



## LGPA 2017/18

Accountability Requirements

Masaka District

(Vote Code: 533)

Assessment	Compliant	%
Yes	3	50%
No	3	50%

Summary of requirements	Definition of compliance	Compliance justification	Compliant?
Assessment area: Annual performance contract			
LG has submitted an annual performance contract of the forthcoming year by June 30 on the basis of the PFMAA and LG Budget guidelines for the coming financial year.	xxx	The LG submitted the Final Annual Performance Contract to MoFPED on July 11th, 2017.	No
Assessment area: Supporting Documents for the Budget required as per the PFMA are submitted and available			
LG has submitted a Budget that includes a Procurement Plan for the forthcoming FY (LG PPDA Regulations, 2006).	xxxxx	The LG budget submitted to the MoFPED included a procurement plan	Yes
Assessment area: Reporting: submission of annual and quarterly budget performance reports			
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)	xxxxx	The LG submitted the Annual Performance Report for the previous on August 1st, 2017, Serial number 0570. The <u>LG did not comply with the requirement.</u> (LG Budget Preparation Guidelines for coming FY; PFMA Act, 2015).	No

<p>LG has submitted the quarterly budget performance report for all the four quarters of the previous FY; PFMA Act, 2015)</p>	<p>xxxxxx</p>	<p>District submitted the quarterly budget performance report for all the four quarters. Receipts seen for all quarters are as below:</p> <p>Q1 dated 1s /12/2016 receipt serial number</p> <p>Q2 dated 23rd /2/2017 receipt serial number 0395</p> <p>Q3 dated 5th /5/2017 receipt serial number 0676</p> <p>Q4 dated 1st /8/2017 receipt serial number 0570</p> <p>The district submitted all the four quarters of the previous FY; PFMA Act, 2015) but Quarter 4 report was submitted late (1st /8/2017) past the deadline.</p>	<p>No</p>
<p>Assessment area: Audit</p>			
<p>The LG has provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous financial year by April 30 (PFMA s. 11 2g). This statement includes actions against all findings where the Auditor General recommended the Accounting Officer to take action (PFMA Act 2015; Local Governments Financial and Accounting Regulations 2007; The Local Governments Act, Cap 243).</p>	<p>xxxxxx</p>	<p>The Local Government submitted status on implementation of recommendations of 2015/16 on letter dated 22 February 2017 and received in MOFPED on 24th March 2017.</p>	<p>Yes</p>
<p>The audit opinion of LG Financial Statement (issued in January) is not adverse or disclaimer</p>	<p>xxxxxx</p>	<p>Unqualified opinion as per Auditor General's report of 2016/17 submitted on 29th December 2017 (page212)</p>	<p>Yes</p>



## **LGPA 2017/18**

Crosscutting Performance Measures

Masaka District

(Vote Code: 533)

Score 61/100 (61%)

No.	Performance Measure	Scoring Guide	Score	Justification												
Assessment area: Planning, budgeting and execution																
1	<p>All new infrastructure projects in: (i) a municipality; and (ii) all Town Councils 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 municipality/district has:</p> <ul style="list-style-type: none"> <li>• A functional Physical Planning Committee in place that considers new investments on time: score 2.</li> </ul> <p>• All new infrastructure investments have approved plans which are consistent with the Physical Plans: score 2.</p>	2	<p>There was evidence that Masaka district has a functional Physical Planning Committee appointed by the CAO, on January 12, 2018 Committee minutes reviewed for example 5/01/2018, Min: 5/PPCM/5/2018/MSK; discussion about the building plan approval process. Min. 6/PPCM/05/2018/MSK, discussion about the building plan assessment fees. Plans are approved on time</p> <table border="1" data-bbox="898 745 1489 1126"> <thead> <tr> <th>Name</th> <th>Application date</th> <th>Approval date</th> </tr> </thead> <tbody> <tr> <td>Seremba J</td> <td>04/12/2017</td> <td>11/01/2018</td> </tr> <tr> <td>Kimera S</td> <td>07/12/2017</td> <td>03/01/2018</td> </tr> <tr> <td>Tumuhimbise P</td> <td>04/01/2018</td> <td>22/01/2018</td> </tr> </tbody> </table> <p>New infrastructure investments are approved according to section 3, and sub section 40 (1, 2, 3) and section 10 (d) of the Physical Planning Act 2010.</p> <p>Since the LG has no Physical plan to implement, new infrastructure investments are approved according to section 3 of the Physical Planning Act 2010. New infrastructure investments are approved according to section 3, and sub section 40 (1, 2, 3) and section 10 (d) of the Physical Planning Act 2010.</p>	Name	Application date	Approval date	Seremba J	04/12/2017	11/01/2018	Kimera S	07/12/2017	03/01/2018	Tumuhimbise P	04/01/2018	22/01/2018
Name	Application date	Approval date														
Seremba J	04/12/2017	11/01/2018														
Kimera S	07/12/2017	03/01/2018														
Tumuhimbise P	04/01/2018	22/01/2018														
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</p>			<p>Priorities in the approved AWP for FY 2017/18 are derived from the outcomes of the budget conferences. Masaka district, held on 30/11/2016 .</p> <p><u>NATURAL RESOURCES:</u></p> <ul style="list-style-type: none"> <li>• 02 Institutional cooking saving stoves from Conference Report- page 5, AWP- page79</li> </ul>												

budget conferences and have project profiles

• Evidence that priorities in AWP for the current FY are based on the outcomes of budget conferences: score 2.

2

- 5000 households to benefit from fuel wood cooking saving stoves from Conference Report- page 5, AWP-page 79.
- Restoration of 200 hectares of wetlands from Conference Report- Page5, AWP- page78
- 1,000,000 tree seedlings to be supplied and planted stoves from Conference Report- Page 5, AWP- page78 .

EDUCATION:

- Construction of classrooms in UPE schools from Conference Report- Page 7, AWP-page 63.
- Construction of pit latrines from Conference Report- Page 7, AWP- page 63.

WATER:

- Supply and installation of 16 HDPE Tanks from Conference Report- Page 8, AWP- page74
- Rehabilitation of 25 boreholes in the district from Conference Report- Page 8, AWP-page 75
- Construction of 02 boreholes in the district from Conference Report- Page 8, AWP- page75
- Construction of lined pit latrine at landing site from Conference Report- Page 8, AWP- page74.

WORKS:

- Manual Routine maintenance roads from Conference Report- Page. 7, AWP- page 69.
- Periodically maintained roads from Conference Report- Page 7, AWP- page 69.

• 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 different, justification has to be provided and evidence that it was approved by Council. Score 2.

2

Masaka district capital investments in the approved annual work plan for the current FY are derived from the approved Five-Year Development Plan as shown below;

NATURAL RESOURCES:

- 02 Institutional cooking saving stoves from AWP- page 79, and in the DDP- Page164
- 5000 households to benefit from fuel wood cooking saving stoves from AWP-page 79, and in the DDP- Page164
- Restoration of 200 hectares of wetlands from AWP-page 78, and in the DDP- Page.80
- 1,000,000 tree seedlings to be supplied and planted stoves from AWP- page 78, and in the DDP- Page164 .

EDUCATION:

- Construction of 40 classrooms with H/M's office in UPE schools from AWP-page 63, and in the DDP- Page.144
- Construction of five stance lined pit latrines from AWP- page 63, and in the DDP- Page144 .

WATER:

- Supply and installation of 16 HDPE Tanks from AWP- page74, and in the DDP- Page143
- Construction of 02 boreholes in the district from AWP- page75, and in the DDP- Page143
- Construction of lined pit latrine at landing site from AWP-page 74, and in the DDP- Page.143
- Rehabilitation of 25 boreholes in the district from Page. – 75 of AWP and DDP- Page.143 .

WORKS:

- Routine manual maintenance of roads from AWP- page 69, and in the DDP- Page 143
- Periodically maintained roads from AWP- 69 and in the DDP- Page 143

		<ul style="list-style-type: none"> <li>• Project profiles have been developed and discussed by TPC for all investments in the AWP as per LG Planning guideline: score 1.</li> </ul>	1	<p>Masaka District developed project profiles and were presented to TPC and discussed in a meeting held on 7th / 3/2017 under Min. DTPC/3/2017. The profiles seen are elaborate, for all projects and follow the format; they include work plan, M&amp;E strategy, M&amp;E plan, and EIA and mitigation plan.</p>
3	<p>Annual statistical abstract developed and applied</p> <p>Maximum 1 point on this performance measure</p>	<ul style="list-style-type: none"> <li>• Annual statistical abstract, with gender disaggregated data has been compiled and presented to the TPC to support budget allocation and decision-making- maximum 1 point.</li> </ul>	1	<p>Masaka District LG compiled the Annual Statistical Abstract for FY 2016/17 and presented it to TPC on 27th /7/2016 under Min. 09/DTPC /07/2017.</p> <p>It included gender dis-aggregated data: male and female: ratio of girls to boys in primary education, in secondary education, ration of literate women to men aged 15-24 years, proportion of population by level of education attainment by sub county etc.</p>
4	<p>Investment activities in the previous FY were implemented as per AWP.</p> <p>Maximum 6 points on this performance measure.</p>			<p>From the Annual Budget Performance Report, the infrastructure projects implemented by the LG were derived from the AWP and budget approved by the LG examples are captured below:</p> <p>Natural Resources :</p> <p>1. Construction of 04 institutional cooking stoves at Kaddugala S.S.S., Kijjabwemi S.S.S, St. Mary Gorrettee Mpugwe P/S and St. Modesta P/S, Bisanje , Kabonera</p> <ul style="list-style-type: none"> <li>• 13 institutional stoves constructed</li> <li>• 01 crusher of Charcoal for briquetting procured</li> </ul> <p>Budget. UGX. 480,004,000.</p> <p>Actual. UGX. 73,574,000.</p> <p>2. Degraded wetlands restored in Kyanamukaaka and Kabonera sub-counties (Kaggada-Kasali, Kikungwe-Butale, Butebere-Kamwonzi , Kkigo wetlands restored</p> <p>Budget. UGX. 280,000,000.</p> <p>Actual. UGX. 280,000,000.</p> <p><u>Water:</u></p> <p>1. Rehabilitation of 25 boreholes in all six (6) Sub counties &amp;</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

2

2. Drilling of 02 deep boreholes in Kyesiiga & Bukakata Sub counties

Budget. UGX. 102,672,000.

Actual. UGX. 66,864,000.

3. Installation of 16 institutional RHDP Tanks at St. Muggaga Voc. S.S, in Kyanamukaaka, Kirinda Parents P/S in Mukungwe, and Kyanamula P/S in Kyanamukaaka

Budget. UGX. 75,000,000.

Actual. UGX. 147,800,000.

Works:

1. 77 Kilometers for periodic road maintenance done (Bukunda-Manzi-Kamuzinda, Buwunga-Kitengesa, Bbaale-Kayembe-Nakigga, Lwemodde-Katikamu-Kalokoso, Nakiyaga-Kateera, Mpugwe-Katwadde, Kagezi-Kitanga-Kyoggya, Kyanamukaaka-Buyaga).

Budget. UGX. 411,118,000.

Actual. UGX. 240,101,000.

2. 108 Kilometres for Routine Manual maintenance done (Buwunga –misansala, Iwaggulwe –Mweruka, Kaddugala-Mitamula, Kyanamukaaka-Bukunda, Kawasa – Kibbe, Bunadu-Kaziru, Kanywa-Minyinya-Nkuke)

Budget. UGX. 100,000,000.

Actual. UGX. 100,000,000.

3. Bottlenecks removed from community access roads

Budget. UGX. 67,944,000.

Actual. UGX. 67,944,000.

Production:

1. 68 fish ponds & cages stocked with catfish & tilapia at Ddimu, Lambu & Kachanga landing sites

Budget. UGX. 40,884,000=

Actual. UGX. 32,977,000.

Education:

1. Construction of a Classroom Block at Kitenga P/S in Mukungwe S/C

Budget. UGX. 763,959,000.

Actual. UGX. 745,864,000.

From Annual performance report FY 2016/17, investment projects implemented were completed as per work plan by end for FY

Education;

Classroom construction and rehabilitation at Kitenga P/S in Mukungwe Sub County, at 97.6 100% completion under Q4 report FY2016/17 Page 117

Budget. UGX. 763,959,000

Actual. UGX. 745,864,000

Production; 68 fish ponds& cages stocked with catfish & tilapia at

Ddimo, Lambu & Kachanga landing sites at 80.7% completion under

Q4 report, FY 2016/17, Page 90.

