



## LGPA 2017/18

Accountability Requirements

Masindi District

(Vote Code: 534)

Assessment	Compliant	%
Yes	2	33%
No	4	67%

Summary of requirements	Definition of compliance	Compliance justification	Compliant?
Assessment area: Annual performance contract			
<p>LG has submitted an annual performance contract of the forthcoming year by June 30 on the basis of the PFMA and LG Budget guidelines for the coming financial year.</p>	xxx	<p>Not Compliant – Masindi District submitted the APC 2017/18 to MoFPED after the deadline (see Receipt dated 1st/8/2017 and Receipt No: 4028), thus did not submit before 30th June 2017.</p>	No
Assessment area: Supporting Documents for the Budget required as per the PFMA are submitted and available			
<p>LG has submitted a Budget that includes a Procurement Plan for the forthcoming FY (LG PPDA Regulations, 2006).</p>	xxxxx	<p>Compliant – Signed and stamped documented evidence exists and offers proof that the draft – Masindi District's APC/Budget 2017/18 was submitted to MoFPED (on the 3rd May 2017) was accompanied by a Procurement Plan.</p>	Yes
Assessment area: Reporting: submission of annual and quarterly budget performance reports			
<p>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)</p>	xxxxx	<p>Not Compliant – Masindi District's APR 2017/18 was submitted to the MoFPED on the 1st/8/2017 (Receipt No: 0871). Therefore, the submission was not in time (i.e. before 31st July 2017) and this attributed to it to delays associated with the transition period of one CAO handing over and the other CAO taking over. NB: The system-generated Q4 Consolidated Report was out by 28th/7/2017.</p>	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>Not Compliant – All 4 quarterly reports were duly submitted by Masindi District but Q4 submitted late (i.e. Q1 - 30th/11/2016 with Receipt No 0130; Q2 – 21st/2/2017 Receipt No: 0371; Q3 – 12th/5/2017 Receipt No: 0705; and Q4 – 1st/8/2017 Receipt No: 0871).</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>xxxxx</p>	<p>The LG provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous financial year after 30th April. The submission was dated 23rd /5/2017 and received/submitted on 25th /5/2017. The LG responded to all the 4 issues raised. Most of the issues were financial i.e. non-remittance, lack of accountability, irregular payment and double payment.</p>	<p>No</p>
<p>The audit opinion of LG Financial Statement (issued in January) is not adverse or disclaimer</p>	<p>xxxxx</p>	<p>From the Annual report of the Auditor General, Masindi District obtained an unqualified Audit opinion in FY 2016/17.</p>	<p>Yes</p>



## **LGPA 2017/18**

Crosscutting Performance Measures

Masindi District

(Vote Code: 534)

Score 64/100 (64%)

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> <ul style="list-style-type: none"> <li>• All new infrastructure investments have approved plans which are consistent with the Physical Plans: score 2.</li> </ul>	0	<p>The Masindi District's Physical Planning Committee was formed on CAO's appointment (letter dated 19th/10/2010) of members composing the PPC. The PPC met at least once per quarter, hence was not functional (going by a requirement that called for the PPC to meet within 28 days to consider/ approve the submitted applications in line with the approved physical plans). For the FY 2016/17, the PPC met on the 15th/9/2016, 20th/12/2016 and 23rd/3/2017.</p> <p>There was neither documented evidence (e.g. in form of council minutes) to offer proof that the physical plans were approved by council nor PPC minutes that confirmed that applications were being vetted to ensure their consistence with Physical Plans approved by council. According to official records got from MoLHUD, (Status of Physical Planning in Uganda 2017, the MoLHUD Physical Planning Department (2015) only considered physical plans for the old town (see Page 6 that states available and valid Structural Plan 2008-2018 and with an available, valid but undated Detailed Plan). This means that physical plans for Masindi District and Masindi Municipality were not cited as at June 2017 by MoLHUD.</p>

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

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

2

Masindi District held a Budget Conference on 11th/11/2016. Based on the contents of the draft BCR, there was some evidence that the AWP 2017/18 was based on outcomes of the budget conference. The BCR contained departmental presentations that specified the priorities that were easy to glean from the AWP 2017/18. For education, staff house construction was on page 24 of the AWP 2017/18 and appended to the BCR as Education, health and Sanitation Presentation page 3 slide 16. For health, completion of staff houses is seen on page 21 of the AWP 2017/18 and appended to the draft BCR as Education, health and Sanitation Presentation page 2 slide 21. For water, deep borehole drilling is seen on page 29 of the AWP 2017/18 and appended to the draft BCR as Education, health and Sanitation Presentation page 3 slide 18.

- 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

There is some evidence that the capital investments in the approved AWP 2017/18 are derived from Masindi's 5-year Development Plan 2015/16-2019/20 (especially the project profiles in the appendix). On the AWP-DDP linkages, the approved AWP (pages 25) shows the education sector investments e.g. construction of staff houses that appears also in the DDP on page 202. The approved AWP (pages 23 and 24) shows health sector investments e.g. rehabilitation construction of Masindi Hospital that appears in the DDP on page 200. Also, the approved AWP (pages 30) shows water sector investments e.g. rehabilitation of boreholes that appear also in the DDP on page 211.

		<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>During FY 2016/17, Masindi DTPC met 12 times (i.e. on the 5th/7/2016, 15th/8/2016, 20th/9/2016, 31st/10/2016, 3rd/11/2016, 14th/12/2016, 11th/1/2017, 14th/2/2017, 10th/3/2017, 28th/4/2017, 15th/5/2017 and 7th/6/2017). Indeed, some DTPC minutes on file for FY 2016/17 offered documented proof that the DTPC discussed the developed project profiles and by implication discussing the DDP 2015/16-2019/20 (e.g. see DTPC 24th/8/2017, agenda item 4 and min.04/24/08/DTPC FY 2017/18 all on presentation and discussion of project profiles from page 8-10 as well as page 15 showing education and health projects and page 17-18 covering water projects such as spring well protection). On the whole, for most DTPC minutes, it was apparent that the discussions tended to dwell more on generalities than specifics. Indeed, for the FY2016/17, while NPA's (2017) Certificate of Compliance with Planning Guidelines awarded Masindi District a score of 100% on the robustness of the planning process, the emerging overall average score only hovered around the average (50%) when all planning aspects were kept into view (see page 83).</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>	0	<p>The Statistical Abstracts (July 2016) were seen that captured some gender-related and gender dis-aggregated data and information (e.g. on pages 8 and 22 – respectively. capturing the district population and number of teachers and pupils). However, no DTPC agenda item and minute deliberated on gender disaggregated statistical abstracts in ways that would offer prospects of influencing allocations and decision making in Masindi District. Even so, there was only limited documented evidence of effective evidence utilization on the means by which the DTPC would take recourse to such statistical data and information.</p>

