Issue No. 19, DECEMBER 2022

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#### **Call for articles**

All articles on construction experiences, opinions on developing the industry, policy advocacy, promoting tomorrow's construction professionals or technological advancement are highly welcome. Email your article to: programs@unabcec.co.ug

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#### COVER PHOTO

Ongoing Construction of the Marriott Hotel & Marriott Executive Apartments Multi-storey building by SMS Construction Limited, a member of UNABCEC.

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## Local contractors on EACOP:What great news!

he news that genuine contractors under UNABCEC have been contracted for works on the EACOP and related projects cannot be ignored. This news justifies all the advocacy that the association, through its leadership, has put up for years. A few years ago, this was only a dream. All Ugandans were accustomed to, was big construction projects being awarded to big international firms.

In our article, EACOP: UNABCEC excited government-contracted member firms for works, you will learn that 10 construction firms are undertaking this work which is a

big boost to the association. This shows that the government is commit-



ted to the Local Content Policy but even more important that the fight of our great association is not in vain.

As we celebrate this milestone and more that were revealed during the 29th Annual General Meeting, we should now know that more than ever, we cannot relent on the fight for recognition. That our local contractors can also be capable of delivering big works when given a chance. Let us resolve to speak up about Local

Content Policy as and when we get a chance. The fight belongs to all of us, the win is for all of us!

Peninah Editor

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### GOV'T MUST ENSURE DOMESTIC PARTICIPATION IN THE CONSTRUCTION SECTOR

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## AMENDING THE ENGINEERS Registration Act: Why it is timely

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In the current practice, one qualifies to register as an engineer, if they are a holder of a post-secondary engineering education, with a minimum of four years of postgraduate work experience under the supervision of a senior engineer.

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### HOW VAT CASH BASIS ACCOUNTING WILL CUSHION CONTRACTORS Against Gov't Delayed Payments 24-29

UNABCEC told Parliament that such treatment was unacceptable since government was as equally not quick at paying the contractors for projects executed; forcing them to run into heavy debts to try and stay in business.



### IS UGANDA READY FOR THE BIM REVOLUTION?

#### 42-43

However, despite the title of BIM, it's not just about buildings, it can be used for roads, railways, bridges, gas pipelines and any other civil engineering projects. Similarly, although visualization is an important part of BIM, the concept is more than this.

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The documents that are most prone to forgeries as has been observed over the years are the audited books of accounts, NSSF clearance certificates, tax clearance certificates, and bid securities.



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# Who we are

#### Uganda National Association of Building and Civil Engineering Contractors (UNABCEC) is a non-

profit, non-political, member-driven Association that brings together Genuine Contractors, and other Companies and Organizations engaged in construction contracting in Uganda. Since 1993, UNABCEC has made great strides in improving performance in the Construction Contracting Sector by championing better regulation and enhancing operational integrity.

The association is dedicated to fostering growth and sustainability in the everchanging environment of Commercial Construction Contractors, improving job site safety, expanding the use of cutting edge technologies and techniques and strengthening the relationships between Contractors and Clients. Therefore, being the principle interface between the Construction Industry on one hand, the public, development partners and the Government on the other.

#### Vision

To be the lead engine for growth and development of the construction industry in the region.

#### Mission

To promote and protect the shared interests of members, and the construction industry as a whole, through mobilization, advocacy, networking, and innovative service provision.

#### **Core Values**

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- Transparency and accountability.
- Commitment
- Client

• Professionalism.

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  - visibility promotion
  - Members' projects monitoring
  - Dispute resolution
  - Maintaining a members
  - projects gallery
  - Maintaining a database o
  - genuine contractors.
  - 5. Research & development



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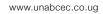








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## **President's Message** JAMESONE OLONYA Gov't must ensure domestic participation in the construction sector

t is strange that the enactment of the National Local Content Bill is delayed, as the participation in public procurement by Ugandan-owned companies remains at the mercy of their counterparts. Going by the 2019-2021 UNRA statistics, it is a case that demonstrates that 83% Value of Works Contracts (i.e. 100% Development Projects and 99% Rehabilitation Projects) goes to foreign contractors, and the balance 17% value of works contracts is shared between national and resident contractors.

## Construction industry must be intentionally viewed

For the shared interest to engender National Transformation and Development, the construction industry must be intentionally viewed as an essential and critical asset for the vibrancy of the economy. Because construction is the integral component of both public and private infrastructures' advances, the sector is a major success pillar that stimulates and demonstrates sovereign sturdiness and effectiveness; a manifestation of vigorous national culture, politics, economics, social, legal and environmental health.

Importantly, the attendant foreign currency flight aside, in Uganda, the construction sector accounts for over 12% of the country's GDP, second after agriculture. Hence, the industry is a huge employer and a fundamental contributor to Uganda's transformation and development. It is with these in mind that UNABCEC urges the government to ensure effectual domestic participation in construction. Whereas the original intention of Buy Uganda Build

Uganda (BUBU) and local content policies encompasses these outlooks, it remains arguably difficult to achieve the intended objective due to lack of a robust and effective national regulatory framework/standards.

#### Sovereignty scaling

As an association, UNABCEC remains the voice of genuine players in Uganda's construction sector and advocates for scaling a sense of sovereignty that engenders responsive/friendly foreign policy for providers. Otherwise, construction contractors, particularly the national providers, continue to compete with foreign and/ or "indigenized" foreign firms, which come

with

better financial strength and technical capabilities—owing to support from their home governments, which gives them an advantage. UNABCEC observes specifically that the major issues limiting the development of the local construction industry can be categorized into these three chal-

lenges; policy gaps, work continuity and delayed payments, for which the Association has already proposed related interventions, reiterated as such:

#### **Policy gaps**

1. The lack of regulation has relegated this para-

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## CONTRACTOR

mount industry to rely heavily on the services of foreign firms and briefcase companies at the expense of the genuine nationals. This threatens the country's economic growth and balance of payments position, and it does not help to address the issue of many unemployed youth.

2. The delayed enactment of the National Local Content Bill has limited the participation of Ugandan-owned companies in public procurement. It shall be recalled that in 2017, the Public Procurement and Disposal of Public Assets Authority (PPDA) issued guidelines on preference and reservation schemes to place priority on employment of Ugandans, procurement of Ugandan companies, and use of local goods in undertakings where public funds are being used. The guidelines granted priority of sub-contracting a portion of the contract won by a foreign company to suitable Ugandan companies. Astonishingly, however, after close to five years, the country has no credible count of the success that the policy has gained in realizing its intended objective.

#### Work continuity challenges

The national policy leaders seem totally unconscious of the necessary principles and strategies to create impactful avenues for national makeover and progress. Perhaps they are more inclined to the adage "get into a goose and get out the golden eggs", utterly oblivious of the life of the "Poor Bird". The cases in point include:

1. At the moment, National Contractors are being edged out due to unrealistic Bid Qualification Requirements. Particular reference is made to among others, the requirement of Annual Turnover and Technical/Works of similar nature (being more than twice or thrice the value of works being procured) Bank Guarantees (which are very expensive compared to Insurance Bonds that serve the same purpose), Advance Guarantees (which adds insults to the already injured cash flow challenges, especially National Contractors)—to mention, but a few.

2. Lotting/clustering of projects has

made the procurement situation worse; evidently, it has served to deny local contractors a chance to gain valuable experience—which results into being uncompetitive due to high reguirements, e.g.: Financial Competence (i.e.: Bid, Performance, Advance Securities, etc.) and Technical Competence (i.e.: Key Personnel and Equipment requirements). Clustering of more than two Municipality/City Projects into one bid package denies local entities' participation—and effective operation of fair competition and rendering the provisions of Local Content Procurement Guidelines redundant and irrelevant. which does not rhyme with the spirit of National Development Programmes of the Vision 2040.

For the shared interest to engender National Transformation and Development, the construction industry must be intentionally viewed as an essential and critical asset for the vibrancy of the economy

3. Recently, construction providers have been faced with skyrocketing prices of major construction inputs, especially, fuel, cement, reinforcements among others. While it is true that contractors have certain risks factored into contract prices, these occurrences were exceptional—the magnitude was literally unforeseeable. The COVID-19 pandemic, Russia-Ukraine War, Ebola, et al were the undercurrents. Hence, the rates' bases fell prostrate to the consequential higher costs of inputs. The results: Many providers are now operating at graveyard losses, bankruptcy has become common outcomes, and many have lost appetite for the industry and been forced to abandon work, and/ or subjected to fail to deliver on their contractual obligations.

4. One would have hoped that Procurement Disposal Entities would explore means and ways to support their "partners in the industry (i.e.: providers)". Instead, MDA/PDEs have demonstrated risk averseness and noticeable reluctance to renegotiate running contracts or observe the Price Adjustment Clauses in eligible contracts as provided for in PPDA Guidelines 10/2014—in dealing with such "exceptional circumstances".

Take the case of the SG's letter to UNRA vide Ref: ADMJ7/284/01 dated November 7 2022, in which he reiterates the lethal/reversal advice of the Attorney General (AG) contained in his letter of October 5, 2022. Whereas the PS Ministry of Works and Transport sought the Solicitor General's advice on how to deal with the noticeable increased prices of construction materials and other inputs within the already signed construction contracts, the AG held evidently prejudicial consultations with Ministry of Finance, Planning and Economic Development (MoFPED), Uganda Bureau of Statistics (UBOS) and Public Procurement and Disposal of Public Assets Authority (PPDA) on September 15, 2022 in the Ministry of Justice and Constitutional Affairs' Boardroom.

5. The correct interpretation of the PPDA Guidelines 10/2014 notwithstanding, the AG preferred to say: "From the legal stand point and based on the available jurisprudence, hardship, difficulty or a challenge for a party to a contract to perform its obligations does not absolve that party from performance of the obligations under the contract. Therefore, an increase in prices for inputs in fixed contracts cannot be a ground to justify a party's failure to fulfil its obligations under the contract, this being part of the inherent risks associated with fixed price contracting". In other words, MDA was guided by the AG that "Even if we know the plight, especially. that our people are going down in the process, let them deliver".

6. Suffice to say some level of reason had been demonstrated by the Office—going by the AG's letter vide Ref: AG/2022/10921 dated July 15, 2022, wherein the AG opined that "...the principles applicable to price adjustment under Regulations 39 and 40 of the PPDA (Contracts) Regulations



equally apply to framework contracts... Guideline No.10 of 2014 ... paragraph 5.4 provides... for items that are subject to constant price fluctuations, rapidly rising prices or significant price fluctuating in case of imported goods due to changes in foreign currency, a price adjustment provision/ escalation clause may be included in the contract which is to be completed within 18 months to cater for market forces." Accordingly, the AG had conclusively guided that [UNRA] is advised "... to invoke Regulations 39 and 40 of the PPDA (Contracts) Regulations, 2014 in view of the rapidly rising prices... calls for amendment of the contracts to make price adjustment permissible in the contracts and to provide for price adjustment formulas to inform the new prices..." Thus, the recent change of heart (while knowing that UBOS itself rebased indices for the same reason), is uncouth.

7. The above fundamental concerns aside, currently the cost of financing for local firms is over 20%, which makes it difficult for National Providers to compete favorably with Foreign and/ or "Indigenized" Foreign Firms. The fact is the latter come with better financial strength and technical capabilities, owing to support from their home governments.

#### **Delayed payments**

Delayed payments for services rendered continues to severely hurt contractors executing Government Projects. It is sad some companies have not been paid for up to two years now. One must wonder why persons who should have been pushers of the catalyst for National Development should fail to see that National Companies are at the brink of bankruptcy—considering the weights of accumulated bank loan interests, tax penalties and obligations to suppliers.

#### Interventions to support the industry

In the spirit of building sustainable capacity in the local construction sector, there is need for the Government of Uganda and development partners to support the industry through the following desired interventions: 1. Government should fast-track and finalise the enactment of the Uganda Construction Industry Commission (UCICO) Bill, whose major mandate is to regulate the industry that remains fragmented and dominated by briefcase companies.

2. The enactment of the National Local Content Bill into law should be expedited to help promote employment of Ugandans, utilization of Ugandan entities in public procurement and use of local goods in all undertakings where public funds are being used.

3. Government should prioritize payments for all outstanding arrears to contractors and moving forward, always make timely payments for works executed by contractors to reduce challenges that come with constrained cash flows due to delayed payments.

Delayed payments for services rendered continues to severely hurt Contractors executing Government Projects. It is sad that some companies have not been paid for up to two years now.

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4. To curb the issues associated with escalating construction costs, government should treat the prevailing circumstance as "exceptional and justifiable" against which entities may renegotiate all ongoing contracts, since they were signed before the current steep escalations. Accordingly, UNABCEC proposes that moving forward, a Price Variation Clause be included in all government procurement contracts regardless of their contract period to cater for unforeseen circumstances like this—considering that Price Adjustment does not mean gain to any party in contract.

5. Establish a construction industry development fund in Uganda Development Bank (UDB) that would offer fair and affordable financing at single digit interest rate of say 6 – 9% P.a. In this case, government would invest a minimum of UGX 200Bn in UDB as a revolving fund accessible by hundreds of SMEs.

6. Through the respective procuring entities, government should look into the aspect of accepting Insurance Guarantees issued by a local insurance company instead of bank guarantees with 100% reinsurer backup and to be cleared by the insurance regulator to curb cash flow constraints. PPDA should also issue guidelines to all PDEs on fair determination of bid qualification requirements, especially on average annual turnover and works of similar nature on previously executed projects. The proposal is that the requirement should be at a maximum not exceeding the estimated value of works being procured.

7. There is need to unpack the clusters and allow each entity to procure its own provider to enable fair competition by interested national and resident providers. Additionally, the procurement process for works funded by loans from development partners should be governed by receiving country's policies and systems.

UNABCEC believes that the above-proposed interventions will contribute to more participation of domestic players in the construction industry, to espouse the spirit of national transformation and development, and for which the construction industry must be intentionally regarded.

For God and My Country.

Mr. Olonya is the UNABCEC president.



## **EXECUTIVE Director's Message** ELIZABETH MUHEBWA Classification of contractors: A ray of hope in the industry

here is a saying that all is fair in love and war. However, for the industry contributing more than 10% of the country's GDP, its sustainability cannot be left to this old adage.

Whereas the government has made several attempts to support the local construction industry, these have not translated into the desired capacity. Among the contributing factors is the mushrooming companies competing for construction projects yet procuring entities lack the capacity to authenticate the tenders without leading to significant delays. This, in turn, leads to not only challenges with project delivery, but also a lack of continuity of business/projects for genuine companies that have invested in the sector in terms of equipment and manpower.

Good practice of public procurement relies on fundamental principles of fair competition, equality and equity, and ultimately value for money. This builds trust and encourages competition hence efficiency. Unfortunately, some unscrupulous contractors and procurement officers will always manipulate the current procurement laws for their personal gain.

For sustainability and growth in the construction industry, companies need a harmonized system that allows growth from the lowest-ranked catGood practice of public procurement relies on fundamental principles of fair competition, equality and equity, and ultimately value for money. This builds trust and encourages competition hence efficiency.

egory to the highest. This equally makes it easy for clients to identify the niche and size of the company they are dealing with.

The Ministry of Works and Transport attempted to classify road contractors in 2018. While over 200 firms collected the application forms, only 82 applications had been submitted by the deadline. Of the 36 companies that passed the eligibility criteria, only 15 passed the technical evaluation. Yet only five applicants out of the 15 were awarded the class they applied for. The evaluation recommended only 1 firm in Class A and placed other reputable companies with the capacity to execute works of Classes A, B and C, in the lowest Class E.

It is very clear that the exercise did not meet its intended objectives. According to the ministry, the level of participation was significantly lower than the expected 782 contractors determined by the CrossRoads Survey of 2012 and over 1,500

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contractors that are registered on the PPDA Register of Providers.

By any measure, it is fair to say the classification exercise flopped and yet its dire need still stands to date. But among the reasons that limited the success of this exercise include the stringent qualification criteria, particularly the requirement on past experience, equipment ownership, and permanent employment of technical staff, and limited sensitization about the system, among others.

UNABCEC, an Association of over 422 members, has maneuvered the challenges and built a classification system in which most industry stakeholders





NICONTRA LTD and UNRA team carry out joint measurements for field density tests, gravel thickness and width of the Kahunga - Nyakyera - Rukoni road project

#### **CONTINUES FROM P9**

have expressed confidence. UN-ABCEC's Membership Classification System has stood the test of time and as such, developers and various procuring entities have developed trust in our members – "genuine contractors" who always deliver when engaged. This system focuses on the available capacities of contractors.

Classification of contractors is key in the regulation of the construction industry, which is highly fragmented and dominated by briefcase companies. It addresses the following challenges, among others

- 1. Long and tedious bidding process by eliminating duplication of requirements hence saving time in the evaluation process.
- 2. Unpredictable and unjustifiable bid requirements. The experience where requirements like turnover, technical capacity are different for similar works is minimised.
- 3. Due diligence challenges since it's done at the begin-

ning of the processes and updated when applying for a higher class, the cost of due diligence by procuring entities is eliminated.

4. The classification helps eliminate cases of contractors making false claims about the capacity, thereby enhancing transparency and effectiveness in budget implementation.

The classification, if supported by all relevant stakeholders, can supplement the government policy of developing local content and growth of Buy Uganda Build Uganda (BUBU) since companies seeking capacity development can easily be identified. It is common knowledge that the support to be rendered to Class A is different from Class E since the challenges are unique.

The categorization can further be refined to the categories of building construction, roads and bridges, dams, irrigation and valley dams, water supply projects, railways and civil engineering projects, and electrical and mechanical projects, Classification of contractors is key in the regulation of the construction industry which is highly fragmented and dominated by briefcase companies. among others.

As the ministry plans to redo the exercise, it is prudent that the mentioned limitations as well as other lessons learned from the flopped exercise are addressed to avoid unnecessary wastage of resources. Key industry stakeholders, especially associations like UNABCEC and Uganda Association of Consulting Engineers (UACE), should always be consulted and involved in streamlining such industry activities,

UNABCEC supports the registration and classification of contractors that focuses on the available capacities of local contractors since it serves to promote fair and transparent competition in the procurement of works in the construction industry; as well as to improve work continuity among genuine contractors, which is critical for their growth. Contractors should, therefore, take joining their Association and categorization as the only ways of being distinguished from guack contractors.

