



## **Local Government Performance Assessment**

Mbale District

(Vote Code: 536)

<b>Assessment</b>	<b>Scores</b>
Accountability Requirements	%
Crosscutting Performance Measures	66%
Educational Performance Measures	51%
Health Performance Measures	87%
Water & Environment Performance Measures	66%

No.	Summary of requirements	Definition of compliance	Compliance justification	Compliant?
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#### Annual performance contract

1	LG has submitted an annual performance contract of the forthcoming year by June 30 on the basis of the PFMA and LG Budget guidelines for the coming financial year.	<ul style="list-style-type: none"> <li>From MoFPED's inventory/schedule of LG submissions of performance contracts, check dates of submission and issuance of receipts and: <ul style="list-style-type: none"> <li>If LG submitted before or by due date, then state 'compliant'</li> <li>If LG had not submitted or submitted later than the due date, state 'non-compliant'</li> </ul> </li> <li>From the Uganda budget website: <a href="http://www.budget.go.ug">www.budget.go.ug</a>, check and compare recorded date therein with date of LG submission to confirm.</li> </ul>	<p>The LG was complaint in regards to submission of an Annual Performance Contract on 18/7/2019 at 2:17 through <a href="mailto:pbs@ifmis.go.ug">pbs@ifmis.go.ug</a> to <a href="http://www.budget.go.ug">www.budget.go.ug</a> and received by MoFPED</p> <p>The Performance Contract was physically delivered at MoFPED by the District Planner on 24/7/2019 stamped received by registry but a signed copy by PS/ST had not yet been delivered/received by the DLG at the time of assessment</p> <p>Since the submission deadline had been extended to 31st August 2019 the DLG was compliant.</p>	Yes
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#### Supporting Documents for the Budget required as per the PFMA are submitted and available

2	LG has submitted a Budget that includes a Procurement Plan for the forthcoming FY by 30th June (LG PPDA Regulations, 2006).	<ul style="list-style-type: none"> <li>From MoFPED's inventory of LG budget submissions, check whether: <ul style="list-style-type: none"> <li>The LG budget is accompanied by a Procurement Plan or not. If a LG submission includes a Procurement Plan, the LG is compliant; otherwise it is not compliant.</li> </ul> </li> </ul>	<p>The LG was complaint in regards to submission of a Budget for FY (2019/2020) on 18/7/2019 through <a href="mailto:pbs@ifmis.go.ug">pbs@ifmis.go.ug</a> to <a href="http://www.budget.go.ug">www.budget.go.ug</a> and received by MoFPED</p> <p>The Budget contained an LG Procurement and Disposal Plan.</p> <p>Since the submission deadline had been extended to 31st August 2019 the DLG was compliant.</p>	Yes
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#### Reporting: submission of annual and quarterly budget performance reports

3

LG has submitted the annual performance report for the previous FY on or before 31st July (as per LG Budget Preparation Guidelines for coming FY; PFMA Act, 2015)

From MoFPED’s official record/inventory of LG submission of annual performance report submitted to MoFPED, check the date MoFPED received the annual performance report:

• If LG submitted report to MoFPED in time, then it is compliant

• If LG submitted late or did not submit, then it is not compliant

The LG was complaint in regards to submission of the Annual Performance Report for the previous FY 2018/2019 on 5/8/2019 through p b s @ i f m i s . g o . u g to www.budget.go.ug and received by MoFPED this was due to the extension of deadline for submission up to 30th August 2019.

Yes

4

LG has submitted the quarterly budget performance report for all the four quarters of the previous FY by end of the FY; PFMA Act, 2015).

From MoFPED’s official record/ inventory of LG submission of quarterly reports submitted to MoFPED, check the date MoFPED received the quarterly performance reports:

• If LG submitted all four reports to MoFPED of the previous FY by July 31, then it is compliant (timely submission of each quarterly report, is not an accountability requirement, but by end of the FY, all quarterly reports should be available).

• If LG submitted late or did not submit at all, then it is not compliant.

The submission of the quarterly budget performance reports during FY 2018/2019 was as illustrated below :

Quarter

Submission

Reference

Acknowledgement

Q1

20/11/2018

pbs@ifmis.go.ug

20/11/2018

Q2

0/2/2019

pbs@ifmis.go.ug

20/2/2019

Q3

1/6/2019

pbs@ifmis.go.ug

1/6/2019

Q4

5/8/2019

pbs@ifmis.go.ug

5/8/2019

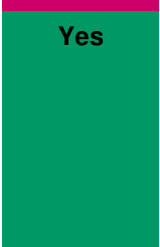
Yes

<b>Audit</b>				
5	The LG has provided information to the PS/ST on the status of implementation of Internal Auditor General and the Auditor General's findings for the previous financial year by end of February (PFMA s. 11 2g). This statement includes actions against all find- ings where the Internal Audi- tor and the Auditor General recommended the Accounting Officer to take action in lines with applicable laws.	<p>From MoFPED's Inventory/record of LG submissions of statements entitled "Actions to Address Internal Auditor General's findings",</p> <p>Check:</p> <ul style="list-style-type: none"> <li>• If LG submitted a 'Response' (and provide details), then it is compliant</li> <li>• If LG did not submit a 'response', then it is non-compliant</li> </ul>	<p>The LG provided 3 (three) responses with relevant supporting documents to the PS/ST on queries raised by the Internal Auditor General for FY 2017/2018 on 7th June 2019 Ref. CR/101/2 contrary to the mandatory deadline of 28th February 2019 as provided in the PFMA 2015 11 2g.</p> <p>The nature of queries raised and cleared were as stated below:</p> <p>Unaccounted for funds of Shs 1,013,167,572.</p>	No

<ul style="list-style-type: none"> <li>• If there is a response for all –LG is compliant</li> <li>• If there are partial or not all issues responded to – LG is not compliant.</li> </ul>	<p>Non-acknowledgement of receipt of funds of Shs 26,596,225.</p> <p>Non-remittance of revenue to LLGs of Shs 115,400,000.</p>
	<p>A) Internal Auditor General FY 2017/2018</p>
	<p>Total number of queries raised: 03</p>
	<p>Total number of queries cleared: 03</p>
	<p>Total number of queries pending: 00</p>
	<p>In addition, the LG provided 7 (seven) responses with relevant supporting documents but to PAC of Parliament instead of PS/ST on queries raised by the Auditor General for FY 2017/2018 on 26th March 2019 Ref. CR/101/2 contrary to the provisions in the PFMA 2015 11 2g.</p>
	<p>Total number of queries raised: 07</p>
	<p>Total number of queries cleared 07:</p>
	<p>Total number of queries pending: 00</p>
	<p>The nature of the queries raised and cleared were as indicated below:</p>
	<p>Performance of YLP.</p>
	<p>Implementation of URF</p>
	<p>Pension Liabilities.</p>
	<p>Procurements not reported to PPDA.</p>
	<p>Understaffing.</p>
	<p>Budget shortfall in Natural Resources of Shs 55,663,638.</p>
	<p>Under Realization of land fees.</p>
	<p>Budget short fall in Natural Resources of Shs 55,663,638.</p>
	<p>Under realization of Land fees.</p>

The audit opinion of LG Financial Statement (issued in January) is not adverse or disclaimer.

The Auditor General's Opinion on the financial statements of Mbale LG for the year ended 30th June 2019 was "Unqualified" hence compliant.



No.	Summary of requirements	Definition of compliance	Compliance justification	Score
<b>Planning, budgeting and execution</b>				
1	<p>All new infrastructure projects in: (i) a municipality / (ii) in a district are approved by the respective Physical Planning Committees and are consistent with the approved Physical Plans</p> <p>Maximum 4 points for this performance measure.</p>	<p>Evidence that a district/ municipality has:</p> <ul style="list-style-type: none"> <li>• A functional Physical Planning Committee in place that considers new investments on time: score 1.</li> </ul>	<p><b>The LG had a Physical Planning Committee with 15 members which were constituted but appointment letters were NOT availed at the time of assessment.</b></p> <p><b>Name Designation -Appointment -date -Ref</b></p> <p><b>Kyoma Friday</b> -Chairperson- Deputy CAO -Not availed -Not availed</p> <p><b>Muyama Eunice</b> -District Physical Planner /Secretary -Not availed Not availed</p> <p><b>Wanamaama Goefrey</b>- Road Engineer -Not availed -Not availed</p> <p><b>Mwesigwa Harriet</b> -District Education Officer Not availed Not availed</p> <p><b>Mayeku Isaac</b> -District Agriculture Officer Not availed Not availed</p> <p><b>Wandera Simon</b> -District Water Officer Not availed Not availed</p> <p><b>Mutonyi Meresi</b> -District Community Development officer Not availed Not availed</p> <p><b>Dr Maduyu Ayub</b>- District Heath Officer Not availed Not availed</p> <p><b>Opusi Joseph</b>- District Natural Resources officer Not availed Not availed</p> <p><b>Wakube Charles</b>- District Environment Officer Not availed Not availed</p> <p><b>No Physical Planner</b> in Private Practice Not availed Not availed</p> <p><b>Nauyo TC</b> -Town Clerks</p> <p><b>Busiu TC</b> -Town Clerks</p> <p><b>Nabumali TC</b> -Town Clerks</p> <p><b>Nakaloke TC</b> -Not availed -Not availed</p> <p>At the time of assessment appointment letters were not availed</p> <p>The Committee was functional during the FY 2019/2020 as evidenced by the following:</p> <p>Physical Planning Committee on 30th April 2019. Matters discussed included Presentation and discussion of development plans under Minute</p>	0

5/DPPC/30/04/2019

Date of meetings: 7th February 2019

Matters discussed: Presentation and discussion of development plans / Applications

Under Min 5/DPPC/07/02/2019

Date of Meeting: 30/10/2018

Matter discussed: Presentation of checklists for building plans and registration applications under Minute 5/DPPC/30/10/2018

The LG had a Registry Book for Development applications.

1

All new infrastructure projects in: (i) a municipality / (ii) in a district are approved by the respective Physical Planning Committees and are consistent with the approved Physical Plans

• Evidence that district/ MLG has submitted at least 4 sets of minutes of Physical Planning Committee to the MoLHUD score 1.

Maximum 4 points for this performance measure.

There was submission of Minutes of Physical Planning Committee to MLHUD as evidenced by an unreferenced submission later dated 27th September 2019 to the Permanent Secretary MLHUD and received by office of the Commissioner Physical planning Department on 27/9/2019 submitting 2 sets and another two sets submitted on 25 March 2019 and received by commissioner Physical Planning Department.

1

1

All new infrastructure projects in: (i) a municipality / (ii) in a district are approved by the respective Physical Planning Committees and are consistent with the approved Physical Plans

• All infrastructure investments are consistent with the approved Physical Development Plan: score 1 or else 0

Maximum 4 points for this performance measure.

The LG does not have an approved District Physical Development Plan and as such new infrastructure investments are approved without a Physical Development Plan.

0

1	<p>All new infrastructure projects in: (i) a municipality / (ii) in a district are approved by the respective Physical Planning Committees and are consistent with the approved Physical Plans</p> <p>Maximum 4 points for this performance measure.</p>	<p>• Action area plan prepared for the previous FY: score 1 or else 0</p> <p>There was no evidence of an approved Action Area plan for FY 2018/2019</p>	0	
2	<p>The prioritized investment activities in the approved AWP for the current FY are derived from the approved five-year development plan, are based on discussions in annual reviews and budget conferences and have project profiles</p> <p>Maximum 5 points on this performance measure.</p>	<p>• Evidence that priorities in AWP for the current FY are based on the outcomes of budget conferences: score 2.</p>	<p>The LG held a Budget Conference on 31st October 2018 in District Council Hall (Lukhobo).</p> <p>The Budget conference report highlighted the following planned activities for FY 2019/2020.</p> <p>Construction of an OPD in Lwasso on page 13 and was reflected in the AWP 2019/2020 on page 63 which was approved on 31 May 2019 under Min Min.COU.129/05/2019</p> <p>Completion of construction of Bumasikeye HC III page 13 and page 62 of the AWP</p> <p>Procurement of land at Busiu and Bufumbo HC IVs page 13 and page 63 of the AWP</p> <p>Provide Latrines for Primary and Secondary schools page 14 and 71 of the AWP</p> <p>Further more on Infrastructure Page 14 and Bubentsye seed secondary school Construction of 4 classrooms, 3 offices I staffroom 1, multipurpose laboratory and 14 stance pit latrines and 1 Library on page 75</p>	2



The prioritized investment activities in the approved AWP for the current FY are derived from the approved five-year development plan, are based on discussions in annual reviews and budget conferences and have project profiles

Maximum 5 points on this performance measure.

• Evidence that the capital investments in the approved Annual work plan for the current FY are derived from the approved five-year development plan. If differences appear, a justification has to be provided and evidence provided that it was approved by the Council. Score 1.

**The District Development Plan was in place 2015/16-2019/20 approved on 28th May 2015 under Minute COU.26/05/2015**

Investments in the Annual Work plan were derived from the Five-year Development Plan. For instance, the capital investments in schools reflected in the AWP page 75 and DDP page 91

For Health, the DDP prioritized Construction of Maternity Wards outpatient department wards and general wards on page 91 of the DDP and are reflected on Page 62-63 of the AWP

For water the DDP prioritized construction of Gravity flow schemes, construction of latrines in rural growth centres, drilling of bore holes, protection of existing springs on 93 of DDP. The priorities were planned for under the AWP on page 101 where in Bufumbo subcounty it was planned to construct public latrines in rural growth centers and Drill Boreholes in Nakaloke, Namabasa, Bukiyende on page 102 of the AWP.

However, compound landscaping and fencing of the district headquarters reflected on page 9 of the AWP 2019/2020 was not as a result of DDP but rather a recommendation of Parliamentary PAC Committee.

The prioritized investment activities in the approved AWP for the current FY are derived from the approved five-year development plan, are based on discussions in annual reviews and budget conferences and have project profiles

Maximum 5 points on this performance measure.

• Project profiles have been developed and discussed by TPC for all investments in the AWP as per LG Planning guideline: score 2.

Project profiles for FY 2019/2020 were developed and discussed by DTPC on 29/4/2019, under Min 06/DTPC/29/04/2019. For example Latrine construction and rehabilitation at Kilayi P/S, Bumbobi P/S, Lwambogo p/s, Namatsale P/S, Nanyuza P/s, Mulatsi P/S, Buwamwangu P/S, Nakaloke P/S and Nambozo P/S

3	<p>Annual statistical abstract developed and applied</p> <p>Maximum 1 point on this performance measure</p>	<p>• Annual statistical abstract, with gender- disaggregated data has been compiled and presented to the TPC to support budget allocation and decision-making- maximum score 1.</p>	<p>Annual Statistical Abstract for FY 2018/19 was compiled and</p> <p>presented to DTPC discussed and approved in a Meeting held on 29/4/2019 under Min 07/DTPC/29/04/2019</p>	1
4	<p>Investment activities in the previous FY were implemented as per AWP.</p> <p>Maximum 6 points on this performance measure.</p>	<p>• Evidence that all infrastructure projects implemented by the LG in the previous FY were derived from the annual work plan and budget approved by the LG Council: score 2</p>	<p>Not all infrastructure projects implemented by the LG in the previous FY were derived from the annual work plan and budget approved by the LG Council However the new projects were approved by District Council under DLG Min. 306/08/2018/19 dated 24/8/2018</p> <p>Some projects such as those from Education department were not derived from Annual Work plan because new priorities such as seed schools changed the original plans. Some projects not in annual work plan were Construction of pit latrines for Sigunga, Bunabutsale and Kikwetsi Primary Schools.</p>	0
4	<p>Investment activities in the previous FY were implemented as per AWP.</p> <p>Maximum 6 points on this performance measure.</p>	<p>• Evidence that the investment projects implemented in the previous FY were completed as per work plan by end for FY.</p> <p>o 100%: score 4</p> <p>o 80-99%: score 2</p> <p>o Below 80%: 0</p>	<p>Completed projects per work plan (YES/NO)</p> <p>1 -WATER - Drilling 9 Bore holes - <b>Yes</b></p> <p>2 WORKS- Construction of 2 Public latrines <b>Yes</b></p> <p>3 HEALTH -Construction of OPD at Bamasikye <b>No</b></p> <p>4 WORKS -Construction of Arch bridge at Bungakho - <b>Yes</b></p> <p>5 EDUCATION -Construction of 4 classroom at Lwalera - <b>Yes</b></p> <p>6 Water- Construction of Budwale GFS Yes</p> <p><b>Percentage= 5/6 X100</b></p> <p><b>=83.3%</b></p>	2

The LG has executed the budget for construction of investment projects and O&M for all major infrastructure projects during the previous FY

Maximum 4 points on this Performance Measure.

- Evidence that all investment projects in the previous FY were completed within approved budget – Max. 15% plus or minus of original budget: score 2

**Completed projects -Budget -Actual Expenditure**

1 -**Drilling 9 Bore holes**-budgeted at 275,945- expenditure 275,945 = 100%

2 -**Construction of 2 Public latrines** -budgeted at 16,428,418 -expenditure 16,428,418 = 100%

3 **Construction of OPD at Bamasikye** -budgeted at 278,988,532 -expenditure- 278,988532 = 100%

4 **Construction of Arch bridge at Bungakho** - budgeted at 129,079,020 -expenditure- 140,850,570 = 109%

5 Construction of 4 classroom at Lwalera- budgeted at 140,111,076 - expenditure-140,111,076 = 100%

6 **Construction of Budwale GFS** budgeted at-192,953,000 -expenditure-173,141,000 = 90%

**Total (Budget) 1,033,505,382 (Expenditure) 1,025,464,932**

**Percentage = 1,025,464,932/1,033,505,382 X 100**

**99.2%**

Investment projects completion was 100% - 99.2% = 0.8% which was within the recommended maximum of 15% minus of the approved budget for FY 2018/2019.

