projects deprives other approved projects of funding. There is a risk of diversion of funds as unplanned activities on certain projects are implemented by the school which negatively impacts approved and funded projects.

I advised the Accounting Officer to ensure that adequate planning is undertaken and implementation carried out in accordance with approved plans and available funding.

6.0 Legal Framework governing the East African Civil Aviation Academy (EACAA) and implementation of planned activities

The Academy was established in the early 1970s and opened by the then President of Tanzania in 1970 for operations related to the training of pilots and other flight staff. The Academy was to serve the member countries of the East African Community and was to be financed by all member countries of the community. At the disintegration of the East African Community in 1978, Uganda took over the responsibility of financing and operating the Academy. The Academy is run by the Government of Uganda, through the Ministry of Works and Transport.

However, I noted that the Academy is operating without a formal legal framework, as there were no legal instruments such as an Act, regulations, Memorandum and Articles of Association or Guidelines under which the Academy is governed and operated.

There is a risk that the Academy may get into legal complications due to lack of formal regulation.

The Accounting Officer explained that the Academy was established by the three East African Community States i.e Uganda, Kenya and Tanzania. The Academy is currently operating as a Department in Ministry of Works and Transport and thus under her direct supervision. He further explained that a cabinet paper towards it becoming autonomous was presented to Cabinet and approved awaiting the Sectoral Council of Ministers meeting at the EAC.

I advised the Accounting Officer to follow up with the relevant stakeholders to ensure that the legal framework for the Academy is finalized in order to streamline its operations.



John F.S. Muwanga
AUDITOR GENERAL
Kampala
30th December, 2020

Appendix 1 A

Performance of Ministry of Works and Transport FY 2019/20

Planned Output for FY 2019/20	Budget UGX BN	Physical performance	Amount Spent (UGX BN)	Reasons for variation
<p>1096 Support to Computerized Driving Permits</p> <p>a) Transitional Plan for a new service provider for the Uganda Computerized Driving Permits (UCDPs) finalized;</p> <p>b) Digital Archiving for UCDP records (Phase II) completed;</p> <p>c) Provisional Register for Motor Vehicle Registration (Phase I) established;</p>	30.20	<p>a) Transition Plan implemented through completion of evaluation for the procurement of new service provider;</p> <p>b) Digital archiving Phase 2 of UCDP records at completed by 70%;</p> <p>c) 25% of the provisional register established of motor vehicle records;</p>	19.46	Limited funds to undertake the planned activities and the COVID 19 lock down hindered implementation of activities;
<p>1456 Multinational Lake Victoria Maritime Comm. & Transport Project</p> <p>a) 04No. Maritime safety awareness promotion undertaken;</p> <p>c) Assorted equipment for Search and Rescue Centers (SAR) and a Maritime Rescue Communication Center to be established on Lake Victoria, Kyoga and Albert procured;</p>	0.80 Ext - 16.14	<p>a) 1No. SAR awareness campaign held;</p> <p>b) 5 No. officers trained in Search and Rescue;</p> <p>c) Start up equipment, furniture and Life Saving Appliances delivered;</p>	0.44 Ext - 1.38	<p>Travel restrictions during COVID-19 lock-down delayed delivery of service;</p> <p>Awaiting No Objection from World Bank to proceed to Negotiations stage</p>
<p>0951 East African Trade and Transportation Facilitation</p> <p>a) Construction of additional works at Malaba OSBP completed (gate house and canopy, staff accommodation block, fencing and security lighting works and repair of old bridge and access road);</p> <p>b) 50% construction works of Katuna OSBP (Phase 2: road works, swamp reclamation and parking yard) completed;</p> <p>c) Construction of exit road (2.15km) at Malaba OSBP completed;</p>	8.86	<p>a) Construction of additional works at Malaba OSBP commenced;</p> <p>b) Procurement of Contractor for Katuna Phase 2 works on-going (Draft contract submitted to SG for approval);</p> <p>c) Construction of Katuna OSBP (Phase completed and facilities handed over for use;</p> <p>d) Construction of exit road (2.15km) at Malaba OSBP completed (technical handover of the exit road to URA was done on 13 Feb 2020);</p>	8.92	Construction of additional works at Malaba OSBP halted due to the COVID 19 lock down;

