

**PARLIAMENT OF UGANDA**



**11<sup>TH</sup> PARLIAMENT**

**REPORT OF THE PUBLIC ACCOUNTS COMMITTEE - COMMISSIONS, STATUTORY  
AUTHORITIES AND STATE ENTERPRISES (PAC- COSASE) ON THE REPORT OF  
THE AUDITOR GENERAL ON UGANDA NATIONAL ROADS AUTHORITY (UNRA) FOR  
FY 2020/2021**

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**OFFICE OF THE CLERK TO PARLIAMENT**

**PARLIAMENT BUILDING**

**KAMPALA-UGANDA**

**December 2022**

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## **Abbreviations/ Acronyms**

<b>Acronym</b>	<b>Meaning</b>
BEC	Budget Execution Circular
Bn	Billion
CGV	Chief Government Valuer
GoU	Government of Uganda
IESBA	International Ethics Standards Board for Accountants
IFMS	Integrated Financial Management System
INTOSAI	International Organization of Supreme Audit Institutions
IPC	Interim Payment Certificate
ISSAIs	International Standards of Supreme Audit Institutions
KJE	Kampala-Jinja Expressway
Km	Kilometre
MDAs	Ministries, Departments and Agencies
MoFPED	Ministry of Finance, Planning and Economic Development
MoLHUD	Ministry of Lands, Housing and Urban Development
MTEF	Medium Term Expenditure Framework
NAA	National Audit Act
NDP	National Development Plan
NHCC	National Housing and Construction Corporation
NTR	Non-Tax Revenue
OAG	Office of the Auditor General
PAPs	Project Affected Persons
PBS	Program Budgeting System
PDU	Procurement & Disposal Unit
PFMA	Public Finance Management Act
PFMR	Public Finance Management Regulations
PPDA	Public Procurement & Disposal of Public Assets
PS/ST	Permanent Secretary / Secretary to the Treasury
RoW	Right of Way
TI	Treasury Instructions
Trn	Trillion
UCF	Uganda Consolidated Fund
UGX	Uganda Shilling
UNRA	Uganda National Roads Authority
URF	Uganda Road Fund

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## 1.0 INTRODUCTION

### 1.1 Background of the Uganda National roads authority (UNRA)

During the FY 2020/21, UNRA continued upgrading 21 road development projects covering a distance of 1,738.9 km. During the period under review, 330.75km were achieved against a target of 400km; completing 152km of the paved road network.

UNRA continued to rehabilitate 286.3km of the national roads that had reached their service life during the period under review. A total of 84.9km equivalent was achieved out of the annual target of 200km representing a performance of 42.3%

**42.3%**

UNRA's appropriated budget for recurrent and development activities is from Government of Uganda (GoU) with the support of Development Partners. The development budget is mainly utilized for the planning, design, rehabilitation, improvement and upgrading of the national road network. The recurrent budget is utilized for wages to staff and the organizational operational or administration costs.

## 1.2 Budget Performance

**Table 1: UNRA's Budget Performance for FY 2020/21 in Ushs Billions unless otherwise stated**

Source: Integrated Transport Infrastructure & Services Program Performance Report-FY 2020/21

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The total approved budget for FY 2020/21 was UGX 3.9182 trillion compared to UGX 3.4429 trillion in FY 2019/20. UGX 3.7873 trillion was released cumulatively by end of FY 2020/21 representing a 97% budget release. Of this, UGX 3.5903 trillion was spent by the close of the year, representing 95% of the funds released.

UNRA receives funding for road development through two sources that is; GoU and External Financing.

Under GoU finance- For the FY 2020/21, a total of UGX 1,758.21 billion was approved for the Development GoU budget, out of which UGX 1,753.73 (99.7%) was released. Out of the cumulative release, UGX 1,753.52 billion was spent by end of the FY representing 99.9% of the releases spent.

Under the External Financing, UGX 1,745.99 billion was appropriated, of which UGX 1,621.36 billion was cumulatively released by end of FY representing 93% of the appropriation released. Of the amount released, UGX 1,424.58 billion was spent representing an absorption rate of 88%. The improved absorption in the period under review was mainly due to progress on the critical oil roads and the new contracts which were signed, whose implementation commenced in FY 2020/21. However, the Auditor General noted diversions of funds from slow moving projects to other projects, affecting work plans of slow moving projects without revisions of targets where funds were re-allocated from and to.

UNRA receives funds from the Uganda Road Fund specifically for the maintenance and operation of the National Road Network. In FY 2020/21, UGX 310.29 billion was appropriated for maintenance financing of which all the resources were released and UGX 310.26 billion was spent representing an absorption rate of 99.99%.

However, road maintenance needs for the FY 2020/21 amounted to UGX 596 billion, compared to UGX 310 billion that was appropriated. The FY 2020/21 release however represents 52% of the annual maintenance needs required. This has created backlog of maintenance of the national road network.

## 2.0 METHODOLOGY

### 2.1 Meetings

The Committee held meetings with the management and staff of the Uganda National Roads Authority (UNRA).

## 2.2 Document Review

**The Committee studied and made reference to the following documents;**

- (i) **The Auditor General's Report for UNRA for FY 2020/21**
- (ii) **Written responses by witnesses**
- (iii) **Various files and correspondences on the issues queried**

### 2.3 Field visits

**The Committee undertook field visits to the following UNRA road projects:**

- Busega – Mpigi road project
- Kampala – Entebbe Expressway
- Kira – Kasangati- Matugga road
- Kigumba- Bulima – Kabwoya road
- Hoima – Butiaba- Wanseko road

### 3.0 COMMITTEE FINDINGS, OBSERVATIONS AND RECOMMENDATIONS

**The Committee made the following findings, observations and recommendations on the Report of the Auditor General on UNRA for FY 2020/2021.**

### 3.1 Unauthorized inter-project funds reallocation/diversion

Section 22 of the PFMA provides for virements, which upon approval should not exceed 10% of the money allocated for an activity of a vote where the virement is from one activity to another.

UNRA flouted this law by not getting the necessary approval, and by diverting from one activity to another more than 10% of the money allocated, in some cases diverting the entire 100%.

A total of **UGX 124,367,095,163** was diverted from the budgeted projects to other projects contrary to the above provision, leading to mischarge. There was no evidence that the reallocations/diversions of such magnitude were authorized. In addition, following the reallocation/diversion of funds in the 4<sup>th</sup>

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A total of **UGX 124,367,095,163** was diverted from the budgeted projects to other projects contrary to the above provision, leading to mischarge. There was no evidence that the reallocations/diversions of such magnitude were authorized. In addition, following the reallocation/diversion of funds in the 4<sup>th</sup>

Quarter of the year, the initial approved work plan was not revised to indicate new targets for projects where the funds were diverted to and from. As such, there is no link between the actual expenditure with the project's targets for which funds were diverted.

