

**UGANDA**  
**OFFICE OF THE AUDITOR GENERAL**

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF**  
**NORTH EASTERN ROAD-CORRIDOR ASSET MANAGEMENT PROJECT (NERAMP)**  
**PROJECT NO: 125590; LOAN NO.54340**  
**FOR THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE 2021**



**THE REPUBLIC OF UGANDA**



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NORTH EASTERN ROAD-CORRIDOR ASSET MANAGEMENT PROJECT (NERAMP)  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2021**

**THE RT. HON. SPEAKER OF PARLIAMENT**

**Opinion**

I have audited the accompanying financial statements of the North Eastern Road-Corridor Asset Management Project (the "Project"), which comprise the statement of fund balance as at 30<sup>th</sup> June 2021, Statement of receipts and payments, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the Fund Balance of the North Eastern Road Corridor Asset Management Project, as at 30 June 2021 and its Receipts and Payments for the year then ended, in accordance with the basis of accounting described in Note 12.2 of the Financial Statements and in conformity with the terms of the Financing Agreement.

**Basis for Opinion**

I conducted my audit in accordance with International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of Project Management in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Uganda, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. The following matters were considered key during my audit.

**1.0 Project performance and implementation of approved budget**

The North Eastern Road-Corridor Asset Management Project is a 10-year Gol project funded with a loan from IDA of the World Bank for the management of Tororo - Mbale - Soroti - Lira-Kamdingi 340 km Road. The Project Development Objective is to reduce transport cost, enhance road safety, and improve and preserve the road assets sustainably by applying cost effective performance-based asset management contracts, along the Tororo - Kamdingi road corridor. The project focuses on two major components namely;

- Component 1: Road rehabilitation, operations and maintenance that finances the long-term OPRCs for the: Design, construction and/or rehabilitation of sections of the road corridor; Periodic, routine and emergency maintenance of the road corridor and road assets; Operations of road safety enhancement measures such

implementation of the project activities as at 30<sup>th</sup> June 2021. It should be noted that 65% of the project implementation time had elapsed as at 30<sup>th</sup> June 2021.

From the review of the project progress reports for the FY 2020/21, implementation of civil works (road rehabilitation, improvement and routine maintenance works) under component 1 had hardly progressed. The design for road rehabilitation and improvement works had reached the final approval stage of UNRA and was pending submission of costings for the additional scope of works identified by the OPRC contractor at the time of design.

Considering the slow implementation progress with only 35% of the project implementation time left, UNRA may not be able to execute all the planned project activities. Also, the undisbursed project loan of 85.5% from IDA may not be fully utilized within the minimal time left. Consequently, some project activities may remain unexecuted upon expiry of the Financing Agreement which affects service delivery and achievement of the Project development objective.

Management explained that;

- Adequate project preparations were made before signing the loan agreement in February 2015. Bids for the Works were received on 30<sup>th</sup> October 2015 within 4 months of the loan effectiveness. However, the procurement which was at the stage of bids evaluation, was put on halt for about one and half years because of a non-project, related suspension from 21<sup>st</sup> December 2015 to 6<sup>th</sup> June 2017 by the World Bank. The suspension was due to non-compliance with social safeguards on another World Bank funded project, the Transport Sector Development Project (TSDP) with respect to the Fort Portal to Kamwenge Road upgrading project.

Following lessons learnt from the TSDP, the Bank enhanced the provisions related to environmental and social aspects in their Standard Procurement Documents. This necessitated a similar process of enhancing the Environmental, Health, Social and Safety (ESHS) provisions within the NERAMP contract documents when the suspension was lifted in June 2017. The review process including discussion with the successful bidder and approval by the key project stakeholders including the World Bank no objections took another year to be concluded. The Contracts were signed in June 2018 and yet the plan was to conclude the procurement by June 2016.

- The World Bank had suspended works on the Project due to concerns of Environmental and Social Safeguard management by the contractor. However, after the contractor making good and putting in place mitigating measures, the Bank lifted the suspension.

I advised the Accounting Officer to liaise with the relevant Project stakeholders to expedite implementation.

### 1.3 Under absorption of IDA funding

During the FY 2020/21, total IDA funds available was USD 8,090,898.12 (being opening fund balance of USD 4,920,898.12 and additional disbursements of USD 3,170,000 on 23<sup>rd</sup> October 2020). From the available funds, USD 4,457,669.32 was spent on implementation of project activities representing funds absorption level of 55%.

I consider it necessary to communicate the following matters other than those presented or disclosed in the financial statements:

**Other Matter**

**Accumulation of higher financing charges due to the low utilisation of the signed loan**

2.0

Section 2.03 of the Financing Agreement states that, 'the maximum commitment charge rate payable by the recipient on the unwithdrawn financing balance shall be one-half of one percent (1/2 of 1%) per annum. Also, section 2.04 of the same Agreement states that, 'the service charge payable by the recipient on the withdrawn credit balance shall be equal to three-fourths of one percent (3/4 of 1%) per annum.

I computed the financing charges (commitment and service charges) on the loan from IDA of the World Bank and noted that total charges of UGX 4,703,471,276 (being service charges and commitment charges of UGX 840,691,467 and UGX 3,862,779,809 respectively) were accrued during the FY 2020/21. Cumulatively, total charges of UGX 27,201,439,219 (being service charges and commitment charges of UGX 2,734,784,077 and UGX 24,466,655,142 respectively) have been accrued since loan signature on 16<sup>th</sup> February 2015.

Total cumulative commitment charges of UGX 24,466,655,142 amounts to 89.9% of the total financing charges accrued. Low absorption rate of the loan amount delays implementation of Project activities and affects achievement of the Project development objective. Besides, the loan becomes more expensive in the long run.

Management explained that the accumulation of higher commitment charges was due to delayed Project works/activities progress attributed to the World Bank's halt of the progress of procurement of civil works for NERAMP for about one and half years because of a non-project related suspension from 21<sup>st</sup> December 2015 to 6<sup>th</sup> June 2017. The suspension was due to non-compliance with social safeguards on another World Bank funded project, the Transport Sector Development Project (TSDP) with respect to the Fort Portal to Kamwenge Road upgrading project. Management explained that the World Bank's suspension of works on the Project due to concerns of Environmental and Social Safeguard management by the Contractor. However, after the contractor making good and putting in place mitigating measures, the Bank lifted the suspension.

I advised the Accounting Officer to liaise with the Ministry of Finance, Planning and Economic Development to negotiate with IDA (World Bank) for waiver of the commitment charges accrued due to suspension of Project works by the Bank. I also advised the Accounting Officer to ensure that project activities are expedited to avoid delays that result into low utilization of loan funds and associated high charges on low funds absorption.

**Other Information**

Management is responsible for the other information. The other information comprises the information included in the Project Management Information, Introduction, Statement of Management's Responsibilities, the statement of comparison of the budget and actual amount, but does not include the financial statements and my auditors' report thereon.



uncertainty exists related to events or conditions that may cast significant doubt on the project's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the project to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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



John F.S. Muwanga  
**AUDITOR GENERAL**

Kampala,

01<sup>st</sup> October, 2021.

NORTH EASTERN ROAD-CORRIDOR ASSET MANAGEMENT PROJECT (NERAMP)  
PROJECT ID No:125590  
LOAN No: 54340  
IMPLEMENTED BY:  
UGANDA NATIONAL ROADS AUTHORITY (UNRA)  
Funded by:  
INTERNATIONAL DEVELOPMENT ASSOCIATION  
ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021

Uganda National Roads Authority



THE REPUBLIC OF  
UGANDA



THE WORLD BANK  
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**ACRONYMS**

|        |   |  |
|--------|---|--|
| AIC    | - | Aids Information Centre                              |
| BoU    | - | Bank of Uganda                                       |
| CPA    | - | Certified Public Accountant                          |
| CS     | - | Consultancy Service                                  |
| EAC    | - | East African Community                               |
| FY     | - | Financial Year                                       |
| GBV    | - | Gender Based Violence                                |
| GMCS   | - | Grievance Management Committees                      |
| GoU    | - | Government of Uganda                                 |
| IDA    | - | International Development Association                |
| IFMS   | - | Integrated Financial Management System               |
| ISAs   | - | International Standards on Auditing.                 |
| MPM    | - | Management Performance Measures                      |
| NEMA   | - | National Environment Management Authority            |
| NERAMP | - | North Eastern Road-Corridor Asset Management Project |
| NGO's  | - | Non-Governmental Organisations                       |
| NSSF   | - | National Social Security Fund                        |
| OAG    | - | Office of the Auditor General                        |
| OPRC   | - | Output and Performance based Contracting             |
| PMMC   | - | Project Management and Monitoring Consultant         |
| TNM    | - | Technology and Management Limited                    |
| ToRS   | - | Terms of Reference                                   |
| UGX    | - | Uganda Shillings                                     |
| UNRA   | - | Uganda National Roads Authority                      |
| USD    | - | United States Dollar                                 |
| VAC    | - | Violence Against Children                            |
| WHT    | - | Withholding Tax                                      |
| XDR    | - | Special Drawing Rights                               |



**1.0 PROJECT MANAGEMENT INFORMATION**

**1.1 Registered Office and Principal Place of Business**  
 Uganda National Roads Authority,  
 UAP Nakawa Business Park,  
 Plot 3-5, New Port Bell Road,  
 P.O. Box 28487,  
 Kampala- Uganda.

**1.2 UNRA Board of Directors**  
 Hon. Fred Jachan Omach  
 Ms. Allen C. Kagina  
 Mrs. Petra Sansa Tenywa  
 Dr. Joseph Muvawala  
 Eng. Dr. Augustine Mugisa Obyero  
 Mr. Mbulamuko Laban  
 Eng. Samson Bagonza  
 Chairman  
 Executive Director- Secretary  
 Member  
 Member  
 Member  
 Member  
 Member  
 Member

**1.3 Project Management Team**  
 Ms. Allen C. Kagina  
 Eng. Isaac Wani  
 Mrs. Edna Rugumayo  
 Eng. Charles Naita  
 Eng. Isaac Menya  
 Eng. Samuel Liki  
 Mr. Kwesiga Brazza  
 Ms. Betty Namatovu  
 Ms. Monica Seruma  
 Mr. Brian Kayondo  
 Mr. Brain Emmy Karugaba  
 Mr. Stephen Obore  
 Executive Director  
 Director Network Planning Engineering  
 Director Corporate Services  
 Project Coordinator/ Manager  
 Project Engineer- Asset Management/ Overall reporting  
 Project Engineer- Operations & Maintenance  
 Head of Finance & Accounts  
 Project Accountant  
 Environment and Safeguards Specialist  
 Procurement Specialist  
 Environment Specialist  
 Social Development Specialist

**1.4 Banker**  
 Bank of Uganda,  
 P.O. Box 7120,  
 Kampala, Uganda.

**1.5 Auditors for NERAMP on behalf of the Auditor General**  
 Dativa & Associates,  
 Certified Public Accountants,  
 Ntinda complex, Block A, Office F3-01,  
 P.O. Box 1239,  
 Kampala – Uganda.  
 Tel. 256-312-104097  
 E-mail: [admin@dativaassociates.com](mailto:admin@dativaassociates.com).

**2.0 INTRODUCTION**

**2.1 Project Background**

The North Eastern Road-Corridor Asset Management Project (NERAMP) was approved on 29<sup>th</sup> April 2014, with a total project cost of USD 255 million. The World Bank (IDA)'s share of the financing amounts to USD 243.8 million (SDR 157.6 million) which is 95.6% and the remaining USD 11.2 million (4.4%) is financed by the Government of Uganda (GoU). The Financing Agreement was signed on 16<sup>th</sup> February 2015 after (i) the project was approved by the parliament, and (ii) the Financing Agreement was cleared for signature by the Solicitor General.

The North Eastern Road-Corridor Asset Management Project (NERAMP) has introduced long term asset management contracts through Output and Performance based Contracting (OPRC) on a major corridor in Eastern Uganda - the Tororo-Mbale-Soroti-Lira-Kamdingi Road (340km). This road corridor links South Sudan, parts of the Democratic Republic of Congo, and North and Eastern Uganda to the port of Mombasa. It supports the GoU's effort of unleashing Uganda's regional trade potential by facilitating the land bridging across borders, and thus enhancing the regional integration objective of the East African Community (EAC).

**2.2 Project Objectives**

The Project Development Objective is to reduce transport cost, enhance road safety, and improve and preserve the road assets sustainably by applying cost effective performance-based asset management contracts, along the Tororo - Kamdingi road corridor.

**2.3 Project components**

The NERAMP consists of the following parts:

**2.3.1 Component 1 - Road Rehabilitation, Operations and Maintenance.**

This component finances the long-term OPRCs for the Tororo - Mbale - Soroti - Lira-Kamdingi Road (340 km).

The scope of works and services under this component includes:

- (i) Design, construction and/or rehabilitation of sections of the road corridor;
- (ii) Periodic, routine and emergency maintenance of the road corridor and road assets;
- (iii) Operations of road safety enhancement measures such as traffic management and axle load controls;
- (iv) Provision of technical advisory services for management, monitoring and evaluation of the OPRCs.

**2.3.2 Component 2 – Institutional Support to UNRA.**

This component is to ensure sustainability, technical assistance to UNRA focusing on designing, awarding, and managing OPRCs. In addition, local stakeholders, including regulatory bodies, auditors, and the local construction industry need support to help build awareness in order to contribute towards the change process in the way the road network is planned, developed and maintained.

