

CoST Uganda 2nd Assurance Report

November 2018

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Acronyms and abbreviations

ADB	African Development Bank
AP	Assurance Professional
BTC	Belgian Technical Cooperation
CoST	Construction Sector Transparency Initiative
GoU	Government of Uganda
HEST	Higher Education Science and Technology Project
HTC	Health Tutors' College
IDS	Infrastructure Data Standard
MoES	Ministry of Education and Sports
MoU	Memorandum of Understanding
MoWT	Ministry of Works and Transport
NIC	National Instructors' College
NTC	National Teachers' College
PE	Procurement Entity
PPDA	Public Procurement and Disposal of Public Assets
TTE1	Teacher Training Education Phase 1

ACKNOWLEDGEMENTS

CoST – the Infrastructure Transparency Initiative, Uganda Chapter Multi-Stakeholder Group (MSG) is grateful to present the 2nd Assurance Report on eight (8) selected projects in three Procurement Entities (Ministry of Works & Transport, Ministry of Education & Sports and Wakiso district Local Government) in Uganda. The CoST Assurance is the 2nd to be conducted in Uganda by an independent Initiative under a Multi-Stakeholder Working arrangement. The MSG encourages all Procurement Entities to embrace this process given its growing impact on project and contract performance.

As the Congolese proverb goes, “A single bracket cannot jiggle.” The successful development and completion of the 2nd CoST Assurance report is as a result of effort and support from several parties.

Our first thanks go to the Government of Uganda through the Ministry of Works and Transport, the Champion of CoST in Uganda, for enabling CoST to operate within the legal and policy structures in Uganda.

We appreciate the support received from the three Procurement Entities; Ministry of Works & Transport, Ministry of Education & Sports and Wakiso district Local Government in the last seven months, in data retrieval, validation, verification and action on the findings and recommendations raised during the process.

The MSG is further indebted to all the contractors, consultants, project managers, institutions under which the field work was held, the media that has been engaging on CoST, Health Institute Mulago (HTC) that participated in the Assurance and hosted the launch of the final report, the recipient communities along the respective projects for availing the necessary information during the site visits and taking the time to appraise the teams on the different projects as well as, the gallant citizens of Uganda, who pay their taxes that enhance service delivery in public infrastructure. It is our sincere hope that the recommendations and key concerns from this CoST Assurance report will help you better the project implementation and monitoring processes.

The MSG also appreciates the CoST Assurance Team, CoST International Secretariat and CoST Uganda Team at Africa Freedom of Information Centre (implementing organization of CoST in Uganda), the Development Partners and Funders of CoST Uganda Chapter, without whom this Assurance and Disclosure process would never have been achieved.

Thank you all as we promote *Better Lives from Better Infrastructure*.

MESSAGE FROM THE MULTI-STAKEHOLDER GROUP CHAIRPERSON

Dear stakeholders, (Government, Private Sector and Civil Society),

We are glad to join the global CoST International family to commemorate the “*CoST Assurance Week*” (November 12th – 16th 2018) as we present our lessons, experiences, good practices and levels of disclosure in comparison with findings from the 2017 Scoping Study and 1st Assurance Report.

It is yet another honor to present to all stakeholders our second assurance milestone, the 2nd Assurance Report on 8 projects from three Procurement Entities including, Ministry of Works and Transport, Ministry of Education & Sports and Wakiso district local government.

The 2nd Assurance process was commissioned in March 2018 after a disclosure and assurance workshop held by CoST in December 2017. The CoST assurance process is conducted by a team of experts called the Assurance Professionals, trained by CoST International. This process has taken a period of nine months, with four months late resulting from delays in data retrieval from Procurement Entities. The Assurance Process is guided by the Procurement Entities’ need to enhance transparency in projects, through promoting disclosure and stakeholder participation. Assurance Process is further guided by Procurement Entity official letters of participation confirming their participation in form of disclosure and action on findings and recommendations.

This exercise has been both a learning and partnership strengthening process between CoST and the various stakeholders and the citizens of Uganda. The idea of sampling government projects for assurance is aimed at identifying cross cutting areas of good practice and issues of concern for stakeholders to engage on, but also to inform the process of planning the delivery of infrastructure projects in Uganda.

As we work towards realizing full disclosure of infrastructure projects using the CoST Infrastructure Data Standard, we are grateful that on the eight projects studied this year, in comparison from the levels of disclosure in the 2017 Scoping Study has increased by 29% from 20% of the 40 data points provided for in the CoST Infrastructure Data Standard. This is not yet the level at we wish to be to realise full disclosure and transparency in the delivery of infrastructure projects.

We would like to extend our recommendations to the Government of Uganda, to embrace the CoST core features (Disclosure, Assurance, Multi-Stakeholder working and Social Accountability) within the legal framework, and to all Procurement Entities that are mandated to plan and deliver infrastructure projects to note the key findings and observations on projects presented in this report, the cross cutting issues and observations for action.

Thank you for working with us this year, we are looking forward to a fruitful 2019 as we continue to promote Better Lives from Better Infrastructure.

Hon. Nathan Byanyima
Multi-Stakeholder Group Chairperson

FOREWORD

Today the 16th November, 2018, we launch the 2nd assurance report on 8 infrastructure projects being implemented across the country, under the Ministries of Works and Transport, Education and Sports and Wakiso district. This is a great indicator on the levels of readiness and support the country has for transparency, stakeholder involvement and accountability in public infrastructure. In 2014 Uganda through, the Uganda National Roads Authority became a member of CoST – the Infrastructure Transparency Initiative. The invitation of CoST to Uganda was aimed at promoting transparency, accountability and value for money in the delivery of infrastructure projects; by applying CoST core features of Disclosure, Assurance, Multi-Stakeholder Working and Social Accountability in the delivery of infrastructure projects across all sectors.

In everything we do, we recognize that transparency is achieved through various aspects including adoption of good practices locally and internationally, learning and experience sharing through useful partnerships. We have and will take(n) every opportunity to promote CoST approaches and to deliver our projects as a country with keen consideration of international standards such as, the CoST Infrastructure Data Standard right from preparation, to procurement, to completion and post completion among others. These processes are/have supported our Procurement Entities in enhancing access to project information, use of information, building trust and an appreciation of government programmes. A growing share of our experiences and interest in implementing CoST in Uganda are now starting to take root from the Assurance Process. Through this process, technical data is validated, verified and interpreted into plain language and issues of concern, areas of good practice are identified to help stakeholders understand the main issues that act as a basis for engagement and or project improvement.

The Government of Uganda and my Ministry promotes access to information by virtue of the Access to Information Law (2005) and its implementing regulations among other policies, we are glad CoST gives us a framework within which information on infrastructure projects can be disclosed, what information and how much of it can be opened up, what is remaining is mainstreaming this into our policy framework. Disclosure is not bad, since it helps us communicate to the general public on what we do and receive feedback that helps us to keep accountable. Ultimately, all our work is directed towards changing lives, and delivering better services to the citizenry. We are driving for improved public infrastructure that is appreciated, owned and monitored by everyone. All of this requires increased and renewed investments, a strong commitment to improve data disclosure by Procurement Entities, accountability frameworks for leaders, and established responsibilities for all stakeholders, including the private sector, the media and the civil society. This year's CoST assurance report on sampled infrastructure projects provides examples that demonstrate CoST's potential in informing the change we want as a country by; informing us about project performance, areas of concern and points of convergence that cut across major projects and sectors, with key recommendations for improvement and lessons for learning.

We are glad to be a part of this great noble initiative that champions change in public infrastructure. Across the world, CoST is known to be a catalyst for change in public infrastructure. The aspirations and actions set in motion this year will influence generations to come. We strive to achieve the maximum impact with the resources entrusted to us by the Government and development partners through implementing CoST and delivering better infrastructure. We invest in evaluating our work by independent bodies such as CoST so that we can continue to learn from what we do and to improve further; these confirm our relevance and efficacy.

We continue to promote CoST and its core features and implore all Procurement Entities to reach out to the Multi-Stakeholder Group or the Office of the Champion, the Minister of Works and Transport for continued support. We strongly commit to continue collaboratively setting new transparency reforms, delivering well planned and designed infrastructure projects, disclosure of information as well as disclosure frameworks within the law, and enlisting game changing partners both within Uganda and the International community to accelerate the pace of change. Together we can usher in a new era that is more ethical, resilient, transparent, accountable and inclusive of all.

CoST Uganda Champion,

**Hon. Monica Azuba Ntege
Minister of Works and Transport**

CHAPTER ONE: INTRODUCTION

CoST – the Infrastructure Transparency Initiative is the leading global initiative improving transparency and accountability in public infrastructure. CoST works with government, industry and civil society to promote the disclosure, validation and interpretation of data from infrastructure projects. This helps to inform and empower citizens and enables them to hold decision-makers to account. Our experience indicates that informed citizens and responsive public institutions help drive reforms that reduce mismanagement, inefficiency, corruption and the risks posed to the public from poor quality infrastructure. CoST is currently being implemented in a range of countries worldwide forming the core of a growing membership. Member countries in Africa include Uganda, Malawi, Ethiopia and Tanzania. The CoST Uganda Assurance process is guided by the CoST Disclosure and Assurance Manual 2018, the CoST International Disclosure and Assurance guiding notes and the CoST Infrastructure Data Standard (IDS), in order to execute the tasks pertinent to the successful completion of the process.

Vision: Better Lives from Better Infrastructure

Mission: Disclose, validate and interpret infrastructure data to empower stakeholders to hold decision-makers to account.

CoST is built on four core features including Disclosure, Assurance, Multi-Stakeholder working and Social Accountability.

Disclosure of data: CoST promotes disclosure of information using its internationally acceptable Infrastructure Data Standard (IDS) which provides for 40 proactively disclosable data points. Of the 40 data points, Uganda recognises 12 as revealed by the 2017 CoST Uganda Scoping Study; only 20% of the 12 data points are disclosed. Disclosure of information is important in promoting transparency.