Planned Output for FY 2019/20	Budget UGX BN	Physical performance	Amount Spent (UGX BN)	Reasons for variation
1097 New Standard Gauge Railway Line a) Acquired RoW protected from encroachment. b) 28.748 Acres of land for Malaba-Kampala RoW acquired	20.00	a) 4.8kms of the corridor was cleared in Namutumba district. b) 30.001 Acres of the SGR corridor in Butaleja, Iganga, Luuka, Mayuge, Namutumba and Tororo was acquired (most of the compensation was in Tororo and for structures); 100 PAPs were compensated;	16.80	There is slow progress on compensation of PAPs and this will result into re-assessment. In addition, it has had a negative impact on business premises.
1284 Development of new Kampala Port in Bukasa a) ESIA for Bukasa Port reviewed and updated; b) RAP for Bukasa Port implemented; c) 100% Dredging, Piling and Swamp surcharging works for Bukasa port executed;	1.00 Ext – 59.22	a) Environmental and Social Impact Assessment (ESIA) for Development of Bukasa Port completed; b) 1,149 Project Affected Persons in Bukasa Area compensated and 57.8 acres of land acquired; c) Procurement of a Contractor for Dredging, piling and swamp surcharging works is in advanced stage; d) 85% of Construction Works of Kinawataka-Bukasa Road completed;	16.06 Ext – 20.68	Delays in procurement of the contractor to undertake dredging, Piling and Swamp surcharging works was as a result of the delayed acquisition of the RoW for Bukasa Port. Project received a supplementary budget for land acquisition.
1373 Entebbe Airport Rehabilitation Phase 1 a) 17/35 and its associated taxiways completed; b) 100% reconstruction works of Apron 4 completed; c) 100% works for the new Cargo Commercial Centre for Entebbe Airport (Freighters House) completed; d) 10% works for new passenger terminal building completed; e) 67% rehabilitation works for Apron 1 and 100% rehabilitation works for apron 2 completed;	Ext – 38.43	a) 100% resurfacing works for runway 17/35 and its associated taxiways completed; b) 100% reconstruction works of Apron 4 completed; c) 90.66% works for the new cargo center complex for Entebbe Airport completed; d) 33% rehabilitation works for Apron 1 completed; e) 100% rehabilitation works for apron 2 completed;	Ext – 34.48	Awaiting handover of the cargo terminal to commence works on the new passenger terminal building;
1375 Improvement of Gulu Municipal Council Roads (Preparatory Survey) a) 100% of construction works of 6.064km of Gulu Municipal Council roads completed;	0.70	a) 100% of construction works of 6.064km of Gulu Municipal Council roads completed and commissioned; c) Defects liability period works on 6.064km of Gulu Municipal	0.37	Limited funds to undertake Tax reimbursements to the project Contractor and Consultant;

Planned Output for FY 2019/20	Budget UGX BN	Physical performance	Amount Spent (UGX BN)	Reasons for variation
		Council roads ongoing;		
1430 Bus Rapid Transit for Greater Kampala Metropolitan Area a) Preparatory studies for BRT undertaken (Design and RAP review);	0.50	a) Inception report for the update of traffic flow studies of the BRT completed; b) Market structure of taxis and boda bodas, street usage, quick win investment reports for the para-transit study for GKMA prepared;	0.14	Limited funds to undertake the planned activities;
1489 Development of Kabaale Airport a) 50% physical works for the development of Kabaale airport (Phase I) completed (Earth works, construction of pavement layers, access road to airport and landside road);	3.00 Ext – 536.14	a) 42.7% cumulative physical works for the development of Kabaale airport (Phase I) completed;	4.87 Ext – 79.63	
1512 Uganda National Airline Project c) 2No. CRJ900 air crafts procured and pre delivery payment for 2No. airbuses for the National Airline made;	558.32	a) Final payment of USD 20.78mn effected and 2No. CRJ900 air crafts delivered in September 2019; b) Pre delivery payment for 2No. airbuses for the National Airline made;	525.49	9 routes were not launched due to the COVID 19 lock down;
1421 Development of the Construction Industry a) Road Bill 2018 finalized and Act passed by Parliament; b) Unit cost study for road construction and maintenance prepared; c) 10No. of geo technical investigations conducted; d) 01 no. of Gender and equity Audit of MDA's Projects undertaken e) 90 no. of Technical audits on set engineering standards undertaken; f) 04No. of awareness program on standards, guidelines and cross cutting issues conducted; g) 40 staff trained in laboratory testing and equipment handling; i) 500No. assorted laboratory equipment for CML-Kireka and Regional laboratories procured (bitumen, Soil, Concrete and Rock testing equipment);	7.70	a) Road Bill was finalized and passed by Parliament; b) Inception report for the unit cost study for road construction and maintenance reviewed and comments provided to the consultant. c) 16No. geotechnical investigation conducted on the Kayunga - Nabuganyi road; d) 04No. Gender and Equity audits were conducted on MDAs; e) 85No. District technical audits conducted on various district local governments; i) 500No. assorted laboratory equipment for CML-Kireka and Regional laboratories procured (bitumen, Soil, Concrete and Rock testing equipment);	4.33	Benchmarking studies and stake holder engagements stalled as a result of the COVID-19 outbreak