The component focuses on;

- a) Strengthening UNRA's technical, institutional and management capacity:
  - (i) for asset management support, including, *inter alia*, data collection, life cycle cost analysis, development of output specifications for long term contracts, monitoring and evaluation, and reporting on the performance of pavements and bridges;
  - (ii) for management, monitoring and evaluation of road safety enhancement measures, including, carrying out road safety audits;
  - (iii) for administration, supervision and management of OPRCs (including, *inter alia*, fiduciary and safeguards aspects, reporting, and monitoring and evaluation);
  - (iv) for planning, operating and managing the national road network, including, provision of appropriate customer care services and preparation and implementation of an appropriate communications strategy;
  - (v) for preparation of asset management contracts; and
  - (vi) for supporting implementation of the construction sector transparency initiative, all through the provision of technical advisory services, non-consulting services, operating costs and acquisition of goods for the purpose.
- b) Developing and implementing a robust training program focusing on road asset management as well as planning, procurement and supervision of OPRCs, targeting UNRA staff and other key stakeholders.

## 2.4 Scope of works of the OPRC: Tororo-Mbale-Soroti-Lira-Kamdingi Road Corridor (340km)

The scope of works to be executed on the 340km corridor has been packaged into two lots: Lot 1- Tororo-Mbale-Soroti (150.8km) and Lot 2- Soroti-Lira-Kamdingi (189.4km).

The planned interventions under this contract will therefore include:

- (i) Performance-based Routine Maintenance Works;
- (ii) Rehabilitation Works- Strengthening for 20-year design life of the entire project road by Asphalt Concrete (AC) overlays;
- (iii) Rehabilitation Works to certain sections of the Lira-Kamdingi Road. The anticipated sectional rehabilitation is generally to include a reworking of the existing base course to serve as sub-base course in the new pavement and then apply new base course of 150mm crushed aggregate base plus 50mm AC surfacing;
- (iv) Emergency Works;
- (v) Construction of Weigh Bridge Station;
- (vi) Operation and Maintenance of Weigh Bridge Station for 6 years.

However, the project delayed to kick-off due to the suspension by the World Bank caused by Transport Sector Development Project failure to comply with appropriate social standards and practices.

**2.5 Project Cost and Financing**

The total financing of NERAMP is USD 255 million with IDA supporting 95.6% (USD 243.8 million) while Government of Uganda will finance the 4.4% (USD 11.2 million) of the project cost.

The financing details are as indicated in the table below.

| S/N. | Project Components                            | Project Cost  |       | Total |
|------|---|---------------|-------|-------|
|      |   | USD (Million) | % age |       |
| 1.   | Road Rehabilitation, Operations & Maintenance | 241           | 94.5  | 229.8 |
| 2.   | Institutional Support to UNRA                 | 14            | 5.5   | 14    |
|      |   | 255           | 100   | 243.8 |
|      |   |               |       | 96    |

**2.6 Highlights of the project implementation status**

**2.6.1 Component 1 - Road Rehabilitation, Operations and Maintenance**

**2.6.1.1 Contract Data**

| A: Civil Works Contract                             |   |
|---|---|
| Contractor  | Mota-Engil Engenharia E Construc ao Africa, SA, Rua do Rego Lameiro, 38 4300-454 Porto Portugal |
| Contract Amounts:                                   |   |
| Lot 1   | UGX 290,976,512,298   |
| Lot 2   | UGX 331,623,758,818   |
| Date of Contract Signature                          | 27 <sup>th</sup> June 2018  |
| Date of Contract Addendum                           | 09 <sup>th</sup> November 2018  |
| Contractual Start Date                              | 13 <sup>th</sup> August 2018  |
| Commencement of Site Activities                     | 12 <sup>th</sup> December 2018  |
| Planned Completion Date <sup>1</sup>                | 12 <sup>th</sup> February 2027  |
| B: Project Management Services                      |   |
| Project Management and Monitoring Consultant (PMMC) | TNM Limited of Israel in association with KAGGA and Partners Uganda                             |
| Date of Contract Signature                          | 27 <sup>th</sup> June 2018  |
| Contract Amount                                     | USD 9,463,248 and UGX 2,370,533,211   |

**2.6.2 Works Progress**

**2.6.2.1 Lot 1: Tororo-Mbale-Soroti Road (150.8km)**

Under this OPRC contract, the Contractor is responsible for design and execution of rehabilitation works, improvement works, routine maintenance works and emergency works. The Contractor follows its own programme of works in execution of the rehabilitation/improvement and routine maintenance works. The Contractor was requested to submit its programme of works for the period July 2021 to December 2021, using the same template which had been prepared for January to June 2021.

<sup>1</sup> The Project closing date as per the Financing Agreement is 31<sup>st</sup> October 2024 with application deadline of 28<sup>th</sup> February 2025. However, the civil works contract for NERAMP is running up to 12<sup>th</sup> February 2027, 833 days after the Project closing date of the Financing Agreement.



The status of these works during the reporting period are indicated below;

#### **Rehabilitation works**

As per the contract, rehabilitation works on Lot 1 mainly consist of AC overlay paving. Actual rehabilitation works will be executed as per acceptance of the Contractor's final Design Report by the Employer. These works have not commenced on site, awaiting acceptance of final Design Report by the Employer.

#### **Improvement works**

These works have not commenced on site, awaiting acceptance of final Design Report by the Employer. Improvement works, include adding new characteristics to the road in response to the new traffic and safety demands. The minimum expected improvement works on Lot 1 include replacement of existing Namatala bridge and Lwerve bridge/culvert. Actual improvement works to be implemented shall be based on the Contractor's final Design Report accepted by the Employer.

#### **Designs for rehabilitation & improvement works**

Under this OPRC Contract, the Contractor has to prepare its designs for rehabilitation / improvement works based on its assessment of the site conditions, traffic and other requirements listed in the contract. These designs should not only meet the output criteria after construction of works such as strength, riding quality, geometric, etc. as defined in the contract but should also be good enough to meet the performance criteria for maintenance listed in the contract (both on-carriageway & off-carriageway routine maintenance).

As per MPMs - M4 & M5, the Contractor is responsible for submission of the draft Design Report within five (5) months of the start date and final Design Report within one month of comments on the draft Design Report.

The Contractor submitted its draft Design Report for the entire Lot in soft copy (CD) on 16<sup>th</sup> July 2020 and hard copies on 22<sup>nd</sup> July 2020. Review comments on this draft Design Report by PMMC and Employer was submitted to Contractor on 25<sup>th</sup> August 2020. The Contractor submitted its responses to comments made by the PPMC and the Employer on 24<sup>th</sup> September 2020 and then on 15<sup>th</sup> October 2020.

Joint review meetings of the Employer, PPMC, the Contractor and its designer were held from 19<sup>th</sup> to 22<sup>nd</sup> October 2020 to discuss the draft Design Report. After the discussions, it was agreed that the Contractor can proceed with submission of the final Design Report incorporating the discussions & agreements in these meetings. These comments were shared with the Contractor on 12<sup>th</sup> November 2020.

The Contractor submitted its final Design Report on 21<sup>st</sup> January 2021 (in hard copies and in soft copy on 25<sup>th</sup> January 2021). Joint review meetings of the Employer & the PPMC teams were held from 15<sup>th</sup> to 17<sup>th</sup> February 2021 to jointly discuss the submitted final Design Report.

In its submission of the final Design Report, the Contractor had indicated that additional scope of rehabilitation & improvement works is foreseen. The Contractor was requested to submit the list of those works which it deems are additional scope, without indicating their cost & time impact. This submission was made by the Contractor on 4<sup>th</sup> March 2021.

The Contractor was also requested to submit the response matrix, of the comments made by the PPMC/UNRA on its draft Design Report. This submission was made on 4<sup>th</sup> March 2021. A joint clarification meeting on the Contractor's submitted final design recommendation was held between the Employer, PPMC and the Contractor on 18<sup>th</sup> March 2021.

The PMMC finalised its review and submitted its review report to the Employer on 22<sup>nd</sup> March 2021. The PMMC informed the Employer that the submitted design can be accepted for implementation subject to the recommendations made by the PMMC in its review report.

During the technical meeting held on 26<sup>th</sup> May 2021 between the Employer and the PMMC, the Employer informed the PMMC that the review of the submitted design was in its concluding stage, and Employer had shared the submitted design and its position (towards this design) with the World Bank.

However, in order to facilitate a decision on the scope of rehabilitation and improvement works to be accepted for implementation, it was deemed necessary to seek cost implications of the additional rehabilitation and improvement works from Contractor. The Contractor submitted the cost impact of additional works on 28<sup>th</sup> June 2021. Joint meetings of the Employer, PMMC & the Contractor is planned to discuss the submission and agree on additional scope / costs. The Contractor was requested to provide information and relevant drawings (soft copy) to show how the quantities were arrived in the submitted cost proposal by 7<sup>th</sup> July 2021 so as to complete this exercise targeted to be completed within July 2021, to facilitate acceptance of Designs by Employer in August 2021 and start the Rehabilitation & Improvement Works

#### **Routine maintenance works**

This section covers the requirements to performance based routine maintenance of the Project Road with definition of minimum Service Level Indicators and payment reduction factors in case of non-compliant indicators. These works are categorised into delivery of Management Performance Measures (MPMs) and compliance to Road Service Level Indicators. Works have not been executed since the suspension of work obligations by the Contractor, which was ordered through a letter from the World Bank on 6<sup>th</sup> November 2019.

The World Bank further clarified on 9<sup>th</sup> December 2019 that no emergency works would be allowed too. Also, traffic management services for emergency response, clearing and securing accident scenes was suspended.

#### **2.6.2.2 Lot 2: Soroti-Lira-Kamdingi (189.4km)**

Under this OPRC Contract, the Contractor is responsible for the design and execution of rehabilitation works, improvement works, routine maintenance works and emergency Works. The Contractor follows its own work programme for locating and execution of the rehabilitation/improvement works and routine maintenance works.

During the reporting period, the Contractor was requested to submit its planned programme of works for the 6 months' period (from July 2021 to December 2021) accounting for monitoring by PMMC. The Contractor committed to submit this programme by 15<sup>th</sup> July 2021.

#### **Rehabilitation works**

Rehabilitation works on Lot 2 were expected to mainly consist of AC overlay paving and reconstruction on some sections. The scope of rehabilitation work to be implemented will be as per acceptance of the Contractor's final Design Report by the Employer. These Works have not yet commenced on site awaiting acceptance of Contractor's final Design Report by the Employer.

#### **Improvement works**

The improvement works include, adding new characteristics to the road in response to the new traffic and safety demands. The minimum expected improvement works on Lot 2 include installation of new reinforced concrete (RC) pipe culverts, kilometre marker posts, steel beam guardrails, standard road signs, information road signs and guidance road signs.

The scope of improvement works to be implemented shall be based on the accepted Contractor's final Design Report by the Employer. These works have not yet commenced on site awaiting acceptance of the Contractor's final Design Report by the Employer.

#### **Designs for Rehabilitation & Improvement Works**

Under this OPRC contract, Contractor has to prepare its designs for rehabilitation / improvement works based on its assessment of the site conditions, traffic and other requirements listed in the contract. These designs should not only meet the output criteria after construction of works such as strength, riding quality, geometrics, etc. as defined in the contract but should also be good enough to meet the performance criteria for maintenance listed in the contract (both on-carriageway & off-carriageway routine maintenance).

As per MPMs, the Contractor is responsible for submission of the draft Design Report within five (5) months of the start date and final Design report within one month of comments on the draft Design Report.

The Contractor submitted its draft Design Report for the entire lot in soft copy (CD) on 13<sup>th</sup> July 2020 and hard copies on 22<sup>nd</sup> July 2020. Review comments of this draft Design Report by the PMMC and the Employer was submitted to the Contractor on 25<sup>th</sup> August 2020 and the Contractor was requested to provide its response on the review comments made by 7<sup>th</sup> September 2020. The Contractor submitted its responses to comments made by the PMMC and the Employer on 24<sup>th</sup> September 2020 and then on 15<sup>th</sup> October 2020.

Joint review meetings of the Employer, the PMMC, the Contractor and its designer were held from 19<sup>th</sup> to 22<sup>nd</sup> October 2020 to discuss the draft Design Report. After the discussions, it was agreed that the Contractor can proceed with submission of the final Design Report incorporating the discussions & agreements in these meetings. These comments were shared with the Contractor on 12<sup>th</sup> November 2020.

The Contractor had submitted its final Design Report for the entire Lot on 29<sup>th</sup> January 2021. Joint review meetings of the Employer & the PMMC teams were held from 15<sup>th</sup> to 17<sup>th</sup> February 2021 to discuss the submitted final Design Report.

In its submission of final Design Report, the Contractor indicated that additional scope of rehabilitation & improvement works is foreseen. The Contractor was requested to submit the list of those works which it deems are additional scope, without indicating their cost & time impact. This submission was made by the Contractor on 10<sup>th</sup> March 2021.

The Contractor was also requested to submit the response matrix, of the comments made by PMMC/UNRA on its draft Design Report. This submission was made on 5<sup>th</sup> March 2021. The PMMC finalised its review and submitted its review report to the Employer on 22<sup>nd</sup> March 2021. The PMMC informed the Employer that the submitted design can be accepted for implementation subject to the recommendations made by the PMMC in its review report.

During the technical meeting held on 26<sup>th</sup> May 2021 between the Employer and the PMMC, the Employer informed the PMMC that the review of the submitted design is in its concluding stage, and the Employer had shared the submitted design and its position (towards this design) with the World Bank.

However, in order to facilitate a decision on the scope of rehabilitation and improvement works to be accepted for implementation, it was deemed necessary to seek cost implications of the additional rehabilitation and improvement works from the Contractor.

The Contractor submitted its deemed cost impact of additional works on 28<sup>th</sup> June 2021. The PMMC has requested the Contractor to provide information/calculations to show how the submitted quantities were arrived at in the submitted cost proposal preferably in soft copy (as excel sheets), after which consultation meetings with the Contractor are anticipated to discuss and agree on the scope and additional costs (if any) to execute rehabilitation and improvement works under the contract. The Contractor committed to provide the requested information to PMMC by 16<sup>th</sup> July 2021.