The Accounting Officer explained that diversion of funds was caused by the inadequate funds for planned projects. Therefore, to avoid payment of interest due to delayed payments to contractors on fast moving projects, funds were transferred from slow moving projects to fast moving projects to avoid creating liabilities for Government.

Management further informed the Committee about the need to review the PFMA Act to take care of these virements and they also pleaded for enough funding to solve the problem of over commitment on projects.

### Observations

1. UNRA did not seek the necessary approval to reallocate funds from one activity to another as required by law. Under Section 22 of the PFMA 2015 as amended, the Accounting Officer was required to request an approval of the virement from the Minister and show that the allocation did not exceed 10% of the original allocation, was not contentious and that it would not lead to future liability of the vote or government. The same provision is referred to under regulation 16 of the PFM Regulations 2016.
2. UNRA usurped the powers of Parliament to appropriate funds in contravention of Article 156 (2) (a) of the Constitution and Section 25 of the PFMA 2015 as amended.
3. Unauthorised reallocation /diversion of funds is in contravention of the Public Finance Management Regulations and Treasury Accounting Instructions. The diversion also impacts negatively on planned activities, leading to failure to achieve intended planning objectives.
4. Despite UNRA's assertion that the transfer of funds from slow moving projects to fast moving projects was to avoid creation of liabilities for

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government, the Committee notes that the entity still incurred liabilities to the tune of UGX 215.06 billion in FY 2020/21.

5. The Committee noted the circumstances under which Management made reallocations/ diversions, but observed that diversion of funds is Mischarge of expenditure, thus budgetary indiscipline.
6. The Accounting Officer admitted to flouting of the law, and took personal responsibility for this as accounting officer.
7. The Accounting Officer committed an offence as provided for by Section 79(1) (e) and (m) of the PFMA 2015 as amended, which makes it an offence for an accounting officer to divert funds without approval.

### **Recommendations**

1. **The PS/ST should strongly caution the Accounting Officer for violating Section 79(1) (e) and (m) of the PFMA 2015 as amended.**
2. **The Accounting Officer should always seek approvals for re-allocations whenever budget variations are inevitable, and the variations should never exceed 10% of the activity budget as provided for by the law.**
3. **UNRA should plan for projects whose activities are ongoing and exhibit readiness for implementation.**

### **3.2 Diversion of funds for employee costs**

According to the financial statements, the Accounting Officer reported to have spent **UGX 98,394,210,384** on employee costs. However, a review of the payments file indicated that out of the above amount, actual expenditure on salaries and related costs was **UGX 93,704,505,990**. The rest of the salary funds amounting to **UGX.4,689,704,394** were actually spent on settlement of civil works obligations.

Given that there were no arrears in-respect of employee costs that were reported, there appeared to have been over-budgeting for employee costs. Further, the excess funds were diverted from salary provisions to capital development

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activities. The diversion of funds led to a misreporting in the financial statements of UGX 4,689,704,394.

The Accounting officer explained that budgeting for employee costs was consistent with the approved employee recruitment plan and the existing UNRA staff structure. As part of rationalization of agencies, the Ministry of Public Service wrote to UNRA freezing recruitment of new staff, replacement of those who left and those who passed on. The surplus funds on employee costs that arose out of failure to recruit were used to pay debts on capital development activities. She informed the Committee that UNRA eventually recruited when the freeze on recruitment was waived.

## Observations

1. There is a misstatement in the financial statements which renders the integrity of the financial statements doubtful.
2. The Accounting Officer spent money meant for employee costs which is a recurrent expenditure on settlement of civil works which is a capital expenditure, without seeking the necessary approval.

## Recommendations

- 1. The Accounting Officer should ensure that the reporting in the financial statements is made in line with the actual expenditure.**
- 2. The Accounting Officer should always seek the necessary authority to reallocate funds.**

### 3.3 Revenue Performance

### 3.3.1. Performance of NTR

A review of the NTR estimates, revenue sources and rates charged at vote level for the financial year 2020/2021 and noted that UNRA did not forecast the NTR to be collected during the year. In addition, there was no documented revenue collection plan detailing how much was to be collected, revenue sources and the assigned revenue collector for each source. However, UNRA collected a total of

for the financial year 2020/2021 and noted that UNRA did not forecast the NTR to be collected during the year. In addition, there was no documented revenue collection plan detailing how much was to be collected, revenue sources and the assigned revenue collector for each source. However, UNRA collected a total of

**UGX3,894,306,295** during the year. The Auditor established that MoFPED had set a target of **UGX.10.76bn** to be collected in NTR by UNRA during the year under review. In this regard, only **UGX.3.89bn** was collected, leading to a shortfall of **UGX.6.87bn**. The Authority failed to meet the MoFPED revenue collection target by 63.8%.

### **Observations**

1. The Ministry of Works and Transport did not make a provision for NTR in the Ministerial Policy Statement thus UNRA did not budget for the same.
2. Failure to set NTR collection targets in the budget affects assessment of revenue performance to ascertain whether the forecasted revenue was realized as planned and managed as per the established laws and guidelines for development purposes.

### **Recommendation**

**The Ministry of Works and Transport should always provide for NTR in the Ministerial Policy Statement to enable UNRA to budget better as provided for in Section 13 (15) (f) of the PFMA 2015 as amended.**

### **3.4 Quantification of outputs/activities**

To assess the performance of an output, all activities supporting the output must be quantified.

The Auditor General reviewed the extent of quantification of outputs and activities for the entity's sampled thirty five (35) outputs with a total of seventy eight (78) activities, with an approved budget of UGX 2.498trillion representing 63.8% of the entity's approved total budget and noted the following;

The 78 activities were quantified, however, it was noted that UNRA did not have unit cost estimates at activity level to provide a link between inputs, processes, outputs and intermediate outcomes realized during the year.

The Accounting Officer explained that in the work plan, they indicate the expected output and total cost.

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## Observations

1. Failure to plan and report on the quality/quantity of activities/outputs implemented renders it difficult to establish individual activity costs for each planned output, and this curtails effective accountability when funds are subsequently spent.
2. Further, without clearly spelt out planned outputs, it is difficult to ascertain whether funds appropriated by Parliament and released were spent and the intended objectives achieved.