Assurance: Data by itself is meaningless without any value added to it. It only gets useful once it is turned into information. And the Assurance Process does this. Assurance promotes transparency and accountability through conducting an independent review of disclosed data. Through this process, technical data is validated, interpreted into plain language and issues of concern, areas of good practice are identified to help stakeholders understand the main issues that act as a basis for engagement and or project improvement.

Multi Stakeholder Group (MSG): Championed by the Ministry of Works and Transport, CoST Uganda is led by a 12 person MSG comprising of democratically elected representatives of the Government, Private Sector and Civil Society. The MSG works together to pursue shared objectives to improve the value, efficiency and effectiveness of investments in public infrastructure.

Social Accountability: CoST builds the capacity of stakeholders to use disclosed information on infrastructure projects to strengthen accountability, and deliver practical project improvements. CoST promotes usage of tools, approaches and platforms for project performance such as the Infrastructure Monitoring Tool accessed via <https://www.cost.or.ug/download/cost-uganda-infrastructure-monitoring-tool-imt/> to enable stakeholder participation.

The 2nd Assurance process involved a desk review to help inform and populate the CoST IDS for basic information and understanding of the projects including the Scope, location, project officials, start and end date, project name among others. Validation meetings were conducted together with the Procurement Entities (PEs) to verify accurateness, completeness and correctness of the data collected. The verification processes on project sites were aimed at underscoring the levels of disclosure, stakeholder participation, quality control, quality assurance, environmental protection and implementation and or establishment of disclosure platforms and frameworks as per the national legal provisions and internationally acceptable standards among others.

The 2nd Assurance Process was built on the experiences, findings, recommendations and lessons from the 2017 1st Assurance Process and the Scoping Study. The 1st Assurance Process was done on three Procurement Entities including Uganda National Roads Association (UNRA), Kampala Capital City Authority (KCCA) and Wakiso district. It focused on 5 projects all from the roads sector. The assurance was based on the Scoping Study findings that revealed that of the 40 data items in the CoST IDS KCCA disclosed 47% of the total items, followed by PPDA, (45%) and only 18% was disclosed by ministry of education and 24% by ministry of health, Ministry of Works and Transport had 32%, UNRA and Ministry of Local Government disclosed 26% and Ministry of Energy and Mineral Development (MEMD) at 29%. Meanwhile, of the 12 data items legally required to be disclosed, findings indicated that PPDA disclosed 67%, KCCA (58%) and UNRA and MEMD (50%). Ministry of education (33%), Ministry of local Government (33%) and Ministry of health (42%), the Scoping Study found out that there was a weak legal framework that provided for only 12 proactively disclosable data points in the CoST IDS were legally recognized, but of the 12 only 20% was disclosed then, other factors affecting transparency included lack of accessibility and understanding of disclosed data, inadequate systems to disclose data, lack of resources such as financial, personnel, skills and standards to disclose data, data capture and storage challenges as PEs did not have established management information systems, low level of internet penetration and limited disclosure of information on project sites as well as stakeholder participation.

With reference to the 1st Assurance Process, on average 50% of the information in the CoST Infrastructure Data Standard was disclosed to the public on the procuring entity websites and then through a request for the additional information from the Assurance Team. The report identified cross cutting concerns across the 5 projects assured such as cost increases; time overruns and changes to the scope. There was a general challenge in obtaining right of way from the land owners and inland acquisition. Through their site visits, the assurance team also identified a lack of good quality assurance and control processes that ensure the quality of construction and inadequate health and safety provisions to protect construction workers.

The 2nd Assurance Process focused on 8 sampled projects from various sectors to further learning and experiences on methods and practices of Procurement Entities in regards to transparency and accountability from a broader sector perspective. The Procurement Entities that participated in the 2nd Assurance Process include; Ministry of Works and Transport (2 projects), Ministry of Education and Sports (2 projects) and Wakiso District Local Government (4 projects). The projects subjected through the CoST Uganda 2nd assurance process included; Design update and Phased sealing of Namasuba-Ndejje-Kitiiko (Phase II), Upgrading of Municipal Council Road under Makindye Sabagabo to Bituminous standards, Upgrading of St. Noah Nfuufu Road under Makindye Ssabagabo to Bituminous standards, Phased Upgrading of Nansana-Wamala-Katooke-Jinja Karoli, HEST project, TTE 1 project, Upgrading to bitumen standards of access road to Busoga college Mwiri and paving the parking area of the Central Material Laboratory in Kireka and Construction of Lukaya Market – completion of Phase 1 & 2 works.

Lukaya Market had a 65% proactive disclosure and 15% reactive disclosure; Busoga College had 78% proactive disclosure and 56% reactive disclosure; TTE1 had 55% proactive disclosure and 85% reactive disclosure; HEST had 45% proactive disclosure and 81% reactive disclosure; Nansana Karoli had 80% proactive disclosure and 26% reactive disclosure; St. Noah Nfuufu Road had 93% proactive disclosure and 56% reactive disclosure; Municipal road had a 93% proactive disclosure and a 52% reactive disclosure while Namasuba – Kitiiko road had an 83% proactive disclosure and a 67% reactive disclosure.

On average, for the 67 data points in the CoST IDS, the level of disclosure was fair-to-good at an average rate of 67%. Only 3 projects had a fair disclosure rate (55-60%) for proactive data and the 6 other projects at a good rate (67-78%). St. Noah Nfuufu road project had the highest level of disclosure at 78%.

The percentage disclosure for Procurement Entities was against the 8 projects subjected to the 2nd CoST Assurance Process. On reactive disclosure, Ministry of Education and Sports scored highest with 83%, followed by Wakiso district at 50% and Ministry of Works and Transport at 35%. Wakiso district presented a high level of proactive disclosure at 87% followed by Ministry of Works and Transport at 71% and Ministry of Education and Sports at 51%.

There has been an overall growth of 29% in the levels of disclosure with the greatest growth demonstrated by Ministry of Education and Sports at 49% resulting from 18% in the Scoping Study to 67% in the 2nd Assurance Process. MoWT disclosed 53% from 32% in the Scoping Study and Wakiso district disclosing 69% from 53%. It should be noted that, the Scoping Study results were a baseline for engagements with Procurement Entities to enhance transparency in the delivery of infrastructure projects.

Some of the factors affecting disclosure and project performance in the 2nd Assurance Process included understaffing in PEs, limited use and appreciation of disclosure platforms such as PE websites and social media platforms, as well as project sites, delayed remittance of funds from the central government to Ministries, Agencies and Departments, limited and in some cases no stakeholder participation in the entire value chain of the project, lack of project technical evaluation and audits, limited capacity of project staff in project management and lack of adequate safety and health measures on project sites where they are available there is no stringent measures to enforce use of these provisions by workers.

The Multi-Stakeholder Group recommends that, Government through PPDA should establish a framework to frequently disclose all recognized bidders with their previous experience and blacklisted service providers to reduce time lost in procurement. enact stringent/punitive measures to have PEs proactively disclose infrastructure data; PEs should to set up schedule and cost control tools to prevent overwhelming time and cost overruns by the contractor on the project; work with CoST to develop a disclosure frame work online and strengthen physical platforms such as Barazas to focus on projects, preferably using the CoST IDS and; technical audits should be carried out on all completed projects to have reassurance that the construction works meet the standards and specifications.

The Private sector should develop their own quality management plan for each of the projects that they are contracted to do; and Contractors should provide all workers full protective gears, a designated place for lunch and breakfast, First aid box at site, and a referral health center for complicated conditions. And the CSOs should provide easily accessible channels for the public to voice their concerns and promote use of disclosed information to hold duty bearers accountable.

1.1 Objectives of the assurance process

The main purpose of the assurance process is to verify information which is currently being disclosed to the public since project preparation, planning, procurement, implementation through completion. The 2nd assurance process was built on the following objectives;

- (i) To highlight issues of potential concern and good practices revealed by the disclosed, validated and verified information. This relates to individual projects as well as common performance concerns across the participating procuring entities.
- (ii) To assist the Multi-Stakeholder Group to liaise with the Procumbent Entities (PEs) managing the selected projects to ensure the publication of relevant data as outlined in the Infrastructure Data Standard (IDS).
- (iii) To carry out a more detailed review of the disclosed projects or refer projects of concern to an independent authority.

1.2 Scope and methodology of the Assurance Process

The assurance process was informed by the Terms of Reference involved;

- Identification of Procuring Entities to participate in the assurance study.
- PE Engagement Meetings to introduce the objectives of the study, review and share methodology, experiences, challenges and findings.
- Desk reviews on Assurance Process; identification of tools for data collection in line with the Infrastructure Data Standard
- Verification of the accuracy and completeness of data disclosed on the projects through Validation meetings with the PEs and verification of data in the project sites.
- Analysis of data disclosed and verified in order to make informed judgments about the cost and quality of the infrastructure.
- Development of reports that are clearly intelligible to the non-specialists, outlining the extent and accuracy of the information released on the CoST projects.
- Synthesis of the report to produce infographics highlighting information obtained and key points of difference, areas of convergence and good practices as per the agreed upon indicators in the study.

The Assurance process is guided by the CoST Disclosure and Assurance Manual 2018 in order to execute the tasks pertinent to the successful completion of the process. The Assurance process involved a desk review to help inform and populate the IDS for basic information and understanding of the project including the Scope, location, project name, etc. Validation meetings were conducted together with the PE to help in the verifying accurateness, completeness and correctness of the data collected. Throughout the Assurance Process, the Assurance professionals ensured that stakeholders such as Agency officials and project managers, District Local Government and Municipality officials and politicians were fully involved and actively participated in the process. A detailed description of the methodology adopted is elaborated in the below;

Figure 1: Summary of Methodology



1.3 Infrastructure Transparency in Uganda

The infrastructure sector in Uganda has experienced a rise in the amount of money being budgeted for and spent to the sector, taking the lion’s share of the national budget for several years in a row. Infrastructure projects have increased; the number of roads being upgraded have gone up while others are planned over the course of the decade.