#### **Routine maintenance works**

This section covers the requirements to performance based routine maintenance of the Project Road with definition of minimum Service Level Indicators and payment reduction factors in case of non-compliant indicators. These works are categorised into delivery of Management Performance Measures (MPMs) and compliance to Road Service Level Indicators.

### **2.6.3 Project implementation challenges**

Adequate project preparations were made before signing the loan agreement in February 2015. Bids for the Works were received on 30<sup>th</sup> October 2015 within 4 months of the loan effectiveness. However, the procurement, which was at evaluation of Bids stage was put on halt for about one-half years because of a non-project, related suspension from 21<sup>st</sup> December 2015 to 6<sup>th</sup> June 2017. The suspension was due to non-compliance with social safeguards on another World Bank funded project, the Transport Sector Development Project (TSDP) with respect to the Fort Portal to Kamwenge Road upgrading project. Following lessons learnt from the TSDP, the Bank enhanced the provisions related to environmental and social aspects in their Standard Procurement Documents. This necessitated a similar process of enhancing the Environmental, Health, Social and Safety (EHS) provisions within the NERAMP contract documents when the suspension was lifted in June 2017. The review process including discussion with the successful bidder and approval by the key project Stakeholders including the World Bank no objections took another year to be concluded. The Contracts were signed in June 2018 and yet the plan was to conclude the procurement by June 2016.

When the contract activities commenced, these factors impacted on the progress;

✦ Because of lack of appreciation by the Contractor of the enhanced EHS provisions regarding management and the approval process. There were frequent omissions by the Contractor at the start of the project activities. The non-compliance registered during the Contractor's site establishment activities caused a suspension of the Contractor's obligations under the Contract from 1<sup>st</sup> December 2019 to 30<sup>th</sup> September 2020. The non-compliance registered in the elevation of the review process for the EHS documentation within the Bank resulting in a lengthy approval process. Despite the improvements in management of the EHS requirements, approval of EHS documentation has been maintained at a very high level in the Bank rendering the approval timeline specified in the Contract not achievable.

✦ The Contractor delayed to deliver the rehabilitation design. The draft design has been agreed upon, however because of the significant changes in scope, discussion have been ongoing to reach agreement on the changes before seeking approval of other key stakeholders. The plan is to start the rehabilitation within the month of October 2021. The penalties associated with the delayed were charged as provided for under the contract provisions.

✦ The Contractor had originally planned to establish the project quarry at Merok. Unfortunately, the Affected Persons at this proposed site, requested for Bank's Panel Inspection in connection with their compensation. Although the Site was closed on Bank recommendations, the investigation is still ongoing by the Bank's Inspection Panel. This incident has created fear and demand for very high scrutiny by the Bank, leading to endless requests for additional information on the ESHS documentation submitted for Bank clearance consequently delayed decisions.



**3.0 AUDIT SCOPE**

The audit covered transactions recorded from 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 and is purely an audit of the project financial statements.

In accordance with our Terms of Reference from the Auditor General and the Engagement Letter signed between M/s Datva & Associates CPA and Uganda National Roads Authority in relation to the audit of NERAMP and the discussion held with management;

The audit was to be conducted in accordance with International Standards on Auditing and would include such tests and verification procedures as the auditor considers necessary under the circumstances. More specifically, we were required to;

- (i) Evaluate whether the operations of the Project are in line with the Financing Agreement, Government of Uganda Regulations and Project Objectives,
- (ii) Assess whether appropriate supporting documents, records and books of accounts relating to all the Project activities are kept, and whether clear linkages exist between the books of accounts and the financial statements presented by the Project,
- (iii) Confirm that funds were used in accordance with the conditions of the Financing Agreement and only for the purposes for which the funding was provided,
- (iv) Evaluate whether the financial statements have been prepared by management in accordance with applicable accounting standards and gives a true and fair view of the financial position of the Project as at the year end and of its operating results for the period ended 30<sup>th</sup> June 2021,
- (v) Comprehensively assess the adequacy and effectiveness of the accounting and overall internal control system to monitor expenditures and other financial transactions and ensure safe custody of the Project financial assets. Where certain controls are impracticable to implement, appropriate compensating controls should exist,
- (vi) Establish whether the Project is being implemented as per the agreed timelines,
- (vii) Review the Project Financing Agreement to ascertain agreed budget line activities and check whether funds have been utilised in accordance with the approved work plan,
- (viii) Plan for the audit so that there is reasonable expectation of detecting material misstatements in the financial statements resulting from fraud or error.

#### 4.0 AUDIT METHODOLOGY AND PROCEDURES

The audit was guided by a risk-based approach to meet the audit objectives and some of the audit procedures carried out include analytical and compliance reviews, and substantive tests as described below: -

- Reviewed the TORs from the Auditor General and oriented the audit team towards achieving the audit objectives within the agreed time frame.
- Prepared the audit strategy document and tailored audit programmes and checklists to meet audit objectives.
- Reviewed the background information on the operations of the Project including a review of the Financing Agreement, World Bank Procurement Rules and Procedures, and among others.
- Conducted meetings with Project management team.
- Considered the audit risks as may be apparent from any weaknesses in the internal control structure; our assessment of the project management attitude and our exercise of professional judgement regarding perceived audit risks.
- Focused on specific areas that were considered to be high risk.
- Identified and brought to the attention of management at the earliest stage, any actions which appeared to be violations of laws and regulations, provisions of the financing agreement and other relevant directives.
- Carried out a field visit to verify the implementation status of the Project activities, quality of work done and adherence to set timelines.
- Agreed cash receipts to supporting documents and on internally generated funds if any.
- Agreed expenditure to supporting documents on a sample basis.
- Reviewed the reconciliation of the status of budget to expenditure, ensuring excess or under budgeted expenditure is properly identified.
- Agreed expenditure to supporting documents.
- Reviewed the internal control structure of the project.
- Vouched transactions of the Project related to funds received from the World Bank and other sources during the year ended 30<sup>th</sup> June 2021 to establish that documentation in support of receipts agree with the amount of the applications, bank statements and was properly controlled and accounted for.
- Vouched transactions of the Project related to expenditures incurred during the year ended 30<sup>th</sup> June 2021 to establish that documentation in support of expenditures agreed with the amount and description of the payment vouchers, bank statements and was properly controlled and accounted for.
- Reviewed the procurement for the road consultant and contractor to ensure adherence to value for money objectives.
- Documented findings, observations and recommendations.

**5.0 STATEMENT OF MANAGEMENT'S RESPONSIBILITIES.**

Management is responsible for the preparation and presentation of the NERAMP financial statements (which comprise the Statement of Receipts and Payments, Statement of Fund Balance, Statement of Special Designated Activity Account and notes to the Financial Statements which include a summary of significant accounting policies, and other explanatory notes in accordance with the Financing Agreement.

Management is ultimately responsible for the internal control of the Project. Standards and systems of internal control are designed and implemented by management to provide reasonable assurance as to the integrity and reliability of the Financial Statements and the Statement of Special Designated Activity Account and to adequately safeguard, verify and maintain accountability of the Project's assets. Appropriate accounting policies supported by reasonable and prudent judgments and estimates, are applied on a consistent and going concern basis. These systems and controls include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties.

Management accepts responsibility for the Financial Statements and the Statement of Special Designated Activity Account, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates in accordance with the conditions of the Financing Agreement with the IDA. Management is of the opinion that the Financial Statements and the Statement of Special Designated Activity Account present fairly, in all material respects, the state of the financial affairs of the Project and of its operating results for the year ended 30<sup>th</sup> June 2021.

Management further accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of the Financial Statements and the Statement of Special Designated Activity Account, as well as adequate systems of internal financial control.

Nothing has come to the attention of the management to indicate that any breakdown in the functioning of these controls that could result into material loss to the Project has occurred during the year. Management also made an assessment of the Project's ability to continue as a going concern and have no reason to believe that the Project will not be a going concern for at least the next twelve months for the date of this statement.

The financial statements and the statement of special designated activity account of NERAMP were approved by management on 30.09.2021 and were signed on its behalf by:

Date: 30.09.2021  
Director Corporate Services,  
Uganda National Roads Authority.



Date: 30/09/21  
Executive Director,  
Uganda National Roads Authority.



**FOR THE INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS  
REFER TO THE REPORT OF THE AUDITOR GENERAL (Pages 1 - 9)**

**Pages 14 – 19 and 23 are left intentionally blank**



North Eastern Road-Corridor Asset Management Project (NERAMP)

Project ID No: P125590 & Loan No: 5434-UG.

Financial Statements for the year ended 30<sup>th</sup> June 2021

7.0 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021

| DETAILS  | Notes  | 30 <sup>th</sup> June 2021<br>USD | 30 <sup>th</sup> June 2020<br>USD |
|--|--------|-----------------------------------|-----------------------------------|
| Fund balance as at 1 <sup>st</sup> July  |        | 4,920,898.12                      | 6,428,798.00                      |
| <b>RECEIPTS</b>  |        |                                   |                                   |
| IDA funding  | 12.3.1 | 3,170,000.00                      | 0.00                              |
| GoU funding from the budget  | 12.3.2 | 848,590.49                        | 61,410.18                         |
| Other funding  | 12.3.3 | 897.78                            | 2,072.52                          |
| <b>Total Funds available during the year</b>   |        | <b>8,940,386.39</b>               | <b>6,492,280.70</b>               |
| <b>EXPENDITURE</b>   |        |                                   |                                   |
| <b>Component A: Road Rehabilitation, Operations &amp; Maintenance</b>  |        |                                   |                                   |
| OPRC for Lot 1: Tororo-Mbale-Soroti Road (150.8Km) & Lot 2: Soroti-Lira-Kamdini (189.4Km)  | 12.4   | 3,101,036.59                      | 0.00                              |
| Consultancy services for project management of the Tororo-Mbale-Soroti-Kamdini OPRC  | 12.5   | 1,280,137.48                      | 1,032,533.68                      |
| <b>Component B: Institutional Support to UNRA</b>  |        |                                   |                                   |
| <b>B.I: Asset management support &amp; road safety</b>   |        |                                   |                                   |
| Consultancy services for asset management support to UNRA (including Preparation of OPRC pipeline projects)                                      | 12.6   | 16,316.35                         | 0.00                              |
| Consultancy services for road safety education including public sensitization (FW Contract)  |        | 0.00                              | 0.00                              |
| <b>B.II: Support in Contract Supervision and Management of OPRC</b>  |        |                                   |                                   |
| Addendum No.1 to the implementation of the UNRA CMS  |        | 0.00                              | 0.00                              |
| Consultancy services for support in network operations to UNRA (Traffic management, Axle load control, Customer care and Communication strategy) |        | 0.00                              | 0.00                              |
| Consultancy services with individual specialists   | 12.7   | 159,760.61                        | 308,657.45                        |
| Governance - Support to Cost Initiative  |        | 0.00                              | 0.00                              |
| Capacity building  | 12.8   | 15,850.31                         | 128,833.24                        |
| Project operating costs  | 12.9   | 95,205.02                         | 101,358.21                        |
| Mischarge of GoU counter-part funding to other Projects  | 12.10  | 637,953.56                        | 0.00                              |
| <b>Total Expenditure</b>   |        | <b>5,306,259.92</b>               | <b>1,571,382.58</b>               |
| <b>Surplus for the year</b>  |        | <b>3,634,126.47</b>               | <b>4,920,898.12</b>               |

The notes set out on pages 25 to 30 form an integral part of the financial statements.

North Eastern Road-Corridor Asset Management Project (NERAMP)  
 Project ID No: P125590 & Loan No: 5434-UG.  
 Financial Statements for the year ended 30<sup>th</sup> June 2021

8.0 STATEMENT OF FUND BALANCE AS AT 30<sup>TH</sup> JUNE 2021

| Notes                                 | 30 <sup>th</sup> June 2021 | 30 <sup>th</sup> June 2020 |
|---------------------------------------|----------------------------|----------------------------|
| <b>DETAILS</b>                        | <b>USD</b>                 | <b>USD</b>                 |
| Surplus for the year                  | 3,634,126.47               | 4,920,898.12               |
|                                       | 12.11                      |                            |
| Cash and Bank                         | 3,634,126.47               | 4,920,898.12               |
| Fund Balance at 30 <sup>th</sup> June | 3,634,126.47               | 4,920,898.12               |
|                                       | 12.11                      |                            |
| <b>REPRESENTED BY:</b>                |                            |                            |

The financial statements on pages 20 to 22 were approved by Management on 30.09.2021 and signed on its behalf by:

|   |  |
|---|--|
| <p>Director Corporate Services,<br/>                 Uganda National Roads Authority.</p> <p>.....<br/> <i>[Signature]</i></p> <p>Executive Director,<br/>                 Uganda National Roads Authority.</p> <p>Date: 30/09/21</p> | <p>Director Corporate Services,<br/>                 Uganda National Roads Authority.</p> <p>.....<br/> <i>[Signature]</i></p> <p>Date: 30.09.2021</p> |
|---|--|

The notes set out on pages 25 to 30 form an integral part of the financial statements.

North Eastern Road-Corridor Asset Management Project (NERAMP)

Project ID No: P125590 & Loan No: 5434-UG.