The LG has executed the budget for construction of investment projects and O&M for all major infrastructure projects during the previous FY

Maximum 4 points on this Performance Measure.

- Evidence that the LG has budgeted and spent at least 80% of the O&M budget for infrastructure in the previous FY: score 2

List of assets and projects in need of maintenance for FY 2018/2019 was in place as below:

#### **cost of O &M**

<b>Sector -Asset/Project - O&amp;M</b>	<b>Cost of</b>
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Health -Repair of Solar System -	<b>17,650,850</b>
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Health -40 Feet Container -	<b>2,797,200</b>
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Health -Renovation of DHO's leaking roof-	<b>1,446,171</b>
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<b>TOTAL</b>	<b>21,894,221</b>
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#### **COST OF O&M VISA VIE THE EXPENDITURE**

<b>Asset/Project - Expenditure</b>	<b>O&amp;M Budget -</b>
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<b>Repair of Solar System</b>	<b>2,100,000</b>
<b>17,650,850</b>	

<b>40 Feet Container</b>	<b>11,310,000</b>
<b>2,797,200</b>	

<b>Renovation of DHO's leaking roof</b>	<b>8,600,000</b>
<b>1,446,171</b>	

<b>Total</b>	<b>22,010,000</b>
<b>21,894,221</b>	

Budget for O&M in FY 2018/2019 Shs  
**22,010,000**

Actual expenditure on O&M during the FY SHS  
**21,894,21**

**Percentage 99.5%**

## **Human Resource Management**

LG has substantively recruited and appraised all Heads of Departments

Maximum 5 points on this Performance Measure

- Evidence that the LG has filled all HoDs positions substantively: score 3

**6 out of 9 HoDs were substantively appointed by the time of assessment.**

On 17th May 2017, the CAO submitted the customised staff structure to the Permanent Secretary MoPS for approval and adoption through letter reference CR 156/2

On 3rd July 2017, MoPS approved the staff structure through letter referenced ARC 135/306/01 addressed to the CAO.

The approved structure illustrated that there should be 9 Heads of departments. The Performance Assessment Team identified that there were 6 HoDs who were substantively appointed. these included the following;

Dr. Wangisi Jonathan Masssa appointed as DHO through reference letter dated 23rd October 2018.under reference .CR 156/2

Watega Kassawa appointed as DCDO through reference letter dated 5th August 2009 reference .CR 156/2

Kamuli Mayeku Boaz appointed as DEO through reference letter dated 19th September 2019 reference 156/2

Opusi Joseph appointed as DNRO through reference letter dated 20th Feb 2013 reference CR156/2

Waniale Abddallah Magomu appointed as District Planner through reference letter dated on 16th September 2019 reference CR156/2

Wanakina George Davidson appointed as District Production Officer through reference letter dated .1st November 2017 reference CR 156/2

On the other hand 4 positions had officers assigned to them whom included the following;

Wamanga Kenneth assigned CFO through assignment letter dated 22nd February 2019 reference CR:115/2

Nangosyah W. Clement assigned as DE (by the CAO) through assignment letter but not on file at the time of assessment).

Wepukhulu Willy Kimanai assigned District Commercial Officer through assignment letter (by the CAO) but not on file seen at the time of assessment.

6	<p>LG has substantively recruited and appraised all Heads of Departments</p> <p>Maximum 5 points on this Performance Measure</p>	<ul style="list-style-type: none"> <li>• Evidence that HoDs have been appraised as per guidelines issued by MoPS during the previous FY: score 2</li> </ul>	<p><b>All HoDs were not appraised in the FY 2018/2019.</b></p> <p>At the time of assessment no performance report was availed to the assessment team at the time of assessment .</p>	0
7	<p>The LG DSC has considered all staff that have been submitted for recruitment, confirmation and disciplinary actions during the previous FY.</p> <p>Maximum 4 points on this Performance Measure.</p>	<ul style="list-style-type: none"> <li>• Evidence that 100 % of staff submitted for recruitment have been considered: score 2</li> </ul>	<p><b>All 78 positions submitted were considered.</b></p> <p>The CAO submitted PSC Form 1 (declaration forms) on 21st January 2019 to DSC without a cover letter. These declarations declared added up to 78 positions.</p> <p>External advert was run on 29th January 2019 in the New vision paper.</p> <p>Through the DSC meeting held from 28th May 2019, Reference Mbale series 008/2019. 78 vacancies were filed.</p> <p>For instance On 28th May 2019, under minute number 006/2019 (a) Kabuya Asha and Wemesa Judith were appointed on probation as Human Resource Officers.</p> <p>Still on 28th May 2019,under Minute 007/2019 Hasahya Doris Veronica was appointed on probation as physical planner</p> <p>Still on 28th May 2019,under Minute 008/2019 (a) Kakala Isaac appointed as a veterinary officer</p>	2
7	<p>The LG DSC has considered all staff that have been submitted for recruitment, confirmation and disciplinary actions during the previous FY.</p> <p>Maximum 4 points on this Performance Measure.</p>	<ul style="list-style-type: none"> <li>• Evidence that 100 % of positions submitted for confirmation have been considered: score 1</li> </ul>	<p><b>All 67 staff submitted for confirmation were confirmed</b></p> <p>During the FY under review ( 2018/19) DSC meetings held on 14th April 2019 &amp; 5th April 2019 series 006/2019 under minute numbers Min 004/2019 (d),Min 004/2019 (e) (ii) Min 006/2019confirming the submitted list of staff .</p> <p>For instance on 5th April 2019 under minute number Min 004/2019 Wambi Ruth was promoted to commercial officer.</p> <p>On 14th February 2019, under minute number 006/2019 Mabonga N.M. Elizabeth and Mabonga Sunna were confirmed to grade III teachers.</p>	1

7	<p>The LG DSC has considered all staff that have been submitted for recruitment, confirmation and disciplinary actions during the previous FY.</p> <p>Maximum 4 points on this Performance Measure.</p>	<ul style="list-style-type: none"> <li>• Evidence that 100 % of positions submitted for disciplinary actions have been considered: score 1</li> </ul>	<p>In FY 2018/19, 2 cases were submitted to the DSC for disciplinary action on 6th September 2019 under referenced letter CR/164/2. These included; Fungu Paul (Health Assistant) and Ellah Grace( Enrolled Nurse) were forwarded to the DSC disciplinary committee because absenteeism from their work station and hearing of these cases were yet to be heard.</p>	0
8	<p>Staff recruited and retiring access the salary and pension payroll respectively within two months</p> <p>Maximum 5 points on this Performance Measure.</p>	<ul style="list-style-type: none"> <li>• Evidence that 100% of the staff recruited during the previous FY have accessed the salary payroll not later than two months after appointment: score 3</li> </ul>	<p>All 78 recruited staff accessed salary payroll not later than two months.</p> <p>During the FY under review, the LG recruited 78 staff.</p> <p>Evidenced by the appointment letter visa vie their first pay slip. Listed below is a sample of newly recruited staff for FY 2018/2019.</p> <p>Kakala Isaac appointed as a veterinary officer through referenced letter CR/156/2 dated 7th June 2019 and posted on 28th July 2019 to Busiu Town council. According to his first payslip dated 28th July 2019 under IPPS 1045594 he received a base salary of UGX 1,200,000 as seen on the Pay slip.</p> <p>Kisa Wambede Aisha appointed as a parish Chief through referenced letter CR/156/2 dated 31st May 2019 and posted on 13th June 2019 to Butumbo Sub county. According to his first payslip dated 28th July 2019 under IPPS 1045641 she received a base salary of UGX 455,804 as seen on the Pay slip.</p>	3
8	<p>Staff recruited and retiring access the salary and pension payroll respectively within two months</p> <p>Maximum 5 points on this Performance Measure.</p>	<ul style="list-style-type: none"> <li>• Evidence that 100% of the staff that retired during the previous FY have accessed the pension payroll not later than two months after retirement: score 2</li> </ul>	<p>None of the 51 LG retirees in FY 2018/2019 accessed the pension payroll within the recommended 2 months after retirement.</p> <p>For example Lusambu Kakai Edith IPPS No 179764 retired on 21st October 2018 and accessed the pension payroll in July 2019</p> <p>Mutenyo Mwalye Phoebe IPPS No 179764 retired on 28th August 2018 and accessed the pension payroll in July 2019</p> <p>The reasons for the late access to pension funds included the following;</p> <p>Staffs delay to submit in their requests for pension even when advanced to do so coupled with the delay in decentralisation of the system.</p>	0

9	<p>The LG has increased LG own source revenues in the last financial year compared to the one before the previous financial year (last FY year but one)</p> <p>Maximum 4 points on this Performance Measure.</p>	<ul style="list-style-type: none"> <li>• If increase in OSR (excluding one/off, e.g. sale of assets) from previous FY but one to previous FY is more than 10 %: score 4.</li> <li>• If the increase is from 5% - 10 %: score 2.</li> <li>• If the increase is less than 5 %: score 0.</li> </ul>	<p>Total of OSR (Excluding one-off sales for assets) for FY 2017/2018 was Shs 339,064,345 as on page 38 of the Final Accounts FY 2017/2018.</p> <p>Total of OSR for FY 2018/2019 FOR FY 2018/2019 was Shs 610,588,540 (Excluding one-off sales for assets) as on page 36 of the Draft Final Accounts for FY 2018/2019.</p> <p>Increase was Shs 271,524,195.</p> <p>Percentage: 80%</p> <p>Workings:</p> $271,524,195/339,064,345 \times 100 = 80\%$ <p>The 80% increase in local revenue collection was attributed to the following factors:</p> <p>Non-existent Land board in FY 2017/2018 which was later instituted in FY 2018/2019 yielded Rent &amp; Rates of Shs 257,256,989 in FY 2018/2019 against Shs 26,326,001 which had been collected in FY 2017/2018.</p> <p>Salary enhancement and staff recruitment in FY 2018/2019 resulted in increased LST. LG collected Shs 146,163,752 in FY 2018/2019 against Shs 128,604,900 collected in FY 2017/2018.</p>	4
10	<p>LG has collected local revenues as per budget (collection ratio)</p> <p>Maximum 2 points on this performance measure</p>	<ul style="list-style-type: none"> <li>• If revenue collection ratio (the percentage of local revenue collected against planned for the previous FY (budget realisation) is within +/- 10 %: then score 2. If more than +/- 10 %: Score 0.</li> </ul>	<p>Total Local Revenue Planned/Budgeted (Original not Revised Budget) for FY 2018/2019 was Shs 1,184,563 as on page 1 of the approved Original Budget for FY 2018/2019.</p> <p>Total Local Revenue collected during FY 2018/2019 Shs 615,870,040 as on page 36 of the Draft Final Accounts.</p> <p>Performance: 52%</p> <p>The budget realisation (collection ratio was:: <math>100\% - 52\% = 48\%</math> i.e. Budget realization fell short by Shs. -48%.</p> <p>This negative trend was caused by:</p> <p>Uncollected overdue Rent arrears from Ministry of Defence (Bugema Barraks) of Shs 817,200,000 as on annexes to the Draft Final Accounts for FY 2018/2019.</p>	0
11	<p>Local revenue administration, allocation and transparency</p>	<ul style="list-style-type: none"> <li>• Evidence that the District/Municipality has remitted the mandatory LLG share of local revenues: score 2</li> </ul>	<p>Local Revenue collections subjected to sharing with LLGs in FY 2018/2019 was Shs 146,163,752 as on page 36 of the Draft Final Accounts FY 2018/2019.</p>	0



Maximum 4 points on this performance measure.

65% of Shs 146,163,752 = 95,006,439 transferable to LLGS.

The total share of LST as requested by the respective LLGs (Requests attached to transfer vouchers seen by assessment team) equivalent to 66% was 96,496,558.

However, the total amount of local revenue transferred to LLGs as indicated below was Shs 69,767,000 representing only 47.7% instead of 65% as recommended in the LGA Cap 243 as ammended section 85 (4).

Workings:  $69,767,000 / 146,163,752 \times 100 = 47.7\%$

No. LLG REQUESTED	REVENUE AMT REMITTED	AMT 65%
1 Bubyangu 2,784,997	LST 1,810,250	
2 Budwale 2,569,997	LST 1,670,500	
3 Bufumbo 2,106,000	LST	3,239,97
4 Bukasakya 1,909,998	LST 1,241,500	
5 Bukhiende 5,228,746	LST 3,398,688	
6 Bukonde 4,256,688	LST	6,548,744
7 Bumasikye 3,463,747	LST 2,251,438	
8 Bumbobi 3,016,650	LST	4,640,995
9 Bunghoko 6,617,493	LST 4,301,375	
10 Bungokho-Mutoto 3,031,248	LST 1,970,313	
11 Busano 3,108,625	LST	4,782,495
12 Busiu 2,628,438	LST	4,043,747
13 Busoba 3,695,250	LST	5,684,994
14 Lukhonje 1,620,125	LST	2,492,498
15 Lwasso 817,375	LST	1,257,499
16 Nakaloke 1,425,125	LST	2,192,498

17 Namasaba	LST 2,073,500	3,189,997
18 Namanyonyi	LST 2,145,000	3,299,997
19 Nyondo	LST 4,624,750	7,114,993
20 Wanale	LST 1,479,160	2,275,628
TOTAL:	49,640,750	76,370,308

TCs	LST 100%	
1 Busiu	LST 6,160,000	6,160,000
2 Nabumali	LST 6,982,500	6,982,500
3 Nakaloke	LST 4,340,000	4,340,000
4 Nawuyo	LST 2,643,750	2,643,750
GRAND TOTAL:	69,767,000	96,496,558

11	Local revenue administration, allocation and transparency	<ul style="list-style-type: none"> <li>• Evidence that the total Council expenditures on allowances and emoluments- (including from all sources) is not higher than 20% of the OSR collected in the previous FY: score 2</li> </ul>	<p>Actual Local Revenue collected in FY 2017/2018 was Shs 339,064,345.</p> <p>20% of Shs 339,064,345 was Shs 67,812,929.</p> <p>Actual expenditure on Council allowances and emoluments in FY 2018/2019 was as follows :</p> <p>Council sitting allowances: 65,099,300</p> <p>Standing Committee allowances: 9,800,000</p> <p>Transport allowances: 11,496,750</p> <p>Night allowances: 20,660,000</p> <p>Induction allowances: 1333,000</p> <p>TOTAL: 108,389,050 as on page 6 of the annexes to the financial statements 2018/2019.</p> <p>Percentage: <math>108,389,050 / 339,064,345 \times 100 = 32\%</math> contrary to the mandatory 20%</p> <p>Prescribed in the 1st Schedule of the LGA Cap 243 as amended Regulation 4.</p> <p>In addition, no authority to exceed 20% of OSR for FY 2017/2018 was sought from the Minister of Local Government as required in the 1st Schedule of the LGA Cap 243 as amended Regulation 4 (A).</p>	0
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## Procurement and contract management

12	<p>The LG has in place the capacity to manage the procurement function</p> <p>Maximum 4 points on this performance measure.</p>	<ul style="list-style-type: none"> <li>• Evidence that the District has the position of a Senior Procurement Officer and Procurement Officer (if Municipal: Procurement Officer and Assistant Procurement Officer) substantively filled: score 2</li> </ul>	<p>The positions of Senior Procurement Officer and procurement officer were substantively filled as follows.</p> <p>(Mr Ariko Samuel Opaire) was appointed as Senior Procurement Officer on transfer of service by CAO through letter (Ref no. CR/152/2 ) dated 25th July 2012 under, DSC Mbale min No.32/2012b</p> <p>The Procurement Officer Mr George Masaba was appointed on confirmation of appointment by CAO on letter (Ref no. CR/156/2) dated 15th Feb 2016 under min no. 011/2016(3).</p>	2
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The LG has in place the capacity to manage the procurement function

• Evidence that the TEC produced and submitted reports to the Contracts Committee for the previous FY: score 1

Maximum 4 points on this performance measure.

The appointed Evaluation Committees for the procurements during FY 2018/2019 produced evaluation reports with technical and clear recommendations to the contract committee for instance;

On 18th October 2018 an Evaluation report was issued by the TEC on various projects that included:

Sitting, drilling, pump testing casting and installation of 12 deep boreholes, File no. Mbal 536/wrks/18-19/00008) under open domestic bidding method and the Technical Evaluation committee comprising of National Resource Officer, Procurement Officer, District Water Officer and District Accountant.

Construction of Budwale GFS phase IV, file no. Mbal 536/wrks/18-19/00007 under open domestic bidding method and the Technical Evaluation Committee comprising of National Resource Officer, Procurement Officer, District Water Officer and District Accountant.

On 12th February 2019 Technical Evaluation Committee produced a report on construction of OPD at Bumaskye HCIII, file no. Mbal 536/wrks/18-19/00013 under open domestic bidding method and the Technical Evaluation Committee comprised of DE, SPO, DA and SCO.