Three hydroelectricity power projects are presently under construction, bridges, roads, schools and hospitals are also coming up and this is expected to improve the living standards of Ugandans. The last time the Government of Uganda embarked on such projects was decades ago, and even then, the scale of development was nothing compared to this. The challenge this scaling up of public works then brings to the fore is that the spotlight is shined on matters of accountability and transparency aligned to access to information. There have been instances in which people in some areas of the country have given up their land with the hope that this will better the public infrastructure in their neighbourhoods, but works have been delayed and little or in some instances no information is disclosed to the public in regards to the delays. The interest of the World Bank and the African Development Bank, among other funding partners, on the hydro power projects for instance have compelled the construction companies to better treat their workers, translate sign posts and demanded that heavy duty footwear, reflector jackets and helmets are worn by all those on the site at all times. This has been adopted for the other projects that have been constructed in Uganda. These projects include the Entebbe Expressway, the Jinja-Kampala Expressway and the expansion works for Entebbe International Airport, among others.

Recent studies show that corruption in public infrastructure contracts is widespread, with bribes often accounting for 10% or more of the contract price. The negative effects of mismanagement and corruption in public infrastructure projects are felt hard by the poor citizens, who are mostly reliant on public services. Once a public infrastructure project is compromised at any stage, this results into its failure and shortened life span. Corruption in construction results into poor service delivery, loss of property, loss of revenue, lower quality of public infrastructure, increased costs of construction and decrease in investment of foreign and domestic investors. Some of the key drivers of this corruption include low levels of transparency and accountability occasioned by limited disclosure of vital information.

The limited disclosure of information is mainly attributed to lack of a specific law or policy provision on access to and pro-active and reactive disclosure of infrastructure data at project identification, funding, feasibility, planning, implementation and completion, and changes to contract time/cost during implementation. The current Public Procurement and Disposal of Public Assets Authority (PPDA) law and regulations are limited in their scope as they only demand for disclosure of information on projects whose value is above a set financial threshold. The same law only requires PPDA to mainly disclose information centered on the tendering processes and tender awards. In addition, the legal and policy provisions only favour participants in the procurement process and tender market but do not focus at informing the public about projects awarded. The law doesn't provide a level playing ground for bidders, and encouraging the citizens to build trust in the procurement processes among others.

CoST Scoping Study published July 2017 noted that Procurement Entities (PEs) only disclose a quarter of the information on specific projects compared to the 40 data points that would be required pro-actively under the Infrastructure Data Standard. The Scoping Study further highlights other barriers to information disclosure including; lack of a database to store disclosed data, poor information management systems and limited capacity of Procurement Entities; the cost involved in compiling information in the absence of electronic data storage; scepticism over the potential benefits of wider disclosure; limited awareness of the legal requirements; limited financial resources; and the complex issue of governance, ignorance about the law, poor information storage and retrieval systems, as well as inadequate financing which undermines the full implementation of the law. These issues have led to Procurement Entities denying citizens and other stakeholders' access to some of the critical data on infrastructure projects, resulting in little transparency around projects.

The challenge of limited disclosure of information is a major concern given the level of competition for infrastructure contracts yet little and in many occasions no information is available for supervision and design contracts. This leads to some lengthy and negative legal battles and investigations, resulting in delays of major construction projects such as Karuma Hydro Power Dam and the Kiryandongo – Masindi – Hoima – Kyenjojo roads and recently Tirinyi road among others. Additionally, given the major contribution of public sector infrastructure projects to the country's Gross Domestic Product (17%), economic growth and poverty reduction, and the huge budgets required annually (around USD\$ 1 billion), disclosure of information on such projects is very critical.

Disclosure of CoST Infrastructure Data Standard (IDS) works better when every Procurement Entity follows the same general policies and laws on the release of Infrastructure Data pro-actively and reactively, procedure for its use, and compliance with technical standards for both reactive and proactive disclosure. Uganda should adopt the IDS to ease information disclosure on basic project data.

Uganda needs to put in place or to incorporate policy provisions for the adoption of the Infrastructure Data Standard. In Uganda although there exists political will and support for CoST to successfully promote the Infrastructure Data Standard. For instance there is an Infrastructure Monitoring Unit in State House, which reports to the President, the Monitoring and Evaluation department in the Office of the Prime Minister among others report on how the sector is being implemented. The challenge though is that most agencies in the sector have no direct synergy with the line Ministry and other key players in the construction sector to strengthen transparency and accountability. The existing policies are not specific on CoST IDS and are less favourable to the Infrastructure Data Standard implementation.

CoST is spearheading international efforts by strengthening transparency and accountability in public infrastructure through the Multi-Stakeholder Group working arrangement and assurance processes on individual projects. We need this focus on transparency and accountability as it creates better value for everyone. The Multi-Stakeholder Group continually engages the Procurement Entities to ensure disclosure of contract and project information which makes it easy for the Non-Governmental Organizations, Private Sector and the media to use the information to inform in monitoring and engagement. The joint effort of the Procurement Entities monitoring team and CoST assurance teams reduces the gaps that have been existing in the contracts performance.

There is need for government, particularly at top executive level, to fully commit to disclosure of pro-active and reactive infrastructure data at all stages using the Infrastructure Data Standard. This will require parliament, particularly the committee on Physical Infrastructure, to fast track the passing of the Uganda Construction Industry Commission (UCICO) bill into law, inclusion of CoST Infrastructure Data Standard in the Procurement policy and Public Procurement and Disposal of Public Assets Authority Act amendments and Ministry of Works and Transport continued promotion of the Initiative across all Government Entities. It is noteworthy to say that, in entities where CoST has been embraced, there is a lesson to learn and scaling up these lessons and experiences across all entities would be an added advantage to the national transparency and accountability approaches.

1.4 Selected projects for the 2nd Assurance Process

The table presented below provides a summary of the projects subjected to the 2nd Assurance exercise under the CoST Uganda initiative. A total of 7 of the 8 projects assessed used the Open Domestic Bidding method for procurement of works and Co0nsultancy Services.

Table 1: Summary of Project and Contract information

Project ref no.	Project name	Description	Location	Cost	Funding agency	Start date	Finish date	Physical Progress	Procurement method
WAKISO LOCAL GOVERNMENT									
ND	Design update and Phased sealing of Namasuba-Ndejje-Kitiiko (Phase II)	10.12km	Wakiso District	Phase(I)- UGX 2,707,444,215 Phase(II)-UGX 23,577,024,206	GoU	March 17, 2017	On-going	ND	Open Domestic Bidding
ND	Upgrading of Municipal Council Road under Makindye Sabagabo to Bituminous standards	1km	Ndejje-Zanta in Makindye Sabagabo	UGX 1,180,000,000	GoU	September 2017	On-going	ND	Open Domestic Bidding
ND	Upgrading of St. Noah Nfuufu Road under Makindye Ssabagabo to Bituminous standards	2.8km	Makindye Sabagabo	UGX 1,330,000,000	GoU	ND	On-going	40% (On-going)	Open Domestic Bidding
Waki555/Wrks/2017-2018/00116	Phased Upgrading of Nansana-Wamala-Katooke-Jinja Karoli (9.5km)	9.5km	Wakiso District	UGX 953,680,500	GoU	February 11, 2018	ND	98% on Phase (I)	Open Domestic Bidding
Ministry of Education and Sports									
P-UG-1AD-001	HEST project	1. Construction and Rehabilitation of infrastructure at 6 public Universities and 2 Tertiary institutions 2. Building capacity in public HEST institutions 3. Improving quality and relevance of HEST in public institutions 4. Project coordination	Makerere University Busitema University Mbarara University	UA 74,440,000	ADB& GoU	2012	2017 (Extended to 2018)	33-95%	International Competitive Bidding
UGA-09-02011	TTE 1 project	1. Strengthening the teacher education system in National Teachers' and Instructors' colleges 2. Strengthening the management capacity of the supported	HTC Mulago NTC Kaliro NIC Abionino NTC Muni	€ 19,254,636	Enabel & GoU	2011	2017	100%	Open Domestic bidding

Project ref no.	Project name	Description	Location	Cost	Funding agency	Start date	Finish date	Physical Progress	Procurement method
		colleges 3. Improving the quality of teaching and learning in the supported colleges 4. Rehabilitating, extending and equipping the college facilities							
Ministry of Works and Transport									
NA	Upgrading to bitumen standards of access road to Busoga college Mwiri and paving the parking area of the Central Material Laboratory in Kireka.	Design updates, Site Clearance, Drainage Works, Earth Works, Pavement Layers of gravel or crush stones, bituminous layers & seals, and auxiliary works including rubble strips and speed humps	Jinja district, Uganda	UGX 4,377,451,552	GoU	April 24, 2018	On-going (Jan 12, 2019)	46% (as of 17 Oct 2018)	Open Domestic Bidding
MoWT/WO KS/14-15/00340	Construction of Lukaya Market – completion of Phase 1 & 2 works	Construction of Worktop on Existing Stalls, Construction of Splash Apron, Floor and worktop finishes on existing structures, Completion of abluion areas	Kalungu District , Uganda	UGX 2,096,167,614 VAT inclusive	GoU	May 2016	On-going	75% estimated	Open Domestic bidding

Note: ND – Not disclosed
N/A – Not Applicable
Physical progress is as of the date of the assurance exercise per project.

CHAPTER TWO: DISCLOSURE OF INFORMATION

2.1 Introduction

Information disclosure assessment was based on two levels of the CoST IDS namely, proactive and reactive disclosure. Proactive disclosure assessment looked at public platforms such as physical project signboards, websites of the PE, beneficiary institutions, funder and PPDA (the Government Procurement Portal), as well as disclosure publications by the Procurement Entity (PE). The assessment followed the data points provided by the Infrastructure Data Standard for proactive disclosure shown in the Table 2 below.