Financial Statements for the year ended 30<sup>th</sup> June 2021

9.0 STATEMENT OF COMPARISON OF THE BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021

| DETAILS  | Notes  | 30 <sup>th</sup> June 2021<br>Budget <sup>2</sup><br>USD | 30 <sup>th</sup> June 2021<br>Actual<br>USD | Variance (Budget<br>performance)<br>USD % age |
|--|--------|--|---|---|
| <b>RECEIPTS</b>  |        |  |   |   |
| IDA Funding  | 12.3.1 | 3,170,000.00   | 3,170,000.00                                | 0.00 0.00                                     |
| GoU Funding from the budget  | 12.3.2 | 848,590.49   | 848,590.49                                  | 0.00 0.00                                     |
| Other Funding  |        | 0.00   | 897.78                                      | 897.78 100                                    |
| <b>Total Funds available during the year</b>   |        | <b>4,018,590.54</b>                                      | <b>4,019,488.27</b>                         | <b>897.78 0.02</b>                            |
| <b>EXPENDITURE</b>   |        |  |   |   |
| <b>Component A: Road Rehabilitation, Operations &amp; Maintenance</b>  |        |  |   |   |
| OPRC for Lot 1: Tororo-Mbale-Soroti Road (151Km) & Lot 2: Soroti-Lira-Kamdini (189Km)  | 12.4   | 20,890,000.00  | 3,101,036.59                                | 17,788,963.41 (85)                            |
| Consultancy services for project management of the Tororo-Mbale-Soroti-Kamdini OPRC  | 12.5   | 1,620,000.00   | 1,280,137.48                                | 339,862.52 (21)                               |
| <b>Component B: Institutional Support to UNRA</b>  |        |  |   |   |
| <b>B.I: Asset management support &amp; road safety</b>   |        |  |   |   |
| Consultancy services for asset management support to UNRA (including Preparation of OPRC pipeline projects)                                      | 12.6   | 60,000.00  | 16,316.35                                   | 43,683.65 (73)                                |
| Consultancy services for road safety education including public sensitization (FW Contract)  |        | 0.00   | 0.00  | 0.00 0.00                                     |
| <b>B.II: Support in Contract Supervision and Management of OPRC</b>  |        |  |   |   |
| Addendum No.1 to the implementation of the UNRA CMS  |        | 0.00   | 0.00  | 0.00 0.00                                     |
| Consultancy services for support in network operations to UNRA (Traffic management, Axle load control, Customer care and Communication strategy) |        | 0.00   | 0.00  | 0.00 0.00                                     |
| Consultancy services with individual specialists   | 12.7   | 171,000.00   | 159,760.61                                  | 11,239.39 (7)                                 |
| Governance - Support to Cost initiative  |        | 0.00   | 0.00  | 0.00 0.00                                     |
| Capacity building  | 12.8   | 71,000.00  | 15,850.31                                   | 55,149.69 (78)                                |
| Project operating costs  | 12.9   | 120,000.00   | 95,205.02                                   | 24,794.98 (21)                                |
| Mischarge of GoU counter-part funding to other Projects  | 12.10  | 0.00   | 637,953.56                                  | (637,953.56) (100)                            |
| <b>Total Expenditure</b>   |        | <b>22,932,000.00</b>                                     | <b>5,306,259.92</b>                         | <b>17,625,740.08 (77)</b>                     |

The notes set out on pages 25 to 30 form an integral part of the financial statements.

<sup>2</sup> The Project work plan and budget were not prepared by the Project Management Team (PMT). PMT only shared cashflow projections for expenditures and advised the audit team to use actual funds released for purposes of budget performance analysis.







**12. NOTES TO THE FINANCIAL STATEMENTS**

**12.1 Accounting entity**  
The Accounting entity is Uganda National Roads Authority.  
**Principal Place of Business:**  
Uganda National Roads Authority (UNRA)  
Plot 3-5 New port Bell Road, Nakawa  
Nakawa Business Park  
P.O. Box 28487  
Kampala – Uganda

The financial statements present the transactions of the North Eastern Road-Corridor Asset Management Project (NERAMP) for the year ended 30<sup>th</sup> June 2021. The Project is funded by the International Development Association (IDA) and implemented by Uganda National Roads Authority.

**12.2 Significant accounting policies**

These are the specific principles, bases, conventions, rules and practices adopted by the Government of the Republic of Uganda in preparing and presenting the financial statements.  
The principal accounting policies adopted in the preparation of these financial statements are set out below;

**a) Basis of preparation**

These financial statements have been prepared on a cash receipt and payment basis. Accordingly, receipts are recognized only when received and expenses when paid rather than incurred. The financial statements are prepared in accordance with the requirements of the Public Finance Management Act, 2015 and comply with generally accepted accounting principles taking into consideration the Government of Uganda legal and regulatory framework regarding public finances.

The financial statements are not intended to be in conformity with International Accounting Standards and or International Financial Reporting Standards (IFRSs).

**b) Reporting Period**

The Financial Statements cover the twelve (12) months' period ended 30<sup>th</sup> June 2021.

**c) Receipts**

Receipts represent the total amount received from the International Development Association (IDA) and Government of Uganda for implementation of the project activities during the year. Cash transfers are recognized in the financial statements when received in the Project bank accounts.

**d) Payments**

In general, the project recognizes expenditure once incurred. Project expenditure is through the special account maintained by the project.

Expenditure is reported and classified in three categories of expenditure as per the financing agreement i.e. Component A (Road Rehabilitation, Operations & Maintenance) and Component B (Institutional Support to UNRA).

Payments including capital expenditures are recorded in the financial statements in the period in which they are made.

**e) Scope of the financial statements**

These financial statements account for the funds received as cash transfers and expenditures under the North Eastern Road-Corridor Asset Management Project (NERAMP).

**f) Accrued expenses**

No provision for accrued expenses is made in the financial records.

**g) Foreign currency translation**

The accounting records of the North Eastern Road-Corridor Asset Management Project (NERAMP) are maintained in Uganda Shillings (UGX).

The financial reports to International Development Association are required to be prepared in United States Dollar (USD). Income and expenditures related to Gol counter-part fundings in currencies other than the USD are converted to US Dollar using the ruling Bank of Uganda exchange rates on the date of the transaction. Expenditures in other currencies relating to transfers from the USD Designated Account to UGX Designated Account are converted to USD using the ruling exchange rates on the date of the transfer.

**h) Taxation**

As the project is implemented by the Gol, it is exempted from paying income tax on unspent (surplus) funds. All other necessary project taxes are deducted accordingly. Consequently, no income tax provisions has been made in the financial statements.

**i) Cash and bank**

These represent project cash balances held on the Project designated bank accounts as at 30<sup>th</sup> June 2021.

**12.3**

**Receipts**

Receipts includes; disbursements from IDA, Gol counterpart funding & other funding as below;

| Description                 | Notes  | 30 <sup>th</sup> June 2021 | 30 <sup>th</sup> June 2020 |
|-----------------------------|--------|----------------------------|----------------------------|
| IDA Funding                 | 12.3.1 | 3,170,000.00               | 0.00                       |
| Gol Funding from the budget | 12.3.2 | 848,590.52                 | 61,410.18                  |
| Other Funding               |        | 897.78                     | 2,072.52                   |
| <b>Total</b>                |        | <b>4,019,488.30</b>        | <b>925,526.00</b>          |

12.3.1 IDA Funding

On 23<sup>rd</sup> October 2020, IDA of the World Bank released XDR 2,233,007.66 (USD 3,170,000.00) to the Project Designated Activity Account at Bank of Uganda for the funds' disbursement application No. 0013 from the Ministry of Finance, Planning and Economic Development.

12.3.2 GOL Counterpart funding

Included in receipts is the 4% GOL counterpart funding for civil works and consultancy services for project management of the Tororo-Mbale-Soroti-Kamdingi OPRC Project amounting to UGX 688,599,628 (USD 189,608,82), NSSF Employer contribution for the Individual Consultant (Environmental Safeguard's Expert) amounting to UGX 16,800,000 (USD 4,577.63), budget release of UGX 2,268,428,581 (USD 637,953.56) that was mischarged to other projects during the period ended 30<sup>th</sup> June 2021 and UGX 3,261,156 (USD 910.00) for bank charges on GOL payments made through the IFMS.

| Description   | Sch/     | 30 <sup>th</sup> June 2021 |                   | 30 <sup>th</sup> June 2020 |
|---|----------|----------------------------|-------------------|----------------------------|
|   |          | Notes                      | USD               |                            |
| 4% GOL Counterpart funding for Civil Works of the Tororo-Mbale-Soroti-Kamdingi OPRC Project                                 | I (a)    |                            | 136,951.36        | 0.00                       |
| 4% GOL Counterpart funding for Consultancy Services for Project Management of the Tororo-Mbale-Soroti-Kamdingi OPRC Project | I (b)    |                            | 52,657.44         | 57,249.19                  |
| 10% NSSF Employer Contribution for the Individual Consultant (Environmental Safeguard's Expert)                             | I (c)    |                            | 4,577.61          | 4,160.99                   |
| GOL payments for project monitoring and supervision   | VII (b)  |                            | 15,540.52         | 0.00                       |
| Bank charges for GOL payments via IFMS  | VIII (c) |                            | 910.00            | 0.00                       |
| Mischarge to other projects   | 12.10    |                            | 637,953.56        | 0.00                       |
| <b>Total</b>  |          |                            | <b>848,590.49</b> | <b>61,410.18</b>           |

12.3.3 Other funding

Included in other funding is USD 897.78 being foreign exchange gains on translation of IDA expenditures made in Uganda Shillings into the reporting currency (USD).

12.4 OPRC civil works for Lot 1: Tororo-Mbale-Soroti Road (150.8km) & Lot 2: Soroti-Lira-Kamdingi (189.4km)

| Description                  | Sch    | 30 <sup>th</sup> June 2021 |                     | 30 <sup>th</sup> June 2020 |
|------------------------------|--------|----------------------------|---------------------|----------------------------|
|                              |        | USD                        | USD                 |                            |
| 4% GOL Counterpart funding   | I (a)  |                            | 136,951.36          | 0.00                       |
| 96% payment from IDA Funding | II (a) |                            | 2,964,085.23        | 0.00                       |
| <b>Total</b>                 |        |                            | <b>3,101,036.59</b> | <b>0.00</b>                |



12.5 Consultancy Services for Project Management of the Tororo-Mbale-Soroti-Kamdingi OPRC Project

| Description                              | Sch    | 30 <sup>th</sup> June 2021 |     | 30 <sup>th</sup> June 2020 |
|--|--------|----------------------------|-----|----------------------------|
|  |        | USD                        | UGX |                            |
| 4% payment from GOL Counter-part funding | I (b)  | 52,657.44                  |     | 57,249.19                  |
| 96% payment from IDA Funding             | II (b) | 1,227,480.04               |     | 975,284.49                 |
| <b>Total</b>                             |        | <b>1,280,137.48</b>        |     | <b>1,032,533.68</b>        |

12.6 Consultancy services for Asset Management Support to UNRA

| Description                | Payment   | 30 <sup>th</sup> June 2021 |     | USD              |
|----------------------------|-----------|----------------------------|-----|------------------|
|                            |           | Date                       | UGX |                  |
| Invoice No.1               | 27-Apr-21 | 49,999,984                 |     | 13,902.13        |
| WHT (15%) For Invoice No.1 | 27-Apr-21 | 8,786,728                  |     | 2,414.22         |
| <b>Total</b>               |           | <b>58,786,712</b>          |     | <b>16,316.35</b> |

12.7 Consultancy services with individual specialists

| Description   | Sch   | 30 <sup>th</sup> June 2021 |     | 30 <sup>th</sup> June 2020 |
|---|-------|----------------------------|-----|----------------------------|
|   |       | USD                        | UGX |                            |
| Social Development Specialist- International                        | III   | 17,868.82                  |     | 191,489.73                 |
| Environmental Safeguard Expert                                      | IV    | 45,821.17                  |     | 44,332.58                  |
| 10% Employer NSSF Contribution for Environmental Safeguard's Expert | I (c) | 4,577.61                   |     | 4,160.99                   |
| Procurement of NGO's  | V     | 91,493.01                  |     | 68,674.15                  |
| <b>Total</b>  |       | <b>159,760.61</b>          |     | <b>308,657.45</b>          |

12.8 Capacity building

| Description            | Sch | 30 <sup>th</sup> June 2021 |     | 30 <sup>th</sup> June 2020 |
|------------------------|-----|----------------------------|-----|----------------------------|
|                        |     | USD                        | UGX |                            |
| Training of UNRA Staff | VI  | 15,850.31                  |     | 128,833.24                 |
| <b>Total</b>           |     | <b>15,850.31</b>           |     | <b>128,833.24</b>          |

12.9 Project operating costs

| Description                                      | Sch/ Note | 30 <sup>th</sup> June 2021 |     | 30 <sup>th</sup> June 2020 |
|--|-----------|----------------------------|-----|----------------------------|
|  |           | USD                        | UGX |                            |
| Project Monitoring & Supervision activities- IDA | VII (a)   | 78,027.94                  |     | 99,667.76                  |
| Project Monitoring & Supervision activities- GOL | VII (b)   | 15,540.52                  |     | 0.00                       |
| Bank charges                                     | 12.9.1    | 1,636.56                   |     | 1,690.45                   |
| <b>Total</b>                                     |           | <b>95,205.02</b>           |     | <b>101,358.21</b>          |

12.9.1 Bank charges

| Description                           | Sch      | 30 <sup>th</sup> June 2021 | 30 <sup>th</sup> June 2020 |
|---------------------------------------|----------|----------------------------|----------------------------|
| Project USD Designated Account at BOL | VIII (a) | 569.68                     | 1,690.45                   |
| Project UGX Designated Account at BOL | VIII (b) | 156.88                     | 0.00                       |
| Bank charges on GOL IFMS payments     | VIII (c) | 910.00                     | 0.00                       |
| <b>Total</b>                          |          | <b>1,636.56</b>            | <b>1,690.45</b>            |