The LG has in place the capacity to manage the procurement function

Maximum 4 points on this performance measure.

• Evidence that the Contracts Committee considered recommendations of the TEC and provide justifications for any deviations from those recommendations: score 1

The Contracts Committee considered recommendations of the TEC and in all awarded contracts, the Assessment Team did not note any deviations from TEC recommendations.

As sampled below:

Siting, drilling, pump testing casting and installation of 12 deep boreholes, File no. Mbal 536/wrks/18-19/00008) under open domestic bidding method and the Technical Evaluation Committee recommended that the contract was awarded to K.L.R (U) Ltd at UGX 235,552,000.

Construction of Budwale GFS phase IV, File no. Mbal 536/wrks/18-19/00007 under open domestic bidding method and the Technical Evaluation Committee recommended that the contract was awarded to BAU Technical Service Ltd at UGX 152,706,597.

Construction of 4 classroom block at Nakaloke p/s File no. Mbal 536/wrks/18-19/00009 under open domestic bidding method and the Technical Evaluation Committee recommended that the contract be awarded to BAU Technical Service Ltd at UGX 140,609,773.

The LG has a comprehensive Procurement and Disposal Plan covering infrastructure activities in the approved AWP and is followed.

Maximum 2 points on this performance measure.

- a) Evidence that the procurement and Disposal Plan for the current year covers all infrastructure projects in the approved annual work plan and budget and b) evidence that the LG has made procurements in previous FY as per plan (adherence to the procurement plan) for the previous FY: score 2

The LG availed a consolidated Annual Procurement Plan for FY2019/20 which covered all the infrastructure projects for the FY 2019/2020 AWP

As sampled below:

On page 3 of 18 item no.5.1.2 of procurement plan, construction of OPD at Lwasso s/c at UGX 232,000,000 was reflected in AWP on Page 63 & 64 under health.

On page 3 Of 18 item no. 6.1.10 of procurement plan, Construction of 5 stance lined pit latrine at Bumbobi p/s was corresponding well with Page 71 of AWP under education.

The procurement plan for FY 2018/2019 covered all the infrastructure projects for the FY 2018/2019 AWP

Item no 6.1.9 under Procurement Plan, Construction of 4 classroom block at Bumuluya at UGX 142,000,000 and it corresponds well with page 43 of AWP under Education.

Item no. 7.1.4 under procurement Plan, Construction of Budwale GFS UGX 162,947,000 and corresponds well with page 65 of AWP.

It was reported that the formulation of the disposal plan was being held back because the government valuer had not yet visited the site

The LG has prepared bid documents, maintained contract registers and procurement activities files and adheres with established thresholds.

Maximum 6 points on this performance measure.

- For current FY, evidence that the LG has prepared 80% of the bid documents for all investment/infrastructure by August 30: score 2

The LG had 28 of Investments/ Infrastructure projects for the current FY and prepared 28 bid documents (100%).As evidenced from the sampled bids below:

Sitting, drilling, pump test and installation of 5 boreholes in Mbale DLG.

Renovation of two classroom block at Bumbobi P/S in Bumbobi s/c.

Construction of Maumbe Mukwana Memorial Technical Institute

The LG has prepared bid documents, maintained contract registers and procurement activities files and adheres with established thresholds.

Maximum 6 points on this performance measure.

• For Previous FY, evidence that the LG has an updated contract register and has complete procurement activity files for all procurements: score 2

The district had a contract register for the 2018/19 FY and was last updated on 8/04/2019. The Contract Register was labelled as Contract register on top and had the following data:

- The Reference numbers
- Subject of Project
- Name of Bidder
- Estimate Contract value
- Quoted amount
- Date of Award

The following Procurement Files were sampled and found to be complete.

Siting, drilling, pump testing casting and installation of 12 deep boreholes, File no. Mbal 536/wrks/18-19/00008 had a substantial completion certificate dated 30th May 2019.

<p>The LG has prepared bid documents, maintained contract registers and procurement activities files and adheres with established thresholds.</p> <p>Maximum 6 points on this performance measure.</p>	<ul style="list-style-type: none"> <li>• For previous FY, evidence that the LG has adhered with procurement thresholds (sample 5 projects): score 2.</li> </ul>	<p>The following projects sampled adhered to the Procurement Thresholds</p> <p>Construction of 4 classroom block at Nakaloke p/s File no. Mbal 536/wrks/18-19/00009. The Contract Amount was UGX 140,609,773. The Procurement Method used was Open National Bidding and the advert was in the Newvision of 15th January 2019. There was adherence to the Procurement thresholds</p> <p>Siting, drilling, pump testing casting and installation of 12 deep boreholes, File no. Mbal 536/wrks/18-19/00008) The Contract Amount was UGX 235,552,000. The Procurement Method used was Open National Bidding and the advert was in the Newvision of 27th August 2018. There was adherence to the Procurement thresholds.</p> <p>Construction of Budwale GFS phase IV, file no. Mbal 536/wrks/18-19/00007 The Contract Amount was UGX 152,706,597. The Procurement Method used was Open National Bidding and the advert was in the Newvision of 27th August 2018. There was adherence to the Procurement thresholds.</p> <p>Construction of 4 classroom block at Bumuluya p/s in Bukonde Sub County, file no. Mbal 536/wrks/18-19/00010 The Contract Amount was UGX 152,706,597. The Procurement Method used was Open National Bidding and the advert was in the Newvision of 27th August 2018. There was adherence to the Procurement thresholds.</p> <p>Supply of 1500kgs of improved Irish potatoes seeds File no. Mbal 536/supls/18-19/00043. The Contract Amount was UGX 142,000,000. The Procurement Method used was Open National Bidding and the advert was in the New vision of 15th January 2019. There was adherence to the Procurement thresholds.</p>
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15	<p>The LG has certified and provided detailed project information on all investments</p> <p>Maximum 4 points on this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that all works projects implemented in the previous FY were appropriately certified – interim and completion certificates for all projects based on technical supervision: score 2</li> </ul>	<p>Drilling, casting and hand pump installation of 12 bore holes Ref. Mbale 536/Wrks/18-19/00008. The contract Amount was UGX 235,552,000 and the contract were executed by M/s. K.L.R (U) Ltd. The Substantial Completion Certificate was issued on 30th May 2019 prepared by District Water Officer, approved by District Engineer, checked and Verified by Internal Auditor.</p> <p>Construction of 4 classroom block at Nakaloke p/s Ref. Mbale 536/Wrks/18-19/00009. The contract Amount was UGX 140,607,774 and the contract were executed by M/s Tsandex Investment (U) Ltd. The Substantial Certificate of Completion was issued on 18th June 2019 prepared by Senior Civil Engineer, approved by District Engineer.</p> <p>Construction of OPD at Bumaskye HCIII, file no. Mbal 536/wrks/18-19/00013 The Contract Amount was UGX 278,988,532 The interim valuation certificate dated 18th June 2019 and prepared by the Senior Civil Engineer and Approved by District Engineer.</p>	2
15	<p>The LG has certified and provided detailed project information on all investments</p> <p>Maximum 4 points on this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that all works projects for the current FY are clearly labelled (site boards) indicating: the name of the project, contract value, the contractor; source of funding and expected duration: score 2</li> </ul>	<p>The LG was still at Technical Evaluation stage as at the time of assessment and therefore no contracts had been issued out for the works projects to start.</p>	2

## Financial management

16	<p>The LG makes monthly and up to-date bank reconciliations</p> <p>Maximum 4 points on this performance measure.</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG makes monthly bank reconciliations and are up to-date at the time of the assessment: score 4</li> </ul>	<p>The LG operated only 3 (three) bank A/c in FY 2018/2019 which were duly posted and reconciled to the Bank Statement on monthly basis as indicated on the General Ledger Reconciliation Summary statements below generated by IFMIS:</p> <p>District Revenue Collection Account:</p> <p>Net unreconciled as at 30/6/2019: 0</p> <p>District Treasury Single Account:</p> <p>Net unreconciled as at 30/6/2019: 0</p> <p>General Fund Account:</p> <p>Net unreconciled as at 30/6/2019: 0</p> <p>The three Bank accounts mentioned above were also duly reconciled during the 1st quarter FY 2019/2020. Their Adjusted bank statement balance as at 30/9/2019 was also 0 respectively meaning that their Bank statement balance as at 30th/9/2019 was 0 and their Cash book balance as at 30th/9/2019 was also 0.</p>	4
17	<p>The LG made timely payment of suppliers during the previous FY</p> <p>Maximum 2 points on this performance measure</p>	<ul style="list-style-type: none"> <li>• If the LG makes timely payment of suppliers during the previous FY – no overdue bills (e.g. procurement bills) of over 2 months: score 2.</li> </ul>	<p>The LG did not make timely payments of suppliers contrary to the payment duration of not later than 30 days in their respective signed contracts during FY 2018/2019 as evidenced in the sampled payments below:</p> <p>M/s KLR – Uganda Ltd requested for payment of Shs 17,061,000 on 29/10/2019 for Retention on Drilling, Casting and Hand Pump installation of 9 bore holes which was certified (certificate No.2) and recommended for payment by the DWO on 22/5/2019 and paid on 24/6/2019 vide PV No. 24106289 within 238 days.</p> <p>M/s BAU Technical Services Ltd requested for payment of Shs 31,035,426 on 9/01/2019 for construction of Budwale GFS (Phase 3) which was certified (certificate No. 2) and recommended for payment by DWO on 30/4/2019 and paid on 15/6/2019 vide PV No. 23327451 within 150 days.</p> <p>M/s F G Enterprises Ltd requested for payment of Shs 11,354,904 on 4/3/2019 for construction of 5-stance lined pit latrine at Bulweta P/S which was certified (certificate No. 1) and recommended for payment by the DEO ON 25/3/2019 and paid on 24/2019 vide PV No. 22698718 within 50 days.</p>	0

18	<p>The LG executes the Internal Audit function in accordance with the LGA section 90 and LG procurement regulations</p> <p>Maximum 6 points on this performance measure.</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG has a substantive Senior Internal Auditor: 1 point.</li> <li>• LG has produced all quarterly internal audit reports for the previous FY: score 2.</li> </ul>	<p>The LG had a substantive Principal Internal Auditor by the names of Mayoka Watasa appointed on 19/10/2018 by the District Service Commission Ref.CR./156/2 DSC Min: 118 /2018.</p>	1
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18	<p>The LG executes the Internal Audit function in accordance with the LGA section 90 and LG procurement regulations</p> <p>Maximum 6 points on this performance measure.</p>	<p>• LG has produced all quarterly internal audit reports for the previous FY: score 2.</p>	<p>The LG produced all the 4 (four) Quarterly Internal Audit Reports for FY 2018/2019 and copies submitted to various authorities including CAO, LGPAC, IAG, OAG to mention but a few:</p> <table><tr><th>Quarter Reference</th><th>Date of report</th></tr><tr><td>Quarter 1 AUD/213</td><td>14/1/2019</td></tr><tr><td>Quarter 2 AUD/214/1</td><td>31/01/209</td></tr><tr><td>Quarter 3 AUD/214/11</td><td>30/4/2019</td></tr><tr><td>Quarter 4 AUD/214/11</td><td>31/7/2019</td></tr></table>	Quarter Reference	Date of report	Quarter 1 AUD/213	14/1/2019	Quarter 2 AUD/214/1	31/01/209	Quarter 3 AUD/214/11	30/4/2019	Quarter 4 AUD/214/11	31/7/2019	2
Quarter Reference	Date of report													
Quarter 1 AUD/213	14/1/2019													
Quarter 2 AUD/214/1	31/01/209													
Quarter 3 AUD/214/11	30/4/2019													
Quarter 4 AUD/214/11	31/7/2019													

18	<p>The LG executes the Internal Audit function in accordance with the LGA section 90 and LG procurement regulations</p> <p>Maximum 6 points on this performance measure.</p>	<p>Evidence that the LG has provided information to the Council and LG PAC on the status of implementation of internal audit findings for the previous financial year i.e. follow up on audit queries from all quarterly audit reports: score 2.</p>	<p>The LG availed Information to Council &amp; LG PAC on Internal Audit queries raised but only on the 1st Quarter Internal Audit Report FY 2018/2019 as illustrated in the table below:</p> <p>Nature and total number of queries raised: 29+16+20+25 = 90</p> <p>Nature and total number of queries cleared: 29</p> <p>Nature and total number of queries pending: 61</p> <p>The nature of the pending queries were as evidenced below to mention but a few:</p> <p>Delayed execution of Procurement process.</p> <p>No access to life certificates for Pensioners.</p> <p>Shs 7,800,000 to Ms Mutuwa (Clerk to Council) not accounted for.</p> <p>Incomplete projects for 3rd quarter FY 2018/2019</p> <p>Unacknowledged remittances (PAYE, WHT) to URA.</p> <p>Unremitted NSSF deductions to NSSF.</p> <p>Unrealistic estimates for FY 2019/2020.</p> <p>Unpaid staff on pay roll.</p>	2															
18	<p>The LG executes the Internal Audit function in accordance with the LGA section 90 and LG procurement regulations</p> <p>Maximum 6 points on this performance measure.</p>	<p>• Evidence that internal audit reports for the previous FY were submitted to LG Accounting Officer, LG PAC and LG PAC has reviewed them and followed-up: score 1.</p>	<p>All the 4 Quarterly Internal Audit Reports for FY 2018/2019 were duly submitted to the LG Accounting Officer and copied to LGPAC on the dates as illustrated in the table below:</p> <p>However, LGPAC reviewed only 1st, 2nd, and 3rd Quarterly Internal Audit Reports for FY 2018/2019. The 4th quarterly report was not reviewed as indicated below:</p> <table><tr><td>Quarter</td><td>Date of submission</td><td>Reference for report review</td></tr><tr><td>Quarter 1</td><td>15/01/2019</td><td>Unreferenced LGPAC Report dated 22/11/2018</td></tr><tr><td>Quarter 2</td><td>31/01/2019</td><td>Unreferenced LGPAC Report dated 26/7/2019</td></tr><tr><td>Quarter 3</td><td>30/04/2019</td><td>Unreferenced LGPAC Report dated 30/8/2019</td></tr><tr><td>Quarter 4</td><td>31/07/2019</td><td>No LGPAC Review.</td></tr></table>	Quarter	Date of submission	Reference for report review	Quarter 1	15/01/2019	Unreferenced LGPAC Report dated 22/11/2018	Quarter 2	31/01/2019	Unreferenced LGPAC Report dated 26/7/2019	Quarter 3	30/04/2019	Unreferenced LGPAC Report dated 30/8/2019	Quarter 4	31/07/2019	No LGPAC Review.	0
Quarter	Date of submission	Reference for report review																	
Quarter 1	15/01/2019	Unreferenced LGPAC Report dated 22/11/2018																	
Quarter 2	31/01/2019	Unreferenced LGPAC Report dated 26/7/2019																	
Quarter 3	30/04/2019	Unreferenced LGPAC Report dated 30/8/2019																	
Quarter 4	31/07/2019	No LGPAC Review.																	

