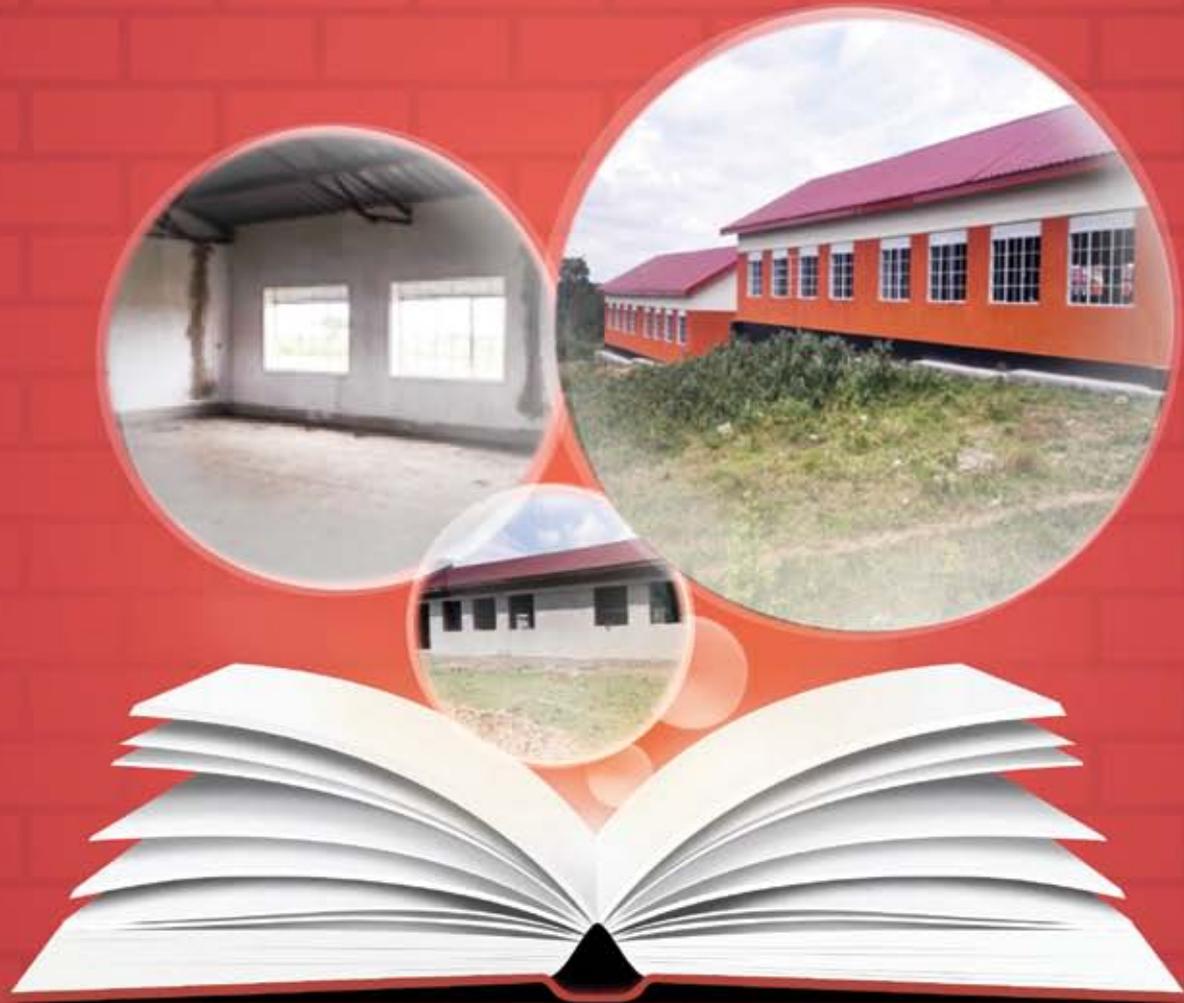




www.oag.go.ug | E-mail: info@oag.go.ug



**CONSTRUCTION AND REHABILITATION OF SECONDARY
SCHOOL INFRASTRUCTURE UNDER THE DEVELOPMENT
OF SECONDARY EDUCATION PROGRAMME (DSE) BY THE
MINISTRY OF EDUCATION AND SPORTS**

A REPORT BY THE AUDITOR GENERAL

DECEMBER, 2016



THE REPUBLIC OF UGANDA



**CONSTRUCTION AND REHABILITATION OF SECONDARY
SCHOOL INFRASTRUCTURE UNDER THE DEVELOPMENT
OF SECONDARY EDUCATION PROGRAMME (DSE) BY THE
MINISTRY OF EDUCATION AND SPORTS**

A REPORT BY THE AUDITOR GENERAL

DECEMBER, 2016

AUDITOR GENERAL

AUDITOR GENERAL'S MESSAGE

31st December 2016

The Rt. Hon. Speaker of Parliament
Parliament of Uganda
Kampala

CONSTRUCTION AND REHABILITATION OF SECONDARY SCHOOL INFRASTRUCTURE UNDER THE DEVELOPMENT OF SECONDARY EDUCATION PROGRAMME (DSE) BY THE MINISTRY OF EDUCATION AND SPORTS

In accordance with Article 163 (3) of the Constitution, I hereby submit my report on the audit undertaken on the construction and rehabilitation of secondary school infrastructure under the Development of Secondary Education Programme (DSE) by the Ministry of Education and Sports.

My office intends to carry out a follow – up at an appropriate time regarding actions taken in relation to the recommendations in this report.

I would like to thank my staff and the consultants, who jointly undertook this audit, the staff on Ministry of Education and Sports, and the Head teachers for the assistance offered to the audit team during the period of the audit.

John F. S. Muwanga
AUDITOR GENERAL

TABLE OF CONTENTS

TABLE OF CONTENTS

TABLE OF CONTENTS

LIST OF TABLES	iii
EXECUTIVE SUMMARY	iii
CHAPTER ONE	
INTRODUCTION	1
1.1 Background	1
1.2 Motivation	1
1.3 Description of the audit area	2
1.4 Audit objective	3
1.5 Audit scope and approach	4
CHAPTER TWO	
AUDIT METHODOLOGY	5
2.1 Sampling	5
2.2 Data collection	6
2.3 Data analysis	7
CHAPTER THREE	
SYSTEMS AND PROCESS DESCRIPTION	8
3.1 Roles and Responsibilities of Key Players	8
3.2 Process description	9
CHAPTER FOUR	
FINDINGS, CONCLUSIONS AND RECOMMENDATIONS	11
4.1 Design of the programme	11
4.2 Utilisation of disbursed funds	14
4.3 Timeliness of the procurement process	17
4.4 Timeliness of project completion/ time progress of the projects	18
4.5 Quantity verification	19
4.6 Quality of the completed structures	20
4.7 Utilisation of facilities and Post construction	21

TABLE OF CONTENTS

CHAPTER FIVE

VALUE FOR MONEY ASSESSMENT	22
----------------------------------	----

APPENDICIES

Appendix I: Documents reviewed.....	26
Appendix II: Interviews conducted	27
Appendix III: Schools visited	28
Appendix IV: Programme Operational Structure	29
Appendix V: Showing time lag between receipt of funds and contract signing	30
Appendix VI: Highlighting cases of delays in completion of works	31
Appendix VII: Showing Schools where Over payments for works were noted	32
Appendix VIII: Highlighting some of the cases where of quality deficiencies were noted.	34
Appendix VIII: Detailing cases of diversions of programme funds MoESTS	39

LIST OF TABLES

Table 1; Showing Funds disbursed for construction of schools under the DSE.....	3
Table 2: Highlighting cases of diversion	14
Table 3: Highlighting cases of under absorption of disbursed funds.....	15
Table 4: Highlighting cases of unexplained expenditure	15
Table 5: Highlighting the individual performance of the schools.....	22
Table 6: Grading overall performance of the Schools.....	24

EXECUTIVE SUMMARY

Provision of quality education has for long been one of the top priorities for the Government of Uganda. In order to achieve this, the Government came up with a number of interventions aimed at, among other things providing additional and better infrastructure for learning. One of such interventions was the Development of Secondary Education (DSE) programme. This programme provides infrastructure in form of classrooms, administration blocks, libraries, dormitories, toilets, and teachers' houses for both existing and new schools. The programme is implemented by the Ministry of Education through individual schools across the country with each of them playing separate but complementary roles.

The Office of the Auditor General undertook an assessment of the activities implemented under the DSE programme to ascertain if these activities are undertaken in a way which promotes efficiency and economy in the utilisation of public resources while at the same time achieving the objectives of the programme.

The audit identified areas of weakness in the planning for programme activities, utilisation of resources, procurement of contractors, and contract implementation that need to be addressed if the programme is to post better performance. Some of the key areas identified are:

KEY FINDINGS

- I. There was no detailed needs assessment undertaken by the Ministry of Education before implementing the programme. Consequently there was no systematic way of identifying beneficiary schools from the pool of schools in the country, and the type of infrastructure to provide to these schools.
- II. The (DSE) programme lacked a detailed strategic plan detailing the long term targets of the programme and strategies for achieving these targets. Without clearly defined strategic goals, it became difficult to measure the effectiveness of the programme in addressing the sector infrastructure needs.
- III. There were cases where utilisation of programme funds was contrary to the guidelines. UGX 1.27 billion was diverted to other activities, UGX 509.6 million was never utilised/ absorbed by the beneficiary schools while utilisation of UGX 338 million could not be explained.
- IV. A number of schools received funds but took more than 100 days to have contracts signed. In some cases the duration between receipt of funds and contract signing was 200 days. These avoidable delays resulted in delayed realisation of programme targets.

- V. There were delays noted in completion of works. Further, there was no evidence that the penalty clauses in the signed contracts were ever invoked for non-adherence to the agreed timelines. In some cases works delayed for more than 100 days.
- VI. Audit also noted cases where payments made to the contractors were not commensurate to the value of works executed. Payments were sometimes made for works that were not executed by contractors, which unnecessarily inflated the cost of doing work on the one hand, while denying the users of the facilities these needed items on the other.
- VII. Although the completed works were to a large extent still visually holding by the time of audit, there were also a number of cases where works executed had uncorrected defects. In some cases this was after the lapse of the defects liability period.

KEY RECOMMENDATIONS

- I. The Ministry of Education should undertake a detailed needs assessment of the infrastructure needs of the country before embarking on implementation of Phase II;
- II. This should be supplemented by a systematic method of allocating resources amongst the competing schools.
- III. The Ministry should revise the form of engagement with the District Engineers in order to strengthen technical supervision of on-going works.
- IV. The Ministry and the schools should desist from diverting programme resources to non-programme activities.
- V. The Ministry should follow up cases of unabsorbed funds; and cases where the utilisation of the disbursed funds could not be explained, with the aim of ensuring that these funds are utilized for programme activities.
- VI. The Ministry should expedite the process of reviewing the procurement modalities for contractors to avoid unnecessary delays.
- VII. The Ministry should strengthen technical supervision of on-going works to minimise cases of delayed completion of works, payments for unexecuted works, and paying for works that do not conform to the expected quality specifications.

OVERALL AUDIT CONCLUSION

The Development of Secondary (DSE) programme is one of the key Government interventions to address the infrastructure needs at Secondary School level. The overall programme objective of providing additional infrastructure for secondary schools has to a large extent been achieved. The shortcomings identified regarding management and supervision of signed contracts as evidenced by delays, and weaknesses in certification of works for payments should be addressed through strengthening supervisions of contract implementation processes.