4	Investment activities in the previous FY were implemented as per AWP.	<ul style="list-style-type: none"> <li>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</li> </ul>	2	All projects were completed as per approved AWP. There was proof that the AWP was approved by council with the laying of the plan done on the 29th/3/2017 and its approval done on the 4th/5/2017 (min.90/05/2017/COU/MDLG). According to documented evidence drawn from the APC/Budget 2016/17, 135 out of 136 projects implemented in the FY 2016/17 was drawn from AWP 2016/17 were completed as per approved plan. NB: The exception being that of rehabilitation of classrooms at Murro.
	Maximum 6 points on this performance measure.	<ul style="list-style-type: none"> <li>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</li> </ul>	2	Only some projects (92.3%) implemented in FY 2016/17 were completed as per work plan – with 135 completed against the 136 budgeted and planned for. Only 1 project was not completed as per approved plan (rehabilitation of classrooms at Murro).
5	The LG has executed the budget for construction of investment projects and O&M for all major infrastructure projects and assets during the previous FY	<ul style="list-style-type: none"> <li>Evidence that all investment projects in the previous FY were completed within approved budget – Max. 15% plus or minus of original budget: score 2</li> </ul>	0	According to details in the Q4 Consolidated APR 2016/17, only some investment projects (92.3%) implemented in FY 2016/17 were completed within approved budget.
	Maximum 4 points on this Performance Measure.	<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>	2	Attempts were made to budget for O&M but more often than not the actual expenditure on O&M less (84.6%) than what was budgeted for. The Approved Final Account (AFA) for the FY 2016/17 revealed that Masindi District's O&M budget was 176,320,000/= but actual expenditure for FY2016/17 amounted to a total of 149,085,000/=, slightly below budget).

Assessment area: Human Resource Management

6	LG has substantively recruited and appraised all Heads of Departments			<p>Verifiable evidence on file that included existence of the Performance Agreements and Performance Reports of HoDs indicated that ONLY 3 out of the 8 Heads of Departments were appraised during the FY 2016/17 as indicated below:</p> <ul style="list-style-type: none"> <li>District Education Officer- CR/D/ 14574: Appraised on 30/08/2017. Performance Agreement and Performance Report duly signed by the COA were available on file at the HRM Office.</li> </ul>
	Maximum 5 points on this Performance Measure.			

• Evidence that HoDs have been appraised as per guidelines issued by MoPS during the previous FY: score 2

0

• District Engineer- CR/D/10603: Appraised on 5/07/2017. Performance Agreement was signed on 28/07/2016 by the CAO and Performance Report was signed on 5/07/2017.

• District Planner- CR/D/10095: Appraised on 4/07/2017. Performance Plan dated 01/08/2016 and Performance Appraisal Report (PS Form 5) both duly signed by the CAO.

The staff below had incomplete performance appraisal information on file:

• District Health Officer-CR/D/10435.

Performance agreement signed on 21/07/2016 was on file but there was no Performance Report to confirm that the appraisal exercise was conducted.

• District Production Officer- CR/D/1672.

Performance Agreement was on file and duly signed by CAO but there was no Performance Report on File to confirm that the Appraisal exercise was conducted.

• District Natural Resources Officer- CR/D/15384.

Performance Agreement dated 27/12/ 2017 was on file but not signed by CAO. There was no Performance Report available to confirm that the appraisal exercise was conducted.

• Chief Finance Officer- CR/D/15840.

No Appraisal documents (Performance Agreement and Performance Report) were available on file at the time of the assessment.

• Commercial Officer- CR/D/16899.

No Appraisal documents (Performance Agreement and Performance Report) were available on file at the time of the assessment.

		<p>• Evidence that the LG has filled all HoDs positions substantively: score 3</p>	0	<p>Only 4 out of the 8 existing positions of Heads of Department (HoD) were filled substantively by the time of the assessment. The rest of the positions were filled by staff on Assignment of Duty by the CAO. The positions that were substantively filled were:</p> <ol style="list-style-type: none"> <li>1. District Education Officer: Personal File Ref- CR/D/14574. Appointed on 21/02/2012 as per ref no. CR/D/14574 and as per minute extract no. 238/2011, ref. DSC/212/1 dated 29/12/2011.</li> <li>2. District Engineer: Personal File Ref- CR/D/10603. Appointed on 19/10/2005 ref.no. CR/D/10603 and as minute extract 413/2005.</li> <li>3. District Health Officer: Personal File Ref- CR/D/10435. Appointed on 19/10/2004, ref no.CR/D/10453 and as per minute extract 16/2004 dated 6/10/2004.</li> <li>4. District Planner: Personal File Ref- CR/D/10095- Appointed on 7/10/2005 ref.no.CR/D/10095 and as per minute extract 371/2005.</li> </ol> <p>Staff recruited on Assignment of Duty by the CAO were:</p> <ol style="list-style-type: none"> <li>1. District Production Officer: Personal File Ref- CR/D/1672. Appointed on Assignment of Duty on 21/03/2017 as per letter from CAO ref no. CR/D/16721.</li> <li>2. Natural Resources Officer: Personal File Ref- CR/D/15384- Appointed on 21/03/2017 as per letter from CAO ref.no. CR/D/16721.</li> <li>3. Chief Finance Officer: Personal File Ref- CR/D/15840. Appointed on 08/11/2017 as per letter from CAO ref no. CR/D/15840.</li> <li>4. Commercial Officer: Personal File Ref- CR/D/16899. No assignment of duty letter seen on file.</li> </ol>
7	<p>The LG DSC has considered all staff that have been submitted for recruitment, confirmation and disciplinary actions</p>			<p>All submissions (100%) that were made by CAO to the DSC for consideration for recruitment were handled. The district Planned to recruit 60 staff during the previous FY and managed to fill 42 positions) out of the 60 planned (ref. Recruitment Plan 2016/17 available at HRM office) . Several declarations</p>

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

2

of vacant positions and submissions by CAO to the DSC were made during the previous FY and the DSC sat several times as indicated below to consider the submission. Verified evidence at the HRM office and the office of Secretary to DSC, revealed the following information:

- Submission made on 14/03/2017 for retention of 57 staff in service after the restructuring process
- Submission made on 3/04/2017 for recruitment for 11 positions some of which arose out of the restructuring process( ref. CR/167/1)
- Submission made on 12/04/2017 for recruitment for 37 positions that had been declared vacant (ref. CR/156/1)
- Submission made on 8/05/2017 for declaration of 6 positions ( ref. CR/D/156/1)
- Submission on 9/07/2017 for recruitment on promotion of the administration staff, health and community based services (ref.CR/156/5)
- Submission made on 6/06/2017 for staff promotion of 4 staff (ref. CR/156/5)
- Submission made on the 10/06/2017 for declaration of 4 vacant positions ( CR/156/5)
- Submission made on the 22/06/2017 for declaration of 5 vacant positions ( ref. CR/156/1)
- Submission made on 29/6/2017 for declaration of 1 vacant position ( ref. 156/5)

The DSC sat 7 times during 2016, to consider CAO's submission as outlined below:

1. DSC-15th meeting of 20/09/2016 that considered appointments, confirmations, transfer of service and resignations). Ref. Minutes DSC 212/2 and the respective individual minute extracts
2. DSC meeting of the 5/10/2016 to handle appointments and confirmations. ( Ref. DSC minutes of the 16th meeting- DSC 5/10/2016- DSC/ /212/2
3. DSC meeting of 25/10/2016 to handle appointments on contract (Ref. Minutes of the 17th DSC meeting of the 25/10/2016.
4. DSC meeting of the 14/11/2016 that

handled appointments, confirmations and re-designations.