## Recommendation

**The Accounting Officer should ensure that unit costing at activity level is provided to facilitate linkage of inputs to expenditure and physical achievements which are in line with the budgeted amount.**

### **3.5 Implementation of quantified outputs**

The implementation of thirty five (35) outputs worth UGX 2.498trillion that were quantified was assessed, and the following noted;

Nineteen (19) outputs were fully implemented, fourteen (14) outputs were partially achieved and two (2) outputs were not implemented at all.

Non-implementation of planned activities implies that the expected services to the beneficiary communities were not attained. For example, UNRA did not implement the following planned activities despite having received the required funds:

1. Procurement of rescue and support under the improvement of ferry services
2. Construction of 10 km - equivalents along package 6 (Karugutu - Ntoroko and Kabwoya - Buhuka)
3. Construction of 10 km - equivalents along Rwenkuny- Apac- Lira-Acholibur road
4. Civil works for the construction of UNRA offices.
5. Works for construction of Kamdini Weigh station.

6. Design and Build of Ibanda Weigh station

7. Rehabilitation of 40km equivalents along North Eastern Road-Corridor Asset Management Project

The Accounting Officer explained that the non-implementation of some key activities was due to inadequate funds for planned projects, coupled with the diverting of funds from slow moving projects to fast moving projects. This was however not supported with a revised work plan.

The Accounting Officer also provided the following reasons for non-implementation of the sampled projects:

i. Procurement of rescue and support under the improvement of ferry services:

The initial plan was to procure the rescue boats off the shelf. However, this was changed due to the need to customize the rescue boats to the specific needs of the different ferry routes. The customization process delayed hence resulting into delayed procurement.

ii. Construction of 10 km - equivalents along package 6 (Karugutu - Ntoroko and Kabwoya - Buhuka):

This was caused by delayed procurement.

iii. Construction of 10 km - equivalents along Rwenkuny- Apac- Lira-Acholibur road. There was need to update the design. This has since been finalized and designs issued to the contractor and works are ongoing.

iv. Civil works for the construction of UNRA offices

Delayed Procurement – The procurement method was initially started as design and build, Management later noted that it was not the best procurement method. This had to be reinitiated as admeasurement with Employers design.

v. Works for construction of Kamdini Weigh station.

The delay was due to the need to standardize the design in line with the requirement of tripartite transporters facilitation program.

- vi. Rehabilitation of 40km equivalents along North Eastern Road-Corridor Asset Management Project. There was a delay in approval of changes in scope arising out of design changes due to an increase in traffic along the road and a delay in approval of the ESIA for the road and sources of materials by World Bank.

### Observations

1. The Committee notes that whereas UNRA claimed inadequate funding, the amount warranted to the entity was not fully absorbed, **UGX 227.4 billion** remained unspent.
2. The Committee notes that partial or non-implementation of activities implies that the expected service to the beneficiary communities is not attained and also defeats the purpose for budgeting and budgetary controls.

### Recommendation

**The Accounting Officer should ensure that plans are executed according to the approved budget.**

### 3.6 Achievement of intended services from implemented outputs-

An assessment was made to establish if there has been service delivery from a sample of outputs that were implemented and noted delays in completion of the activities and achievement of the outputs. The implication is that the services have yet to be delivered to the intended beneficiary communities.

**Table 1: Achievement of intended services**

Output	Planned Target FY 20/21	Audit remarks
Output: 45180 National Road Construction /Rehabilitation (Bitumen Standard)	Construction of Wanseko Ferry landing site.	It was noted that works were at 58% level of completion
	Construction of the BKK ferry landing site.	82% of construction works were not implemented
	15.6 km- equivalents rehabilitated on Nakawa - Jinja road section	It was noted only 4km were rehabilitated. 25.6% of the planned target was achieved.

Output	Planned Target FY 20/21	Audit remarks
	29 km-equivalents constructed	10.11km equivalent of the planned distance were not constructed
	37 km-equivalents constructed on Package 2 (Hoima-Butiaba-Wanseko (111km)).	12.14km equivalents were not constructed
	20 km-equivalents constructed along Muyembe-Nakapiripirit (92 km)	It was noted that only 4.91km were constructed; 15.09km of the plan were not constructed.

### Observations

1. Some of the projects are slow moving which has greatly affected their completion and therefore affected service delivery.
2. There were delayed projects that lagged behind their completion dates.  
This affects service delivery

### Recommendations

1. The Accounting Officer should ensure that slow moving projects are fast-tracked.
2. Strict timelines should be set to avoid costs associated with delayed completion of projects.

### 3.7 Submission of Quarterly Performance Reports-

It was noted that the entity submitted performance reports after the deadline given for submission of the reports. **Table 2** below shows the delays per quarter on submission of budget performance reports;

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**Table 2: Submission of Quarterly Performance Reports**

No	Details	Deadline for submission	Actual date of submission	Comment (submitted in time/ delayed)
1	Quarter One	15/10/2020	30/11/2020	Delayed
2	Quarter Two	15/01/2021	4/02/2021	Delayed
3	Quarter Three	15/04/2021	30/04/2021	Delayed
4	Quarter Four	15/07/2021	30/07/2021	Delayed

The Accounting Officer responded that the timelines of submission of semi-annual and annual budget performance reports is 31<sup>st</sup> January and 31<sup>st</sup> July respectively as guided by the PFM regulations 2016.

Further that the PS/ST guided in the Budget Execution Circular that the other two reports (Quarter 1 and Quarter 3) should be submitted on the 30<sup>th</sup> day of the first month of the current quarter because of the need to finalise reconciliations.

### Observations

1. The Committee noted that failure to submit quarterly performance reports in time and failure to prepare monitoring plans and reports is not only contrary to paragraph 8.12 (4,5,6) 2017 of the Treasury Accounting Instructions, but also affects timely evaluation of performance.
2. The Budget Execution Circular issued by the PS/ST on 30<sup>th</sup> June 2021 explains the delay for submission of the Quarterly Performance report for Quarter 4. There was a delay in submission for the other three quarters which were not explainable.

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## **Recommendation**

**The Accounting Officer should be held liable for failure to comply with the submission deadlines.**

### **3.8 Accuracy of Performance reports submitted**

A review of the annual performance reports and physical inspections/verification of outputs reported, it was noted that there were inconsistencies in the reported performance. For example the upgrade of Atiak- Moyo- Afoji – whereas UNRA reported to have spent **UGX 3.8 billion**, however only **UGX 2 billion** was spent. **UGX 1.8 billion** was diverted and only UGX 2 billion was actually spent. **Please refer to the Table 3 in Annexure 1**

Management explained that PBS directly picks the performance expenditure numbers from IFMS and no authorization is granted to amend or pass adjustments caused by mischarge in either PBS or IFMS.