CHAPTER ONE



CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND

Following the introduction of the Universal Primary Education in 1997, enrolment in primary schools soared from 2.7 million to over 7 million pupils. This mass increase in enrolment at primary level had very serious implications as pupils transitioned into secondary education in large numbers. This exerted pressure on the existing infrastructure and created additional need for infrastructure at secondary school level. This prompted the sector to undertake strategies of how to enhance access to secondary education as a way of sustaining the gains under the UPE programme. Among these strategies was the implementation of the Development of Secondary Education (DSE) programme to address the emerging infrastructure needs.¹

1.2 MOTIVATION

Education is critical for building human empowerment as an end and as a means to deliver economic progress². Because of this, deliberate strategies have been undertaken by the Government to improve access to secondary school education. Despite these interventions, the sector still faces challenges of insufficient infrastructure such as classrooms, sanitary facilities and teachers' houses, laboratories, and dormitories.³

Review of reports on implementation of similar projects and programmes implemented by the Ministry of Education highlighted issues that could arise and affect the performance of the DSE programme. The Auditor General's report on the ADB IV project, for example, revealed weaknesses such as delayed contract execution, inadequate quality of works, among other observations.⁴

No value for Money assessment has ever been undertaken on the Development of Secondary Education (DSE) programme. Therefore a number of performance weaknesses could continue undetected by management.

It is against this background that the Office of the Auditor General decided to undertake review of the implementation of DSE programme by the Ministry of Education. In addition, the review also intended to identify the causes of the performance gaps noted and suggest possible recommendations to address these identified gaps.

1 Status of the department of Secondary education-2003

2 Millennium development goals report for Uganda 2015 Pg 25

3 National Budget Frame work Paper FY 2013/14-2017/18.

4 OAG report on ADB IV project June 2014

1.3 DESCRIPTION OF THE AUDIT AREA

1.3.1 General Description

The Development of Secondary Education programme is an infrastructure development programme implemented by the Ministry of Education under the Department of Secondary Education. The programme started in 2001 as Rehabilitation of Secondary Project. It focused on expanding facilities in existing rural secondary schools, providing additional facilities in secondary schools, and construction of seed schools in sub counties without any form of secondary school. Following an internal review in 2003, the project changed to Development of Secondary Education Programme.

1.3.2 Legal Framework and Statutory mandate.

The activities of the Programme are implemented as part of the mandate of the Ministry of Education as derived from the Education Act. The Act mandates the Ministry to provide for, support, guide, regulate and promote quality education to all persons in Uganda for national integration, and for both individual and national development⁵

1.3.3 Vision and Mission

The programme serves to achieve the MoES Vision and Mission as summarized below:

Vision: “Quality and appropriate Education and Sports services, for all”

Mission: “To provide technical support, guide, coordinate, regulate and promote quality education, training and sports to all persons in Uganda for national integration, development and individual advancement.”

1.3.4 Objectives of the Programme

The programme is aimed at providing additional infrastructure for secondary schools to address the infrastructure needs at secondary level.

1.3.5 Activities carried out under DSE

The programme activities include;

- Expanding facilities in existing rural secondary schools.
- Provision of additional facilities in secondary schools.
- Construction of seed schools in sub counties without any form of secondary school.

1.3.6 Organizational Structure

The DSE programme is implemented by the Ministry of Education in collaboration with local governments, and the beneficiary schools as shown in **Appendix IV**.

1.3.7 Funding

During the financial years 2012/13, 2013/14 and 2014/15 a total of Uganda shillings 27.9 billion was disbursed to both schools and the Ministry of Education for implementing DSE activities as analysed in Table 1 below.

5 MoESTS write up on the secondary sub sector January 2013

Table 1; Showing Funds disbursed for construction of schools under the DSE

Period	2012/13 (UGX Billion)		2013/14 (UGX Billion)		2014/15 (UGX Billion)		Total (UGX Billion)	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Disbursements to schools	8.9	5.7	8.9	8.9	8.9	8.9	26.7	23.5
Disbursements to MoESTS	2.0	2.0	1.2	0.8	1.7	1.6	4.9	4.4

Source: OAG analysis of DSE approved budgets estimates and disbursements by MoFPED for 2012/13, 2013/2014 and 2014/2015

1.4 AUDIT OBJECTIVE

The overall audit objective was to assess the measures undertaken by the Ministry of Education to improve secondary school infrastructure through the Development of Secondary Education Programme.

1.4.1 Specific Audit objectives

The specific objectives of the audit were to ascertain whether:

- Adequate planning was undertaken for programme in order to deliver infrastructure needed by students at reasonable cost, and in a time.
- Programme funds were not diverted to other none DSE activities.
- Procurement processes were undertaken in a timely manner and with due regard to economy.
- The processes of contract implementation/management ensured that facilities are delivered at reasonable cost, within reasonable time and with acceptable quality.
- The completed facilities were put to use and if there is maintenance plan to the completed facilities.

1.4.2 Audit questions

- Did the Ministry of Education plan for DSE programme to ensure that it delivered high quality infrastructure, at reasonable cost, and in time to the schools that needed it?
- On what activities did the schools and the Ministry of Education utilize the disbursed fund?
- Did the schools undertake procurement of contractors in a way that ensured there are no unnecessary delays?
- Did the procurement processes identify contractors to undertake the works at the least cost without compromising quality?
- Did the contract implementation/management processes ensure that facilities are delivered within reasonable cost, time, and acceptable quality?
- Were the completed facilities put to use, and plans of maintaining the completed facilities put in place?

1.5 AUDIT SCOPE AND APPROACH

The audit focused on the measures taken by the Ministry of Education through DSE to improve secondary school infrastructure in selected secondary schools. The study focused on interventions undertaken in the three financial years of 2012/13, 2013/14 and 2014/15.

CHAPTER TWO | 2

CHAPTER TWO

AUDIT METHODOLOGY

The audit was conducted in accordance with the International Organisation of Supreme Audit Institutions (INTOSAI), Performance Auditing Standards and the Performance Auditing guidelines prescribed in the Office of the Auditor General (OAG) VFM audit manual. The standards require that the audit be planned in a manner which ensures that an audit of high quality is carried out in an economic, efficient and effective way and in a timely manner.

2.1 SAMPLING

The main focus of the audit was on the activities undertaken by the Ministry of Education through the Development of Secondary Education programme.

The team stratified the country into four regions of West Nile/northern region, Central region, north east/ eastern region, and west/south western region.

Samples were based on an analysis of the total amount of funds disbursed to schools in particular districts using data obtained from the Ministry of Education. Total disbursements to each individual school, district and region over the three years were then computed. Using these totals, average disbursement for each region were computed and all districts whose total disbursements were above the average disbursement for a given region were grouped into a sub strata. Three districts were randomly chosen from each sub strata and this yielded a total of 12 districts namely Gulu, Kitgum, Oyam, Bugiri, Kamuli, Katakwi, Masaka, Rakai, Gomba Isingiro, Ntungamo, and Kabale. All beneficiary schools in these 12 districts were selected accounting for thirty (30) of the sampled schools. One additional school was added to the sample as a request was from the Ministry of Education. This yielded a total of 31 schools sampled which are detailed in **Appendix III**.

2.2 DATA COLLECTION

The following data collection methods were used to gather evidence:

Audit Objective	Data collection Method
To ascertain whether adequate planning was undertaken for programme in order to deliver infrastructure needed by students at reasonable cost, and in a time.	The team conducted interviews with officials from the Ministry of Education and the head teachers of the sampled schools. In addition the team also reviewed documents such as ministerial policy statements, and work plans.
To ascertain whether programme funds were not diverted to other none DSE activities.	The team reviewed financial management records as payment vouchers, cashbooks and bank statements that detail the utilisation of the disbursed funds. The team also interviewed bursars and head teachers of the sampled schools.
To ascertain whether procurement were undertaken in a timely manner and with due regard to economy.	The team reviewed procurement records such as evaluation reports, records of solicitation of contractors, and bids.
To ascertain whether the processes of contract implementation/ management ensured that facilities are delivered at reasonable cost, within reasonable time and with acceptable quality.	The team conducted interviews with the school construction management committees, head teachers, district engineers and engineering assistants from the Ministry of Education. The team also reviewed contract management records such as progress reports and minutes of site meetings. The team also conducted physical inspections of completed facilities and undertook quantity verifications of quantities of works undertaken
To ascertain whether the completed facilities were put to use and if there is maintenance plan to the completed facilities.	The team carried out physical inspections of the completed facilities to establish the level of utilisation. In addition the team interviewed the head teachers to ascertain the level of utilisation of the completed facilities.

A detailed list of persons interviewed and documents reviewed is attached in **Appendix I** and **Appendix II** respectively.

2.3 DATA ANALYSIS

To support the findings and conclusions the team analysed both qualitative and quantitative data obtained. This was done to establish trends, relationships and in other cases to explain certain observations. Qualitative data collected was summarized, grouped and compared in order to contextualize findings and their causes.

3

CHAPTER THREE

CHAPTER THREE

SYSTEMS AND PROCESS DESCRIPTION

3.1 ROLES AND RESPONSIBILITIES OF KEY PLAYERS

The major players in the execution of the DSE activities are;

3.1.1 The Department of Secondary Education in the Ministry of Education

The Department of Secondary Education is where the operations of the programme are managed. The Department develops, formulates, and reviews policies, work plans, and guidelines for the DSE Programme. This Department, in collaboration with other departments of the Ministry coordinates and monitors the progress of implementation of the DSE activities. In addition, the Department also advises on resource allocation amongst the schools.

3.1.2 The Planning Department in the Ministry of Education

The Planning Department of the Ministry of Education is responsible for allocation of the available resources for all programme activities. This Department also ensures that programme work plans are prepared, reviewed, approved, and integrated into the overall ministerial policy statements, work plans and budgets. In addition, the Department oversees and monitors the implementation of the approved work plans.

3.1.3 Construction Management Unit (CMU) of the Ministry of Education

The Construction Management Unit provided standard designs, specifications and drawings for the works to be undertaken to the schools. The engineering assistants from the Construction Management Unit support the schools to undertake the procurement of contractors to undertake the works. The Department, through the engineering assistants, also undertakes technical supervision of works, and certification of both quality and quantities before payments are made to the contractors.

3.1.4 Local Government/ Districts

The engineers at the local governments undertake technical supervision of all works in their respective districts on behalf of the Ministry of Education. They also certify the value of works undertaken before payments are effected. This is done together with the Ministry of Education engineering assistants.

In some cases where a school has no procurement and disposal unit as is the case for new seed schools, the local governments undertake the procurement and financial management processes on behalf of the school through the district education department.

3.1.5 The beneficiary Schools

The schools are the user entities that generate the needs for the facilities which should be submitted to the Ministry of Education for incorporation into the programme work plans. The schools also manage the procurement of contractors and management of the disbursed funds.

Through the construction management committees, the schools undertake daily monitoring of on-going works and should inform the district engineer or the engineering assistant of the Ministry in case there are matters that require technical guidance.

Since the schools are the user departments, they are expected to put the completed facilities to use.

3.2 PROCESS DESCRIPTION

In implementing DSE activities, a number of processes are undertaken by the different players. Key among them are:

3.2.1 Planning and Resource allocation

Planning for DSE activities is undertaken on an annual basis. The Department of Secondary Education consolidates all the activities at the Ministry and schools level into a consolidated programme work plan. Working together with the planning department and the CMU these activities are cost and resources allocated for implementation.