19	<p>The LG maintains a detailed and updated assets register</p> <p>Maximum 4 points on this performance measure.</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG maintains an up- dated assets register covering details on buildings, vehicle, etc. as per format in the accounting manual: score 4</li> </ul>	<p>The LG maintained an assets register but containing only Register for Motor Vehicles and Heavy Plant which was in conformity to the LGAM 2007 format but not up-dated.</p> <p>This was justified by the Chairman's vehicle Mitsubishi Double Cabin UG 3205R acquired on 12/02/2016 but had not been up-dated since its date of acquisition as at the time of assessment.</p> <p>The two Registers of assets for Land and Building as well as Register for General assets were not availed for assessment.</p>	0
20	<p>The LG has obtained an unqualified or qualified Audit opinion</p> <p>Maximum 4 points on this performance measure</p>	<p>Quality of Annual financial statement from previous FY:</p> <ul style="list-style-type: none"> <li>• Unqualified audit opinion: score 4</li> <li>• Qualified: score 2</li> <li>• Adverse/disclaimer: score 0</li> </ul>	<p>The Auditor General's Opinion on the financial statements of Mbale LG for the year ended 30th June 2019 was "Unqualified".</p>	4

#### Governance, oversight, transparency and accountability

21	<p>The LG Council meets and discusses service delivery related issues</p> <p>Maximum 2 points on this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the Council meets and discusses service delivery related issues including TPC reports, monitoring reports, performance assessment results and LG PAC reports for last FY: score 2</li> </ul>	<p><b>The LG Council met and discussed service delivery related issues as provided in the minutes below:</b></p> <p>Quarter 1: Meeting held on 13 September 2018 discussed:</p> <p>Presentation of standing committee reports to Council</p> <p>Under Minute Min COU.86/09/2018</p> <p>Quarter 2: Meeting held 21 December 2018 discussed the a Council working Committee report under COU.92/12/2018</p> <p>Quarter 3: Meeting held 28 February 2019 discussed t approval of boundaries for Mbale City under Min COU.97/02/2019</p> <p>4th Quarter meeting held on 10th April 2019 discussed PAC Reports under minute COU. 114/04/2019</p>	2
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22	<p>The LG has responded to the feedback/ complaints provided by citizens</p> <p>Maximum 2 points on this Performance Measure</p>	<ul style="list-style-type: none"> <li>• Evidence that LG has designated a person to coordinate response to feed-back (grievance/complaints) and responded to feedback and complaints: score 1.</li> </ul>	<p>The LG designated a person to coordinate respond to feed-back (grievance /complaints) known as Mr Musungu Tom (District Information Officer), appointed via letter dated 27 September 2017 Reference CR/214/9 as the focal person for Client Charter/Complaint</p>	1
22	<p>The LG has responded to the feedback/ complaints provided by citizens</p> <p>Maximum 2 points on this Performance Measure</p>	<ul style="list-style-type: none"> <li>• The LG has specified a system for recording, investigating and responding to grievances, which should be displayed at LG offices and made publically available: score 1</li> </ul>	<p>The LG had a client charter which specified procedures for complaint handling but was not displayed on the notice board.</p>	0
23	<p>The LG shares information with citizens (Transparency)</p> <p>Total maximum 4 points on this Performance Measure</p>	<p>Evidence that the LG has published:</p> <ul style="list-style-type: none"> <li>• The LG Payroll and Pensioner Schedule on public notice boards and other means: score 2</li> </ul>	<p>The LG published LG Payroll and Pensioner Schedule on public notice boards which were still on by the time of assessment. The pay roll for the month of October 2019 was displayed and the pensioners payroll for October was also displayed it had pensioners such as Lusamba Kakai Edith a former Grade II teacher who retired in 21st October 2018 and accessed the pension payroll in July 2019</p>	2
23	<p>The LG shares information with citizens (Transparency)</p> <p>Total maximum 4 points on this Performance Measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the procurement plan and awarded contracts and amounts are published: score 1.</li> </ul>	<p>As evidenced from the LG notice boards, the procurement plan and awarded contracts (Best Evaluated Bidders) were found displayed on the notice boards at the time of assessment for example Renovation of two classroom block at Bumbobi P/S in Bumbobi s/c. Additionally the procurement adverts were posted on the</p> <p>PPDA website for instance in FY 2018/19 the Rehabilitation of 05 boreholes in Mbale DLG was posted the method of procurement was selective national bidding bid evaluation started on 2019-06-11 00:00:00 and ended on 2019-06-14 the contract reference was MBAL536/600/WRKS/2018-2019/00036 was posted.</p>	1

23	<p>The LG shares information with citizens (Transparency)</p> <p>Total maximum 4 points on this Performance Measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG performance assessment results and implications are published e.g. on the budget website for the previous year (from budget requirements): score 1.</li> </ul>	<p>The LG –PDU performance assessment results and implications were discussed as stated below but no evidence of their publishment was availed to the PAT</p> <p>The LG –PDU performance assessment results and implications were discussed during the DTPC meeting held on 27th August 2018 under Minute 04/DTPC/27/08/2018 Dissemination of National Assessment Results</p> <p>Min 05/DTPC/27/08/2018 Presentation and review of the assessment manual</p> <p>The LG performed an internal assessment for 2017/2018 and was disseminated during DTPC of 29/10/2018 under Minute 05/DTPC/29/10/2018</p>	0
24	<p>The LGs communicates guidelines, circulars and policies to LLGs to provide feedback to the citizens</p> <p>Maximum 2 points on this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the HLG have communicated and explained guidelines, circulars and policies issued by the national level to LLGs during previous FY: score 1</li> </ul>	<p>The LG communicated and explained guidelines, circulars and policies issued by the national level to LLGs during previous FY as evidenced by the DTPC Meeting 26th November 2018 Min 05/DTPC/26/11/2018</p> <p>Further evidence was collection of Budget call circulars by Town clerks and sub county chiefs as confirmed by their signatures in the delivery book of Planning Department.</p>	1
24	<p>The LGs communicates guidelines, circulars and policies to LLGs to provide feedback to the citizens</p> <p>Maximum 2 points on this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that LG during the previous FY conducted discussions (e.g. municipal urban fora, barazas, radio programmes etc.) with the public to provide feed-back on status of activity implementation: score 1.</li> </ul>	<p>The LG organized and conducted 2 Radio talk shows as evidenced by a report to UNICEF for Period October – December 2018.</p> <p>The Radio talk shows were conducted on 14th and 20th December 2018 about Death and Birth registration. The Report was prepared by Mr. Waniale Abdallah Magomu District Planner and signed by Ekachelan Esau on 25 March 2019</p>	1

## Social and environmental safeguards

25	<p>The LG has mainstreamed gender into their activities and planned activities to strengthen women's roles</p> <p>Maximum 4 points on this performance measure.</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG gender focal person and CDO have provided guidance and support to sector departments to mainstream gender, vulnerability and inclusion into their activities score 2.</li> </ul>	<p>There were notes of guidance in form of circulars regarding gender mainstreaming to confirm that guidance and support to mainstream gender, vulnerability and inclusion into their activities had been as evidenced from the circulars below.</p> <p>Below are circulars that were circulated.</p> <p>Circular to all district local government Chairperson regarding women councils prepared on 5th September 2018 signed by Janat Mukwaya (Hajat) and received by the Mbale district register on 26th September 2018 addressed to District Chairperson Mbale</p> <p>Circular to all district local government Chairpersons regarding District and Sub County women's councils Chairpersons as Ex Officio member of the District Councils prepared on 25th October 2018 signed by Janat Mukwaya (Hajat) addressed to District Chairperson Mbale.</p>	2
25	<p>The LG has mainstreamed gender into their activities and planned activities to strengthen women's roles</p> <p>Maximum 4 points on this performance measure.</p>	<ul style="list-style-type: none"> <li>• Evidence that the gender focal point and CDO have planned for minimum 2 activities for current FY to strengthen women's roles and address vulnerability and social inclusions and that more than 90 % of previous year's budget for gender activities/ vulnerability/ social inclusion has been implement-ted: score 2.</li> </ul>	<p>For the current FY 2019/2020, Gender Focal Point and CDO have planned activities to strengthen women's roles and address vulnerability as evidenced below:</p> <p>Sensation meeting for elderly and PWD</p> <p>Monitoring of Youth activities.</p> <p>Gender mainstreaming.</p> <p>Approved budget estimates for FY 2018/2019 the sector was shs 1,254,176,000</p> <p>The Assessment Team was not availed with expenditure for FY 2018/2019</p>	0
26	<p>LG has established and maintains a functional system and staff for environmental and social impact assessment and land acquisition</p> <p>Maximum 6 points on this performance</p>	<ul style="list-style-type: none"> <li>• Evidence that environmental screening or EIA where appropriate, are carried out for activities, projects and plans and mitigation measures are planned and budgeted for: score 1</li> </ul>	<p>There was evidence that environmental screening or EIA where appropriately, carried out for activities, projects and plans and mitigation measures are planned as illustrated below.</p> <p>Construction of 2no. 2 Stance Lined Pit Latrines at Kasanjaa and Muruba</p> <p>Screening was done on 20th July 2018 by the</p>	1



measure

Environmental Officer. The Environment and Social Impact Report Form was done of 20th July 2019 by the CDO and Environmental Officer. The Environmental Management and Monitoring Plan was done o 18th August 2018 by the Environmental Officer.

Construction of 5 Stance Pit Latrine at Lumbuku P/S

The Screening was done on 1st August 2018 by the SEO. The Environment and Social Impact Report Form was done on 1st August 2019 by the DEO and CDO

The Environmental Management and Monitoring Plan was done on 13thAugust 2018 by the DEO.

Construction of a 5 Stance Pit Latrine at Khamoto P/S

The Screening was done on 1st August 2018 by the SEO. The Environment and Social Impact Report Form was done on 1st August 2019 by the DEO and CDO

The Environmental Management and Monitoring Plan was done on 13thAugust 2018 by the DEO.

Construction of a 5 Stance Pit Latrine at Bushukori P/S

The Screening was done on 1st August 2018 by the SEO. The Environment and Social Impact Report Form was done on 1st August 2019 by the DEO and CDO

The Environmental Management and Monitoring Plan was done on 13thAugust 2018 by the DEO.

Construction of 4 Classroom blocks at Burukumu PS

The Screening was done on 1st August 2018 by the SEO. The Environment and Social Impact Report Form was done on 1st August 2019 by the DEO and CDO

The Environmental Management and Monitoring Plan was done on 13thAugust 2018 by the DEO.

26	<p>LG has established and maintains a functional system and staff for environmental and social impact assessment and land acquisition</p> <p>Maximum 6 points on this performance measure</p>	<p>• Evidence that the LG integrates environmental and social management and health and safety plans in the contract bid documents: score 1</p>	<p>There was evidence that the LG integrated environmental and social management and health and safety plans in the contract bid documents since they were embedded in the BOQs as evidenced below.</p> <p>In the BOQ for the construction of a 5 Stance Pit Latrine at Nakaloke P/S. Ref: Mbal 536/wrks/18-19/00009, in the BOQ Page no. 42 of 71, 43 of 71 and 46 of 71, it had plastic gutters for harvesting water, supply of plastic and conserve environment by planting improved trees. All these were aimed at protecting the Environment.</p>	1
26	<p>LG has established and maintains a functional system and staff for environmental and social impact assessment and land acquisition</p> <p>Maximum 6 points on this performance measure</p>	<p>• Evidence that all projects are implemented on land where the LG has proof of ownership (e.g. a land title, agreement etc.): score 1</p>	<p>All projects were implemented on land where LG had proof of ownership as sampled below:</p> <p>Agreement between the land owner and community for the construction of public pit latrine. There was an agreement between Mabonga S and Muruba GCS dated 25th January 2019.</p> <p>Agreement between the land owner and community for the construction of public pit latrine. There was an agreement between Mutuwa Aisha and Nakaloke sub county dated 25th January 2019.</p>	1

LG has established and maintains a functional system and staff for environmental and social impact assessment and land acquisition

Maximum 6 points on this performance measure

- Evidence that all completed projects have Environmental and Social Mitigation Certification Form completed and signed by Environmental Officer and CDO: score 1

Construction of 2no. 2 Stance Lined Pit Latrines at Kasanjaa and Muruba

The Environment and Social Impact Report Form was done of 20th July 2019 by the CDO and Environmental Officer.

Construction of 5 Stance Pit Latrine at Lumbuku P/S

The Environment and Social Impact Report Form was done on 1st August 2019 by the DEO and CDO

Construction of a 5 Stance Pit Latrine at Khamoto P/S

The Environment and Social Impact Report Form was done on 1st August 2019 by the DEO and CDO

Construction of a 5 Stance Pit Latrine at Bushukori P/S

The Environment and Social Impact Report Form was done on 1st August 2019 by the DEO and CDO

Construction of 4 Classroom blocks at Burukumu PS

The Environment and Social Impact Report Form was done on 1st August 2019 by the DEO and CDO

LG has established and maintains a functional system and staff for environmental and social impact assessment and land acquisition

Maximum 6 points on this performance measure

- Evidence that the contract payment certificated includes prior environmental and social clearance (new one): Score 1

There was no evidence that the contract payment certificates included prior environmental and social clearance since all interim and substantial valuation certificates that were sampled were never signed by anyone in Environment

LG has established and maintains a functional system and staff for environmental and social impact assessment and land acquisition

- Evidence that environmental officer and CDO monthly report, includes a) completed checklists, b) deviations observed with pictures, c) corrective actions taken.

Score: 1

There was no evidence that the Environmental Officer and CDO produce monthly reports.

Maximum 6 points on this performance measure

No.	Summary of requirements	Definition of compliance	Compliance justification	Score
<b>Human resource planning and management</b>				
1	<p>The LG education department has budgeted and deployed teachers as per guidelines (a Head Teacher and minimum of 7 teachers per school)</p> <p>Maximum 8 for this performance measure</p>	<p>• Evidence that the LG has budgeted for a Head Teacher and minimum of 7 teachers per school (or minimum a teacher per class for schools with less than P.7) for the current FY: score 4</p>	<p>The department had budgeted for 104 head teachers and 1526 teachers for the FY 2019/2020 at shs. 10,274,812,000. As per figure captured on page 29 of the district budget for FY 2019/2020 which was signed by the Chairperson, Mr Bernard Mujasi on 18th July, 2019.</p>	4
1	<p>The LG education department has budgeted and deployed teachers as per guidelines (a Head Teacher and minimum of 7 teachers per school)</p> <p>Maximum 8 for this performance measure</p>	<p>• Evidence that the LG has deployed a Head Teacher and minimum of 7 teachers per school (or minimum of a teacher per class for schools with less than P.7) for the current FY: score 4</p>	<p>The District deployed a head teacher and a Minimum of 7 teachers per school for the FY 2019/2020 as evidenced from the sampled schools below:</p> <ol style="list-style-type: none"> <li>1. Mugoya Mohammed head teacher Bugema Quran P/S together with 20 teachers</li> <li>2. Wamimbi Samuel Sokoi head teacher Bumageni P/S along with 43 teachers</li> <li>3. Wangwe Jackson head teacher Nabuyonga P/S along with 42 teachers.</li> <li>4. Wobusani Benard head teacher Bright Parents P/S along with 33 teachers.</li> </ol>	4

2	<p>LG has substantively recruited all primary school teachers where there is a wage bill provision</p> <p>Maximum 6 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG has filled the structure for primary teachers with a wage bill provision <ul style="list-style-type: none"> <li>o If 100%: score 6</li> <li>o If 80 - 99%: score 3</li> <li>o If below 80%: score 0</li> </ul> </li> </ul>	<p>Primary teachers wage allocation for Mbale district for FY 2019/2020 was shs 10,274,812,000</p> <p>Wage for primary school teachers in post for FY 2019/2020 was shs 6,303,565 for 1630 Teachers. The staff ceiling for the LG was 1693. The LG had recruited teachers beyond their staff ceiling.</p> <p>% age wage provision was 96</p>	3
3	<p>LG has substantively recruited all positions of school inspectors as per staff structure, where there is a wage bill provision.</p> <p>Maximum 6 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG has substantively filled all positions of school inspectors as per staff structure, where there is a wage bill provision: score 6</li> </ul>	<p>The LG had substantively filled all positions of School inspectors per staff structure. Mbale LG Education dept.</p> <p>Approved Staff Structure, had 2 positions of Inspectors of Schools which were filled.</p> <p>The officers were; Musungu Lydia and Khaukha Paddy but unfortunately their appointments details as inspectors were not seen at the time of assessment.</p>	6
4	<p>The LG Education department has submitted a recruitment plan covering primary teachers and school inspectors to HRM for the current FY.</p> <p>Maximum 4 for this performance measure</p>	<p>Evidence that the LG Education department has submitted a recruitment plan to HRM for the current FY to fill positions of</p> <ul style="list-style-type: none"> <li>• Primary Teachers: score 2</li> </ul>	<p>There was no evidence of a formal submission of a recruitment plan to HRM for the current FY (2019/2020)</p> <p>But there was existence of a recruitment plan for the education department in the HRM unit.</p> <p>The Education dept, planned to recruit 63 staff who included 59 Senior Education Assistants, 01 Principal Education Officer, sports officer</p>	0

4	<p>The LG Education department has submitted a recruitment plan covering primary teachers and school inspectors to HRM for the current FY.</p> <p>Maximum 4 for this performance measure</p>	<p>Evidence that the LG Education department has submitted a recruitment plan to HRM for the current FY to fill positions of</p> <ul style="list-style-type: none"> <li>• School Inspectors: score 2</li> </ul>	<p>There was no evidence of a formal submission of a recruitment plan to HRM for the current FY (2019/2020)</p> <p>But there was existence of a recruitment plan for the education department in the HRM unit.</p> <p>The Education dept, planned to recruit 02 Inspectors of school</p>	0
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## Monitoring and Inspection

5	<p>The LG Education department has conducted performance appraisal for school inspectors and ensured that performance appraisal for all primary school head teachers is conducted during the previous FY.</p> <p>Maximum 6 for this performance measure</p>	<p>Evidence that the LG Education department has ensured that all head teachers are appraised and has appraised all school inspectors during the previous FY</p> <ul style="list-style-type: none"> <li>• 100% school inspectors: score 3</li> </ul>	<p>Evidence availed during the assessment indicated that only one Inspector of schools by the names of Khaukha Paddy was appraised on 30/06/2018 and no evidence of appraisal was availed to the assessment team for the other inspector known as Musungu Lydia</p>	0
5	<p>The LG Education department has conducted performance appraisal for school inspectors and ensured that performance appraisal for all primary school head teachers is conducted during the previous FY.</p> <p>Maximum 6 for this performance measure</p>	<p>Evidence that the LG Education department has ensured that all head teachers are appraised and has appraised all school inspectors during the previous FY</p> <ul style="list-style-type: none"> <li>• Primary school head teachers <ul style="list-style-type: none"> <li>o 90 - 100%: score 3</li> <li>o 70% and 89%: score 2</li> <li>o Below 70%: score 0</li> </ul> </li> </ul>	<p>Information available was 89 out of 104 Head Teachers submitted Performance Contracts and were appraised for FY 2018/19.</p> <p>A Sample of the schools visited, Mr. Wamimbi Samuel, Head Teacher Bumageni P/s, submitted his Performance Contract on 8/02/2019 and was appraised on 12/08/2019.</p> <p>Mugoya Mohamed Head Teacher, Bugema Quran P/s submitted a Performance contract on 22/11/2018 and was appraised on 27/11/2018.</p>	2

The LG Education Department has effectively communicated and explained guidelines, policies, circulars issued by the national level in the previous FY to schools

Maximum 3 for this performance measure

• Evidence that the LG Education department has communicated all guidelines, policies, circulars issued by the national level in the previous FY to schools: score 1

The department communicated guidelines, policies and circulars issued by the national level. For instance;

1) A referenced letter EO 17/341/01 dated 25/06/2019 invited institutions to participate in Music, Dance and Drama (MDD) for P/schools Trainer of Trainees (T.O.T) regional workshop.