Planned Output for FY 2019/20	Budget UGX BN	Physical performance	Amount Spent (UGX BN)	Reasons for variation
<p>0306 Urban Roads Re-sealing</p> <p>a) Upgrading to Bitumen standard Nakwero - Bulindo road (2.9km) in Kira M.C completed;</p> <p>b) Construction of 8m span by 2.5m deep stone arch bridge on R. Rwembyo and 9m span by 2.3m deep stone arch bridge on R. Nyakatsya in Kisinga T.C</p> <p>c) Upgrading to bitumen standard Chebrot road in Kapchorwa Municipal Council - Phase 2 (1.2 km) completed;</p> <p>d) Upgrading to bitumen standard road Circular road in Gayaza High School (1.0km) completed;</p> <p>e) Upgrading to bitumen standard road network 2.2km and parking at the National Agric Show Grounds in Jinja M.C - Phase 2 completed;</p> <p>f) Upgrading to bitumen standard road Sebowa road (1.0km) & completion of Movit road in Makindye Ssabagabbo Municipal Council completed;</p> <p>g) upgrading works to bitumen standard for selected roads in Lyantonde Town Council (2.0km) completed;</p> <p>h) Upgrading to Bitumen Standard of Mbiwa rd (0.5km) & Balikowa rd (1.1km) in Buyende TC</p> <p>i) Rehabilitation of selected urban roads in Mityana M.C: Access & Parking Area at UMSC Mosque (1500m2); 1.5km road network (Hospital & Kiyudaya - Katovu rd links) & finishing works along Old Kampala Rd (sidewalks, drainage, kerbstones etc);</p> <p>j) Detailed Engineering Design of selected urban roads - 8km prepared for (Buyende TC, Mityana MC, Kaliro TC, Lyantonde TC, Kisinga TC, MakindyeSabagabbo MC</p>	19.10	<p>a) 61% cumulative progress achieved on upgrade to bitumen standard of Nakwero Bulindo road (2.9km) in Kira MC;</p> <p>b) 25% cumulative physical works progress achieved on the construction of stone arch bridges in Kisinga TC;</p> <p>c) 80% cumulative physical progress achieved on construction to bitumen surface of Chebrot road (1.0km) - Phase 1 in Kapchorwa MC;</p> <p>d) 83% cumulative progress achieved on upgrade to bitumen standard Circular road (1.0km) - Phase 1 at Gayaza HS;</p> <p>e) 95% cumulative progress achieved on construction of tarmac on the internal roads (2.2km) at the National Agriculture Show Grounds in Jinja MC;</p> <p>f) 98% cumulative progress achieved on upgrading to bitumen standard Movit road (1.3km) in Makindye - Ssabagabbo MC;</p> <p>g) 30% cumulative progress on construction of bitumen surface of selected roads in Lyantonde Town Council (2.0km) achieved.</p> <p>h) 98% cumulative progress achieved on rehabilitation of Cliff road (1.3km) in Jinja MC</p> <p>i) 90% cumulative progress achieved on construction of selected urban roads 1.5km (Kiyudaya Katovu rd) & UMSC parking Area in Mityana MC;</p> <p>j) 90% cumulative progress achieved on the detailed engineering design for selected urban roads (Mityana, Kaliri, Lyantonde and Kisinga TCs)</p>	12.84	Physical progress affected by the heavy rains of Nov - Dec 2019 and COVID-19 lockdown in March-April 2020
<p>0307 Rehab. of Districts Roads</p> <p>a) 25km of Kayunga-Nabuganyi (20.2Km) and Nansana-Kireka-</p>	133.74	<p>a) 90% Earthworks of Kayunga - Nabuganyi and Nansana - Kireka- Bira probase roads carried out;</p>	93.14	