5. DSC meeting of the 6/12/ 2016 ( 19th sitting) to handle appointments on probation among other issues( Ref. Minutes of the 19th sitting of the DSC 2016)

6. Other DSC meetings were convened as indicated below to handle new appointments, confirmations, transfers among other business. Individual minute extracts for each meeting clearly indicate the names and titles of the staff that were selected for recruitment:

7. DSC meeting (20th sitting) held on 5/12/2016-ref Mins: DSC/212/2-13/12/16,

8. DSC meeting (21st sitting) held on 13th - 14th&15th Dec-ref Mins: DSC/212-19/12/2016

9. DSC meeting (1st sitting 2017) held on 6/01/2017-ref Mins: DSC 212/12-10/01/2017

10. DSC meeting (2nd sitting) held on 10/01/2017-ref Mins: DSC 212/2- 11/1/2017

11. DSC meeting (3rd sitting) held on 2/02/2017- ref Mins: DSC 212/3/2/2017.

12. DSC meeting (4th sitting) held on 22/02/2017- ref Mins: DSC/212-23/2/2017.

13. DSC Meeting (9th sitting) held on 4th and 5th April 2017- ref Mins: DSC 212/2- 16/5/2017.

14. DSC Meeting (10th sitting) held 23/05/2017- ref Mins: DSC 212/24/5/17

15. DSC Meeting ( 11th sitting) held on 03/05/2017-ref Mins: DSC/212/2/3/5/2017

16. DSC Meeting ( 12th and 13th sitting) held on 15th and 16th June 2017-ref Mins: DSC/6/2017

17. DSC meeting (14th sitting) held on 26/06/2017 -ref Mins: DSC/6/2017

18. DSC meeting ( 16th sitting) held on 26th and 27th June 2017-ref Mins: DSC 212/2- 27/6/17

19. DSC meeting (17th sitting) held on 28/06/2017-ref Mins: DSC 212/2-29/6/17

<ul style="list-style-type: none"> <li>• Evidence that 100 percent of staff submitted for confirmation have been considered: score 1</li> </ul>	1	<p>All submissions (100%) made by CAO to DSC for confirmation of staff were handled by the DSC at different sittings of the DSC. Verified evidence at the HRM office and Secretary to DSC revealed that DSC meetings were convened on the dates indicated below to among other things consider staff confirmations:</p> <ul style="list-style-type: none"> <li>• DSC meeting held on the 13t, 14th and 15th December 2016, handled 5 confirmations-ref Mins: DSC/212/2- 13/12/16</li> <li>• DSC meeting held on 10/01/2017 handled 1 conformation. ref Mins: DSC 212/2 -11/1/17</li> <li>• DSC Meeting held on 2/2/17, handled 8 confirmations-ref Mins: DSC 212/3/2/2017</li> <li>• DSC Meeting held on 23/05/2017, handled 2 confirmations- ref Mins: DSC 212/24/5/17</li> </ul>
<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	<p>100% of the disciplinary cases were handled by the DSC. One case for disciplinary action was submitted by CAO to the DSC for action and was handled during two DSC meetings of the 8th and 29th June 2017 resulting into staff dismissal as per the DSC mins. ref.152/ 2017.</p>

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>3 All staff (100%) that were recruited during the previous year accessed the Salary Pay Roll not later than two months after appointment. A sample of 5 staff recruited in January 2017 ( out of 46 recruited during the previous FY) indicated that they all appeared on the February 2017 Salary Pay Roll print out that was made by the Senior HRO and was duly reviewed/verified by the assessor at the time of the assessment. The staff are represented by the their IPPS numbers indicated below:</p> <ol style="list-style-type: none"> <li>1001843</li> <li>1001838</li> <li>1001845</li> <li>1001872</li> <li>1002227</li> </ol>
		<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	<p>No retired staff (0%) during the previous FY managed to access the Pension Pay Roll not later than 2 months after retirement</p> <p>The major reasons advanced by the Senior HRO for this failure included:</p> <ul style="list-style-type: none"> <li>Some retired staff take long to initiate (assemble) the required information for submission to HRM to take appropriate action.</li> <li>Lack of facilitation ( funds in the budget) to facilitate the HRM to do simple tasks such as scanning and photocopying documents and travel allowances to Kampala to submit the files at MoPs.</li> <li>Delayed action/bureaucracy at MoPS while processing the files. In case of errors found in the files, MoPS takes long to provide the necessary feedback to HRM offices to attend to the anomalies.</li> </ul>

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>	0	<p>The LG collected Local revenue amounting to Ugx 401,394,033 in FY 2015/16 and 308,303,787 Ugx in FY 2016/17. This gave a decline of 93,090,246 Ugx which was 23% decline. The reasons given by senior finance officer were; Quarantine in Kimengo and Bwijanga sub counties in 2016/17, change in policy for collection of park fees and in 2015/16 the LG disposed off some assets after the board of survey report.</p>
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>	0	<p>The initial budget of Ugx 972,957,000 for FY 2016/17 included 35% local revenue for the District and 65% for the LLGs while the approved revised budget for the LG for FY 2016/17 was Ugx 492,453,000 (Revised by council on 25/5/2017 under minute 105/05/2017/COU/MDLG; revision of the budget FY 2016/17). However, the actual local revenue collected in FY 2016/17 was Ugx 308,303,787 giving a shortfall of Ugx 184,149,213 which was 37% shortfall.</p>
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>	2	<p>There was evidence that the District remitted 65% of Local revenue to LLGs in form of local service tax as seen from some payment vouchers below;</p> <ul style="list-style-type: none"> <li>• Masindi MC dated 21/11/2016 PV-AD01281 Ugx 7,420,000</li> <li>• Pakanyi S/C dated 20/12/2016 PV-AD01129 Ugx 6,604,000</li> <li>• Bwijanga S/C dated 20/12/016 PV-AD01130 Ugx 9,158,500</li> <li>• Budongo S/C dated 20/12/016 PV-AD01191 Ugx 4,507,750</li> </ul> <p>Also the LLGs remitted 35% to the District.</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>	2	<p>Transfers from general fund Account dated 28/9/2016, 3/8/2016, 20/12/2016, 20/12/2016, 27/10/2016, 16/12/2016, 31/1/2017, 13/2/2017, 10/3/2017, 30/3/2017 and 19/4/2017 indicated local revenue spent on council activities totalling to Ugx 41,511,320 which is 14%. The figures in the financial statements include unconditional grants, so it was difficult to separate Local revenue from unconditional grant.</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>	2	<ul style="list-style-type: none"> <li>The LG has the position of Senior Procurement officer(refer,apointment on promotion min No 97/2007 dated Aug 9th 2007 signed by CAO, Kato K. Milton and Procurement officer(retention in service under Min No 67/2017 dated 17th May 2017 signed by CAO, Tiru Mark</li> </ul>
		<ul style="list-style-type: none"> <li>Evidence that the TEC produced and submitted reports to the Contracts Committee for the previous FY: score 1</li> </ul>	1	<ul style="list-style-type: none"> <li>The TEC submitted the following reports to the contracts committee;</li> </ul> <p>Construction of animal holding ground at Tsetse works station signed by engineering assistant, accountant for Engineering and senior procurement officer on 21/4/2017,</p> <p>Construction of market shade at Karongo market,Budongo sub county signed by engineering assistant, senior assistant secretary and procurement officer on 6/01/2017,</p> <p>Construction of walkways at Masindi hospital signed by Engineering assistant, senior assistant secretary and procurement officer on 6/01/17,</p> <p>Construction of staff house at Kinywamurara primary school, signed by education officer, engineering assistant and procurement officer on 8/11/2016.</p> <p>Rehabilitation of 2 classrooms at Kichandi PS signed on 11/10/2016 by TEC members</p>