Mrs. Muhebwa is the UNABCEC Executive Director

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# HIGHLIGHTS FROM THE FIRST Annual Built Environment Conference



### **BY LINDA NABAKKA**

n November 2022, the first-ever Annual Built Environment Conference (ABEC) was held in Kampala. The conference was organized by the Association of Real Estate Agents (AREA-Uganda), the Institution of Surveyors of Uganda (ISU), the Uganda Society of Architects (USA), and the Private Sector Foundation (PSFU) under the theme "Net Zero". It brought together the real estate fraternity, the public, and different stakeholders to discuss promoting affordable and environmentally friendly housing projects and to promote the construction of our built environment with friendly buildings that save energy and conserve the environment.

Uganda National Association of Building and Civil Engineering Contractors (UNABCEC) participated as an industry partner, with the Association president, Mr. JamesOne Olonya, sharing insights on Green building during the panel discussion.

During the conference, Green building was emphasized as a way of giving human beings a better quality of life but also preserve the environment by reducing carbon emissions and pollution. The participants learnt that we can plant more trees, and use alternative power generation sources such as solar and many others.

The conference featured presentations from well-selected speakers and addresses from experienced and well-researched professionals in the industry. All these and others present engaged in exchanging, networking,

and sharing of knowledge and experiences among Built Environment professionals who included agents, contractors, developers, investors, and policymakers.

The conference engaged experts, researchers, manufacturers, investors, developers, and colleagues in the Built Environment with the exchange of workable concepts and innovative ideas in the line of sustainable development.

It created and exposed opportunities available in the Built Environment Sector in the region and beyond and a business forum for the promotion of member' businesses and a platform for advocating for favorable policies in the sector as a whole.

The guest of honour, Hon Persis Namuganza, the State Minister for Housing, emphasized the need to organize housing and the environment because many individuals are tired of living in a disorganized environment.

The Conference and Expo ran for two days and also featured a free clinic that had sector professionals who gave free consultation sessions to players in the Built Environment value chain.

Ms Nabakka is the CEO AREA-Uganda



UNABCEC President (Middle) in a panel discussion at the 1st Annual Built Environment Conference in November 2022.





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# **29TH UNABCEC AGM HIGHLIGHTS** commendable achievements in 2022

## **BY FRANCIS EMUKULE**

At the 29th Annual General Meeting of the Association, two companies were awarded as outstanding Members of 2022. These were awarded in appreciation of their outstanding support to the Association and continuously engaging in the Association activities. The members selected for this year's award include; Rova Construction Company Limited from the Contractors' category, and Steel and Tube Industries Limited from the Suppliers' category.

peaking during UNABCEC's annual general meeting (AGM) at Hotel Africana, Jamesone Olonya, the association's president and chairman of the board of directors, lauded members for their efforts in the face of challenges such as the COVID-19 pandemic, Ebola, and increased operating costs.

"Despite several hurdles, such as the effects of COVID-19, global economic woes, rising business prices, and Ebola, the 4th Board of Directors has registered major accomplishments in its first year of office," Mr Olonya stated.

Some of the

Members who

attended the

UNABCEC

AGM

The president went on to highlight the achievements that the Board of Directors had registered. He noted that under the stewardship of the Board, the association was able to engage the Uganda Revenue Authority (URA) and Ministry of Finance (MoFPED) to amend Section 26 of the VAT Principal Act to enable government service providers to remit Value Added Tax (VAT) only after they have been paid.

Indeed, after unceasing engagements on the same with different stakeholders, including the Parliamentary Committee on Physical Infrastructure, their efforts paid off, whereby government service providers were allowed to remit VAT only after

they had been paid off upon the VAT (Amendment) Bill 2022 being assented to by H.E. the President on June 2, 2022, thus becoming an Act effective on July 1, 2022.

In addition, funds were also released by the Ministry of Finance to help in the prioritization of outstanding payments to service providers. This milestone was registered following the association's petition to the Speaker of Parliament on April 27, 2022, on matters of delayed payments. They engaged the Parliamentary Committee on Physical Infrastructure and Hon. Matia Kasaija, the Minister of Finance, Planning, and Economic Development, including a section on procuring entities to enable timely payments to contractors.

## **57%** OF PROPOSALS TABLED WERE ADOPTED

e timely payments to conrs. Olonya also led another delegation of UNABCEC members to table proposals on the local content

bill before the Parliamentary Committee on Finance, Planning, and Economic Development, where

57% of their proposals were adopted by Parliament. The bill was also passed by Parliament and is currently awaiting approval by President Museveni.

In his appeal to have more contracts awarded to local service providers, the Board also lobbied the leadership of the Uganda Support to Municipal Infrastructure Development -Additional Funding (USMID-AF)







UNABCEC President, Mr. JamesOne Olonya (left) and Mr. Allan Mugisha of S-M Cathan Property Consults Ltd (right) shaking hands after signing an MoU. The partnership is about a digital platform for construction industry workers.



UNABCEC President, Mr. JamesOne Olonya (left) signing an MoU with Mr. Ali Jalal of Quinnz Universal Limited (Right). The partnership will enable UNABCEC contractors to get high-quality bitumen at a subsidized rate.

program in order to ensure that a significant number of projects are awarded to local contractors rather than foreign contractors by not asking for unrealistic bid qualification requirements

"Most projects in this program were being awarded to foreign companies due to the clustering method of procurement, which raises the bidding requirements," he said.

Due to this advocacy, more national providers, such as Armpass Technical Services Ltd. and Ms. Abubaker Technical Services & General Supplies Limited, among others, have been able to win projects under the USMID-AF program.

The Association has also done well standing up for its members. A delegation led by Eng. Ronald Mugabi, the PMC Chairperson, met with the Parliamentary Committee on Finance, Planning, and Economic Development to discuss the government's move to buy shares in Roko Construction Limited as a measure to help the debt-ridden construction company stay in business.

During the meeting, they also advocated for holistic, inclusive, and long-term solutions to save the entire ailing sector, such as prompt client payments, launching programs to build the capacity of local contractors, establishing a construction industry development fund, and renegotiating existing contracts signed prior to price increases.



UNABCEC President, Mr. JamesOne Olonya (right) hands over the 1st Member of the Year 2022 Award to Mr. Jonathan Apondo from Rova Construction Co. Limited

Although reaching the milestones did not come on a silver platter, Elizabeth Muhebwa, the executive director of UNABCEC, attributed their ability to reach these milestones to the association's intentional approach to translating their vision to whichever project they took on.

"All work has been executed



The event was sponsored by National Cement Company Ltd, Stanbic Bank Uganda Ltd, Prayo sha Enterprises Ltd, KCB Bank Uganda Ltd, Post Bank Uganda Ltd, Xente Tech, in partnership with Quinnz Universal Ltd, S-M Cathan Property Consults Ltd and UNABCEC SACCO.



UNABCEC President, Mr. JamesOne Olonya (right) hands over the 2nd Member of the Year 2022 Award to Mr. Oscar Kamukama from Steel & Tube Industries Limited

and aligned to the five-fold objectives of our five-year strategic plan 2020-2024: to strengthen governance and management, to develop strong membership and collaborations, to ensure responsiveness to market needs in service provision, to strengthen the institutional resource capabilities, and to promote visibility, advocacy, and lobbying," she said.

The president also thanked the team at the Secretariat, headed by Ms. Muhebwa, for the commendable efforts geared towards implementing. The event was sponsored by National Cement Company Ltd, Stanbic Bank Uganda Ltd, Prayosha Enterprises Ltd, KCB Bank Uganda Ltd, Post Bank Uganda Ltd, Xente Tech, in partnership with Quinnz Universal Ltd, S-M Cathan Property Consults Ltd and UNABCEC SACCO.

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# EMBRACE THE DIGITAL WAY of managing office spending

**OFFICE** 

A stressed

worker.



any companies require team members to submit spend reports (accountability) on paper. Finance departments usually do two things when team members need to make business payments for things like travel, office supplies, entertainment – vou name it. Thev:

1.Ask team members to use their personal funds

2.Prefund team members' personal bank accounts.

Team members are then required to collect paper receipts to turn in to administrative or finance teams. Team members only complete accountability if they had been careful to abide by company policies and were lucky enough not to lose their receipts. This series of processes is the norm in nearly every company today.

The traditional office environment is being flipped upside down, and the Covid-19 pandemic has accelerated this trend. More individuals are working remotely and are no longer able to walk to the accounts department.

Business must go on, no matter what— team members still need money to get work done, and businesses must find new ways to ensure that their workers have the funds they need.

This means that businesses urgently need to adopt digital processes for everyday spend solutions: cards, mobile money, spend controls, and analytical tools that could help companies COVID-19 provide digital options to manage their day-to-day **PANDEMIC FLIPPED** expenses and reduce the **THE TRADITIONAL** frustration, paperwork, and manual effort required to submit spend reports to Finance.

> Businesses are also simultaneously facing increased financial pressures to tighten their belts in a growing economic crisis. They need to adopt spend control systems to ensure that their teams do not spend indis-

criminately outside of company policy.

It may still be unclear whether the post-pandemic workforce will be primarily remote or on-site but filling out and manually submitting spend reports has always been a hassle

So, what can businesses do to transform their legacy payment and finance processes into modern digital and cashless processes?

1. Drive a digital culture – Digital is not for IT but for your entire organisation. Cash and paper may be laborious and prone to error and fraud- but many people are familiar with them. Change is hard - so the first step is to get commitment to a digital culture in your Finance and Accounts teams and the entire organisation.

2. Find the right tools and partners – driving a digital culture is just half the battle. You need to find systems that are easy to use, safe and secure, and fit your business needs. One such tool and partner we recommend is Xente - a onestop solution that automates payments and finance operations.

3. Invest in people. To derive the most value in digital tools and transformation you need to train and skill your team.

Manual and cash spend management processes are unfeasible in the modern era. To save time, money and power, your organisation needs the best tools to manage spending and growth.

Mr. Rwakatungu is the CEO and Founder of Xente Tech - a financial technology company.





## WETT HIGHLIGHTS OF DIVERSITY & Inclusion Initiatives and Opportunities



### ENG. DR. SARAH SEMYANO

o meet the challenges of the 21st Century, Diversity & Inclusion is becoming of importance in the engineering profession. Uganda Institution of Professional Engineers (UIPE) is a professional body that brings together Engineers, Technicians and Technologists. It recently adopted its D&I Policy. The UIPE-Women Engineers Technologists and Technicians (WETT) Committee provides leadership in women's participation in UIPE activities. In showing its commitment to Diversity & Inclusion, it highlights its activities that are embracing diversity and fostering inclusion. This is through a funding partnership with the Royal Academy of Engineering – UK.

Through promotion of representation opportunities in the engineering fraternity both regionally

and nationally, 20 members with diverse backgrounds and skills have been supported to participate in the Federation of African Engineering Organisations (FAEO) member hybrid events. At these events that included webinars, physical and online conferences between Nov-Dec 2022, the participants have been able to network, share knowledge and benchmark on issues of Arbitration, emerging technologies, the engineer's wellbeing and future trends in engineering among others. This in turn has increased the visibility of a diverse and inclusive membership that is vibrant and confident.

To cater for under-represented categories, mentorship opportunities are being availed through firstly, soliciting final year students in engineering at tertiary institutions, for a grant award to encourage project innovation & development and secondly, by supporting 14 members to upgrade membership from student to technician and technologist category. The participants have been solicited from the UIPE Branches. This is in a bid to improve services and quality in engineering work due to contributions from a diverse and inclusive membership.

Lastly, for geographic inclusion the committee is supporting UIPE Branches through capacity building. The plan is not only to equip them with IT equipment but also engage them in exploring topics of discussion plus have discussion panels that promote D&I for their social events. With these activities the Branches will be strengthened to carry out meaningful D&I activities. For more information on UIPE, please visit the website at www.uipe.co.ug

Eng. Dr. Sarah Semyano is the Chairperson of the UIPE-WETT Committee.



## **COVER STORY**

# **AMENDING THE ENGINEERS Registration Act: Why it is timely**

## BY PENINAH ASIIMWE AND ENG. RONALD NAMUGERA

struction of

the Marriott

Hotel & Mar-

Apartments

Multi-storey building by

tion Limited

he Engineers Registration Board (ERB) is a statutory body established in 1969 by an Act of Parliament, under the Engineers Registration Act (ERA) Cap 271, with a mandate to requlate and control practice of engineering in Uganda. The Board also has wide-ranging powers to register, deregister, restore registration, suspend registration, hold inquiries, hear appeals and appear as respondents against a case brought against it in the High Court.

In the current practice, one qualifies to register as an engineer, if they are a holder of a post-secondary engineering education, with a minimum of four years of postgraduate work experience under the supervision of a senior engineer. The Vision of ERB is excellent engineering services offered to society and the mission is to regulate and control engineering professionals and their activities within Uganda and to advise the government on engineering matters whereas the goal is to have a better regulated and controlled engineering profession within the country.

ERB registrar, Eng. Ronald Namugera, in a brief Q&A, simplifies the proposed amendments to Peninah Asiimwe. He speaks about the proposed Bill, the loopholes in the current Act that it will address, its target, and what stakeholders should expect. What is the proposed Bill about?

The Engineers Registration ACT of 1969 that established the Engineers Registration Board Act is now outdated and needs amendment to be able to regulate engineers in the current environment. The new Bill (amendments) includes aspects of training, regulation of engineers, new emerging disciplines, registration of foreign engineers and the fact that they need to pass on skills to local engineers, registration of technicians and technologists, the introduction of a professional code of conduct, the introduction of tough penalties for offenses such as those masquerading as engineers or technicians but want to practice, among others.



#### What are the loopholes in the current Act that will be closed by the amendments?

- 1. The Act regulates only engineers' work yet we know that they don't work alone. They work with other artisans such as technicians and technologists. The new Bill will regulate all of them, including registering them and issuing them certificates.
- 2. Currently, when one is registered as an engineer, they can always renew their registration even if they are not practicing. In the Bill, an engineer must show continuous professional development and that they are actively practicing the profession.
- 3. The Bill is going to introduce a professional code of conduct that the Act doesn't have. There will be professional engineering responsibility.
- 4. The Bill is going to establish a provision for receiving complaints. If an engineer is not satisfied with the Board, they can complain, or complain about a fellow engineer's misconduct, and whistleblow, among others. Equally so, the public can complain about engineers to the Board.
- 5. In the new Bill, penalties for offences have been classified. The current Act, generalizes offences such as if one is caught in an offence, they are liable to punishment. The Bill





adequate and good quality engineering goods, works, and services delivered to society. This also includes improved quality of infrastructure in the country." Eng. Ronald Namugera, ERB

registrar

categorises offences and punishment for one of them.

## Whom does the proposed Bill target?

Everyone! The public as the con-

sumers of engineering work, stakeholders, the engineers that deliver the work, (including technicians, technologists), contractors, consultants, among others.

## What should stakeholders expect?

First of all, the government as the first stakeholder, and the public (as consumers) should expect a very well-regulated engineering practice in the country that will deliver adequate and good quality engineering goods, works, and services delivered to society. This also includes improved quality of infrastructure in the country.

The deliverers of engineering works, contractors, and consultants, will benefit from an amended Law that is now aligned with modern engineering practice. Engineers will be recognized for their work professionally; the public will be able to hire competent engineers who are obligated to professional development and harness new technologies in the engineering profession.

The code of conduct will ensure there is professional traceability and accountability, elimination of quack engineering professionals, and reduce early deterioration of infrastructure and accidents.

## MORE ON THE PROPOSED AMENDMENTS

#### The Gaps

The amendment of the Act will close the following gaps: The Act is to be harmonized in line with the 1995 Constitution of the Republic of Uganda.

 Introduction of an appropriate code of conduct and ethics for all engineering professionals to strengthen the regulatory framework for the practice of engineering and enhance pro-



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fessional responsibility, traceability and accountability.

- 2. Make registration an obligatory requirement for practicing engineering in Uganda.
- 3. Provide for devolution of engineering functions from the central government to the local governments and to the private sector.
- 4. Provide for an Engineers Registration Board as a semi – autonomous statutory body.
- 5. Provide for a full-time Registrar (CEO) superintending over a full-time secretariat to ensure more effective regulation of the profession to the full mandate as provided for in the law.
- 6. Introduction of Continuous Professional Development (CPD) as a requirement for being retained on the Register in professional practice.
- 7. Recognise and regulate the practice of allied professionals and semiprofessionals namely technicians, technologists.
- 8. Oblige employers in both public and private sectors to observe and enforce registration requirements for all engineering professionals employed at all levels.
- 9. Provide for Mutual Recognition and free movement of Engineering Professionals across the EAC Partner states in line with the signed Mutual Recognition Agreement (MRA).

#### What is in it for stakeholders?

Considering the above gaps, the Engineers Registration Board, jointly with MOWT and the Uganda Institution of Professional Engineers is hopeful that the Act will achieve the following: 1 Amend the Engineers

- 1. Amend the Engineers Registration Act, Cap. 271, established in 1969.
- 2. Provide for mandatory registration for practicing engineers, technicians, and technologists.
- 3. Provide for regulation of engineering firms, consultancies, and companies.
- 4. Provide for the functions of the Board of ERB.



Ongoing road construction works by Abubaker Technical Services & General Supplies Ltd.

5. Provide for the establishment of a full-time secretariat.

REGISTERED

**ENGINEERS IN THE** 

**COUNTRY.** 

- 6. Provide for engineers' professional practice, conduct, oath, and ethics.
  - 7. Introduce continuous Professional Development vital for professional growth, considering new and evolving technologies.

8. Legalize the Board's Association/Collaboration with other international and regional engineering bodies.

9. Provide for ERB regulations to operationalise the ERA. 10. Introduce an annual practicing license for all professionals governed by the Act, and provide for other related matters.

#### The ERA amendment Bill will help:

- 1. Roll out engineering regulations for all national engineering activities.
- 2. support continuous capacity enhancement to guarantee quality of engineering services in Uganda.
- 3. Reduce on engineering risks while increasing safety.
- 4. Reduce on engineering materials, works and service costs while increasing service delivery.
- 5. Make it compulsory to register all engineering professionals, unlike now that



UNABCEC

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## **CONTRACTOR**



registration is voluntary.