Budget. UGX. 40,884,000

Actual. UGX. 32,977,000 completed 100% as per work plan

Works:

1. 77Kilometers for periodic road maintenance done ( Bukunda-Manzi-Kamuzinda, Buwunga-Kitengesa, Bbaale-Kayembe-Nakigga, Lwemodde-Katikamu-Kalokoso, Nakiyaga-Kateera, Mpugwe-Katwadde, Kagezi-Kitanga-Kyoggya, Kyanamukaaka-Buyaga), Page 123 and;

2. 108 Kilometres for Routine Manual maintenance done (Buwunga –Misansala, Lwaggulwe –Mweruka, Kaddugala-Mitemula, Kyanamukaaka-Bukunda, Kaswa – Kibbe, Bunadu-Kaziru, Kanywa-Minyinya-Nkuke) all roads spent at 58.4% completion under Q4 report, FY2016/17, Page122

Budget. UGX. 411,118,000.

Actual. UGX. 240,101,000.

3. Bottlenecks removed from community

- Evidence that the investment projects implemented in the previous FY were completed as per work plan by end for FY. o 100%: score 4 o 80-99%: score 2 o Below 80%: 0

0

access roads at 100% completion under Q4 report on Page 122.

Budget. UGX. 67,944,000.

Actual. UGX. 67,944,000

#### Natural Resources

1. Construction of 04 institutional cooking stoves at Kaddugala S.S.S., Kijjabwemi S.S.S, St. Mary Gorret Mpugwe P/S and t St. Modesta P/S, Bisanje, Kabonera Sub county and spent at 17.5% completion under Q4 Report, FY2016/17, Page 134.

- 13 institutional stoves constructed

- 01 crusher of Charcoal for briquetting procured

Budget. UGX. 480,004,000.

Actual. UGX. 73,574,000 was not completed as per work plan

2. Degraded wetlands restored in Kyanamukaaka and Kabonera sub-counties (Kaggada-Kasali, Kikungwe-Butale, Butebere-Kamwonzi, Kkigo wetlands restored and spent at 122.6% completion under Q4 report, FY2016/17, Page135.

Budget. UGX. 280,000,000.

Actual. UGX. 280,000,000 completed 100% as per work plan

#### Water:

1. Rehabilitation of 25 boreholes in all SIX S/Cs of Buwunga, Kabonera, Mukungwe, Kyesiiga, Kyanamukaaka and Bukakata and spent at 65.1% under Q4 report, FY2016/17, Page129.

2. Drilling of 02 deep boreholes in Kyesiiga & Bukakata Sub county both for 1 & 2 projects at a total budget = 102, 672,000= and spent at 65.1% completion on Page 129 under Q4 report, FY2016/17.

Budget. UGX. 102,672,000.

Actual. UGX. 66,864,000 not completed as per work plan

3. Installation of 16 institutional RHDP Tanks at St. Muggaga Voc. S.S, in Kyanamukaaka, Kirinda Parents P/S in Mukungwe, and

			<p>Kyanamula P/S in Kyanamukaaka and spent at 195.1% under Q4 report, Page 128.</p> <p>Budget. UGX. 75,000,000.</p> <p>Actual. UGX. 147,800,000 not completed as per work plan</p>
5	<p>The LG has executed the budget for construction of investment projects and O&amp;M for all major infrastructure projects and assets during the previous FY</p> <p>Maximum 4 points on this Performance Measure.</p>		<p>From Annual performance report FY 2016/17, investment projects implemented were completed within approved budget</p> <p><u>Education:</u></p> <p>Classroom construction and rehabilitation at Kitenga P/S in Mukungwe Sub county, at 97.6 rounded to 100% completion under Q4 report FY2016/17 Page 117</p> <p>Budget. UGX. 763,959,000.</p> <p>Actual. UGX. 745,864,000.</p> <p>Production; 68 fish ponds&amp; cages stocked with catfish &amp; tilapia at</p> <p>Ddimbo, Lambu &amp; Kachanga landing sites at 80.7% completion under</p> <p>Q4 report, FY2016/17, Page 90.</p> <p>Budget. UGX. 40,884,000.</p> <p>Actual. UGX. 32,977,000.</p> <p><u>Works:</u></p> <p>4. 77Kilometers for periodic road maintenance done ( Bukunda-manzi-Kamuzinda, Buwunga-Kitengesa, Bbaale-Kayembe-Nakigga, Lwemodde-Katikamu-Kalokoso, Nakiyaga-Kateera, Mpugwe-Katwadde, Kagezi-kitanga-Kyoggya, Kyanamukaaka-Buyaga), Pg. 123 and;</p> <p>5. 108 Kilometres for Routine Manual maintenance done (Buwunga –misansala, Iwaggulwe –Mweruka, Kaddugala-mitamula, Kyanamukaaka-bukunda, Kaswa – Kibbe, Bunadu-kaziru, Kanywa-Minyinya-Nkuke) all roads spent at 58.4% completion under Q4 report, fy2016/17, Page122</p> <p>Budget. UGX. 411,118,000.</p> <p>Actual. UGX. 240,101,000.</p>

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

0

6. Bottlenecks removed from community access roads at 100% completion under Q4 report on Page122.

Budget. UGX. 67,944,000.

Actual. UGX. 67,944,000.

Natural Resources :

1. Construction of 04 institutional cooking stoves at Kaddugala S.S.S., Kijjabwemi S.S.S, St. Mary Gorret Mpugwe P/S and St. Modesta P/S, Bisanje, Kabonera S/C and spent at 17.5% completion under Q4 Report, FY2016/17, and Page 134.

• 13 institutional stoves constructed

• 01 crusher of Charcoal for briquetting procured

Budget. UGX. 480,004,000.

Actual. UGX. 73,574,000.

2. Degraded wetlands restored in Kyanamukaaka and Kabonera sub-counties (Kaggada-Kasali, Kikungwe-Butale, Butebere-Kamwonzi, Kkigo wetlands restored and spent at 122.6% completion under Q4 report, FY2016/17, Page135.

Budget. UGX. 280,000,000.

Actual. UGX. 280,000,000.

Water:

4. Rehabilitation of 25 boreholes in all SIX S/Cs of Buwunga, Kabonera, Mukungwe, Kyesiiga, Kyanamukaaka and Bukakata and spent at 65.1% under Q4 report, fy2016/17, Pg.129.

5. Drilling of 02 deep boreholes in Kyesiiga & Bukakata Sub counties both for 1 & 2 projects at a total budget = 102, 672,000= and spent at 65.1% completion on Page 129 under Q4 report, fy2016/17.

Budget. UGX. 102,672,000.

Actual. UGX. 66,864,000.

6. Installation of 16 institutional RHDP Tanks at St. Muggaga Voc. S.S, in Kyanamukaaka, Kirinda Parents P/S in Mukungwe, and Kyanamula P/S in Kyanamukaaka and spent at 195.1% under Q4 report, Pg. 128.

				<p>Budget. UGX. 75,000,000.</p> <p>Actual. UGX. 147,800,000 completed not within approved budget .</p>
		<ul style="list-style-type: none"> <li>• Evidence that the LG has budgeted and spent at least 80% of O&amp;M budget for infrastructure in the previous FY: score 2</li> </ul>	0	<p>From the review of the budget and the annual financial report, O&amp;M was spent on motor vehicles and other things. The district did not spend O&amp;M budget on infrastructure in FY 2016/17 as required.</p>

Assessment area: Human Resource Management

6	<p>LG has substantively recruited and appraised all Heads of Departments</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>	0	<p>06 HODs had complete performance agreements on file and reports not signed by CAO. 01 was missing both performance agreement and report and 01 had no file. (CR/D/10992)</p>
	<p>Maximum 5 points on this Performance Measure.</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG has filled all HoDs positions substantively: score 3</li> </ul>	0	<p>The staff establishment 2017/2018 approves for 10 HODs positions. Only 05(50%) were substantively filled including the DCAO, appointed by MoPS.</p> <ul style="list-style-type: none"> <li>- The District Production Officer appointed under Min 43/June/2015 of DSC(CR/D/102/3</li> <li>- The District Community Development Officer appointed under Min No 7R/2015 of the DSC</li> <li>- The District Education Officer appointed under Min No 38/March/2015 of the DSC(CR/D/10048</li> <li>- The District Health Officer appointed under Min No 04/2016 of the DSC</li> </ul>

The LG DSC has considered all staff that have been submitted for recruitment, confirmation and disciplinary actions during the previous FY.

Maximum 4 points on this Performance Measure

• Evidence that 100 percent of staff submitted for recruitment have been considered: score 2

0

28 positions were declared to the DSC in the FY 2016/2017 as follows

Education -10, letter dated Jan 16, 2017

Statutory- 01 on 12th January 2017

Health- 01 on 6th October 2016

Education-01 on 25th August 2016

Finance-01 on 17th August 2016

Agriculture- 01 on 1st August 2016

Health- 01 on 17th August 2016 and

Production- 12 on 1st July 2016

The DSC considered 17 positions as follows

05 during the 4th sitting of the DSC held on 14th December 2016

08 during the 7th sitting of DSC held on 2nd March 2018.

One position (Principal Vet Officer was recommended to be re-advertised and 03 headteacher positions were to be filled internally after submission of serving officers with required qualification. There was no evidence of action taken by the DSC on the remaining 08 declared positions.

• Evidence that 100 percent of staff submitted for confirmation have been considered: score 1

1

The CAO recommended 14 staff to DSC for confirmation in FY 2016/2017(Individual files). All the 14 were confirmed in the same FY.( 03 during the 8th sitting of DSC under Min No DSC/60/June / 2017 held on 22nd June 2017 and 11 during the 2nd sitting of the DSC held on 12th October 2016).

		<ul style="list-style-type: none"> <li>Evidence that 100 percent of staff submitted for disciplinary actions have been considered: score 1</li> </ul>	1	01 case was submitted to the DSC for disciplinary action in the FY 2016/2017(CR/D/11/095). The case was considered in the 8th Sitting of DSC under Min No. 64/June/2017, held on 22nd June 2018
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>	3	<p>20 staff were recruited in the FY 2016/2017.</p> <p>All the recruited staff were able to access salary payroll not later than two month after appointment. 15 staff appointed on March 23, 2017 accessed salary payroll in May and June 2017(May and June payroll). 05 appointed on January 6, 2017 accessed salary payroll in Feb 2017.</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>	0	18 staff were retired in the FY 2016/2017(Pension and gratuity estimate 2016/2017). 07 accessed pension payroll later than 2 month after retirement and 11 have not yet accessed.
Assessment area: Revenue Mobilization				
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 from previous FY but one to previous FY is more than 10% : score 4 points</li> <li>If the increase is from 5 -10% : score 2 point</li> <li>If the increase is less than 5% : score 0 points.</li> </ul>	4	<ul style="list-style-type: none"> <li>The OSR Revenue for 2016/17 was Uganda Shillings 357,289,762 and the previous year it was 149,209,742.</li> <li>This is an increase of Shs 208,080,020 equivalent to 139% increase as per Annual Financial statements (Page 22, 23 and 31).</li> </ul>



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 2 points. If more than +/- 10% : zero points.</li> </ul>	2	<ul style="list-style-type: none"> <li>• The Budgeted Revised Revenue was Ugx 357,289,762 and the Actual collection as per Annual Financial statements of 2016/17 (Page 22, 23 &amp; 31) was 357,389,762 is a 100% performance.</li> </ul>
11	<p>Local revenue administration, allocation and transparency</p> <p>Maximum 4 points on this performance measure</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>	0	<ul style="list-style-type: none"> <li>• The LG is Categorised by LGA 85 (2) “ In rural areas, revenue shall be collected by the Sub county councils and a sub county council shall retain 65%, or any other higher percentage as the district council may approve , of the revenue collected by it and pass the remaining percentage over to the district.”</li> <li>• Local Revenue (Page 22 &amp; 31) Annual Financial Statements was 357,289,762 less LST 61,341,334= 295,948,428 i.e. 100% and 65% = 192,396,638 was retained by the Sub Counties and 35% = 103,581,949 was retained by the District.</li> <li>• Sec 85(4) “ A district council may, with the concurrence of a sub county, collect revenue on behalf of the sub county council but shall remit 65 percent of the revenue so collected to the relevant sub county.”</li> </ul> <p>The Local Service Tax: 61,341,334 was shared as follows: 65% = 39,871,870 was to be retained by Sub Counties and 35% = 21,469,466 by the District.</p> <p>However only two instalments were remitted to the LLG and</p> <p>Shared as follows:</p> <p>Bukakata 703,500, Kyanamukaka 2,812,200, Kyesiiga 984,270, Mukungwe 4,499,520, Kabonera 3,374,640 and</p> <p>Buwunga 1,687,320.</p> <p>There was no evidence presented to show whether Section 85 (3) &amp; (8) of the LGA was applied in retaining the funds.</p>