		<ul style="list-style-type: none"> <li>• Committee considered recommendations of the TEC and provide justifications for any deviations from those recommendations: score 1</li> </ul>	1	<ul style="list-style-type: none"> <li>• The contracts committee considered recommendations for the following projects;</li> </ul> <p>Construction of animal holding ground at TseTse works station signed by contract committee members on 20/6/2017(min 121/DCC/2016-2017)</p> <p>Construction of market shade at Karongo market,Budongo sub county signed by contract committee members on 03/3/2017(min 84/DCC/2016-2017)</p> <p>Construction of walkways at Masindi hospital signed by contract committee members on 03/3/2017(min 85/DCC/2016-2017)on 6/01/17,</p> <p>Construction of staff house at Kinywamurara primary school, signed by signed by contract committee members on 03/3/2017(min 60/DCC/2016-2017)not dated</p> <p>Rehabilitation of 2 classrooms at Kichandi PS signed by contract committee members on 03/3/2017(min 40/DCC/2016-2017)on 15/11/16</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>	<ul style="list-style-type: none"> <li>• 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</li> </ul>	2	<ul style="list-style-type: none"> <li>• The procurement and disposal plan for the current year covers all infrastructural projects and was submitted to executive director PPDA signed by CAO and senior procurement officer on 30th June 2017 and received by PPDA on 25th July 2017.</li> <li>• The LG made procurements and submitted 4th quarterly report for 4th quater April 2017 dated 10th July 2017 to PPDA signed by CAO. The report shows macro procurements that were done in the LG</li> </ul>

14	<p>The LG has prepared bid documents, maintained contract registers and procurement activities files and adheres with established thresholds.</p> <p>Maximum 6 points on this performance measure</p>	<ul style="list-style-type: none"> <li>For 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>In the current FY, The LG prepared 60% of bid documents by Aug 30th, procurement notice under open bidding for infrastructural projects was advertised in new vision of Monday September 4, 2017</li> </ul>
		<ul style="list-style-type: none"> <li>For Previous FY, evidence that the LG has an updated contract register and has complete procurement activity files for all procurements: score 2</li> </ul>	2	<ul style="list-style-type: none"> <li>The LG had an updated contracts register for previous FY showing subject of procurement, method of procurement, procurement reference no, source of funding , project status(ongoing and completed), date of award and was signed by senior procurement officer on 25/08/2017.</li> </ul>
		<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	<ul style="list-style-type: none"> <li>The LG adhered to procurement thresholds in Min 23/DCC/2016-2017 of approval shortlist for open bidding, selective bidding documents signed by 5 members of the contracts committee dated 2/9/2016.eg for open bidding-staff house at Kinywamara PS at 72,716,000/=,Drilling and installation of 4 deep well boreholes at Bichega,Omuiguru, Kitwetwe,Kajorogoro at 74,778,604/=for selective bidding; Construction of 5 stance lined VIP latrines at Kinuma Primary School at 16,578,400/=,rehabilitation of 2 classrooms at Kisindizi primary school at 40,549,490/=, construction of 1 shade,16market stalls at Kyatiri market at 29,999,996/=</li> </ul>
15	<p>The LG has certified and provided detailed project information on all investments</p> <p>Maximum 4 points on this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that all works projects implemented in the previous FY were appropriately certified – interim and completion certificates for all projects based on technical supervision: score 2</li> </ul>	2	<ul style="list-style-type: none"> <li>The LG had Interim payment certificates for construction of staff house in Kinywamurara interim certificate No 03 signed by CAO and District Education officer on 16/06/2017completion date June 15th 2017,</li> <li>Construction of market shade, interim certificate No 1, Signed by District Engineer and sub county chief on 21/02/17, completion date 20th Feb 2017,</li> <li>Construction of cattle holding ground at Tsetse engineering office, completion date June 16,2017 signed by assistant engineer officer and district engineer on 16/06/2017.</li> </ul>

		<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	<ul style="list-style-type: none"> <li>The projects visited for the current financial year were;</li> </ul> <p>Katagurkwa road 9.3km under DDEG, Kisindizi road 7.5km spot improvement road, renovation of 4 classroom block at Kisindizi primary school, and maternity ward at Kifere HC II. However, the projects did not have site boards with information for current year</p>
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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	<p>There was evidence that the LG makes monthly up to date bank reconciliations in the IFMS system and also some printed copies were available approved by Senior finance officer who is heading the Finance department.</p> <ul style="list-style-type: none"> <li>YLP reconciled up to 31/12/2017</li> <li>CES reconciled up to 31/12/2017</li> <li>CAIIP reconciled up to 31/12/2017</li> <li>TSA reconciled up to 31/12/2017.</li> </ul>
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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	<p>There was evidence from the payment requests and vouchers sampled that the LG made timely payments to suppliers during the previous FY. For example;</p> <ul style="list-style-type: none"> <li>• Request from Zakaliya Lyazi for offering cleaning services dated 17/9/2016 was paid on 30/9/2016.</li> <li>• Also request from Nakachwa Jemimah external cleaner dated 20/9/2016 was paid on 30/9/2016.</li> <li>• Furthermore, request from Kateeba Julius for cleaning RDC's block dated 10/4/2017 was paid on 13/6/2017.</li> <li>• Request from Masindi Agricultural Professionals Ltd for supply of veterinary surgical kit dated 12/6/2017 was paid on 22/6/2017.</li> <li>• Request from Masindi Agricultural Professionals Ltd for payment for supply of 22 HP Engine maize grinding mill to production department dated 13/2/2017 was paid on 2/3/2017.</li> <li>• All these were approved by CAO for payment.</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	<p>The 'Approved and adopted staff structure for Masindi DLG dated 27/1/2017, ref ARC 135/306/01 signed by PS' provides for a District Internal Auditor and an Internal Auditor. The LG has a substantive Principal internal auditor appointment letter dated 13th /5/2014, minute Number 47/2014 and reference CR/D/10891 and a substantive Internal Auditor. All the four quarterly internal audit reports for FY 2016/2017 were produced dated 31/10/2016, 28/1/2017, 27/4/2017 and 27/7/2017 respectively.</p>