- 6. Cater for funding options for ERB. Currently, the funding/facilitation for enforcement is low/lacking.
- 7. Task the Ministry of Works and Transport to sensitize the public on registration of engineers.
- 8. Strengthen enforcement mechanisms for engineers, technicians, technologists, engineering firms, consultancies, and companies in the engineering industry.

For more information about registration, contact ERB Secretariat on 0393 -194942 or admin@erb.go.ug or visit the website - www.erb.go.ug

#### Other useful information to stakeholders

While the amendment process is ongoing, some achievements have been registered.

- 1. ERB jointly with MOWT, UIPE, UACE, UNABCEC, and other stakeholders finalized RIA report for the ERA Amendment Bill 2021.
- 2. ERB and UIPE jointly reviewed and approved the Engineers registration assessment process and guidelines to ease the registration processes.
- 3. The ERB has commenced the registration process for new engineering disciplines eg. Chemical, Petroleum, Software etc.
- The Board has also resolved to take on technical reports on major functions (of the engineering branches) where the applicant has been involved.
- 5. Final draft ERB regulations have been prepared by ERB to operationalise the ERA.
- 6. Final guidelines on minimum qualifications for engineering registration has been developed and approved by ERB.
- 7. Policy paper on minimum requirements for engineering degree course has been developed and approved by ERB for implementation.
- 8. Policy paper on structured graduate training program has been developed and approved by ERB for implementation.
- 9. Continuous Professional Development policy and guidelines have been developed and approved by

ERB for implementation.

- The Board commenced the accreditation of engineering CPD trainings to be offered by UIPE, UACE, UNABCEC, and any other interested training institutions.
- 11. The Board is currently reviewing the ERB engineering scale of fees for a final approval.
- 12. Temporary Registration applicants not registered in their home countries can be registered by the Board through the direct application method where they undergo a full registration process. This is intended to help regulate and monitor foreign engineering professionals in the country.
- 13. The ERB Amendment Bill is not limited to only registration, it encompasses:
- I. Training and practice.
- II. Monitoring structured training of pupil Engineers during practice.
- III. Structured training strategy for engineers as they register.
- IV. Legal backup for NCHE, ERB, and UIPE to work together to accredit institutions and academic programs.
- V. Provides for Inspectors to ensure compliance with the act.
- VI. The Board is now proud to have hit a cumulative number of 1,600 registered engineers, a good progress in the regulation of the engineering profession.



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## PICTORIAL

# UNABCEC 2022 ACTIVITIES IN PICTURES



UNABCEC delegation with the Minister of Finance, Hon. Matia Kasaija after the meeting on delayed payments of contractors.



UNABCEC was represented by members and the Secretariat during the rebasing of the Construction Sector Index at UBOS



UNABCEC was represented at the Uganda International Buildcon 2022 in August 2022



UNABCEC delegation appearing before the Parliamentary Committee on Finance, Planning, and Economic Development on 14th July 2022 to discuss Government's move to buy shares in Roko Construction Limited.



UNABCEC Board Members with the Ambassador of Ethiopia after a meeting to discuss matters of mutual interest



UNABCEC President, Mr. JamesOne Olonya presented a paper about "Engineering over the next 50 years" on 9th December 2022 at the National Technology Conference 2022 where UIPE celebrated their 50th Anniversary





Meeting with the Arua DLG Leadership: Mr. Simon Ababo, the Deputy CAO (M) and Mr. Wakabi Erisa, the Senior Procurement Officer (L) at the District Headquarters



UNABCEC team meeting the Assistant CAO of Gulu DLG, Mr. Oryem Auric (L) at the District Headquarters on matters of mutual interest



UNABCEC exhibiting at the PPDA Business Expo in July 2022



UNABCEC meeting with the Board of Directors of PPDA on 2nd June 2022 to discuss issues affecting contractors



UNABCEC Board Members with a Consultancy team from the European Union discussing matters of mutual cooperation



UNABCEC President (right) moderating a Panel Discussion on Infrastructure and Transport at the 2nd Uganda - Europe Business Forum in October 2022



UNABCEC delegation appearing before the Parliamentary Committee on Finance, Planning, and Economic Development on 27th July 2022 to discuss the National Local Content Bill

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# HOW VAT CASH BASIS

accounting will cushion contractors against delayed gov't payments

### **BY RICHARD KINTU**

or decades, many Ugandan construction firms and contractors have crashed out of business. While some of these have poor business management practices to blame for their predicament, many have been unfairly forced to close due to an indiscriminately burdensome tax

regime that sinks businesses into unavoidably hefty loans which threaten business survival.

Sadly, most of the victims of the cruel tax system are those who supplied government, which by default is the biggest client of the construction industry. The dilemma of such companies is

that while the government is the biggest client of the construction industry, it is notorious for delayed payments, with firms sometimes going years with unsettled invoices for their supplies to the government.

The ugly reality, however, is that while the government delays to





settle its own obligations to suppliers thus denying them the muchneeded revenue, it has been tough on the issue of tax compliance to the point of throwing many companies into distress.

#### **UNABCEC** complains

Tired of this insensitivity on the government's side, genuine contractors under their umbrella, Uganda National Association of Building and Civil Engineering Contractors (UN-ABCEC), petitioned government to level the field so as to save the construction industry.

Precisely, UNABCEC approached the government on different fronts, including among others, pushing for the expedition of settlement of contractors' invoices to changing the law to give contractors a leeway to



## 2% INTEREST URA CHARGES ON TAX ARREARS.

"

Sadly, most of the victims of the cruel tax system are those who supplied govern ment, which by default is the biggest client of the construction industry.

pay taxes on a cash accounting basis as opposed to the insensitive accrual basis method.

Available records for instance show that on May 11, 2022, UNABCEC highlighted to the Parliamentary Committee on Physical Infrastructure the burden the contractors were going through at the hands of Uganda Revenue Authority's tax policies.

"... irrespective of the above persistent challenge, Uganda Revenue Authority (URA) is continuously harassing our members on account of delay to remit Value Added Tax (VAT), with penalties and a monthly 2% interest on tax arrears," read the letter authored by UNABCEC president Jemesone Olonya and the executive director, Elizabeth Muhebwa.

And referring to the accrual accounting method, the UN-ABCEC bosses added; "URA demands remittance of VAT immediately after generating an e-invoice or risk incurring interest."

UNABCEC told Parliament that such treatment was unacceptable since government was as equally not quick at paying the contractors for projects executed; forcing them to run into heavy debt to try and stay in business.

"This is yet additional strain on our members' cashflows and



UNABCEC

forced some of their accounts to be seized/frozen by URA and run into receivership. Other members have failed to get Transactional Tax Clearances from the entity, denving taxpayers a chance to do business fairly," UNABCEC told Parliament.

#### Petitioning the Speaker

But before petitioning Parliament, UNABCEC had petitioned the Speaker, Anita Among, on April 27, 2022, seeking a change in the laws to allow contractors to be taxed on a cash basis. The petition to the Speaker followed an earlier one to the Ministry of Fianance, where UNABCEC met with minister Matia Kasaija seeking approval of funds to clear government's debt obligation to the contractors to cushion them against challenges which had been exacerbated by the Covid-19 pandemic at that time.

UNABCEC revealed that by that time, its members demanded billions of shillings from government, with Uganda National Roads Authority (UNRA) alone owing contractors up to Shs500bn since January 2021.

As we speak Ugandan contractors have a reason to smile following a 2022 tax amendment that will potentially save very many construction businesses from the risk of crashing. This lifeline was revealed by Hafsa Seguya, the Supervisor Tax Literacy at Uganda Revenue Authority (URA). While addressing contractors during a sensitization webinar organised by UNABCEC, Seguya revealed that government amended Section 26 of the VAT Act to include a provision where contractors can now apply to be taxed under the cash basis accounting regime as opposed to accrual basis.

She explained that cash accounting basis is premised in Section 26 of the VAT Act and

in simple terms means it allows tax-paying entities to only pay taxes once they receive payment for services offered or goods supplied. This is unlike accrual basis which puts a tax payment obligation on an entity as soon as an invoice is raised; regardless of receipt of payment for the same invoice.

#### As per subsec-

tions (1) and (2) of this new law, beneficiaries of this amendment are taxable persons whose annual value of taxable supplies does not exceed Shs200 million shillings and who have applied to URA to account for tax purposes on a cash basis.

#### **UNABCEC** voice finally pays off

Explaining the rationale of the new amendment, David Rusoke, from URA's domestic taxes department, explained that government was forced to change the law after a host of taxpayers - especially led by contractors and other suppliers to government — complained about the loopholes in the accrual method of accounting.

According to Rusoke, suppliers of government were concerned that URA was expressly taxing them for government supplies for which they had not yet received any payment. He thus thanked UNAB-CEC for being at the forefront of advocating for the amendment in the tax laws to favor government

"Tax isn't bad if someone knows what to do and does it at the same time. The same applies to the law; it is so broad and as a result it is bound to hurt some business interests. However. what matters is that if people are organized there can always be a solution to whatever challenges may arise," Rusoke said.

suppliers and also save businesses that were collapsing due to taxation-related issues.

"Tax isn't bad if someone knows what to do and does it at the same time. The same applies to the law; it is so broad and as a result it is bound to hurt some business interests. However, what matters is that if people are organized, there can always be a solution to whatever challenges may arise," Rusoke said.

He then highlighted how through an organized uniform voice, UNABCEC petitioned government at different levels to introduce the cash basis taxation method after years of suffering by contractors and other government suppliers due to the accrual-based taxation.

"I would like to thank the contractors for uniting under UNABCEC to push a common voice which finally yielded a solution. This is the best solution other than someone thinking they will attack URA or drag us to court as many individuals do," Rusoke said.

He cautioned contractors that much as URA may appreciate some genuine concerns by taxpayers, it usually has no way of helping out because it is encumbered by legislative instruments which can only be overcome through legal processes and amendments.

"The law cannot just be wiped away through violence. This is because by the time a law is passed it would have gone through different stages and considerations











including the tax canons and review by various experts, including the Ministry of Finance among others. That is why we urge all those aggrieved by tax laws to seek channels of constructive engagement and advocacy just like UNABCEC did," Rusoke said.

He guided contractors to always keep accurate and up-todate data because such data is very crucial during advocacy for tax policy shifts.

#### How to join cash basis taxation regime

Seguya added that for a contractor to be enrolled in the cash basis accounting regime. they must apply in writing to URA. Together with this application, a contractor must attach proof of the service contract with the government MDA. She explained that this is done because URA configured TINs of all the government MDAs - including local governments — which are potential clients of the contractors. Once a contractor tenders in a service contract, their TIN is also configured with the client MDA for easy tracking of payment for tax purposes.

"Together with the service agreement, you must provide other key details like the BOQs and the nature of the sale— whether it is a deemed, exempt, standard rated or to a licensee (most undermining). The reason why we insist on these BOOs is because we want to be able to track and control taxes, especially those involving exempt and deemed supplies," she said. She revealed that they have learnt from experience that some contractors abuse the deemed contractual arrangements by continuing to incur expenses under the same arrangements, even after such particular contracts ended. "The disadvantage is that people who do such acts end up distorting entire markets because of being able to purchase items without paying standard tax rates," she said.

As a result, the application is not blanket but is required each time one gets a government contract and is willing to be taxed via cash accounting basis. "These contracts are not lifetime agreements. You get one contract, execute it and it expires. Then again, the client's terms and conditions and even BOQs differ. That's why we say whenever you get a contract, kindly let us know so that we can work hand in hand to help you create a smooth execution as you move forward," Seguya said. This also applies to projects with exempt and deemed VAT.

#### EFRIS

Rusoke warned contractors that as part of automation driven to increase the tax revenue collection, URA introduced the Electronic Fiscal Receipting and Invoicing Solution (EFRIS). This system tracks all invoices of a company's transactions (sales or purchases) in real-time and as such URA is able to see and capture them for tax assessment purposes. The sales invoices are then used to calculate the output tax which is then netted off with the input tax (from purchases and imports) to arrive at either a payable tax or an offset. "That's why it is really important for you to apply and ask to be shifted to cash basis accounting. If you don't, then we shall assume you're still under accrual basis accounting," he said.

Seguya added that to accommodate the new cash accounting provisions, the EFRIS portal was amended to include a new section of Business to Government (B2G Fiscal Document Management) under the Fiscal Document Management section where EFRIS invoices were being issued from.

Previously, there has not been such a provision 'specifically' for the government, with all input expenses classified under the 'business' category. According to Seguya, this was done with a futuristic aim of allowing such government-related expenses to synchronize with the output tax from government supplies so as to ease the tax accounting and computation tasks of the contractors.

#### The VAT monthly return

Rusoke guided that after one applies and gets approval to join cash basis accounting, they are





#### Civil Works for Ready To Drink Plant at Uganda Breweries Limited, Luzira by Rova Construction Company Ltd

expected to file monthly tax returns by the 15th day of the following month; and it is on this Excel sheet that one fills the information pertaining to the business and files the tax. According to Rusoke, the Excel type return form has schedules including A-F, G, H, and then 1 to 4 where contractors provide details of their business dealings.

Schedule 1 details sales transactions (invoices), Schedule 2 for input from sales, while schedule 3 is for import input tax. In schedule 4, a business is supposed to disclose the input administrative expenses incurred for the month like rent, electricity, and other costs used to produce the goods or services. For construction companies, the turnover of casual laborers is so high, with some working for just a day. These may not be subjected to taxation.

#### How to fill out monthly return

The contractors were taken through the process of populating the Excel VAT return form, which begins with downloading the Excel sheet from the URA Portal.

For instance, if a contractor issues an invoice of Shs1bn for work done to any MDA seeking payment, under accrual basis, this invoice is treated as a sale, so its details are supposed to be filled in Schedule 1 (for sales) of the monthly return form. Details to be populated include, the TIN of the (debtor) MDA or entity, the fiscal document number (FDN) of the particular invoice, the date on which the invoice was issued, and

### **Professionalism**

Rusoke, however, cautioned the contractors that the new system requires accurate accounting and record keeping if one is to avoid paying 'unfair' tax and ensuing penalties.

This, therefore, calls for professionalism and skill in recording and managing business transactions from which tax assessment accrues.

"From experience, I know that many of you like running a business without proper bookkeeping and accounting; all you care about is seeing operations moving on well," he said.

Rusoke warned that shifting a company to the cash basis accounting method doesn't mean reducing the particular company's tax obligation or creating for it an avenue to avoid taxes.

"This is because even when you're on cash basis accounting we shall know when you're paid. We have the public sector office here and through it, we get to know whenever government pays any company," he said.

a description of the service being paid for. Lastly, the whole invoice amount of Shs1bn is supposed to be filled, upon which the relevant VAT figure will be auto-calculated.

But before this, the contractor firm will have to first fill its TIN and then the start and end dates of the month under focus on the first page of the Excel VAT return.

However, if one has been permitted to operate under the cash accounting basis, then they are supposed to specifically fill the sales amount (of Shs1bn) in part 5a (named Standard Rated Sales to Government) which is found under Section C of Section A-F of the VAT return.

Once the payment is made, one is expected to fill another return

acknowledging such receipt under Row 39 (named payments received for government supplies, including from previous periods) of Section C of Section A-F.

According to Seguya, this is a new provision that was added to the VAT monthly return to tally with the new VAT law amendment.

"The beauty is that, unlike the Standard Rated Sales where the VAT is automatically computed, here there's a provision of the tax being computed against only that amount which has been received; especially in case of part payment. We did this after realizing that sometimes these MDAs give you partial payments and not full amounts," she said.

Rusoke, however, warned that if one did not apply for the cash accounting regime, they will not be able to upload the sheet when they fill the sales in the space for cash accounting (5a).

He also stressed the fact that documentation is very key, urg-

**SMS CONSTRUCTION** 

ing contractors to ensure they accurately keep business records; which remains a very huge challenge for almost all businesses in the country.

According to Rusoke, the tax from sales (output) is netted off with input tax from standardrated purchases and imports, but for such expenses to be allowable deductions. they should be backed by documentary evidence; especially at the time of auditing.

"There are so many people who have left school and don't have what to do Please recruit them and task them to keep these expenditure records for you on a daily basis. For instance, even if you have used a boda-boda, record that receipt so that it forms a cost center," Rusoke said.

Rusoke explained that failure to keep proof of such seemingly small expenses means the firm will not be able to use them to

## CONTRACTOR

reduce their tax amount, thus exposing the business to a high tax figure.

Rusoke added that such failure at record keeping also extends to cases where construction companies hire workers (casual laborers) who work for a very short time and leave.

"From my experience, I learnt that sometimes people are recruited to work on sites **MONEY UNRA OWES** but then do it for just a day and leave. Usually, many contractors fail to capture wages paid to such people due to poor record keeping and documentation; yet such expenditures are genuine expenses which can be used to reduce the tax payable," Rusoke said. Seguya expounded this point by informing the contractors that the benefit they have here is that at the moment, URA is allowing all expenses from both government MDAs and other suppliers or creditors to form part of the input tax.

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## **CONTRACTOR**

# **EACOP: UNABCEC EXCITED** Government contracted member firms for works

### **BY RICHARD KINTU**

he Uganda National Association of Building and Civil Engineering Contractors (UNABCEC) has commended the government for sticking to its local content provisions by contracting its members to execute contracts on the East African Crude Oil Pipeline (EACOP) project.

In a December 12, 2022, joint statement, Support EACOP For Transformation of Our Region, issued by the Association's president Jamesone Olonya and executive director, Elizabeth Muhebwa, UNABCEC expressed gratitude that even when the multibillion project is only 10% underway, benefits have already accrued to member contractors, which is a pointer to greater things to come.

"The Association is pleased to note that a section of its members are already engaged in the execution of works on various components of the oil projects... We are proud to list that these members include, without limit to; SBI/Colas on the construction of the Kabale Airport in Hoima District; Mota Engil (U) Ltd, Excell Construction Ltd, Kato Contractors Ltd, Prand Engineering Co. Ltd, Wim Services Ltd, Epsilon (U) Ltd and Technical Masters Ltd," the statement reads in part.