12.10 Mischarge of Gol counter-part funding to other Projects

| Date         | Payee Name   | Line Description  | 30 <sup>th</sup> June 2021 | 30 <sup>th</sup> June 2020 |
|--------------|--|---|----------------------------|----------------------------|
| 21-May 2021  | Arpass Technical Services Limited                  | IPC 16 for civil works on Waiga-Mpondwe-Nsongi and Ruzairwe bridge  | 2,000,000,000              | 561,783.55                 |
| 15-June 2021 | China Railway 18 <sup>th</sup> Bureau Group Co Ltd | 18 IPC 27L Mustia Lumino  | 178,177,847                | 50,621.15                  |
| 20-June 2021 | MBW Consulting Ltd- USD                            | Payment for VAT-Mustia Lumino   | 76,021,369                 | 21,545.38                  |
| 23-June 2021 | Net World (U) Ltd                                  | IPC 1CO06 Mechanised maintenance of unpaved roads Luwero  | 1,892,191                  | 533.04                     |
| 23-June 2021 | Net World (U) Ltd                                  | IPC 2 Substantial COO2 unpaved roads under framework Jinja station. Iganja-Bulopa-Kamuli                    | 213,559                    | 60.16                      |
| 23-June 2021 | Net World (U) Ltd                                  | Mechanised maintenance of selected national roads – Iganja-Bulopa-Kamuli                                    | 1,186,441                  | 334.22                     |
| 23-June 2021 | Net World (U) Ltd                                  | Mechanised Maintenance of unpaved roads   | 10,512,174                 | 2,961.32                   |
| 17-Sept-20   | MABEL SEBIKARI ALICE-Ref: 1310W0521090002          | 2NOA and 1SDA-Facilitation to Kyenjojo-kabwoya to provide routine environment and safety compliance support | 425,000                    | 114.74                     |
| <b>Total</b> |  |   | <b>2,268,428,581</b>       | <b>637,953.56</b>          |

12.11 Cash and Bank Balances

| Description                             | 30 <sup>th</sup> June 2021 | 30 <sup>th</sup> June 2020 |
|---|----------------------------|----------------------------|
| Bank Balance- Designated USD A/c at BOL | 3,632,195.63               | 4,920,898.12               |
| Bank Balance- Designated UGX A/c at BOL | 1,930.84                   | 0.00                       |
| <b>Total</b>                            | <b>3,634,126.47</b>        | <b>4,920,898.12</b>        |

12.12 Payments directly from the Designated Account

| Description   | 30 <sup>th</sup> June 2021 | 30 <sup>th</sup> June 2020 |
|---|----------------------------|----------------------------|
| Total Expenditures for the year   | 5,312,695.48               | 1,571,382.58               |
| 4% GOL Counter-part funding for Civil Works of the Tororo-Mbale-Soroti-Kamdingi OPRC Project)                                 | (136,951.36)               | 0.00                       |
| 4% GOL Counter-part funding for Consultancy Services for Project Management of the Tororo-Mbale-Soroti-Kamdingi OPRC Project) | (52,657.44)                | (57,249.19)                |
| 10% NSSF Employer Contribution for the Individual Consultant (Environmental Safeguard's Expert)                               | (4,577.61)                 | (4,160.99)                 |
| GOL payments for project monitoring and supervision   | (15,540.52)                | 0.00                       |
| Project Monitoring & Supervision activities- Expenditures from other funding  | (6,435.56)                 | 0.00                       |
| Bank charges for GOL payments through IFMS system   | (910.00)                   | 0.00                       |
| Mischarge of GOL counter-part funding to other Projects   | (637,953.56)               | 0.00                       |
| <b>Net payment from the Designated Account</b>  | <b>4,457,669.43</b>        | <b>1,509,972.40</b>        |

SCHEDULES TO THE STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021.

SCHEDULE: 1 A: 4% GOU CONTRIBUTION FOR CIVIL WORKS OF TORORO-MBALE-SOROTI-KAMDINI OPRC PROJECT.

| Date      | Reference       | Description   | Amount<br>UGX | Amount<br>USD |
|-----------|-----------------|---|---------------|---------------|
| 21-Jan-21 | 1313W0521010005 | 4% GOU IPC 12L-16L  | 50,000,000    | 13,521.30     |
| 29-Apr-21 | 1313W0721040025 | Final payment for IPC 16L Lot 2   | 2,265,836     | 628.37        |
| 30-Apr-21 | 1313W0721040029 | 4% GOU - IPC 28 Lot 2   | 8,296,359     | 2,313.48      |
| 30-Apr-21 | 1313W0721040030 | 4% GOU- IPC 28 Lot 1  | 6,774,316     | 1,889.05      |
| 28-May-21 | 1313W0721050025 | 4% GOU- IPC 29L Lot 1   | 5,387,796     | 1,516.46      |
| 28-May-21 | 1313W0721050026 | 4% GOU - IPC 29L Lot 2  | 7,345,793     | 2,067.57      |
| 28-May-21 | 1313W0721050027 | MOTA ENGL 4% GOU counterpart<br>contribution for IPC 30L Lot 1 OPRC-<br>NERAMP  | 5,263,818     | 1,481.57      |
| 28-May-21 | 1313W0721050028 | MOTA ENGL 4% GOU counterpart<br>contribution for IPC 30L Lot 2 OPRC-<br>NERAMP  | 6,907,054     | 1,944.08      |
| 28-May-21 | 1313W0721050029 | MOTA ENGL 4% GOU counterpart<br>contribution for IPC 31L Lot 1 OPRC-<br>NERAMP  | 4,490,352     | 1,263.87      |
| 28-May-21 | 1313W0721050030 | MOTA ENGL 4% GOU counterpart<br>contribution for IPC 31L Lot 2 OPRC-<br>NERAMP  | 7,430,858     | 2,091.51      |
| 28-Apr-21 | 1313W0721040016 | MOTA ENGL 4% GOU counterpart<br>contribution for IPC 12F Lot 1 NERAMP           | 6,676,040     | 1,849.16      |
| 28-Apr-21 | 1313W0721040017 | MOTA ENGL 4% GOU counterpart<br>contribution for IPC 13F Lot 1 NERAMP           | 14,538,929    | 4,027.07      |
| 28-Apr-21 | 1313W0721040018 | MOTA ENGL 4% GOU counterpart<br>contribution for IPC 14F Lot 1 NERAMP           | 14,308,737    | 3,963.31      |
| 28-Apr-21 | 1313W0721040019 | MOTA ENGL 4% GOU counterpart<br>contribution for IPC 15F Lot 1 NERAMP           | 13,582,571    | 3,762.17      |
| 28-Apr-21 | 1313W0721040020 | MOTA ENGL 4% GOU counterpart<br>contribution for IPC 12F Lot 2 NERAMP<br>(OPRC) | 9,696,397     | 2,685.76      |
| 28-Apr-21 | 1313W0721040021 | MOTA ENGL 4% GOU counterpart<br>contribution for IPC 13F Lot 2 NERAMP<br>(OPRC) | 18,173,146    | 5,033.69      |
| 28-Apr-21 | 1313W0721040022 | MOTA ENGL 4% GOU counterpart<br>contribution for IPC 14F Lot 2 NERAMP<br>(OPRC) | 17,965,406    | 4,976.15      |
| 28-Apr-21 | 1313W0721040023 | MOTA ENGL 4% GOU counterpart<br>contribution for IPC 15F Lot 2 NERAMP<br>(OPRC) | 18,931,852    | 5,243.84      |
| 28-Apr-21 | 1313W0721040024 | MOTA ENGL 4% GOU counterpart<br>contribution for IPC 16F Lot 2 NERAMP<br>(OPRC) | 9,145,430     | 2,533.15      |



| Date         | Reference       | Description  | Amount<br>UGX      | Amount<br>USD     |
|--------------|-----------------|--|--------------------|-------------------|
| 29-Apr-21    | 1313W0721040026 | MOTA ENGL 4% GOU counterpart contribution for IPC 28F Lot 1 NERAMP | 15,944,765         | 4,421.89          |
| 29-Apr-21    | 1313W0721040027 | MOTA ENGL 4% GOU counterpart contribution for IPC 28F Lot 2 NERAMP | 19,527,208         | 5,415.39          |
| 19-May-21    | 1313W0721050011 | MOTA ENGL 4% GOU counterpart contribution for IPC 29F Lot 1 NERAMP | 12,865,248         | 3,627.61          |
| 19-May-21    | 1313W0721050012 | MOTA ENGL 4% GOU counterpart contribution for IPC 29F Lot 2 NERAMP | 17,540,661         | 4,945.94          |
| 19-May-21    | 1313W0721050013 | MOTA ENGL 4% GOU counterpart contribution for IPC 30F Lot 1 NERAMP | 12,569,218         | 3,544.14          |
| 19-May-21    | 1313W0721050014 | MOTA ENGL 4% GOU counterpart contribution for IPC 30F Lot 2 NERAMP | 16,493,038         | 4,650.54          |
| 19-May-21    | 1313W0721050015 | MOTA ENGL 4% GOU counterpart contribution for IPC 31F Lot 1 NERAMP | 10,722,310         | 3,023.37          |
| 19-May-21    | 1313W0721050016 | MOTA ENGL 4% GOU counterpart contribution for IPC 31F Lot 2 NERAMP | 17,743,793         | 5,003.21          |
| 18-Nov-20    | 1313W0721100004 | Supply of bitumen and primer                                       | 88,313,999         | 23,842.87         |
| 18-Nov-20    | 1313W0721100005 | Supply of gravel for emergency safety improvement works            | 11,686,000         | 3,154.97          |
| 29-Apr-21    | 1313W0721040028 | Supply of fuel for emergency safety improvement works on Lira      | 45,181,080         | 12,529.87         |
| <b>Total</b> |                 |  | <b>495,768,010</b> | <b>136,951.36</b> |

**SCHEDULE; I B: 4% GOU CONTRIBUTION FOR CONSULTANCY SERVICES FOR PROJECT MANAGEMENT OF TORORO-MBALE-SOROTI-KAMDINI OPRC PROJECT.**

| Date      | Reference.      | Description   | Amount<br>UGX | Amount<br>USD |
|-----------|-----------------|---|---------------|---------------|
| 30-Jul-20 | 1313W0721070009 | Being 4% GOU contribution- Consultancy Supervision of OPRC-NERAMP for invoice 20F, 21F & 22F                                  | 39,383,472    | 10,668.26     |
| 29-Sep-20 | 1313W0721090022 | Being 4% counterpart funding- Consultancy Supervision of OPRC- NERAMP for invoice 9L, 15L, 16L, 17L, 18L, 19L, 20L, 21L & 22L | 8,082,692     | 2,178.39      |
| 29-Sep-20 | 1313W0721090020 | 4% GOU counterpart to TNM limited in respect to invoice 23F CS for OPRC   | 12,635,421    | 3,405.42      |
| 29-Oct-20 | 1313W0721100023 | TNM -4% GOU counterpart contribution for invoice No. 23 & 24 CS- for OPRC NERAMP  | 1,674,303     | 447.49        |
| 29-Oct-20 | 1313W0721100024 | TNM -4% GOU counterpart contribution for invoice No. 24F CS- for OPRC NERAMP  | 15,878,531    | 4,243.87      |
| 13-Nov-20 | 1313W0721100003 | TNM- 4% GOU contribution consultancy supervision for OPRC- NERAMP invoice 25F   | 13,472,115    | 3,635.09      |

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| Date      | Reference.      | Description   | Amount<br>UGX | Amount<br>USD |
|-----------|-----------------|---|---------------|---------------|
| 18-Nov-20 | 1313W0721110007 | TNM Limited- 4% GOU contribution for invoice 25L CS- OPRC NERAMP                                  | 810,931       | 218.93        |
| 28-Jan-21 | 1313W0521010011 | TNM Limited 4% GOU contribution for invoice 26F & 27F OPRC NERAMP                                 | 26,394,827    | 7,170.13      |
| 3-Feb-21  | 1313W0521020002 | TNM Limited -4% GOU counterpart contribution for invoice No. 26 & 27 CS- for OPRC NERAMP          | 1,744,530     | 474.49        |
| 24-Mar-21 | 1313W0521030001 | TNM Limited -4% GOU counterpart contribution for invoice No. 28L & 29L CS- FOR OPRC NERAMP        | 1,793,510     | 489.43        |
| 29-Mar-21 | 1313W0521030006 | TNM Limited Inv 28 and 29F Consultancy services for Project Mgt and monitoring of the OPRC NERAMP | 23,502,810    | 6,409.73      |
| 19-May-21 | 1313W0721050008 | TNM Limited Being 4% counterpart funding- Consultancy Supervision of OPRC-NERAMP for invoice 30F  | 11,266,263    | 3,176.75      |
| 19-May-21 | 1313W0721050009 | TNM Limited Being 4% counterpart funding- Consultancy Supervision of OPRC-NERAMP for invoice 31F  | 13,376,444    | 3,771.75      |
| 19-May-21 | 1313W0721050010 | TNM Limited Being 4% counterpart funding- Consultancy Supervision of OPRC-NERAMP for invoice 32F  | 12,262,519    | 3,457.66      |
| 31-May-21 | 1313W0721050031 | TNM Limited Being 4% counterpart funding- Consultancy Supervision of OPRC-NERAMP for invoice 30L  | 872,990       | 245.84        |
| 31-May-21 | 1313W0721050033 | TNM Limited Being 4% counterpart funding- Consultancy Supervision of OPRC-NERAMP for invoice 31L  | 850,093       | 239.40        |
| 31-May-21 | 1313W0721050035 | TNM Limited Being 4% counterpart funding- Consultancy Supervision of OPRC-NERAMP for invoice 32L  | 943,248       | 265.63        |
| 30-Jul-20 | 1313W0721070010 | WHT (6%) ifto TNM Limited (GOU 4%) for invoice 20, 21 & 22  | 2,393,791     | 648.43        |
| 29-Sep-20 | 1313W0721090021 | WHT (6%) ifto TNM Limited (GOU 4%) for invoice 23 CS for OPRC                                     | 774,931       | 208.85        |
| 13-Oct-20 | 1313W0721100012 | WHT (6%) ifto TNM Limited (GOU 4%) for invoice 24 CS for OPRC                                     | 949,082       | 256.10        |
| 28-Jan-21 | 1313W0521010012 | TNM Limited WHT (6%) in respect to invoice 26 & 27- OPRC NERAMP                                   | 1,568,260     | 426.02        |
| 31-May-21 | 1313W0721050032 | WHT (6%) ifto TNM Limited being 4% counterpart contribution for invoice 30L- OPRC-NERAMP          | 55,723        | 15.69         |
| 31-May-21 | 1313W0721050034 | WHT (6%) ifto TNM Limited being 4% counterpart contribution for invoice 31L- OPRC-NERAMP          | 54,261        | 15.28         |

| Date         | Reference.      | Description   | Amount<br>UGX      | Amount<br>USD    |
|--------------|-----------------|---|--------------------|------------------|
| 31-May-21    | 1313W0721050036 | WHT (6%)-IFO TNM Limited being 4% counterpart contribution for invoice 32L-OPRC-NERAMP  | 60,207             | 16.95            |
| 31-May-21    | 1313W0721050037 | WHT (6%)-IFO TNM Limited being 4% counterpart contribution for invoice 30F -OPRC-NERAMP | 619,393            | 174.43           |
| 31-May-21    | 1313W0721050038 | WHT (6%)-IFO TNM Limited being 4% counterpart contribution for invoice 31F -OPRC-NERAMP | 742,183            | 209.01           |
| 31-May-21    | 1313W0721050039 | WHT (6%)-IFO TNM Limited being 4% counterpart contribution for invoice 32F -OPRC-NERAMP | 669,088            | 188.42           |
| <b>TOTAL</b> |                 |   | <b>192,831,618</b> | <b>52,657.44</b> |