		<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>There is evidence in all the quarterly internal audit reports submitted to Council and LGPAC on the status of implementation of the internal audit findings for the previous FY. Also evidence was in the LGPAC minutes while meeting with the queried officials where they responded to the audit queries. The minutes were dated 12/1/2017 responding to 1st quarter audit queries, 28/3/2017 and 6/4/2017 responding to 2nd quarter audit queries, 15/6/2017 responding to 3rd quarter audit queries and 10/8/2017 responding to 4th quarter audit queries.</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>There was evidence that the Quarterly internal audit reports for the previous FY were submitted to LG Accounting Officer and LGPAC. The information in the dispatch book indicates that CAO, RDC, LCV and chairperson LGPAC all received the internal audit reports. First quarter was received on 3/11/2016, second quarter on 3/1/2017 and 6/2/2017, third quarter on 2/5/2017 and fourth quarter on 31/7/2017. LGPAC reviewed all the quarterly internal audit reports as follows; 1st quarter audit report was reviewed 13/2/2017, 2nd quarter was reviewed on 30th/5/2017, 3rd quarter reviewed on 18/7/2017 and 4th quarter reviewed on 25/10/2017. Minutes of LGPAC follow up were available dated 12/1/2017, 28/3/2017, 15/6/2017 and 10/8/2017.</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>	4	<p>The Asset register is maintained on the IFMIS System and it was up to date with the last procurement of a Lenovo Laptop dated 11/12/2017. It was as per the format in the accounting manual.</p>

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	<p>From the Annual report of the Auditor General, Masindi District obtained an unqualified Audit opinion in FY 2016/17.</p>
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Assessment area: Governance, oversight, transparency and accountability

21	<p>The LG Council meets and discusses service delivery related issues</p> <p>Maximum 2 points on this performance measure</p>	<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>	2	<p>There was some documented evidence that Masindi District Local Council was functional, at least more than modestly so. For instance, it met 8 times (2 times more than the 6 mandatory times per financial year). The council meetings happened on the 25th/5/2017, 4th/5/2017, 29th/3/2017, 28th/2/2017, 21st/12/2016, 29th/11/2016, 14th/10/2016 and 2nd/9/2016). On a few occasions when the district council met, it deliberated on relevant service-delivery issues e.g. discussion of budgets, plans and reports. Many times the council meetings covered both education and health committee reports and recommendations to council but less so when it came to covering water committee reports and recommendations (i.e. only 1 out of 8 minutes capture water issues e.g. for the 4th/5/2017 council meeting min 90/05/2017/COU/MDLG on page 8 that captured discussios of the rehabilitation of boreholes for PWDs). However, what appeared to be missing in district councils deliberations in the FY 2016/17 were TPC reports, monitoring reports and performance assessment reports.</p>
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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>CAO's letter dated 2nd October 2017 specified the Schedule of Duties of the Principal Assistant Secretary that offered documented evidence that it was the designated office meant to coordinate lower-level feedback on and responses to grievances /complaints in council. However, the letter did not refer to the budget website (<a href="http://www.budget.go.ug">www.budget.go.ug</a>).</p>
23	<p>The LG shares information with citizens (Transparency)</p> <p>Total maximum 4 points on this Performance Measure</p>	<p>Evidence that the LG has published:</p> <ul style="list-style-type: none"> <li>The LG Payroll and Pensioner Schedule on public notice boards and other means: score 2</li> </ul>	2	<p>Documented evidence seen of publishing payroll register on the districts main block's notice board albeit there was no documented evidence of posting of the pension schedule.</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>Documented evidence seen of publishing of procurement register on the districts main block's notice board covering awarded contractors.</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>Not Applicable (N/A) – There was no LGPA in the FY under review.</p>
24	<p>The LGs communicates guidelines, circulars and policies to LLGs to provide feedback to the citizens</p> <p>Maximum 2 points on this performance measure</p>	<ul style="list-style-type: none"> <li>Evidence that the HLG have communicated and explained guidelines, circulars and policies issued by the national level to LLGs during previous FY: score 1</li> </ul>	0	<p>There was no documented evidence that information relayed through central government agencies' (MoFPED, MoLG, OPM, etc) e.g. circulars, guidelines, policies and procedures (on DDEG, NAADS, NUSAF, etc) are disseminated or remitted to Lower level Local Governments (LLG).</p>

		<ul style="list-style-type: none"> <li>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.</li> </ul>	1	<p>For the FY 2016/17, there was documented evidence in form Baraza (community group discussion) report of 5th/10/2016 (by FOWODE working in conjunction with Masindi District and Budongo Sub-county). Therefore, there was proof of support towards downward accountability. However, there was no evidence on the use of Radio Talk shows in support of community dialogues and dissemination of information to lower level entities.</p>
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Assessment area: Social and environmental safeguards

25	<p>The LG has mainstreamed gender into their activities and planned activities to strengthen women's roles</p> <p>Maximum 4 points on this performance measure.</p>	<ul style="list-style-type: none"> <li>Evidence that the LG gender focal person has provided guidance and support to sector departments to mainstream gender into their activities score 2.</li> </ul>	0	<ul style="list-style-type: none"> <li>The LG gender focal person provided guidance on;</li> </ul> <p>A report on monitoring of women groups addressed to CAO attended by 7 members not dated and signed.</p> <p>District women council executive meetings held on 8th Dec 2017 at district chambers, minutes not signed.</p> <p>However there was no evidence of guidance provided to sector departments at the time of assessment.</p>
		<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	<ul style="list-style-type: none"> <li>The LG has the planned local government budget estimates and work plan for current FY and gender mainstreaming activities shows welfare and entertainment at 2,000,000/=</li> <li>The previous year's budget under gender mainstreaming was not availed at the time of assessment.</li> </ul>

26	<p>LG has established and maintains a functional system and staff for environmental and social impact assessment and land acquisition</p> <p>Maximum 6 points on this performance measure</p>	<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	<ul style="list-style-type: none"> <li>• The environmental screening forms were not availed at the time of assessment</li> </ul>
		<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	<ul style="list-style-type: none"> <li>• The LG integrates environmental and social management plans in bid documents eg production well drilling environmental management caters for planting of pine trees at 12,000/=, Rehabilitation of two classroom block at Kichandi Primary school, environmental action plan caters for tree planting, drainage and grass planting at 150,000/=</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>	1	<ul style="list-style-type: none"> <li>• No expected land issues and no serious land acquisition projects. Proof of land ownership or agreements were not availed at the time of assessment.</li> </ul>
		<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	<ul style="list-style-type: none"> <li>• Environmental and social mitigation certification forms were not availed at the time of assessment</li> </ul>



## **LGPA 2017/18**

Educational Performance Measures

Masindi District

(Vote Code: 534)

Score 77/100 (77%)

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>Masindi DEO has budgeted for a Head Teacher and 7 teachers per school as evidenced in the Local Government Performance Contract FY 2017/18.</p> <p>Masindi DEO has made the required deployments as evidenced by the 2016/17 staff list</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               <ul style="list-style-type: none"> <li>If 100% score 6</li> <li>If 80 - 99% score 3</li> <li>If below 80% score 0</li> </ul> </li> </ul>	6	<p>Masindi DEO has filled 100% of the structure for primary schools as evidenced by the performance contract Form B signed by the CAO on 12/06/17</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>	6	<ul style="list-style-type: none"> <li>Masindi DEO has substantively filled all positions of inspectors as evidenced by the performance contract Form B signed by the CAO on 12/06/17</li> </ul>
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	<ul style="list-style-type: none"> <li>No need for recruitment plan because all positions of teachers are filled as evidenced by the FY 2018/17 performance contact</li> </ul>
		<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	<ul style="list-style-type: none"> <li>No need for a recruitment plan because both the 2 positions of inspectors are substantively filled as evidenced by FY 2018/17 performance contact</li> </ul>