## **Observation**

Inaccurate reporting of performance misleads the users of the financial information, and casts doubt on the reliability and authenticity of the information (both Financial and Non-financial) presented by the entity.

## **Recommendation**

**UNRA should within 2 months liaise with MoFPED to resolve this issue.**

### **3.9 Delayed Payment of cash compensations to PAPs**

Appendix I of the GCALA 2017 on the Compulsory Land Acquisition Process, procedure No. 11 requires that with consideration to arbitration, compensation and resettlement, the period from the approval of the valuation report to payment of compensation awards shall not exceed 6 months.

Contrary to the above, it was noted that out of the sampled 221 PAPs for Hoima-Wanseko road, 134 PAPs with properties worth UGX 6.2 billion were paid after

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the specified six-month period. For the Kampal Jinja Expressway (KJE) project, out of 234 PAPs sampled, 229 PAPs with properties worth UGX 70.2 billion were paid after the specified six-month period. The **Table 4** below refers;

Road Project	Sampled no. of PAPs	Period of Payment from CGV approval date		
		Less than 6 months	More than 6 months but less than 1 year	More than 1 year
KJE	234	5	32	197
Hoima-Butiaba-Wanseko	221	87	20	114

Delays in payment of PAPs was attributed to inadequacies in PAP identification and valuation that resulted in disputes and rejection of awards, delays by PAPs to provide requisite information and documents such as bank account details, powers of attorney, letters of administration among others to warrant payments. It was also attributed to absentee PAPs and land lords whose valuations were ready for disclosure but could not be traced in time.

### Observation

Delay in paying of PAPs always leads to delay in commencing of road works. This is how some projects become slow moving projects, with resultant financial consequences to the tax payer, in addition to the delayed service.

### Recommendations

1. Government/ UNRA should always first acquire right of way before signing contracts or commencing project works.

### 3.10 Status of acquired land for the projects and resettlement of PAPs

#### 3.10.1 Status of Receipt and Transfer of Land titles for fully acquired plots.

According to the UNRA LARP, titling shall involve subdivision, mutation of the Right of Way, transfer of the resultant Right of Way Certificate of Title registered interest from the PAPs to UNRA and return of the PAPs residual title where applicable. The RAP team shall return the residual titles to the PAPs within six months from the time of payment and obtain the consolidated title for the Right of Way.

As at 30<sup>th</sup> June 2021, it was noted that for both the KJE Project and the Hoima-Wanseko Project, titling of the acquired land was still incomplete. The **Table 5** below refers.

Project	No of Titles expected	No of Titles received by UNRA	No. of Titles NOT YET received by UNRA	No of Titles to be directly transferred to UNRA	No of Titles transferred to UNRA
Kampala Jinja Expressway	990	649	341	215	0
Hoima-Butiaba-Wanseko	23	9	14	23	0

Out of the 990 titles expected for KJE Project, only 649 (66%) had been received by UNRA. On the other hand, out of the 23 titles expected for Hoima-Wanseko Project, only 9 (39%) had been received by UNRA. The incomplete titling was attributed to: PAPs having lost their titles and still processing special titles; titles held in court due to ongoing civil suits; titles held by absentee land lords whose whereabouts are not known.

It was also noted that for both projects, there has been no progress in transfer of titles received. According to UNRA, transfer of titles had been put on hold as

UNRA deliberates on whether to pay the taxes charged or seek for a waiver from the MoFPED.

The Accounting Officer explained that when UNRA attempted to transfer the titles to UNRA names in 2019, they were advised to pay stamp duty which was a sum that had not been budgeted for and as such could not have title transfers done. Considering the budget implications in light of the number of titles to be transferred, UNRA was therefore advised to seek a waiver from PS/ST and if not possible request for the budget line accordingly and this is to be pursued by Management within this year.

### **Observation**

The delay to transfer titles is risky. Section 59 of the Registration of Titles Act provides that a certificate of title is conclusive ownership of land, thus without transferred titles UNRA opens itself up to potential fraudsters.

### **Recommendation**

**The Accounting Officer should engage with Ministry of Lands, Housing and Urban Development on the required taxes or duties for transfer of the titles to UNRA and to make the necessary budget provisions in order to secure legal ownership of the land acquired for the various projects.**

### **3.11 Payables and Advances**

The Authority had an outstanding balance of **UGX 215,059,225,419** in terms of payables at the year end. This figure increased by **UGX 73,885,957,262** (52.3%) from the previous year's amount of **UGX 141,173,268,157**. It was observed that the bulk of this amount is comprised of unpaid certificates to contractors which yield interest due to delayed payments.

The rise in the payables position is an indication that UNRA is operating beyond its means and thus implementing a deficit budget.

UNRA has weaknesses in cash flow management as demonstrated by the over **UGX 600 billion** held in advances to contractors for works yet to be done.

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The Accounting Officer explained that UNRA operates multiyear budgets for construction projects where the budget is released in annual instalments. Some project certificates are submitted in the last month of the year and with verification and approval taking 60 days to complete, while some certificates may be received but not paid by the cut-off date at the end of the FY. Such form the arrears that are carried over to the following FY. As part of improvement in cash management, UNRA has undertaken a number of procedures to accelerate recovery of advances from contractors by putting a ceiling of not more than 15% advance on the contract sum and recovery from the first IPC/invoice.

### **Observations**

1. The Committee cited a risk of incurring wasteful expenditure in form of interest and litigation costs arising out of unpaid certificates to contractors.
2. The Committee noted a large amount of advances which was not explainable.

### **Recommendations**

1. **UNRA should prioritise payables considering they cause losses to the tax payer in terms of interest accrued.**
2. **The Accounting Officer should come up with strategies to accelerate recovery of advances as a means of ensuring that UNRA rationalizes the resources available.**

### **3.12 Loss of funds in interest on delayed payments to contractors**

A review of the UNRA expenditure files, Interim Payment Certificates (IPC) and interviews revealed that the Authority made payments amounting to **UGX 17,078,565,465** as interest on delayed payments.

The Accounting Officer explained that interest costs arise due to inadequate funding in relation to the stock of road development/maintenance projects that UNRA is managing. At the end of the financial year, there are more IPCs for works approved than available funds. UNRA Management always requests for

supplementary funding from Ministry of Finance. Some requests are approved while others are not due to inadequate funds at the Treasury.

### **Observation**

The Authority incurred nugatory expenditure to the tune of **UGX 17bn** due to delayed settlement of invoices from contractors, something that is totally unacceptable as it burdens the tax payer unnecessarily. The interest expenditure was included as part of the annual expenditure for the year.