3.2.2 Management of the disbursed funds

Management of disbursed funds aims at ensuring that all disbursed funds are utilised in an efficient manner, and are not diverted to other activities. Funds are disbursed directly to the accounts of the individual schools on a quarterly basis. In a few special cases (such as cases of new seed schools which were originally non-existent), funds are disbursed to the schools through the parent districts.

Head teachers make quarterly accountability of all disbursed funds to the Ministry for verification of the utilisation before any subsequent disbursements are made.

3.2.3 Procurement of contractors

Procurement of contractors is done to identify the best bidders to undertake the works. Procurement of contractors is done by the schools following procurement regulations and guidelines for school based procurements. In cases where schools have no Procurement and Disposal Units (PDUs) as is the case for new seed schools, in such cases procurement processes are undertaken by the districts on behalf of the schools. The schools submit a record of the procurement processes to the ministry for approval before finally entering into contract with the bidders.

3.1.4 Technical Supervision of Works and Monitoring

The processes of contract supervision and monitoring are aimed at ensuring that works undertaken conform to quality and quantity specifications as outlined in the contract.

The schools, through the construction management committees, undertake daily monitoring of the works while the district engineers undertake regular/ routine supervision and certification of works done. The Engineering assistants of the Ministry of Education supplement the supervision done by the district engineers with quarterly supervision visits to the construction sites.

4

CHAPTER FOUR

CHAPTER FOUR

CHAPTER FOUR

FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

This chapter presents the audit findings, conclusions drawn from the findings and recommendations made for the improvement in implementing the Development of Secondary Education Programme.

4.1 DESIGN OF THE PROGRAMME

Review of the design of the DSE programme revealed areas that need attention if the programme is to achieve its intended objectives. Some of the key areas are:

- In coming up with the Development of Secondary Education Programme, the Ministry of Education never undertook detailed needs assessment to reliably estimate the infrastructure needs of the country, guide in resource allocation and distribution of the available resources amongst the competing schools. This needs assessment would be instrumental in developing strategies to systematically address the infrastructure needs of the different schools. Due to lack of a needs assessment, there is no clear way of identifying beneficiary schools and in some cases type of infrastructure to provide.
- The DSE programme also lacks a detailed long term (strategic) plan detailing the long term targets and strategies for achieving these targets. Targets to achieve are set on an annual basis at the point of budgeting depending on the available resources. Without clearly defined strategic goals and targets, it becomes difficult to measure the effectiveness of the programme in addressing the sector infrastructure needs.
- In deriving the total project costs for particular projects, (the total disbursements to a particular school for a given project), the Department of Secondary Education uses estimated unit costs of undertaking particular works as provided by the construction management unit. These costs are however not realistic since they are not based on a detailed needs assessment, detailed engineer's estimates, and they ignore incidental costs of construction such as costs of supervision, taxes, and preliminaries. This may result in over or under allocation of resources.
- According to the programme design, the technical supervision of ongoing workings should be undertaken by the district engineers with the support of Ministry of Education engineering assistants. Audit, however, noted that there is no formal engagement between the Ministry and the local governments, which

creates ambiguity in terms of responsibilities regarding scope and responsibility for supervision. As a result the district engineers are not actively involved in the supervision of works.

- Supervision of the works is mainly done by the Ministry of Education engineering assistants who are over stretched and cannot regularly supervise the works. The Ministry of Education has a total of 41 engineering assistants for all the 113 districts. This implies that one engineering assistant supervises all Ministry of Education works (primary, and secondary school constructions) in at least three districts. The ideal scenario would be to have an engineering assistant for each district. In addition, audit noted that the funds allocated for supervision are inadequate.

Management response

- A new project profile has been developed and submitted to MoFPED. The current DSE project will exit the PIP and is to be replaced by DSE phase II which will run from 2017/18 to 2022/23 with specific targets. The new project is yet to be approved by DEC of MoFPED.
- The budgetary allocation to each school under the project is based on the school specific estimated cost as submitted at the time of the request. This is because the Ministry had adopted the demonstrated needs modality of needs assessment which is unique to each school. This modality was adopted because of the funding constraint where no provision was made in the budget estimates to facilitate a comprehensive needs assessment exercise. On submission to MoES, the construction management unit would then review the indicated school estimates using standard rates pertaining at the time. This would however be based on desk review. The challenge has been that in several instances schools would submit incomplete information or at times with incomplete structural drawings especially for rehabilitation works. Therefore it has always been very difficult to come up with accurate cost estimates.

The sector has therefore noted this anomaly that the continued use of school own generated estimates results in cases of over or under budgeting and has been one of the reasons why construction works were not completed in time. Therefore as an intervention it has been agreed that a detailed process of needs assessment, design, and costing of the required bills items will be undertaken prior to allocation of funds and budgeting.

- The Ministry notes with great concern the issue of re-enforcing supervision of the progress of works in the schools. The Ministry has since increased the number of engineering assistants from 32 to 41 and further provided them with facilitation funds on a quarterly basis. The frequency of site supervision has shown remarkable improvement. Further synergies are to be built with existing staff in the local governments.

Conclusion

Inadequate programme designs and execution modalities affects the implementation of programme activities. This in turn affects the achievement of the programme objectives.

Recommendations

- The Ministry should expedite the process of needs assessment before embarking on the implementation of Phase II of the programme. In addition, the Ministry should develop a more realistic and accurate costing mechanism to guide allocation of resources for the programme activities.
- The Ministry should revise the form of engagement with the District Engineers in order to strengthen supervision of on-going works. The engagement should be formalised through for example Memorandums of Understanding with the districts which clearly spell out the expectations and responsibilities of each party.

4.2 UTILISATION OF DISBURSED FUNDS

Guideline 4.0 of the MoESTS guidelines for utilisation of funds under DSE states that “funds must not be diverted to any other purpose other than the one specified by the Ministry without written permission from the accounting officer MoESTS.” It is also good practise to ensure that funds appropriated and disbursed to various expenditure votes are utilised within the specified period to realise the intended purpose. From a review of payment records, audit noted that:

- UGX 1.27 billion was diverted and used for activities that were not related to the DSE programme activities. Table 2 below highlights cases where audit noted diversions of programme funds to other activities.

Table 2: Highlighting cases of diversion

Entity	Total amount diverted (UGX)	Audit comment	Effect
Katakwi High School	29,841,636	Funds were used for exam invigilation, allowances and refreshments.	As a result of this the school owes the contractor.
Bukinda Senior Secondary School	27,081,710	Funds were spent by the head teacher on other school activities	These funds could have been used for completion of the hall
Ministry of Education	1,221,393,347*	Funds were used for activities not related to construction of schools	These funds could have provided extra infrastructure in the schools or for monitoring construction activities.
Total	1,278,316,693		

Source; OAG analysis of payment records for FY 2012/13, 2013/14 and 2014/15

*UGX 1,221,393,347 is the total cumulative diversions for the period under assessment. Details are attached in **Appendix VIII**

- Audit also noted cases where disbursed funds were never utilised. Funds amounting to UGX 509,674,696 were not utilised due to delays in procurement, low absorption capacity of the schools, and slow progress of works. Table 3 below highlights cases noted where disbursed funds were not utilised.

Table 3: Highlighting cases of under absorption of disbursed funds

Entity	Amount (UGX)	Audit comment	Effect
Lapono Seed School (Agago district)	322,853,208	Due to delays in the procurement of contractors, the funds were still unutilised by the end of the FY 2012/13. The funds were returned to the consolidated fund.	Construction works meant to be completed within a one year period have remained incomplete three years later.
Bukinda Secondary School (Kabale)	33,777,641	These funds remained unutilised due to lack of capacity by the school to absorb the disbursed funds.	The multipurpose hall for which these funds were disbursed still remains incomplete.
Kisozi Seed School (Gomba)	153,043,847	The funds remained unutilised because of the slow progress of works.	In the event that this money is returned to the consolidated fund there will be further delays in completion of the project.
Total	509,674,696		

Source; OAG analysis of payment records for f/y 2012/13, 2013/14, 2014/15

- A total of UGX 338,269,599 (Table 4) could not be verified due to absence of records for its utilisation at the respective schools.

Table 4: Highlighting cases of unexplained expenditure

Entity	Amount (UGX)	Audit comment
Amwa comprehensive	200,000,000	There were no records for audit to review in order to make a conclusive assessment on the utilisation of the disbursed funds.
Kitgum High School	97,031,250	The records from the ministry indicate that these funds were disbursed to the school in 2012/13. However these funds could not be traced on the schools bank statements.

Rwekiniro Secondary School	26,368,896	The records from the ministry indicate that these funds were disbursed to the school in 2014/15. However these funds could not be traced on the schools bank statements.
Ngariam Seed Secondary school	14,869,453	The total expenditure was less than total receipts by 14.8M. This balance could not be traced on the bank statement and no explanation was provided on its utilisation
Total	338,269,599	

Source; OAG analysis of payment records for 2012/13, 2013/14, 2014/15

- Furthermore the Ministry allocated UGX 1.2 billion for compensation of owners of the land on which Bukhooli College in Bugiri district is located. UGX 814.6 million was disbursed to Bugiri District local government in 2012/13 for this purpose.
Out of this disbursement UGX 316.4 million was paid out to persons claiming to be the bona fide owners. It was later discovered that these were not the owners of the land therefore they were irregularly paid. These funds had not been recovered by the time of the audit.

The balance of 498.2 million was transferred to the Government Asset Recovery Account on recommendation by the Inspector General of Government following investigations into the circumstances surrounding the land compensation.

Although these funds were disbursed the purpose for which they were disbursed was never fulfilled. The Ministry indicated that there was a follow up to ensure that the funds are recovered given that the purpose for which they were disbursed was not achieved.

Management response

- Diversions were occasioned by the inadequate releases on some of the items yet there were urgent commitments made by the sector to execute these activities. However during subsequent budgeting periods, the funds were reinstated and activities were executed as planned. However strict adherence to the approved work plans will be followed.
- For cases where the utilisation of funds could not be explained, the respective head teachers have been required to explain the utilisation of the funds.
- Bugiri district has been required to recover all the funds that were paid to wrong claimants.
- The sector has re-planned the completion of Lapono seed school in FY 2017/18. In addition the Ministry has tasked Bukinda SS and Kisozi SS to provide contract appraisal and ensure that these contracts are completed. In the event that the contract periods have expired the schools will be required to re tender the incomplete works.

Conclusion

Failure to utilize resources for programme activities and according to the utilisation guidelines issued negates the intention for allocating these resources the programme.

Recommendation

The MoES and the schools should desist from using DSE money for non DSE activities. The Ministry should in future compel all schools to provide accountability for funds disbursed before receiving subsequent disbursements at stipulated in the utilisation guidelines.

4.3 TIMELINESS OF THE PROCUREMENT PROCESS

In order to achieve timely delivery of services, procurement processes must be undertaken in a manner that ensures that the best service providers are identified in a timely manner.

Audit noted that a significant amount of time is lost by the schools between the date of receipt of funds, and the actual undertaking of the construction works. From an analysis of the time between the date of receipt of funds and the date of contract signing, audit observed that some schools held funds on their accounts for more than 300 days before contracts with service providers were signed as shown in **Appendix V**.

These avoidable delays were attributed to the practice of commencing the procurement process after the schools have received funds. In other cases the delays were as a result of time spent between the Ministry of Education and Schools seeking or making clarifications on some issues about the projects to be implemented. These delays result in delayed realisation of programme outputs and objectives.