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>School Inspectors and teachers were duly appraised during the previous FY. There are 2 School Inspectors in Masindi District:</p> <p>1. Senior Inspector of Schools: Personal File Ref- CR/D/11294, appointed on 13/05/2016 as per minute extract no. 60/2016 of DSC/212 dated 11/05/2016.</p> <p>Appraised on 13/04/2017. Performance Plans and Appraisal report (PS Form 5) duly signed by CAO.</p> <p>2. Inspector of Schools: Personal File Ref- CR/D/13839. Appointed on 1/04/2015 as per letter ref no. CR/D/13839 and as per minute extract no.43/2015.</p> <p>Appraised on 13/04/2017 and the Report was duly signed by CAO although there was no Performance Plan on file.</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>	3	<p>All Head Teachers were duly appraised for the calendar year 2016 by the sub-county chiefs witnessed by the chairmen SMC and their appraisal forms were duly signed by the DEO. For the calendar year 2017, the forms were still in the DEO's office for review and endorsement.</p> <p>A random sample of 5 personal files of Head Teachers was done to confirm their appraisal status and there was evidence that they were appraised as per details below:</p> <ul style="list-style-type: none"> <li>• CR/D/11412- Appraised on 23/03/17</li> <li>• CR/D/11219- Appraised on 02/03/17</li> <li>• CR/D/14340- Appraised on 03/03/17</li> <li>• CR/D/12720- Appraised on 15/02/17</li> <li>• CR/D/11309- Appraised on 09/02/17</li> </ul>
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>There was no evidence to show that the DEO had received any guidelines or any circular from the National level that he communicated to schools</p> <p>There was no documentary evidence to show that DEO had held any sensitisation meetings with H/teachers regarding any guidelines or circulars</p>
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: o 100% - score 12 o 90 to 99% - score 10 o 80 to 89% - score 8 o 70 to 79% - score 6 o 60 to 69% - score 3 o 50 to 59% score 1 o Below 50% score 0.</li> </ul>	<p>12</p>	<p>DIS made the requisite inspection for all (100% ) private and public schools as evidenced by the</p> <ul style="list-style-type: none"> <li>• Quarter 3 of 2016/17 inspection report of signed by the DIS on 31/03/17</li> <li>• Quarter 4 and annual 2016/17 inspection report signed by the DIS on 30/06/</li> </ul>

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>	0	<p>There was no documentary evidence to show that DEO had discussed the school inspection reports</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>The DEO duly submitted the inspection reports. Verified the evidence from the following acknowledgement notes from the Directorate of Education Standards (DES) signed by the Senior Inspector of Schools on:</p> <ul style="list-style-type: none"> <li>• 1st, 2nd and 3rd 2016/17 quarterly reports on 14/07/17</li> <li>• 4th quarter report on 21/07/17</li> </ul>
		<ul style="list-style-type: none"> <li>• Evidence that the inspection recommendations are followed-up: score 4</li> </ul>	4	<p>DEO appropriately responded to the inspection recommendations as evidenced the following warning letters by the DEO to teachers:</p> <ul style="list-style-type: none"> <li>• Tinkamanyire Bwire of Kimyamirara P/s on 28/11/17 for absenteeism</li> <li>• Kabasinguzi Olivia of Kibaal Priamry School on 11/12/17 for absenteeism</li> </ul>
9	<p>The LG Education department has submitted accurate/consistent reports/date for school lists and enrolment as per formats provided by MoES</p> <p>Maximum 10 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the LG has submitted accurate/consistent data: o List of schools which are consistent with both EMIS reports and OBT: score 5</li> </ul>	5	<p>MDLG has submitted consistent data for both EMIS and PBS reports as Evidenced from data collected from the two sources</p> <p>EMIS-- 180 schools</p> <p>PBS ..... 180 Schools</p>

		Evidence that the LG has submitted accurate/consistent data: • Enrolment data for all schools which is consistent with EMIS report and OBT: score 5	5	No. of pupils enrolled in UPE data from the two reports EMIS and OBT is consistent as verified from data from two sources as indicated below:  EMIS 14266 pupils  OBT 14266 pupils
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  Maximum 4 for this performance measure	• Evidence that the council committee responsible for education met and discussed service delivery issues including inspection, performance assessment results, LG PAC reports etc....during the previous FY: score 2	2	Social Services Council Committee is responsible for education as well as health. Evidence from the council minutes were available to confirm that the committee met and discussed education service delivery issues, including departmental priorities – budget, challenges, plans, reports, recommendations and updates (see the committees minutes of the 16th/5/2017, 14th/2/2017, 22nd/3/2017, 13th/12/2016 and 15th/11/2016). Even so, there was no evidence in minutes discussion of results from performance assessments, inspection and monitoring.
		• Evidence that the education sector committee has presented issues that requires approval to Council: score 2	2	The minutes of council's deliberations indicated that representatives of the Social Services Committee presented education sector issues and recommendations to council that required its approval. Examples of some specific issues can be gleaned from the draft council minutes of 25th/5/2017 (min. 100/05/2017/COU/MDLG).
11	Primary schools in a LG have functional SMCs  Maximum 5 for this performance measure	Evidence that all primary schools have functional SMCs (established, meetings held, discussions of budget and resource issues and submission of reports to DEO) • 100% schools: score 5 • 80 to 99% schools: score 3 • Below 80% schools: score 0	5	All primary schools have functional SMS as evidenced from the minutes of the SMC meeting from the sampled two schools of Kinyara sugar works and Kabongo Primary Schools that the assessor visited:  Kinyala Sugar works PS SMC  • 06/10/17  • 13/07/  • 16/03/17  Kabango P/S  • 10/08/17  • 21/06/18

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>	0	<p>No evidence of any publications of UPE funds received at the notice District Notice boards not even on any of the individual schools visited during the assessment.</p>
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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 DEO timely submitted the procurement requests to the DPU as evidenced by the procurement request forms submitted to the DPU on 28/02/17.</p>
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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	<p>From evidence on the sampled payment requests and vouchers, the LG education department timely certified and initiated payment for suppliers. E.g;</p> <p>Request for payment of retention on Kikungura P/S staff house by Highbury general associates dated 1/11/2016 was forwarded by DEO for payment on 7/11/2016 and paid on 10/11/2016</p> <p>Request for payment by Kar construction Co. Ltd for completion of a 2 classroom block at Kichandi P/S dated 7/6/2017 was forwarded by DEO on 8/6/2017 and paid on 13/6/2017.</p> <p>Request for payment by Ask general care Ltd for foundation slab at Kinywamurara P/S staff house dated 22/2/2017 was forwarded by DEO on 6/3/2017 and paid on 21/3/2017.</p> <p>Request for payment for construction of a 5 stance VIP latrine at Pakanyi P/S by Kamoga enterprises dated 7/3/2017 was forwarded by DEO on 14/3/2017 and paid on 20/3/2017.</p> <p>Request for payment by Rujab general enterprises for renovation at Kisindizi P/S dated 19/12/2016 was forwarded by DEO on 20/12/2016 and paid on 21/12/2016.</p> <p>All other payment requests and vouchers viewed in the education files were certified and initiated on time by the education department.</p>
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>According to the LG Planner's records and evidence from the Q4 Consolidated APR for the FY 2016/17, while the education department submitted inputs to the planning unit for all 4 quarters for FY 2016/17 (i.e. Q1 - 30th/11/2016 with Receipt No 0130; Q2 – 21st/2/2017 Receipt No: 0371; Q3 – 12th/5/2017 Receipt No: 0705; and Q4 – 1st/8/2017 Receipt No: 0871), the submissions were sometimes slow, hence the late submission of the Q4 APR (meant to be submitted before 31st/7/2017).</p>