### **Recommendations**

- 1. The Accounting Officer should ensure prudent financial management practices that prevent losses to the entity.**

### **3.13 Delayed valuation of infrastructure assets - UGX 10,417,198,881,566**

The value of the Authority's infrastructure assets at the end of the financial year was disclosed as **UGX 10,417,198,881,566**.

However, contrary to the requirement of Financial Management and Accounting Policies and Procedures Manual 2017 to revalue the assets every three years, it was not availed with any valuation report for the infrastructure assets to confirm that the assets had ever been valued.

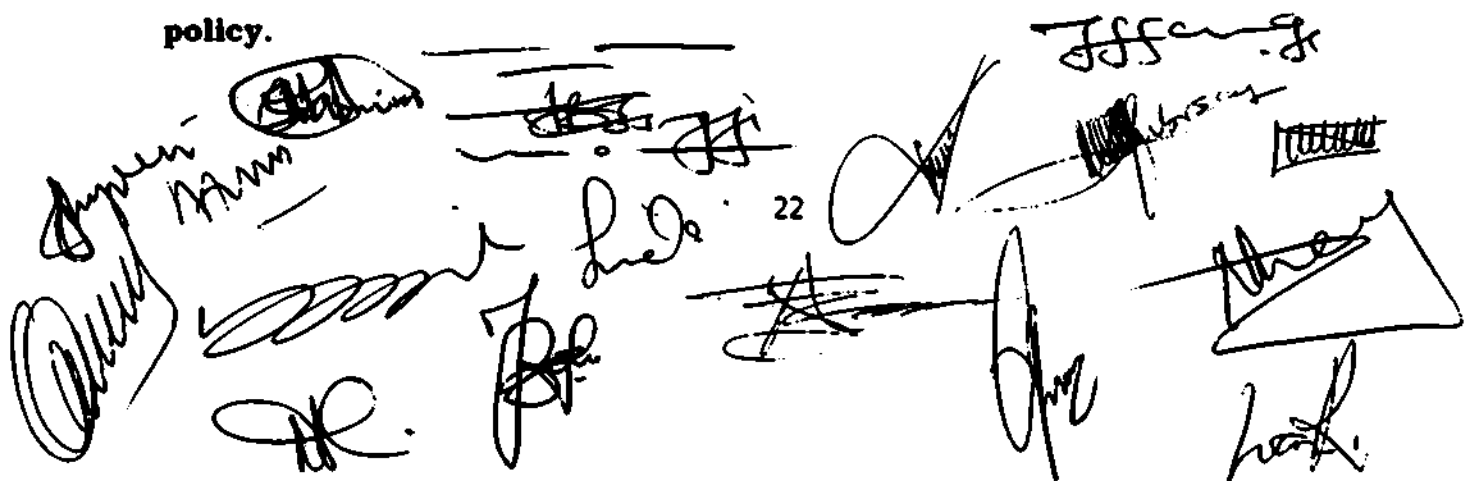
### **Observation**

Failure or delayed valuation of infrastructure assets renders the final accounts doubtful and misstated, therefore it does not give a correct reflection of their physical state.

### **Recommendation**

**The Accounting Officer should in a period of six months from adoption of this report revalue infrastructure assets in accordance with the laid down policy.**

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### **3.14 Delayed completion of road projects**

A review of the June 2021 road construction status report and contract management files revealed that 35 road projects with a total contract value of **USD 398,427,063.99** and **UGX 149,739,813,845** that were to be completed during the year were still on – going by the close of the year.

The Accounting Officer explained that the delay to complete the projects was due to a number of factors that included; inadequate mobilization by some contractors, abnormal rains, delayed acquisition of Right of Way and the effects of COVID-19 that resulted into nationwide lockdown. For projects not completed on time, the contractors were/ will be charged liquidated damages in accordance with the Contract conditions.

#### **Observation**

Delayed completion of road projects increases the administrative costs of delivering the projects.

#### **Recommendation**

**The Accounting Officer should come up with clear remedies and strategies to improve/strengthen the timelines of delivery of projects. These remedies should be provided to Parliament in six months' time.**

### **3.15 Civil Cases arising from failure to return residual titles – UGX**

#### **6.991bn**

According to the UNRA Land Acquisition and Resettlement Policy 2019 (p 59-60), "titling of acquired land is to commence as soon as UNRA has received confirmation that the related compensation has been received by the former registered proprietor. Properties that are only partially acquired are to be subdivided in that respect and residual titles shall be returned to the PAPs within six months from the time of payment".

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However, a review of the civil cases against UNRA as at 30<sup>th</sup> June 2021 indicated that some cases were brought against UNRA due to its failure to return residual land titles to the registered proprietors.

The Accounting Officer explained that the subdivision of land titles by UNRA has continued to be a challenge despite several efforts made to find solutions. The causes of delays in the subdivision of titles are;

1. Slow response from the respective Ministry of Lands Zonal offices after submitting Job Record Jacket (JRJ);
2. Mismatch of information in the MoLHUD LIS system compared to what is picked on ground and what is captured on the titles created; and,
3. Overlapping titles on the cadastral maps of the titles in the Right Of Way.

The Accounting Officer further explained that UNRA has had several engagements with the MoLHUD and this subsequently resulted in establishment of a sub MZO at UNRA in 2018 but this has not helped speed up the process as had been anticipated. More recently, following an assessment of risk of the delayed return of titles by UNRA early this year, several proposals for new solutions were made and currently, UNRA is having engagements with different MDAs facing the same problem of titles to consider a holistic proposal to be presented before cabinet for approval.

### Observation

Civil Cases arising from failure to return residual titles pose a risk that in case of unfavourable court rulings, the Authority is bound to incur more financial losses totalling approximately **UGX 6.991 billion**.

### Recommendations

1. **The Accounting Officer should ensure the Authority adheres to the requirements for titling in the Land Acquisition and Resettlement Policy in order to protect Government from avoidable financial loss due to litigation.**





### a) Scope of works

The scope consists of constructing an asphalt concrete dual expressway of 4 lanes with each lane width being 3.65 m separated by a median of 2.5 m on either side and paved shoulders of 2.5 m wide on each side. The project includes construction of earthwork, pavement structures, culverts, bridges, ancillary works, toll plazas and grade separated interchanges.