Management response

The school based procurement modality is currently being reviewed to ensure that there is no time loss. Part of the review is focusing on advance procurement so that contracts are signed as soon as funds are disbursed and received on the school bank accounts. The review process also includes issuing construction guidelines early enough before the commencement of the new financial year.

Recommendation

The Ministry should expedite the process of reviewing the procurement modality for contractors to address the causes of the delays. This should be followed by training for the respective head teachers on how to undertake the procurements.

4.4 TIMELINESS OF PROJECT COMPLETION/ TIME PROGRESS OF THE PROJECTS

The special conditions of contracts contained in the contract agreements, clearly spells out the completion periods of the various works and in the event of noncompliance the penalties to be enforced

Audit noted that the works in eleven (11) out of the 31 sampled schools were not completed and handed over in time. In addition, there was no evidence that the penalty clauses in the signed contracts were ever invoked for noncompliance with the agreed timelines. Details of these

delays are attached in **Appendix VI**

These noted delays were attributed to a number of reasons such as inadequate capacity of the contractors, delayed disbursement of funds to the schools by the Ministry since funds are released on a quarterly basis, and in the other cases weaknesses in supervision of on works.

Delays in completion of works results in delayed achievement of programme objectives and consequently leads to delayed service delivery.

Management Response

The Ministry of Education notes that part of the reasons as to why contractors are unable to finish on time is because of inadequate releases and budget shortfalls. This is however being addressed through a thorough needs assessment and issuing of cost estimates before commencement of the budget cycle.

Recommendation

In addition to addressing the inadequate releases and budget shortfalls, the Ministry should enhance supervision of works to ensure that contractors adhere to the completion times stipulated in the contracts. The penalty clauses in the signed contracts should also be invoked in cases where works have delayed.

4.5 QUANTITY VERIFICATION

Special conditions of contracts signed by the schools for works to be undertaken specify that, a statement of the estimated value of works executed shall be submitted on completion of the works. The contract supervisor shall check the statement and certify the amount to be paid to the contractor.

During field inspections, measurements for quantities were undertaken and compared with the certified quantities of a sample of bill items. It was established that payments amounting to UGX 181,662,584 were made for items that were either non-existent at the time of the audit, or total payments made exceeded the contract sum as summarised in the **Appendix VII**.

These over- payments were attributed to inadequate supervision of works which resulted in certification of incorrect quantities of works executed.

Management responses (Detailed within the analysis in appendix VII)

Recommendation

The Ministry should follow up these cases and ensure that these works are executed or ensure that these funds are recovered from the contractors for non-executed works.

4.6 QUALITY OF THE COMPLETED STRUCTURES

The contract agreements signed by the schools specify the quality of works required by way of specifications (General and Particulars) in reference to every item in the Bills of Quantities.

During the course of the field inspections, audit observed that the completed works were to a large extent still visually holding. However some quality deficiencies (defects) were observed on some items of the completed works in seventeen (17) of the thirteen (31) schools

visited. **Appendix VIII** highlights some of the cases where defects were observed.

These quality deficiencies were attributed to weaknesses in supervision, poor workmanship of the contractors, substandard materials, and in some cases failure to adhere to the guidelines in the technical specifications hand book given by the Ministry of Education.

These quality deficiencies affect the life span and design strength of the facilities, and may also affect the utilisation of the facility in the long run. This also results in additional costs of rectifying these defects once the defects liability period is over.

Management response

The construction management unit of the Ministry is to undertake a site specific verification of all defects before end of January 2017 and come up with a list of defects to be attended to by the contractors as a matter of urgency.

In the meantime, schools have been required to invoke the relevant clauses of the contracts relating to failure to attend to defects. The schools have further been advised not to pay any retention funds to a contractor who has not attended to the defects.

Conclusion

Failure to achieve the expected quality specifications for facilities can result into faster deterioration of the completed structures and increased maintenance costs.

Recommendation

The Ministry should strengthen supervision of on-going works to ensure that completed works conform to quality expectations. In cases where defects are observed during defects liability period, the contractor should be compelled

to rectify the defects before end of defects liability period and payment of retention.

4.7 UTILISATION OF FACILITIES AND POST CONSTRUCTION

For any programme to deliver value for money for the investments made, the completed facilities must be used to serve the purpose for which they were constructed. There should also be plans in place to maintain the facilities to keep them in useable condition for their intended design life.

Audit noted that most of the completed structures were being utilized by the beneficiary schools except for a few isolated cases such as in Amwa where the staff house was abandoned, and in Kabuwoko and Kitgum Matid where the bathrooms were narrow. There was however no clear maintenance plans for ensuring that these facilities are regularly maintained.

Conclusion

Non-utilisation of the constructed facilities defeats the objective for which the structures were put in place and renders funds invested a waste.

Recommendations

The Ministry of Education should allocate resources towards regular maintenance of completed structures.

5

CHAPTER FIVE

CHAPTER FIVE

CHAPTER FIVE

VALUE FOR MONEY ASSESSMENT

Audit undertook an analysis of the performance of each of the individual schools in undertaking the construction/rehabilitation works with regard to economy, efficiency and if the objectives of the interventions have been achieved.

Economy: To assess economy the following parameters were considered: the reasonableness of the cost estimates for undertaking the works, and the cost differences of delivery of similar works across the different schools.

Efficiency: To assess efficiency, the following parameters were considered: adequacy for the overall planning for the infrastructure, utilisation of the disbursed funds, efficacy of the procurement processes, progress of works against time, sufficiency of controls for certification and payments for executed works, and the adequacy of the supervision and monitoring of contract implementation.

Effectiveness: To assess the effectiveness of the interventions undertaken, the following parameters were considered: quality of the works delivered, and the utilisation of the completed structures.

Assessment of the individual school performance was done using an assessment tool that was agreed on with the key stakeholders during the planning of the audit. The scores of each school is highlighted in table 5 below:

Table 5: Highlighting the individual performance of the schools

Beneficiary School	ECONOMY Max-15	EFFICIENCY Max-50	EFFECTIVENESS Max-35	OVERALL SCORE Max -100
Kitgum Matidi	6	37	30	73
Lapono Seed School	2	14	16	32
Lukome SS	4	27	26	57
Koch Ongako SS	2	41	30	73
Amwa Comprehensive	6	9	8	23
Makobere High School	6	41	26	73
St. Barnabas Karujanga SS	4	31	26	61
Bukinda SS	2	3	8	13
Rweikiro SS	2	26	16	44
St Peters SS Rwera	4	31	16	51

Kabingo New Seed	4	20	24	48
Endiinzi High School	2	20	26	48
Buwunga SS	6	39	24	69
Namasagali College	2	19	16	37
Kabukye SS	6	31	24	61
Ngariam seed ss	0	14	24	38
Kapujan community	6	39	24	69
Katakwi High	4	24	24	52
Kisozi Seed School	0	25	16	41
Mpenja SS	6	35	24	65
St Leonard's SS Maddu	6	38	16	60
Kako SS	6	33	29	68
St. Anthony SS Kayunga	6	44	24	74
Kyakago SS	0	26	24	50
Kabuwoko SS	6	20	8	34
Kyotera Central	6	20	24	50
St Adrian Kasozi	0	32	16	48
Kira Secondary School	4	30	29	63

Source: OAG assessment of the performance of the individual schools.

******Three (3) of the sampled schools were not scored because no construction was done at these schools as detailed below:**

School	Reason
Kitgum High School	There was no construction works because the funds disbursed from the ministry were never not received at the school
Bukhooli College	The funds disbursed were used for compensation of land owners.
Kyayi wisdom	The funds disbursed were used for procurement of the school by the ministry not actual construction.

Grading of performance

Using the scores above the schools were graded into categories of “Satisfactory”, “Fairly Satisfactory”, and “Not Satisfactory” using the following criteria.

Overall score Ranges	Grade
78%-100%	Satisfactory
50%-77%	Fairly Satisfactory
0-49%	Not Satisfactory

Table 6 below details the overall performance of the schools using the above criteria to grade the schools.

Table 6: Grading overall performance of the Schools

Performance Grade	School Name	Overall Score [%]	% Grade
Satisfactory	-		0%
Fairly Satisfactory	St. Anthony SS Kayunga	74	61%
	Kitgum Matidi	73	
	Koch Ongako SS	73	
	Makobere High School	73	
	Buwunga SS	69	
	Kapujan community	69	
	Kako SS	68	
	Mpenja SS	65	
	Kira Secondary School	63	
	St. Barnabas Karujanga SS	61	
	Kabukye SS	61	
	St Leonard’s SS Maddu	60	
	Lukome SS	57	
	Katakwi High	52	
	St Peters SS Rwera	51	
	Kyakago SS	50	
	Kyotera Central	50	
Not Satisfactory	Kabingo New Seed	48	39%
	Endiinzi High School	48	
	St Adrian Kasozi	48	
	Rweikiniro SS	44	
	Kisozi Seed School	41	
	Ngariam seed SS	38	
	Namasagali College	37	
	Kabuwoko SS	34	
	Lapono Seed School	32	
	Amwa Comprehensive	23	
	Bukinda SS	13	

None of the sampled schools achieved satisfactory performance. Sixty one per cent (61%) were fairly satisfactory while thirty nine (39%) were not satisfactory. The Ministry therefore should urgently address the identified weaknesses to realise improved performance.

OVERALL AUDIT CONCLUSION

The Development of Secondary (DSE) programme is one of the key Government interventions to address the infrastructure needs at Secondary School level. The overall programme objective of providing additional infrastructure for secondary schools has to a large extent been achieved. The shortcomings identified regarding management and supervision of signed contracts as evidenced by delays, and weaknesses in certification of works for payments should be addressed through strengthening supervisions of contract implementation processes.

APPENDICES

APPENDIX I: DOCUMENTS REVIEWED

S/N	Document	Purpose
1.	Ministry of Education Ministerial Policy Statements and work plans for 2012/13, 2013/14 and 2014/15	<ul style="list-style-type: none"> To establish and identify the planned activities to be undertaken by the Ministry as part of the development of secondary education programme for the periods 2012/13, 2013/14 and 2014/15
2.	Contract Management records (certificates of work done, contracts, BOQs, minutes of Site meetings, progress reports etc.)	<ul style="list-style-type: none"> To establish if the processes of contract management has been done with due regard to economy efficiency and effectiveness.
3.	Procurement records (invitation for bids/ adverts, evaluation reports, contract award notices, etc.)	<ul style="list-style-type: none"> To establish if the processes of procurement of contractors has been done with due regard to economy efficiency and effectiveness.
4.	Financial Management records (cash books, bank statements, payment vouchers, claims etc.)	<ul style="list-style-type: none"> To establish if the processes of financial management has been done with due regard to economy efficiency and effectiveness.
5.	The technical specifications hand book and implementation guidelines for schools.	<ul style="list-style-type: none"> To understand the underlying guidelines that are supposed to be followed during the execution of the programme activities.
6.	The Education act	<ul style="list-style-type: none"> To understand the legal background/ frame work and mandate of the Ministry of Education.
7.	Approved budget estimates for MoES for 2012/13, 2013/14 and 2014/15	<ul style="list-style-type: none"> To identify the allocation areas for the ministry and how much funding has been allocated to the development of secondary education programme
8.	Education sector performance report for 2014/15	<ul style="list-style-type: none"> To analyse the performance of the ministry of education in achieving the targets set under the development of secondary education programme