2) Communication Ref: PS/SS dated 29/07/2019 invitation Schools' Eye-Health Education program workshop.

3) Unreferenced letter date 14/05/2019 that invited all p/s Teachers 2nd. National P/S Teachers conference which took place between 4-7/09/2019 at London College of St. Lawrence, Maya, Kampala.

The LG Education Department has effectively communicated and explained guidelines, policies, circulars issued by the national level in the previous FY to schools

Maximum 3 for this performance measure

• Evidence that the LG Education department has held meetings with primary school head teachers and among others explained and sensitised on the guidelines, policies, circulars issued by the national level: score 2

The department held meetings with primary school head teachers and among others explained and sensitized them on the guidelines, policies and circulars issued by national level For instance;

On 29/11/2018 Under MIN 6/MPH/08/-2019 the DEO reminded H/Teachers to Plan for 2019 since the term was coming to a close.

On 21/09/2019 Under MIN 7/MPH/08/-2019 the DEO informed H/Teachers to Plan, Supervise, Budget and coordinate teacher activities.



The LG Education Department has effectively inspected all registered primary schools<sup>2</sup>

Maximum 12 for this performance measure

• Evidence that all licenced or registered schools have been inspected at least once per term and reports produced:

- o 100% - score 12
- o 90 to 99% - score 10
- o 80 to 89% - score 8
- o 70 to 79% - score 6
- o 60 to 69% - score 3
- o 50 to 59 % score 1
- o Below 50% score 0.

At the time of assessment, Mbale LG Education department had received 89 Inspection reports out of expected 312 reports as evidenced in the sampled schools visited:

Nabuyonga P/s was inspected and supervised under Mbale Municipal Education dept.

Bugema - Quran P/s Inspection Reports for Term1, 2, 3, in 2018 had been received on 2/3/2019, 20/06/2018 and 02/10/2018 respectively.

Bumageni P/s Inspection Reports for Term 2, 3,4 in 2018 had been received on 27/03/2018, 18/06/2018 and 01/10/2018.as not appraised

Bright Parents Junior School head teacher was not appraised

Therefore out of the 4 sampled schools, only 2 head teachers were appraised on termly basis i.e. 3 +3 = 06 Insp. Reports.

Therefore, the percentage score out of the 4 sampled schools was:  $06/12 \times 100\% = 50\%$ .

LG Education department has discussed the results/ reports of school inspections, used them to make recommendations for corrective actions and followed recommendations

Maximum 10 for this performance measure

• Evidence that the Education department has discussed school inspection reports and used reports to make recommendations for corrective actions during the previous FY: score 4

The only inspection report availed to the assessment team was for 2nd term in the fourth quarter year 2018 which was discussed on 29/06/18 no minute number and the following remedy actions were recommended;

H/Teachers to ensure Improvement of attendance of both Teachers and the Learners e.g.in schools like Kilayi, Bufumbo, Namagumba.

Assess Implementation levels of projects and identification of gaps

Establishment of Enrolment, staffing and administration

No evidence of 1,2 and 3 inspection reports.

8	<p>LG Education department has discussed the results/reports of school inspections, used them to make recommendations for corrective actions and followed recommendations</p> <p>Maximum 10 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG Education department has submitted school inspection reports to the Directorate of Education Standards (DES) in the Ministry of Education and Sports (MoES): Score 2</li> </ul>	<p>There was evidence that Mbale LG Education dept submitted Term 3 School Inspection reports for 2018 to MoES, Directorate of Education Standards (DES).</p> <p>In addition, School Inspection Reports for Term 1, 2019 was submitted on 23/05/2019.</p> <p>Inspection report for Term 2 Quarter 3 were not availed to the time of assessment</p>	0
8	<p>LG Education department has discussed the results/reports of school inspections, used them to make recommendations for corrective actions and followed recommendations</p> <p>Maximum 10 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the inspection recommendations are followed-up: score 4.</li> </ul>	<p>From Quarter 2, (Term1) Inspection Report, DEO closely tracked through Monitoring report referenced EDU/161/11/18 dated 19/11/2019 the recommended actions like establishment of Enrolment, staffing and attendance of both teachers and Learners levels whose remedial action yielded the following:</p> <p>School enrolment improved from 60% to 90%</p> <p>Pupil attendance improved from 56% to 100%</p> <p>Appreciated the Establishment of Enrolment, staffing and administration levels.</p> <p>Improvement of attendance of both Teachers and the Learners e.g. in schools like Kilayi, Bufumbo, Namagumba, through monitoring visits mentioned in monitoring report the follow-ups were done</p>	4
9	<p>The LG Education department has submitted accurate/consistent reports/date for school lists and enrolment as per formats provided by MoES</p> <p>Maximum 10 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG has submitted accurate/consistent data: <ul style="list-style-type: none"> <li>o List of schools which are consistent with both EMIS reports and PBS: score 5</li> </ul> </li> </ul>	<p>Submitted lists of 104 schools were consistent with both EMIS and PBS for FY 2019/20 since they were submitted on line though PBS there was no acknowledgment or submission date.</p>	5

The LG Education department has submitted accurate/consistent reports/date for school lists and enrolment as per formats provided by MoES

Maximum 10 for this performance measure

Evidence that the LG has submitted accurate/consistent data:

- Enrolment data for all schools which is consistent with EMIS report and PBS: score 5

Information on Enrolment data available and consistent with EMIS reports and PBS are not accurate and consistent.

Because from Enrolment Lists of Sample schools:

EMJS	Enrollment	Sch. Enrollment
Bugema Quran P/s		
	963	985
Bumageni Army P/s		
	2126	1928
Nabuyonga P/s		
U	2045	2262

## Governance, oversight, transparency and accountability

10

2

The LG committee responsible for education met, discussed service delivery issues and presented issues that require approval to Council

Maximum 4 for this performance measure

- Evidence that the council committee responsible for education met and discussed service delivery issues including inspection, performance assessment results, LG PAC reports etc. during the previous FY: score 2

The Council Committee for Education was designated as committee for Health and Education which sat and discussed services delivery issues as evidenced below:

The meeting of 23rd August 2018 under Min 06/HEALTH & EDUC COMM MDLG/08/2018 The committee discussed the fourth quarter report of the Education sector which was presented by the DEO for year 2017/2018

The committee also sat on 6th January 2019 under Min 03/MDLG/EDUC & HLTH CMTT/FEB 2019 discussed 2nd quarter reports from Heads of Department

10

2

The LG committee responsible for education met, discussed service delivery issues and presented issues that require approval to Council

Maximum 4 for this performance measure

- Evidence that the education sector committee has presented issues that require approval to Council: score 2

The education sector committee presented standing committee reports for council approval under Min COU. 86/09/2018

In addition , on 4th April 2019, under Min COU.106/04/2019 in response to Committee report the Council resolved that the district should increase the budget to cater for increased demands in the education sector and every sub county should identify a model school for implementation of government programmes

Primary schools in a LG have functional SMCs

Maximum 5 for this performance measure

Evidence that all primary schools have functional SMCs (established, meetings held, discussions of budget and resource issues and submission of reports to DEO/MEO)

- 100% schools: score 5
- 80 to 99% schools: score 3
- Below 80 % schools: score 0

Evidence from the Education department, was that all govt aided p/schools had established and functional SMC committees.

And information from school samples visited, revealed that SMC held at least 3 mandatory meetings to discuss Budgets and school resource allocations. in line with Rules and Regulations of Education ACT2008.

Bugema Quran P/S SMC had 12 Members who included; Shaban Kironde, Obayo.A, Mubiru Nanungi , Mugoya Mohamad, Mwanga Abassa, Moses Kibengo, Gagai Alima, Kizito Mohamad, Sarah Nanono, Moya Nathan

Bumageni Army School SMC – had 13mmembers who included; Brig. Richard Otto, Col.Daniel Omonding, Maj.HassaKalungi, Maj.Dorothy Tapi, Lt.Musa Kitana, Karan Wasambu, Bernard Kuranga, Hon.David Mubogi , Solomon Buyi, Daphine Netalisire, Pius Munialo, Gerald Musilimu, Stephen Wakooli.

Nabuyonga P/S SMC -12 members who included; Rev.Canon Kutosi Titus Nelson, john Gimoi, Eldard Mushissa, Jenipher Aruho, MwisakaKyatura Olivia, YahayaGuti,Fred Situma, Paul Mugira, Ronald Kiwangulo, Jackson Wangwe.

12	<p>The LG has publicised all schools receiving non-wage recurrent grants</p> <p>Maximum 3 for this performance measure</p>	<p>Evidence that the LG has publicised all schools receiving non-wage recurrent grants e.g. through posting on public notice boards: score 3</p>	<p>from the sampled schools the available information showed that only 2 P/Schools receiving Non -Wage recurrent grants posted on public notice boards in the district as required while the other two had not displayed the Non-wage recurrent grants and the last school was a private school therefore not receiving Non wage recurrent grant</p> <p>While information obtained from P/schools visited revealed primary schools received termly releases of funds UPE grants.</p> <p>Bugema Quran P/s received:</p> <table><tr><td>Sept, 2019</td><td>Ug.x. 4,250,000</td></tr><tr><td>May, 2019</td><td>Ug.x.3,000,000.</td></tr><tr><td>Feb, 2019</td><td>Ug.x. 3,000,000</td></tr></table> <p>Bumageni P/s had received</p> <table><tr><td>30/01/2019</td><td>Ug.x.6,155,236</td></tr><tr><td>06/05/2019</td><td>Ug.x.6, 155,236.</td></tr><tr><td>29/08/2019</td><td>Ug.x.8,954,000</td></tr></table> <p>The assessor didn't access the information of the remaining schools (Nabuyonga P/S and Salvation Army) because it was no displayed on the notice boards and even the responsible personnel at the schools who could provide the information were inaccessible at the time of assessment</p> <p>And for the last school Bright Parents was a private school and they do not receive non-wage recurrent grants.</p>	Sept, 2019	Ug.x. 4,250,000	May, 2019	Ug.x.3,000,000.	Feb, 2019	Ug.x. 3,000,000	30/01/2019	Ug.x.6,155,236	06/05/2019	Ug.x.6, 155,236.	29/08/2019	Ug.x.8,954,000	0
Sept, 2019	Ug.x. 4,250,000															
May, 2019	Ug.x.3,000,000.															
Feb, 2019	Ug.x. 3,000,000															
30/01/2019	Ug.x.6,155,236															
06/05/2019	Ug.x.6, 155,236.															
29/08/2019	Ug.x.8,954,000															

## Procurement and contract management

13	<p>The LG Education department has submitted input into the LG procurement plan, complete with all technical requirements,</p> <p>to the Procurement Unit that cover all items in the approved Sector annual work plan and budget</p> <p>Maximum 4 for this performance measure</p>	<p>• Evidence that the sector has submitted procurement input to Procurement Unit that covers all investment items in the approved Sector annual work plan and budget on time by April 30: score 4</p>	<p>There was no evidence that the sector submitted their procurement in put by April 30th</p> <p>But in reference to the approved procurement plan procurements of the education department were incorporated</p>	0
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## Financial management and reporting

14	<p>The LG Education department has certified and initiated payment for supplies on time</p> <p>Maximum 3 for this performance measure</p>	<p>Evidence that the LG Education departments timely (as per contract) certified and recommended suppliers for payment: score 3.</p>	<p>The LG Education department had timely certified and recommended suppliers for payment as evidenced in the sampled payments below:</p> <p>M/s Nekama Investment Ltd requested for payment of Shs 8,342,010 on 17/4/2019 for construction of 5-stance lined pit latrine at Mutoto P/S which was certified (certificate No. 2) and recommended for payment by DEO on 10/6/2019 vide PV No. 23716113.</p> <p>M/s F G Enterprises Ltd requested for payment of Shs 11,354,904 on 04/3/2019 for construction of 5-stance lined pit latrine at Bulweta P/S which was certified (certificate No. 1) and recommended for payment by DEO on 25/3/2019 and paid on 24/4/2019 vide PV 22698718.</p> <p>M/s Tsandex Investments Ltd requested for payment of Shs 53,469,657 on 20/5/2019 for construction of 04 classroom block at Nakaloke P/S which was certified (certificate No. 1) and recommended for payment by DEO on 23/5/2019 vide PV No. 23716132.</p>	3															
15	<p>The LG Education department has submitted annual reports (including all quarterly reports) in time to the Planning Unit</p> <p>Maximum 4 for this performance measure</p>	<p>• Evidence that the department submitted the annual performance report for the previous FY (with availability of all four quarterly reports) to the Planner by 15th of July for consolidation: score 4</p>	<p><b>Indicate date of submission of the annual performance contract to Planner including all quarterly reports.31/7/2019</b></p> <table> <tr> <th>Quarter</th> <th>Date</th> <th>Reference</th> </tr> <tr> <td>Q1</td> <td>13/11/2018</td> <td>pbs@ifmis.go.ug</td> </tr> <tr> <td>Q2</td> <td>24/1/2019</td> <td>pbs@ifmis.go.ug</td> </tr> <tr> <td>Q3</td> <td>7/5/2019</td> <td>pbs@ifmis.go.ug</td> </tr> <tr> <td>Q4</td> <td>31/7/2019</td> <td>pbs@ifmis.go.ug</td> </tr> </table>	Quarter	Date	Reference	Q1	13/11/2018	pbs@ifmis.go.ug	Q2	24/1/2019	pbs@ifmis.go.ug	Q3	7/5/2019	pbs@ifmis.go.ug	Q4	31/7/2019	pbs@ifmis.go.ug	4
Quarter	Date	Reference																	
Q1	13/11/2018	pbs@ifmis.go.ug																	
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Q3	7/5/2019	pbs@ifmis.go.ug																	
Q4	31/7/2019	pbs@ifmis.go.ug																	

16	<p>LG Education has acted on Internal Audit recommendation (if any)</p> <p>Maximum 4 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the sector has provided information to the internal audit on the status of implementation of all audit findings for the previous financial year</li> <li>o If sector has no audit query score 4</li> <li>o If the sector has provided information to the internal audit on the status of implementation of all audit findings for the previous financial year: score 2</li> <li>o If all queries are not responded to score 0</li> </ul>	<p>No evidence of action taken by the Education sector on 1 (one) audit finding raised in the 4th Quarterly Internal Audit Report FY 2018/2019 was availed for assessment:</p> <p>Total number and nature of queries raised: 01</p> <p>Total number and nature of queries cleared: 00</p> <p>Total number and nature of queries pending: 00</p> <p>The nature of the only query raised in the 4th quarter was as indicated below:</p> <p>Shs 484,200 advanced to Ms. Khaukha Paddy Inspector of Schools had not been accounted for as at the time of the assessment.</p>	0
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#### Social and environmental safeguards

17	<p>LG Education Department has disseminated and promoted adherence to gender guidelines</p> <p>Maximum 5 points for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG Education department in consultation with the gender focal person has disseminated guidelines on how senior women/men teachers should provide guidance to girls and boys to handle hygiene, reproductive health, life skills, etc.: Score 2</li> </ul>	<p>There was evidence that in consultation with the Gender -Focal Person, DEO, Education dept Mbale LG, disseminated undated Guidelines on implementation of Adolescent Sexual Reproductive Health services, and life skills as follows;</p> <p>On 11/06/2019 the education department in conjunction with Uganda Women Entrepreneurship Program (UWEP) a Training and disseminated of guide lines on National Women Council ACT, Chapter 318.</p>	2
17	<p>LG Education Department has disseminated and promoted adherence to gender guidelines</p> <p>Maximum 5 points for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that LG Education department in collaboration with gender department have issued and explained guidelines on how to manage sanitation for girls and PWDs in primary schools: score 2</li> </ul>	<p>There was no evidence that Education department in collaboration with the Gender department, explained guide lines on how to manage Sanitation, for Girls and People with Disabilities. In P/S.</p>	0