Planned Output for FY 2019/20	Budget UGX BN	Physical performance	Amount Spent (UGX BN)	Reasons for variation
<p>Bira (4.8 Km) in Kayunga and Wakiso Districts respectively constructed using Probbase technology;</p> <p>b) Rehabilitation works of 1050 Km of roads in Butaleja, Buyende, Luwero, Kamuli, Mayuge, Serere, Kyankwanzi, Buhweju, Dokolo, Hoima, Kapchorwa, Moroto, Kasese, Arua, Adjumani, Sironko, Bulambuli, Rubanda, Kayunga, Mukono, Kaliro, Rakai undertaken;</p> <p>c) 400km of District and Community Access Roads in Serere, Kamuli, Jinja, Bugiri, Mayuge, Ntungamo, Rakai, Mbarara, Kanungu, Kasese, Rubirizi, Namutumba, Kayunga, Mityana, Kyankwanzi, Lwengo, Wakiso, Butambala, Nakaseke, Alebtong, Nwoya, Gulu, Dokolo, Kitgum, Kwania, Moroto, Tororo, Bukedea, Butaleja, Soroti, Amuria opened under force account;</p> <p>d) 300km of District and Community Access Roads in Serere, Kamuli, Jinja, Bugiri, Mayuge, Ntungamo, Rakai, Mbarara, Kanungu, Kasese, Rubirizi, Namutumba, Kayunga, Mityana, Kyankwanzi, Lwengo, Wakiso, Butambala, Nakaseke, Alebtong, Nwoya, Gulu, Dokolo, Kitgum, Kwania, Moroto, Tororo, Bukedea, Butaleja, Soroti, Amuria graveled under force account;</p> <p>e) 42km of District roads sealed using Low cost sealing Technology (Nyaruzigati-Kyapa-Kitabu(3.3km), Kyerima-Nakaseeta-Lukonda (4km), Bufulubi-Kyanda-Buyemba (5.6) and Kisozi-Kifampa (18km));</p>		<p>b) 508km of backlog of Inter-connectivity roads rehabilitated;</p> <p>322km of Inter connectivity roads under 61 Lots rehabilitated;</p> <p>c) 370 km of District and Community Access Roads opened and graded in Buikwe, Mukono, Gomba, Tororo, Namutumba, Nakaseke, Serere, Nwoya, Kitgum, Moroto, Mbarara, Ntungamo, Nkoroko, Kanungu, Kamuli, Jinja, Mayuge and Bugiri using Force Account;</p> <p>d) 540km of District and Community Access Roads graveled in Buikwe, Mukono, Gomba, Tororo, Namutumba, Nakaseke, Serere, Nwoya, Kitgum, Moroto, Mbarara, Ntungamo, Nkoroko, Kanungu, Kamuli, Jinja, Mayuge and Bugiri using Force Account;</p> <p>e) 42km of District Roads sealed using Low Cost Sealing Technology on Nyaruzigati-Kyapa-Kitabu, Kyerima-Nakaseeta-Lukonda, Bufulubi-Kyanda-Buyemba and Kisozi-Kifampa;</p>		
<p>1558 Rural Bridges Infrastructure Development</p> <p>a) Construction of Ojonai Bridge (Amuria) and 1 metallic ladder (Sironko) completed;</p> <p>b) Construction for Bambala, Kabindula swamp crossings</p>	22.80	<p>a) 99.5% cumulative works completed and Contract still under DLP for Ojonai bridge;</p> <p>45% civil works cumulative works completed for metallic ladder;</p>	15.41	<p>Unfavorable weather conditions such as heavy rainfall resulting in high water levels;</p>