		<ul style="list-style-type: none"> <li>Evidence that the LG is not using more than 20% of OSR on council activities: score 2</li> </ul>	0	<p>The Local Revenue for FY 2015/16 (Page 22 &amp; 23) was Ugx 149,209,742 and 20% is 29,841,948.</p> <p>Statutory Expenses of 401,018,980 (Page 23)</p> <p>Allowances paid from Local Revenue amounted to 51,900,000</p> <p>This works out as follows:</p> <p><math>51,900,000 / 149,209,742 = 34.7\%</math>, This is more than 20%.</p> <p>Regulation 25 of the LGFAR 2007 and Regulation 4A of the First Schedule of the LGA were NOT complied with.</p>
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Assessment area: 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>	0	<p>In FY 2016/17, the position of Senior Procurement Officer (SPO) was substantially filled as shown in the appointment letter dated 12th May 2014 under District Service Commission (DCS) Minute No: DSC/MIN 21/APRIL/2014 signed and stamped by the CAO.</p> <p>The position of Procurement Officer (PO) was not substantially filled in FY 2016/17. Currently, the Assistant Inventory Management officer was appointed as the Procurement Officer in a letter dated 5th January 2018 signed by the CAO and copied to DCAO, Chief Internal Auditor &amp; SEO.</p>
				<p>There was evidence that TEC produced and submitted reports to the Contracts Committee (CC) in FY 2016/17. For example;</p> <p>For example;</p> <p>i. Evaluation report dated 22nd November 2016 for the Construction of a 5-Stance lined Pit latrine at St Modesta P/S in Bisanje in Kabonera S/C (<i>Proc Ref No: Masa /WRKS/2016-2017/00145</i>) was submitted to CC. TEC recommended Kyamulibwa Carpentry Workshop and Construction Company Ltd as the best evaluated bidder to be awarded the contract at cost of UGX</p>

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

1

18,215,660 VAT inclusive.

ii. Evaluation report dated 23rd November 2016 for the Supply and Installation of 10,000 m<sup>3</sup> HDPE RWHTs in Kyesiiga S/C, Kabonera S/C and Buwunga S/C (*Proc Ref: Masa 533/WRKS/16-17/00208*) was submitted to CC. TEC recommended R.B Mubiru Services Ltd as the best evaluated bidder to be awarded the contract at cost of UGX 20,092,008.

iii. Evaluation report dated 28th February 2017 for the Construction of 4 stance water borne toilet with HDPE septic tank at Namirembe landing site in Namirembe village in Kyanamukaka S/C (*Proc Ref: Masa 533/WRKS/16-17/00214*) was submitted to CC. TEC recommended Pasue Enterprise Ltd as the best evaluated bidder to be awarded the contract at a cost of UGX 32,678,625.

iv. Evaluation report dated 22nd November 2016 for the Renovation of Bukakata OPD at Bukakata S/C, Bukibonga parish, Bukakata village (*Proc Ref: Masa 533/WRKS/16-17/00220*) was submitted to CC. TEC recommended Kyamulibwa Carpentry Workshop and Construction Company Ltd as the best evaluated bidder to be awarded the contract at a cost of UGX 32,678,625.

v. Evaluation report dated 23rd November 2016 for the Supply and Installation of four (4) 10,000 m<sup>3</sup> HDPE RWHTs in Kyanamukaka S/C (*Proc Ref: Masa 533/WRKS/16-17/00209*) was submitted to CC. TEC recommended R.B. Mubiru Services Ltd as the best evaluated bidder to be awarded the contract at a cost of UGX 28,121,170.

Evaluation report dated 28th February 2017 for the Construction of Maternity Ward at Bukakata HC III, 8 staff houses and 3 stance lined pit latrines with bathroom at Kamulegu HC III (*Proc Ref: Masa 533/WRKS/16-17/00107*) was submitted to CC. TEC recommended P&D Traders & Contractors Ltd as the best evaluated bidder to be awarded the contract at a cost of UGX 399,405,763 VAT inclusive.

There was evidence in the procurement files and minutes of Contracts Committee (CC), that the recommendations from TEC were considered. For example,

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

1

Minute No: 5/DCC/12/16/17 (i) dated 25th November 2016 indicated approval of recommendation from TEC. The contract for the Construction of a 5-Stance lined Pit latrine at St Modesta in Bisanje in Kabonera S/C (*Proc Ref No: Masa /WRKS/2016-2017/00145*) was awarded to M/S Kyamulibwa Carpentry Workshop and Construction Company Ltd as the best evaluated bidder to be awarded the contract at a cost of UGX 18,215,660 VAT inclusive.

Minute No: 5/DCC/12/16/17 (ix) dated 25th November 2016 indicated approval of recommendation from TEC. The contract for the Supply and Installation of 10,000 m<sup>3</sup> HDPE RWHTs in Kyesiiga S/C, Kabonera S/C and Buwunga S/C (*Proc Ref No: Masa 533/WRKS/16-17/00208*) was awarded to R.B Mubiru Services Ltd as the best evaluated bidder to be awarded the contract at cost of UGX 20,092,008.

Minute No: 5/DCC/02/16/17 (iii) dated 15th March 2017 indicated approval of recommendation from TEC. The contract for the Construction of 4 stance water borne toilet with HDPE septic tank at Namirembe landing site in Namirembe village in Kyanamukaka S/C (*Proc Ref No: Masa 533/WRKS/16-17/00214*) was awarded to Pasue Enterprise Ltd as the best evaluated bidder to be awarded the contract at a cost of UGX 32,678,625.

Minute No: 5/DCC/12/16/17 (iii) dated 25th November 2016 indicated approval of recommendation from TEC. The contract for the Renovation of Bukakata OPD at Bukakata S/C, Bukibonga parish, Bukakata village (*Proc Ref No: Masa 533/WRKS/16-17/00220*) was awarded to M/S Kyamulibwa Carpentry Workshop and Construction Company Ltd as the best evaluated bidder to be awarded the contract at a cost of UGX 32,678,625.

Minute No: 5/DCC/12/16/17 (viii) dated 25th November 2016 indicated approval of recommendation from TEC. The contract for the Supply and Installation of four (4) 10,000 m<sup>3</sup> HDPE RWHTs in Kyanamukaka S/C (*Proc Ref No: Masa 533/WRKS/16-17/00209*) was awarded to R.B. Mubiru Services Ltd as the best evaluated bidder to be awarded the contract at a cost of UGX 28,121,170.

Minute No: 5/DCC/05/16/17 (ii) dated 15th

			<p>March 2017 indicated approval of recommendation from TEC. The contract for the Construction of Maternity Ward at Bukakata HC III, 8 staff houses and 3 stance lined pit latrines with bathroom at Kamulegu HC III (<i>Proc Ref No: Masa 533/WRKS/16-17/00107</i>) was submitted to CC. was awarded to P&amp;D Traders &amp; Contractors Ltd as the best evaluated bidder to be awarded the contract at a cost of UGX 399,405,763 VAT inclusive.</p>
13	<p>The LG has a comprehensive Procurement and Disposal Plan covering infrastructure activities in the approved AWP and is followed.</p> <p>Maximum 2 points on this performance measure.</p>		<p>The Procurement and Disposal Plan (PDP) for the current FY 2017/18, stamped by PPDA on 5th October 2017 &amp; signed by the CAO on 29th September 2017 covered all infrastructure projects in the approved AWP and Budget for FY 2017/18. For example under the following sectors;</p> <p><u>Works:</u></p> <ul style="list-style-type: none"> <li>• Routine Maintenance of Roads (<i>Proc Ref No: Masa 533/WRKS/17-18/00002</i>) was in PDP 2017/18 and also seen on page 134 of AWP/B 2017/18. Estimated at UGX 308,240,000 for 6 Sub Counties. (Bukakata, Buwunga, Kabonera, Kyanamukaka, Kyesiiga, &amp; Mukungwe S/Cs).</li> </ul> <p><u>Education:</u></p> <ul style="list-style-type: none"> <li>• Construction of Classroom Block at Kinyerere P/S (<i>Proc Ref No: Masa 533/WRKS/17-18/00002</i>) was in PDP 2017/18 and also seen on page 129 of AWP/B 2017/18. A total of 8 sites including Kinyerere P/S.</li> <li>• Construction of 5-stance lined pit latrine at Kasaala, Nkuuke, Bugere, &amp; Kaseeta (<i>Proc Ref No: Masa 533/WRKS/17-18/00013</i>) was in PDP 2017/18 and also seen on page 129 of AWP/B 2017/18. 3 sites.</li> </ul> <p><u>Water:</u></p> <ul style="list-style-type: none"> <li>• Construction of RWHTs (<i>Proc Ref No: Masa 533/WRKS/17-18/00005</i>) was in PDP 2017/18 and also seen on page 138 of AWP/B 2017/18 estimated at UGX 114,985,000.</li> <li>• Extension of Piped Water Scheme in Kyesiiga S/C (<i>Proc Ref No: Masa 533/WRKS/17-18/00007</i>) was in PDP 2017/18 and also seen on page 139 of AWP/B 2017/18</li> </ul>

• 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

2

estimated at 128,679,000.

Health:

• There was no funding for infrastructure projects for Health sector. It was removed from AWP but it is in the Budget conference report.

Other sectors:

• Tree planting (*Proc Ref No: Masa 533/WRKS/17-18/00001*) was in PDP 2017/18 and also seen on pages 140-141 of AWP/B 2017/18 estimated at UGX 30,000,000.

In addition, the Masaka district LG also adhered to the procurement plan) for FY 2016/17. For example, the following projects were in the approved PDP stamped by PPDA on 6th February 2017 and AWP/B for 2016/17 stamped by MFPED on 1st August 2017.

i. Construction of a 5-Stance lined Pit latrine at St Modesta P/S in Bisanje in Kabonera S/C (*Proc Ref No: Masa /WRKS/2016-2017/00145*) was in PDP 2016/17 and also seen on page 161 of AWP 2016/17.

ii. Supply and Installation of 10,000 m3 HDPE RWHTs in Kyesiiga S/C, Kabonera S/C and Buwunga S/C (*Proc Ref: Masa 533/WRKS/16-17/00208*) was in PDP 2016/17 and also seen on page 128 of AWP 2016/17.

iii. Construction of 4 stance water borne toilet with HDPE septic tank at Namirembe landing site in Namirembe village in Kyanamukaka S/C (*Proc Ref: Masa 533/WRKS/16-17/00214*) was in PDP 2016/17 and also seen on page 128 of AWP 2016/17.

iv. Renovation of Bukakata OPD at Bukakata S/C, Bukibonga parish, Bukakata village (*Proc Ref: Masa 533/WRKS/16-17/00220*) was in PDP 2016/17 and also seen on page 101 of AWP 2016/17.

v. Supply and Installation of four (4) 10,000 m3 HDPE RWHTs in Kyanamukaka S/C (*Proc Ref: Masa 533/WRKS/16-17/00209*) was in PDP 2016/17 and also seen on page 128 of AWP 2016/17.