### **b) Project challenges and mitigation**

**The Committee was informed that the following challenges are faced;**

**(1) Increase in scope of works due to route realignment to:**

- Avoid the densely built – up settlements thereby minimising social disruption
- Reduce project Right of Way conflict with the Kampala – Kasese railway line
- Improve functionality of Expressway by improved access and link roads

**A design review was undertaken to minimise scope escalations**

**(2) Effect of COVID 19 lockdown that delayed mobilisation of**

equipment and plant due to restrictions in the export and transportation from overseas and delayed mobilisation of key staff. Key personnel were mobilised in November and December 2020 following easing of the lockdown.

(3) Compensation challenges in the sections handed over to the contractor due to disputes (over ownership) and rejection of the approved compensation amounts by certain PAPs.

## Observations

1. The Committee observed that the project works were behind schedule despite the extension that had been given. UNRA stated that an extra at least 4 years would be required in order to complete road works.

that an extra at least 7 years would be required in order to complete road works.

2. The Committee noted that despite the feasibility study that was carried out prior to the commencement of the project, the costs are expected to greatly escalate because of change of the project route.

### **Recommendations**

**The Auditor General should conduct a special audit on the Busega-Mpigi road project and report back to Parliament within one month from the adoption of this report.**

#### **4.1.2 Kampala – Entebbe Expressway maintenance**

The Government of Uganda through UNRA planned to find a contractor to operate and maintain Kampala Entebbe Expressway. EGIS Road Operation S.A.S was awarded the contract on 13<sup>th</sup> April 2021 to undertake the operation of a performance-based management contract with an overall contract period of 60 months (1825 Calendar days) extendable by two years subject to satisfactory performance.

#### **Project Details**

**Contractor:** EGIS Road Operation S.A.S

**Contract value:** UGX 122,863,844,023 (excluding VAT and Contingencies)

**Commencement date:** 24<sup>th</sup> May 2021

**Contract duration:** 60 months

#### **Project objectives:**

1. Manage the operations along the Expressway including toll management and overload management
2. Effect maintenance of the Expressway in accordance with the prescribed performance standards and;
3. Collect toll revenue on behalf of GoU in a manner that maintains the desired level of service of the road and count every toll transaction as a unique and accountable event.

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## Observations

### 1) Lighting of the Expressway

From the time of commencement of usage of the expressway, lights have never been installed, rendering it extremely dark in the night. As a result, accidents and numerous cases of robbery and attacks have happened after dark.

The delay to light up the Entebbe Expressway is unacceptable, a road of that calibre cannot commence operations without lighting. Aside from the insecurity on the road, revenue collections have been affected negatively since motorists avoid using the road at night.

### 2) Tolling Collection System

The Committee observed that tolling operations commenced on 8<sup>th</sup> January 2022 with NFC and cash payments, with an average monthly collection of UGX 2.8 billion.

### 3) Performance Based Operation and Maintenance services

The following activities are carried out monthly to keep the required level of service during the contract period:

Marketing campaign	UGX 21,124,996
Branding	UGX 17,818,475
Tolling Operations	UGX 313,339,096
Routine patrols	UGX 91,588,210
Incident management	UGX 53,789,901
Weigh bridge operations	UGX 53,247,600
Toll plaza and weighbridge maintenance	UGX 38,499,999
Routine road maintenance works	UGX 329,069,808

**TOTAL**

**UGX 918,478,085**

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The Committee observed that the operations and maintenance of the Expressway at nearly one billion shillings paid to EGIS per month is on the higher end.

4) The construction contractor (CCCC) is not fixing defects on a timely basis for example drainage issues, leaking underpasses and over-bridges, and cracks in the pavement layer.

5) The contractor informed the committee that UNRA delays to pay for operation and maintenance. This affects the operations and also attracts interest.

### **Recommendations**

- 1. The Auditor General should conduct a special audit on the operations and maintenance of Kampala- Entebbe Expressway and report back to Parliament within three months of the adoption of this report.**
- 2. UNRA should erect lights on the entire Expressway by the end of January 2023.**
- 3. The construction contractor (CCCC) should fix the defects within three months, and UNRA should provide an update to Parliament.**

#### **4.1.3 Kira - Kasangati - Matugga**

The Kira- Kasangati- Matugga Project and improvement of 5 junctions project is being undertaken as a Design and Build contract with an original contract period of performance of 1,095 calendar days. The scope of work includes all field investigations and surveys, detailed engineering designs and construction of approximately 23 km of road and improvement of identified offline junctions.

**Contractor:** Chongqing International Construction Corporation

**Contract value:** UGX 200,398,059,014

**Supervising Consultant:** Professional Engineering Consultants Ltd in Joint Venture with KKATT Consult Ltd

**Works Contract Award date:** 01 September 2020

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## Observations

1. The project is moving behind schedule given that it was supposed to end in December 2022.
2. Compensation of PAPs is still on going and utilities haven't been moved in many areas along the project route to enable commencement of works.
3. Construction works have negatively affected some neighbouring communities, for example flooding.

## Recommendations

1. The contractor should expedite compensation of PAPs and road works.
2. UNRA should give an update of timelines to Parliament within one month from the adoption of this report.
3. UNRA should prevail over the contractor to undertake measures that cushion the neighbouring communities from environmental hazards and carry out routine maintenance so that the road is motorable.

### 4.1.4 Upgrading of Kigumba - Bulima- Kabwoya road (135 km) from gravel to Bitumen standard

The Kigumba - Bulima - Kabwoya road (69 km) is one of the priority national roads that was selected for upgrading from gravel to bitumen standard under the Government's 10- year rolling Road Sector Development Programme (RSDP).

**Contractor:** M/s China Railway No.5 Engineering Group Co. Ltd

**Original Contract Amount:** UGX 159,608,817,498

**Revised Contract Amount:** UGX 214,892,448,882

**Commencement date:** 01 March 2018

**Original Completion date:** 16 August 2020

**Revised Completion date:** 26 October 2021

**Additional road works - Masindi town roads**

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The Committee observed that the contractor M/s China Railway No.5 Engineering Group Co. Ltd carried out additional road works in Masindi town after completion of the Masindi - Kabwoya projects. However, the works were above the 25% threshold allowed by the PPDA. The road works consist of 15.5 km in Masindi town.

The committee notes that the contractor had so far done approximately 85%. The Mayor of Masindi town informed the Committee that the incomplete road works had led to flooding and destruction of the available infrastructure in the town given that the road drainages hadn't been constructed. The contractor is also burdened by unpaid bills from local suppliers of construction materials.

The Committee was informed that UNRA made a request on 31<sup>st</sup> January 2022 and 16<sup>th</sup> March 2022 to the ADB for a no- objection to finance the above works and services using the uncommitted portion of the loan and also to approve the direct procurement of the current contractor and consultant. Follow up letters and reminders were sent to the Bank on 10<sup>th</sup> July 2022 and 30<sup>th</sup> September 2022.