Planned Output for FY 2019/20	Budget UGX BN	Physical performance	Amount Spent (UGX BN)	Reasons for variation
<p>(Kyankwanzi District), Gem farm (Amuru) and Kisaigi Bridge (Kakumiro) completed and works under DLP;</p> <p>c) Construction of Kangai Bridge (Dokolo) completed;</p> <p>d) 80% construction works for Wangobo-Nsokwe-Namunyunya swamp crossing and Muzizi Bridge abutments completed;</p> <p>e) Construction of 2No. Cable footbridges under B2P in Mt. Elgon areas and 1No. Cable footbridge under roll-out program in South Western Uganda;</p> <p>f) 30% Construction works for Kyabahanga (Rukungiri), Aleles(Pallisa) and Bulandi-Gyra (Kayunga/Nakasongola) completed;</p> <p>g) 40% construction works for Buhindagye Bridge (Rubirizi/Ibanda) completed;</p>		<p>b) 99% works completed before handover for Bambala;</p> <p>95% Cumulative works completed inclusive of addendum works for Kabindula;</p> <p>99% cumulative physical works completed and Contract still under DLP for Kisaigi;</p> <p>100% cumulative physical works completed for Gem Farm Bridge;</p> <p>c)70% cumulative works completed for Kangai Bridge (Dokolo);</p> <p>d) 22% cumulative works for Muzizi Bridge abutments completed;</p> <p>85% cumulative works for Wangobo Nsokwe-Namunyunya swamp crossing completed;</p> <p>e) 100% works completed for 2No. cable bridges under B2P completed;</p> <p>f) 80% cumulative works completed for Kyabahanga Bridge completed;</p> <p>g)90% cumulative works completed for Buhindagye Bridge;</p>		<p>No funds released in Quarter 4;</p>
<p>1405 Rehabilitation of Regional Mechanical Workshops</p> <p>a) Road equipment operators in district local governments trained;</p> <p>b) Bailey bridge works managed;</p> <p>c) Payments for ferry and road support services provided by Kalangala Infrastructure Services (KIS) made and ferry operations monitored (5,200 trips);</p> <p>d) 60% average availability for equipment acquired from China maintained;</p>	103.90	<p>a) 123 No. equipment operators from District Local Governments trained;</p> <p>b) 2 No. bailey bridges on rivers Cheptui (in Magonja, Bihonge Bulambuli district) and Unyama (in Atiak Amuru district) inspected and their condition monitored;</p> <p>c) Payments for ferry and road support services provided by Kalangala Infrastructure Services (KIS) made and ferry operations monitored (5,200 trips);</p> <p>d) 47% average availability for equipment acquired from China attained;</p>	45.58	<p>The training program for equipment operators, artisans and technicians was suspended due to the COVID-19 pandemic.</p>

Planned Output for FY 2019/20	Budget UGX BN	Physical performance	Amount Spent (UGX BN)	Reasons for variation
<p>1105 Strengthening Sector Coordination, Planning & ICT</p> <p>a) 2nd National Transport Master Plan (2021 - 2040) developed;</p> <p>b) 2nd Works and Transport Sector Development Plan (WTSDP) 2020/21 - 2024/25 developed;</p> <p>c) Ministry Strategic Plan (MSP) 2020/21 - 2024/25 prepared;</p> <p>d) Regulatory Impact Assessment Reports developed (National Transport and Logistics Policy & Engineers Registration Board);</p> <p>f) Annual Transport Sector Performance (ASPR) Report for FY 2018/19 prepared;</p> <p>g) 15th Annual Joint Transport Sector Review coordinated and held.</p>	<p>6.65</p> <p>Ext -</p> <p>4.61</p>	<p>a) Situation analysis and Interim reports for the development of the 2nd National Transport Master Plan (2021 - 2040) prepared;</p> <p>b) Contract for development of the 2nd Works and Transport Sector Development Plan (WTSDP) 2020/21 - 2024/25 approved by Solicitor General;</p> <p>c) Contract for the development of Ministry Strategic Plan (MSP) 2020/21 - 2024/25 approved by Solicitor General;</p> <p>d) Regulatory Impact Assessment Reports for the National Transport and Logistics Policy, and National Aviation Policy prepared.</p> <p>e) Annual Transport Sector Performance (ASPR) Report for FY 2018/19 prepared;</p> <p>f) 15th Annual Joint Transport Sector Review coordinated and held.</p>	<p>3.44</p> <p>Ext -</p> <p>4.92</p>	<p>Transport Research Studies not undertaken due to limited funding;</p>