Construction of Maternity Ward at Bukakata HC III, 8 staff houses and 3 stance lined pit latrines with bathroom at Kamulegu HC III (*Proc Ref: Masa 533/WRKS/16-17/00107*) was in PDP 2016/17 and also seen on page

				171 of AWP 2016/17.
14	The LG has prepared bid documents, maintained contract registers and procurement activities files and adheres with established thresholds.	<ul style="list-style-type: none"> <li>For current FY, evidence that the LG has prepared 80% of the bid documents for all investment/infrastructure by August 30: score 2</li> </ul>	0	<ul style="list-style-type: none"> <li>Out of a total of 14 infrastructure projects which required bid documents in the PDP for FY 2017/18, eight (8) bid documents were approved by the Contracts Committee (CC) on 29th September 2017. For example, LGPP form (1) for 2 projects was submitted to PDU on 27th September 2017 by the user department. Hence the bid documents and approval by CC were done after 30th August 2017 contrary to the requirement in LGPA manual.</li> </ul>

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

2

The Contracts Register for FY 2016/17 was updated and there was evidence of completed procurement activity files for FY 2016/17. For example,

- Serial Number (S/N) 15: Construction of a 5- Stance lined Pit latrine at St Modesta in Bisanje in Kabonera S/C (Proc Ref No: Masa /WRKS/2016-2017/00145).
- Serial Number (S/N) 12: Supply and Installation of 10,000 m3 HDPE RWHTs in Kyesiiga S/C, Kabonera S/C and Buwunga S/C (Proc Ref No: Masa 533/WRKS/16-17/00208).
- Serial Number (S/N) 31: Construction of 4 stance water borne toilet with HDPE septic tank at Namirembe landing site in Namirembe village in Kyanamukaka S/C (Proc Ref No: Masa 533/WRKS/16-17/00214).
- Serial Number (S/N) 13: Supply and Installation of four (4) 10,000 m3 HDPE RWHTs in Kyanamukaka S/C (Proc Ref No: Masa 533/WRKS/16-17/00209).
- Serial Number (S/N) 30: Evaluation report dated 28th February 2017 for the Construction of Maternity Ward at Bukakata HC III, 8 staff houses and 3 stance lined pit latrines with bathroom at Kamulegu HC III (Proc Ref No: Masa 533/WRKS/16-17/00107).
- Serial Number (S/N) 19: Renovation of Bukakata OPD at Bukakata S/C, Bukibonga parish, Bukakata village (Proc Ref: Masa 533/WRKS/16-17/00220).

The LG (PPDA) Regulations 2006 does not provide specific details/variables to include in the Contracts Register. Refer to LG Regulation 121.



		<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>	2	<p>There was evidence that Masaka district adhered to procurement thresholds as shown in the Contracts Register and Procurement files [i.e. LGPP form (1)] and PDP. For example, the value of all projects and the procurement methods used were within the thresholds recommended by PPDA. A sample of 5 infrastructure projects was considered and it showed that all bids below UGX50,000,000 were procured using selective bidding while those worthy UGX 50,000,000 and above, Open domestic bidding was used. Framework contract was used on projects under the Force Account. Therefore the procurement method indicated in the PDP was the same as that in the CC approval of bid Documents and in the tenders advertised for FY 2016/17. For example,</p> <ul style="list-style-type: none"> <li>Selective Bidding was used to procure a contractor for the Construction of a 5-Stance lined Pit latrine at St Modesta in Bisanje in Kabonera S/C (<i>Proc Ref No: Masa /WRKS/2016-2017/00145</i>).</li> <li>Selective Bidding was used to procure a contractor for the Supply and Installation of 10,000 m3 HDPE RWHTs in Kyesiiga S/C, Kabonera S/C and Buwunga S/C (<i>Proc Ref No: Masa 533/WRKS/16-17/00208</i>).</li> <li>Selective Bidding was used to procure a contractor for the Construction of 4 stance water borne toilet with HDPE septic tank at Namirembe landing site in Namirembe village in Kyanamukaka S/C (<i>Proc Ref No: Masa 533/WRKS/16-17/00214</i>).</li> <li>Selective Bidding was used to procure a contractor for the Supply and Installation of four (4) 10,000 m3 HDPE RWHTs in Kyanamukaka S/C (<i>Proc Ref No: Masa 533/WRKS/16-17/00209</i>).</li> <li>Open Domestic Bidding (ODB) was used to procure a contractor for the Construction of Maternity Ward at Bukakata HC III, 8 staff houses and 3 stance lined pit latrines with bathroom at Kamulegu HC III (<i>Proc Ref No: Masa 533/WRKS/16-17/00107</i>).</li> </ul>
15	The LG has certified and provided detailed project			Infrastructure projects implemented in FY 2016/17 were appropriately certified (completion certificates were on the

information on all investments

Maximum 4 points on this performance measure

- 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

2

procurement file) for all projects based on technical supervision. For example, the following projects had practical completion certificates, for example,

i. Construction of a 5-Stance lined Pit latrine at St Modesta in Bisanje in Kabonera S/C (*Proc Ref No: Masa /WRKS/2016-2017/00145*) had a completion report i.e. site report dated 27th March 2017 signed by the Assistant Engineering Officer, indicating that the contractor successfully completed all the works as per the BoQ and specifications.

ii. Supply and Installation of 10,000 m3 HDPE RWHTs in Kyesiiga S/C, Kabonera S/C and Buwunga S/C (*Proc Ref No: Masa 533/WRKS/16-17/00208*) had a Completion Certificate signed by Supervisor (Assistant Engineering Officer) on 17th February 2017 and the Contractor on 20th February 2017.

iii. Construction of 4 stance water borne toilet with HDPE septic tank at Namirembe landing site in Namirembe village in Kyanamukaka S/C (*Proc Ref: Masa 533/WRKS/16-17/00214*) had a Payment Certificate No.1 dated 30th May 2017 signed by Supervisor (Assistant Engineering Officer), District Engineer & Sub County Chief.

iv. Renovation of Bukakata OPD at Bukakata S/C, Bukibonga parish, Bukakata village (*Proc Ref No: Masa 533/WRKS/16-17/00220*) had a Retention payment certificate Completion Certificate signed by Supervisor (District Engineer), District Engineer & CAO 31st March 2017 and stamped by the District Engineer. It also had a multi-Sectoral Form dated 10th January 2017 signed by the Internal Auditor, Environment Officer & Political Leader (Counsellor & Finance Minister).

v. Supply and Installation of four (4) 10,000 m3 HDPE RWHTs in Kyanamukaka S/C (*Proc Ref No: Masa 533/WRKS/16-17/00209*) had a Completion Certificate signed by Supervisor (Assistant Engineering Officer) on 17th February 2017 and the Contractor on 20th February 2017.

vi. Construction of Maternity Ward at Bukakata HC III, 8 staff houses and 3 stance lined pit latrines with bathroom at Kamulegu HC III (*Proc Ref No: Masa 533/WRKS/16-17/00107*) had an Interim Payment Certificate No.1 signed by DHO and District Engineer on

				19th May 2017.
		<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>	0	Not all the works projects for FY 2017/18 were labelled (Site Boards) indicating the actual contract value. For example, Construction of 4 stance water borne toilet with HDPE septic tank at Namirembe landing site in Namirembe village in Kyanamukaka S/C ( <i>Proc Ref No: Masa 533/WRKS/16-17/00214</i> ) was labelled but did not specify the actual contract value on the site board.
Assessment area: 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>	4	<ul style="list-style-type: none"> <li>All the 7 Bank Accounts for the LG had all been reconciled up to date (July to December 2017).</li> <li>The LG is on IFMS and on running the General Ledger Reconciliation Summary report on 15th February 2018, there were no unreconciled items on the bank accounts.</li> </ul>
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>	2	<ul style="list-style-type: none"> <li>From Payments register for 2016/17, and from the sample made on payments, Education Sector: The sample was picked off activities worth Ugx 160,394,964, that included a Vehicle procurement and Toilet construction at Bisanje. The payments were made on time in a period not exceeding 30 days at most, though the average payment cycle was two days.</li> <li>Health Sector: The sample picked of activities worth Ugx 378,957,601 that included the Construction of Maternity Block at Bukakata &amp; Kamulegyu HC III, It was observed that payments were made on time in a period not exceeding 5 days.</li> <li>Waters Sector: Sampled Payments in respect of water harvesting tanks at Kirinda PS and Nakasojo SSS, plus the 4 stance Water borne toilets at Namirembe, worth Ugx 80,991,795, were made on time in a period not exceeding one month.</li> </ul>

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 and produced all quarterly internal audit reports for the previous FY: score 3.</li> </ul>	3	<ul style="list-style-type: none"> <li>The LG has a substantial Principal Internal Auditor. He was appointed 20th February 1995, Confirmed 26th June 1997. Was retired 31st December 2017.</li> <li>All Quarterly Audit reports for the previous financial year were produced on time and submitted to the relevant offices.</li> </ul>
		<ul style="list-style-type: none"> <li>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: score 2.</li> </ul>	2	<p>The LG has provided information to LG PAC and subsequently PAC in the last FY has held several meetings including the one on 5th December 2017, where Quarter 4 for 2016/17 of Internal Auditors report was discussed.</p>
		<ul style="list-style-type: none"> <li>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</li> </ul>	1	<p>The reports were submitted to the Chairman / Speaker on the following dates Quarter 1. 25/11/2016, Quarter 2. 9/3/2017, Quarter.3 29/5/2017 and Quarter 4. 31/8/2017. They were copied and received by the Auditor General, LGPAC, MOLG, RDC, Internal Auditor General, MOFPED &amp; CAO – Accounting Officer.</p>
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>	0	<ul style="list-style-type: none"> <li>The Asset register is not updated and is not prepared as per format in the Accounting Manual.</li> <li>All Non-Current Assets shown on page 38 and Note 8 on page 48, of the Financial Statements for the period ended 30th June 2017 figures amounting to 1,085,755,424 could not be verified from the Asset Register.</li> </ul>

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: • unqualified audit opinion: score 4 • Qualified: score 2 • Adverse/disclaimer: score 0</p>	4	<ul style="list-style-type: none"> <li>• Unqualified Opinion for the FY 2016/17. (Page 212 Auditor General Report on 29th December 2017)</li> </ul>
Assessment area: Governance, oversight, transparency and accountability				

<p>21</p>	<p>The LG Council meets and discusses service delivery related issues</p> <p>Maximum 2 points on this performance measure</p>	<p>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</p>	<p>2</p>	<p>Council is functional and discusses service delivery issues; for example:</p> <ul style="list-style-type: none"> <li>• Council sitting on 11/4/2017 Min 39/MSK DLG/April/2016/17; discussion and approval of budget estimates for FY 2017/18 (39.2)</li> <li>• Min 41/MSK DLG/April/2016/17; ratification of the area land committees for 9 LLGs</li> <li>• Council sitting on 22/12/2016, min 24/MSKDLG/DEC/2016/17; presentation of motions for the following documents for FY 2017/18 <ul style="list-style-type: none"> <li>o 24.1 Consolidated Annual Work plan</li> <li>o 24.2 Revenue Enhancement Plan</li> <li>o 24.3 Capacity Building plan</li> <li>o 24.4 Procurement and Disposal Plan</li> </ul> </li> <li>• Council sitting on 21/2/2017 Min 33/MSKDLG/Feb/2016/17; Presentation of sector reports- gender and social services(- Health, Education CBS), Finance, Production, Finance and Administration , Works and Technical services</li> <li>• Council of 22/2/2017 Min 26/MSK DLG/Dec/2016/17- presentation and discussion of standing committee reports: Gender and social services (Health, Education, CBS) ; Finance, Works and Technical services, Production, Marketing, and Natural Resources</li> </ul> <p>Min 67/MSKDLG/DEC/2016/17: presentation of HIV/AIDS Strategic Plan 2015/16-2019/2020.</p> <ul style="list-style-type: none"> <li>• Council sitting on June 29th 2017, Min49/MSK DLG/JUNE/2016/2017 State of the district Address FY 2016/17</li> </ul>
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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 2.</li> </ul>	2	<p>There is evidence that the CAO designated Mr. Lukyamuzi Sunday Vincent (who is the District Planner) to handle issues of transparency and accountability including coordinating response to feedback from Citizens. The letter is dated 9th December 2015, Ref: CR/153/2; signed by the CAO directing him to carry out the following duties;</p> <ul style="list-style-type: none"> <li>o Upload and manage the district website</li> <li>o Organise Baraza meetings in all Sub counties</li> <li>o Report on Baraza proceedings, and</li> <li>o Organise feedback on grievances with departments or any issues as raised in the meetings in the respective sectors.</li> </ul> <p>Responses to feedback seen include;</p> <ul style="list-style-type: none"> <li>• Complaints by head teachers against the Municipal Council education office; Ref. CR/157/1 of June 29th/2017.</li> <li>• 20/2/2017 complaints received and addressed by the CAO; complaints for torturing pupils of true Light Primary School</li> <li>• September 20, 2017, received and organised response by the CAO to the Town Clerk of Masaka MC about poor workmanship on the Installed Lighting System on the streets of Masaka Municipality.</li> </ul>
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: • The LG Payroll and Pensioner Schedule on public notice boards and other means: score 2</p>	2	<p>Masaka District published information on the notice board include: staff pay roll and pensioner payment schedule payment made in December 2017 and January, 2018.</p>

<ul style="list-style-type: none"> <li>Evidence that the procurement plan and awarded contracts and amounts are published: score 1</li> </ul>	1	<p>The LG procurement plan, awarded contracts and amounts are published on the noticeboard for example;</p> <p>Construction of a pig slaughter; house at Kimaanya –Kyabakuza Division; (Procurement Reference Number: Masa 537/WRKS/2017-18/00010), amount UGX 86,616,248, displayed on November 6th, 2017</p> <p>Construction of a 5 stance lined Pit Latrine at Bugere and Nkuke P/s;</p> <p>(Procurement Reference Number: Masa 537/WRKS/2017-18/00013) (b) amount 37,257,320, displayed on November 6th, 2017</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>	0	<p>“N/A. The Central Government did not conduct the Annual Performance Assessment for LGs in 2016/17”.</p>



The LGs communicates guidelines, circulars and policies to LLGs to provide feedback to the citizens

Maximum 2 points on this performance measure

- Evidence that the HLG have communicated and explained guidelines, circulars and policies issued by the national level to LLGs during previous FY: score 1

1

There was evidence that the District communicated and explained guidelines, circulars and policies issued by the national level to LLGs:

A letter was available by the district CAO dated 3rd November 2016, explaining the key timelines of the Budget Cycle, and requesting LLGs to convene Committee meetings to prepare work plans as per the priorities.