17	<p>LG Education Department has disseminated and promoted adherence to gender guidelines</p> <p>Maximum 5 points for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the School Management Committee meets the guideline on gender composition: score 1</li> </ul>	<p>Evidence from the School Sample of schools visited, showed that School Management Committees complied with the Gender composition.</p> <p>Sample SMC composition was as below: Bugema Quran P/S SMC 10 members were comprised of :3 Female to 7male. Bumageni Army P/s SMC- 13 members were; 3 Female, 10 Male. Buyonga P/S SMC – 12 Members with 02 Female, 10 Male. Bright Parents Junior School, no access to information as Head Teacher was out of school.</p> <p>Mbale Salvation Army School, no information accessed as both Head Teacher and Deputy Head Teacher were out of reach.</p>	1
18	<p>LG Education department has ensured that guidelines on environmental management are disseminated and complied with</p> <p>Maximum 3 points for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG Education department in collaboration with Environment department has issued guidelines on environmental management (tree planting, waste management, formation of environmental clubs and environment education etc.): score 1:</li> </ul>	<p>There was no evidence of collaboration between LG Education department and Environment department in the dissemination of Guidelines on Environment management.</p>	0
18	<p>LG Education department has ensured that guidelines on environmental management are disseminated and complied with</p> <p>Maximum 3 points for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that all school infrastructure projects are screened before approval for construction using the checklist for screening of projects in the budget guidelines and where risks are identified, the forms include mitigation actions: Score 1</li> </ul>	<p>There was no evidence of Check-Lists for the Screening of School Infrastructure projects before approval</p>	0
18	<p>LG Education department has ensured that guidelines on environmental management are disseminated and complied with</p> <p>Maximum 3 points for this performance measure</p>	<ul style="list-style-type: none"> <li>• The environmental officer and community development officer have visited the sites to check whether the mitigation plans are complied with: Score 1</li> </ul>	<p>There was no evidence that Environment Officer and Community Development officer of Mbale LG visited the sites to check whether the Mitigation plans were being complied with.</p>	0



No.	Summary of requirements	Definition of compliance	Compliance justification	Score
<b>Human resource planning and management</b>				
1	<p>LG has substantively recruited primary health care workers with a wage bill provision from PHC wage</p> <p>Maximum 8 points for this performance measure</p>	<p>Evidence that LG has filled the structure for primary health care with a wage bill provision from PHC wage for the current FY</p> <ul style="list-style-type: none"> <li>• More than 80% filled: score 8</li> <li>• 60 – 80% - score 4</li> <li>• Less than 60% filled: score 0</li> </ul>	<p>The LG Health sector IPF for FY 2019/20 was 5,284,054,000 and a total of 496 health care workers in the approved AWP for the Health sector. The departmental wage bill was 5,284,054,000 with 484 health workers. The staffing position was <math>(484/496) \times 100 = 97.6\%</math></p>	8
2	<p>The LG Health department has submitted a comprehensive recruitment plan for primary health care workers to the HRM department</p> <p>Maximum 6 points for this performance measure</p>	<p>Evidence that Health department has submitted a comprehensive recruitment plan/re- quest to HRM for the current FY, covering the vacant positions of primary health care workers: score 6</p>	<p>The DHO submitted a recruitment plan to CAO/HRM for FY 2019/2020 on 1st July 2019 Ref 151/1. That was a plan to recruit health workers mainly on replacement</p>	6

The LG Health department has conducted performance appraisal for Health Centre IVs and Hospital In-charge and ensured performance appraisals for HC III and II in-charges are conducted

Maximum 8 points for this performance measure

Evidence that the all health facilities in-charges have been appraised during the previous FY:

- o 100%: score 8
- o 70 – 99%: score 4
- o Below 70%: score 0

All the five (100) in-charges of the sampled health facilities were appraised for FY 2018/2019.

Ms Lucy Awor CR/D/20404, Nursing Officer of Kolonyi HC IV was fully appraised by the CAO on 28th October 2019.

MS Wanjiro Rehema Senior Clinical Officer, CR/D/21106, I/C Nakaloke HC III, was appraised by DHO in June 2019

Olupot Martin CR/D/21545, Naiku HC II appraised by the DHO and CAO on 13th September 2019.

Ms Opiro Jane Ruth Nursing Officer, Epi-centre HC II, Ref IPPS 845955 appraised by DHO and CAO, July 2019

Dr. Maumbe Benard i/c Busiu HC IV, IPPS 945504, CR/D/21654 appraised by DHO and CAO on 8th July 2019

Kabuya Fatuma CR/D/21705, Epicentre HC II appraised by ADHO on 9th July 2019..

That resulted into  $(5/5) \times 100 = 100\%$ .

The Local Government Health department has deployed health workers across health facilities and in accordance with the staff lists submitted together with the budget in the current FY.

Maximum 4 points for this performance measure

- Evidence that the LG Health department has deployed health workers in line with the lists submitted with the budget for the current FY, and if not provided justification for deviations: score 4

The names of health workers in the 5 sampled Health units agree with those health workers listed in the DHO Performance Contract for 2019/2020 by title, salary scale, and computer number among other parameters.

Kolonyi HC IV;

Ms Awor Lucy Nursing Officer, CR/D/20404, IPPS 828514

Acom Kevin Senior Nursing Officer, CR/D/20859; IPPS 865432

Epenyu Andrew Lab tech CR/D/20345, IPPS 828536

Akol Grace Nursing Officer, CR/D/20408, 828517

Nakaloke HC III

Ms Wanjiru Rehema, senior Clerical Officer CR/D/20168, IPPS 828579;

Katooko Stella Health Assistant CR/D/21405, IPPS 855955;

Epicenter HC II

Ms Opio Jane Ruth Nursing Officer CR/D/21437/IPPS 845955

Busiu HC IV

Dr Maumbe Bernard senior Medical Officer, CR/d/21435, IPPS 945504

## Monitoring and Supervision

5	<p>The DHO/MHO has effectively communicated and explained guidelines, policies, circulars issued by the national level in the previous FY to health facilities</p> <p>Maximum 6 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the DHO/ MHO has communicated all guidelines, policies, circulars issued by the national level in the previous FY to health facilities: score 3</li> </ul>	<p>The DHO communicated guideline through meetings and workshops. The following guidelines were found in the sampled 5 health facilities and the in-charges of the facilities agreed with the DHO that they had obtained the guidelines through attending meetings and workshops organized at the district or by partners in the health sector.</p> <p>1) Health Sector grant and Budget guidelines to LGs FY 2019/2020</p> <p>2 Health Sector Management Information System Health Unit Procedure manual 2016</p> <p>3 Uganda Clinical Guidelines 2016</p> <p>4 Health Sector development Plan 2015/16 to 2019/20</p> <p>5 Service Standards and Service Delivery Standards 2016</p> <p>6 Guidelines for Health care unit management Committees 2019</p>	3
5	<p>The DHO/MHO has effectively communicated and explained guidelines, policies, circulars issued by the national level in the previous FY to health facilities</p> <p>Maximum 6 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the DHO/ MHO has held meetings with health facility in- charges and among others explained the guidelines, policies, circulars issued by the national level: score 3</li> </ul>	<p>The DHO distributed and explained guidelines through extended DHT meetings and meetings organized by partners like RHITES-E.</p> <p>There was no evidence to show that the DHO organized special meetings for explaining guidelines and policies.</p>	3

The LG Health Department has effectively provided support supervision to district health services

Maximum 6 points for this performance measure

Evidence that DHT/MHT has supervised 100% of HC IVs and district hospitals (including PNFPs receiving PHC grant) at least once in a quarter: score 3

The DHO conducted integrated Support supervision in all the 4 quarters as follows:

Quarter one:

The DHO covered Mt Elgon Hospital (private), Cure Children Hospital, Bufumbo HC IV, Kolonyi HC IV, Busiu HC IV, Prof Wamukota Health Unit, Namatala HC IV, Joy Medical Centre and Joy Hospice.

Quarter two;

Nakaaloke HC III, Budwale HC III, Kigezi HC II, Busano HC III, Bukiende HC III, Bumadanda HC III, Lwangoli HC III, Busiu HC IV, Bufumbo HC IV, Namatala HC IV, Wanale HC III, Bungokho HC III, Buwangwa HC III, Muruba HC II, Siira HC III, Bunapongo HC III, and Nasasa HC II

Conducted in October – December 2019 and report compiled in January 2019 and submitted on 20th January 2019

Quarter three;

Maluku HC III, Bukasukya HC III, Bungokho Mutoto HC III, Bufumbo HC IV, Namanyonyi HC III, Cure Hospital, and SDA HC III

Conducted in March – April 2019 and report compiled in April 2019

Quarter four;

Namawanga HC III, Buwangwa HC III, Busano HC III, Maluku HC III, Naiku HC III, Bunapango HC III, Bukasakya HC III, Bungokho Mutoto HC III, Bufumbo HC IV, Namanyonyi HC III, Cure Hospital, SDA HC III, Namatala HC III, Namakwekwe HC III, Kolonyi HC IV, Nkaloke HC III, Mbale Police HC III, Prisons HC III, and Mt Elgon Hospital.

Conducted in April – June 2019 and report compiled in July 2019 and submitted on 5th July 2019

6	<p>The LG Health Department has effectively provided support supervision to district health services</p> <p>Maximum 6 points for this performance measure</p>	<p>Evidence that DHT/MHT has ensured that HSD has supervised lower level health facilities within the previous FY:</p> <ul style="list-style-type: none"> <li>• If 100% supervised: score 3</li> <li>• 80 - 99% of the health facilities: score 2</li> <li>• 60% - 79% of the health facilities: score 1</li> <li>• Less than 60% of the health facilities: score 0</li> </ul>	<p>The DHO conducted a joint Integrated Support Supervision program. The team at the DHO head office combined with the teams at the 2 Health Sub-Districts (Bungokho North and Bungokho South) to conduct the quarterly supervision. This was because the HSDs did not have their own transport.</p> <p>Therefore at the time of assessment there were no separate reports to show that the HSDs had conducted quarterly supervision to lower health units.</p>	0
7	<p>The LG Health department (including HSDs) have discussed the results/reports of the support supervision and monitoring visits, used them to make recommendations for corrective actions and followed up</p> <p>Maximum 10 points for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that all the 4 quarterly reports have been discussed and used to make recommendations (in each quarter) for corrective actions during the previous FY: score 4</li> </ul>	<p>Only 2 out of 4 Quarterly Support Supervision Reports were discussed during Quarterly Performance review meetings as follows: 8th February 2019 (Min 6/08/02/2019; 11th April 2019 (Min 4 Action Report from Previous Support Supervision).</p>	0
7	<p>The LG Health department (including HSDs) have discussed the results/reports of the support supervision and monitoring visits, used them to make recommendations for corrective actions and followed up</p> <p>Maximum 10 points for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the recommendations are followed up and specific activities undertaken for correction: score 6</li> </ul>	<p>The Quarterly Performance Review meetings recommendations were followed up in the subsequent support supervision visits and specific officers followed up the issue when they visited the units.</p>	6

8	<p>The LG Health department has submitted accurate/consistent reports/data for health facility lists receiving PHC funding as per formats provided by MoH</p> <p>Maximum 10 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG has submitted accurate/consistent data regarding: <ul style="list-style-type: none"> <li>o List of health facilities receiving PHC funding, which are consistent with both HMIS reports and PBS: score 10</li> </ul> </li> </ul>	<p><b>During FY 2018/19 there were a total of 35 Health facilities (26 Govt and 9 NFPA) receiving PHC non-wage funds.</b></p> <p>HMIS data output was submitted through on line platforms DHIS 2 and MTRAC indicated that a total of 35 health units receiving PHC Non-wage (100%) were submitting HMIS reports.</p> <p>The reporting rate was 100% but timeliness of reporting was 83.9%</p> <p>Examples of facilities receiving PHC include the following; Nakaloke HC III and Busiu HC IV</p>	10
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## Governance, oversight, transparency and accountability

9	<p>The LG committee responsible for health met, discussed service delivery issues and presented issues that require approval to Council</p> <p>Maximum 4 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG committee responsible for health met and discussed service delivery issues including supervision reports, performance assessment results, LG PAC reports etc. during the previous FY: score 2</li> </ul>	<p>The Council Committee responsible for Health was the same one handling education. For Health issues were discussed as follows:</p> <p>The meeting held on 6/2/2019 under minute 36//MDLG/02/2019 chaired by Nabalayo Milly Committee Chairperson discussed the following health related issued were deliberated on:</p> <p>Shortage of vaccines for Immunization against measles</p> <p>Some LLG do not have HC IIIs yet it was a government policy that each sub county should have a HC III Facility.</p> <p>The other meeting was held on 2nd May 2019 and discussed departmental work plans and budgets for FY 2019/2020 under Min 36//MDLG/05/2019</p>	2
9	<p>The LG committee responsible for health met, discussed service delivery issues and presented issues that require approval to Council</p> <p>Maximum 4 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the health sector committee has presented issues that require approval to Council: score 2</li> </ul>	<p>The LG health sector committee presented issues that required approval to Council as evidenced during a Council Meeting held on 4th April 2019 under Min. COU.106/04/2019: Presentation of standing committee reports.</p> <p>For health the issue that PWDs were not catered for especially in health department was discussed among other.</p> <p>After discussions, Council resolved that refresher courses should be conducted among health workers to improve their leadership, governance skill and management skills and that the National Medical Stores should plan and budget appropriately to increase on the supply.</p>	2

10	<p>The Health Unit Management Committees and Hospital Board are operational/functioning</p> <p>Maximum 6 points</p>	<p>Evidence that health facilities and Hospitals have functional HUMCs/Boards (established, meetings held and discussions of budget and resource issues):</p> <ul style="list-style-type: none"> <li>• If 100% of randomly sampled facilities: score 6</li> <li>• If 80-99 %: score 4</li> <li>• If 70-79: %: score 2</li> <li>• If less than 70%: score 0</li> </ul>	<p>The HUMCs of the sampled health units were functional, met regularly during FY 2018/2019 as follows:</p> <p>HUMC for Kolonyi HC IV (PNFP) had 11 members met three times as follows: Quarter One 30th August 2018;</p> <p>Quarter two (no evidence of meeting); Quarter three on 28th March 2019, and Quarter four on 27th June 2019.</p> <p>HUMC for Nakaloke HC III with 7 members conducted meetings as follows: Quarter One 26th September 2018; Quarter two 28th December 2018; Quarter three on 28th March 2019, and Quarter four on 28th June 2019.</p> <p>.HUMC for Busiu HC IV with 11 members met 4 times namely: Quarter One 27th September 2018; Quarter two 19th December 2018; Quarter three on 29th March 2019, and Quarter four on 31 July 2019</p> <p>HUMC for Epicenter with 5 members met on 12th November 2018, 13th March 2018, 9th January 2019, and 30th July 2019</p> <p>HUMC for Naiku HC III with 7 members met 29th September 2018, 30th November 2018, 23rd March 2019, and 29th June 2019</p> <p>3+4+4+4= 15 meeting</p> <p>Total number = 16</p> <p><b>15/16*100= 93.75</b></p>	4
11	<p>The LG has publicised all health facilities receiving PHC non-wage recurrent grants</p> <p>Maximum 4 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG has publicised all health facilities receiving PHC non- wage recurrent grants e.g. through posting on public notice boards: score 4</li> </ul>	<p>Mbale District LG had publicized health units receiving PHC funds on notice boards at the CAO's and DHO's notice boards as well as on notice boards of health units receiving the funds.</p>	4

## Procurement and contract management



12	<p>The LG Health department has submitted input to procurement plan and requests, complete with all technical requirements, to PDU that cover all items in the approved Sector annual work plan and budget</p> <p>Maximum 4 for this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that the sector has submitted input to procurement plan to PDU that cover all investment items in the approved Sector annual work plan and budget on time by April 30 for the current FY: score 2</li> </ul>	<p>The Health Department submitted the procurement plan to PDU on 30th April 2019, Ref 151/1 and PDU acknowledged on 30th April 2019 such as Procurement of 4 Ambulance motorcycles</p>	2
12	<p>The LG Health department has submitted input to procurement plan and requests, complete with all technical requirements, to PDU that cover all items in the approved Sector annual work plan and budget</p> <p>Maximum 4 for this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that LG Health department submitted procurement request form (Form PP5) to the PDU by 1st Quarter of the current FY: score 2.</li> </ul>	<p>For FY 2019/2020, the DHO submitted Procurement requests dated 9th July 2019 using form PP1 without forwarding letter. The procurement requests included a procurement request such as construction of OPD at Lwasso</p> <p>For FY 2018/19 the Health Department submitted procurement requests Form (PP1) without a forwarding letter . dated 9/7/2018 which included procurement requests such as construction of 3 Ambulance Sheds at Bufumbo HC, Sira HC III ,construction of Out patients Department at Bumasiye HC III to mention just a few.</p>	2

The LG Health department has certified and initiated payment for supplies on time

- Evidence that the DHO/ MHO (as per contract) certified and recommended suppliers timely for payment: score 4.

Maximum 4 for this performance measure

The LG Health department certified and recommended suppliers timely for payment as evidenced in the sampled payments below:

M/s Tsandex Investment Ltd requested for payment of Shs 17,457,300 on 11/6/2019 for construction of 3 Ambulance Sheds at Bufumbo HC, Sira HC III and Lwngoli HC III in Bufumbo, Bukonde and Busoba Sub counties respectively which was certified (certificate No. 1) and recommended for payment by DHO on 26/6/2019 and paid on the same day vide PV No. 24323755.

M/s Birima Construction Co. Ltd requested for payment of Shs 65,308,591 on 28/5/2019 for construction of Out patients Department at Bumasikeye HC III which was certified (certificate No. 2) and recommended for payment by DHO on 19/6/2019 and paid on 26/6/2019 vide PV No. 24323742.

M/s Birima Construction Co. Ltd requested for payment of Shs 65,308,591 on (date of request not indicated) for construction of Out patients Department at Bumasikeye HC III which was certified (certificate No. 1) and recommended for payment by DHO on 11/6/2019 and paid on 15/6/2019 vide PV No. 23671893.