Table 2: Data Standard items for Proactive Disclosure of Information

Project Information	
Project Identification: 1. Project reference Number 2. Project Owner 3. Sector, Sub-sector 4. Project name 5. Project Location 6. Purpose 7. Project Description	Project Completion 1. Project Status (Current) 2. Completion Cost (Projected) 3. Completion Date (Projected) 4. Scope at Completion (projected) 5. Reasons for Changes 6. Reference to Audit and Evaluation reports
Contract Information	
Project preparation 1. Project Scope (Main output) 2. Environmental Impact 3. Land and Settlement Impact 4. Contact Details 5. Funding Sources 6. Project Budget 7. Project Approval Date	Calendar Implementation 1. Variation to Contract price 2. Escalation of contract price 3. Variation to contract duration 4. Variation to contract scope 5. Reason for price changes 6. Reason for scope and duration changes
Procurement 1. Procuring Entity 2. Procuring Entity Contact Details 3. Procurement Process 4. Contract type 5. Contract status 6. Number of firms tendering 7. Cost estimates 8. Contract administration 9. Contract title 10. Contract Firms 11. Contract Price 12. Contract scope of work 13. Contract start date 14. Contract Duration	

In order to validate the data proactively disclosed by the PE, CoST Uganda Multi-Stakeholder Group requested for reactive data in accordance with the specifications provided in the commitment letters between the PE and the MSG. The data requested is presented in the table 3 below.

Table 3: Data Standard items for reactive disclosure of information

Project Information	
Project Identification and preparation:	Project Completion
<ol style="list-style-type: none"> 1. Multi-year programme & Budget 2. Environmental and social impact assessment 3. Resettlement and Compensation plan 4. Project officials and roles 5. Financial Agreement 6. Procurement plan 7. Project Approval decision 	<ol style="list-style-type: none"> 1. Implementation Progress reports 2. Budget amendment decision 3. Project Completion report 4. Project Evaluation report 5. Technical Audit reports 6. Financial Audit reports 7. Contract Officials and Roles
Contract Information	
Procurement	Contract
<ol style="list-style-type: none"> 1. Procurement method 2. Tender Documents 3. Tender Evaluation results 4. Project design report 	<ol style="list-style-type: none"> 1. Contract Agreement and Conditions 2. Registration and Ownership of firms 3. Specifications and drawings
Implementation	
<ol style="list-style-type: none"> 1. List of variations, changes and amendments 2. List of escalation approvals 3. Quality assurance reports 4. Disbursement records or payment certificates 5. Contract Amendments 	

2.2 Summary of disclosed data on each of the 8 projects

The Table 04 below shows the summary of disclosed data points for the 8 selected projects against the 67 proactive and reactive data in the CoST Infrastructure Data Standard. The number of data points that have been disclosed for each project and represented as a percentage of the overall number of Data points for both proactive and reactive Data.

Proactively disclosed information: St. Noah Nfuufu Road and Municipal Road under Wakiso District Local Government disclosed the highest number of proactive data at 37 data items representing 93% of 40 data points. Namasuba Ndejje Kitiko Road still under Wakiso District disclosed 33 Data points taking second place representing 83% of 40 data items, followed by Nansana Karoli Road disclosing 32 data points representing 80% of 40 data items. Busoga College Mwiri disclosed 31 data points at 78%, Lukaaya Market 26 data points at 65%, TTE1 project under MoES disclosing 22 data points at 55% and HEST project still under MoES disclosing least number of 18 proactive data at 45%

Reactively disclosed Information: TTE1 project under MoES disclosed the highest number of reactive data points at 23 items representing 85% of 27 data Items. HEST project disclosed 21 data points in second place representing 78% of the 27 data Items. Namasuba Ndejje Kitiko Road project in 3rd place disclosed 18 data points representing 67% of the 27 reactive data points. St. Noah Nfuufu Road under Wakiso District and Busoga College Mwiri under MoWT disclosed 15 data points each representing 56% of 27 reactive data points. Municipal Road disclosed 14 data points representing 52%. Nansana Karoli Road under Wakiso District disclosed 7 data points representing 26% and the least number of reactive data disclosed by Lukaaya Market project under MoWT at 4 data points representing 15% of 27 reactive data items.

Table 4: Summary of disclosed data for each project

IDS Disclosure Items		Number of Disclosed Data Points							
Proactive Disclosure	IDS Points	Wakiso Local Government				MoES		MoWT	
		Namasuba -Ndejje-Kitiko	Municipal road	St.Noah Nfuufu road	Nansana-Karoli road	HEST ^a project	TTE1 ^b project	Busoga Mwiri College road	Lukaaya market
Project Identification	7	7	7	7	7	7	7	7	7
Project Preparation	7	6	7	7	7	3	4	6	3
Project Completion	6	4	5	5	4	1	4	4	5
Procurement	14	13	12	12	13	7	7	14	8
Calendar Implementation	6	3	6	6	2	0	0	0	3
Total	40	33	37	37	32	18	22	31	26
Percentage Proactive disclosure		83%	93%	93%	80%	45%	55%	78%	65%
Reactive Disclosure									
Project Identification	8	5	4	4	1	6	7	6	1
Completion	6	2	2	2	0	5	5	1	2
Procurement	5	5	2	3	1	3	4	5	0
Contract	3	3	3	3	3	3	2	3	0
Implementation	5	3	3	3	2	5	5	0	1
Total	27	18	14	15	7	21	23	15	4
Percentage Reactive disclosure		67%	52%	56%	26%	78%	85%	56%	15%
Overall Total	67	51	51	52	40	39	48	52	37

Note: The data assessment for proactive disclosure was based on data disclosed by the PEs & donors on public platforms. Some of the data for pro-active disclosure was disclosed upon request by the AP and therefore couldn't be considered as pro-active disclosure.

Overall: St Noah Nfuufu Road under Wakiso District and Busoga College Mwiri under MoWT disclosed the highest overall number of both proactive and reactive data points each at 52 data points representing 78% disclosure followed by Municipal Road and Namasuba Ndejje Kitiko Road under Wakiso District disclosing 51 data points each representing 76% disclosure. TTE1 project under MoES disclosed 48 data points representing 72% disclosure. Nansana Karoli road disclosed 40 data points representing 60% disclosure and HEST project under MoES disclosed 39 representing 58% disclosure. Lukaaya Market project under MoWT disclosed the least number of data points at 37 data items representing 55% disclosure.

Summary of Proactively and Reactively disclosed data points across the 8 selected projects as indicated in Table 4 above.

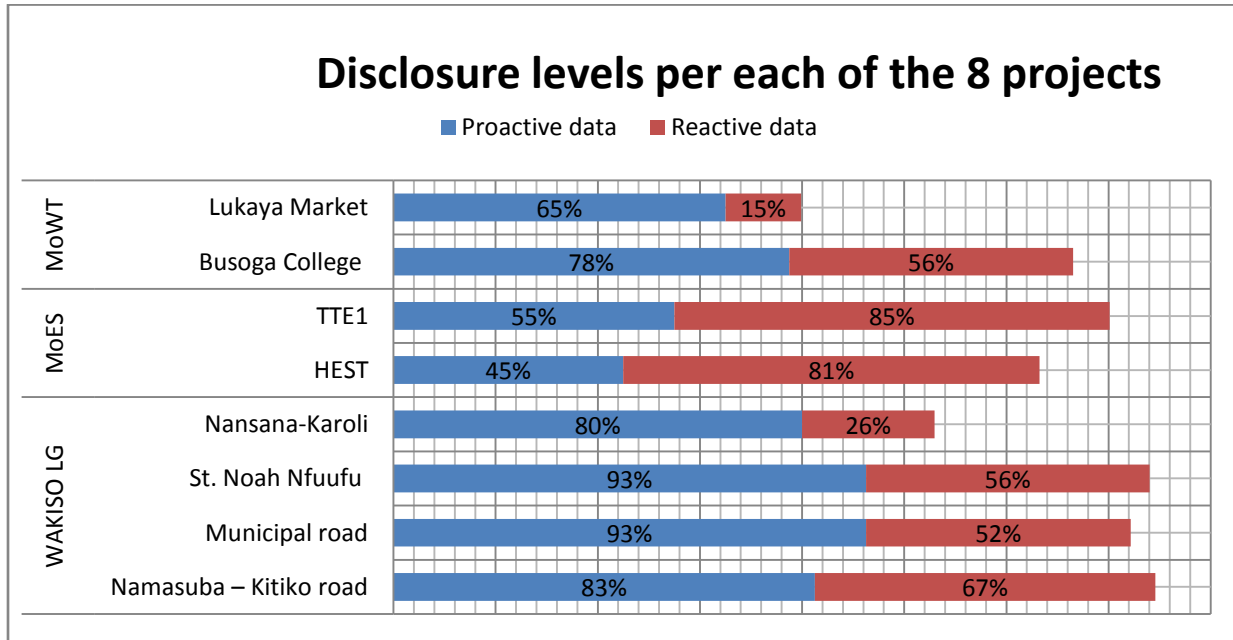


Figure 2 Summary of disclosure level per project

Source of Data: Filled project IDs

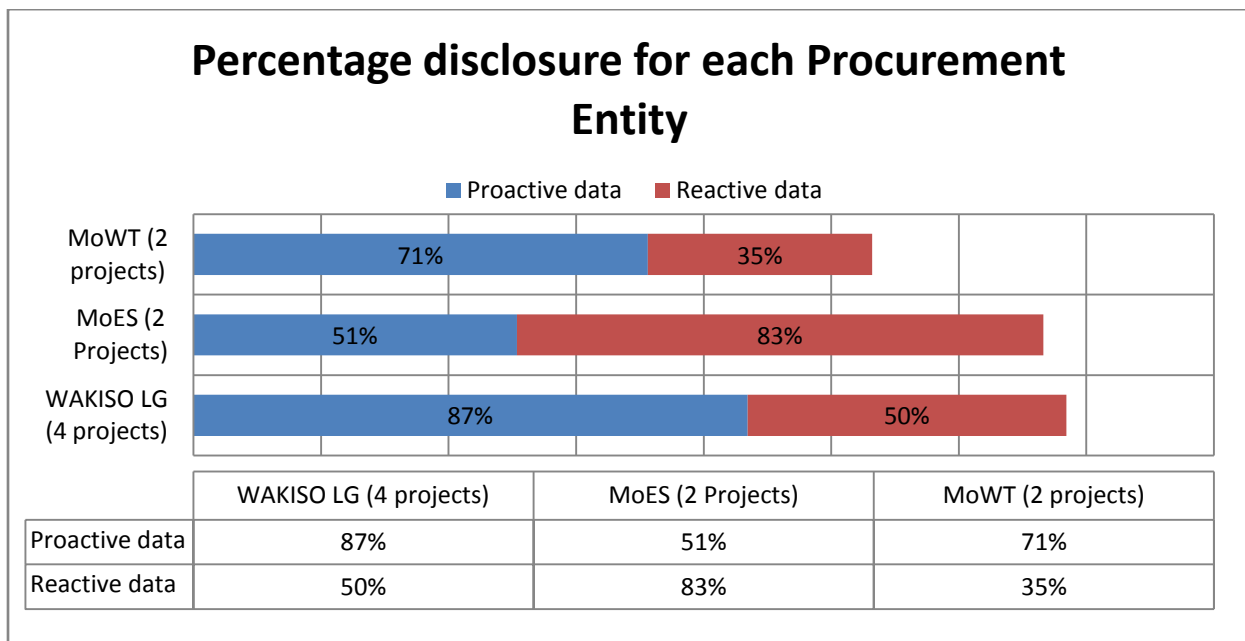


Figure 3: Disclosure rate per Procurement entity

The percentage disclosure for Procurement Entities was against the 8 projects subjected to the 2nd CoST Assurance Process. On reactive disclosure, Ministry of Education and Sports scored highest with 83%, followed by Wakiso district at 50% and Ministry of Works and Transport at 35%. Wakiso district presented a high level of proactive disclosure at 87% followed by Ministry of Works and Transport at 71% and Ministry of Education and Sports at 51%.