Another Letter by the CAO to Sub Counties and Town Councils, communicating the New Planning Guidelines and inviting them for an orientation on how to use the guidelines.

Another communication by the CAO Ref CR/153/1 was done on 23/08/2016 to all LLGs communication the IPFS and grants allocations to the LLGs for the FY 2016/17 to all Sector heads, Sub County Chiefs and Town Clerks.

The district CAO on 13/11/2017, Ref. CR/222/1 wrote to LLGs, inviting them to participate in a meeting to disseminate the policy and Action plan for ECD. This followed a communication from the permanent secretary MoLG to all CAOs of 30/10/2017 " Policy on ECD & Action Plan 2016-2020, Ref HRM/05/92/01

• Evidence that LG during previous FY has 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.

1

There was evidence that the district last FY conducted discussions in form of a Baraza with the public to provide feed-back on status of activity implementation for example;

A meeting was held at Bukakata Sub County, on 18/4/2017 and involved all Heads of Departments (HoDs) and Sub County Chiefs. The Meeting was attended by RDC, LCV Chairperson, Parish Chiefs, TPC members, LCI & II Chairpersons, SMCs, HMCs, VHTs, Head teachers, private sector, Opinion leaders etc Baraza report form the Planner and Sub county chief of Bukakkata is dated 20/4/2017

On July 7th, 2017 the district organised a District Dialogue and Bi annual review meeting at Saza HQs Masaka. Invitation to participants seen CR/212/2 of 3rd July 2017

Assessment area: Social and environmental safeguards

The LG has mainstreamed gender into their activities and planned activities to strengthen women's roles

Maximum 4 points on this performance measure.

• Evidence that the LG gender focal person has provided guidance and support to sector departments to mainstream gender into their activities score 2.

2

There was evidence that the LG Gender Focal Person (GFP) provided guidance and support to sector departments on how to mainstream gender into their activities within FY 2016/17. For example,

- In FY 2016/17, CBS prepared quarterly workplans & presented the workplan as shown in the approved AWP/B 2016/17. Various reports, specifying how CBS supported sector departments to mainstream gender activities, were seen on file.

Specifically, reports seen on file in Masaka District LG are below:

- Minute: 06/DTPC/08/2016: DCDO presented report on Gender Mainstreaming & UWEP on 18th August 2016. DCDO guided HoDs and Senior Assistant Secretaries on how to mainstream gender into sector & S/C development plans. DCDO also distributed hardcopies and softcopies of the gender mainstreaming guidelines to all members. DCDO also informed members that she would be provided technical backup up to HoDs when mainstreaming gender issues. A total of 41 participants attended the meeting. A distribution list dated 10th August 2016 was on file showing 11 recipients (8 females & 3 males).

- Annual report for CBS 2016/17 dated 30th July 2017 was on file indicating activities conducted in sub counties. For example, gender awareness training on the roles and responsibilities of councillors in Kyesiiga S/C. Also conducted gender based awareness training.

- A report training & awareness creation in Mukungwe S/C, CBS/CDO dated 5th September 2017 trained community members on VSLAs and other gender related issues in the parishes of Katwade, Bulayi, Kalagala & Samalia.

- A report on activity conducted in Buwunga S/C, dated 30th June 2017. CDO conducted one sensitization meeting on gender issues and child protection laws in the parish of Kamwozi parish.

		<ul style="list-style-type: none"> <li>• Evidence that gender focal point has planned activities for current FY to strengthen women’s roles and that more than 90% of previous year’s budget for gender activities has been implemented: score 2.</li> </ul>	0	<p>There was evidence that gender focal person (GFP) planned activities to strengthen women roles in FY 2017/18 as shown in the approved AWP &amp; Budget for FY 2017/18, and the quarterly i.e 1st, 2nd, 3rd &amp; 4th Quarters. Annual Workplan for FY 2017/18 indicated activities under each CBS sub sector. For example, in the second Quarter of FY 2017/18, under Gender mainstreaming output, CBS planned to (i) <i>Issue Guidelines for gender mainstreaming, budgeting and planning to S/Cs, districts &amp; CSOs</i>; (ii) <i>Promote GBV prevention &amp; management activities</i>; (iii) <i>Support the shelter for GBV victims</i>; and (iv) <i>Hold 1 district gender forum estimated at UGX 5,260,000.</i></p> <p>Out of the total UGX 188,483,791 actual expenditure on gender activities excluding wage in FY 2016/17, UGX 81,099,367 was spent on gender activities by CBS department as per the final approved AWP &amp; budget for FY 2016/17 and also as indicated in the Final accounts obtained from Finance department. Hence representing 43.03% (inclusive of non-wage) for CBS department. This percentage was less than 90% required by the LGPA manual..</p>
26	<p>LG has established and maintains a functional system and staff for environmental and social impact assessment and land acquisition</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 2</li> </ul>	0	<p>Screening forms (ESSF forms) were not seen on the files for all infrastructure projects implemented in FY 2016/17 obtained from the PDU, Works, Water, and Environment &amp; Natural Resources Departments.</p>
		<p>Maximum 6 points on this performance measure</p>		

<ul style="list-style-type: none"> <li>• Evidence that the LG integrates environmental and social management plans in the contract bid documents: score 1</li> </ul>	1	<p>Masaka district Local Government integrated environmental and social management plans in the contract bid documents/BoQs for infrastructure projects sampled from the completed procurement files in the PDU. For example:</p> <ul style="list-style-type: none"> <li>• Bid documents/BoQs for Construction of a 5- Stance lined Pit latrine at St Modesta in Bisanje in Kabonera S/C (<i>Proc Ref No: Masa /WRKS/2016-2017/00145</i>) provided for environment mitigation measures under Item P, i.e planting Passparum to control erosion, 10 Fruit trees and 10 Eucalyptus trees estimated at UGX 50,000.</li> <li>• Bid documents/BoQs the Construction of 4 stance water borne toilet with HDPE septic tank at Namirembe landing site in Namirembe village in Kyanamukaka S/C (<i>Proc Ref No: Masa 533/WRKS/16-17/00214</i>) provided for environment mitigation measures under Item 1.2 estimated at UGX 160,000.</li> <li>• Bid documents/BoQs the Renovation of Bukakata OPD at Bukakata S/C, Bukibonga parish, Bukakata village (<i>Proc Ref No: Masa 533/WRKS/16-17/00220</i>).</li> <li>• Bid documents/BoQs for the Construction of Maternity Ward at Bukakata HC III, 8 staff houses and 3 stance lined pit latrines with bathroom at Kamulegu HC III (<i>Proc Ref: Masa 533/WRKS/16-17/00107</i>) provided for environment mitigation measures under Item E.</li> </ul>
<ul style="list-style-type: none"> <li>• Evidence that all projects are implemented on land where the LG has proof of ownership (e.g. a land title, agreement etc.): score 1</li> </ul>	0	<p><u>Not all</u> completed infrastructure projects were implemented on land where Masaka District LG has proof of ownership (e.g Land title or agreement).</p>

		<ul style="list-style-type: none"> <li>• Evidence that all completed projects have Environmental and Social Mitigation Certification Form completed and signed by Environmental Officer: score 2</li> </ul>	0	<p><u>Not All</u> completed infrastructure projects had Environmental &amp; Social Mitigation Certification Forms completed and signed by the Senior Environmental Officer (SEO) or Environment Officer.</p> <p>In other words, Environmental and Social Mitigation Certification Forms for some completed infrastructure projects were not in place/not seen on the completed procurement files in the PDU &amp; in the Environment &amp; Natural resources Department. For example, the Construction of Maternity Ward at Bukakata HC III, 8 staff houses and 3 stance lined pit latrines with bathroom at Kamulegu HC III (<i>Proc Ref No: Masa 533/WRKS/16-17/00107</i>) had no Environment and Social Mitigation Certificate Reports and Certificates.</p> <p>However, Environment and Social Mitigation Monitoring Reports and Certificates dated 27th January 2017 signed by the Environment Officer, for the following completed infrastructure projects were seen on file:</p> <ol style="list-style-type: none"> <li>1. Supply and Installation of nine (9) 10,000 m3 HDPE RWHTs in Kyesiiga S/C, Kabonera S/C and Buwunga S/C (<i>Proc Ref: Masa 533/WRKS/16-17/00208</i>).</li> <li>2. Construction of 4 stance water borne toilet with HDPE septic tank at Namirembe landing site in Namirembe village in Kyanamukaka S/C (<i>Proc Ref: Masa 533/WRKS/16-17/00214</i>).</li> <li>3. Renovation of Bukakata OPD at Bukakata S/C, Bukibonga parish, Bukakata village (<i>Proc Ref: Masa 533/WRKS/16-17/00220</i>).</li> <li>4. Supply and Installation of four (4) 10,000 m3 HDPE RWHTs in Kyanamukaka S/C (<i>Proc Ref: Masa 533/WRKS/16-17/00209</i>).</li> <li>5. Construction of 5 stance lined pit latrine at St Modesta in Bisanje S/C (<i>Proc Ref: Masa 533/WRKS/16-17/00145</i>).</li> </ol>
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## **LGPA 2017/18**

Educational Performance Measures

Masaka District

(Vote Code: 533)

Score 59/100 (59%)

No.	Performance Measure	Scoring Guide	Score	Justification
Assessment area: Human Resource Management				
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>	<ul style="list-style-type: none"> <li>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</li> <li>Evidence that the LG has deployed a Head Teacher and minimum of 7 teachers per school for the current FY: score 4</li> </ul>	4	<p>The LG has budgeted for a Head teacher and a minimum of 7 teachers per school according to Performance Contract CR/103/2 signed by CAO on 9/6/2017 and PS/ST on 14/7/2017. The budgeted amount is Shs 5,601,594,000 (Pg 21).</p> <p>The LG has deployed a Head teacher and a minimum of 7 teachers in the 157 public primary schools as per the list of schools and Staff lists.</p> <p>In the sample of schools visited, at Gayaza Miliira, there is a Head teacher and 12 teachers for the 606 (293 M 313 F) pupils. In St Vincent Kyamuyimbwa there is a Head teacher and 8 teachers for the 321 (171M 150 F) pupils. In Ahmadiya Muslim there is a Head teacher and 9 teachers for the 176 (86 M 90 F) pupils, while in St Modesta Bisanje, there is a Head teacher and 11 teachers for the 325 (126 M 219 F) pupils.</p>
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 o If 100% score 6 o If 80 - 99% score 3 o If below 80% score 0</li> </ul>	3	<p>LG has substantially recruited all primary school teachers with a wage bill provision.</p> <p>The approved structure in the LG Performance Contract indicates 842 teachers. Filled posts are 816 according to the staff registers</p> <p>This represents a 96.9% filling of the structure for primary teachers with a wage bill provision.</p>