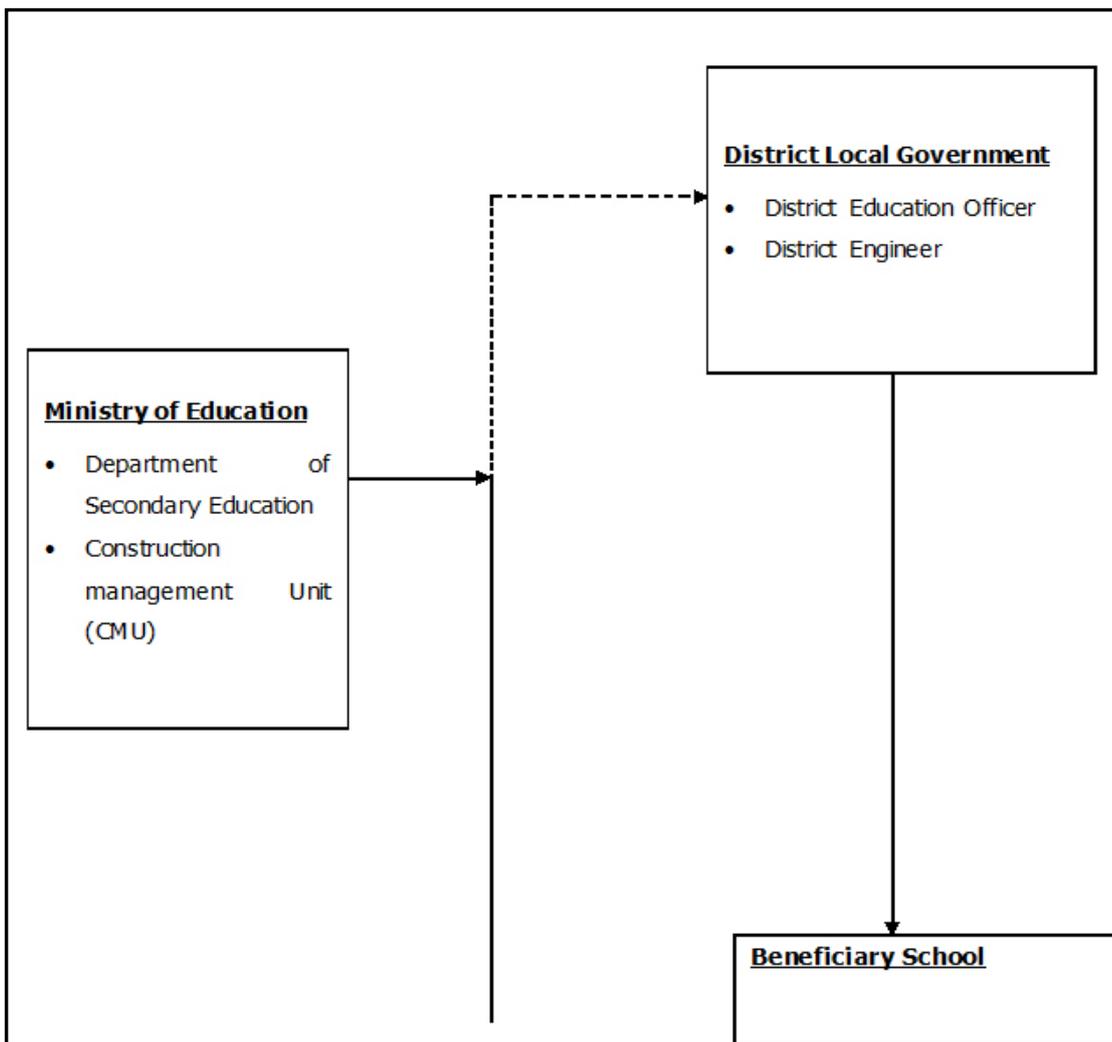
APPENDIX II: INTERVIEWS CONDUCTED

	Designation	Purpose of the Interviews
1	Acting Commissioner Secondary Education	<ul style="list-style-type: none"> To understand the strategic goals and objectives of the development of secondary education programme To get a deeper understanding of the activities undertaken by the department of secondary education in regard to development of secondary education.
2	Assistant commissioner secondary education (coordinator of development of secondary education programme in the Ministry of Education)	<ul style="list-style-type: none"> To obtain a background of the development of secondary education programme. To understand the key players in implementation of the development of secondary education programme. To understand the operational structure and relation between the key players and how programme activities are implemented. To understand what challenges affect realization of the programme objectives.
3	School Management of the schools (Head teachers or Deputy Head teachers)	<ul style="list-style-type: none"> To understand the role of the schools in implementation of the development of secondary education programme. How the schools relate with other stake holders for example the local governments and the Ministry of Education. To establish and understand what are some of the challenges that the schools face in the implementation of the programme activities.
4	District Engineers for Isingiro, Gomba, Kamuli.	<ul style="list-style-type: none"> To understand the role of the district in implementation of the programme activities To understand how districts relate with other stake holders for example the ministry and the schools To understand what are some of the challenges the district faces during the implementation of the activities
5	Ministry Engineers from CMU and the ministry assistant Engineers.	<ul style="list-style-type: none"> To understand the role of the Ministry's construction Management Unit in implementation of the programme activities To understand how the Ministry relates with other stake holders for example the districts and the schools To understand what are some of the challenges the Ministry faces during the implementation of the activities

APPENDIX III: SCHOOLS VISITED

Names of Schools Visited	Number	Reason for the visit
Kitgum High, Kitgum Matidi, Lapono seed school, Lukome SS, Koch Ongako SS, Amwa Comprehensive, Makobere High, St.Barnabas Karujanga, Bukinda SS, Rwekiniro SS, St. Peter’s Rwera, Kabingo new seed, Endiinzi high, Bukhooli college, Buwunga SS, Namasagali college, Kabukye SS, Ngariam seed SS, Kapujan community, Katakwi High School, Kisozi Seed School, Kyayi wisdom Academy, Mpenja SS, St.Leonard SS, Kako SS, St. Anthony SS, Kyakago SS, Kabuwoko SS, Kyotera Central, St. Adrian Kasozi, Kira Secondary	33	To conduct a physical inspection of the works undertaken at this site and to establish current status and progress of the work.

APPENDIX IV: PROGRAMME OPERATIONAL STRUCTURE



APPENDIX V: SHOWING TIME LAG BETWEEN RECEIPT OF FUNDS AND CONTRACT SIGNING

Entity/School	Date of funds receipt	Date of contract signing	Time between receipt of funds and contract signing (Days)
Katakwi High School	7/21/2014	11/28/2014	130
Kapujan Comm. S.S	7/22/2014	1/14/2015	176
Mpenja S.S	7/21/2014	5/22/2015	305
St.Leonards S.S Maddu	8/8/2014	1/9/2015	154
Kisozi Seed Sec	8/15/2012	8/31/2012	16
Kyakago SS	8/6/2013	2/10/2014	188
St.Adrian Kasozi	7/22/2014	10/24/2014	94
Kyotera Central S.S	7/21/2014	11/20/2014	122
Kabuwoko S.S	7/21/2014	11/12/2014	114
St. Anthony S.S Masaka	8/7/2013	6/13/2014	310
Kira S.S	8/6/2013	1/23/2014	170
Buwunga Secondary	8/7/2013	2/27/2014	204
Endiizi High School	7/22/2013	1/22/2014	184
Kabukye	11/23/2012	12/4/2012	11
Kitgum Matidi	8/17/2013	2/17/2014	184
Koch Ongako	7/27/2014	3/25/2015	241
Lokome	7/21/2014	8/1/2015	376
Makobore High School	11/7/2012	5/1/2015	905
Namasagali college	8/7/2013	2/6/2014	183
Rwekiniro	7/22/2014	8/13/2015	387
St. Barnabas Karujanga	8/7/2013	4/23/2014	259
St. Peters Rwera	7/21/2014	5/22/2015	305
		Average	201

Source: OAG analysis of receipt records and procurement records for FY 2012/13, 2013/14 and 2014/15

APPENDIX VI: HIGHLIGHTING CASES OF DELAYS IN COMPLETION OF WORKS

NAME OF THE SCHOOL	COMMENCEMENT DATE	INTENDED COMPLETION DATE		ACTUAL COMPLETION DATE		DELAYS (Days)
Kisozi Seed School	16-Feb-13	30-Apr-16		20-Oct-16		173
Mpenja SS	5-Jun-15	5-Sep-15		15-Sep-15		10
Kako SS	13-May-13	28-Jun-13		5-Dec-13		160
Kyotera Central	20-Nov-14	5-Mar-15		17-Jun-15		104
Amwa Comprehensive	26-Apr-13	26-Jul-13		24-Mar-14		241
St Peters SS Rwera	10-Jun-15	20-Sep-15		16-Mar-16		178
Kabingo Seed	28/May/2012	30/June/2015		Not yet complete		533
Koch Ongako		30-Sep-2015		29-Apr-2016		212
Bukinda Secondary	6-Oct-2014	10-Jan-2015		Not yet complete		339
Endiizi High School	13-Feb-2014	13-Nov-2014		12-Jan-2015		60
Rwekiniro Secondary	Science Block	Science Block	10/10/15	Science Block	22/10/15	12
	ICT Block	ICT Block	14/12/15	ICT Block	On-going	367

APPENDIX VII: SHOWING SCHOOLS WHERE OVER PAYMENTS FOR WORKS WERE NOTED

NAME OF THE SCHOOL	AMOUNT (UGX)	Audit Comment	Management Response
BUKINDA SECONDARY SCHOOL	18,367,498	The total payments made exceeded the contract sum by 18,367,498	This was a result of a variation to the contract. Audit however noted that the variation was irregular
BUWUNGA SECONDARY SCHOOL	996,000	Payments for un executed works	The school has written to the contractor to come and execute the unexecuted works.
ENDINZI HIGH SCHOOL	4,900,000	Payments for un executed works	All the funds were approved by the engineering assistant.
KABUKYE SECONDARY SCHOOL	6,268,000	Payments for un executed works	The contractor has been instructed to go back to site to make good all the anomalies observed.
NAMASAGALI COLLEGE	18,311,100	Payments for un executed works	
	13,048,000	After evaluation of the bidders and notice of the best evaluated bidder, the rates on some items for the best evaluated bidder were irregularly revised. The new(higher) rates were the ones used in the Payment certificates.	
RWEIKINIRO SECONDARY SCHOOL	6,200,000	Payments for un executed works	All paid works were valued and payments certificates issued for payment by the Engineering assistants
ST PETERS SECONDARY SCHOOL RWERA	7,970,000	Payments for un executed works	The contractor will be compelled to fix the missing items and in they are not fixed, this will be deducted from the retention
KABUWOKO SECONDARY SCHOOL	10,965,000	Payments for un executed works	The school has written to the contractor to come and execute the unexecuted works.
KIIRA SECONDARY SCHOOL	64,102,578	The total payments made exceeded the value of works done.	
KYAYI WISDOM SECONDARY SCHOOL	30,043,906	The total payments made exceeded the sum stated in the sale agreement by 30,043,906	
KYOTERA CENTRAL SECONDARY SCHOOL	8,198,000	Payments for un executed works	Whatever anomaly that was there in this matter and given the technicality of interpreting the BOQs was a responsibility of the project engineer. However we shall endeavour to recover all that must be recovered.
ST ADRIAN KASOZI	6,000,000	Payments for un executed works	The contractor has been contacted to complete the un finished works.
ST LEONARD SS MADDU	4,660,000	Payments for un executed works	The contractor agreed to complete the works.
TOTAL	181,662,584		

APPENDIX VIII: HIGHLIGHTING SOME OF THE CASES WHERE OF QUALITY DEFICIENCIES WERE NOTED.