16	<p>LG Education has acted on Internal Audit recommendation (if any)</p> <p>Maximum 4 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the sector has provided information to the internal audit on the status of implementation of all audit findings for the previous financial year</li> <li>o If sector has no audit query score 4</li> <li>o If the sector has provided information to the internal audit on the status of implementation of all audit findings for the previous financial year: score 2 points</li> <li>o If all queries are not responded to score 0</li> </ul>	2	<ul style="list-style-type: none"> <li>• There is evidence that the LG education sector provided information to the internal audit on the implementation status of all audit findings for the previous FY. From information in the quarterly internal audit reports the sector had audit queries e.g in 2nd quarter un reconciled fuel deposits worth 1,2000,000 Ugx. However, there is evidence of responses to internal audit queries. For example management responses from kinyara SS dated 29/9/2016 and response from Kiyuya seed school dated 29/9/2016. Also in the exit meeting at St Paul Pakanyi SS held on 10/10/2016 between the auditor and school management, the auditor gave feedback on what he had found out and management also gave responses to the queries. The LGPAC reports have evidence of responses to internal audit queries. . In 4th quarter audit report page 23 the department had only one audit query of insufficiently supported payments worth Ugx 1,440,000 was accounted for and verified as indicated in the 4th quarter LGPAC report.</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>	0	<p>There was no evidence of any guidelines that the DEO received from the gender focal person MOES that he disseminated to the Schools.</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>	0	<p>There was no evidence of any guidelines that were received from the gender department MOES and disseminated to the 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>	1	<p>Masindi duly meet the guideline on gender composition of SMC as evidenced from the sample of the two schools visited namely:</p> <ul style="list-style-type: none"> <li>• Kinyara Sugar works 2/6 (Founding members ) are women</li> <li>• Kabango Primary School 2/6 ( Founding members are women)</li> </ul>
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>	0	<p>There was no evidence to show that the Environment department had issued any guidelines on environment management</p>



## **LGPA 2017/18**

Health Performance Measures

Masindi District

(Vote Code: 534)

Score 58/100 (58%)

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>	6	<p>90% of the positions in the approved structure for health care facilities are filled with a wage bill provision in the current FY. This can be verified in the annual performance contract.</p>
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	<p>A comprehensive recruitment plan signed by the CAO was submitted on 12/07/2017 to the HR. This is verifiable at the office of the HRM.</p>

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>	4	<p>There is 1 Hospital (Masindi Hospital) and 1 Health Centre IV (Bwijanga HC IV). The Medical Superintendent (recently retired-January 2018) and the Officer In- charge of Bwijanga HC IV were the two officers to be assessed by the District Health Officer.</p> <p>1. Medical Superintendent Masindi Hospital: Appointed on transfer from Kibale District (File Ref: CR/D/16393) Minute Extract confirming transfer: DSC/212/2 no. 135/2008. Deployed to Masindi 2/07/2008.</p> <ul style="list-style-type: none"> <li>• No Performance Agreements and Reports for all the years of service were seen on file at the HRM office.</li> </ul> <p>2. Health Centre IV in charged at Bwijanga: personal file reference: CR/D/12597. Appointed on 16/12/2016 as per ref: CR/D/12597, Minute extract no. 316/2016.</p> <ul style="list-style-type: none"> <li>• Performance Appraisal Report (PS Form 5) available at the HRM Office and duly signed by the CAO on 17/08/17.</li> </ul>
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>	4	<p>The health department has equitably deployed staff with a wage bill as per the health workers list on deployment at the office of the human resources.</p>

Assessment area: Monitoring and Supervision

5	<p>The DHO has effectively communicated and explained guidelines, policies, circulars issued by the national level in the previous FY to health facilities</p> <p>Maximum 6 for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the DHO has communicated all guidelines, policies, circulars issued by the national level in the previous FY to health facilities: score 3</li> <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>	<p>3</p> <p>0</p>	<p>The DHO communicated these documents from national level to the health facilities. For example a circular from National Medical Stores (NMS) for withdraw of <i>Agozole</i> tablets supplied by NMS from health facilities ref. NMS 22/6 written on 29/1/2016 was endorsed by the DHO and photocopied for all the 44 health facilities in the district. Other guidelines provided during the same period were not accessible.</p> <p>This evidence was not established. There were no DHT minutes to confirm any such meetings during this period neither were the minutes of the quarterly review meetings held</p>
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> <p>Evidence that DHT has supervised lower level health facilities within the previous FY: • If 100% supervised: score 3 points • 80 - 99% of the health facilities: score 2 • 60 - 79% of the health facilities: score 1 • Less than 60% of the health facilities: score 0</p>	<p>3</p> <p>0</p>	<p>One of the health facilities supervised by the DHT during Q2 (07/01/2017), Q3 (07/04/2017) and Q4 (30/06/2017) 2016/2017 was Bwejanga the only HC IV in the district.</p> <p>This evidence could not be established. Only three support supervision reports were accessed for Q2 (07/01/2017) Q3 (07/04/2017) and Q4 (30/06/2017) 2016/2017 where 18 (41%) of the 44 health facilities in total were supervised.</p>
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: • If 100% supervised score 6 points • 80 - 99% of the health facilities: score 4 • 60 - 79% of the health facilities: score 2 • Less than 60% of the health facilities: score 0</p>	<p>6</p>	<p>Bwijanga HSD supervised lower level level health facilities and reports were produced. This can be verified by the information in the support supervision books e.g at Ikoba HC III where for example on 22/08/2016, and 2/06/2017, a team from the HSD carried out supervision and generated reports with recommendations.</p>