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>	0	<p>The LG has not substantively filled all positions of Inspector. The approved structure provides for 2 Inspectors. There is one Inspector in the name of Inspector Gerald Nsambu</p>
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 Primary Teachers: score 2</p>	2	<p>The following positions were included in the recruitment plan submitted to HRM; 20 Head teachers, 55 Deputy Head teachers, and 222 Education Assistants II</p>
		<p>Evidence that the LG Education department has submitted a recruitment plan to HRM for the current FY to fill positions of School Inspectors: score 2</p>	2	<p>The positions of 2 Inspectors were included in the recruitment plan 2017/18.</p>
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 appraised school inspectors during the previous FY • 100% school inspectors: score 3</p>	3	<p>The district has 1 Inspector of schools who was appraised by CAO on 11th September 2017(CR/D/14565)</p>
		<p>Evidence that the LG Education department appraised head teachers during the previous FY. • 90% - 100%: score 3 • 70% - 89%: score 2 • Below 70%: score 0</p>	0	<p>The district has a total of 78 primary school head teachers. 10% sample (07 primary school head teachers was taken). No copies of performances agreements and reports were found on file(Ref: 11691, 16063, 11583, 11564, 11671, 16869, 16754)</p>

Assessment area: Monitoring and Inspection

6	<p>The LG Education Department has effectively communicated and explained guidelines, policies, circulars issued by the national level in the previous FY to schools</p> <p>Maximum 3 for this performance measure</p>	<ul style="list-style-type: none"> <li>• 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</li> <li>• 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, including on school feeding: score 2</li> </ul>	<p>0</p> <p>0</p>	<p>The LG Education Department has not communicated all policies, guidelines and circulars issued at national level in 2016/17. The circulars, guidelines and policies not circulated include Circular No. 3 ref PMD/80/1 dated 16/3/2017 on Performance Management in the Teaching Service.</p> <p>The LG has not held meetings with Head teachers to explain and sensitise them on guidelines, circulars and policies issued by the national level, including school feeding.</p>
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7	<p>The LG Education Department has effectively inspected all private and public primary schools</p> <p>Maximum 12 for this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that all private and public primary schools have been inspected at least once per term and reports produced: <ul style="list-style-type: none"> <li>100% - score 12</li> <li>90 to 99% - score 10</li> <li>80 to 89% - score 8</li> <li>70 to 79% - score 6</li> <li>60 to 69% - score 3</li> <li>50 to 59% score 1</li> <li>Below 50% score 0.</li> </ul> </li> </ul>	8	<p>A total of 373 inspections were carried out in 2016/17 by the LG. In all there are 156 (78 public and 78 private) primary schools The expected inspections would be 468 (156X3) inspections if each school had been visited on a termly basis. Therefore, on average 373 out of 468 inspections were made representing 79.7% expected inspections.</p> <p>In the sample of schools visited the schools had been visited by Inspectors as follows :- Gayaaza Muliira (4/11/2016, 15/3/2017, and 9/8/2017), St Vincent Kyamuyimbwa (23/8/2017, 20/7/2017, 17/3/2017, and 15/11/2016), Ahamadiya Muslim (30/3/2017, 16/6/2017, 21/3/2017, 1/3/2017, 24/11/2016, and 4/10/2016), St. Modesta Bisanje (18/10/2016, 20/7/2016, 18/9/2016, 23/3/2017, and 16/6/2017).</p>
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 Education department has discussed school inspection reports and used reports to make recommendations for corrective actions during the previous FY: score 4</li> </ul>	4	<p>There is evidence of departmental meetings discussing inspection reports and using reports to make recommendations for action. For example in letter Edu/151/1 dated 19/9/2016, the Head teacher Kalagala P.S (Kigozi Lule Steven Emmanuel) was summoned to appear at the DEO's office on 4/10/2016 to answer six charges on poor management of the school.</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>	2	<p>Acknowledgement letters by DES indicated submission of Q1 &amp; Q2 Inspection Reports on 20/12/2016, and Q3 &amp; Q4 Inspection Reports on 10/8/2017</p>

		<ul style="list-style-type: none"> <li>• Evidence that the inspection recommendations are followed-up: score 4</li> </ul>	4	The recommendations have been followed-up and used for corrective action. For example, the Head teacher Kalagala P.S has been set-aside while his matter is for review by the Rewards and Sanctions Committee. Head teachers were asked to implement teachers' supervision schedules in schools and this has enhanced the internal school supervisions by Head teachers.
9	The LG Education department has submitted accurate/consistent reports/date for school lists and enrolment as per formats provided by MoES	<ul style="list-style-type: none"> <li>• Evidence that the LG has submitted accurate/consistent data: o List of schools which are consistent with both EMIS reports and OBT: score 5</li> </ul>	0	LG has not submitted accurate / consistent data with EMIS data obtained from MoES. LG shows a total 156 (87 public and 87 private) primary schools while MoES EMIS shows a total of 153 schools
	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 OBT: score 5	0	LG has not submitted enrolment data for all schools consistent with EMIS report and OBT. LG indicates a total enrolment of 27,310 (13,630 M 13,680 F) while MoES EMIS shows a total of 43,103 (21,493 M 21,664 F) pupils in all public and private schools

Assessment area: Governance, oversight, transparency and accountability

10	The LG committee responsible for education met, discussed service delivery issues and presented issues that require approval to Council	<ul style="list-style-type: none"> <li>• 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</li> </ul>	2	<p>Committee responsible for education sat on 2/3/2017 under Min 04/SOC-Serv-Com/2017/01 and discussed the date for Music activity under the DEO's report. It also met on 1/6/2017 under Min 02/SOC-Serv-Com/2017/02 and discussed several issues including updating of SMCs, primary ball games competition that was to be held in Entebbe in August 2017, as well as monitoring of schools.</p> <p>Council approved sector implementation Plan on 22/12/2016 under Min 24/MSKDLG/December 2016/17.</p>
	Maximum 4 for this performance measure			

		<ul style="list-style-type: none"> <li>Evidence that the education sector committee has presented issues that requires approval to Council: score 2</li> </ul>	2	<p>On 17/8/2017 Min 57/MSKDLG/August 2017 the education committee presented for approval requests for the following; Approval of School Management Committees, and Participation and Funding of District schools in ball games that were to be held in Entebbe.</p>
11	<p>Primary schools in a LG have functional SMCs</p> <p>Maximum 5 for this performance measure</p>	<p>Evidence that all primary schools have functional SMCs (established, meetings held, discussions of budget and resource issues and submission of reports to DEO) • 100% schools: score 5 • 80 to 99% schools: score 3 • Below 80% schools: score 0</p>	0	<p>Less than 80% primary schools have functional School Management Committees that held the 3 mandatory meetings per year. In five randomly selected school files at the DEO's office, the following schools had held SMCs as follows;</p> <p>Lwamaggulwe Mixed (24/2/2017, 13/7/2017, 29/11/2017), Bisanje Muslim (30/3/2017, 5/5/2017, 2/7/2017, and 30/9/2017), Lwammunda (13/3/2017, 22/6/2017, and 16/11/2017). At Kijonjo the meetings were held on 14/6/2017, 21/8/2017, and 26/9/2017. No meeting had been held for Term 1, 2017, while at Kako the SMC meetings were held on 8/2/2017, 31/3/2017, 8/8/2017, 2/10/2017, and 6/10/2017. In all cases of SMC meetings, Head teachers' reports are presented and discussed.</p> <p>In the visited schools, Gayaaza Muliira held SMC meetings on 7/7/2017, and 4/3/2017. There was no SMC meeting in Term III. At St. Vincent Kyamuyibwa, the meetings were held on 10/10/2017, 23/08/2017, and 22/3/2017. In Ahmadiya Muslim, the SMC meetings took place on 19/10/2017 and 20/7/2017. No meeting has been held for Term I, while in Modesta Bisanje, the SMC meetings took place on 19/7/2017, 8/11/2017, 3/10/2017, and 23/4/2017. Head teachers' reports had been presented and discussed in all the meetings.</p>

12	<p>The LG has publicised all schools receiving non-wage recurrent grants</p> <p>Maximum 3 for this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that the LG has publicised all schools receiving non-wage recurrent grants e.g. through posting on public notice boards: score 3</li> </ul>	3	<p>There was evidence on the DEO's noticeboard that the LG had publicised all schools receiving non-wage recurrent grants.</p> <p>In the visited schools, at St. Modesta Bisanje, the non-recurrent grants were displayed outside the staff room and in the Head teacher's extension office. At Ahmadiya Muslim the display was in the Head teacher's office and Shs. 988, 750 had been received for Term III. At St. Vincent Kyamuyimbwa, the non-wage recurrent grants were displayed in the head teacher's office, while in Gayaaza Muliira, they were posted in the Head teacher's office. Shs. 1,830,000 had been received for Term III.</p>
Assessment area: Procurement and contract management				
13	<p>The LG Education department has submitted procurement 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 procurement requests to PDU that cover all investment items in the approved Sector annual work plan and budget on time by April 30: score 4</li> </ul>	4	<p>The sector had submitted procurement requests for all investment items in the approved sector annual work plan and budget before the 30th April 2017 deadline as follows; Procurement of motor vehicle Toyota Hilux valued at Shs. 145,383,761 on 21/9/2016, Purchase of 4 laptop computers worth Shs 9,000,000 on 21/9/2016, while the requisition for construction of 5-stance pit latrines at St Modesta Bisanje worth 18,000,000 was submitted also on 21/9/2016.</p>

14	<p>The LG Education department has certified and initiated payment for supplies on time</p> <p>Maximum 3 for this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that the LG Education departments timely (as per contract) certified and recommended suppliers for payment: score 3 points</li> </ul>	3	<ul style="list-style-type: none"> <li>From the Sampled Departmental payments, in respect of Purchase of MV and Toilet Construction at Bisanje, the certified documents had Contracts (with duration periods) , payment request and completion certificates of Projects worth 160,324,964 Ugx , It was established that payment were made on time. Not exceeding 30 days period from the day the payment of request was made to the actual date of payment.</li> </ul>
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Assessment area: Financial management and reporting

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>	<ul style="list-style-type: none"> <li>Evidence that the department submitted the annual performance report for the previous FY (with availability of all four quarterly reports) to the Planner by mid-July for consolidation: score 4</li> </ul>	0	<p>The annual performance report for the previous year was submitted to the Planner on 18/8/2017 after the prescribed date of mid-July</p>
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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 o If sector has no audit query score 4 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 points o If all queries are not responded to score 0</li> </ul>	2	<ul style="list-style-type: none"> <li>The Sector had 3 queries in regards to Accountability of transferred funds from GOU. However the sector responded to queries in writing on 28/2/2017, 19/4/2017 and 19/9/2017 by availing the acknowledgement receipts.</li> </ul>
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Assessment area: 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 teacher should provide guidance to girls and boys to handle hygiene, reproductive health, life skills etc....: Score 2</li> </ul>	2	<p>The LG Education department in consultation with the gender focal person disseminated gender guidelines in a letter dated 29/6/2016 captioned "Gender mainstreaming in the education sector".</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>	2	<p>The LG Education department in consultation with the gender focal person disseminated sanitation guidelines in a letter dated 29/6/2016 captioned "Gender mainstreaming in the education sector". Also a meeting for Head teachers held on 1/2/2018 discussed sanitation guidelines in schools.</p>
		<ul style="list-style-type: none"> <li>• Evidence that the School Management Committee meet the guideline on gender composition: score 1</li> </ul>	0	<p>Guidelines on gender composition on SMCs have not been met. The guideline states that at least 30% of the SMC members representing the Foundation body on the SMC shall be female.</p> <p>In visited schools the following females on SMCs are from the Foundation body; Federes Namuwulya and Teddy Nazziwa (Gayaaza Muliira), Angeela Sebuwufu, Jane Kamy, and Sarah Nakakawa (St. Vincent Kyamuyimbwa), Jane Nakimbugwe and Mrs Dan Kamy (Ahmadiya Muslim), while at St. Modesta Bisanje, there was only one female representing the Foundation body on the SMC.</p>



18	<p>LG Education department has ensured that guidelines on environmental management are disseminated</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 3:</li> </ul>	3	<p>LG Education department in collaboration with Environment department issued guidelines on environment management in a meeting for Head teachers held on 25/5/2016 Min 10/5/2016, where live fences for schools were discussed. Environment issues were also discussed in meeting for Head teachers held on 1/2/2018. Through the DEO's office Gayaaza Muliira had received 50 fruit trees. St Vincent Kyamuyimbwa had received 11 fruit trees, while St Modesta Bisanje had received 100 fruit trees.</p>
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## **LGPA 2017/18**

Health Performance Measures

Masaka District

(Vote Code: 533)

Score 60/100 (60%)