The findings on the Nansana – Karoli road indicate that most of the data disclosed was mainly proactive however; this data should have been disclosed mainly through the District Information Disclosure Mediums to enable easy access by the Public and other Stakeholders. Proactive data was mainly accessed by the Assurance Team (AT) interacting with the PE Contact. Disclosure of reactive data was generally poor ranging at 26% for Wakiso (Nansana – Karoli) road project.

Project information was mainly verified by the contractor, PE and consultant but there was little-to-no proof of reports presented to the Assurance Team like financial audit reports, quality assurance reports, technical audit reports, List of variations, changes and amendments and payment certificates. According to the project teams, some items like the Environmental Impact Assessment and Social Impact Assessment were unobserved following the scope of the project. These are important for use during project implementation, meanwhile, some projects (small) such as Busoga Mwiri Access road had project environmental impact assessment briefs, presenting a good practice for other PEs.

Results of the AP for the 3 roads under Wakiso (Makindye – Sabagabo, St Noah Nfufu and Namasuba – Kitiko Road) show high level of disclosure from Wakiso District Local Government. Wakiso DLG realised a disclosure rate of 80% for Namasuba-Ndejje-Kitiko Road an increment from the 1st Assurance Process where it disclosed 53%, whereas Makindye-Sabagabo Municipal Council realised a disclosure rate of 77% for the Municipal Road and 79% for St. Noah Nfuufu Road.

Findings for the Lukaya Market indicate that Proactive and Reactive disclosure for this project stands at 65% and 15% respectively according to the CoST IDS. The Overall disclosure level for the Lukaya market stands at 45%. Generally there was no disclosure of data for phase I of the project.

Information disclosure for the HEST project was based on two levels of CoST IDS, that is, proactive and reactive disclosure. The level of disclosure for data points under pro-active disclosure was 45%, while reactive disclosure was at 81%. The overall level of disclosure for the Procurement Entity (PE) on the project was 60% as of July 26, 2018.

And findings on the Busoga College Mwiri project indicate that there was 78% proactive disclosure of the project information with most proactive data disclosed on request as compared to publishing it on the PEs platforms and 56% reactive disclosure. The design stage was fully completed by the MoWT Engineers and the implementation Works on-going at 46% completion as of October 17, 2018.

The disclosure rates during this 2nd Assurance process have been compared with the baselines from the Scoping Study and the 1st Assurance exercise. The CoST Uganda Scoping Study of 2017 was a baseline survey on the levels of disclosure on eight selected Procurement Entities that included Wakiso district, Ministry of Works and Transport and Ministry of Education. CoST's Assurance Process focused at enhancing the levels of disclosure, stakeholder participation that would inform transparency in the delivery of infrastructure projects. The overall project disclosure level in the 2nd Assurance Report has been presented against the disclosure levels in the Scoping Study (2017) as a baseline for transparency.

In the Scoping Study, Wakiso district disclosed 53% of infrastructure project, Ministry of Education and Sports disclosed 18% and Ministry of Works and Transport 32%. The 2nd Assurance Process reveals that Wakiso district disclosed 69%, Ministry of Education and Sports 67% and Ministry of Works and Transport 53%.

The results (Figure 4) show that there has been an overall growth of 29% with the greatest growth demonstrated by Ministry of Education and Sports at 49%.

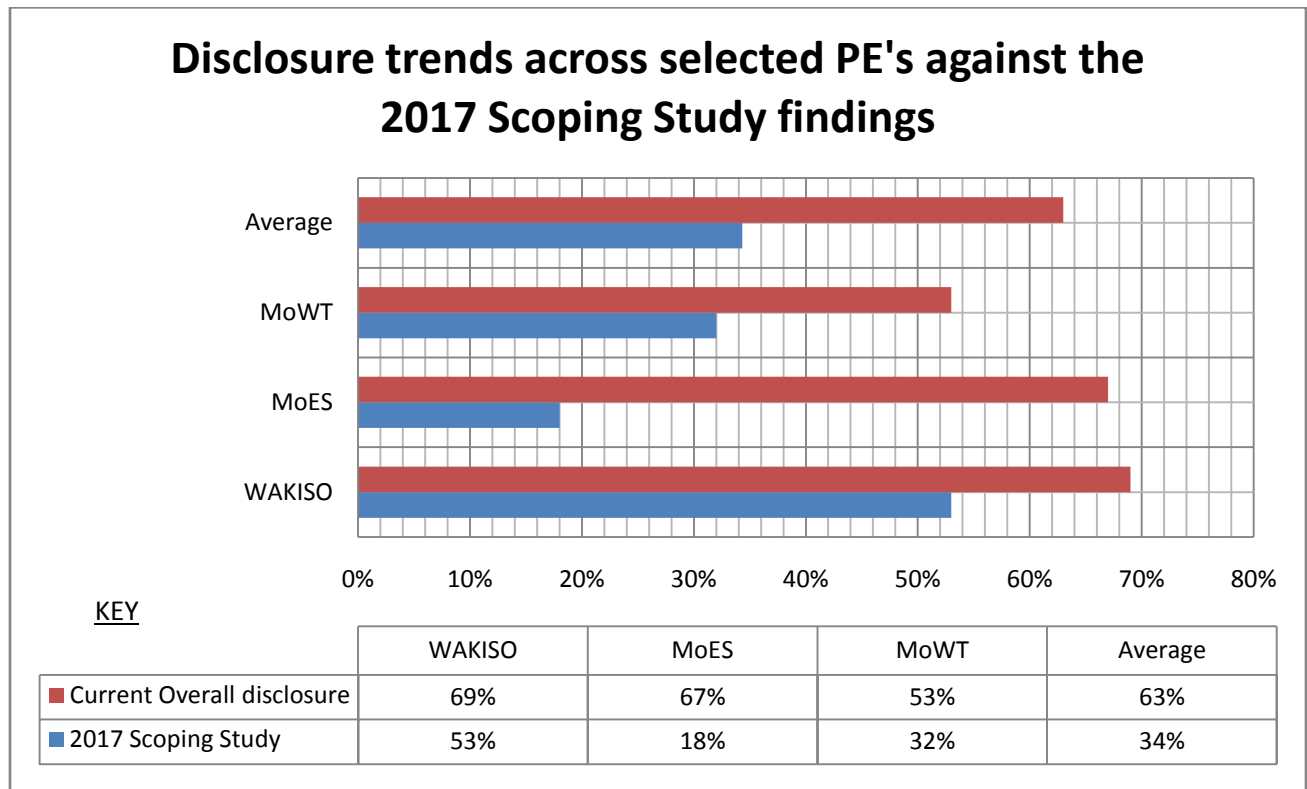


Figure 4: IDS disclosure trend across selected PE's (Source: 2nd Assurance Process and 2017 Scoping Study)

2.3 Summary of non-disclosed data

The assessment established that Proactive data (40 data points) experienced the lowest levels of disclosure. Project Implementation experienced the highest levels of nondisclosure across all the projects. This data includes variations to price, scope and duration as well as reasons for such changes. The Reference to audit and evaluation reports from all Procurement Entities were not easily disclosed.

The Assurance Team also observed that even after PEs had signed commitment letters with CoST, few projects disclosed the financial audit reports with some indicating that these reports were in the offices of the Auditor General and not with the Procurement Entity. It is imperative to note that, concealing information affects transparency and stakeholder participation. This implies that PE's at project Implementation had limited information given to the public affecting its use for engagement by Stakeholders. As demonstrated in the figures 3&4 below, a total of 52 (25 proactive and 27 reactive) data points were not fully disclosed by all procurement entities with only some procurement entities disclosing such data.