**SCHEDULE: I C: 10% NSSF EMPLOYER CONTRIBUTION FOR THE INDIVIDUAL CONSULTANT (ENVIRONMENTAL SAFEGUARD'S EXPERT).**

| Date         | Reference.      | Description               | Amount<br>UGX     | Amount<br>USD   |
|--------------|-----------------|---------------------------|-------------------|-----------------|
| 21-Jul-20    | 1313W0721070001 | 10% NSSF - March 2020     | 1,400,000         | 377.41          |
| 21-Jul-20    | 1313W0721070002 | 10% NSSF - June 2020      | 1,400,000         | 377.41          |
| 16-Sep-20    | 1313W0721090002 | 10% NSSF - July 2020      | 1,400,000         | 377.85          |
| 4-Nov-20     | 1313W0721110001 | 10% NSSF - August 2020    | 1,400,000         | 374.21          |
| 9-Dec-20     | 1313W0721120008 | 10% NSSF - September 2020 | 1,400,000         | 379.92          |
| 9-Dec-20     | 1313W0721120009 | 10% NSSF - October 2020   | 1,400,000         | 379.92          |
| 14-Dec-20    | 1313W0721120010 | 10% NSSF - November 2020  | 1,400,000         | 380.46          |
| 8-Jan-21     | 1313W0721010002 | 10%NSSF - December 2020   | 1,400,000         | 377.61          |
| 12-Feb-21    | 1313W0521020005 | 10% NSSF - January 2021   | 1,400,000         | 381.45          |
| 26-Apr-21    | 1313W0721040007 | 10% NSSF - February 2021  | 1,400,000         | 387.91          |
| 26-Apr-21    | 1313W0721040008 | 10% NSSF - March 2021     | 1,400,000         | 387.91          |
| 18-May-21    | 1313W0721050007 | 10% NSSF - April 2021     | 1,400,000         | 395.55          |
| <b>TOTAL</b> |                 |                           | <b>16,800,000</b> | <b>4,577.61</b> |

**SCHEDULE: II A: 96% IDA CONTRIBUTION FOR CIVIL WORKS OF TORORO-MBALE-SOROTI-KAMDINI OPRC PROJECT.**

| Date      | Reference.           | Description  | Amount<br>UGX | Amount<br>USD |
|-----------|----------------------|--|---------------|---------------|
| 11-Jan-21 | 1313-IDA-UGX21010005 | Payment of IPC 12-16- Civil Works (OPRC) of NERAMP Lot 1 & Lot 2 | 1,254,380,063 | 342,300.00    |
| 12-Mar-21 | 1313-IDA-UGX21030002 | Payment of IPC 28L For Lot 1 & 2 (Reprocessed)                   | 361,696,206   | 98,906.25     |
| 03-May-21 | 1313-IDA-UGX21050001 | 96% IDA contribution for IPC 29L- Lot 1                          | 129,307,098   | 35,528.12     |

| Date         | Reference.           | Description                               | Amount<br>UGX         | Amount<br>USD       |
|--------------|----------------------|---|-----------------------|---------------------|
| 03-May-21    | 1313-IDA-UGX21050002 | 96%IDA contribution for IPC<br>29L- Lot 2 | 176,299,023           | 48,439.52           |
| 03-May-21    | 1313-IDA-UGX21050003 | 96%IDA contribution for IPC<br>30L- Lot 2 | 165,769,316           | 45,546.40           |
| 10-June-21   | 1313-IDA-UGX21060001 | 96% IDA contribution for IPC<br>30L Lot 1 | 126,331,622           | 35,677.22           |
| 10-June-21   | 1313-IDA-UGX21060002 | 96% IDA contribution for IPC<br>31L Lot 1 | 107,768,449           | 30,434.81           |
| 10-June-21   | 1313-IDA-UGX21060003 | 96% IDA contribution for IPC<br>31L Lot 2 | 178,340,593           | 50,365.04           |
| 10-June-21   | 1313-IDA-UGX21060004 | 96% IDA contribution for IPC<br>32L Lot 1 | 150,593,659           | 42,529.05           |
| 29-June-21   | 1313-IDA-UGX21060011 | 96% IDA contribution for IPC<br>32L Lot 2 | 493,516,539           | 139,492.43          |
| 11-Jan-21    | 1313-IDA-USD21010003 | IPC 12-16- Lot 1 & Lot 2                  | 3,110,552,118         | 843,116.57          |
| 17-Feb-21    | 1313-IDA-USD21020001 | IPC 28F &29F for Lot 1&2                  | 879,192,586           | 240,573.47          |
| 3-May-21     | 1313-IDA-USD21050001 | IPC 29 Lot 1                              | 306,484,716           | 85,859.44           |
| 3-May-21     | 1313-IDA-USD21050002 | IPC 29 Lot 2                              | 417,865,329           | 117,061.90          |
| 3-May-21     | 1313-IDA-USD21050003 | IPC 30 Lot 2                              | 392,907,758           | 110,070.22          |
| 08-Jun-21    | 1313-IDA-USD21060001 | IPC 30F Lot 1                             | 297,246,980           | 84,251.53           |
| 08-Jun-21    | 1313-IDA-USD21060002 | IPC 31F Lot 1                             | 253,569,473           | 71,871.60           |
| 08-Jun-21    | 1313-IDA-USD21060003 | IPC 31F Lot 2                             | 419,619,382           | 118,936.70          |
| 08-Jun-21    | 1313-IDA-USD21060004 | IPC 32F Lot 1                             | 354,333,311           | 100,432.05          |
| 29-Jun-21    | 1313-IDA-USD21060006 | IPC 32F Lot 2                             | 1,145,495,292         | 322,692.91          |
| <b>TOTAL</b> |                      |   | <b>10,721,269,513</b> | <b>2,964,085.23</b> |

**SCHEDULE: II B: 96% IDA CONTRIBUTION FOR CONSULTANCY SERVICES FOR PROJECT  
 MANAGEMENT OF TORORO-MBALE-SOROTI-KAMDINI OPRC PROJECT.**

| Date      | Reference.           | Description  | Amount<br>UGX | Amount<br>USD |
|-----------|----------------------|--|---------------|---------------|
| 8-Oct-20  | 1313-IDA-UGX2110002  | 96% IDA Contribution Invoice 24 Local<br>Component-OPRC            | 20,529,504    | 5,582.69      |
| 8-Oct-20  | 1313-IDA-UGX2110003  | WHT (6%) IFO TNM Limited for Invoice 24                            | 22,777,967    | 6,194.12      |
| 4-Nov-20  | 1313-IDA-UGX21110003 | Payment of invoice 25L- CS OPRC                                    | 19,462,347    | 5,292.49      |
| 4-Nov-20  | 1313-IDA-UGX21110004 | WHT (6%) IFO TNM Limited- Invoice 25                               | 19,828,435    | 5,392.04      |
| 27-Jan-21 | 1313-IDA-UGX21010007 | Payment of 96% for Invoice 26L- CS of<br>OPRC NERAMP               | 41,868,722    | 11,394.86     |
| 17-Feb-21 | 1313-IDA-UGX21020008 | 96% IDA Payment in respect to Invoice 28L<br>& 29L- CS-OPRC NERAMP | 43,044,248    | 11,714.79     |
| 17-Feb-21 | 1313-IDA-UGX21020009 | WHT (6%) IFO TNM Limited for Invoice 28<br>& 29 - CS OPRC NERAMP   | 33,408,421    | 9,092.33      |



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| Date         | Reference.           | Description  | Amount<br>UGX        | Amount<br>USD       |
|--------------|----------------------|--|----------------------|---------------------|
| 11-May-21    | 1313-IDA-UGX21050004 | Invoice 30L  | 20,951,767           | 5,756.66            |
| 11-May-21    | 1313-IDA-UGX21050005 | Invoice 31L  | 20,402,229           | 5,605.67            |
| 11-May-21    | 1313-IDA-UGX21050006 | Invoice 32L  | 22,637,964           | 6,219.96            |
| 11-May-21    | 1313-IDA-UGX21050009 | WHT (6%) IFO TNM Limited for Invoice 30  | 16,202,790           | 4,451.84            |
| 11-May-21    | 1313-IDA-UGX21050010 | WHT (6%) IFO TNM Limited for Invoice 31  | 19,114,657           | 5,251.90            |
| 11-May-21    | 1313-IDA-UGX21050011 | WHT (6%) IFO TNM Limited for Invoice 32  | 17,503,094           | 4,809.11            |
| 27-Jul-20    | 1313-IDA-21070007    | Payment of invoice No.20L,21L & 22L- 96% Portion- CS for project management and monitoring of OPRC | 59,317,704           | 16,136.48           |
| 27-Jul-20    | 1313-IDA-21070008    | Payment of invoice No.20F,21F&22F- 96% Portion- CS for project management and monitoring of OPRC   | 940,404,591          | 254,825.26          |
| 29-Sep-20    | 1313-IDA-21090017    | 96% (IDA) payment of invoice 23 foreign component  | 301,866,863          | 81,577.04           |
| 29-Sep-20    | 1313-IDA-21090018    | 96% (IDA) for Invoice 23L- Consultancy Services- OPRC  | 19,653,775           | 5,318.40            |
| 7-Oct-20     | 1313-IDA-21100003    | Invoice 24F- Consultancy Supervision of OPRC   | 378,537,368          | 102,496.60          |
| 6-Nov-20     | 1313-IDA-21110001    | Invoice 25F- Consultancy Supervision of OPRC   | 323,760,727          | 86,741.45           |
| 27-Jan-21    | 1313-IDA-USD21010004 | Payment of 96% for Invoice 26F & 27F - CS OPRC NERAMP  | 631,499,212          | 171,598.85          |
| 17-Feb-21    | 1313-IDA-USD21020003 | Payment of invoice 28F & 29F- CS OPRC NERAMP   | 559,572,373          | 153,115.79          |
| 11-May-21    | 1313-IDA-USD21050004 | 96% IDA contribution -Invoice 30F  | 268,735,755          | 75,784.75           |
| 11-May-21    | 1313-IDA-USD21050005 | 96% IDA contribution -Invoice 31F  | 319,070,055          | 89,979.26           |
| 11-May-21    | 1313-IDA-USD21050006 | 96% IDA contribution-Invoice 32F   | 292,499,471          | 82,486.23           |
| 27-Jul-20    | 1313-IDA-21070009    | WHT (6%) IFO TNM Invoice 20, 21 & 22   | 57,450,982           | 15,628.67           |
| 29-Sep-20    | 1313-IDA-21090019    | WHT (6%) IFO TNM Limited for Inv- 23   | 18,598,356           | 5,032.80            |
| <b>TOTAL</b> |                      |  | <b>4,488,699,377</b> | <b>1,227,480.04</b> |

**SCHEDULE III: SOCIAL DEVELOPMENT SPECIALIST- International.**

| Date         | Reference.           | Description  | Amount<br>UGX     | Amount<br>USD    |
|--------------|----------------------|--|-------------------|------------------|
| 11-Jan-21    | 1313-IDA-USD21010001 | Net Remuneration from 1 <sup>st</sup> -3 <sup>rd</sup> September 2019 and April 2020 | 61,948,983        | 16,791.30        |
| 11-Jan-21    | 1313-IDA-UGX21010004 | WHT (6%) IFO KAI SOLTAV in respect to Sept'19 And April'20 Remuneration              | 3,938,115         | 1,077.52         |
| <b>Total</b> |                      |  | <b>65,887,098</b> | <b>17,868.82</b> |