No.	Performance Measure	Scoring Guide	Score	Justification
Assessment area: Human resource planning and management				
1	<p>LG has substantively recruited primary health workers with a wage bill provision from PHC wage</p> <p>Maximum 6 points for this performance measure</p>	<p>Evidence that LG has filled the structure for primary health workers with a wage bill provision from PHC wage for the current FY • More than 80% filled: score 6 points, • 60 – 80% - score 3 • Less than 60% filled: score 0</p>	3	<ul style="list-style-type: none"> <li>• The approved structure provides for 290 staff</li> <li>• Of these, 198 are in post and are using 100% of the wage bill</li> <li>• 92 positions are vacant</li> <li>• Percentage of staffing is 68.3%</li> </ul>
2	<p>The LG Health department has submitted a comprehensive recruitment plan to the HRM department</p> <p>Maximum 4 points for this performance measure</p>	<p>Evidence that Health department has submitted a comprehensive recruitment plan/request to HRM for the current FY, covering the vacant positions of health workers: score 4</p>	4	<ul style="list-style-type: none"> <li>• A recruitment plan dated 3rd October 2017 under reference HEA/156/4 for filling 5 vacant posts was submitted by the CAO to the permanent secretary</li> <li>• There is a supporting job advertisement in the new Vision of 22nd January 2018 on page 46</li> </ul>
3	<p>The LG Health department has ensured that performance appraisal for health facility in charge is conducted</p> <p>Maximum 8 points for this performance measure</p>	<p>Evidence that the health facility in-charge have been appraised during the previous FY: o 100%: score 8 o 70 – 99%: score 4 o Below 70%: score 0</p>	8	<p>The district has a total of 02 HC IVs and 08 HC IIIs.</p> <p>All the HC IV and HC III In-charges were appraised in the FY 2016/2017(CR/D/:14575, 14627,14687, 14556, 14576, 11098, 14340,14286, 14284 and 14130)</p>

4	<p>The Local Government Health department has equitably deployed health workers across health facilities and in accordance with the staff lists submitted together with the budget in the current FY.</p> <p>Maximum 4 points for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG Health department has deployed health workers equitably, in line with the lists submitted with the budget for the current FY: score 4</li> </ul>	0	<ul style="list-style-type: none"> <li>• The health worker deployment lists seen at the sampled facilities matches with those at the DHO office</li> </ul> <p>Kiyumba HCIV –DHO-31 HC-28</p> <p>Mpugwe HCIII DHO-13, HC-11</p>
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Assessment area: Monitoring and Supervision

5

The DHO has effectively communicated and explained guidelines, policies, circulars issued by the national level in the previous FY to health facilities

Maximum 6 for this performance measure

• Evidence that the DHO has communicated all guidelines, policies, circulars issued by the national level in the previous FY to health facilities: score 3

3

- The DHO distributes copies of circulars/guidelines/policies during the routine support visits to the health facilities
- The DHO re-writes some of the circulars and then distributes them to the facilities.
- There is a signed distribution list of CQI booklets to in charges on 8/02/2017
- In charges pick the items during their visits to the district office
- NMS also directly delivers some of the guidelines during the medicine delivery to the facilities
- AT Kiyumba HCIV, the following guidelines were found: HIV treatment guidelines 2016, Safe circumcision guidelines, guidelines for dispensing 2015, Management of TB in children, TB/HIV counselling, SOPs for TB, HIV AIDS work place policy.
- At Mpugwe HCII, the following guidelines were found: Family planning curriculum 2016, HIV guidelines 2016, HIV training curriculum 2016, commodities management ordering system, TB in children 2015, Management of SGBV 2012, Uganda clinical guidelines 2016

		<ul style="list-style-type: none"> <li>• Evidence that the DHO 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>	3	<ul style="list-style-type: none"> <li>• On 20/12/2016 under Min 05/12/16, section 05.02 waste management guidelines were provided to facilities.</li> <li>• In the same meeting in section 05.06 guidelines on polio vaccine were shared with in charges</li> </ul>
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 has supervised 100% of HC IVs and district hospitals: score 3</p>	3	<ul style="list-style-type: none"> <li>• The DHT undertakes an overall integrated support supervision for all the health facilities in the District</li> <li>• The supervision covered all the 2 HCIVs that are in the District</li> <li>• Supervision was done for each quarter on the dates below <ul style="list-style-type: none"> <li>• Q1 – 10/10/16</li> <li>• Q2 – 09/02/17</li> <li>• Q3 – 11/04/17</li> <li>• Q4 – 03/07/17</li> </ul> </li> </ul>

		<p>Evidence that DHT has supervised lower level health facilities within the previous FY:</p> <ul style="list-style-type: none"> <li>• If 100% supervised: score 3 points</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>	3	<ul style="list-style-type: none"> <li>• The DHT undertakes an overall integrated support supervision for all the health facilities in the District</li> <li>• Supervision was done for each quarter on the dates below</li> <li>• Q1 – 10/10/16</li> <li>• Q2 – 09/02/17</li> <li>• Q3 – 11/04/17</li> <li>• Q4 – 03/07/17</li> </ul>
7	<p>The Health Sub-district(s) have effectively provided support supervision to lower level health units</p> <p>Maximum 6 points for this performance measure</p>	<p>Evidence that health facilities have been supervised by HSD and reports produced:</p> <ul style="list-style-type: none"> <li>• If 100% supervised score 6 points</li> <li>• 80 - 99% of the health facilities: score 4</li> <li>• 60 - 79% of the health facilities: score 2</li> <li>• Less than 60% of the health facilities: score 0</li> </ul>	0	<ul style="list-style-type: none"> <li>• Kiyumba HCIV has a mandate to supervise the 8 health units under the Bukoto East HSD</li> <li>• Supervision was done 2 times as per the reports dates below</li> <li>• Q1 – 07/10/17</li> <li>• Q3 – 20/12/17</li> <li>• There was no supervision in the third and fourth quarter.</li> </ul>

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

Maximum 10 points for this performance measure

• Evidence that the reports have been discussed and used to make recommendations for corrective actions during the previous FY: score 4

4

• In a DHT meeting held on 28/06/17 under Min 04/06/17, there was discussion of the support supervision report under section 04.01

• In another meeting held on 15/12/16 under Min 03/12/16 there was review of support supervision action points in sections such as 3.01 about staffing gaps, 3.05 health unit staff attending workshops and neglecting duty without prior approval.



• Evidence that the recommendations are followed – up and specific activities undertaken for correction: score 6

6

- Recommendations are usually given on spot and written in the log book when supervision is being done at the facility.
- At Kiyumba HCIV there were the below activities
- On 27/09/16 page 20433 there was an action to update all stock cards and put initials for the dispenser
- On 16/12/16 page 20443 there was an action to organise the ANC examination room and remove the delivery bed from the triage place.
- On 20/12/16 page 20444 the action was to provide power in the store
- At Mpugwe HCIII there were the following actions
- On 02/11/16 page 23224 the action was to update the stock cards and separate NMS delivery notes according to the delivery cycles
- On 18/11/16 page 23225 the action was to ensure that there is always a maternity staff on duty as well as a laboratory staff
- On 29/05/15 page 23235 there was no stock card for condoms and the need to update the inventory book.

9	<p>The LG Health department has submitted accurate/consistent reports/date for health facility lists 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: o List of health facilities which are consistent with both HMIS reports and OBT: score 10</li> </ul>	0	<ul style="list-style-type: none"> <li>• HMIS has 32 facilities while OBT has 22 facilities</li> </ul>
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Assessment area: Governance, oversight, transparency and accountability

10	<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 council 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>	2	<ul style="list-style-type: none"> <li>• The FY2017/2018 budget was approved during council meeting held on 11/04/2017 under minute MIN 39/MSK DLC/April/2016/17 section 39.1</li> <li>• In the council meeting that was held on 23/12/16 under minute MIN 24/MSK DLC/December/2016/2017 section 24.1.3 the FY2017/2018 annual work plan was approved</li> </ul>
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		<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>	2	<ul style="list-style-type: none"> <li>• In a council meeting held on 19/10/2017 under Min 5/MSK DLC/October/2017/2018 section 5.2.1 (a) the engineer was requested to assess the ceiling of Kiyumba HCII and give feedback to CAO. The CAO was to look into the misconduct of some health workers.</li> <li>• In another meeting held on 23/12/16 under Min 26/MSK DLC/December/2016/2017 during reports of gender and social services in section 26.1.1, sanitation at Lambu site was to be reconsidered.</li> </ul>
11	<p>The Health Unit Management Committees and Hospital Board are operational/functioning</p> <p>Maximum 5 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 5</li> <li>• If 80-99% : score 3</li> <li>• If 70-79%: : score 1</li> <li>• If less than 70%: score 0</li> </ul>	0	<ul style="list-style-type: none"> <li>• At Kiyumba HCIV, no minutes could be found for FY2016/2017</li> <li>• There were consistent quarterly HUMC meetings at Mpugwe HCIII as per the dates 25/08/16, 30/11/16, 29/04/17, 08/07/17</li> </ul>
12	<p>The LG has publicised all health facilities receiving PHC non-wage recurrent grants</p> <p>Maximum 3 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 3</li> </ul>	3	<ul style="list-style-type: none"> <li>• 2 out of the 2 sampled facilities had displayed their PHC grants</li> </ul>
Assessment area: Procurement and contract management				

13	<p>The LG Health department has submitted procurement 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 procurement requests 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>	2	<ul style="list-style-type: none"> <li>• The overall procurement plan under reference CR/158/1 dated 29/09/17 received by PPDA on 05/10/17 included the health sector priorities.</li> </ul>
		<p>Evidence that LG Health department submitted procurement request form (Form PP5) to the PDU by 1st Quarter of the current FY: score 2</p>	0	<ul style="list-style-type: none"> <li>• PP1 for construction of a maternity ward at Bukakata HCIII and a staff house and latrine at Kamulegu HCIII was prepared on 23/01/17 and approved on the same day</li> </ul>
14	<p>The LG Health department has supported all health facilities to submit health supplies procurement plan to NMS</p> <p>Maximum 8 points for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG Health department has supported all health facilities to submit health supplies procurement plan to NMS on time:</li> <li>• 100% - score 8</li> <li>• 70-99% – score 4</li> <li>• Below 70% - score 0</li> </ul>	8	<ul style="list-style-type: none"> <li>• Kiyumba HCIV directly deals with NMS through the online system under code HF0814 with a FY17/18 medicines procurement plan in soft copy where they extract the periodic drug orders</li> <li>• Mpugwe along with all other HCIII's in the region use the PUSH method where their requests are submitted to DHO office for processing with NMS. The centres all had current delivery notes from NMS</li> </ul>
15	<p>The LG Health department has certified and initiated payment for supplies on time</p> <p>Maximum 2 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the DHO (as per contract) certified and recommended suppliers timely for payment: score 2 points</li> </ul>	2	<ul style="list-style-type: none"> <li>• The Sampled Projects on Bukakakta and Kamulengyu for the construction of Maternity Blocks at the HC III, were certified by DHO on time. Copies of Contract, Certificate of completion and LPO were all attached. These were worth shs 378,952,601 and the payments were processed and paid with in a period not exceeding seven days.</li> </ul>

Assessment area: Financial management and reporting

16	<p>The LG Health department has submitted annual reports (including all quarterly reports) in time to the Planning Unit</p> <p>Maximum 4 for this performance measure</p>	<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 4</li> </ul>	0	<p>Q4 report was submitted to the district planner on 28/07/17</p>
17	<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>	2	<ul style="list-style-type: none"> <li>• The Sector had 5 queries and the sector Response on the following letters, 4/4/2017 and 16/10/2017.</li> </ul>

Assessment area: Social and environmental safeguards

18	<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: score 2</li> </ul>	2	<ul style="list-style-type: none"> <li>• All the 2 out of 2 sampled units have at least 30% composition of females</li> <li>• Kiyumba HCIV – 4F, 2M</li> <li>• Mpugwe HCIII – 4F, 5M</li> </ul>
		<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>	0	<ul style="list-style-type: none"> <li>• No guidelines could be traced at any of the 2 sampled health facilities</li> </ul>

19	<p>The LG Health department has issued guidelines on medical waste management</p> <p>Maximum 2 points</p>	<ul style="list-style-type: none"><li>• Evidence that the LGs has issued guidelines on medical waste management, including guidelines for construction of facilities for medical waste disposal : score 2 points.</li></ul>	0	<ul style="list-style-type: none"><li>• No guidelines could be traced at any of the 2 sampled health facilities</li></ul>
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## **LGPA 2017/18**

Water & Environment Performance Measures

Masaka District

(Vote Code: 533)

Score 51/100 (51%)