#### Fostering job creation

The Association's leaders added that the EACOP has improved the association's capacity to impact the socioeconomic welfare of Uganda and her citizenry through job creation, which in the end increases the country's tax revenue envelope. They added that while Just recently, the EACOP became the subject of an international standoff after the European Union Parliament passed a resolution, P9 TA (2022)0321 of September 15, 2022, condemning it for being a potential environmental hazard.

some of their members have signed multi-million-dollar contracts in the exploration of the God-given resource in the Tilenga and Kingfisher projects, there are those who have benefited from other projects related to the EACOP — especially in the areas of infrastructure related to the main project. And with this, they pointed out the oil roads as part of projects for which UNABCEC members have benefited; based on government's local content laws

"UNABCEC truly welcomes the move by the government in allowing the local content, as enshrined in the EACOP law, where 40% of contracts are reserved for local contractors. This is an expression of the government of Uganda's effort towards capacity building of the developing construction industry in the young Oil & Gas Sector." The submission added: "The exploration of the Albertine Graben is paying off, even if it is only 10% at the moment... It is equally exciting that Uganda National Roads Authority (UNRA) is implementing the critical road infrastructure, where many of our members are participatina – some

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have already completed their assignments."

UNABCEC also expressed excitement that as a result of their works, especially on infrastructure like the oil roads, many other Ugandans are deriving crucial business linkages and opportunities.

"The national oil roads, which are central in the strategic implementation of NDP III, are among the many other reasons Ugandans are excited; especially because of the already created attendant linkages—including promotion of tourism & trade in

#### the region," UNABCEC noted.

## Environmental concerns addressed

Just recently, the EACOP became the subject of an international standoff after the European Union Parliament passed a resolution, P9\_TA (2022)0321 of September 15, 2022, condemning it for being a potential environmental hazard.

The EU's decision was prompted by reports from environmentalists who claim that being the world's longest heated pipe4.0% OF CONTRACTS RE-SERVED FOR LOCAL CONTRACTORS

line at 1,443 Km, the EACOP, threatens to contaminate water supplies and harm wildlife, while it will also potentially displace more than 100,000 people. There are also concerns that oil pumped through this pipeline which passes near Lake Victoria across Uganda and Tanzania would yield 34 million metric tons of carbon dioxide emissions yearly, more than the total emissions of Uganda and Tanzania put together.

However, in their statement,





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UNABCEC dismissed these claims, saying the EACOP was executed under strong environmental protection laws and so is backed by robust environmental impact assessment reports.

"The Association takes particular cognizance of the beautiful Environment and Social Impact Assessment (ESIA) which was passed by the National Environment Management Authority, along with the commitment to providing state-of-the-art technologies that are necessary to engender best practices in sustainable and responsible exploitation of the resources. It is even more delightful that these regulatory factors have already been adopted by joint venture companies of TOTAL ENER-GIES, CNOOC, EACOP, and the two Sovereign States of Uganda and Tanzania," the statement reads.

UNABCEC's assertion is consistent with the positions of both the two governments of Uganda and Tanzania as well as the joint venture partner firms, who allayed any fears pertaining to environmental concerns relating to the EACOP.

Putting the record straight, for instance, Uganda's Energy and Mineral Development minister Ruth

UNABCEC's assertion is consistent with the positions of both the two governments of Uganda and Tanzania as well as the joint venture partner firms, who allayed any fears pertaining to environmental concerns relating to the EACOP.

Nankabirwa, on September 30, 2022, issued a statement in which she poked holes in the EU resolution report.

On the claims that the project would not benefit the locals, she said; "Ugandans are already reaping benefits from the progress of the oil activities, with 160,000 people expected to be employed at the peak of activities. Currently, 5,000 people are employed, of which 94% are Ugandans. In addition, international development partners such as the World Bank are supporting targeted skilling and infrastructure developments where oil and gas activities are taking place to enable the citizens and communities maximally benefit from the sector's activities."



Ongoing works by Civtec Africa Ltd, one of the UNABCEC Members executing works in the oil and gas sector.

#### **Citizens to benefit**

Reaffirming UNABCEC's statement in respect to local content, Energy Minister Ruth Nankabirwa added; "In terms of contracts, since February 2022, when the Final Investment Decisions (FIDs) were announced, Total Energies and CNOOC (U) Ltd, through the established tendering processes, have awarded contracts totalling about \$6.8 bn, of which an estimated \$1.73 bn (25%) have been awarded to Ugandan companies. Uganda's oil and gas journey is progressing well, and the sector is expected to significantly contribute to the country's socio-economic transformation and overall development."

On its part, the Tanzanian government also dismissed the EU resolution, vowing to push on with the project because they were convinced it was based on sound socioeconomic and environmental considerations of the citizens of both countries as well as the global community at large. Tanzania issued its stand through the country's Energy Minister, January Makamba.

As we speak, all the EACOP joint venture partners, including the oil firms and the two host governments are in advanced stages of the project, with reports showing that the oil rigs have since been shipped in and readied to begin exploration— with 2025 now set as the date for Uganda's first oil.

It is against the backdrop of such resilience that UNABCEC, whose members are already direct beneficiaries of the project, vowed to stand with the government and go all the way to support the full completion of the project which is projected to fundamentally transform the country.

"As an Association of genuine contractors in Uganda, we pledge our support towards the development of the EACOP, Kingfisher & Tilenga Projects and towards the first drop in 2025... Suffice to say is engineering, being the science and art of harnessing available resources in the effort towards solving humankind's problems, the verified abstraction of this underground energy is evidently being viewed; not just as pivotal for the transformation of the people of Uganda and the East-African Region, but it also being done in a responsible manner," the statement reads.

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# **THE CONTRACT:** A foundation for construction projects



### **BY CHARLES GAVAMUKULYA**

onstruction projects have peculiar characteristics unlike other commercial transactions and these characteristics result in construction projects being particularly sensitive to a large spectrum of risks. The prevailing influencing factor is the parties themselves. International construction projects for example, involve parties from differing cultural and legal backgrounds who bring with them their own ideas of not only how the works themselves should be performed, but also the way in which the parties are to structure and manage their contracting and project management. This is particularly influential when parties from differing jurisdictions enter into joint venture arrangements for the performance of works.

The Uganda National Roads Authority (UNRA) project status report of March 2021, for example, showed that 14 out of 31 (45%) of the Upgrading Road Projects were being executed with joint ventures between consultancy companies from differing jurisdictions. More joint venture arrangements are expected with the advent of oil drilling and processing and the push for more involvement of local companies in these undertakings. Key considerations have to be taken, therefore, to consider who will undertake the essential functions required to take the project from concept to completion, and how the project risk including the risk inherent in valuing and paying for the work, will be handled.

Successful project execution dictates that this risk must be managed and that parties settle the is-



Checking for concrete slump at a drainage improvement works project in Kawempe, Kampala city by CG Engineering Consults staff and a member of the consultant's team.

sues associated with project risk through contract provisions. These provisions allocate the project risks between the parties and offer specific remedies in the event of breach of contract or the occurrence of specified events. It is in this light, that the modern construction contract has become a sophisticated instrument and one that begs a question about what an ideal construction contract is. Also, important to note is that a project delivery method and a contract type that mirrors the risk profile of the project are congruent with risk allocation strategy.

One distinguishing factor be-

tween various project delivery methods is who will carry the design responsibility. This concerns the level of the contractor's involvement during the design phase. The traditional project delivery method is the "designbid-build" where design and construction are contracted separately. Here, the owner carries out the design and only enters into a construction contract subsequent to the completion of design. The contactor is then selected by a means of competitive tender that includes a fully detailed design. The successful bidder has the obligation to construct the work designed by the owner in accordance with the owner's detailed

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specifications and drawings.

The March 2021 UNRA Project progress report of the upgrading roads projects showed that over 10 projects are being delivered with this method for instance Civil Works for the Upgrading of Rwenkunye-Apac-Lira-Puranga Road. Alternatively, the owner may allocate the design function to the contractor. This is commonly referred to as the "design-build" where design and construction are combined in a single contract with a single contractor. The design is accomplished in accordance with the Employer's requirements after the award of the contract. with the contractor given broad leeway to design the job in an efficient manner. Ideally, the contractor is told what is needed, not how to achieve the desired product. This contract places additional risk on the contractor but may also leave the Employer facing a higher contract price as a result.

The March 2021 UNRA Project progress report of the Upgrading roads project showed that over 3 projects were being delivered with this method, for example Package 3 and Package 5 of the Critical Oil Roads.Once the owner has determined the delivery method, the next focus is on the type of contract. The choice of type of contract is linked to the overall payment and pricing structure that will govern the transaction.

The three basic types of contracts that are most commonly encountered in construction are: fixed price/lumpsum, re-measurement (admeasurement) and cost-plus. Fixed-price contracts are contracts where the contractor is paid a pre-agreed sum of money when they have successfully performed all of his or her obligations under the contract. Payment is made in pre-determined stages and the contractor assumes the risk for both performance and price. Re-measurement contracts involve the contractor having a fixed price for each item of work in Completed commercial building in Kyanja Trading centre Kawempe Division by Muma Constrcution Limited.



accordance with the owner's estimated quantities. During contract execution, the work completed by the contractor is measured and the amount the contractor is paid is determined as a product of the measured quantities and the contractor's price for each item. In this, the Employer assumes the risk for the quantity and the contractor assumes the risk for the pricing. Under a cost-plus contract, the owner retains the cost risk, and the contractor is paid his or her costs including overheads and profit. This is more flexible in that it does not require full information at the time of tender, but this flexibility comes at a

huge price for the owner. Additionally, administration of these contracts comes at a greater cost because complete records of all time and materials spent by the contractor on the work must be maintained and must be verifiable.

Construction contracts must include principal documents that identify and allocate the project risk and describe the works. The principal documents in a construction contract include:

- The conditions of contract, general and specific
- Technical documentation
- Schedules
- Programmes
- Bills of guantities

The contract sets forth the basic terms



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The bill of quantities, as used in an admeasured contract, is a list of the materials and their estimated quantities against which the contractors provide their rates during the tender phase. The agreed prices are then used for the periodic valuation of the works that have been executed.

under which the parties are doing business together. For example, price and payment terms, commencement date, completion date, description of scope of work, allocation of risks of loss, alternative dispute resolution and indemnification provisions. The general conditions are a set of rules that cover problems such as claims, disputes, sub-contracting, changes, time, warranties, insurance, remedies, and termination that routinely arise in construction contracts.

Specifications provide even more detail as to the materials to be used, the performance requirements for aspects of the project and the method or techniques of construction to be employed. The specifications fill in the necessary information that is not evident from the drawings and includes materials and workmanship clauses, schedules to provide additional information and provisional sums if required. For instance the general specifications for roads and bridge works by the ministry of works and transport used in the execution of Road and Bridge projects in Uganda. The employer's requirements, as explained by Nael Bunni, are the main source of information for the general obligations of the contractor and should be drafted in a balanced manner so as to effectively specify the employer's needs, while not limiting the contractor's flexibility in design to meet those needs. This term is

needs. This term is used by FIDIC to denote the document that defines the purpose, scope and

design and technical criteria of the works in design-build contracts. In Uganda, these are normally issued by a Procurement and Disposal Entity for example UNRA, at the tendering stage.

The bill of quantities, as used in an admeasured contract, is a list of the materials and their estimated quantities against which the contractors provide their rates during the tender phase. The agreed prices are then used for the periodic valuation of the works that have been executed.

In conclusion, the ideal contract -the one that will be most cost effective- is one that assigns each risk to a party that is best equipped to manage and minimize the risk, recognizing the unique circumstances of the project. Therefore, it is important to undertake a comprehensive and systematic approach to identifying, assessing, and developing a risk mitigation strategy which can aid in drafting of proper construction contracts by construction parties and their representatives. It is also important to choose a project delivery system and a contract type that match the risk allocation and mitigation strategy. Drafting construction contracts, therefore, requires party representatives to be well conversant with the construction industry and the risks associated with it in order to avoid the danger that can arise from "copy and paste" of "construction contract templates".

*Mr* Gavamukulya, ACIArb, is the CEO CG Engineering Consults.

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## **CONSTRUCTION CLAIMS:** How to get the best out of nominated subcontractors.



#### **BY ENG. PAUL BYANGIRE RUSOKE**

t is almost a given, that for large scale/high value contracts, the main contractor will employ a subcontractor for some specialised work. The specialised work could range from piling, MEP works, curtain walling, water proofing, and under-pass construction, among others. Sub-contractors can either be procured by the main contractor or can be nominated. For most contracts, the scope of work subcontractors can undertake is limited and needs approval.

Fidic Redbook (1999) subclause 5.1 states: A nominated Sub-contractor means a sub-contractor

- Who is stated in the Contract as being a nominated Subcontractor (Red Book)
- Whom the engineer instructs the contractor to employ as a subcontractor.

Additionally, subclause 5.2 (Objection to Nomination) goes further states:

• The contractor shall not be under any obligation to employ a nominated subcontractor against whom the contractor raises reasonable objection by notice

Reasonable objection may be:

- Sub-contractor does not have sufficient competence, resources or financial strength.
- \* The sub-contract does not specify that the nominated sub-contractor shall indemnify the contractor against failures of the sub-contractor.
- \* The sub-contract does not undertake to the contractor such obliga-

tions and liabilities as will enable the contractor to discharge his obligations and liabilities.

 After receiving an objection from the contractor, if the employer agrees to indemnify the contractor against the consequences of employing the sub-contractor, the contractor shall employ the sub-contractor.

It, therefore, goes on to say that a contractor does not just engage a

A contractor does not just engage a nominated subcontractor simply because he is instructed by the engineer.

nominated sub-contractor simply because he is instructed by the engineer. In the event that the engineer nominates a sub-contractor who has subiust mitted a competitive price but is incapable of providing adequate performance, contractors executing Fidic contracts (other forms can be compared) ought to make use of subclause 5.2 discussed above.

> The definition and objection to a nominated sub-contractor under the Fidic Yellow

book clause 4 closely relates to what is provided in the Redbook.

In the event that the contractor has raised reasonable objection to a nominated sub-contractor, but indemnity is agreed upon, then the contractor may claim from the employer if the subcontractor causes the contractor to fail in the contractor's obligations. Equally, the contractor may be unaware that the sub-contractor is not likely to perform and does not raise a formal objection at the time of the nomination, under Fidic, subclause 4.4 (subcontractors) states: 'The Contractor shall be responsible for the acts or defaults of any sub-contractor, his agents or employees, as if they were the acts or defaults of the contractor.'This is an unfair clause to the contractor because he has no recourse against the employer for any defaults or damages caused by the sub-contractor, unless when the subcontract itself provides such provisions.

In some contracts, especially public contracts, the nominated sub-contractor is required to submit a performance bond to the main contractor, which could be claimed in the event of breach or non-performance.

This, therefore, calls for a careful study/ investigation by the contractor before consenting to a nominated subcontractor, normally referred to as due diligence.

Payments to nominated sub-contractors is made for amounts certified by the engineer (or project manager whatever the contract provides) and the certified amounts, plus the contractor's on-costs shall be included in the contract price.

Eng. Byangire is Uganda's Regional Representative, Institute of Construction Claims Practitioners.



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#### **MRS. KIARA BINTA NKURANGA**

orruption is defined in the Anti-Corruption Act (Section 2) but may simply be put as the act of giving money or some other form of inducement to an officer and receipt of the same by the said officer, meant to influence their actions in favor of the giver. And, therefore, implies that both the giver and the receiver are guilty of corruption.

Most times the receiver is vilified while the giver walks away scot-free; yet from the above definition, the giver is equally culpable. In Uganda, corruption is a crime punishable by up to 12 years of imprisonment.

With that simple legal backdrop, let's delve into the vice of corruption in

Most times the receiver is vilified while the giver walks away scotfree; yet from the above definition, the giver is equally culpable. the construction sector. I am not an engineer, but I am blessed to be surrounded by all matters of construction. I am married to an engineer who owns a construction company and I also work as a lawyer in the best local construction company but inevitably doing work in the former as well, by association.

One time, my husband was overwhelmed with bid preparations and together with his team, turned our living room into an extension of their company. With their work literally in my face, I had no option but to offer my support. In due course, I got so deeply involved in that bidding process. Little did I know that it was about to bring me, and indeed us all, face-to-face with this monster called corruption.

While we were tirelessly working through the weekend and nights to meet the bid requirements, we were later shocked to find out that the works were going to "the highest bidder". The bidder who could grease the procurement officers' pockets the most in terms of the percentage of the value of the work bided for. This was regardless of whether the bidder, after paying such hefty kickbacks would have the capacity to com-





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plete the works; not to mention break even, as a business entity. Needless to say, they never got any of the works they bided for despite the investment in time and resources to put the bid together.

This, as shocking as it was to us, is actually the norm in the procurement of construction projects, not just for government projects but all works that involve any form of competitive bidding. Corruption is so deeply entrenched that while on the surface it seems to be all good and following procedure, there is serious (influence) peddling going on underneath the calm surface.

That said, many efforts have been made to fight and demystify this monster of corruption in Uganda. I, too, have hitherto pondered on how to offer a solution over and above the narration of incidents of corruption and I am persuaded that corruption is a matter of the heart. That the heart of man is desperately wicked and no man can truly know even their own heart until they do what they would not expect of themselves and then as Golola Moses of Uganda says, they fear themselves!

So if corruption is a matter of the heart then it must be dealt with at a heart level. The heart we all know is the universal symbol of love. How then can we get Ugandans to love Uganda? To love Uganda above themselves. To love their neighbors as they love themselves. To recognize that the contractor bidding for the work is working on a budget and the project is for the benefit of the whole country and quality must be prioritized over personal enrichment.

Honestly speaking, sometimes I feel like all hope is lost with the older generations and we must focus our attention on the younger generation. After all, it is written that train a child in the way they should go and when they are older they will not depart from it. My guidance, therefore, to all who abhor corruption is to focus on the children. Teach them to hold dear the time-tested values of integrity, honesty, trustworthiness, and hard work, inter alia. Teach them valor, service above self, and servant leadership; which a generation or two ago were the mantras of public service.