School	Deficiency Observed	Illustration
Bukinda Secondary School	<ul style="list-style-type: none"> The contractor used undersized timber members treated with used old engine oil that compromised on the structural integrity of the roof structure. There is poor alignment of trusses of roof structure due to lack of proper design. The contractor provided two timber pieces of instead of reinforced concrete ring beam to support 2.2x2m wide wall over. There is a possibility of this wall giving way if not removed and reconstructed over reinforced concrete ring beams. 	 <p>Figure 1: A 4x3" Timber piece supporting brick wall over instead of ring beam</p>
Lokome Secondary School	<ul style="list-style-type: none"> There were defects in the works undertaken for example the plaster in the bathroom was cracking and the sizes of the bathrooms were not fit for purpose. 	 <p>Cracks in the plaster partly attributed to poor quality materials and workmanship</p>

<p>Namasagali College</p>	<ul style="list-style-type: none"> • Laboratory fittings and pipes provided were not acid resistant as specified. • Sections of the pipe works were poorly fixed; left hanging under the wooden tables and laboratory sinks. This installation of the pipes was not guided by any form of design or good supervision. • The audit noted poor workmanship in fixing the kitchen tiles, broken fixed tap and hand wash basins (the administration block) • Poor jointing of the old and new sections on the floor were observed at Namasagali in addition to cracks in the wall. • 	 <p>Figure 2: installation of piping system does not conform to Expected practice (exposed pipes under the table)</p> 
<p>Ngariam Seed School</p>	<ul style="list-style-type: none"> • On one of the VIP latrines, one of the stances was converted for use as an extraction manhole. This should be corrected as per the drawings from the Ministry. 	

<p>St Adrian Kasoz</p>	<ul style="list-style-type: none"> • Poor quality of timber used for most internal door frame and shutters • Multiple localized cracks on the floor finish in all the housing units. • Multiple transverse and longitudinal cracks observed on the apron • No apron was constructed around the latrine block as per the technical drawing. • Inadequate site levelling and clearance. • Major structural cracks observed on the wall and along the perimeter of the latrine block. 	 
<p>Katakwi High School</p>	<ul style="list-style-type: none"> • The screed floor is peeling off and cracked in some areas. This was attributed to be due to weakness in concrete mix. Since metallic beds were to be used in the dormitories, a concrete class of minimum 25MPa should have been specified. 	

<p>Kisozi Seed School</p>	<ul style="list-style-type: none"> • Presence of cracks in the floor of the classroom buildings, dormitory block, and staff houses. This was attributed to wrong construction methods. Plastic strips were being used to create joints in the floor at close spacing of about 2.5m by 2.5m. The contractor was observed to be rectifying the defective works but the approach was unsatisfactory. • 	
<p>Kabingo Seed School</p>	<ul style="list-style-type: none"> • Audit noted rapid deterioration of works which could be attributed to poor workmanship and use of poor quality materials 	

Sections of the Apron which have rapidly deteriorated.

Kyayi Wisdom

- The ministry procured Kyayi Wisdom from its previous owners, however audit noted that a number of the structures need renovations and rehabilitations.
-
-



quarters

Teachers



Side view of the classroom block



Toilets that serve the school.

APPENDIX VIII: DETAILING CASES OF DIVERSIONS OF PROGRAMME FUNDS MOESTS 2012/13

Invoice Number	Description	Distribution Amount
R1797/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	825,000
R1478/APR13	Facilitation for closing ceremony ICT Kamwenge District.	280,000
R688/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise.	1,300,000
R1474/APR13	Facilitation for Education service commission exercise.	2,047,519
R1803/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,950,000
R695/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise.	1,300,000
R2492/MAR13	Facilitation for assessment of Mashongora and Busaiga Primary Schools under Presidential pledge FY 2012/13	220,000
R2509/MAR13	Advance for service of vehicle for the Monitoring of the Implementation of ongoing Presidential pledges	200,000
R2568/AUG13	Verification of Puab District Quata Admssions for FY:2012/2013.	600,000
R1841/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R1997/NOV13	Payment for monitoring civil works in seed schools	800,000
R1812/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R1825/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R2028/NOV13	Fuel for visit to 2 Schools in Mukono Dist.	300,000
R2031/NOV13	Fuel for visit Leo Atubo Secondary Schools in Lira Dist.	500,000
R1994/NOV13	Payment for monitoring civil works in seed schools	1,040,000
R288/SEP13	Operational Facilitation for Engineering Assitants July - Sept. 2012	6,739,467
R689/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise.	1,200,000
R1801/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,800,000
R2560/AUG13	Verification of Puab District Quata Admssions for FY:2012/2013.	1,000,000
R2026/NOV13	Facilitation for visit to 2 Schools in Mukono Dist.	240,000
R1482/APR13	Facilitation for a visit to two schools in Kisoro dist.	1,040,000
R690/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise.	1,100,000
R697/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise.	1,100,000
R2493/MAR13	Advance for service of vehicle for assessment of Mashongora and Busaiga Primary Schools under Presidential pledge FY 2012/13	200,000
R2035/NOV13	Facilitation for visit Nyapea College ,Moyo SSS & Yumbe SSS,	770,000
R696/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise.	1,200,000
R1792/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	2,100,000
R2506/MAR13	Facilitation for the Monitoring of the Implementation of on-going Presidential pledges	200,000
R699/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise.Fuel 1,800,000=	2,350,000
R2040/AUG13	supervision of disbursement of funds to various BTVET Institutions	1,210,000
R1799/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	825,000
R292/SEP13	Operational Facilitation for Engineering Assistants July - Sept. 2012	2,396,000
R1827/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,950,000

R2502/MAR13	Advance for service of vehicle for the Monitoring of the Implementation of ongoing Presidential pledges	200,000
R2008/NOV13	Payment for monitoring civil works in seed schools .	1,100,000
R1837/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R1480/APR13	Funds for Fuel for closing ceremony ICT Kamwenge District.	700,000
R2503/MAR13	Advance for fuel for the Monitoring of the Implementation of ongoing Presidential pledges (Group 1)	210,000
R2495/MAR13	Advance for stationary for assessment of Mashongora and Busaiga Primary Schools under Presidential pledge FY 2012/13	300,000
R1845/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	825,000
R1844/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R287/SEP13	Operational Facilitation for Engineering Assistants July - Sept. 2012	6,233,333
R2562/AUG13	Verification of Puab District Quata Admissions for FY:2012/2013.	1,084,572
R2043/NOV13	Payment of out of pocket allowance while in Tokyo,Japan for a Mathematics Seminar	4,464,000
R1830/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R2036/NOV13	Facilitation to travel to Moyo SSS, Yumbe SSS & Nyapea College (fuel-740,000 M/V maintenance 200,000)	1,325,000
R1820/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	825,000
R2500-MAR13	Facilitation for the Monitoring of the Implementation of ongoing Presidential pledges	200,000
R1467/APR13	Facilitation for Education service commission exercise.	2,079,681
R2007/NOV13	Payment for monitoring civil works in seed schools .Fuel 2,304,000=	2,744,000
R1838/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	825,000
R1847/NOV13	Advance for Preparatory costs to undertake the USE/UPPET Drop out survey	1,950,000
R2490/MAR13	Facilitation for assessment of Mashongora and Busaiga Primary Schools under Presidential pledge FY 2012/13	400,000
R1918/APR13	Funds for a workshop for H/Teachers, D/H/Teachers & BOG's in the Rwenzori Area.	30,000,000
R2127a/AUG13	Advance payment for fuel for monitoring of Facilities and assets management database in Adjumn, Moyo, Koboko and Arua	2,044,000
R209/MAY12	Payment of Honoraria for Task Force in Secondary Department 2013y	4,209,677
R1796/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,950,000
R2037/AUG13	supervision of disbursement of funds to various BTNET Institutions	1,320,000
R692/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise. Fuel-1,800,000=	2,350,000
R934/APR13	Facilitation of monitoring Civil Works (0971)	1,560,000
R2005/NOV13	Payment for monitoring civil works in seed schools .	800,000
R1818/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R2125/AUG13	Payment for monitoring of Facilities and assets management database in Adjumn, Moyo, Koboko and Arua (for Labeja Abdon)	1,100,000
R942/APR13	Facilitation of monitoring Civil Works (0971)	400,000
R691/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise.	1,100,000

R698/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise.	1,100,000
R2511/MAR13	Facilitation for the Monitoring of the Implementation of ongoing Presidential pledges	490,000
R693/APR13	Funds for Preparations of verification & update of wage Bill Exercise.	12,640,000
R1800/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	2,100,000
R1483/APR13	Facilitation for a visit to two schools in Kisoro dist.	165,000
R290/SEP13	Operational Facilitation for Engineering Assistants July - Sept. 2012	4,500,000
R65/OCT13	LPO. 6739 Binding & Photocopying documents SEC. Dept.	501,600
R65/OCT13	LPO. 6739 Binding & Photocopying documents SEC. Dept.	90,288
R1995/NOV13	Payment for monitoring civil works in seed schools	800,000
R2489/MAR13	Facilitation for assessment of Mashongora and Busaiga Primary Schools under Presidential pledge FY 2012/13	400,000
R211/MAY12	Payment of Honoraria for Task Force in Secondary Department 2013y	3,166,785
R694/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise.	1,300,000
R2032/NOV13	Facilitation for visit five Secondary Schools in Tororo Dist.	650,000
R700/APR13	Funds for Preparations of verification & update of wage Bill Exercise.	13,040,000
R2501/MAR13	Facilitation for the Monitoring of the Implementation of ongoing Presidential pledges	110,000
R2038/AUG13	supervision of disbursement of funds to various BTVET Institutions	1,210,000
R1473/APR13	Facilitation for Education service commission exercise.	2,091,097
R939/APR13	Facilitation of monitoring Civil Works (0971)	1,760,000
R2039/NOV13	Fuel to travel to Moyo SSS, Yumbe SSS & Nyapea College .	940,000
R2041/AUG13	supervision of disbursement of funds to various BTVET Institutions	1,210,000
R938/APR13	Facilitation of monitoring Civil Works (0971)	1,980,000
R940/APR13	Facilitation of monitoring Civil Works (0971)	880,000
R1817/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R2124/AUG13	Payment for monitoring of Facilities and assets management database in Adjumn, Moyo, Koboko and Arua	1,100,000
R1832/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	825,000
R2122/AUG13	Payment for monitoring of Facilities and assets management database in Adjumn, Moyo, Koboko and Arua	1,200,000
R2123/AUG13	Payment for monitoring of Facilities and assets management database in Adjumn, Moyo, Koboko and Arua	1,100,000
R702/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise.	1,200,000
R2561/AUG13	Verification of Puab District Quata Admissions for FY:2012/2013.	1,285,161
R1472/APR13	Facilitation for Education service commission exercise.	2,091,427
R210/MAY12	Payment of Honoraria for Task Force in Secondary Department 2013y	3,883,759
R1802/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	825,000
R1843/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,800,000
R2504/MAR13	Facilitation for the Monitoring of the Implementation of ongoing Presidential pledges	220,000