No.	Performance Measure	Scoring Guide	Score	Justification
Assessment area: Planning, budgeting and execution				
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 LG Water department has targeted sub-counties with safe water coverage below the district average in the budget for the current FY: score 10</li> </ul>	10	<ul style="list-style-type: none"> <li>According to the water sector performance report 2017, Masaka district has safe water coverage of 78%. Sub-counties reported to be below district average included; Kyanamukaka sub-county (69%), Mukungwe sub-county (65%) and Kyesiga sub-county (43%). During allocation of water projects in financial year 2017/2018 these sub-counties below district average were targeted for example Extension of piped water system from Kamuzinda to Kyanamukaka RGC Phase I in Kyanamukaka sub-county. Supply and Installation of 10 Institutional Rain water harvesting tanks in selected sub-counties where Kyesiga and Mukungwe got allocations and sitting and drilling of 4 boreholes of which Kyesiga and Kyanamukaka each benefited.</li> </ul>
2	<p>The LG Water department has implemented budgeted water projects in the targeted sub-counties (i.e. sub-counties with safe water coverage below the district average)</p> <p>Maximum 15 points for this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that the LG Water department has implemented budgeted water projects in the targeted sub-counties with safe water coverage below the district average in the previous FY: score 15</li> </ul>	15	<ul style="list-style-type: none"> <li>During financial year 2016/2017 there were 5 major water projects implemented in the district. Some of the projects were implemented in sub-counties with safe water coverage below district average for example rehabilitation of 20 boreholes in the district. (2) boreholes were rehabilitated in Kyesiga, Mukungwe (1) and Kyanamukaka (1). The extension of power to Kamuzinda piped water supply system Phase II in Kyanamukaka and supply and installation of 16 institutional Rain water harvesting tanks in Kyesiga (6), Mukungwe (1) and Kyanamukaka (4). Implementation of water projects by LG water department was in line with the National guidelines of focusing on sub-counties below district average.</li> </ul>
Assessment area: Monitoring and Supervision				



3	<p>The LG Water department carries out monthly monitoring and supervision of project investments in the sector</p> <p>Maximum 15 points for this performance measure</p>	<p>Evidence that the LG Water department has monitored each of WSS facilities at least annually.</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>	5	<ul style="list-style-type: none"> <li>• In FY 2016/2017 the LG water department implemented 5 major water projects in the district. These projects were inspected as evidenced by the inspection and supervision reports filled;</li> <li>• Dated 12th/06/2017, multi-sectoral inspection report for installation of K.V power connection supply at Kamuzinda-Kyanamukaka sub-county. Works accomplished in line with all contractual obligations. The report was signed by District water officer.</li> <li>• Inspection report for drilling of two boreholes at Kabanda-Kyesiiga sub-county and Kikungwe, Kabonera sub-county. Percentage completion was 100%. The report was dated 29th/05/2017.</li> <li>• Construction supervision report for the supply and installation of HDPE Rain water harvesting tanks at institutions in Kyesiiga and Kabonera sub-counties. Out of the 5 projects implemented only 3 inspection and supervision reports were filled.</li> </ul>
4	<p>The LG 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 LG has submitted accurate/consistent data for the current FY: o List of water facility which are consistent in both sector MIS reports and OBT: score 10</li> </ul>	0	<ul style="list-style-type: none"> <li>• There was no MIS report for financial year 2017/2018 and this was attributed to late submissions by the LG water department to MoWE</li> <li>• There was inconsistency in reporting for the boreholes to be drilled; well as in the Output Budget Tool (OBT) 3 boreholes were reported, the Annual Work plan had 4 boreholes to be drilled.</li> <li>• In OBT it was reported that 25 boreholes were to be rehabilitated as opposed to 20 reported in the Annual work plan.</li> <li>• In the OBT construction of solar powered water system was allocated to Kyesiiga sub-county yet in AWP it was indicated in Kyanamukaka sub-county.</li> <li>• In the Performance agreement signed between the head of department and CAO some projects were not included like Pit latrine construction in Marembo RGC in Kyesiiga sub-county</li> </ul>

Assessment area: Procurement and contract management

5	<p>The LG Water department has submitted procurement 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>	<p>Evidence that the sector has submitted procurement requests to PDU that cover all investment items in the approved Sector annual work plan and budget on time (by April 30): score 4</p>	0	<ul style="list-style-type: none"> <li>In financial year 2017/2018 the LG water department did not submit procurement plans using the official form instead annex 5 of Annual work plan was used to submit to District Procurement Unit. The submission had no dates.</li> </ul>
6	<p>The DWO has appointed Contract Manager and has effectively managed the WSS contracts</p> <p>Maximum 8 points for this performance measure</p>	<ul style="list-style-type: none"> <li>If the DWO prepared a contract management plan and conducted monthly site visits for the different WSS infrastructure projects as per the contract management plan: score 2</li> </ul>	0	<ul style="list-style-type: none"> <li>Contract Implementation plan was in place but there was no evidence that monthly site visits for different WSS Infrastructure were conducted. The DWO argued that most of the projects had an implementation duration of less than a month.</li> </ul>
		<ul style="list-style-type: none"> <li>If water and sanitation facilities constructed as per design(s): score 2</li> </ul>	2	<ul style="list-style-type: none"> <li>Water and sanitation facilities were constructed as per designs in the BOQs for example a water born toilet at Namirembe landing site in Kyanamukaka sub-county had 4 stances and well finished; the rain water harvesting tanks distributed in various institutions were of 10.000litres and clearly placed on 150mm hardcore bed with a diameter of 300mmx12mm as stipulated in the Bills of Quantities.</li> </ul>
		<ul style="list-style-type: none"> <li>If contractor handed over all completed WSS facilities: score 2</li> </ul>	0	<ul style="list-style-type: none"> <li>Of all the projects implemented in FY 2016/2017, there is no single project with a handover report by the contractor to the District Local Government. Some contractors like M/S R.B. Mubiru Services, were issued with final completion certificate but no hand over reports were given to the District through the water department.</li> </ul>

		<ul style="list-style-type: none"> <li>If DWO appropriately certified all WSS projects and prepared and filed completion reports: score 2</li> </ul>	0	<p>The DWO appropriately certified all WSS projects that were completed by issuing completion certificates. For example completion certificate dated 17th/02/2017 issued to M/S R.B. Mubiru Services for supply and installation of HDPE Rain water harvesting Tanks(Lot 1) However, the DWO did not file completion report for the project.</p>
7	<ul style="list-style-type: none"> <li>Evidence that the DWOs timely (as per contract) certified and recommended suppliers for payment: score 3 points</li> </ul>	<ul style="list-style-type: none"> <li>Evidence that the DWOs timely (as per contract) certified and recommended suppliers for payment: score 3 points</li> </ul>	3	<ul style="list-style-type: none"> <li>From the Contract samples, all the Water Project Contracts have a duration period and payment requests, contract copies and certificates of completion for the activities at Kirunda PS, Nakasojo SSS AND Namirembe in respect of Water Harvesting and water borne toilets, Projects worth 80,991,795 Ugx, It was established payments were made on time. Not exceeding seven days period from the day the payment of request was made.</li> </ul>
Assessment area: Financial management and reporting				
8	<p>The LG Water department has submitted annual reports (including all quarterly reports) in time to the Planning Unit</p> <p>Maximum 5 for this performance measure</p>	<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>	0	<p>The water department submitted the annual performance report for financial year 2016/2017 late.</p> <p>Fourth quarter was submitted on 31st/07/2017</p> <p>Third quarter submitted on 26th/04/2017</p> <p>Second quarter submitted on 09th/02/2017</p> <p>First quarter submitted on 05th/12/2016</p>

9	<p>LG Water Department has acted on Internal Audit recommendation (if any)</p> <p>Maximum 5 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 o If sector has no audit query score 5 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 If queries are not responded to score 0</li> </ul>	3	<ul style="list-style-type: none"> <li>• The Sector had seven queries for the whole financial year. The sector responded on letters dated 29th March 2017 and 14th October 2017.</li> </ul>
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Assessment area: Governance, oversight, transparency and accountability

10	<p>The LG 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>	3	<p>In the Works, Water and Technical sectoral committee file, there was a report of the committee meeting held on 28th/07/2016 and among others discussed plans for financial year 2016/2017. Projects to be implemented like 16 Rain water harvesting tanks, 2 boreholes to be constructed in Kabonera and Kyesiga sub-county, Extension of piped water system to Kyanamukaka RGC and Construction of one water borne toilet at Namirembe Landing site in Kyanamukaka sub-county formed part of the discussion.</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>	3	<p>Under MIN5.4/MSK/DLG AUG/2016-2017: Presentation of committee reports: The chairperson works, water and technical services committee presented a draft report to council and it was adopted as a council working document.</p>
11	<p>The LG 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>	2	<ul style="list-style-type: none"> <li>• The LG water department displayed the Annual Work plan, Budget, grant releases and expenditures on the district notice board. From the display, these releases could be obtained for three quarters. Releases for water development grant, Non-wage and water and sanitation were all displayed.</li> </ul>

		<ul style="list-style-type: none"> <li>All WSS projects are clearly labelled indicating the name of the project, date of construction, the contractor and source of funding: score 2</li> </ul>	0	<ul style="list-style-type: none"> <li>WSS projects were labelled however, for the bore hole visited in Kikungwe, Kabonera sub-county the labelling was faint. For the water borne toilet at at Namirembe landing site in Kyanamukaka sub-county the source of funding indicated is Government of Uganda yet it should be District Water and Sanitation Conditional Grant.(DWSCG)</li> </ul>
		<ul style="list-style-type: none"> <li>Information on tenders and contract awards (indicating contractor name /contract and contract sum) displayed on the District notice boards: score 2</li> </ul>	2	<ul style="list-style-type: none"> <li>Information on tenders and contract awards (indicating contract name, contract sum) was displayed on the notice board. Even information that was removed after the gazetted PPDA 10 working days was filled and reproduced by the time of assessment.</li> </ul>
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>If communities apply for water/public sanitation facilities as per the sector critical requirements (including community contributions) for the current FY: score 1</li> </ul>	0	<ul style="list-style-type: none"> <li>Evidence from community application files showed that communities apply for water/public sanitation facilities. For example, an application letter dated 6th/10/2017 by St. Anthony's secondary School-Kayunga in Mukungwe requesting for Rain water harvesting tank, an application letter from the community of Gayaza-Nabowa LC1, Kabonera sub-county dated 28th/09/2017 requesting for a borehole in the area. However, while communities apply for water, all fall short on the sector critical requirement of community contribution because there was no evidence (in form of receipts attached to the application letters)</li> </ul>
		<ul style="list-style-type: none"> <li>Number of water supply facilities with WSCs that are functioning evidenced by collection of O&amp;M funds and carrying out preventive maintenance and minor repairs, for the current FY: score 2</li> </ul>	0	<ul style="list-style-type: none"> <li>According to water sector software report 2017/2018, the district has 410 WSCs. The process of re-activating and training them was on-going. However, it was pointed out in the department soft ware report that collection of O&amp;M funds was still a major challenge. Field visits and interaction with Kikungwe WSC members indicated that no funds were mobilized for O&amp;M for the source constructed in FY 2016/2017</li> </ul>

Assessment area: 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> <li>• Evidence that there has been follow up support provided in case of unacceptable environmental concerns in the past FY: score 1</li> <li>• Evidence that construction and supervision contracts have clause on environmental protection: score 1</li> </ul>	0	<ul style="list-style-type: none"> <li>• Environmental screening as per templates for all projects was not conducted. For Projects that required Environmental Impact Assessments (EIAs) like Extension of power to Kamuzinda piped water supply in Kyanamuka sub-county was not done.</li> <li>• Since environmental screening was not done, there is no baseline for environmental follow-up.</li> <li>• Construction and supervision contracts have no clauses on environmental protection.</li> </ul>
14	<p>The LG 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 as per the sector critical requirements: score 3</li> </ul>	0	<ul style="list-style-type: none"> <li>• The Water and Sanitation Committees (WSCs) sampled for example Kikungwe water and sanitation committee had 0% women membership on the committee sighting negative attitude by most women to serve in voluntary capacity.</li> </ul>
15	<p>Gender- and special-needs sensitive sanitation facilities in public places/RGCs.</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>	3	<ul style="list-style-type: none"> <li>• Public sanitation facilities sampled for example a VIP latrine at Masaka District Local Government Headquarters, Water born latrine at Masaka referral hospital and water borne toilet at Namirembe landing site had adequate space, separate stances for both women and men and they had provisions for People with Disabilities.</li> </ul>