To the mature, who still have a conscience, let us lead by example. Let us model these values into our children and to all those in our spheres of influence. As the late Speaker of Parliament, Jacob Oulanya (RIP) said, corruption is not in buildings and trees but in people. When they say Uganda is corrupt, it is the sum total of Ugandans who are the actualization of corruption.

So if corruption is a matter of the heart then it must be dealt with at a heart level. The heart we all know is the universal symbol of love. How then can we get Ugandans to love Uganda?

When corruption is spoken of in the construction sector, it is the contractors and all support staff who are corrupt not the corridors and offices of government officers. If no contractor gives a bribe, no procurement officer will have anything to receive. If we all collectively say no to corruption and individually take responsibility, then and only then can corruption be done away within the construction sector and sector by sector be eradicated from Uganda.

Finally, Corrie Ten Boom in her book about the holocaust (*The Hiding Place*), narrates that whenever they met as a family over dinner, being Christians, her father always cautioned them about the moment when the Nazis would come to pick up hidden Jews and told them the decision of whether to protect and hide or to deny the fleeing Jews refuge was not made when the Jews were begging at their door but right there on that dining table!

I dare reason and charge you thus; the decision on whether or not you will be corrupt cannot be made when the brown envelope is in your hands. It is made way before the fact, when you ponder in the recesses of your heart on your future, your children's future, and the future of our nation. It is made now as you read this article! Will our sector be better or worse because of your decision?

For God and My Country!

The writer is a loving mother, a virtuous wife, a Legal Manager at DOTT Services Limited, and a UNABCEC board secretary





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## **UBOS RELEASES NEW Construction Sector Index**

#### MS. ALIZIKI KAUDHA LUBEGA

ganda Bureau of Statistics (UBOS) is currently producing short-term economic indicators, necessary for monitoring short-term developments in the economy. UBOS has been producing and publishing the Construction Sector Index (CSI) since 2000 which measures the average changes in the prices of inputs into the construction sector, such as materials, labor, and equipment hire rates.

Construction Price Indices are vital for monitoring construction costs, and are often used to adjust long-term construction contracts that have price escalation clauses in their agreements for projects that last 18 months or more, like roads.

For these indices to remain relevant, they are rebased to a more recent period to reflect current economic trends and also align with other macroeconomic indicators like the Consumer Price Index and GDP. This is done whenever new information is available for the base period.

In 2018, UBOS started on the process of rebasing the Construction Sector Index to a new base 2016/2017. The rebasing has been guided by internationally accepted practices guidelines, recommendations, and classifications. In turn, the rebased CSI is now called the Construction Input Price Index (CIPI) to clearly indicate that it's an input index.

The CIPI is classified using international standards, referred to



Ongoing construction works at Kabale International Airport by SBI International Holdings Uganda

The annual inflation of inputs into the construction sector

decreased to 7.7 per cent in the year ending No vember 2022 compared to 8.8 per cent registered for the year ended July October 2022.

Classification (ISIC) Rev 4 for activities and the Central Product Classification (CPC) Rev 2 for Products. This is a shift from the ISIC Rev 3 that was used in the earlier series. ISIC Rev 4, Section F is more detailed than the previous version because

as International Standard Industrial

it has three divisions (41 - Construction of buildings, 42 - Civil Engineering, and 43 – Specialized

Construction) which respond to the user needs, important for comparison purposes and address emerging statistical and policy needs of regional and international users.

The 2016/17 base series reflect a higher price change for prices paid by the users for inputs into the construction sector compared to January – March 2006 base. The differences in magnitude of change between the two series were mainly due to differences in the weighting pattern, the improved basket of goods and services and changes in the ISIC Rev 4

classification compared to ISIC Rev 3 used in the old base.

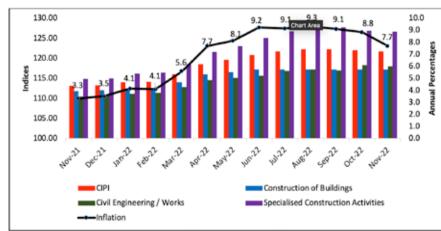
#### **Construction Input Price Index** (CIPI) as at November 2022

The Inflation as measured by the Construction Input Price Index for Uganda for the 12 months to November 2022 for inputs of the construction sector (covering material prices, wage rates & equipment hire rates) was registered at 7.7 percent compared to 8.8 percent registered for the year ended October 2022 as shown in Figure 1 below. This is mainly attributed to the annual inflation of inputs for Specialised Construction activities, which was registered at 10.3 percent for the year ending November 2022 compared to 12.0 percent registered in the year ended October 2022.

The main driver for the inflation of inputs into Specialised Construction activities is Building Completion and Finishing whose inflation was registered at 3.6 percent in November 2022 compared to 4.7 percent



#### CONTRACTOR



#### Figure 1: Annual Headline Inflation: November 2021 – November 2022

in October 2022. The inflation of inputs for Demolition and Site Preparation was registered at 30.0 percent in November 2022 compared to 35.8 percent registered in October 2022 and the annual inflation of inputs for Electrical, Plumbing & Other Construction was registered at 6.9 percent in the year ending November 2022, down from 7.0 percent registered in the year ended October 2022.

The inflation of inputs for Construction of Buildings, was registered at 4.8 percent for the year ending November 2022 compared to 5.4 percent registered in the year ended October 2022. This was mainly attributed to the inflation of inputs into Construction of Non Residential Buildings which was registered at 4.7 percent in the year ending November 2022 compared to 5.3 percent registered in the year ended October 2022. In addition, the inflation of inputs into Construction of Residential Buildings was registered at 4.9 percent in the year ending November 2022 compared to 5.5 percent registered in the year ended October 2022.

The annual Inflation of inputs into Civil Engineering / Works was registered at 6.9 percent in the year ending November 2022 compared to 7.8 percent registered for the year ended October 2022. This was mainly attributed to the inflation of inputs for Construction of Roads and Railways that decreased to 7.0 percent in November 2022 compared to 7.8 percent registered in October 2022 and the inflation of inputs for Construction of utility projects that was registered at 6.6 percent in the year ending November 2022 compared to 7.6 percent registered in the year ended October 2022.

#### **Monthly Inflation**

6.9% INFLATION OF IN-PUTS INTO CIVIL EN-GINEERING/WORKS

On a month to month basis, the Inflation of inputs into the Construction Sector decreased by 0.1 percent in the month of November 2022 compared to a decrease of 0.2 percent in the month of October 2022.

This was mainly due to 0.2 percent decrease in Inflation of inputs for Specialised Construction Activities in November 2022 compared to 0.7 percent decrease in October 2022. Specifically, Demolition and Site Preparation decreased by 1.2 percent in November 2022 compared to minus 2.1 percent registered in October 2022.

However, Electrical, plumbing & other construction installation activities increased by 0.3 percent in November 2022 compared to 1.8 percent rise in October 2022 and Building Completion & finishing increased by 0.1 percent in November 2022 compared to 1.1 percent decrease in October 2022

In the month of November 2022, products whose inflation decreased were; Diesel by 1.3 percent in November 2022 compared to 2.3 percent registered in October 2022, Cement by 0.5 percent in November 2022 compared to minus 0.3 percent registered in October 2022 and Clay bricks & tiles by 0.1 percent compared to 3.1 percent registered in October 2022.

However, the Inflation of Nails, bolts & screws rose by 1.1 percent in November 2022 compared to 2.5 percent drop in October 2022, Paints & Varnishes rose by 0.7 percent compared to minus 1.3 percent registered in the month of October 2022.

The detailed monthly press releases are always published on the UBOS website on the 15th of every month.

Ms. Aliziki is the Director, Macro Economic Statistics at UBOS



UNABCEC

## **IS UGANDA READY** for the BIM revolution?

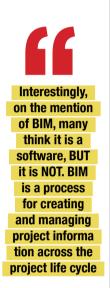


#### **BY RACHEAL WESONGA**

magine a world where building owners, professionals, and users can plan, create and manage building data across all domains and disciplines throughout the building life cycle using one database in real time! This can only be achieved through Building Information Modeling (BIM), a revolution that has been long overdue in Uganda's Architectural, Engineering and Construction (AEC) education and industry.

Interestingly, on the mention of BIM, many think it is a software,

BUT it is NOT. BIM is a process for creating and managing project information across the project life cycle. Typically, project stakeholders will produce data using different software programs ranging from 3D to 7D. The model data from each discipline, architecture, structural, mechanical, electrical and plumbing (MEP), etc., is captured together with planning and non-geometric data, in a centralised database accessible to all project stakeholders. This in turn eliminates duplication, thereby streamlining



the building process and reducing time.

However, despite the title of BIM, it's not just about buildings, it can be used for roads, railways, bridges, gas pipelines and any other civil engineering projects. Similarly, although visualization is an important part of BIM, the concept is more than this. According to Chartered Institution of Building Services Engineers (CIBSE), the most critical bit in the acronym BIM is the 'I', which is about unlocking the power of information to create knowledge.

In BIM, virtual models are built in 3D before work proceeds on site, and properties such as quantities, costs, thermal insulation, embodied carbon, to mention but a few, can be added to the model. This helps to give a holistic view of the project and allows for the selec-



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Each Level Represents the BIM MATURITY Divided into 4 levels • Level 1 Divided into 4 levels • Level 1

tion of materials and design at the initial stages of the project. Spatial clashes across disciplines can be detected and resolved in the model instead of on-site. All construction documents can be produced from the resultant model resulting into better coordination, collaboration, production efficiencies, and reduction of errors.

After the UK government releasing a futuristic construction strategy of reducing project costs in May 2011, several advancements have been made in BIM technology, reflected by its maturity levels and dimensions. Each level represents BIM maturity and contains dimensions which define the type of available data, and, the more advanced the level, the greater the Collaboration and Integration amongst project participants.

Level 0 – CAD is used to create drawings and paper and prints are shared with the team (Low collaboration).

Level 1 – 2D drafts are combined with 3D models (Limited collaboration).

Level 2 – 4D and 5D add additional dimensions of scheduling/time management and Cost analysis respectively (Full collaboration + Partial integration).

Level 3 – Incorporates 6D (sustainability assessment) and 7D (Facilities management) with full collaboration and integration in a cloud-based environment.

In addition to the 7 standard



#### **CONTRACTOR**

dimensions, there is an open debate on the three "new dimensions of BIM": i)8D – safety in the design and construction phase. ii)9D – lean construction

iii)10D – industrialisation of construction.

Whereas other developed countries like the UK are at level 2 of BIM maturity, Uganda still stands at level 1, incorporating only 2D and 3D modeling. Thus, BIM expectations, approaches and goals must be set early based on the collective project team's experience and culture. Equally vital is the right attitude toward collaboration and flexibility, as leveraging BIM requires profound change, and not all individuals are open-minded and can readily explore the concept, abandoning years of the old tradition. Therefore, the ability to harness BIM's full potential could vary widely between projects depending on the team constituents. This collaboration not only requires the introduction of the BIM concept to the industry players, but also its integration into the AEC Education sector.

The question of whether or not it is too early for Uganda to embrace the BIM concept is trivial as computers are here to stay and technological advancements keep evolving. At united BIM we believe in achieving set standards associated with the BIM concept. Thus, to revolutionize Uganda's AEC industry, it is crucial to take the necessary steps to achieve the highest BIM level.

Article was written by Ms Wesonga, a Quantity Surveyor/Ass. Lecturer Makerere University (CEDAT, DCEM), on behalf of the Entire BIM RIF project team: PI – Ms. Pamela Acheng Opio Dr. Nathan Kibwami Dr. Musa Manga Mr. Billy Brian Ondongkara Mr. Julius Semanda Mr. Tom Mukasa



## **MINISTRY OF WORKS MOVES** to Regulate the Construction Industry



#### **BY MIKE SERUNKUUMA**

s many of our readers may be aware, the effort for Uganda Construction Industry Commission (UCICO) started in 2010, when Cabinet approved the policy for development and regulation of the construction industry in Uganda. Once established, UCICO would lead to:

a) A well-developed and regulated national construction industry, which would ensure that there is better value for money in infrastructure projects,

b) More retention of construction related profits in the Country, and

c) Better quality and safe physical infrastructure that is fit for purpose.

Consequently, the process of drafting the UCICO Bill by First Parliamentary Counsel was concluded in 2017. However, before the Bill could be submitted to Cabinet, Cabinet issued a directive putting a moratorium on creation of Agencies/Authorities.

The Ministry of Works and Transport (MoWT) was thus advised to absorb the functions of UCICO. Accordingly, the Ministry has spearheaded an initiative to bring together key players in the industry; so as to assist Government chart a way forward for orderly establishment and attempt to streamline the industry in the meantime, by setting up of a Construction Industry Development Committee (CIDC).

The Eleven-Member Committee, whose objective is to advise the Ministry of Works and Transport on policy issues relating to the development and regulation of the local construction industry and the impending mainstreaming of the functions of UCICO, was subsequently launched on 21st December 2021 by Hon. Gen. Katumba Wamala, the Minister of Works and Transport.

Key stakeholders in the construction industry represented on the CIDC include; Ministry of Works and Transport (MoWT), the Engineers Registration Board (ERB), the Uganda Institution of Professional Engineers (UIPE), the Uganda National Association of Building and Civil Engineering Contractors (UNABCEC), the Uganda Association of Consulting Engineers (UACE), the Institution of Surveyors of Uganda (ISU), Surveyors Registration Board, the Uganda Society of Architects (USA), the Architects Registration Board (ARB), and the Civil Society.

Mr. Serunkuuma is the Programs Manager of UNABCEC

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## **Steel-Timber-Concrete Composite**

a great building method that needs more study

#### **BY RICHARD KINTU**

The debate on whether the Works ministry was right to ban the Steel-Timber-Concrete Composite method of construction has been on. Whereas there is evidence that there are some advantages to this method, Moses Tiberondwa, the spokesperson of UNABCEC, among others, contends that there isn't much research about this style of construction, making the ban timely.

n October last year, the Minister for Works and Transport, Gen. Katumba Wamala, banned a new building method known as the Steel-Timber-Concrete Composite construction.

In his statement, the minister argued that, "the use of steel-timber-concrete composite building method is not safe and is prohibited in any building operation".

It is, however, worth noting that prior to this ban, the timber-steel-concrete composite building had gained popularity as the new trendy style of construction.

In many urban centres, many structures built in this 'modern way' could be seen rising, a clear indication that many Ugandans were willing to shift from the traditional building methods including the Reinforced Concrete (RC) construction or Structural steel method.

However, the obsession with timber-steel concrete composite buildings only lasted until one morning when images of a collapsed building built in a similar manner went viral on social media; sparking off a big public debate about the safety of structures built in this style.

Despite this, a number of proponents of the new building style blamed the government for issuing the ban, saying it should have waited and instead concentrated energies on finding lasting remedies to improve or regulate the new style.

Drawing parallels with countries like India where bamboo is used instead of steel bars in concrete pillars

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for storied buildings as well as California where timber is used in building storied houses and buildings of up to 18 floors, these defenders further blamed the government for killing creativity and innovation in the construction and architectural fields.

#### Why the popularity

Giving his thoughts on the new building method, Martin Mukisa Kuzegera, a graduate civil/structural Engineer, says a number of reasons explain why many Ugandans quickly jumped onto the steeltimber concrete building method. He, however, believes its cost-effectiveness in the short, run was a major pull factor.

"These buildings are quite easy to put up and allegedly reduce the overall construction cost and time of a structure," he says.

Mr. Kuzegera's assertion makes a lot more sense, especially when viewed in light of figures from the Uganda Bureau of Statistics (UBOS) which show that Uganda grapples with a shortage of approximately 2.3 million housing units. Conversely, these grow by just 200,000 each year, causing a seemingly insatiable demand for houses. As a result, the cost of housing is relatively higher than it should be.

It is such a shortage which gave overwhelming popularity to the new building method, especially given that the lowcost outlay meant reduced rental costs, while the rush in construction would lead to a spontaneous increase in the supply of housing units.

#### An idea conceived so soon

Several construction professionals agree on the advantages of the timber-steel concrete composite structural method. However, many others disagree on its overall cost-benefit ratio. The latter thus believes the method was a good idea but was implemented so soon, requiring more studies to put so many things in place to support it for years to come.

One such proponent of this school of thought is Moses Tiberondwa, a Civil Engineer and the spokesperson Uganda National Association of Building and Civil Engineering Contractors (UNABCEC).

According to Tiberondwa, the biggest concern about the timber-steel concrete composite structural method revolves around serviceability.

"The serviceability Limit State is: the state of design beyond which a structural system loses operationally its serviceability for the actual service load that the structure is subjected to.

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Hence, Serviceability is a major aspect in building and construction but it is very difficult to attain with this method," he says. Tiberondwa adds that the safety concerns raised about this building method are justified for now, especially in terms of the quality and integrity queries regarding the materials used.

"This is a method where steel beams or even pipes are used to support buildings instead of concrete pillars, while wood is a major material for reinforced slabs for storied buildings. The challenge, however, is that there were no standards or specifications for which type of timber or steel to use. The risk, therefore, was so high for the use of substandard materials, which could then compromise the integrity of the structures while at the same time putting the lives of the occupants of such buildings at stake,"Tiberondwa says.

Putting this argument into perspective, Tiberondwa explains that in Uganda we do not have mature timber, with such timber coming mainly from the neighbouring Democratic Republic of Congo (DRC). "Suitable structural timber for building should be mature, graded, treated and well-seasoned, but the timber which was largely being used here was mostly immature, and untreated, and therefore didn't conform to the required standards, even in terms of moisture content and grade," he says.

Tiberondwa's observation is supported by Kuzegera, who adds that the standards required of timber are so high that many engineers in more developed countries are replacing it with more superior construction materials like Reinforced Concrete and Structural Steel. "This is mostly because globally, timber has many drawbacks such as limited fire resistance properties, a propensity to insect and fungal attacks (like termites) and rather weak tensile strength properties compared to Reinforced Concrete," Kuzegera says.

Kuzegera further agrees that in the Ugandan context, timber has not been developed and thoroughly researched as a construction material to be able to adequately elucidate its structural properties and apply it in structural design.