LEVEL OF NON DISCLOSED DATA POINTS IN THE IDS FOR ALL THE 8 PROJECTS ASSURED

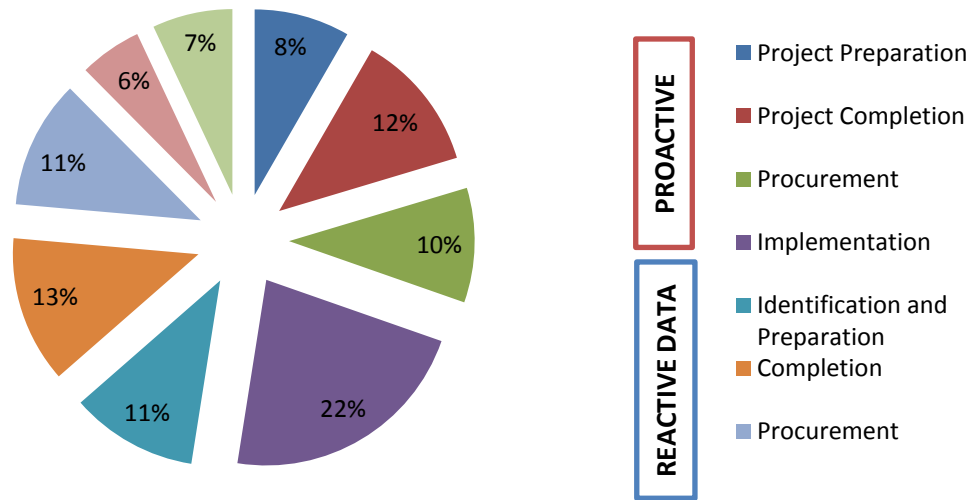
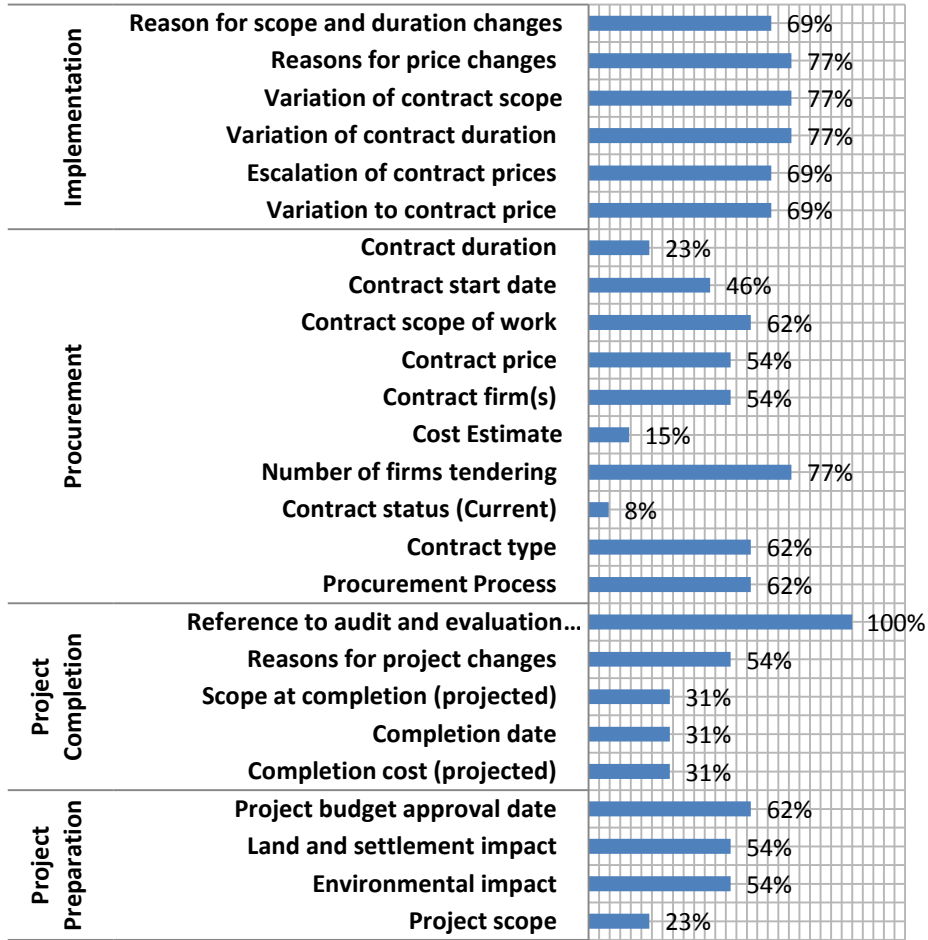


Figure 3 below presents percentages of information that is not frequently availed by Procurement Entities proactive and reactively. From the analysis, the assurance process revealed that reference to audit and evaluation reports from all selected Procurement Entities was not readily available. It was also observed that even after PE's had issued commitment letters, few projects disclosed the financial audit reports with some indicating that these reports were in the offices of the Auditor General and not with the Procurement Entity.

Financial audit reports showed the highest levels of nondisclosure at 77% at project completion followed by the Multiyear programme and budget at 69% during project Identification and Budget.

Percentages of non disclosed proactive data points



Percentages of non disclosed reactive data points

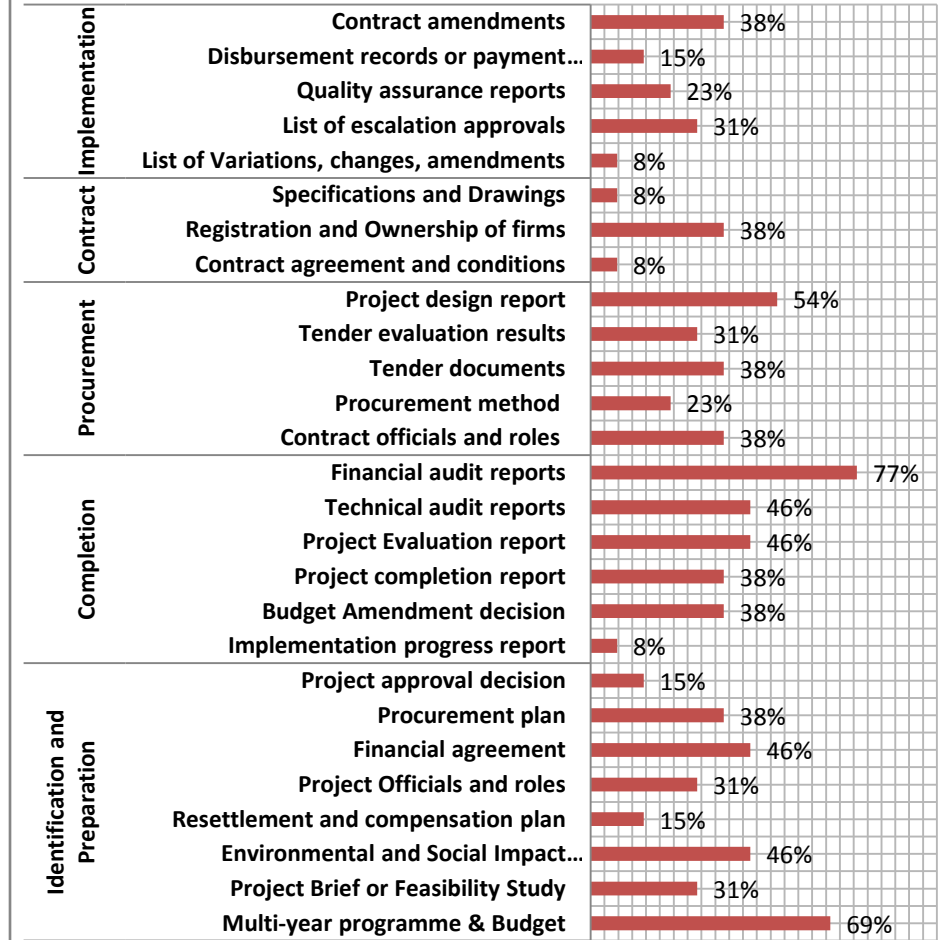


Figure 5: Non-disclosure for proactive and reactive data

2.4 Completeness of the disclosed information

Completeness of the disclosed information looked at number of data points disclosed against number of data points not disclosed as per the CoST Infrastructure Data Standard. The Assurance Process on the eight (8) public infrastructure projects indicated that the data disclosed was generally not complete as there was quite a big variance between the data points disclosed and not disclosed per project proactively and reactively. Lukaya Market had the highest data points not disclosed at 37 against the 67 in the CoST IDS, this was followed by HEST and Nansana Karoli at 28 each, TTE1 at 22, Busoga College access road at 21 and Municipal Road together with Namasuba – Ndejje Kitiko road at 16 each. The low levels of data points disclosed by PEs indicate that information was mostly incomplete. Non complete data affects access to information, stakeholder use of complete information and ultimately affects transparency.

Table 5: Summary of complete and incomplete data points

S/N	Project	Disclosed Data points		Non disclosed Data points		Total Data points disclosed	Total Data points not disclosed
		Proactive Data points	Reactive Data points	Proactive Data points	Reactive Data points		
1	Namasuba – Ndejje Kitiko road	33	18	7	9	51	16
2	Municipal road	37	14	3	13	51	16
3	St. Noah road	37	15	3	12	52	15
4	Nansana-Karoli	32	7	8	20	39	28
5	HEST	18	21	22	6	39	28
6	TTE-1	22	23	18	4	45	22
7	Busoga College access road	31	15	9	12	46	21
8	Lukaya Market	26	4	14	23	30	37

2.5 Accuracy and flow of the disclosed information

The data provided was, in general found to be accurate for all projects assessed given that Procurement Entities officials availed project files but also completed and or verified data in the CoST IDS in some instances. The Assurance Team verified data provided by the Procurement Entities through site visits and interaction with donor officials, contractors, consultants and the infrastructure beneficiaries whose audience was acquired through formal means. The Assurance Team also used the Government documents like the PPDA Act of Uganda, Access to Information Act 2005 and its regulating guidelines and National Budget Report 2017 to verify the data provided.

The assurance process experienced challenges in relation to data retrieval. In some instances, contact persons were engaged on other duties with limited time to inform the validation process. For some of the projects, access to proactive data on Procurement Entity websites and other forums was a challenge. It was also noted that some of the project staff at the time of execution had since left the organizations, others were on long term leave with no representatives in their offices and hence it was difficult to easily access all project documents. The assurance process also revealed that internal procurement entity disclosure mechanisms as entities such as Ministry of Education and Sports had established an online system for information management on TTE1 project, but noted that effectiveness of the system was affected by the unstable internet connection within the ministry given the fact that the system required a stable internet.

2.6 Disclosure frameworks within the Procurement Entities

The Procurement Entities generally disclosed data through their respective official websites, office notice boards and signboards at the project sites. The assurance process revealed that all the 3 Procurement Entities had active websites including; Ministry of Education and Sports www.education.go.ug, Ministry of Works and Transport www.works.go.ug and Wakiso district local government www.wakiso.go.ug. The Procurement Entities also have active social media platforms including Twitter and Facebook accounts.