## Financial management and reporting

The LG Health department has submitted annual reports (including all quarterly reports) in time to the Planning Unit

- Evidence that the department submitted the annual performance report for the previous FY (including all four quarterly reports) to the Planner by mid-July for consolidation: score 4

Maximum 4 for this performance measure

### **The department submitted the annual performance report for the previous FY 2018/2019 on 25/7/2019**

Submission of quarterly reports to Planner during FY 2018/2019:

Quarter	Date	Reference
Quarter 1	30/10/2018	pbs@ifmis.go.ug
Quarter 2	31/1/2019	pbs@ifmis.go.ug
Quarter 3	30/5/2019	pbs@ifmis.go.ug
Quarter 4	25/7/2019	pbs@ifmis.go.ug

15	<p>LG Health department has acted on Internal Audit recommendation (if any)</p> <p>Maximum 4 for this performance measure</p>	<p>Evidence that the sector has provided information to the internal audit on the status of implementation of all audit findings for the previous financial year</p> <ul style="list-style-type: none"> <li>If sector has no audit query: Score 4</li> <li>If the sector has provided information to the internal audit on the status of implementation of all audit findings for the previous financial year: Score 2 points</li> <li>If all queries are not responded to Score 0</li> </ul>	<p>The LG Health sector had only 1 (one) audit finding raised in the 1st Quarterly Internal Audit Report FY 2018/2019 but which had been cleared as evidenced on page 5 of the LGPAC Report to Council dated 16th January 2019 Ref.No.CR/251/2</p> <p>Total number and nature of queries raised: 01</p> <p>Total number and nature of queries cleared: 01</p> <p>Total number and nature of queries pending : 00</p> <p>The nature of the only query raised and was cleared was as indicated below:</p> <p>Shs 1,324,000 advanced to DHO had not been accounted for.</p>	4
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### Social and environmental safeguards

16	<p>Compliance with gender composition of HUMC and promotion of gender sensitive sanitation in health facilities.</p> <p>Maximum 4 points</p>	<ul style="list-style-type: none"> <li>Evidence that Health Unit Management Committee (HUMC) meet the gender composition as per guidelines (i.e. minimum 30 % women: score 2</li> </ul>	<p>5 out of 5 (100%) Health facilities sampled meet the minimum 30% gender compliance.</p> <p>Kolonyi HC IV (PNFP) had 11 members: 4 female and 7Male (36% gender compliant)</p> <p>Busiu HC IV – HUMC had 11 members: 6 female and 5 male (54.5% gender compliant).</p> <p>Nakaloke HC III-HUMC had 7 members: 3 female and 4 malle ( 42.9% gender compliant)</p> <p>Epicentre HC II-HUMC had 5 members: 2 female and 3 male (40% gender compliant)</p> <p>Naiku HC III HUMC had 7 members: 4 female and 3 male ( 57% gender compliant)</p>	2
16	<p>Compliance with gender composition of HUMC and promotion of gender sensitive sanitation in health facilities.</p> <p>Maximum 4 points</p>	<ul style="list-style-type: none"> <li>Evidence that the LG has issued guidelines on how to manage sanitation in health facilities including separating facilities for men and women: score 2.</li> </ul>	<p>In a circular letter dated 8th March 2019 the DHO issued Water, Sanitation and Hygiene Guidelines.</p> <p>From the inspected and sampled health facilities, it was found that each facility had a separate latrine stances for Male and female clearly labelled “MALE” and “FEMALE”</p>	2

17	<p>LG Health department has ensured that guidelines on environmental management are disseminated and complied with</p> <p>Maximum 4 points for this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that all health facility infrastructure projects are screened before approval for construction using the checklist for screening of projects in the budget guidelines and where risks are identified, the forms include mitigation actions: Score 2</li> </ul>	<p>There was no evidence availed that the Health facility infrastructure projects were screened before approval for construction</p>	0
17	<p>LG Health department has ensured that guidelines on environmental management are disseminated and complied with</p> <p>Maximum 4 points for this performance measure</p>	<ul style="list-style-type: none"> <li>The environmental officer and community development officer have visited the sites to check whether the mitigation plans are complied with: Score 2</li> </ul>	<p>There was no evidence that environmental officer had visited the sites to check whether the mitigation plans were complied with.</p>	0
18	<p>The LG Health department has issued guidelines on medical waste management</p> <p>Maximum 4 points</p>	<ul style="list-style-type: none"> <li>Evidence that the LG has issued guidelines on medical waste management, including guidelines (e.g. sanitation charts, posters, etc.) for construction of facilities for medical waste disposal2: score 4.</li> </ul>	<p>The DHO issued Management of Medical Waste Guidelines in charts form "Segregation of Medical Waste". These were found posted on boards in Laboratory and treatment rooms</p> <p>In addition there were the 3 Medical disposal waste bins in colours black, yellow and Red for separating medical wastes.</p> <p>The facilities also had rubbish pits for final burning and disposal of medical wastes.</p> <p>HC IV and III had placenta pits in addition and all these were found at the visited Health facilities.</p>	4

No.	Summary of requirements	Definition of compliance	Compliance justification	Score
<b>Planning, budgeting and execution</b>				
1	<p>The DWO has targeted allocations to sub-counties with safe water coverage below the district average.</p> <p>Maximum score 10 for this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that the district Water department has targeted sub-counties with safe water coverage below the district average in the budget for the current FY: <ul style="list-style-type: none"> <li>If 100 % of the budget allocation for the current FY is allocated to S/Cs below average coverage: score 10</li> <li>If 80-99%: Score 7</li> <li>If 60-79: Score 4</li> <li>If below 60 %: Score 0</li> </ul> </li> </ul>	<p>The District Water Department allocated 94.2% of the budget to sub counties with safe water coverage below the district average in the budget for the current FY.</p> <p>The AWP for the Water Sector was prepared on 11th July 2019, Ref: CR/750. It was received on 18th July 2019 by Ministries of Local Government and Ministry of Finance Planning and Economic Development.</p> <p>The District Water Average Coverage for FY2019/2020 was 62.21%</p> <p>The areas below the District Water Average Coverage were: Bungokho Mutoto/Bukasakye(60.63),Bukonde/Lwasso(52.97), Busui/Bumasikye(61.65), Bungokho/Bumbobi (56.72), Bukiede/Lukhonge(59.51),Nakaloke/Namabasa(33.27), Bufumbo/Bunyangu(38).</p> <p>The Total Development Budget was UGX 524,305,931. (this excludes money for toilets) (Ref. Development Budget for the Water Sector, 2019/20).</p> <p>The money targeted for areas below the District Water Average Coverage was as below.</p> <p>Deep Hole Drilling 12No.(All areas are below the district coverage. These were Busiu x 2, Bungokho x2, Bukhiende x1,Namabasax1,Lukhoge x1,Bumbobi x2, Nakakole x2,Bamasikye x1, Nyondo x1</p> <p>= 271,160,000</p> <p>1. Design of water system= 61,870,413</p> <p>2. Final Design at Nakaloke= 18,692,240</p> <p>3. Supervision= 19,780,000</p> <p>4. Rehabilitation (only 24 areas out of 33 are below the district average coverage)= (24/33)*89,842,500= 65,340,000</p> <p>5. GFS Rehabilitation = 10,072,880</p> <p>6. Assessment = 4,120,000</p> <p>7. Water quality testing =14,549,700</p> <p>8. Retention at 89.9% of total cost=28,946,178</p> <p>Total = UGX 494,531,411</p> <p>Percentage =(494,531,411/524,305,931)*100=94.2%</p>	7

The district Water department has implemented budgeted water projects in the targeted sub-counties (i.e. sub-counties with safe water coverage below the district average)

Maximum 15 points for this performance measure

- Evidence that the district Water department has implemented budgeted water projects in the targeted sub-counties with safe water coverage below the district average in the previous FY.

- o If 100 % of the water projects are implemented in the targeted S/Cs:

Score 15

- o If 80-99%: Score 10

- o If 60-79: Score 5

- o If below 60 %: Score 0

The Water Department implemented **89.9%** of the projects in areas below the Average District Water Coverage as illustrated below.

The District Average Water Coverage was 64.83%. in 2018/19.

The areas below the above water coverage were:

Bungokho/Bakasakye ( 62.57), Bukonde (53.72), Busiu/Bumasikye(62.17), Bungokho/Bumbobi(57.36), Bukiendes/Lukhonge(59.73), Nakaloke/Namabasa(32.77),

Bufumbo/Bubyangu(38.58), Bungokho Mutoto/Bukasakye(62.57)

The Development Budget was UGX 536,163,020. That figure excluded funds for Latrine

The portion of Funds implemented in the areas below the district water coverage was as below illustrated:

1. Boreholes in 10 areas were below= $(10/12)*242,360,000=201,966,667$

2. GFS Construction = 162,947,139

3. Supervision = $(10/12)*19,092,000= 15,920,000$

4. Rehabilitation= $(20/26)*46,697,092=35,920,840$

5. Retention =48,092,789

6. Assessment=2,594,000

7. Surveillance = 14,400,000

TOTAL =481,821,433

Percentage =  $(481,821,433/536,163,020)*100=89.9\%$

Summary of Projects Implemented:

Construction of Budwale GFS Phase 4

Ref:MbaI536/wrks/2018-19/00007

Project was awarded to Bau Technical Services at UGX 152,706,597

Drilling of Boreholes

Ref:MbaI536/wrks/18-119/00008

Contract was awarded to K.L.R at UGX 235,552,000

Borehole Rehabilitation

Ref:MbaI536/wrks/2018-19/00026

Contract awarded to Biramin Technical Services Limited at UGX 46,397,600

Construction of 2 Stance Lined Pit Latrine at Kasanja and Muruba. Ref: MbaI536/wrks/2018-19/00014. Contract was awarded to Mumago Contractors at UGX 16,5212,670

<p>The district Water department carries out monthly monitoring of project investments in the sector</p>	<p>Evidence that the district Water department has monitored each of WSS facilities at least annually.</p>	<p>The following projects were implemented in the FY2018/19:</p> <p>Siting, Drilling, Pump Testing, Casting and Installation of 12 No. Boreholes.</p> <p>Construction of Budwale GFS Phase 4</p>
<p>Maximum 15 points for this performance measure</p>	<ul style="list-style-type: none"> <li>• If more than 95% of the WSS facilities monitored: score 15</li> <li>• 80% - 95% of the WSS facilities - monitored: score 10</li> <li>• 70 - 79%: score 7</li> <li>• 60% - 69% monitored: score 5</li> <li>• 50% - 59%: score 3</li> <li>• Less than 50% of WSS facilities monitored: score 0</li> </ul>	<p>Construction of 2 Stance Lined Pit Latrine at Kasanja and Muruba.</p> <p>Borehole Rehabilitation</p> <p>There was evidence that the District Water Department monitored each of the WSS facilities at least annually as per the monitoring reports below.</p> <p>For Boreholes:</p> <p>Order of work commencement was issued on 29th January 2019 by the DWO.</p> <p>Project completion report was issued on 22nd May 2019 by the DWO showing that the works were properly done</p> <p>A substantial completion certificate was issued on 22nd May 2019 by the DWO Supervision report issued by the DWO on 6th June 2019, it was noted that the works were completed and certificate prepared. And a Final payment certificate was issued on 22nd May 2019 by the DWO though it was noted that the project was still under defect liability period</p> <p>For the GFS Extension to Budwale</p> <p>Order of commencement of works was issued on 21st January 2019 by the DWO</p> <p>The monthly report issued by the DWO on 25th February 2019 showed that the supervision of the GFS extension was done and it was noted to be going on well.</p> <p>A project completion report showing that the project has been fully constructed was issued on 24th April 2019</p> <p>An interim certificate was done on 29th April 2019 by the DWO</p> <p>A substantial completion certificate was done on 29th April 2019 showing that works had been done as per contract terms. It was done by the DWO</p> <p>Supervision report issued by the DWO on 6th June 2019, it was noted that the works were completed and certificate prepared.</p> <p>Commissioning report was done by the DWO on 26th August 2019</p> <p>For the 2 Stance Lined Pit Latrine at Kasanja and Muruba RGCS.</p> <p>Order of commencement of works was issued on 25th January 2019 by the DWO</p> <p>The monthly report issued by the DWO on 25th February 2019 showed that the supervision of the construction of 2 lined boreholes in Kasanja and Muruba was done and it was noted that the construction was going on well.</p> <p>Also a supervision report was issued for March 2019, it showed</p>

that Muruba RGC was inspected on 4th March 2019 while Kasanja RGC was inspected on 11th March 2019 and works were in the final stages.

Inspection was done on 23rd March 2019 for the two latrines. Inspection report was done by the DWO

On 5th April 2019, an inspection report was issued by the DWO showing that the two facilities are satisfactorily complete and the community can use them.

Substantial certificate was done on 5th April 2019 and showed that works were substantially completed to satisfaction by the DWO.

For the supervision report of May 2019, dated 6th June 2019, it was noted that the works were completed and payments done.

Commissioning report was done on 17th July 2019 by the DWO

For Rehabilitation of Boreholes:

Order of commencement of works was done on 25th January 2019 by the DWO

The monthly report issued by the DWO on 25th February 2019 showed that the supervision rehabilitation of the boreholes was done and it was noted to be going on well.

Project completion report for the first batch of 5 boreholes was done on 18th June 2019 by the DWO

Project completion report for 26 boreholes was done on 4th May 2019

Substantial completion certificate was done on 4th May 2019 by the DWO

Other Reports

On 26th October 2018, the Ag. DWO issued a Monthly

report for October 2018 showing the different activities such as holding meeting with Sub County Councilors of Lwasso and Bukonde that were planned and implemented in the month of October 2018 and the work plan for November 2018.

Further, on 25th February 2019, the Ag. DWO issued a report showing the different activities such as rehabilitation of 26 boreholes in various sub counties that were planned and implemented in the month of February 2019 and the work plan for March 2019.

Notably to note is that all these monthly reports point out to different facilities (such as boreholes, latrines, springs, tap stands etc) monitored in addition to supervision of projects. As per the monthly reports, a total number of 743 Facilities were monitored. As per the sector AWP 2019/20, Mbale has a total of 1485 facilities comprising of (504 springs, 74 shallow wells, 342 boreholes, and 592 Tap stands), Thus an approximate of 48.4% of the facilities were monitored.

**total of 1485 facilities**

**total number of 743 Facilities monitored**



4	<p>The district Water department has submitted accurate/consistent reports/ data lists of water facilities as per formats provided by MoWE</p> <p>Maximum 10 for this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that the district has submitted accurate/consistent data for the current FY: Score 5</li> </ul>	<p>There was evidence that the District Submitted accurate/consistent data for the previous FY2018/2019 as per the reports below in the various quarters. These reports were submitted as hard copies to the Ministry of Water and Environment and the Permanent Secretary acknowledged receipt. (Ref: CR./750)</p> <ol style="list-style-type: none"> <li>Quarter 1 report submitted on 5th October 2018 and Received by MoWE on 16th October 2018</li> <li>Quarter 2 report submitted on 7th January 2019 and Received by MoWE on 16th January 2019</li> <li>Quarter 3 report submitted on 10th April 2019 and Received by MoWE on 15th April 2019</li> <li>Quarter 4 report submitted on 11th July 2019 and Received by MoWE on 18th July 2019</li> </ol>	5
4	<p>The district Water department has submitted accurate/consistent reports/ data lists of water facilities as per formats provided by MoWE</p> <p>Maximum 10 for this performance measure</p>	<ul style="list-style-type: none"> <li>List of water facility which are consistent in both sector MIS reports and PBS: score 5</li> </ul>	<p>There was evidence that the list of WSS facilities was consistence with that on the PBS as contained in the Form1 and Form 2 File submitted on 11th July2019 and received by Ministry of Water and Environment on 18th July 2019 under letter Ref: CR/750.</p> <p>Form 1 had various boreholes( 14.)</p> <p>and Form 2 had Tap stands (15) installed in FY2018/19 at various locations. Some of the facilities included on Form1 are 14 . Boreholes in various areas such as Lukyehe, Nabikwhomwa, Fuumu, Nekombe, Wanagoli, Kitutu. Form 2 had tapstands 15No. for Budwale GFS in Tumbi, Malaga, Kidde, Marage, Nsaalu</p> <p>There was consistence with data from PBS contained in First Quarter Progressive report for FY2019/20. For instance as per page 83, shows the public toilets, Page 84 and 85 lists the boreholes and Tap Stands.</p>	5

## Procurement and contract management

The district Water department has submitted input for district's procurement plan, complete with all technical requirements, to PDU that cover all items in the approved Sector annual work plan and budget

Maximum 4 for this performance measure

Evidence that the sector has submitted input for the district procurement plan to PDU that cover all investment items in the approved Sector annual work plan and budget on time (by April 30): score 4

The sector submitted in put for the district procurement plan to PDU that cover all investment items in the approved Sector annual work plan and budget on 12th March 2019.

The memo prepared by the DWO to CAO through the DE and copied to SPO, CFO, Chair person Contracts Committee had a list of projects to be implemented in FY2019/20 with the specifications, BOQs, drawing attached.

The submitted projects included among others:

1. Design for upgrading Kadebele Spring into Solar Power
2. Design for new Buyangu- Bufumbo GFS
3. Construction of two 3 Stance Lined Pit Latrines
4. Siting, drilling and casting of 12 Boreholes

The district has appointed Contract Manager and has effectively managed the WSS contracts

Maximum 8 points for this performance measure

- If the contract manager prepared a contract management plan and conducted monthly site visits for the different WSS infrastructure projects as per the contract management plan: score 2

There was evidence that the Contract Managers were appointed, contract management plans prepared monthly visits for the different WSS infrastructure projects as per the contract management plan conducted as illustrated below.