The Bank on 9<sup>th</sup> November 2022, responded recommending that restrictive bidding to obtain the providers, should instead be undertaken.

UNRA is of the view that the Bank's recommendation is not tenable at this point in time because town road works have substantially progressed and both the Contractor and Consultant had not yet been paid. Further, any new procurement would most likely result in higher costs and would take a minimum of 1 year to complete, and yet the loan expires on 31<sup>st</sup> December 2023.

### Observations

1. UNRA did not seek for prior approval before allowing the contractor to carry out additional works in Masindi Municipality which were not part of the initial contract.

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2. The contractor has so far carried out approximately 85% of the additional works without payment.

### **Recommendations**

**UNRA together with MoFPED should resolve the issue of outstanding payments to the contractor within one month from the adoption of this report, and report to Parliament.**

#### **4.1.4 Upgrading of Hoima - Butiaba - Wanseko road gravel to paved (Bitumen) standard**

The Hoima- Butiaba- Wanseko road is one of the critical roads to enhance oil exploration. Government thus sought financial support from the China Exim Bank for this project.

**Contractor: Chongqing International Construction Corporation**

### **Observations**

The Committee observed that the works on this road supervised by UNRA construction and supervision team appeared well done, however, there was silting at the round- about at Chainage 0+000 and this is attributed to a design defect.

### **Recommendations**

**UNRA should fix the defects causing silting within two months from the date of adoption of this report.**

## **5.0 GENERAL OBSERVATIONS AND RECOMMENDATIONS**

The Committee made the following general observations and recommendations:

### **5.1 Presidential directives**

Often times, H.E the President has written to UNRA, directing the Authority to award contracts to particular contractors.

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### Observation

- ## Recommendations

- ജ്ഞാനം

unchecked, and also loss of revenue.

Additionally, there are numerous reports of corruption at weigh bridges. Some of the UNRA officials who operate the weigh bridges extort money/bribes from trucks which are overloaded, and they let them go without paying the set penalties. UNRA management admitted this fact, and they said they are investigating some of their officials.

1. UNRA is losing a lot of revenue from the different weigh bridges because while some trucks are weighed, others are left to go alluding to poor network affecting the functionality of the system.
2. The act of workers at weigh bridges illegally collecting money from truck drivers and the overweighed trucks are left to go without weighing is a criminal act. This is also having a negative impact on the roads since the heavy trucks are causing potholes in newly constructed roads.

- 1. UNRA should within one month of adoption of this report investigate these incidents, and communicate to Parliament the findings and the action taken against these corrupt officials.**
- 2. UNRA management should streamline the operations of the weigh bridges, with the intention of eliminating all the loopholes that provide a breeding ground for the existing corruption tendencies.**

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## 6.0 CONCLUSION

UNRA's financial health is sufficient to meet its obligations; however, there are risks to it. Risks include the build-up of arrears due to inability to meet its obligations on time, hence attracting interest costs. Further implementation of the budget had challenges as identified that could erode the attainment of objectives in various projects being implemented.

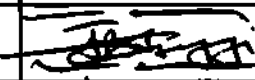
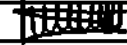
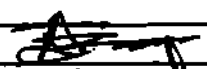

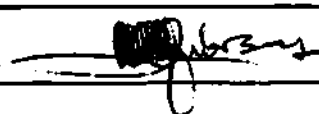

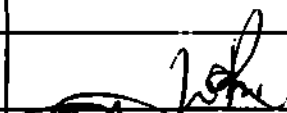


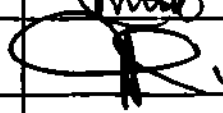
In addition to fixing the financial issues, UNRA needs to operate within the law to avoid mischarge, which is the diversion of funds to purposes contrary to budget allocations. There is a reason why the law forbidding mischarge exists, this law must be followed to the letter.


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**REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON COMMISSIONS,  
STATUTORY AUTHORITIES AND STATE ENTERPRISES (PAC- COSASE) ON THE  
REPORT OF THE AUDITOR GENERAL FOR FY 2020/2021 ON THE UGANDA  
NATIONAL ROADS AUTHORITY (UNRA)**

S/N	NAME	CONSTITUENCY	PARTY	SIGNATURE
1	Hon. Ssenyonyi Joel - C/Person	Nakawa West	NUP	
2	Hon. Akello Lucy - D/CP	DWR Amuru	FDC	
3	Hon. Lagen David	Agago County	NRM	
4	Hon. Mbwaterkamwa Gaffa	Igara West County	NRM	
5	Hon. Afoyochoan Esther	DWR Zombo	NRM	
6	Hon. Anywar Ricky Richard	Agago West County	NRM	
7	Hon. Acan Joyce Okeny	PWD National	NRM	
8	Hon. Achan Judith Peace	DWR Nwoya	NRM	
9	Hon. Akampulira Prossy Mbabazi	DWR Rubanda	NRM	
10	Hon. Atwijukire Dan Kimosho	Kazo County	NRM	
11	Hon. Bakkabulindi Charles	Workers Rep	NRM	
12	Hon. Gafabusa Richard Muhumuza	Bwamba County	NRM	
13	Hon. Mugabi Muzaale Martin	Buzaaya County	NRM	
14	Hon. Ssekikuubo Theodore	Lwemiyaga County	NRM	
15	Hon. Abigaba Cuthbert Mirembe	Kibale County	NRM	
16	Hon. Okumu Gabriel	Okoro County	NRM	
17	Hon. Kambale Ferigo	Kasese Municipality	NRM	
18	Hon. Ruhunda Alex	Fort Portal Central	NRM	
19	Hon. Sekyanzi Benard Kirya	Budyebo County	NRM	
20	Hon. Wandwasi Robert	Bungokho South County	NRM	
21	Hon. Hashim Sulaiman	Neebi Municipality	NRM	
22	Hon. Maneno Zumura	DWR Obongi	NRM	
23	Hon. Nangoli Gerald	Elgon North County	NRM	
24	Hon. Ababiku Jessica	DWR Adjumani	NRM	
25	Hon. Wakabi Pius	Bugahya County	NRM	