During the disclosure process, some information identified on Procurement Entity websites was not very sufficient, yet the websites provide a good opportunity for proactive disclosure on projects handled by the Ministry. It is therefore recommended that a Project Disclosure platform should be created to improve proactive disclosure levels of information frequently needed by the general public.

Physical disclosure frameworks were being emphasized by all the three Procurement Entities including information walls, however, others erected them upon CoST recommendation, information frequently disclosed by Procurement Entities includes contractor, consultant, client, funding agency, scope of works, length of the project among others, commonly undisclosed information includes the start and end dates, the total cost of the project among others. Procurement Entities use internal memos and emails for disclosing information about the projects. Some of the information includes; procurement adverts, safety information, livelihoods, and best evaluated bidder notices. Ministry of Works and Transport also makes good use of social media, however, this should be strengthened to capture disclosure of basic project information using the CoST IDS.



Figure 6: Project sign board at Wakiso (Nansana-Wamala road) and MoES - HEST project



Figure 7: Board showing project deliverables at NTC Kaliro Figure 8: Project signage on the Lukaya market project



Figure 9: Project signage at Municipal road

2.7 Stakeholder participation

Stakeholder participation is a key objective of the CoST initiative. The AP's established the level of stakeholder participation through interviews with key stakeholders. The level of involvement of the donors, PE, Consultants, Contractors, Public good users and nearby community members was established.

The Assurance Team also assessed the level of information flow and involvement of all the stakeholders. In some instances, it was noted that some stakeholders' level of involvement was low. For some projects such as the National Instructors College Abilonino, stakeholders including the college staff were not adequately involvement in the conceptualization and design of the project and they often felt their views were not considered in the execution of the project.

Whereas stakeholder involvement was a challenge in other projects, this was an opportunity for Wakiso district, Makindye Sabagabo (St. Noah Nfuufu & Municipal road) and Busoga Mwiri Access road where the communities were engaged and in turn offered land for project works. This was evidenced through minutes and signed consent forms by community members at the PE offices. For Wakiso, citizens in Nansana Wamala road willingly offered their land that aided in increasing the road corridor from 5.6metres to an average width of 15m, however, community members had complaints including; delayed delivery of the project, dust resulting from delayed phase two of works. The Wakiso district leadership disclosed that delays resulted from the unstable cash flows from the central government a similar issue

raised by the project team, Lukaya Market project. During the 2nd validation meeting held with Wakiso district.

It was revealed that the Ministry of Works and Transport had taken on the Nansana Wamala road for upgrade under national roads, in the same way, during the 2nd validation meeting of the assurance process on Lukaya market, the project team disclosed that the ministry had authorized the commissioner public structures to further works under the force on account implementation system. It is important to note that for the Busoga college access road project; there was a high stakeholder participation on the project. These included the Busoga College Mwiri administration team and community members who assisted in providing relevant historical information about the access road. Kakira Town Council was also involved confirming the names of the roads and participated in the 1st and 2nd site meetings; however their interaction in the following site meetings was minimal with unclear reasons. Some community members were involved in the project as casual workers.

Ministry of Education and Sports disclosed information revealed that TTE1 project college teaching and non-teaching staff and local politicians were involved from the conceptualization to design, implementation and handover of the project. It is important to note that the level of participation varied between the colleges and where the level of participation was high, the ease of implementation of the project was improved. A case in point is Muni National Teachers College where the college had a representation of 8 staff in the construction supervision team and in turn realized an effectively conceptualized and monitored project. However, National Instructors College, Abilonino experienced a low representation which affected the ownership of the project. The AP advised the college administration to initiate and implement an effective representation plan in collaboration with the PE to aid in easy adoption and ownership of the project.

CHAPTER THREE: TRANSPARENCY AND ASSURANCE

This section focuses on areas such as tender Management, cost overruns, time overruns, management of construction quality among others.

3.1 Tender Management

The assessment demonstrated that 97 companies participated in tendering processes for the 8 projects with two projects not disclosing number of companies bidding. The commonly used method of procurement is Open Domestic Bidding and in a few instances the International Competitive Bidding method was used. Some projects experienced delays in the procurement process prompting donors to invoke their procurement processes. Some project procurement files could not be accessed as they were undergoing administrative investigation by PPDA such as the MoWT – Lukaya market procurement file for phase (II). PE officials also noted that some files taken to PPDA for review and investigation are delayed to return affecting timely action on PPDA’s recommendations and this ultimately delays project implementation. The table below presents the projects procured, number of firms who bid, best evaluated bidders, dates of signing contracts, dates of site possession and procurement methods being used.

Figure 10: Summary of tender management

Projects	Number of firms that bid	Best evaluated companies	Date of signing contract	Date of site handover	Procurement method
Design update and Phased sealing of Namasuba-Ndejje-Kitiiko (10.12km Phase II)	2	Abu Baker Technical Services and General Supplies Ltd	Not disclosed	September 16, 2018	Open Domestic Bidding
Upgrading of Municipal Council Road under MakindyeSabagabo to Bituminous standards	ND	AL-mubarak technical services ltd.	Not disclosed	September 2017	Not disclosed
Upgrading of St. Noah Nfuufu Road under MakindyeSsabagabo to Bituminous standards	3	BusenyiEnterprises Ltd	Not disclosed	Not disclosed	Open Domestic Bidding
Phased Upgrading of Nansana-Wamala-Katooke-JinjaKaroli (9.5km)	3	Nviolupa Business Access Limited &BroadWay Engineering Company Limited	February 11, 2018	February 26, 2018	Open Domestic Bidding
Construction of Pedagogic Block at Health Tutors' College Mulago	18	Egy Trading and Engineering Projects Limited	June 30, 2014	December 8, 2014	Open Domestic Bidding
Rehabilitation and extension of pedagogic facilities at National teachers' college Kaliro	12	Complant Engineering and Trade Limited	December 8, 2014	December 13, 2014	Open Domestic Bidding
Construction of new buildings at National Instructors' College Abilonino	12	Tirupati Development (U) Limited	April 9, 2015	April 23, 2015	Open Domestic Bidding

Projects	Number of firms that bid	Best evaluated companies	Date of signing contract	Date of site handover	Procurement method
Rehabilitation and construction of new buildings at National Teachers College Muni	12	Ambitious Construction Company Limited	January 5, 2015	January 5, 2015	Open Domestic Bidding
Construction of 2No. Central teaching facilities and Rehabilitation of Laboratories at Six Colleges	6	Excel Construction Limited	December 16, 2015	ND	International Competitive Bidding
Proposed Construction of One (1) Laboratory & lecture Block, One (1) Library block and renovation of existing workshops for Busitema University at the Main Campus, and one (1) new laboratory block and renovation of existing Laboratory block at Nagongera Campus.	13	Prisma Limited	December 31, 2016	ND	International Competitive Bidding
Proposed construction of One (1) Library block and one (1) Multipurpose laboratory block for Faculty of applied sciences Mbarara University of Science and Technology (MUST) at Kihumuro Campus Proposed Construction of a Business Incubation Centre at Mbarara University of science and Technology (MUST)	13	China Nanjing International Limited	December 15, 2017	ND	International Competitive Bidding
Upgrading to bitumen standards of access road to Busoga college Mwiri and paving the parking area of the Central Material Laboratory in Kireka.	3	Multiplex Limited	April 24, 2018	July 05, 2018	Open Domestic Bidding
Construction of Market at Plot 422, Block 369 Lukaya Town Council Kalungu District	ND	ND	ND	ND	ND

Source: Individual project assurance reports

3.2. Cost Overruns

The analysis on the contract price vis-a-viz completion cost indicated cost overruns for only two project. The summary of the data is presented in the table below.

Table 6: Summary of Cost overruns of the projects assessed

S/N	Project	Initial project cost	Cost overruns	% Cost overrun
01	Namasuba – Kitiko road	Phase(I)-UGX 2,707,444,215 Phase(II)-UGX 23,577,024,206	0	0%
02	Municipal road	UGX 1,180,000,000	0	0%
03	St. Noah road	UGX 1,330,000,000	0	0%
04	Nansana-Karoli	UGX 953,680,500	0	0%
05	HEST			
	Makerere	\$1,468,103,001	\$289,290.6	0.02%
	Busitema	\$5,589,740.6	0	0%
	MUST	\$8,536,577.3	0	0%
06	TTE-1	£19,254,636.0	Savings were not disclosed	Not disclosed
07	Busoga College access road		0	0%
08	Lukaya Market	UGX 2,096,167,614	UGX 24,000,000	1.1%

The data on cost overruns for the Wakiso (Namasuba – Kitiko road), Wakiso (St. Noah Nfuufu road) and Wakiso (Makindye – Sabagabo (Municipal) road) were not disclosed.

The Wakiso (Nansana – Karoli) project did not experience any cost overruns at the time of reporting. The project is still on-going and actual data regarding cost overruns will be established at the completion stage. However, it was noted that most of the framework agreements entered into by the PE and local Contractors were not subject to price adjustments. Additionally, the land owners of the community willingly and freely offered portions of their land for the road project and this reduced costs that would have been incurred in land acquisition.

MoES – HEST project realized some savings during procurement and as such procured additional works. The Makerere University project, however incurred cost overruns amounting to USD 289,290.58 but these were catered for under the savings made by the overall project.

There were no cost overruns observed in the MoES - TTE1 project. On the contrary, the project realized savings from the exchange rate fluctuations and implemented additional works on all four (04) project sites. The AP was not able to access data regarding the actual savings on the TTE1 project.

MoWT – Busoga College access road project had no cost overruns at the time of reporting.

MoWT – Lukaya Market project was observed to have incurred cost overruns currently amounting to UGX 24 Million to cater for additional hardcore requirements. Since the project has not yet been completed, the total cost overruns cannot be established.

3.3. Time Overruns

An analysis on the time overruns for the projects assessed was made. The Lukaya market project under MoWT was observed to have the highest time overruns as shown in the table 5 below.