Appointment Letter for as a Project Manager for the Siting , Drilling, Pump testing, casting and installation of 14 deep boreholes was issued to the District Water Officer on 11th June 2019 (Ref: CR.105/1) by the CAO. A contract Management Plan was not availed for this project at the time of the Assessment.

The project for construction of Stance Lined Pit Latrines at Kasanjja and Muruba, the appointment of Contract Manager was done on 14th January 2019. A Project management plan was done on 20th January 2019 by the DWO. Order of Commencement of works was done on 25th January 2019 by the DWO. Inspection was done on 23rd March 2019 for the two Latrines and report issued on 05th April 2019 by the DWO.

Interim Valuation Certificate was issued on 14th March 2019 of UGX 14,783,636 by the DWO and DE and a substantial Certificate was prepared on 5th April 2019 and it shows that works were done satisfactorily. There was a request to have the Latrines commissioned was done by the Contractor on 1st July 2019.

The Certificates of Commissioning the Latrines were issued on 17th and 18th July 2019 for Muruba and Kasanja Latrines respectively.

The project for Drilling of Boreholes in various LLGs, the appointment of Contract Manager was done on 11th June 2019 by the CAO. A project Management Plan was prepared on 15th January 2019 by the DWO. Order of work commencement was done on 29th January 2019 by DWO. A project completion report was done on 22nd May 2019 showing that the works were done. A Substantial Completion Certificate was issued on 22nd May 2019 by the DWO.

The project on GFS Extension to Budwale, the appointment of Contract Manager was done on 10th January 2019 by the CAO. A project Management Plan was done on 20th January 2019 by the DWO. Order of commencement of works was done on 21st January 2019 by the DWO. A project completion report was done on 24th April 2019 showing that the works were satisfactory. An Interim certificate dated 29th April 2019 of UGX 145,071,267 was issued by the DWO and DE. A substantial completion certificate was issued on 29th April 2019 showing that works have been fully completed as per the conditions of the contract. Letter of Commissioning was issued on 13th April 2019 by the CAO and the Commissioning report was done on 26th August 2019 and signed by the DWO.

The district has appointed Contract Manager and has effectively managed the WSS contracts

- If water and sanitation facilities constructed as per design(s): score 2

It was established that all water and sanitation facilities were constructed as per design approved, for instance;

Construction of 2 Stance Lined Pit Latrines at Kasanjja and Muruba, the BoQ item no4 in respect of the size of doors (900mm x 2400mm) steel type doors with permanent vents made from 1.2mm plates. As per the site visit to Kasanja Latrine, the same size of the doors was found fixed as per the measurements done and certified by the DWO on 5th April 2019 before issuance of a completion certificate.

Maximum 8 points for this performance measure

#### Drilling of Boreholes

As per BOQ Item no. 4.2 in respect of supply of U-2, U3 OR U3 modified deep well handpump complete superstructure in accordance with US 406: 1995, Inclusive of head assembly, water tank, front cover, third plate, handle, stand assembly and nuts costing UGX 900,000, As per the site visit on Kasanja, Doko, Munyonyi boreholes, the substructures were well assembled. The certification by the DWO on 22nd May 2019 also certified the same amount of each superstructure.

The district has appointed Contract Manager and has effectively managed the WSS contracts

- If contractor handed over all completed WSS facilities: score 2

There was no substantial report that the projects were handed over but based on the interim and substantial completion certificates issued on all the WSS projects, its sufficient enough that they are functioning and are awaiting the defect liability period to be officially handed over.

Maximum 8 points for this performance measure

The district has appointed Contract Manager and has effectively managed the WSS contracts

- If DWO appropriately certified all WSS projects and prepared and filed completion reports: score 2

Maximum 8 points for this performance measure

There was evidence that the DWO appropriately certified all WSS projects and filed completion reports as per illustrations below.

The construction of 2 Stance Lined Pit Latrines at Kasanjja and Muruba, final inspection was done on 23rd March 2019 for the two Latrines and report issued on 05th April 2019 by the DWO.

The Interim Valuation Certificate was issued on 14th March 2019 of UGX 14,783,636 approved by the DWO and DE and the substantial Certificate was prepared on 5th April 2019 and it shows that works were done satisfactorily.

The Certificates of Commissioning the Latrines were issued on 17th and 18th July 2019 for Muruba and Kasanja Latrines respectively.

The project for Drilling of Boreholes had a project completion report was done on 22nd May 2019 showing that the works were done. A Substantial Completion Certificate was issued on 22nd May 2019 by the DWO.

Construction GFS Extension to Budwale, a project completion report was done on 24th April 2019 showing that the works were satisfactory. An Interim certificate dated 29th April 2019 of UGX 145,071,267 was issued by the DWO and DE. A substantial completion certificate was also issued on 29th April 2019 showing that works have been fully completed as per the conditions of the contract.

A letter of Commissioning was issued on 13th April 2019 by the CAO and the Commissioning report was done on 26th August 2019 and signed by the DWO.

The district Water department has certified and initiated payment for works and supplies on time

- Evidence that the DWOs timely (as per contract) certified and recommended suppliers for payment: score 3 points

Maximum 3 for this performance measure

The DWO timely (as per the respective contractors' signed agreements) certified and recommended suppliers for payment as per the sampled payments below:

M/s Mumago Contractors Technical Engineering requested for payment of Shs 14,783,636 on 28/3/2019 for construction of a 2-stance lined pit latrine at Kasanja and Mumba RGCs as per contract signed on 10/01/2019 which was certified (certificate No. 1) and recommended for payment by DWO on 25/4/2019 and paid on 2/5/2019 vide PV No. 22828094.

M/s BAU Technical Services Ltd requested for payment of Shs 31,035,426 on 9/01/2019 for construction of Budwale GFS (Phase 3) as per contract signed on 24/01/2018 which was certified (certificate No. 2) and recommended for payment by DWO on 30/4/2019 and paid on 15/6/2019 vide PV No. 23327451.

M/s KLR – Uganda Ltd requested for payment of Shs 17,061,000 on 29/10/2018 for Retention on Drilling, Casting & Hand Pump installation of 9 bore holes which was certified (certificate No. 2) and recommended for payment by DWO on 22/5/2019 and paid on 24/5/2019 vide PV No. 24106289.

The district Water department has submitted annual reports (including all quarterly reports) in time to the Plan- ning Unit	<ul style="list-style-type: none"> <li>Evidence that the department submitted the annual performance report for the previous FY (including all four quarterly reports) to the Planner by mid-July for consolidation: score 5</li> </ul>	<b>The department submitted the annual performance report for the previous FY 2018/2019 on 11/7/2019</b>		
		Quarter	Date of submission	Reference
		Quarter 1	4/11/2018	
		Quarter 2	31/1/2019	
		Quarter 3	1/6/2019	pbs@ifmis.go.ug
Maximum 5 for this performance measure		Quarter 4	11/7/2019	
			pbs@ifmis.go.ug	

The District Water Department has acted on Internal Audit recommendation (if any)	<ul style="list-style-type: none"> <li>Evidence that the sector has provided information to the internal audit on the status of implementation of all audit findings for the previous financial year</li> </ul>	The District Water sector had a total of 15 (fifteen) audit findings raised in the 2nd, 3rd, and 4th, Quarterly Internal Audit Reports FY 2018/2019 but no evidence of information to the Internal Audit on the status of their implementation was availed for assessment:		
		<p>Total number and nature of queries raised: 15</p> <p>Total number and nature of queries cleared: 00</p> <p>Total number and nature of queries pending: 00</p>		
Maximum 5 for this performance measure	o If sector has no audit query score 5	The nature of the pending queries were as indicated below to mention but a few:		
	o If the sector has provided information to the internal audit on the status of implementation of all audit findings for the previous financial year: score 3	<p>WHT of Shs 751,710 was not deducted on payment to M/s Mumago Constructors and Technical Engineering vide PV No. 22828094 dated 25/4/2019</p> <p>Unvouched payment of Shs 2,004,449 to M/s Shell Elgon for fuel for Water sector.</p> <p>Shs 130,000,000 paid to M/s Easter Umbrella for Water and Sanitation not accounted for – no work plan.</p> <p>Doubtful payment of Shs 699,150 to M/s Shell Elgon for fuel for Water sector.</p> <p>Shs 1,415,000 advanced to Ms Nekesa Harriet (Senior Probation Officer) not accounted for</p> <p>Note: the LG has no streamlined procedure in submission of audit queries.</p>		
	If queries are not responded to score 0			

## Governance, oversight, transparency and accountability

10	<p>The district committee responsible for water met, discussed service delivery issues and presented issues that require approval to Council</p> <p>Maximum 6 for this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that the council committee responsible for water met and discussed service delivery issues including supervision reports, performance assessment results, LG PAC reports and submissions from the District Water and Sanitation Coordination Committee (DWSCC) etc. during the previous FY: score 3</li> </ul>	<p>The Council Committee responsible for Water falls under Works, Production and Natural resources. The committee discussed service delivery issues under different dates as follows;</p> <p>The meeting held on 24th August 2018 under Minute 05/MDLG/WKS, PRD&amp;NR CMT discussed presentation of 4th Quarter reports. Among the key issues discussed was the water shortage in Nyondo and Nakaloke subcounties. There was also a GFS that had broken down in Busando Subcounty.</p> <p>The meeting held on 3rd May 2019 discussed the work plan and budget for the sector for FY 2019/2020 under Min 03/MDLG/WKS, PRD&amp;NR CMTT</p>	3
10	<p>The district committee responsible for water met, discussed service delivery issues and presented issues that require approval to Council</p> <p>Maximum 6 for this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that the water sector committee has presented issues that require approval to Council: score 3</li> </ul>	<p>On 10th April 2019, under Min COU.106/04/2019 the water sector committee presented the 3rd quarter report</p>	3
11	<p>The district Water department has shared information widely to the public to enhance transparency</p> <p>Maximum 6 points for this performance measure</p>	<ul style="list-style-type: none"> <li>The AWP, budget and the Water Development grant releases and expenditures have been displayed on the district notice boards as per the PPDA Act and discussed at advocacy meetings: score 2.</li> </ul>	<p>There was evidence on the Water Sector Notice Board that the AWP budget and the Water Development grant releases and expenditures were displayed on the District Notice Board at the time of the assessment.</p> <p>The following releases were also displayed on Notice Boards on quarterly basis as follows:</p> <p>1st Quarter Development Budget amounting to UGX 185,271,981 was released and it was displayed on the Notice Board on 16th August 2018</p> <p>2nd Quarter Development Budget amounting to UGX 185,271,981 was released and it was displayed on the Notice Board on 17th October 2018</p> <p>UGX Development Budget amounting to UGX 185,271,980 was released and it was displayed on the Notice Board on 25th January 2019</p> <p>UGX 8,302,804 as Non Wage was released and it was displayed on the Notice Board on 4th May 2019.</p>	2

The district Water department has shared information widely to the public to enhance transparency

- All WSS projects are clearly labelled indicating the name of the project, date of construction, the contractor and source of funding: score 2

Maximum 6 points for this performance measure

There was evidence that the projects were clearly labeled indicating the name of the project, date of construction, the contractor and source of funding for instance.

The construction of 2 Stance Lined Pit Latrine at Kasanja RGC. It was clearly labeled as below.

Project Name: 2 Stance Lined Pit Latrine at Ksanja RGC

Constructed by: Mumago Construction and Tech Eng. Ltd

Financial Year:2018/19

Funded By: DWSCG The construction of Doko BoreHole:

It was labled as follows:

Date of Construction:29/06/2019

Borehole No. DWD-57719

FY:2018/19

Contractor: KLR

Client: Mbale DLG

Construction of Fuumu BoreHole: was labelled as below:

Date of Construction: 05/04/2019

Borehole no. DWD-57650

FY:2018/19

Contractor: KLR



The district Water department has shared information widely to the public to enhance transparency

- Information on tenders and contract awards (indicating contractor name /contract and contract sum) displayed on the District notice boards: score 2

Maximum 6 points for this performance measure

There was evidence that the information on tenders and contract awards was displayed on Notice Boards as per the availed best evaluated bidder notices below:

The Construction of 2 Stance Lined Pit Latrines at Kasanja and Muruba.

The Best Evaluated Bidder Notice was signed by the PDU and CAO on 19th December 2018.

Date of Display was 19th December 2018

Date of Removal was 4th January 2019

Best Evaluated Bidder: Ms. Mumango Construction and Tech. Ltd at UGX 16,512,670.

The Siting, Drilling and Pump Testing of Boreholes

Best Evaluated Bidder Notice was signed by the PDU and CAO on 19th December 2018.

Date of Display was 19th December 2018

Date of Removal was 4th January 2019

Best Evaluated Bidder was Ms. KLR Ltd at UGX 235,552,000

The Construction of GFS Phase IV at Budwale

Best Evaluated Bidder Notice was signed by the PDU and CAO on 19th December 2018.

Date of Display was 19th December 2018

Date of Removal was 4th January 2019

Best Evaluated Bidder was Bau Technical Services Ltd at UGX 152,707,597

Participation of communities in WSS programmes

- If communities apply for water/ public sanitation facilities as per the sector critical requirements (including community contributions) for the current FY: score 1

Maximum 3 points for this performance measure

There was no evidence that the LG received new applications for water in the FY 2019/20.

12	<p>Participation of communities in WSS programmes</p> <p>Maximum 3 points for this performance measure</p>	<ul style="list-style-type: none"> <li>Water and Sanitation Committees that are functioning evidenced by either: i) collection of O&amp;M funds, ii) carrying out preventive maintenance and minor repairs, iii) facility fenced/protected, or iv) they have an M&amp;E plan for the previous FY: score 2</li> </ul> <p>Note: One of parameters above is sufficient for the score.</p>	<p>There was evidence of functional water and sanitation committees on the facilities visited.</p> <p>The facilities visited were:</p> <p>2 Stance Lined Pit Latrine at Kasanja, Boreholes at Fuumu and Doko. There were no files for the User Committees but on all the three facilities visited, the locals were able to talk to the Assessment team and verbally talk of existence of the User Committees. The boreholes visited were fenced and well protected.</p>	2
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### Social and environmental safeguards

13	<p>The LG Water department has devised strategies for environmental conservation and management</p> <p>Maximum 4 points for this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that environmental screening (as per templates) for all projects and EIAs (where required) conducted for all WSS projects and reports are in place: score 2</li> </ul>	<p>There was no sufficient evidence that that Environmental Screening and EIAs for all WSS projects implemented was conducted. .</p>	0
13	<p>The LG Water department has devised strategies for environmental conservation and management</p> <p>Maximum 4 points for this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that there has been follow up support provided in case of unacceptable environmental concerns in the past FY: score 1</li> </ul>	<p>There was no evidence of provision of follow up support in case of unacceptable environmental concerns in FY 2018/2019.</p> <p>Only Screening and Environmental and Social Impact Report Form for 2 Stance Lined Latrines was provided but the Monitoring reports were not available to the Assessment team .</p>	0

13	<p>The LG Water department has devised strategies for environmental conservation and management</p> <p>Maximum 4 points for this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that construction and supervision contracts have clause on environmental protection: score 1</li> </ul>	<p>There was no evidence that construction and supervision contracts had a clause on environmental protection.</p>	0
14	<p>The district Water department has promoted gender equity in WSC composition.</p> <p>Maximum 3 points for this performance measure</p>	<ul style="list-style-type: none"> <li>If at least 50% WSCs are women and at least one occupying a key position (chairperson, secretary or Treasurer) as per the sector critical requirements: score 3</li> </ul>	<p>There was sufficient evidence that at least 50% of the WSCs were women and occupying key positions as per sampled WSCs below.</p> <p>Mwanda Borehole: there were 5 Members, 3 Women and 2 Men.</p> <p>Tumbi Tapstand: there were 5 Members, 100% Women.</p> <p>Kinama Tapstand: there were 6 Members, 4 Women and 2 Men; 60% Women; Chairperson, Secretary and Treasurer are all Women.</p> <p>Kitaganda Borehole: there were 7 Members; 4 Women and 3 Men; 57% Women. Chairperson, Secretary and Treasurer were all Women.</p> <p>Malaga TapStand: there were 5 Members; 4 Women and One Man. 80% Women; Chairperson, Secretary and Treasurer were all Women.</p>	3
15	<p>Gender and special needs-sensitive sanitation facilities in public places/</p> <p>RGCs provided by the Water Department.</p> <p>Maximum 3 points for this performance measure</p>	<ul style="list-style-type: none"> <li>If public sanitation facilities have adequate access and separate stances for men, women and PWDs: score 3</li> </ul>	<p>The Public Sanitation facilities visited did not have all the requirements. For Example.</p> <p>The Public Toilet at Sisuni had adequate access and separate stances for women, men and no provision for PWDs but had a ram.</p> <p>Also the public Toilet at Kasanjja RGC had separate stances for Men and Women and non for PWDS. It also had a ram.</p> <p>The one at Bubutu RGC was a 4 Stance, Men and Women labeled and with separate stances. There was no provision for PWDs though it had a ram.</p>	0