"For instance, the codes categorize the timber grades as C16, C24, and the like but on the Ugandan construction material market, you may not be able to find these timber grades for use. That basically means the strength of the timber pieces being utilised is all but an assumption and it's likely that they were being utilised because they might have worked well on a project before; which means there's either an overdesign or under design."

#### **Connections risks**

Tiberondwa also raises a critical factor, which is the integrity of connections for any building to stand the test of time and quality. If an earth quake or tremor happens once or twice, during the life of the building, most of these connections / joints would crumble. Using an example of steel, he says that structural steel has been used



example Spear Motors here and the World **Trade Centre in** the USA; both were built using steel and are beautiful struc tures. The only problem here is that the level of welding is of low standard which cannot fully guarantee quality con nections of the beams to col umns.

in building for many years both locally and outside Uganda.

"Take for example Spear Motors here and the World Trade Centre in the USA; both were built using steel and are beautiful structures. The only problem here is that the level of welding is of low standard, which cannot fully guarantee quality connections of the beams to columns. The best would be applying design structural welds or using bolts and nuts which are both very expensive and as such avoided by many builders due to cost implications," he says.

And Kuzegera agrees with this, saying if the state of welding on site is not of desired quality and as such these weld connections fail, a whole slab could come cascading to the ground.

The same concern also applies to timber, with Ugandan contractors resorting mainly to nails and hoop iron to connect the different timber pieces that make up the floor systems of these buildings. "The problem is that if these nails pull out of these members, a catastrophic structural failure could happen, making the developer lose a lot of money or lives," he warns.

Tiberondwa also expressed concern that timber can be affected by water, ants and rots due to any plumbing leakages, while poor welding can make structures fail to withstand vibrations from the earth and related forces, thus compromising both the building and the lives of occupants.

It is evident that there are some advantages to the steel-timber concrete structural building method but general consensus is that there isn't much research about it. This makes the idea a brilliant innovation which came so soon and thus needs to be taken back to the drawing board for more studies, pending future implementation once there's enough knowledge and information on how to attain total safety with it.

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## **GIQL POUJEQ** CECILE DUSENGE

# Determined to break the stereotypes in engineering

#### **BY ROSIE AMODOI**

Cecile Dusenge is a Civil and Environmental Engineering graduate from Uganda Christian University, Mukono. Since graduation in 2019, she has worked with Uaanda National THE YEAR SHE Roads Authority as an GRADUATED Inspector of Works for Isimba Bridge and the Access Roads until 2021. Here she was in charge of inspecting the construction works of the bridge and the roads. Currently, she is the services engineer at BMP Engineering Services Limited where she supervises construction works, preparation of tenders, and overall implementation of construction projects. One of the ongoing projects being implemented is the construction of the new office block for the Ministry of Finance in Kampala.

#### s one of the few female engineers in this country, what is it like being in a space dominated by men?

I feel privileged, especially because my background did not limit my choices by virtue of my gender. I was always told of women's achievements. So, for me, being in this career is like being in any other career, only that it has a history of being kept away from women but I am glad that we are breaking the trend. Do you think times have changed, and we are seeing more females in science spaces?

> We are progressing. It is easy when you are in the field or go into meetings and see one or two women representing but when you go to the statistics, we still have

a long way to go. A case in point is Isimba Bridge which was a massive project with a dam and road both under construction but you could count the female engineers by finger tips on the site overall. If you are to enter construction board meetings, you will be lucky to find a woman.

What do you think is the problem; is it that girls are afraid of the profession or is it the structures?

There are many

things. One is statements such as this being a male-dominated industry. Then, of course, the issue of opportunities. Not all women who study engineering get the opportunities to work because access to these opportunities is not easy. There are

people who do not even get the chance to get to offices to ask for a chance. This is Uganda and the issue of unemployment is widely known. But then there are those who get a chance for interviews but are denied the opportunity because they are a woman, and this is common in

construction. If an employer has an option of a man, they will pick him over a woman because construction is a fast-paced business so one will imagine a woman will one day wake up on a crucial day with an excuse of a period or preg-



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nancy. To be honest, to get into this space is luck - you have to meet someone who either has unlearnt these stereotypes or face a female employer who relates.

#### What challenges do you face as a female engineer?

Stereotyping! It is very deeprooted and is seen as normal. People will say, be accommodative of women, so you will think statements of stereotyping are normal. For example, the look of shock I get in a room when I am introduced as the technical person! Then there are people who will say; you do not look like you work in construction! What is a girl like you doing in there? Some of these statements are wrapped as compliments. I do not see a statement like "you are one of a kind" as a compliment because why would I have to be one of a kind to be in construction? It means that if I am in construction, then I am not feminine in a way. Which is bad because we exhaust ourselves trying to be like men.

#### How have you managed to navigate these stereotypical references?

What has helped me and what I really say is; be aware of them, notice them. When you are told 'what is a girl like you doing in construction', it is not a compliment, but rather an insult, and react accordingly. That is the only way we can stop the prejudices and cycle.

#### Is engineering a career path you wanted to take growing up?

No. Actually, when I began thinking of careers, I knew people who were statisticians working at the Uganda Bureau of Statistics (UBOS). Being a statistician was something I admired and considered but as time went by, after my Senior Six, I began thinking about engineering. Because while growing up I was not limited on what paths I took, I chose engineering and over the years I have become passionate about it.

## Would it be right to say you find joy in this profession?

Absolutely. It is very fulfilling. Previously, I would see all these structures, and now participating in bringing them to life, going through and being part of the process, is very fulfilling.

## What has been your biggest project so far?

I would say I have been privileged to work on projects that I see as the biggest, right from Isimba Bridge, which is 890 metres – that is a big deal for bridges – because even the famous Nile bridge is not that long. Therefore, being able to work on that project was big for me. Then also now working as part of the team on the Ministry of Finance building is big for me.

#### Stereotyping in workplaces is a common hindrance for women in some careers. Any advice to the men in the engineering sector about handling and embracing competition from their female counterparts?

I have no advice for the men. My advice is for the women. The first documentation of women in construction was over 200 years ago and that was after the construction of the Brooklyn Bridge. From years before then the fight was to get men to recognize, embrace and acknowledge our capabilities. We can not still be seeking the same in this day and age. And you can see this when you are on a site and are being asked if you can do a task! Usually, you are not being asked to prove that you can do it, what you are being asked is to be shown that they know better than you. Someone will ask if you can climb a scaffold then go ahead to ask...what if we remove one step, can you still climb it? So, my advice to women is to



stand out, raise your head high and be aware of the misogyny in the industry because then you will know how to navigate knowing the ground is not leveled. Let your work speak for you.

#### This year's Women's Day was celebrated under the tagline; "Break the Bias on gender stereotypes". What measures do you think should be put in place in workplaces to ensure both women and men enjoy equal opportunities?

The system asks us to fit into the space but how can the system enable women so that they are able to fit in? I say this strongly, the system was entirely meant to exclude us. When construction was being designed, we were not part of it and it is sad that it has taken centuries to start including women and now it is absurd that they want us to fit into the system they created. They need to create systems that are inclusive of women and in construction, particularly, there is this notion that

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when a girl is a tomboy, they are easily embraced because they demonstrate some sort of 'masculinity'. This feeds the notion that women should be 'man enough' for this career but that should not be the standard measure because it has nothing to do with how the job gets done.

The conversation should beain from households. Once you nurture confidence in a child, by the time they get to face the talk on stereotypes, they are probably at university and have developed that thick skin and will fight back. Children are not born knowing a certain career is for a certain gender, it is something instilled in them by society. The talk now should be on how to stop these mindsets. We need to highlight the effects these statements have: the implication of the conversation you have with your daughter while grooming her to be

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a homemaker and focus on her role on only doing home chores and whatnot.

#### You are still a young woman with a budding career. What things are you looking at achieving?

I wish to see women aware of the perceptions that surround them. That they can recognise them as perceptions rather than a definition of what women are. Women need to learn that they are more than what society has clustered them to be or believe. Career wise, I look out for opportunities that enable me to learn new things to add to my technical knowhow and experience, so I try to maximise my opportunities

#### As a female on the engineering team, does your workplace offer you the opportunities to grow?

Absolutely. The mere fact

#### 

that I am comfortable doing this interview that gives me exposure and helps me highlight some of the challenges in the profession, is a sign. My boss is a man and I am glad that I do not have to worry about speaking up about certain things.

#### What is your typical day like?

When I get to the office, I start off by checking my emails for tasks that require my attention. The emails inform my to-do list and usually there are tasks from my boss which could be going to site for an inspection, meetings and also working on our bids, preparing reports and schedules.

#### Who inspires you?

I have no particular name but I admire women who are outspoken. Those who are not afraid to speak up or be seen as aggressive because at the end of the day being nice will not move or change things. I love women who are outspoken about issues that affect them and other women.



## **GRADUATE TRAINING** programme gives you skills you did not learn in class

#### **BY GIDEON GUMOSABE**

Despite his humble beginning; Gideon Gumosabe was determined to become an engineer and he had achieved this from college. However, the graduate training programme is equipping him with more skills than what he learnt in school. He told this and more to Richard Kintu.

y dream has always been to become an engineer and most importantly a successful one! And looking back, I cannot thank God enough for painting my journey with miraculous milestones which have seen me escape many hurdles to become an engineer.

Perhaps the greatest miracle was being selected to benefit from the graduate training programme by the Uganda National Association of Building and Civil Engineering Contractors (UNABCEC). This has been a major milestone and push in my career. I am finally getting the connections and advanced skills that I am sure I would not have gotten if I wasn't in this kind of setting.

#### Humble beginnings

I will emphasize how lucky I am to be on this programme because I come from very humble beginnings where it was almost impossible to even dream about getting where this programme has put me.

I hail from a small family in Mitooma District, Southwestern Uganda. I lost my mother in

#### 2006 THE YEAR HE LOST HIS MOTHER WHILE HE WAS 10 YEARS OLD



Miraculously, I still excelled at school. as the best student in the PEM combination in the Ruhinda **Diocese Exams** where I scored 18 points in Senior Five. This convinced my other elder brother to join my brother to take me to a better school — Bubangizi Secondary School— for **Senior Six.** 

2006 when I was just 10 years old. At the time, she was the only parent I and my five siblings had since our father had died when I was a baby and I never got the chance to even know what he looked like.

Being the last born of four boys and two girls, I was the most vulnerable, so when my mother died my paternal aunt took me in and educated me up to Primary Seven.

Her resources, however, could not see me through secondary school but luckily, I scored Aggregate 8 in PLE, which made me the best student at Sazinga Primary School

and



#### **GUMOSABE'S SHORT TAKE**

**Advice to graduates:** We are living in a world with fiercely stiff competition. Your competitors include people with hands-on skills who have all the chances to win the race. This means you must have other unique qualities to put up a fight. Use effectively any chance that comes across, knowing that it will lead you to the next chance.

**About the programme:** The graduate training programme gives one a chance to train and gain skills that are not taught in school. In the time I have worked with Epilson, I have learnt that in the current employment world, most employers are looking out for workers with some specific skills and experiences; which, however, can only be gained through programmes like this.

the entire Mitooma District in 2010.

This motivated my elder brother to commit to paying for my secondary school education with the aid of my sister.

I was enrolled at Kins Secondary School in Mitooma District, which was the nearest and most affordable for my siblings.

In Senior One, I resolved that I wanted to be either an engineer or doctor. But along the way, I realized that I wasn't very good at Biology and ditched the doctor dream. I knew then that I had to dedicate my efforts to engineering.

When I told my teacher, he advised me to concentrate on Mathematics and Physics. By Senior Four, even the headmaster had noticed my dedication because I was always the best in Mathematics and Physics. The school director even offered me a bursary to join the boarding section, convinced that I would get a first grade for the school.

> And indeed, I scored Aggregate 30 and emerged the best student in my school in the Uganda Certificate of Education exams in 2014.

**The rough road** To enable me pass I would revise using a battery lamp whenever there was no electricity. I knew that as a future engineer I needed such resilience because engineering is also not an easy field.

My plan was also to pass and at least get a bursary at a firstclass school. This, however, was not possible despite my good grades. I joined the nearby Ruhinda Secondary School located in Mitooma Town council for my A-Level to study Physics, Entrepreneurship, Mathematics, and ICT.

Life at this stage proved harder though, as I was staying alone at home. My daily routine involved waking up very early in the morning to cultivate in the banana plantation because it was the source of the money for my school requirements and basic needs.

Besides, my brother only paid part of the school fees, so I always had to sell bananas to top up the other portion.

Miraculously, I still excelled at school, as the best student in the PEM combination in the Ruhinda Diocese Exams where I scored 18 points in Senior Five. This motivated my other elder brother to join my brother to take me to a better school — Bubangizi Secondary School— for Senior Six.

I got 13 points in Uganda Advanced Certificate of Education exams and emerged the thirdbest student in Sciences class in 2016. I would have wished for more but then I became content, looking at what I had been through to reach Senior Six.

My rough journey humbled me so much that even when I was filling JAB forms, I became scared of putting any choices at public universities.

This was because I was aware that the competition for them was so stiff that it was almost impossible for me to get a placement for an engineering course. Besides, I was also aware that even if I got a place for private sponsorship I would not be in position to pay for myself.

Therefore, while other students applied for university courses, I opted to apply to Uganda Technical College, Kyema for a Diploma in Civil Engineering.

#### My engineering dream

Fortunately, I got admitted to UTC Kyema on government sponsorship. This was when I got my first assurance that my engineering dream had kicked off. I, therefore, immersed myself in my studies since I had no worries about tuition.

Indeed, God was faithful to me because I graduated in 2019 as the third-best student in the Civil engineering Class with a CGPA of 4.54.

After college, I was connected by my friend to a construction company for a training opportunity. But knowing the biting scarcity of jobs, I worked my socks off with the intention of being retained.

### Miraculous UNABCEC opportunity

I was happy to have been retained at my first workplace but I knew I had a bigger dream to pursue. I decided to search for opportunities online and it was while doing such searches that I, one day landed on a website called Greater Jobs Uganda to which I subscribed for email job alerts. It was through this that I found an advert about a graduate training program with UNAB-

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DECEMBER, **2022** 

CEC. The details intrigued me so much that I applied immediately. To my dismay, I received no response for several months yet every day I would open my mail to track that very opportunity.

At some point, I gave up hope and decided to focus on other things. To my surprise, it was around that very time when I received a phone call from UNABCEC informing me that I was among the lucky applicants. I was told to get ready for the orientation webinar.

It was during the orientation that I knew I had hit a jackpot in terms of career and skills development. The representatives provided very rich career guidance and skills needed by the modern-day engineer.

With each passing day, the UNABCECaffiliated companies would pick an engineer from our cohort for a training placement.

My lucky turn came in April 2022 — after a full year— when I was contacted by my current employer, Epsilon

#### Uganda Limited.

**APRILIS WHEN HE** 

**WAS HIRED** 

I was subjected to a rigorous interview, which I passed and got enrolled. I am currently training with Epsilon (U) Ltd in various sections, including con-

struction works like setting out,

preparations of work schedules, quantifying materials, construction drawing interpretation, communication, and general site management. This is on top of HSQE training.

#### Perfect skills and connections

The graduate training program gives one a chance to train and gain skills that are not taught in school. In the time I have worked with Epilson, I have learnt that in the current employment world, most employers are looking out for workers with some specific skills and experiences; which however, can only be gained through programs like this. For instance, I have interacted with many experienced engineers from whom I have acquired guidance in very many aspects. Basically, the training has been a crucial value addition to both my skills and career. I highly recommend the Graduate Training program to all graduates out there.

Besides the core engineering field, I have interacted with many valuable people. I now can work in a team with various people of different personalities with ease. My advice to graduates out there, therefore, is that we are living in a world with fiercely stiff competition. Your competitors include people with hands-on skills who have all the chances to win the race.

This means you must have other unique qualities to put up a fight. Use effectively any chance that comes across, knowing that it will lead you to the next chance. Also, live a positive life, and set goals and schedules to achieve them. But most importantly learn to leave a positive impact in any organisation and clients you work with as this legacy will turn into capital for you at a time you least expect. So, don't take anyone out there in the field lightly, because EVERY HUMAN COUNTS. I would like to thank thank my employer, Epsilon Uganda Limited for this opportunity, and UNABCEC for thinking about a programme like this that has concretized my engineering dream.



Gideon (Right) interpreting a construction drawing to a Site Foreman during the Construction of EACOP Replacement Houses in Lwengo District.



#### Background.

Afro Build (U) Ltd is a Civil Engineering and construction company registered in 2010 in Kampala What we do.

#### Afro Build offers the following services:

Road construction and Rehabilitation, Building Construction and Renovation, Construction of Bridges, Valley Dam and Irrigation schemes



## **BIDDING: HOW TO AVOID COMMON** mistakes local contractors make



#### **BY RONALD TUMUHAIRWE**

hen bidders choose to participate in a bidding process, they should envisage how it will play out in the subsequent stages of the invitation to bid from the buying entity, pre-bid meeting if this is to be held, bid submission, bid opening, the evaluation process which is often conducted in accordance with the pre-set evaluation criteria and the eventual award of a contract to the best-evaluated bidder. In doing so, one is able to map out the possible mistakes, risks, and loopholes for which their bid may be prone and have these addressed before submission of a bid or as the bid materialises within the process.

There are commonly observed mistakes done by bidders at each of these stages in the bidding process, most of which are easily avoidable. These will constitute the scope of this article.

#### Use of wrong bidding document

There are cases where the bidders have been disqualified for the use of previous or

Some bidders have been discovered to claim experience that they have not accumulated. This is done by falsifying information to obtain an award decision in their favour. similar bidding documents. Such bidders sometimes did not obtain or buy the bidding document directly from the entity. In some instances, the person charged with the preparation of bids interchanges the right document with another and in the end submits a bid for evaluation. The bidding document provides the standard and minimum requirements whereof bidders that used the wrong document end up offering varying information in their submission, such as shorter bid validity periods, and wrong bid security formats.

#### Submitting wrong information

Some employees/agents in charge of preparing and submitting bids erroneously submit forged documents, and incomplete or incorrect information. In such cases, the bidder and not his employee/agent remain responsible for such errors and can be considered nonresponsive to the bidding process requirements. The documents that are most prone to forgeries as has been observed over the years are the audited books of accounts, NSSF clearance certificates, tax clearance certificates, and bid securities. In some scenarios, these documents are those that belonged and were used in a previous bidding process, submitted in a now new bid with the hope they would not be detected.