R1368/AUG13	Remittance of Funds for Induction Training for newly appointed Head Teachers and Deputy Head Teachers	66,940,000
R2108/AUG13	Funds for induction of newly appointed Board of Governors in Western Region	21,684,000
R85/OCT13	Supply & delivery of Furniture & Beds for Sir Samuel Baker School (Gulu) Cert.No:2-PR-3117 as per LPO No.6774	15,281,450
R704/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise.	1,100,000
R1836/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,950,000
R944/APR13	Facilitation of monitoring Civil Works (0971) Fuel 1,061,667=	1,721,667
R2033/NOV13	Facilitation for visit five Secondary Schools in Tororo Dist.	275,000
R2569/AUG13	Verification of Puab District Quata Admissions for FY:2012/2013.	500,000
R1946/jun13	Advance for training of inspectors and associate assessors on monitoring learning achievement	784,370
R1839/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,800,000
R945/APR13	Facilitation of monitoring Civil Works (0971) .	796,667
R2039/AUG13	supervision of disbursement of funds to various BTVET Institutions	1,817,000
R2036/AUG13	supervision of disbursement of funds to various BTVET Institutions	1,210,000
R943/APR13	Facilitation of monitoring Civil Works (0971) Fuel 985,833=	1,645,833
R2578/MAR13	Facilitation for assessment school structures at St.Joseph's Kinaba Comm.Sec. School.	400,000
R1807/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R1475/APR13	Facilitation for Education service commission exercise.	1,013,484
R223/MAY12	Payment of Honoraria for Task Force in Secondary Department 2013y	2,830,645
R2304/AUG13	Payment of out of pocket allowances for National Trainers going to Osaka,Japan	4,464,000
R2689-AUG13	Allowance for the dropout study in USE/UPPET Programme	1,650,000
R946/APR13	Facilitation of monitoring Civil Works (0971) .	505,833
R703/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise. Fuel 1,800,000=	2,350,000
R2491/MAR13	Facilitation for assessment of Mashongora and Busaiga Primary Schools under Presidential pledge FY 2012/13	400,000
R1794/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	825,000
R1469/APR13	Facilitation for Education service commission exercise.	2,041,699
R1468/APR13	Facilitation for Education service commission exercise.	2,190,884
R1831/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R1814/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	825,000
R936/APR13	Facilitation of monitoring Civil Works (0971)	1,100,000
R2029/AUG13	Advance for purchase of Computers and accessories	100,000,000
R2500/MAR13	Facilitation for the Monitoring of the Implementation of ongoing Presidential pledges	200,000
R1824/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R2027/NOV13	Facilitation for visit to 2 Schools in Mukono Dist.	105,000
R2567/AUG13	Verification of Puab District Quata Admissions for FY:2012/2013.	500,000
R1998/NOV13	Payment for monitoring civil works in seed schools	1,120,000
R1826/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	825,000
R2044/NOV13	Payment of out of pocket allowance while in Tokyo,Japan for a Mathematics Seminar	4,464,000
R937/APR13	Facilitation of monitoring Civil Works (0971)	880,000

R2030/NOV13	Facilitation for visit Leo Atubo Secondary Schools in Lira Dist.	110,000
R2497/MAR13	Facilitation for the Monitoring of the Implementation of ongoing Presidential pledges	260,000
R2529/MAR13	Advance for Office Imprest for Quarter 3 FY 2012/13 for CMU	1,050,000
R2126/AUG13	Payment for monitoring of Facilities and assets management database in Adjumn,Moyo,Koboko and Arua (for Obwalatum Stephen)	1,100,000
R2016/NOV13	Payment for compensation of the last 2 Bibanja holders .	139,047,815
R2037/AUG13	supervision of disbursement of funds to various BTVET Institutions	1,583,000
R2505/MAR13	Facilitation for the Monitoring of the Implementation of ongoing Presidential pledges	200,000
R1823/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R705/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise.	1,100,000
R1484/APR13	Fuel for a visit to two schools in Kisoro dist.	710,000
R2510/MAR13	Advance for fuel for the Monitoring of the Implementation of ongoing Presidential pledges (Group 2)	315,000
R2303/AUG13	Payment of out of pocket allowances for National Trainers going to Osaka,Japan	4,464,000
R1790/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	2,250,000
R2507/MAR13	Facilitation for the Monitoring of the Implementation of ongoing Presidential pledges	110,000
R2029/NOV13	Facilitation for visit Leo Atubo Secondary Schools in Lira Dist.	280,000
R1829/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,950,000
R2002/NOV13	Payment for monitoring civil works in seed schools .Fuel 1,440,000=.	1,880,000
R2488/MAR13	Facilitation for assessment of Mashongora and Busaiga Primary Schools under Presidential pledge FY 2012/13	440,000
R701/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise.	1,400,000
R703/APR13	Facilitation for Preparations of verification & update of wage Bill Exercise.	1,200,000
R2000/NOV13	Payment for monitoring civil works in seed schools	880,000
R1810/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R1999/NOV13	Payment for monitoring civil works in seed schools	800,000
R285/SEP13	Operational Facilitation for Engineering Assistants July - Sept. 2012	12,294,000
R2127/AUG13	Advance payment for monitoring of Facilities and assets management database in Adjumn,Moyo,Koboko and Arua (for 2 drivers)	1,100,000
R1793/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,950,000
R1828/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R1835/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R212/MAY12	Payment of Honoraria for Task Force in Secondary Department 2013y	1,288,184
R2565/AUG13	Verification of Puab District Quata Admssions for FY:2012/2013.	1,000,000
R1815/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R2006/NOV13	Payment for monitoring civil works in seed schools .	440,000
R687/APR13	Funds for Preparations of verification & update of wage Bill Exercise.	16,590,000
R2036/AUG13	supervision of disbursement of funds to various BTVET Institutions	1,430,000
R2001/NOV13	Payment for monitoring civil works in seed schools	440,000
R1822/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R2528/MAR13	Payment for dinner allowance	147,000

R2004/NOV13	Payment for monitoring civil works in seed schools .	880,000
R1997/NOV13	Payment for monitoring civil works in seed schools-(fuel 2,016,000	2,456,000
R1805/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R1834/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,950,000
R935/APR13	Facilitation of monitoring Civil Works (0971)	1,400,000
R1471/APR13	Facilitation for Education service commission exercise.	2,047,519
R1798/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	2,100,000
R2558/AUG13	Verification of Puab District Quata Admssions for FY:2012/2013.	1,317,704
R1470/APR13	Facilitation for Education service commission exercise.	2,024,357
R1795/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	2,100,000
R1809/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R289/SEP13	Operational Facilitation for Engineering Assitants July - Sept. 2012	4,987,333
R2563/AUG13	Verification of Puab District Quata Admssions for FY:2012/2013.	1,168,531
R2031/AUG13	Advance for purchase of Computers and accessories	20,000,000
R1821/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,800,000
R2494/MAR13	Advance for fuel for assessment of Mashongora and Busaiga Primary Schools under Presidential pledge FY 2012/13	700,000
R1479/APR13	Facilitation for closing ceremony ICT Kamwenge District.	110,000
R2498/MAR13	Facilitation for the Monitoring of the Implementation of ongoing Presidential pledges	200,000
R1804/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R1833/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R1806/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R2034/NOV13	Fuel for visit five Secondary Schools in Tororo Dist.	459,000
R2039/AUG13	supervision of disbursement of funds to various BTVET Institutions	1,430,000
R2566/AUG13	Verification of Puab District Quata Admissions for FY:2012/2013.	600,000
R2564/AUG13	Verification of Puab District Quata Admissions for FY:2012/2013.	1,000,000
R291/SEP13	Operational Facilitation for Engineering Assistants July - Sept. 2012	5,741,333
R1842/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R2499/MAR13	Facilitation for the Monitoring of the Implementation of ongoing Presidential pledges	200,000
R1819/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R2508/MAR13	Facilitation for the Monitoring of the Implementation of ongoing Presidential pledges	110,000
R2577/MAR13	Facilitation for assessment school structures at St.Joseph's Kinaba Comm.Sec. School. Stationery 150,000=	550,000
R2579/MAR13	Facilitation for assessment school structures at St.Joseph's Kinaba Comm.Sec. School. Fuel 918,400=	918,400
R1846/NOV13	Advance for fuel to undertake the USE/UPPET Drop out survey	28,860,000
R1791/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	825,000
R2121/AUG13	Payment for monitoring of Facilities and assets management database in Adjumn,Moyo,Koboko and Arua	1,200,000
R941/APR13	Facilitation of monitoring Civil Works (0971)	1,800,000
R1808/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	825,000
R2003/NOV13	Payment for monitoring civil works in seed schools .Fuel 1,440,000=.	1,880,000
R1466/APR13	Facilitation for Education service commission exercise.	2,233,004
R1811/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
R1840/NOV13	Facilitation to undertake the USE/UPPET Drop out survey	1,650,000
	Total	758,516,078

2013/14

Invoice Number	Description /Purpose	Distribution Amount
R1508 /NOV14	Advance to organize the training of senior accounts assistants in Gov't aided schools in Uganda	37,702,573
R1537/MAR14	Regularizing of accountabilities in USE secondary schools dec2013	986,000
R1580/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,300,000
R1536/MAR14	Regularizing of accountabilities in USE secondary schools dec2013	986,000
R1578/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,100,000
R1538/MAR14	Facilitation for field work sampled USE schools	1,320,000
R1559/AUG14	Perdiem for classroom observation in the Central and North West SESEMAT zones	770,000
R1007/DEC14	Facilitation for verification and update of data on science teachers	330,000
R247/JAN14	Payment of Sitting allowance for clearing a back log on tax certificates.	3,500,000
R1552/AUG14	Perdiem while monitoring the August 2013 regional in-service training for the mid-west and south west zones	770,000
R1577/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,200,000
R1542/MAR14	Facilitation for field work sampled USE schools	660,000
R1007/DEC14	Facilitation for verification and update of data on science teachers	330,000
R1544/MAR14	Fuel while facilitating field work sampled USE schools	192,203
R1541/MAR14	Facilitation for field work sampled USE schools	1,320,000
R312/SEP14	Regional working team meeting of BOG	1,220,000
R1550/AUG14	Perdiem while monitoring the August 2013 regional in-service training for the mid-west and south west zones	770,000
R1564/AUG14	Perdiem for classroom observation in the Central and North West SESEMAT zones	770,000
R1008/DEC14	Facilitation for verification and update of data on science teachers	175,000
R1576/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,300,000
R1585/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,100,000
R1544/MAR14	Fuel while facilitating field work sampled USE schools	1,067,797
R1554/AUG14	Perdiem while monitoring the August 2013 regional in-service training for the mid-west and south west zones	770,000
R1807/MAY14	Allowance while compiling staff requirement for double shift schools	1,650,000
R1555/AUG14	Perdiem while monitoring the August 2013 regional in-service training for the mid-west and south west zones (for 3 drivers)	1,155,000
R1537a/MAR14	Facilitation for field work sampled USE schools	1,440,000
R1553/AUG14	Perdiem while monitoring the August 2013 regional in-service training for the mid-west and south west zones	770,000
R1587/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,100,000
R1586/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	650,000
R232/DEC14	Annual National science fair 2013	240,000
R2953b/NOV14	Provision of examination materials in UPOLET schs with UACE candidates	10,000,000
R103/APR14	Duty facilitation, imprest and fuel refund for the period Jan to Mar 2014	2,165,333
R1567/AUG14	Perdiem for classroom observation in the Central and North West SESEMAT zones	770,000