Table 7: Summary of Time overruns per project assessed

S/N	Project	Projected duration (months)	Time overrun (months)	% Time overrun	
01	Namasuba – Kitiko road project	12	Not disclosed	0%	
02	Municipal road project	6	Not disclosed	0%	
03	St. Noah road	3	Not disclosed but has exceeded contract completion date	0%	
04	Nansana – Karoli	0	0	0%	
05	HEST	HEST (Makerere)	18	10	56%
		HEST (Busitema)	18	6	33%
		HEST (MUST)	18	4	22%
06	TTE-1	HTC Mulago	9	5	56%
		NTC Kaliro	14	9	64%
		NIC Abilonino	14	10	50%
		NTC Muni	20	2	10%
07	Busoga College access road	0	0	0%	
08	Lukaya Market	12	10	83%	

Time overruns were not registered on MoWT – Busoga College access road projects as per October 17, 2018.

The time overrun for the Wakiso (Namasuba – Kitiko) road project was not disclosed, however according to the contract documents disclosed, the project was estimated to have a completion date of 16/9/18. At the time of reporting, the project was still in progress and had exceeded the completion time by 1 month.

The Wakiso (Makindye – Sabagabo Municipal) road was still in progress at the time of the assessment and had exceeded the completion time by 1 month. The time overrun couldn't be established until completion of the project.

The time overrun for the Wakiso (St. Noah Nfuufu) road was not disclosed and could not be established since the completion date was also not disclosed.

The TTE-1 project under MoES experienced time overruns for all her four (04) projects. The delays at HTC Mulago were as a result of delays by the contractor, however for NTC Muni, NTC Kaliro and NIC Abilonino experienced delays as a result of additional works that were agreed upon with the client.

For the MoWT – Lukaya market project, it was observed that the project time, so far has increased by 83 % (**10 month**). This could have been as a result of scope changes for instance a new item of a 600m³ layer of hardcore to enable groundwater movement was not originally provided for in the BOQS.

3.4 Management of Construction Quality

Quality reports were disclosed only for the TTE1 project and the Busoga Mwiri access road project. Physical verification at the PE's office for the TTE1 project indicated that a quality assurance plan provided by the contractor was available.

CHAPTER FOUR: 2ND ASSURANCE PROCESS FINDINGS

4.1. Presentation of assurance findings and recommendations

The table below presents key assurance process findings extracted from the specific project reports. These findings have been presented as per data disclosure, transparency and assurance, stakeholder participation and specific recommendations.

FINDINGS/ CHALLENGES	RECOMMENDATIONS/ LESSON LEARNT	RESPONSIBLE AGENCY
4.2. Data disclosure		
<p>The assurance process suffered delays in data retrieval from PEs even after signing commitment letters. Some PE officials were not ably available to complete the CoST IDS which required the Assurance Team to request for project files. PEs performed averagely well on reactive disclosure and not so well on proactive disclosure. This indicates that there is little or no information published on PE platforms about the projects, in instances where it was disclosed, information was incomplete.</p> <p>In-house systems for disclosure were also a challenge; some PEs do not have strong archiving systems and information is stored in different offices. For instance a project manager should have all project documents, but in some PEs, information is scattered, whereas in others it is entrusted in the hands of one official who sometimes has no written evidence of this information but it is in their head.</p>	<p>The PE's should endeavor to display proactive data on public platforms and the Government Procurement Portal.</p> <p>Establish strong records keeping and archiving systems both online and in hard copy.</p> <p>Government of Uganda should work with CoST and the line ministries to establish a strong Infrastructure disclosure portal for Uganda to enhance access to information.</p>	<p>All PE's, PPDA, MoICT and NITAU</p> <p>GoU</p>
4.3. Transparency and Assurance		
<p>PEs have interest in the Assurance Process, and appreciate it as many confessed of how it keeps them in order and checks their levels of transparency. Some expressed concerns on the quality of contractors/consultants who bid to take on projects but end up not delivering, influence peddling by some politicians, little project budget allocations, limited capacity in project management of staff, inadequate staff and fear of being termed thieves once they disclose certain project information like project costs by the general public.</p>	<p>It's Imperative that Government Continues to provide both technical and logistical support to the Local Governments to enable them provide execute Infrastructure projects within their communities.</p> <p>Establishment of a disclosure portal to address issues of transparency</p>	<p>All PEs</p> <p>GoU</p>
<p>There is a delay in remittance of funds to MDA's and DLG's. Cash flow constraints from the funding sources causing major delays in implementation</p>	<p>The Government should also ensure that the District Local Governments and other PEs receive adequate funding in a timely manner.</p>	<p>MoFPD, MoWT, URF</p>

4.4. Stakeholder participation		
In some cases, the level of stakeholder participation was low as was seen in NIC Abilonino, this would in the long run affect maintenance of the infrastructure and ownership.	Where the PE provides a framework for stakeholder participation, it is recommended that the beneficiary administration ensures that they incorporate all the stakeholders necessary for the effective project implementation and there is full community ownership and appreciation of the projects.	PE, Project beneficiary administration
Delays in project delivery creating mistrust in areas where citizens give their land without compensation.	To build trust and continued support from citizens, PEs should keep the communities informed of the challenges, achievements and prospects on ongoing projects, but also inform the citizens in instances of delay to avoid confusing community and media sentiments. GoU should make full use of the Barazas under OPM to create awareness and or work with CoST to strengthen the Barazas on access to information in infrastructure projects.	All PEs OPM
4.5. Specific recommendations		
For the TTE 1 project, it was observed that for some colleges, there will be a challenge of maintenance of the facilities because of the lack of a dedicated staff for maintenance of the improved facilities.	It is recommended that a position for an engineering assistant is included in the college staff structure so as to ensure efficient and effective maintenance of the facilities.	MoES
HTC Mulago does not have a dining hall for the students and as such uses a temporary plastic sheeted shelter.	It is recommended that HTC Mulago is considered for the construction of additional infrastructure.	MoES

1.2. Recommendations

For Government

- Government of Uganda through Ministry of Works and Transport and other agencies should work with CoST to establish a strong Infrastructure disclosure portal to enhance access to project and contract information.
- Government through PPDA and other agencies should adopt and implement stringent measures for non compliant Procurement Entities on disclosure requirements.
- Government through PPDA should build the capacity of procurement officials and project managers in infrastructure project management.
- Government through PPDA should create awareness to Procurement Entities officials on the various procurement methods, processes and provide timely feedback on performance of bidders.

- Government through PPDA should work with CoST to realign the Government Procurement Portal to consider the Infrastructure Data Standard (proactive and reactive data points) to promote transparency.
- Government through the Office of the Prime Minister (OPM) should strengthen the use of community Barazas and other media platforms to enhance access to information, stakeholder participation and for citizens to build trust in Government's work.
- Government through entities implementing projects should conduct technical audits on all projects that have been completed to have reassurance that construction works meet standards and specifications as per the provisions.
- Government through project implementing entities should set up schedule and cost control tools to prevent overwhelming time and cost overruns by the contractor on the project.

For Private Sector

- The contractors need to develop their own quality management plans for each of the projects that they are contracted to do.
- Contractors should provide all workers full protective gears, a designated place for lunch and breakfast, First aid box at site, and a referral health center for complicated conditions.

For Civil Society

- Civil Society should provide easily accessible channels for the public to help voice their concerns to the right responsive audience.
- The Civil Society should promote use of disclosed information by citizens to monitor project implementation and performance but also, to hold duty bearers accountable.

For CoST Multi-Stakeholder Group

- ❖ Involve the media and other key stakeholders to popularize Assurance findings and recommendations to a wider audience.
- ❖ Conduct further assurance processes to get more representative findings against the number of projects being implemented in the country.
- ❖ Engage key institutions such as development partners for partnership on the Assurance Process.
- ❖ Work with Government and other agencies to promote the value of CoST and transparency in the sector as well as the relevance of disclosure and stakeholder participation.

4.6. Pictorial representation of findings



Figure 11: Insufficient natural lighting at HTC Mulago



Figure 12: Solar lamp shaded by a tree at NTC Kaliro



Figure 13: Leakage from poorly renovated roof at NTC Muni



Figure 14: Unplanned use of facility resulting in congested lecture rooms at Abilino NIC





Figure 15: Poorly maintained access at Namasuba road



Figure 16: No road signage (Busoga Mwiri college road)



Figure 17: Poorly stored culverts on Nansanaroad

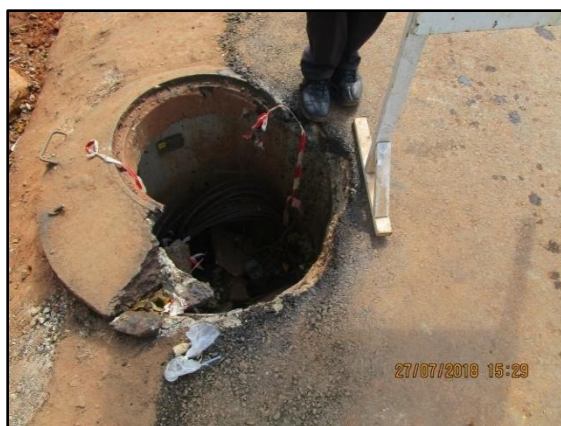


Figure 18: Unsecured service viaduct on St.NoahNfuufu



Figure 19: Unprotected embankment (HEST)



Figure 20: First aid kit with rusty scissors on HEST project in Busitema

4.7. Benefits of the projects

- ❖ The Wakiso DLG and MoWT Busoga road projects improved mobility and access to the different centres.
- ❖ The HEST and TTE1 projects resulted in an improvement in enrolment at the different colleges and Universities. Additionally, the projects benefited improved infrastructure.



Figure 21: Improved infrastructure Old building (left) and new building (right)



Figure 22: Road width (15m) achieved

4.8. Good Practices across the 8 projects

Some projects such as the TTE 1 project ensured that cross-cutting issues like Gender management, Environmental protection, HIV/AIDS, Consideration for Persons with Disabilities were incorporated in the planning, design and execution of the project.



Figure 23: Ramp at HTC Mulago for PWD's



Figure 24: Waste segregation for better management



Figure 25: Effective use of natural lighting



Figure 26: Alternative energy sources



Figure 27: Project sign board at Wakiso (Nansana-Wamala road)



Figure 28: Toilet facilities for PWD's on HEST project

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