#### Perceived collusion and conflict of interest

A bidder may be considered to have conflict of interest with one or more parties in a bidding process if they have controlling shareholders in common and have participated as a consultant in the preparation of the design or development of



technical specifications of the supplies and related services that are the subject of the bid. Or where they submit more than one bid in the same bidding process, have a relationship with one another, directly or through common third parties that puts them in a position to have access to information about or influence on the bid of another bidder or influence the decisions of the entity regarding the bidding process.

## Engaging in fraudulent practices

Some bidders have been discovered to claim experience that they have not accumulated. This is done by falsifying information to obtain an award decision in their favour. In one case, a bidder called Tri Pyappa Constructions India claimed to have experience in performing certain works, and in the submission of his bid provided the experience of Tri Pyappa Construction Limited which was a different company and was consequently disqualified. In another case, the bid had contradic-



tory experience statements.

Relatedly, some bidders enter into business arrangements that are collusive in nature and intend to prevent the effective operation of fair competition. Some bidders have been found to have withheld key information from the entity during the process. This once brought to light and found to be material to the outcomes of the bidding process, could be used against the bidder to discontinue their participation in the process.

#### Late preparation of bids

In some cases, bidders procrastinate the preparation of bids and only start to do so towards the bid submission deadline. This creates a stampede at clearance offices for required documents and causes the submission of incomplete bids with missing information. There are instances, for example, where bidders have submitted an "acknowledgment of receipt

There is a need to develop a culture of readiness by potential bidders so that at any time when required to bid there is ease to find and tender the required documents.

of a tax clearance certificate request" from the tax authority and submitted this in the place of "a tax clearance certificate," and at evaluation, these two things are not the same and such bidders are assessed as being non-compliant to the requirement.

The bidding process has minimum statutory bidding timelines that the entity allows bidders to make a response. For example, 30 working days for open international bidding and 20 working days (a whole month) for open domestic bidding. This period as granted to bidders is determined considering the time required for the potential bidders to obtain the bidding document from the entity. The time required for the preparation of bids, taking into account the level of detail required and the complexity of the bidding; the need for bidders to submit authenticated legal documents as part of the bids and importantly the time required to obtain the documents. There is a need to develop a culture of readiness by potential bidders so that at any time when required to bid there is ease to find and tender the required documents. Dealing with incomplete bids, and crossings that are not countersigned in many cases have caused trouble and confusion, hence being a reason for disqualification of a bid.

## Failure to seek clarification in time

A prospective bidder requiring any clarification of the bidding document is usually provided with the contact of the entity to which they ought to contact and get a formal response often in writing. Such requests are required to be made no later than the number of days prior to the deadline for submission of bids as indicated in the bidding document. Unfortunately, some bidders foil to utilize this ap

bidders fail to utilise this opportunity to clarify ambiguous requirements, hence submitting information that is not specific to the requirements.

Local contractors should, therefore, be mindful of the specifics of the requirements in the bidding document to increase the chances of their bid being evaluated as the best of the many.

Mr Tumuhairwe is the manager Local content, Public Procurement and Disposal of Public Assets Authority (PPDA)

UNABCEC

## **UNREALISTIC BID REQUIREMENTS** frustrating local contractors

#### **BY RICHARD KINTU**

ngineering is among the most prestigious careers many schoolchildren aspire to do when they grow up.

And by design and purpose, engineering is the pivot and anchor of

all technological advancements. Cities, vehicles, and IT systems all exist because of engineering. Given their ability to create infrastructure and equipment which moves the world, engineers are a critical resource if any country is to develop. By implication, all countries seeking to develop both in terms of technology and infrastructure must deliberately aim to support engineers to pull off their much-needed projects. Unfortunately, in Uganda the reverence for engineers is immense, but the support still feeble.

The Ugandan engineering contractor's plight has come to the fore oftentimes, highlighted by petitions from their umbrella body, Uganda National Association of Building and Civil Engineering Contractors (UNABCEC). Available records show that throughout its 29 years of existence, UNABCEC has prioritized engagements with various stakeholders including banks, government, and other general clients; all with the sole aim of improving the standing of the local Ugandan contractor who operates amidst a litany of challenges.

#### **Unrealistic Bid Requirements**

While such discourse and advocacy have forced great improvements in the welfare of the local contractor,

there are still humongous hurdles to jump; especially regarding securing contracts — which are the basis of engineers/contractors' jobs and income.

Moses Tiberondwa, a Civil Engineer, Board Member and Spokes-

29 NUMBER OF YEARS UNABCEC HAS EXISTED

person of UNABCEC, says securing contracts is still a big hurdle for local Ugandan contractors. He attributes this largely to the many Public Procurement and Disposal Units (PPDUs) of client organizations that

make the bid-securing requirements very unnecessarily prohibitive and unrealistic. Specifically, these requirements touch on the three pillars of bidding requirements for construction contracts namely; equipment, personnel, and experience.

"Most of the time these PPDUs issued requirements without looking at factors such as the level of work and so they frustrate or eliminate local contractors without any reasonable justification," Tiberondwa says.

He adds that this limitation is simply embedded in the wording of contract requirements.

To put the challenges into perspective, Tiberondwa uses a case study of two contracts where the bid requirements were extremely prohibitive, making it difficult for local contractors to participate.

#### 1st Case Study

The first contract was advertised by the Ministry of Health on June 11, 2020, calling for bids for a contract to complete a health centre in Karamoja. "For that particular contract, which was advertised on June 11, 2020, the initial contractor had done work up to roof level including structural trusses. The remaining workload involved just putting roof covers (iron sheets, because the trusses had already been fixed; and of course, doing the remaining finishes," Tiberondwa explains.

He, however, asserts that the client (Ministry of Health) made the bid requirements unrealistically elaborate and in fact suiting those for a project beginning from scratch.

"In terms of personnel, the bid required a registered engineer and site manager of 15 and 10 years respectively in similar works. The site engineer had to have Bachelor's in Engineering degree,

"Tiberondwa says. He, however, believes it was unnecessary to require a site engineer with all that level of experience as well as a registered engineer of such qualifications for a job that was at finishing level.

The same bid required that for equipment, the prospective bidders had to possess a site dumper, five tipper trucks, and a concrete mixer.

"Now my question is that if the job was at roofing level, then what was the dumper needed for?" he asks.

For experience, they required a contractor who had executed similar works, "within the last three years". This, Mr. Tiberondwa says, was wrong as it defeated the rationale of experience.

"For instance, if a company had 30 years of experience but had not done a similar contract in the past three years, they were disqualified; yet in actual sense, such a contractor could be better than



one who, say, started four years ago but had done similar jobs in the last three years," Tiberondwa adds.

The financial requirements of this particular bid were equally prohibitive. "They wanted minimum average turnover of Shs1.5bn from certified payments per annum. This was on top of Shs1.5bn worth of unencumbered resources Mr. Tiberondwa from the firm's bankers within believes that the last 1.5 years; as well as Shs100m cash in the bank. most of these Lastly, was a line of credit of requirements are Shs1bn,"Tiberondwa says.

usually

premeditated so

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a particular

bidder who

meets the

criteria stipulated

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conditions.

#### 2nd Case Study

On 17th December, 2018 a document was issued out by Ministry of Education and Sports on behalf of selected District Local Governments thus: - Invitation For Bids (IFB) for the Construction of seed secondary schools in selected sub counties in Uganda, Procurement Reference No. MoES/UaIFT/WRKS/00119. It was for the award of contracts to construct 117 schools, clustered into 28 lots, the Intended Completion Date for the whole of the Works was Twelve (12) Calendar

Months from the start date. The Advance Payment was equivalent to 20%.

But contractors would soon face the wrath of unrealistic bid requirements when, for instance, it was required that a bidder would bid for only one of the 28 lots and hence be awarded one lot as well if emerged the Best Evaluated Bidder.

He adds that ironically, these client requirements end up being counterproductive to the clients themselves.

For only this Project to be a success as per client requirements, bidders needed to have the following: On Personnel, 234 Registered Civil Engineers, 117 Civil Engineers with Health & Safety Certificate, and 117 Quantity Surveyors. On Equipment, 117 Wheel Loader – 105HP & 1.8m3 Bucket Capacity, 117 Dumpy Level / Surveying

Equipment, 117 Vibratory Hand Rammer and 117 Compressor 125/175. On Financial Resources, the Bidder must demonstrate access to, or availability of, financial resources such as liquid

assets, unencumbered real assets, lines of credit, and other financial means, other than any contractual advance payments to meet: the

following cash-flow requirement: UGX 5 Billion/= and the overall cash flow requirements for this contract and its concurrent commitments.

At the time of the project, ninety-five (95) of the 121 districts in Uganda did not have registered engineers, according to a list published in the Uganda Gazette on January 25, 2018, by the Engineers Registrations Board. The statistic is based on the physi-

cal addresses the engineers provided upon registering

with their board. The list indicated that the country had only 842 fully registered engineers including 774 Ugandans with full operational licences and 68 foreigners with temporary registration.

Other flaws in the bidding include the lumping of lots, which shoots the reguisite financial, personnel, and equipment thresholds beyond the means of local contractors; like it was done with the USMID projects.

There are also delays in bid evaluation and award, which many times leads contractors to incur costs to extend bid validity periods. The challenge in this is that most times when contractors pay for these extensions, PDUs communicate to all bidders to extend these periods, including those they are aware have no chance of winning contracts. To scale down these losses, contractors suggest that PDUs ask for bid securing declarations rather than real payments for validity extension.

#### **Banks & bid security hurdles**

#### CONTRACTOR

Apart from the injustice occasioned on contractors by PDUs, the contractors also have to face bid-related inconveniences once they go to the banks to get bid securities. According to Tiberondwa, the contractors have been forced to complain to the Uganda Bankers Association to reign in on banks after these financial institutions failed to address the contractors' grievances.

Key among these grievances include banks levying charges on bid securities the moment contractors request for them as opposed to following the securities' effective dates. Secondly, these securities are evaluated on a quarterly basis. Unfortunately, this means that in case of an extension even by a single day or hours, the banks charge additional costs for a full guarter, not a single extra day.

#### Why the unrealistic requirements?

Mr. Tiberondwa believes that most of these requirements are usually premeditated so that they are tailored towards a particular bidder who meets the criteria stipulated in those strenuous conditions. Sadly, these, most times, end up favouring foreign contractors. To put up some decent level of competition, many local contractors have had to put their properties in banks as collateral so as to get loans. The challenge is that these loans come with fringe costs, including paying valuers and loan processing fees.

This is why contractors through UNABCEC have resorted to advocacy; which has borne some fruits. For instance, while the Ministry of Health is still stuck to its unrealistic requirements, the Ministry of Education corrected some of the contentious issues and as such, more local contractors are successfully bidding for contracts there.

Tiberondwa thus appeals to PDUs and banks to exercise professionalism and patriotism while executing their work, well aware that encouraging local business enterprises to thrive is the surest way to help Uganda attain her development goal as enshrined in Vision 2040.



## LOCAL CONTENT: WHY A

## commission is the contractors' last hope

#### **BY RICHARD KINTU**

ocal contractors have appealed to the government to strengthen its local content laws; with special emphasis on creating a National Local Content Commission, if Ugandan businesses are to grow so as to achieve the country's development agenda as envisioned by Vision 2040.

Representing the entire construction industry, the contractors made the call under their umbrella Uganda National Association of Building and Civil Engineering Contractors (UNABCEC). For the oil and gas sector, the government specifically provides that local companies should be given at least 40% of the industry's contracts; all aimed at building their capacity.

According to the organization for Economic Cooperation and Development (OECD), Local Content is a range of measures that favour the domestic industry at the expense of foreign competitors. It is often characterized by a wide range of policies that a government must deliberately impose, requiring firms to use domestically manufactured goods or domestically supplied services in order to operate in an economy. Put into perspective, Local Content enforcement has the inherent maxim which states that world over, no country (can) has

ever developed without a strong local business or production sector. This explains why, globally, countries have in place strong protectionist policies which solely ensure that local businesses gain the upper hand even when dealing with foreign business partners. For instance, recent standoffs that have seen Uganda accuse Kenya of blocking Ugandan agricultural imports like maize, eggs and milk each time it gets bumper harvests of the same commodities, points to enforcement of local content. It is also worth noting that while the



Ongoing earth works on Mubende Kakumiro Kagadi Road project by Armpass Technical Services, a local contractor and member of UNABCEC.



USA in 2000 initiated the AGOA program to ostensibly develop African economies, figures from the Council on Foreign Relations show that such envisaged development is still largely a pipe dream. Experts blame the lack of an African breakthrough in this regard to protectionist policies which saw America reduce trade with AGOA partners to raw minerals and agrobased products while reserving fast-growing sectors such as digital and financial services to their local firms.

#### The Uganda context

In the Ugandan context, the government has tried to show commitment towards enforcing Local Content through initiatives like Buy Uganda Build Uganda (BUBU). Other supplementary legislation aimed to achieve the same protectionist effort include: the Public Procurement and Disposal of Assets Act 2003; the Petroleum (Exploration. Development And Production) (National Content) Regulations, 2016; and the Guide-



lines on Reservation Schemes To Promote Local Content, March 2018.

For the oil and gas sector, the government specifically provides that local companies should be given at least 40% of the industry's contracts; all aimed at building their capacity.

#### Why laws need revision

Despite the above interventions, local businesses have continued to receive unfair hits from foreign competitors, with loopholes in the country's local content legislation blamed for this unfortunate state of affairs.

It is for this reason that local business players like UNABCEC want government to overhaul its Local Content policies to make them more robust and favorable to local businesses if they are to build competitive capital bases.

UNABCEC's call for revision of local content laws follows President Yoweri Museveni's refusal to assent to the Local Content Bill 2019, to which UNABCEC as a concerned key stakeholder had suggested a raft of amendments on August 7, 2020 before the 10th Parliament's Committee on Finance, Planning and Economic Development. The bill was read for the first time as the National Local Content Bill 2019, on January 30, 2019 and passed by Parliament on May 20, 2020. However, on August 20, 2020, the President returned the Bill for reconsideration on certain matters.

According to his August 18, 2020 objection letter, the President expressed reservations on the imposition of local content obligations on negotiated funding which comes in either as grants, donations, or loans because development partners incorporate terms and conditions of their choice". He also objected to clauses in the Bill which he deemed to be in conflict with the East African Community Protocol on free movement of goods and services and

UNABCEC UG

d Traffic Signs

UNABCEC

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that it also conflicted with the Public Procurement and Disposal of Public Assets Act 2003 (PPDA Act). And finally, he also objected to other proposals that sought to set up a government department on Local Content and designate it as an approver of procurement plans and contracts contrary to the traditional convention that such is a constitutional mandate of the Solicitor General.

#### UNABCEC's take

**OF CONTRACTS TO GO** 

**TO LOCAL COMPANIES** 

On July 27, 2022, however, UNABCEC issued a response to the President's objections, further stressing why the country needs stronger local content policies run under specially created government focal body.

The association averred that while they fully appreciate the president's commitment to political and economic integration, they want government to prioritize her citizens and be seen exercising political will to help them attain financial independence and growth. UNABCEC adds that it is only such growth which is truly sustainable and which will enhance and





preserve its economic and ultimately political sovereignty.

"The President's considerations on the guidelines and polices associated with Development Partners and the effort towards the East African Union's agreements to facilitate trade, and the aspects associated with the proposed Department for Local Content; the overarching importance of the intention of the Bill, however, must not be mortgaged to serve others at the detriment of the country and people of Uganda," suggested the contractors, led by their president Jamesone Olonya and executive director, Elizabeth Muhebwa.

The UNABCEC bosses thus appeal to the government to make deliberate efforts to build local capacity, arguing that "It is completely inappropriate and untenable that a small population of foreigners should have the lion's share of the industry and the economy at large."

#### Why a commission is needed

In their letter to parliament, UN-ABCEC further raised suspicion that the President's refusal to endorse the national local content Bill was due to the covert ploys by unpatriotic lobbyists with vested interests, who are inclined

#### A bridge constructed by Terrain Services Ltd



the government to set up this commission on top of other proposed new local content policies to protect the local construc tion companies from collapsing to frustrate Local Content development in Uganda. Accordingly, the contractors want at least – for now— a National local content commission to be set up to handle issues of local content. This will help the government realise the enormous benefit of protecting and empowering local businesses despite the pessimism propagated by opportunistic lobbyists fighting the same.

UNABCEC believes that by setting up this commission, the government will be able to engrave its political will to uplift its citizens.

The contractors add that despite the gains so far registered, it is still very difficult for Ugandan firms to decisively compete with foreigners even when they (locals) at times have better capacity and patriotism to execute many contracts which unfairly go to foreigners who end up repatriating most of the income to their home countries.

UNABCEC thus stresses that having a national regulatory body to address such intricacies will help to; economically uplift all Ugandan citizens, level the business playing field, and raise the Ugandan sector players to a position where they can effectively participate and favorably compete in the national

#### economy.

UNABCEC wants the government to set up this commission on top of other proposed new local content policies to protect the local construction companies from collapsing. This is cognizant of the construction sector's contribution of over 12% of Uganda's GDP; which makes it the 2nd biggest employer after Agriculture, the value chain aside.