R286/SEP14/2013	Funds for meeting head teachers & D/head teachers in the northern region	49,880,000
R1569/AUG14	Perdiem for classroom observation in the Central and North West SESEMAT zones (for 3 drivers)	1,155,000
R1564/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,100,000
R2402/MAR14	Facilitation to deliver transfer letters for teachers to CAOs	1,720,000
R313/SEP14	Regional working team meeting of BOG	480,000
R246/JAN14	Payment of Sitting allowance for clearing a back log on tax certificates.	3,500,000
R1588/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,100,000
R1570/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,100,000
R1573/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,200,000
R1589/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,100,000
R2400/MAR14	Facilitation to deliver transfer letters for teachers to CAOs	1,620,000
R1540/MAR14	Facilitation for field work sampled USE schools	1,320,000
R1539/MAR14	Facilitation for field work sampled USE schools	1,320,000
R2401/MAR14	Facilitation to deliver transfer letters for teachers to CAOs	1,520,000
R1547/AUG14	Perdiem while monitoring the August 2013 regional in-service training for the mid-west and south west zones	770,000
R1543/MAR14	Facilitation for field work sampled USE schools	1,320,000
R310/SEP14	Regional working team meeting of BOG	37,374,000
R1574/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,100,000
R1549/AUG14	Perdiem while monitoring the August 2013 regional in-service training for the mid-west and south west zones	770,000
R298/SEP14/2013	Funds for sec sch youth sensitization seminars on strikes	15,760,000
R1571/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,100,000
R1581/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,100,000
R1567/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,100,000
R297/SEP14/2013	Funds for sec sch youth sensitization seminars on strikes	10,080,000
R111A/APR14	Duty facilitation, imprest and fuel refund for the period Jan to Mar 2014	3,762,667
R1575/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	650,000
R1533/MAR14	Regularizing of accountabilities in USE secondary schools dec2013	1,056,000
R1582/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,100,000
R1535/MAR14	Regularizing of accountabilities in USE secondary schools dec2013	986,000
R1566/MAR14	Facilitation while Monitoring an exercise of USE/UPPET and UPOLET budget execution activity in the western region	1,300,000
	Total	227,023,573

2014/15

Invoice Number	Description	Distribution Amount
R87/APR15	Sitting allowance for ESTRA assignments	1,134,000
R89/APR15	Facilitation to disseminate info(modules)to non-formal education learning centres	1,650,000
R671/MAR15	Facilitation for various activities concerning implementation guidelines on policy shift on primary and secondary schools headship	1,320,000
R2384/FEB15	Facilitation for sorting, packaging and dispatching teachers' transfer letter 2015	1,320,000
R203/DEC15	Sitting allowance for implementing of minutes under ESC Nos. 130/2014-152/2014	630,000
R791/AUG15	Funds to organize a w/shop for head teachers and D/HTs and BOG members from sec schools in the Rwenzori region	59,159,722
R2324/FEB15	Sitting allowance for participating in various critical activities concerning budget, payroll and others	1,575,000
R2491/NOV15	Repair and service of UG 2120 E AS PER LPO 8072	1,500,000
R1318/MAR15	Payment of Easter Package.	200,000
R2322/FEB15	Sitting allowance for participating in various critical activities concerning budget, payroll and others	1,575,000
R2382/FEB15	Facilitation for sorting, packaging and dispatching teachers' transfer letter 2015	1,320,000
R360/DEC15	Night allowance for stock taking in the Western and south western SESEMAT Regions.	1,320,000
R2375/FEB15	Facilitation for sorting, packaging and dispatching teachers' transfer letter 2015	1,320,000
R2335/FEB15	Fuel deposit to accompany the technical team to Kitgum Dist for a stakeholders' meeting and feasibility study	1,038,136
R728/SEP15	Fuel for field work of sampled USE schools	1,067,797
R128/DEC15	Facilitation for checking and collecting accountabilities for funds advanced to schools for ICT programmes	1,200,000
R670/MAR15	Facilitation for various activities concerning implementation guidelines on policy shift on primary and secondary schools headship	1,320,000
R2326/FEB15	Sitting allowance for participating in various critical activities concerning budget, payroll and others	1,575,000
R136/DEC15	Facilitation for collection of data of required teachers to fill gaps in gov't sec. schools	1,200,000
R135/DEC15	Facilitation for collection of data of required teachers to fill gaps in gov't sec. schools	1,200,000
R727/SEP15	Facilitation for field work of sampled USE schools	1,320,000
R2378/FEB15	Facilitation for sorting, packaging and dispatching teachers' transfer letter 2015	1,320,000
R2381/FEB15	Facilitation for sorting, packaging and dispatching teachers' transfer letter 2015	1,320,000
R1315/MAR15	Payment of Easter Package.	200,000
R129/DEC15	Facilitation for checking and collecting accountabilities for funds advanced to schools for ICT programmes	1,200,000
R1266/MAR15	Payment of Easter Package.	200,000
R724/SEP15	Facilitation for field work of sampled USE schools	1,320,000
R2491/NOV15	Repair and service of UG 2120 E AS PER LPO 8072	270,000
R81/APR15	Monitoring of disbursements under development of secondary schools	1,820,000
R1262/MAR15	Payment of Easter Package.	200,000
R83/APR15	Monitoring of disbursements under development of secondary schools	1,430,000

R198/DEC15	Sitting allowance for implementing of minutes under ESC Nos. 130/2014-152/2014	1,260,000
R2320/FEB15	Sitting allowance for participating in various critical activities concerning budget, payroll and others	1,750,000
R1277/MAR15	Payment of Easter Package.	200,000
R195/DEC15	Sitting allowance for implementing of minutes under ESC Nos. 130/2014-152/2014	1,400,000
R2380/FEB15	Facilitation for sorting, packaging and dispatching teachers' transfer letter 2015	600,000
R1316/MAR15	Payment of Easter Package.	200,000
R2329/FEB15	Sitting allowance for participating in various critical activities concerning budget, payroll and others	1,575,000
R1278/MAR15	Payment of Easter Package.	200,000
R668/MAR15	Facilitation for various activities concerning implementation guidelines on policy shift on primary and secondary schools headship	1,320,000
R80/APR15	Monitoring of disbursements under development of secondary schools	1,820,000
R1267/MAR15	Payment of Easter Package.	200,000
R202/DEC15	Sitting allowance for implementing of minutes under ESC Nos. 130/2014-152/2014	945,000
R42/DEC15	Facilitation for participating in the LG budget consultative w/shop fy 2014/15, 27th Oct -12th Nov 14	1,200,000
R359/DEC15	Night allowance for stock taking in the Western and south western SESEMAT Regions.	1,320,000
R2386/FEB15	Fuel facilitation for sorting, packaging and dispatching teachers' transfer letter 2015	1,593,220
R35/DEC15	Facilitation for participating in the LG budget consultative w/shop fy 2014/15, 27th Oct -12th Nov 14	972,075
R409/JUL15	Funds for the national music, dance and drama festival 2014	70,000,000
R2325/FEB15	Sitting allowance for participating in various critical activities concerning budget, payroll and others	1,575,000
R1667/FEB15	Facilitation for assessing compliance of secondary schools in Tororo	780,000
R723/SEP15	Facilitation for field work of sampled USE schools	1,320,000
R726/SEP15	Facilitation for field work of sampled USE schools	660,000
R667/MAR15	Facilitation for various activities concerning implementation guidelines on policy shift on primary and secondary schools headship	1,320,000
R41/DEC15	Facilitation for participating in the LG budget consultative w/shop fy 2014/15, 27th Oct -12th Nov 14	600,000
R125/DEC15	Facilitation while sorting and delivering letters concerning budgets, circulars and BOG to schools to various dists	2,150,000
R25/DEC15	Facilitation while dispatching and delivering urgent docs concerning IGG, audited annual fin. statements	1,770,000
R2328/FEB15	Sitting allowance for participating in various critical activities concerning budget, payroll and others	1,575,000
R2327/FEB15	Sitting allowance for participating in various critical activities concerning budget, payroll and others	1,575,000
R2373/FEB15	Facilitation for sorting, packaging and dispatching teachers' transfer letter 2015	1,440,000
R137/DEC15	Facilitation for collection of data of required teachers to fill gaps in gov't sec. schools	1,200,000
R86/APR15	Fuel for Monitoring of disbursements under development of secondary schools	610,000
R138/DEC15	Facilitation for collection of data of required teachers to fill gaps in gov't sec. schools	1,200,000
R1271/MAR15	Payment of Easter Package.	200,000

R1273/MAR15	Payment of Easter Package.	200,000
R1286/MAR15	Payment of Easter Package.	200,000
R131/DEC15	Fuel facilitation for checking and collecting accountabilities for funds advanced to schools for ICT programmes	1,000,000
R2379/FEB15	Facilitation for sorting, packaging and dispatching teachers' transfer letter 2015	1,320,000
R88/APR15	Sitting allowance for ESTRA assignments	1,134,000
R2377/FEB15	Facilitation for sorting, packaging and dispatching teachers' transfer letter 2015	600,000
R1268/MAR15	Payment of Easter Package.	200,000
R1801A/AUG15	Fuel deposit for field trips to collect basic information and site visits.	1,522,373
R44/DEC15	Facilitation for participating in the LG budget consultative w/shop fy 2014/15, 27th Oct -12th Nov 14	1,320,000
R1276/MAR15	Payment of Easter Package.	200,000
R37/DEC15	Facilitation for participating in the LG budget consultative w/shop fy 2014/15, 27th Oct -12th Nov 14	1,320,000
R132/DEC15	Facilitation for collection of data of required teachers to fill gaps in gov't sec. schools	1,680,000
R126/DEC15	Facilitation while sorting and delivering letters concerning budgets, circulars and BOG to schools to various dists	1,300,000
R84/APR15	Monitoring of disbursements under development of secondary schools	1,430,000
R1284/MAR15	Payment of Easter Package.	200,000
R134/DEC15	Facilitation for collection of data of required teachers to fill gaps in gov't sec. schools	1,440,000
R196/DEC15	Sitting allowance for implementing of minutes under ESC Nos. 130/2014-152/2014	1,260,000
R24/DEC15	Facilitation while dispatching and delivering urgent docs concerning IGG, audited annual fin. statements	1,770,000
R669/MAR15	Facilitation for various activities concerning implementation guidelines on policy shift on primary and secondary schools headship	1,320,000
R165/OCT15	Replacement of parts and service of the photocopier in the PDU AS PER LPO 7955	600,000
R751A/SEP15	Part payment of outstanding sum and accumulated interest in a High Court civil suit no.79 of 2013	9,000,000
R1279/MAR15	Payment of Easter Package.	200,000
R140/DEC15	Fuel for collection of data of required teachers to fill gaps in gov't sec. schools	2,542,373
R92/APR15	Fuel and vehicle maintenance to disseminate info(modules)to non-formal education learning centers	1,000,000
R197/DEC15	Sitting allowance for implementing of minutes under ESC Nos. 130/2014-152/2014	1,260,000
R721/SEP15	Facilitation for field work of sampled USE schools	1,440,000
R40/DEC15	Facilitation for participating in the LG budget consultative w/shop fy 2014/15, 27th Oct -12th Nov 14	1,320,000
R672/MAR15	Facilitation for various activities concerning implementation guidelines on policy shift on primary and secondary schools headship	1,320,000
	Total	235,853,696





OFFICE OF THE AUDITOR GENERAL

P.O.Box 7083, Kampala,
Tel: +256 414 344 340 Fax: +256 414 345 674
E-mail: info@oag.go.ug