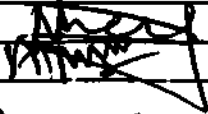
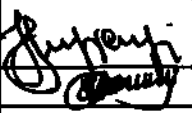
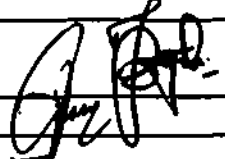
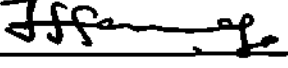
26	Hon. Linda Irene	DWR Fort Portal	NRM	
27	Hon. Kamukama Davis	Bunyangabu County	NRM	
28	Hon. Twalla Fadil	Tingey County	NRM	
29	Hon. Nsibambi Yusuf	Mawokota South County	FDC	
30	Hon. Ekanya Geoffrey	Tororo County	FDC	
31	Hon. Okot Santa	DWR Aruu North	PPP	
32	Hon. Auma Kenny	Kwania North	UPC	
33	Hon. Sebamala Richard	Bukoto Central	DP	
34	Hon. Okupa Elijah	Kasilo County	IND	
35	Hon. Mpindi Bumali	PwDs Rep	IND	
36	Hon. Nsanja Patrick	Ntenjeru County South	IND	
37	Hon. Acora Nancy	DWR Lamwo	IND	
38	Hon. Mugema Peter	Iganga Municipality	IND	
39	Hon. Roland Ndyomugenyi	Rukiga County	IND	
40	Hon. Nkuningi Muwada	Kyadondo East	NUP	
41	Hon. Kazibwe Bashir Mbazira	Kawempe South	NUP	
42	Hon. Kiwanuka Abdallah	Mukono South	NUP	
43	Hon. Bagala Joyce Ntwatwa	Mityana District	NUP	
44	Hon Nekesa Victor	UPDF Rep		
45	Hon Itungo Nathan	Kashari South	IND	

Table 3: Accuracy of performance reports

Project	Output	Amount Spent as reported in the performance report (UGX)	Audit Remarks
0265 Upgrade Atiak - Moyo-Afoji (104km)	04 51 80 National Road Construction/Rehabilitation (Bitumen Standard)	3,885,417,000	Whereas UNRA reported to have spent UGX 3,885,417,000 on the output, UGX 1,812,414,763 representing 46.65% of the reported expenditure was diverted and only UGX 2,073,002,237 was actually spent on the output under this project.
	45180 National Road Construction/Rehabilitation (Bitumen Standard)	16,335,000,000	Whereas UNRA reported to have spent UGX 16,335,000,000 on the output, UGX 14,317,363,462 representing 87.65% of the reported expenditure was diverted and only UGX 2,017,636,538 was actually spent on the output under this project.
0952 Design Masaka - Bukaka road	45101 Monitoring and Capacity Building Support	120,386,000	Whereas UNRA reported to have spent UGX 120,386,000 on the output, UGX 74,120,905 representing 61.57% of the reported expenditure was diverted and only UGX 46,265,095 was actually spent on the output under this project.
	45180 National Road Construction/Rehabilitation (Bitumen Standard)	26,020,000,000	Whereas UNRA reported to have spent UGX 26,020,000,000 on the output, UGX 230,187,445 representing 0.88% of the reported expenditure was diverted and only UGX 25,789,812,555 was actually spent on the output under this project.
1040 Design Kapchorwa-	45101 Monitoring and Capacity	290,000,000	Whereas UNRA reported to have spent UGX 290,000,000 on the output, UGX 19,058,322 representing 6.57% of the

Suam road (77km)	Building Support		reported expenditure was diverted and only UGX 270,941,678 was actually spent on the output under this project.
	45180 National Road Construction/Rehabilitation (Bitumen Standard)	19,239,121,000	Whereas UNRA reported to have spent UGX 19,239,121,000 on the output, UGX 10,765,812,357 representing 55.9% of the reported expenditure was diverted and only UGX 8,473,308,643 was actually spent on the output under this project.
1041 Design Kyenjojo-Holima-Masindi-Kigumba (238km)	45101 Monitoring and Capacity Building Support	293,281,000	Whereas UNRA reported to have spent UGX 293,281,000 on the output, UGX 127,888,139 representing 43.6% of the reported expenditure was diverted and only UGX 165,392,861 was actually spent on the output under this project.
	45180 National Road Construction/Rehabilitation (Bitumen Standard)	7,313,820,000	Whereas UNRA reported to have spent UGX 7,313,820,000 on the output, UGX 6,471,948,276 representing 88.49% of the reported expenditure was diverted and only UGX 841,871,724 was actually spent on the output under this project.
1176 Hoima-Wanseko Road (83Km)	45101 Monitoring and Capacity Building Support	3,656,001,000	Whereas UNRA reported to have spent UGX 3,656,001,000 on the output, UGX 481,242,072 representing 13.16% of the reported expenditure was diverted and only UGX 3,174,758,928 was actually spent on the output under this project.
	45180 National Road Construction/Rehabilitation (Bitumen Standard)	251,200,000,000	Whereas UNRA reported to have spent UGX 251,200,000,000 on the output, UGX 5,206,711,952 representing 2.07% of the reported expenditure was diverted and only UGX 245,993,288,048 was actually spent on the output under this project.

1281 Tirinyi- Pallisa- Kumi/K amonk oli Road	45101 Monitori ng and Capacity Building Support	175,406,000	Whereas UNRA reported to have spent UGX 175,406,000 on the output, UGX 74,063,364 representing 42.2% of the reported expenditure was diverted and only UGX 101,342,636 was actually spent on the output under this project.
1281 Tirinyi- Pallisa- Kumi/K amonk oli Road	45101 Monitori ng and Capacity Building Support	175,406,000	Whereas UNRA reported to have spent UGX 175,406,000 on the output, UGX 74,063,364 representing 42.2% of the reported expenditure was diverted and only UGX 101,342,636 was actually spent on the output under this project.
	45180 National Road Construc tion/Reh abilitatio n (Bitumen Standard )	38,896,475,000	Whereas UNRA reported to have spent UGX 38,896,475,000 on the output, UGX 3,893,113,898 representing 10.01% of the reported expenditure was diverted and only UGX 35,003,361,102 was actually spent on the output under this project.
1616 Retooli ng of Ugand a Nation al Roads Authori ty	45172 Governm ent Buildings and Administ rative Infrastru cture	23,647,500,000	Whereas UNRA reported to have spent UGX 23,647,500,000 on the output, UGX 22,094,632,790 representing 93.4% of the reported expenditure was diverted and only UGX 1,552,867,210 was actually spent on the output under this project.
	45176 Purchase of Office and ICT Equipme nt, including Software	18,269,820,000	Whereas UNRA reported to have spent UGX 18,269,820,000 on the output, UGX 6,163,528,048 representing 33.7% of the reported expenditure was diverted and only UGX 12,106,291,952 was actually spent on the output under this project.