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#### **CLASS A-2 CONTRACTORS** Annual contracts btn UGX 10Bn &15bn



AFRO BUILD (U) LTD Plot 63 Ntinda -Kisasi road. P.O Box10736 Kampala 0782600748 afrobuild2006@gmail.com Rajesh Kumar



#### AMUGOLI GENERAL ENTERPRISES LTD

Plot 1 Kataza close 11, City Royal Hotel, Bugolobi 0414572485 amugoliug@yahoo.com amugoli@amugoli.com Christine Wasua



#### **BLD CONSULTS (U) LIMITED**

Plot 1422 Block 273 Salama Road - Buziga, Kampala. P.O Box 70175 Kampala +256772853938 +256393255331 bldconsults2007@gmail.com www.bldconsults.com Ambaku Daniel Bera



#### CORONATION DEVELOPERS (U) LIMITED

Plot 165, Mutesa II Road, Ntinda P.O Box 5696, Kampala 0414 273893 / 0414 699084 / 0770 781057 / 0706 590999 / 0716 274222 or 0772 485 888 info@coronationdevelopers. co.ug www.coronationdevelopers. co.ug Narinderpal Singh Channa



CIVTEC AFRICA LTD Plot 21A Bandali Rise Bugolobi P.O Box 21383, Kampala 0393 206967 or 0 785 302255 civtec@civtecafrica.com or castro.taremwa@civtecafrica. com Taremwa K. Castro

#### JESANI CONSTRUCTION LIMITED

Plot 923 Kyadondo, Block 208 Mutuba II Bwaise -Wakiso P.O Box 72660 Kampala

0759 431824 or 0755 788879/90 info@jesaniconstruction. com or md@jesaniconstruction.com or engineer1@ jesaniconstruction.com Hirji Jesani or Otong Moses



#### KARK TECHNICAL SERVICES LTD

Plot 1100, Bulabira road, Najjera, Kira Municipality. P.O. Box 12087 Kampala karktech@gmail.com Mugolo R. Kapiriri 0754 459547 Dr. Dan Tindiwensi 0772 791098



#### KIRU GENERAL SERVICES LTD

Nsubuga Kakembo drive, off Kiwatule Ntinda road.Plot No. 2568 BuyeNtinda P.O Box 3463 Kampala 0414 574505/ 0414 672318/ 0414 289803/ 0772 401781 kirugensvs@hotmail.com or gpkiberu@yahoo.com Eng. Kiberu George Patrick

MUMA CONSTRUCTION LTD Ntinda- Kulambiro Road P.O Box 91 Kampala 0772 431806 mosestibs@gmail.com Tiberondwa Moses



#### NICONTRA LIMITED Plot 32 Martyrs way, Ntinda P.O Box 5588, Kampala 0392 716055 or 0772 821 874 or '0772784204 nicontra@gmail.com or byenic@gmail.com Byengoma Nicholas





HEAAT GENERAL ENGINEERS & CONTRACTORS LTD Agalani House, Makindye Opposite Military Barracks, P.O. Box 2885 Kampala. 0772 328110 heaat2005@gmail.com Hellen Aiko



#### HEST ENGINEERS COMPANY LTD

Plot 1382 Nsambya Gaba Rd 0772194884 hestengineers@gmail.com Kikonyogo William



#### KATO CONTRACTORS Limited

Plot 1305 Roche close Muyenga. P.O Box 29727, Kampala. 0772 664374 katocontractors@gmail.com Jackson Kato



### MILLTECH SOLUTIONS LIMITED

LIMITED Plot 1615, Block 216, Old Kira Road, Ntinda. P.O Box 40022, Kampala. 0778339465 milltechsolutionsItd@gmail. com Okiror Eric Eddy



MUGA SERVICES LIMITED Kireka, Kabaka's road. P.O Box 13130 Kampala. 0772 539106 mugaservicesltd@gmail.com Ibanda Isaac



#### NETWORLD (U) LIMITED Kirinya – Bugolobi Road, Plot 6 Kira Municipality, Jokas Hotel Apartment P.O.Box 4052,Kampala 0776360181 networld@networld.co.ug Nyakahuma Allan Paul

TECHNICAL MASTERS LIMITED

#### TECHNICAL MASTERS LIMITED Ntinda Kigoowa Road. Plot

582, Opposite Power Trust Solar 0772 700206 tml@technicalmasters.co.ug Mwanja Joseph

#### CLASS A-4 CONTRACTORS Annual contracts btn UGX 1Bn & 5Bn



Plot 13, block 204 Kawempe P.O. Box 21064, Kampala 0414 575437 or 0752 754060 or 0772 708200 rssenozi@gmail.com/olul. francis@gmail.com Ssenozi Robert or Olul Francis

#### **A.K. ESTATES LIMITED**

Plot 914 Mawanda Rd, Munyonyo Kings Junction Building P.O.Box 34666, Kampala 0759 719210 or 0784 392990 akestateslimited@gmail.com Bwahika Benon



#### **ANJANA PROJECTS LTD**

Plot M675 UMA Showgrounds Lugogo Kampala P.O.Box 29000, Kampala 0750 400818 anjanaprojects2027@gmail. com Ramalakshmaiah

Ramalakshmaiah Kirumamilla



## ALLIED ENTERPRISES & CONSTRUCTION LTD

Plot 1 Portal Avenue, Span House 3rd Floor Suite 402b P.O Box 28895, Kampala 0772458421 or 0785291837 alliedcons2002@gmail.com Tibeingana Manasseh



AWICU ENGINEERING COMPANY LTD Lira Office

Plot 26 Oyuku Jackson Road, Railways Word P.O Box 339, Lira Municipality

#### Kampala Office Said Barre Avenue, National Theatre Building 1st Floor Room 7, P.O Box 29099 Kampala, Uganda 0392 001193 or 0772 377134 awicoengineeringItd@ yahoo.com www.awicoengineering.com Olel Derrick

#### **BANA ENTERPRISES LIMITED**

Muganzirwazza Commercial Complex Kibuye P.O.Box 71790,Kampala 0700 977070 banaenterb@gmail.com Balaba David



#### BERU INVESTMENTS (U) LIMITED

Kasokoso Road Kireka P.O.Box 73293,Kampala 0772 853571 or 0701 853377 beruinvestments@gmail. com Rwebiraro Benson



#### BILTON (U) LIMITED

Plot 79 Bukoto Street -Kamwokya P.O.Box 109092 Kampala 0753 5209772 biltonugltd@yahoo.com or bigirwadouglas@yahoo.com Bigirwa Douglas



**BMCE SERVICES LTD** Plot 1420 Block 216, Wamala Rd, Bute Ntinda P.O.Box 70422, Kampala 0776 337674 bmceservices@gmail.com Brian S. Musumba



#### **BMP ENGINEERING SERVICES LTD**

Plot 2D/E Nakasero hill road P.O Box 8054, Kampala 0414231542 or +256 776464078 bmp.engineeringservices@ gmail.com www. bmpengineeringservices. com Mukonyezi Francis Odur

#### **BOLT CONSTRUCTION COMPANY LTD**

Cynthia house Kawuku, Kisubi Entebbe Road P.O Box 10462, Kampala Uganda 0772 466390 a\_mukiibi@hot,mail.com Mukiibi Andrew



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Plot 724/5 Theta building -Mawanda road 0772 609863 or 0772 186595 buildbase2011@live.com Asaba Stephen Irumba



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Plot 9/10 Chwa 2 Close, Mbuya Hill P.O.Box 22251, Kampala – Uganda 0782772015 or 0772720777

capitallogistics.co.ug@gmail. com or info@capitallogistics.co.ug James Yefeho

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P.O. Box 6683 Kampala. 0393 206405 or 0772 602265 mail@ckassociatesug.net Charles Batanudde Kironde

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#### rvstal Consult **CRYSTAL CONSULT (U)**

LIMITED Plot 568 Rubaga road. P.O. Box 3131 Kampala. 0414 271170 or 0775 660746 sales@crystalconsultgroup. com

www.crystalconsultgroup. com

Bbale Robert



Plot 163 Ntinda - Naalya road, Mt. Olive building. P.O Box 29552 Kampala 0701 510877 dansemltd@gmail.com Wadda Fred

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Kyambogo Road - National Council P.O Box 101150 Kampala 0772 068523 dehainvesiteesltd@gmail. com Mutebi Hamuza

DOXA ENGINEERING (U) LTD P.O Box 2577, Kampala -Uganda 0777 615952 or 0702 234159 andrew.doxa@yahoo.com or doxa.engineering@yahoo. com Agaba Andrew

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Kampala P.O Box 9894 Kampala 0705 559748 earlsassociatesltd@gmail. com Arthur Akwebembeize

**EMPA ASSOCIATES LTD** Plot 439 Kyadondo Rd, Kansanga, Kampala P.O Box 102516, Kampala -Uganda 0393 239115 or 0772 411355 empaassociates@gmail.com or emwodujude@gmail.com Emwodu Jude



#### **ENVE ENGINEERING CONSULTS UG LTD**

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Itd@gmail.com or info@ enveengineeringconsultsug. org

www.enveengineeringconsultsug.org Oita Charles

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GAT CONSULTS LIMITED. Plot 205 Hills House, Entebbe Road P.O Box 37067, Kampala 0414 580472 or 0772438420 gatltd@yahoo.com Mugizi Leonard



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MOHA CONSTRUCTION LTD Kinawataka Road near Namboole Stadium P.O Box 35853, Kampala 0759736444 or 0772753851 mohaconstructionItd@

> gmail.com Kitaka Mohammed



Plot 5 Lapori, Moyo road – Moyo District 0772845017 or 0779572019 drichilerobert@gmail.com Drichi Robert



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W. WATER WORKS LIMITED Plot 170 6th Street Industrial Area, Kampala P.O. Box 29589, Kampala. 0393 239480 or 0777 183369 wwaterworksug@gmail.com www.waterworks.com Water Cuccu

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Eng. Oyoo Eliseo



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BAKHIT BUILDERS LTD Plot 49B, Arua - Pakwach Road. P.O Box 679 Arua 0772374727 owachgiu2011@yahoo.com or owachgiu2015@gmail. com

Owachigiu Abdurahman



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#### CHAMIL INTERNATIONAL LTD

Kagadi Town Council, Kibaale District P.O Box 97, Kagadi 0782587222 or 0782513085 chamilinternationalltd@ gmail.com Kagwa Milton



CME ENTERPRISES LIMITED Plot 15 Oyite Ojok road. Lira City P.O Box 948 Lira 0772446135 enterprises.cme2000@gmail. com Eng. Ojilong Charles

#### CRANE ALUMINIUM & CONSTRUCTION LIMITED Plot 241 Namanye Kiwanga

road P.O Box 70667 Kampala 0772 612848 or +256 702 612848 cranealumi@gmail.com Stephen Kidasa



CRISP CONTRACTORS LTD Plot 88 Luthuli Avenue Bugolobi Kampala P.O. BOX 102085 Kampala Uganda 0777 147607 or 0772212100 crispcontractors@live.com Francis Kazinduki



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Namugongo Rd. Opposite Uganda martyrs hardware 0772978870 info@datracklimited.com Katongole Christopher



DACOSI LIMITED Plot 2602, Block 216 Ntinda-Kulambiro Road 0752636110 or 0754535204 or 0392002613 dacosi2010@gmail.com or kishaija.pk@gmail.com Paul Kishaija

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Plot 32 Hobert Street, Masaka City P.O. Box 1484, Masaka 0777378841 or 0755402484 info.dadasaservicesltd@ gmail.com or highfahad2000@gmail. com Mubiru Fahad



#### **ETABCO PANAFRICA LIMITED**

Plot 209, Old Kira road, Bukoto Kampala P.O Box 819 Kampala 0779079883 khaled@etabcopanafrica. com Khaled Al Alem

#### **EXPONENTIAL VENTURES LTD**

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FRIENDSHIP (U) LTD Laroo-Pece Division P.O BOX 1538 Gulu City 0779937284 friendship.charles4@gmail. com or friendship.uganda7@ gmail.com Okidi Charles



#### HENRITAH INVESTMENTS (U) LTD

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FULL DOSE ENGINEERING LTD Aliker Road, Gulu Municipality P.O Box 721 Gulu 0782172689 fudel2012@gmail.com

Kidega Michael Wilberforce



HEAVY INVESTMENT LIMITED P.O Box 551 Kakumiro 0783689997 or 0772434689 fatumanassiri@gmail.com www.heavyinvest.com Nassiri Fatuma

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JIT MAT UGANDA LTD Plot 11, SalimBey Road, Ntinda - Kampala P.O Box 505, Mbarara 0705095355 or 0774229682 mollerdavid17@gmail.com Moller David



JIT PROJECTS LTD Garage Street Kabale Municipality P.O Box 306, Kabale 0775139493 or 0702849290 jitprojectsltd@gmail.com Turihohabwe James



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#### KRUT SUPPLIES AND LOGIS-TICS LIMITED P.O Box 57 Arua

0706176221 or 0781598895 krutsupplies@gmail.com Karungi E. Mpoza

#### KARUKANA ENTERPRISES

LIMITED P.O Box 71 Kagadi. 0772 367240 ekarukana@yahoo.com Karungi E. Mpoza

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Plot 925, Mambusi Building, Bukoto Kira Road Next to Kenjoy Supermarket +256 702565026 or 0777062787 krakonstructionItd@gmail. com Kasirye Nasif Nalumoso

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#### LUPAI INVESTMENTS LIMITED

Entebbe Road, RIOS Bar Building Opposite Lweza Clays After The Tamales 0393194352 or 0708 437098 info@lupaiinvestments.com John Kizito

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#### MALT (U) LTD Plot 1547 Block29 100m off Mawanda Road Kawempe Division P.O.Box 21058 Kampala – Uganda 0701-661293 malt\_u\_ltd@yahoo.co.uk Alice Bongyeirwe

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#### MOLECULE INVESTMENT (U) LTD

P.O Box 1667, Lubiri ring road 0772 680420 ndiwalanapeter@gmail.com Ndiwalana Peter

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**R.B MUBIRU SERVICES** 

Hobert street, Opposite Marie stopes, Masaka city P.O Box 66 Masaka 0754367511 husna1966@gmail.com Kibuuka Saidi Mubiru



#### REENBOOG CONSTRUCTION

SERVICES ITD Buziga P.O Box 35879, Kampala 0759653705 or +256788653705 reenboogconstruction@ gmail.com www.rcsug.com Mariam Namiya



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SHAPAM HOLDINGS LTD P.O Box 38 Kagadi District 0785 534098 birungiteddy2020@gmail. com Birungi Teddy



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Muyenga P.O Box 96, Kampala +256 772403828 info@smartfloorsafrica.com Silas Katonyera



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smcathan@gmail.com MugishaTuryahikayo Allan



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P.O Box 4325Wakiso Uganda 0783303748 or 0704 142280 skylightgeneral@yahoo.com or wanemaleo@yahoo.com Wanema Leo



**SOCETE ECO HOLDINGS LTD** Martyrs Way Road, Queen Maxima Rd Ministers Village. P.O Box 72725 Ntinda, Kam-

pala 0782 842333 or 0777 228585 secretariat@soceteeco.co or pdg.ouattara@soceteeco.co Mapasi Ouattara Mohamed



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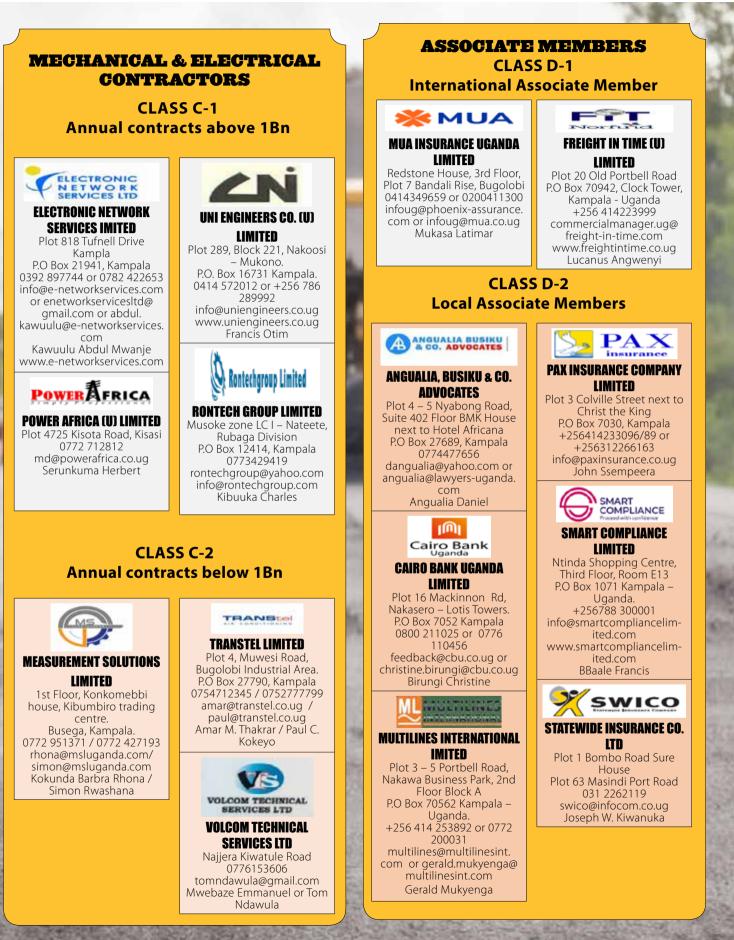


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## UNABCEC EVENTS & PUBLICATIONS CALENDAR 2023

S/N	EVENT	MONTH
1	CHARITY WALK FOR KARAMOJA	February
2	SENSITIZATION WEBINARS/ MEMBER TRAINING	<ul> <li>February,</li> <li>April,</li> <li>June,</li> <li>August,</li> <li>October,</li> <li>December</li> </ul>
3	GULU REGIONAL NETWORKING EVENT	March
4	THE CONTRACTOR MAGAZINE ISSUE 20	• June
5	UNABCEC @ 30 CELEBRATIONS & STAKEHOLDERS' ENGAGEMENT FORUM	• June
6	CEOs SOCIAL EVENING	September
7	30 <sup>™</sup> ANNUAL GENERAL MEETING	December
8	THE CONTRACTOR MAGAZINE	December

Sponsorship is open for all events on first-come first-served basis. Contact the Secretariat for more details.



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#### Benefits of the program to your business

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- o Tap into the benefits inherent to the young person, such as greater flexibility and willingness to learn, innovation and energy, higher skills and a greater optimism
- Benefits connected to workforce development and growing your own workforce, such as enhanced loyalty, reduced turnover, shared organizational culture, attracting talent and preparing for the future
  - Benefits occur through greater workforce diversity, such as insights and connections to the market and customer base
    - o Greater cost-effectiveness due to no recruitment cost.

Visit www.unabcec.co.ug to learn more about this program

## In our next issue



For 3 decades, UNABCEC has been and continues to be the voice of construction contractors in Uganda. Join us to celebrate our 30th Anniversary by sponsoring the publication of the next issue. Contact the Secretariat for details.