**SCHEDULE IV: ENVIRONMENTAL SAFEGUARD'S EXPERT**

| Date                                   | Reference.          | Description                               | Amount<br>UGX    | Amount<br>USD   |
|--|---------------------|---|------------------|-----------------|
| <b>a) Net Salary</b>                   |                     |   |                  |                 |
| 24-Jul-20                              | 1313-IDA2107002     | June 2020 Net Salary                      | 8,798,000        | 2,391.87        |
| 10-Sep-20                              | 1313-IDA2109004     | July 20 Net Salary                        | 8,798,000        | 2,396.62        |
| 24-Sep-20                              | 1313-IDA2109012     | August 20 Net Salary                      | 8,798,000        | 2,393.95        |
| 9-Dec-20                               | 1313-IDA-UGX2112002 | Sept. & October 2020 Net Salary           | 17,596,000       | 4,787.06        |
| 16-Dec-20                              | 1313-IDA-UGX2112009 | November 2020 Net Salary                  | 8,798,000        | 2,407.26        |
| 7-Jan-21                               | 1313-IDA-UGX2101001 | December'20 Net Salary                    | 8,798,000        | 2,407.26        |
| 12-Feb-21                              | 1313-IDA-UGX2102004 | January'21 Net Salary                     | 8,798,000        | 2,394.44        |
| 27-Apr-21                              | 1313-IDA-UGX2104005 | February 2021 Net Salary                  | 8,798,000        | 2,417.32        |
| 27-Apr-21                              | 1313-IDA-UGX2104006 | March 2021 Net Salary                     | 8,798,000        | 2,417.32        |
| 11-May-21                              | 1313-IDA-UGX2105007 | April'21 Net                              | 8,798,000        | 2,417.32        |
| 23-Jun-21                              | 1313-IDA-UGX2106006 | May'21 Net Salary                         | 8,798,000        | 2,484.64        |
| <b>b) 5% NSSF Contribution</b>         |                     |   |                  |                 |
| 24-Jul-20                              | 1313-IDA2107004     | June'20 TRN -SBUG84357                    | 700,000          | 190.31          |
| 10-Sep-20                              | 1313-IDA2109006     | July 20                                   | 700,000          | 190.21          |
| 7-Oct-20                               | 1313-IDA2110001     | August'20 TRN SBUG935612                  | 700,000          | 190.35          |
| 16-Dec-20                              | 1313-IDA-UGX2112005 | September'20 TRN HFB 969727               | 700,000          | 190.44          |
| 16-Dec-20                              | 1313-IDA-UGX2112006 | October'20 TRN HFB982000                  | 700,000          | 190.44          |
| 16-Dec-20                              | 1313-IDA-UGX2112011 | November 2020 TRN HFN982005               | 700,000          | 191.53          |
| 21-Dec-20                              | 1313-IDA-UGX2112005 | September'20 TRN HFB 969727               | (700,000)        | (191.53)        |
| 21-Dec-20                              | 1313-IDA-UGX2112006 | October'20 TRN HFB982000                  | (700,000)        | (191.53)        |
| 15-Dec-20                              | 1313-IDA-UGX2112011 | 991PCIE20350001C- NSSF-10                 | (700,000)        | (191.53)        |
| 11-Jan-21                              | 1313-IDA-UGX2101003 | December'20 TRN HFB999004                 | 700,000          | 191.53          |
| 12-Feb-21                              | 1313-IDA-UGX2102006 | January'21 TRN HFB1020401                 | 700,000          | 190.51          |
| 16-Mar-21                              | 1313-IDA-UGX2103003 | September 2020 TRN HFB969727(Reprocessed) | 700,000          | 192.33          |
| 16-Mar-21                              | 1313-IDA-UGX2103004 | October 2020 TRN HFB982000                | 700,000          | 192.33          |
| 27-Apr-21                              | 1313-IDA-UGX2104008 | February'21 TRN HFB1064890                | 700,000          | 192.33          |
| 27-Apr-21                              | 1313-IDA-UGX2104009 | March'21 TRN HFB1064895                   | 700,000          | 192.33          |
| 24-May-21                              | 1313-IDA-UGX2105012 | April 2021 TRN HFB1091951                 | 700,000          | 192.33          |
| 23-Jun-21                              | 1313-IDA-UGX2106008 | May'21 TRN HFB1117682                     | 700,000          | 197.69          |
| <b>c) PAYE</b>                         |                     |   |                  |                 |
| <b>Sub-total- 5% NSSF Contribution</b> |                     |   |                  |                 |
|  |                     |   | <b>7,700,000</b> | <b>2,110.07</b> |

| Date   | Reference.          | Description                  | Amount<br>UGX      | Amount<br>USD    |
|--|---------------------|------------------------------|--------------------|------------------|
| 24-Jul-20                                    | 1313-IDA2107003     | June'20                      | 4,502,000          | 1,223.93         |
| 10-Sep-20                                    | 1313-IDA2109005     | July'20                      | 4,502,000          | 1,226.37         |
| 24-Sep-20                                    | 1313-IDA2109013     | August'20                    | 4,502,000          | 1,225.00         |
| 16-Dec-20                                    | 1313-IDA-UGX2112003 | Sept. 2020 PRN 2210003215995 | 4,502,000          | 1,224.79         |
| 16-Dec-20                                    | 1313-IDA-UGX2112004 | October'20 PRN 2210003215823 | 4,502,000          | 1,224.79         |
| 16-Dec-20                                    | 1313-IDA-UGX2112010 | Nov. 2020 PRN 221000333273   | 4,502,000          | 1,231.81         |
| 07-Jan-21                                    | 1313-IDA-UGX2101002 | Dec'20 PRN 2210003780392     | 4,502,000          | 1,231.81         |
| 12-Feb-21                                    | 1313-IDA-UGX2102005 | Jan'21 PRN 2210004526733     | 4,502,000          | 1,225.25         |
| 27-Apr-21                                    | 1313-IDA-UGX2104007 | February'21 and March'21     | 9,004,000          | 2,473.92         |
| 11-May-21                                    | 1313-IDA-UGX2105008 | April'21 PRN 221000679863    | 4,502,000          | 1,236.96         |
| 23-Jun-21                                    | 1313-IDA-UGX2106007 | May'21 PRN 2210007852416     | 4,502,000          | 1,271.41         |
| <b>Sub-total PAYE</b>                        |                     |                              | <b>54,024,000</b>  | <b>14,796.04</b> |
| <b>TOTAL- Environment Safeguards' Expert</b> |                     |                              | <b>167,300,000</b> | <b>45,821.17</b> |

**SCHEDULE V: PROCUREMENT OF NGOS**

| Date       | Reference.          | Description  | Amount<br>UGX | Amount<br>USD |
|------------|---------------------|--|---------------|---------------|
| 27-Jul-20  | 1313-IDA2107005     | Invoice No. 15 Teso & Forest clusters                        | 15,986,673    | 4,348.93      |
| 09-Sept-20 | 1313-IDA2109002     | Invoice No. 16 Teso & Forest clusters                        | 15,986,673    | 4,357.74      |
| 09-Oct-20  | 1313-IDA2109003     | WHT- AIC invoice 16  | 1,485,057     | 404.81        |
| 27-Jul-20  | 1313-IDA2107006     | WHT- AIC invoice 15  | 1,485,057     | 403.99        |
| 4-Nov-20   | 1313-IDA-UGX2111001 | Invoice 17 Teso & Forest Cluster                             | 15,986,673    | 4,347.33      |
| 10-Dec-20  | 1313-IDA-UGX2112007 | Invoice 18,19 & 20- Teso Cluster                             | 63,351,773    | 17,284.39     |
| 10-Dec-20  | 1313-IDA-UGX2112008 | WHT (6%) for invoice 18,19 & 20                              | 4,508,872     | 1,233.69      |
| 16-Dec-20  | 1313-IDA-UGX2112012 | Invoice 18 Forest Cluster                                    | 31,013,336    | 8,485.69      |
| 16-Dec-20  | 1313-IDA-UGX2112013 | 6% WHT AIC- Inv. 18 Forest Cluster                           | 2,173,884     | 594.81        |
| 21-Dec-20  | 1313-IDA-UGX2112014 | 6% WHT AIC- Inv. 17 (Reprocessed)                            | 1,485,057     | 406.33        |
| 10-Feb-21  | 1313-IDA-UGX2102002 | 19 Teso Cluster, 21 Teso/Forest Cluster                      | 32,566,030    | 8,863.07      |
| 10-Feb-21  | 1313-IDA-UGX2102003 | WHT for invoice 19 Teso Cluster, and 21 Teso/Forest Clusters | 2,349,004     | 639.30        |
| 25-May-21  | 1313-IDA-UGX2105015 | Payment of Inv. No.22 Teso Cluster                           | 13,535,173    | 3,769.96      |
| 25-May-21  | 1313-IDA-UGX2105016 | Payment of Inv. No.22 Forest Cluster                         | 9,730,720     | 2,748.05      |
| 25-May-21  | 1313-IDA-UGX2105017 | Payment of Inv. No. 23 Teso Cluster                          | 13,535,173    | 3,822.46      |
| 25-May-21  | 1313-IDA-UGX2105018 | Payment of Inv. No. 23 Forest Cluster                        | 9,730,720     | 2,748.05      |
| 25-May-21  | 1313-IDA-UGX2105019 | Payment of Invoice 24 Teso Cluster                           | 13,535,173    | 3,822.46      |
| 25-May-21  | 1313-IDA-UGX2105020 | Payment of Invoice 24 Forest Cluster                         | 9,730,720     | 2,748.05      |
| 25-May-21  | 1313-IDA-UGX2105021 | WHT (6%) AIC- Inv.22-Teso Cluster                            | 863,947       | 243.99        |
| 25-May-21  | 1313-IDA-UGX2105022 | 6% WHT AIC- Inv. 22-Forest Cluster                           | 621,110       | 175.41        |
| 25-May-21  | 1313-IDA-UGX2105023 | 6% WHT AIC- Inv. 23-Teso Cluster                             | 863,947       | 243.99        |
| 25-May-21  | 1313-IDA-UGX2105024 | 6% WHT AIC- Inv. 23-Forest Cluster                           | 621,110       | 175.41        |
| 25-May-21  | 1313-IDA-UGX2105025 | 6% WHT AIC- Inv. 24 -Teso Cluster                            | 863,947       | 243.99        |
| 25-May-21  | 1313-IDA-UGX2105026 | 6% WHT AIC- Inv. 24-Forest Cluster                           | 621,110       | 175.41        |



| Date         | Reference.       | Description   | Amount             | USD              |
|--------------|------------------|---|--------------------|------------------|
| 21-Sept-20   | 1313-IDA21090011 | Advance Payment- CS for managing Social Risks associated with GBV & VAC | 70,494,900         | 19,205.70        |
| <b>Total</b> |                  |   | <b>333,125,839</b> | <b>91,493.01</b> |

**SCHEDULE VI: CAPACITY BUILDING**

| Date         | Reference.       | Description   | Amount            | USD              |
|--------------|------------------|---|-------------------|------------------|
| 10-Sep-20    | 1313-IDA21090007 | Travel costs to Nairobi, Kenya for a training                                 | 10,792,608        | 2,928.00         |
| 10-Sep-20    | 1313-IDA21090008 | Per diem and Travel Inland to 8 UNRA Staff to Nairobi                         | 36,813,120        | 10,028.08        |
| 10-Sep-20    | 1313-IDA21090008 | Per diem and Travel Inland to Isaac Menya (Bounced)                           | (4,601,460)       | (1,236.10)       |
| 10-Sep-20    | 1313-IDA21090009 | Travel allowance to Nairobi-Kenya for joint EAIRU & OPCS Procurement Training | 6,056,799         | 1,640.00         |
| 15-Sep-20    | 1313-IDA21090010 | Isaac Menya (Reprocessed)   | 4,601,460         | 1,250.33         |
| 7-Oct-20     | 1313-IDA21100002 | Air ticket -Charles Kizito- Balance Score Card workshop with Board Members    | 4,570,640         | 1,240.00         |
| <b>TOTAL</b> |                  |   | <b>58,233,167</b> | <b>15,850.31</b> |

**SCHEDULE VII A: PROJECT MONITORING AND SUPERVISION COSTS- IDA EXPENDITURES**

| Date      | Reference.           | Description  | Amount     | USD       |
|-----------|----------------------|--|------------|-----------|
| 24-Jul-20 | 1313-IDA21070001     | Field Allowance  | 2,600,000  | 706.85    |
| 10-Aug-20 | 1313-IDA-UGX2110001  | Refund for hire of a hall for GMC engagements at Lira and Kole     | 250,000    | 67.98     |
| 27-Oct-20 | 1313-IDA-UGX2110004  | Facilitation for field activity                                    | 15,690,000 | 4,266.66  |
| 17-Nov-20 | 1313-IDA-UGX21110005 | Facilitation for field activity (reprocessed)                      | 11,100,000 | 3,019.14  |
| 14-Dec-20 | 1313-IDA-UGX21120001 | Field facilitation to UNRA staff                                   | 25,980,000 | 7,067.97  |
| 27-Jan-21 | 1313-IDA-UGX21010006 | Facilitation staff to NERAMP to increase project monitoring        | 9,695,000  | 2,638.56  |
| 10-Feb-21 | 1313-IDA-UGX21020001 | Field facilitation to NERAMP                                       | 2,295,000  | 624.60    |
| 17-Feb-21 | 1313-IDA-UGX21020010 | Field facilitation to NERAMP                                       | 3,015,000  | 820.55    |
| 10-Mar-21 | 1313-IDA-UGX21030001 | Field facilitation to NERAMP                                       | 3,015,000  | 820.55    |
| 16-Mar-21 | 1313-IDA-UGX21030005 | Field allowance to Kutosi Moses and Nakagwa Florence (reprocessed) | 5,730,000  | 1,574.36  |
| 23-Mar-21 | 1313-IDA-UGX21030006 | Payment of invoice 451. Audit fees for NERAMP FY 2019/2020         | 63,661,500 | 17,491.49 |

| Date         | Reference.           | Description   | Amount<br>UGX      | Amount<br>USD    |
|--------------|----------------------|---|--------------------|------------------|
| 23-Mar-21    | 1313-IDA-UGX21030007 | 6% WHT - Daviva & Associates invoice 451                    | 4,063,500          | 1,116.48         |
| 29-Mar-21    | 1313-IDA-UGX21030008 | Field facilitation to UNRA staff                            | 18,755,000         | 5,153.08         |
| 29-Mar-21    | 1313-IDA-UGX21030009 | Florence Nakagwa- field facilitation to NERAMP for Jan'21   | 3,015,000          | 828.39           |
| 29-Mar-21    | 1313-IDA-UGX21030010 | Field facilitation for various activities                   | 4,850,000          | 1,332.57         |
| 6-Apr-21     | 1313-IDA-UGX21040001 | Field facilitation to NERAMP                                | 2,765,000          | 759.71           |
| 12-Apr-21    | 1313-IDA-UGX21040002 | Field facilitation to NERAMP- Komurakere quarry             | 625,000            | 171.72           |
| 27-Apr-21    | 1313-IDA-UGX21040003 | Field facilitation to NERAMP- April'21                      | 26,350,000         | 7,239.87         |
| 27-Apr-21    | 1313-IDA-UGX21040004 | Field facilitation to NERAMP-March'21                       | 25,030,000         | 6,877.19         |
| 24-May-21    | 1313-IDA-UGX21050013 | 4 NOA and 1SDA- facilitation to NERAMP from 29/03- 02/04/21 | 1,650,000          | 453.35           |
| 25-May-21    | 1313-IDA-UGX21050014 | 4 NOA and 1SDA- facilitation to NERAMP from 26-30/04/21     | 2,275,000          | 625.07           |
| 6/10/2021    | 1313-IDA-UGX21060005 | May'21 facilitation to NERAMP project staff                 | 18,675,000         | 5,273.99         |
| 6/29/2021    | 1313-IDA-UGX21060009 | May'21 facilitation to NERAMP project staff                 | 9,045,000          | 2,554.39         |
| 6/29/2021    | 1313-IDA-UGX21060010 | June'21 facilitation to NERAMP project staff                | 23,170,000         | 6,543.42         |
| <b>TOTAL</b> |                      |   | <b>283,300,000</b> | <b>78,027.94</b> |

**SCHEDULE: VII B: PROJECT MONITORING AND SUPERVISION COSTS- GOU EXPENDITURES**

| Date      | Reference.   | Description   | Amount<br>UGX | Amount<br>USD |
|-----------|--------------|---|---------------|---------------|
| 28-Jul-20 | 1313W0721070 | 4 NOA and 1SDA-Field facilitation for ESHS exercise along NERAMP from 6-10/07/20  | 4,125,000     | 1,114.75      |
| 6-Aug-20  | 1313W0721080 | 4NOA and 1SDA-Field facilitation to NERAMP project to give support to the contractor  | 5,580,000     | 1,510.62      |
| 17-Sep-20 | 1313W0721090 | 1 NOA-Field facilitation to NERAMP for additional NOA - Revision of draft borrow pit and supervision of GBV NGO baseline data collection. | 255,000       | 68.85         |
| 7-Oct-20  | 1313W0721100 | 14 NOA and 1SDA-Facilitation to NERAMP project to undertake a rapid assessment of environment and social baseline exercise                | 5,390,000     | 1,455.84      |
| 7-Oct-20  | 1313W0721100 | 3 NOA and 1SDA-Facilitation to NERAMP project to undertake a rapid assessment of environment and social baseline exercise                 | 2,130,000     | 575.31        |



| Date      | Reference.                  | Description  | Amount<br>UGX | Amount<br>USD |
|-----------|-----------------------------|--|---------------|---------------|
| 7-Oct-20  | 1313W0721100<br>008 - 00011 | 7 NOA and 1SDA-Facilitation to NERAMP project to undertake a rapid assessment of environment and social baseline exercise        | 4,975,000     | 1,343.74      |
| 15-Oct-20 | 1313W0721100<br>013 - 00014 | 3 NOA and 1SDA-Site inspection to NERAMP - OPRC  | 940,000       | 252.88        |
| 4-Nov-20  | 1313W0721110<br>002         | 3NOA and 1SDA-Field facilitation to NERAMP to participate in the design presentations from 19-21/10/2020                         | 625,000       | 167.06        |
| 24-Nov-20 | 1313W0721110<br>008 - 0010  | 4 NOA and 1SDA-Field facilitation for a joint review of NERAMP Lot 1 ESIA  | 2,065,000     | 556.62        |
| 24-Nov-20 | 1313W0721110<br>011 - 0013  | 2 NOA and 1SDA-Field facilitation to NERAMP  | 1,065,000     | 287.07        |
| 8-Dec-20  | 1313W0721120<br>001 - 0005  | 3 NOA-Field facilitations to NERAMP, progress review meetings  | 2,700,000     | 732.75        |
| 8-Dec-20  | 1313W0721120<br>006 - 0007  | 1NOA and 1SDA-Field facilitation to NERAMP, site visit with external auditors  | 340,000       | 92.27         |
| 5-Jan-21  | 1313W0121010<br>001         | 4 NOA and 1 SDA-Field facilitation to NERAMP Project for risk assessment exercise  | 825,000       | 223.88        |
| 6-Jan-21  | 1313W0521010<br>001         | E-cash transfer + 1.035% charge to cater for facilitation to an external investigator to help in UNRA GEF:109/2020 along NERAMP- | 747,659       | 202.19        |
| 18-Jan-21 | 1313W0121010<br>005 - 0006  | 4 NOA and 1 SDA-Field facilitation to NERAMP Project for risk assessment exercise  | 1,650,000     | 446.20        |
| 18-Jan-21 | 1313W0321010<br>007 - 0010  | 11 NOA and 1SDA-Field facilitation NERAMP to carry out technical audit exercise  | 6,680,000     | 1,806.46      |
| 4-Feb-21  | 1313W0521020<br>003         | 3 NOA and 1SDA-Facilitation to NERAMP for a site visit 27-30/01/2021   | 315,000       | 85.79         |
| 5-Feb-21  | 1313W0521020<br>004         | 4 NOA and 1SDA-Field facilitation to NERAMP project for risk assessment exercise   | 415,000       | 113.04        |
| 24-Feb-21 | 1313W0221020<br>005 - 0006  | 6NOA + 01SDA Travel facilitation to Tororo Mbale Soroti Kamindi (NERAMP) for detailed design review meetings                     | 1,840,000     | 500.66        |
| 26-Mar-21 | 1313W0721030<br>003 - 0004  | 2 NOA and 1SDA-Field facilitation to NERAMP-Stakeholder engagement with district leaders   | 715,000       | 194.92        |
| 26-Mar-21 | 1313W0721030<br>005         | 2NOA -Field facilitation to NERAMP for a site meeting  | 400,000       | 109.04        |
| 29-Mar-21 | 1313W0721030<br>007 - 0008  | 3 NOA and 1SDA-Review of proposed NERAMP quarry scoping report an ESIA reports   | 940,000       | 256.36        |
| 30-Mar-21 | 1313W0521030<br>007         | 2 NOA and 1SDA- Feb'21 Expense report No.  | 215,000       | 58.66         |
| 30-Mar-21 | 1313W0521030<br>008         | 2 NOA and 1SDA- March'21 Expense report No.  | 215,000       | 58.66         |
| 30-Mar-21 | 1313W0521030<br>009         | E-Cash Transfer And 1.035% charge to cater for Local Leaders - Stakeholders Engagement at Komurake Rock Lot 1                    | 782,970       | 213.63        |
| 1-Apr-21  | 1313W0721040<br>001 - 0003  | 5NOA and 1 SDA-Filled facilitation to NERAMP- Validation workshops (Lango Cluster)   | 2,360,000     | 643.10        |



| Date   | Reference.       | Description                  | Amount<br>UGX    | Amount<br>USD |
|--|------------------|------------------------------|------------------|---------------|
| 31-Oct-20  | 1313/JV/21/04    | Oct'20                       | 102,623          | 27.55         |
| 30-Nov-20  | 1313/JV/21/07    | November'20                  | 2,000            | 0.54          |
| 30-Jan-21  | 1313/JV/21/10    | January'21                   | 259,906          | 70.54         |
| 28-Feb-21  | 1313/JV/21/14    | Feb'21                       | 196,840          | 53.77         |
| 30-Mar-21  | 1313/JV/21/14    | March'21                     | 66,124           | 18.08         |
| 30-Apr-21  | 1313/JV/21/16    | April'21                     | 125,163          | 35.00         |
| 30-May-21  | 1313/JV/21/18    | May'21                       | 377,754          | 106.68        |
| 30-Jun-21  | 1313/JV/21/21    | June'21 bank charges-        | 816,038          | 229.93        |
| <b>Sub-total- USD A/c</b>                              |                  |                              |                  |               |
|  |                  |                              | <b>2,049,268</b> | <b>569.68</b> |
| <b>b) UGX Designated Account at Bol</b>                |                  |                              |                  |               |
| 31-Oct-20  | 1313/JV/21/06    | Oct'20                       | 22,000           | 5.98          |
| 30-Nov-20  | JV/21/09         | November'20                  | 40,000           | 10.88         |
| 31-Dec-20  | 1313/JV/21/11    | December'20                  | 46,000           | 12.59         |
| 31-Jan-21  | 1313/JV/21/13    | January'21                   | 30,000           | 8.16          |
| 31-Jan-21  | 1313/JV/21/15    | Feb'21 bank charges          | 52,000           | 14.15         |
| 31-Mar-21  | 1313/JV/21/15    | Marh'21 bank charges         | 72,000           | 19.78         |
| 30-Apr-21  | 1313/JV/21/17    | April'21 bank charges        | 72,000           | 19.78         |
| 30-May-21  | 1313/JV/21/20    | May'21 bank charges          | 146,000          | 41.23         |
| 30-Jun-21  | 1313/JV/21/23    | June'21 bank charges         | 86,000           | 24.33         |
| <b>Sub-total: UGX A/C</b>                              |                  |                              |                  |               |
|  |                  |                              | <b>566,000</b>   | <b>156.88</b> |
| <b>c) Charges on Gol payments through IFMIS System</b> |                  |                              |                  |               |
| 28-Apr-21  | UNRA/MAY21/25A   | Bank charge MOTa ENGL        | 124,463          | 35.00         |
| 28-Apr-21  | UNRA/MAY21/24A   | Bank charge MOTa ENGL        | 124,463          | 35.00         |
| 28-Apr-21  | UNRA/MAY21/23A   | Bank charge MOTa ENGL        | 124,463          | 35.00         |
| 28-Apr-21  | UNRA/MAY21/22A   | Bank charge MOTa ENGL        | 124,463          | 35.00         |
| 28-Apr-21  | UNRA/MAY21/21A   | Bank charge MOTa ENGL        | 124,463          | 35.00         |
| 28-Apr-21  | UNRA/MAY21/20A   | Bank charge MOTa ENGL        | 124,463          | 35.00         |
| 28-Apr-21  | UNRA/MAY21/19A   | Bank charge MOTa ENGL        | 124,463          | 35.00         |
| 28-Apr-21  | UNRA/MAY21/18A   | Bank charge MOTa ENGL        | 124,463          | 35.00         |
| 28-Apr-21  | UNRA/MAY21/17A   | Bank charge MOTa ENGL        | 124,463          | 35.00         |
| 29-Apr-21  | UNRA/MAY21/16A   | Bank charge MOTa ENGL        | 124,463          | 35.00         |
| 29-Apr-21  | UNRA/MAY21/15A   | Bank charge MOTa ENGL        | 124,463          | 35.00         |
| 19-May-21  | UNRA/MAY21/076A  | Bank charge MOTa ENGL        | 124,175          | 35.00         |
| 19-May-21  | UNRA/MAY21/075A  | Bank charge MOTa ENGL        | 124,175          | 35.00         |
| 19-May-21  | UNRA/MAY21/074A  | Bank charge MOTa ENGL        | 124,175          | 35.00         |
| 19-May-21  | UNRA/MAY21/073A  | Bank charge MOTa ENGL        | 124,175          | 35.00         |
| 19-May-21  | UNRA/MAY21/072A  | Bank charge MOTa ENGL        | 124,175          | 35.00         |
| 19-May-21  | UNRA/MAY21/071A  | Bank charge MOTa ENGL        | 124,175          | 35.00         |
| 30-Jul-20  | 1313W0721070009  | Bank charges fro TNM Limited | 129,109          | 35.00         |
| 29-Sep-20  | UNRA/OCT21/06A   | Bank charges fro TNM Limited | 129,407          | 35.00         |
| 29-Oct-20  | UNRA/NOV21/03A   | Bank charges fro TNM Limited | 129,465          | 35.00         |
| 13-Nov-20  | UNRA/NOV21/21A   | Bank charges fro TNM Limited | 129,763          | 35.00         |
| 28-Jan-21  | UNRA/FEB21/05A   | Bank charges fro TNM Limited | 128,506          | 35.00         |
| 29-Mar-21  | UNRA/APRIL21/03A | Bank charges fro TNM Limited | 128,238          | 35.00         |
| 19-May-21  | UNRA/MAY21/057A  | Bank charges fro TNM Limited | 124,175          | 35.00         |

North Eastern Road-Corridor Asset Management Project (NERAMP)  
 Project No: P125590 & Loan No: 5434-UG.  
 Financial Statements for the year ended 30<sup>th</sup> June 2021

| Date                                       | Reference.      | Description                  | Amount<br>UGX    | Amount<br>USD   |
|--|-----------------|------------------------------|------------------|-----------------|
| 19-May-21                                  | UNRA/MAY21/056A | Bank charges ivo TNM Limited | 124,175          | 35.00           |
| 19-May-21                                  | UNRA/MAY21/055A | Bank charges ivo TNM Limited | 124,175          | 35.00           |
| <b>Sub-total: IFMS transaction charges</b> |                 |                              | <b>3,261,156</b> | <b>910.00</b>   |
| <b>TOTAL</b>                               |                 |                              | <b>5,876,424</b> | <b>1,636.56</b> |