8	<p>The LG Health department (including HSDs) have discussed the results/reports of the support supervision and monitoring visits, used them to make recommendations for corrective actions and followed up</p> <p>Maximum 10 points for this performance measure</p>	<ul style="list-style-type: none"> <li>• Evidence that the reports have been discussed and used to make recommendations for corrective actions during the previous FY: score 4</li> </ul>	4	<p>Reports after supervision of each health facility were discussed with health facility teams and recommendations made soon after the supervision exercise. This can be verified in the support supervision report books placed at each of the health facilities.</p>
		<ul style="list-style-type: none"> <li>• Evidence that the recommendations are followed – up and specific activities undertaken for correction: score 6</li> </ul>	0	<p>This evidence was not established. None of the minutes of quarterly performance review meetings at the office of the DHO could be linked to support supervision recommendations.</p>
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: <ul style="list-style-type: none"> <li>o List of health facilities which are consistent with both HMIS reports and OBT: score 10</li> </ul> </li> </ul>	0	<p>This evidence of consistent data was not established. There are 44 health facilities that report to the district through DHIS2 as compared to 23 included in the OBT. Some health units not budgeted for in the district work plan such as, those in the municipal council (Kisasa, Biizi, Katesenyo, Kibwona, Nyakihibwa), those belonging to other government entities (Field Artillery, HC IV, Masindi Prisons HCII, Isimba HC II, Masind Police Barracks, HC II, Kabaliye HC II). Other 10 health facilities including 6 from PNFPs and 4 PNFPs, are also not included in the OBT although they report through Masindi district.</p>

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	<p>Social Services Council Committee is responsible for health as well as education. Evidence from the council minutes were available to confirm that the committee met and discussed health service delivery issues including departmental priorities – budget, challenges, plans, reports, recommendations and updates (see the committees minutes of the 16th/5/2017, 14th/2/2017, 22nd/3/2017, 13th/12/2016 and 15th/11/2016). Even so, there was no evidence in minutes discussion of results from performance assessments, supervision and monitoring.</p>
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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	The minutes of council's deliberations indicated that representatives of the Social Services Committee presented health sector issues and recommendations that required council's approval. Examples of some specific issues can be gleaned from the draft council minutes of 25th/5/2017 (min. 100/05/2017/COU/MDLG).
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>	1	Out of the 3 health facilities visited, Bwijanga, Ikooba and Isimba, only 2 (70%) demonstrated functionality of HUMCs. Bwijanga did not provide minutes of HUMC meetings for 2016/2017 FY. It was reported the in charge who was at the station during FY 2016/2017 had left and the new in charge was not at the station at the time of this assessment.
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	This evidence was established at all the health centers visited. PHC releases for Q1 2017/2016 and for Bwijanga and Q2 for Ikooba were displayed at the notice boards of each of the health facilities. Since PHC funds are sent directly to the accounts of health facilities the district does not post these releases on the notice boards timely.
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	The procurement request was developed and submitted to PDU on 23/03/2017 to cover consumables items to be used in the department planned for the current FY.

		Evidence that LG Health department submitted procurement request form (Form PP5) to the PDU by 1st Quarter of the current FY: score 2	0	This form was not submitted to the PDU. The delegated officer explained that due to closure of PHC funding for capital development in districts, no major investments for procurement were planned for the current FY.
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	This evidence is available. The DHT with guidance from the DHO developed a joint procurement plan on 15/12/2016 for medical supplies for all the health facilities from NMS. This plan is available at the office of the DHO

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	<p>There was evidence that the DHO certified and recommended suppliers timely for payment e.g;</p> <ul style="list-style-type: none"> <li>Request from Monaco contractors Ltd for payment for renovation of Kijunjubwa, Pakanyi and Nyantonzi maternity wards dated 2/1/2017 was forwarded by DHO on 20/1/2017 and paid on 23/1/2017.</li> <li>Request for payment by Kar construction Co. Ltd for rehabilitation of OPD at Kimengo H/C III dated 21/10/2016 was forwarded by DHO on 21/10/2016 and paid on 9/11/2016.</li> <li>Request (invoice and delivery) by Baryaganz investments (U) Ltd for payment for supply of stationery dated 3/3/2017 was forwarded on 16/3/2017 and paid on 21/3/2017</li> <li>Request (invoice and delivery) by Baryaganz for supply of Toner to health department dated 14/3/2017 was forwarded by DHO on 16/3/2017 and paid on 21/3/2017.</li> </ul>
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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>According to the LG Planner's records and evidence from the Q4 Consolidated APR for the FY 2016/17, while the health department submitted inputs to the planning unit for all 4 quarters for FY 2016/17 (i.e. Q1 - 30th/11/2016 with Receipt No 0130; Q2 - 21st/2/2017 Receipt No: 0371; Q3 - 12th/5/2017 Receipt No: 0705; and Q4 - 1st/8/2017 Receipt No: 0871), the submissions were sometimes slow, hence the late submission of the Q4 APR (meant to be submitted before 31st/7/2017).</p>
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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	<p>The health sector gave information on the status of implementation of internal audit findings during LGPAC meetings evidenced in the minutes dated 12/1/2017 had responses to audit queries raised in 1st quarter internal audit report 2016/17, 28/3/2017 and 6/4/2017 had responses to queries in 2nd quarter internal audit report, 15/6/2017 had responses to queries in 3rd quarter and 10/8/2017 had responses to 4th quarter internal audit queries. From fourth quarter internal audit reports the Health department had audit queries of unreceipted/unacknowledged payments/transfers worth Ugx 9,577,983 where payee was Bwijanga H/C III and failure to deduct and remit statutory taxes worth 180,000 Ugx payee being Kings broadcasting services. LGPAC report dated 25/10/2017 discussing internal audit report quarter four reveals that all the above queries were settled and queries dropped.</p>
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> <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>	2	<p>Membership of HUMCs at Bwejanga, Ikoba and Isimba met the gender requirements of at least 30% females as required. This can be established through the lists of HUMCs members at health facilities sampled.</p> <p>The LG had not issued these guidelines to lower level health facilities. The delegated officer could not establish if these had been provided by the MOH and the DHO was not reachable at the time of this assessment.</p>
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	<p>This evidence was not established. Since the DHO was not on station it was not possible to establish whether these guidelines had been provided by the MOH</p>



## **LGPA 2017/18**

Water & Environment Performance Measures

Masindi District

(Vote Code: 534)

Score 65/100 (65%)

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>The Safe Water Coverage data for Masindi District LG show that the district has safe water access of 77.9%. Two sub counties were below district safe water access coverage; Budongo S/C-70.0% and Kimengo S/C-72.2%).</li> <li>In the approved budget OBT Vote 534 annexed to the AWP for FY 2017/18 received by the MoWE on 27th July 2017, Budongo S/C was allocated 10 springs &amp; 2 borehole rehabilitations. Kimengo S/C was allocated 2 deep boreholes &amp; 3 borehole rehabilitations.</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>In the annual progress report for quarter four of FY2016/17 submitted to MoWE on 14th July 2017, Masindi DLG implemented 16 spring protection &amp; borehole in Budongo S/C. Also, borehole drilling was done in Kimengo S/C.</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. • If more than 95% of the WSS facilities monitored: score 15 • 80 - 95% of the WSS facilities - monitored: score 10 • 70 - 79%: score 7 • 60 - 69% monitored: score 5 • 50 - 59%: score 3 • Less than 50% of WSS facilities monitored -score 0</p>	10	<ul style="list-style-type: none"> <li>• The Assessor saw a monitoring report of 11 springs, 4 boreholes and 5 borehole rehabilitations conducted by the Masindi DWO on 08th June 2017. Report reference number: Wat/213/6.</li> <li>• Also, a monitoring report by DWO dated 10th April 2017 on drilling, casting and installation of 4 boreholes in the villages of Kitwetwe, Bigando, Kitamba, Kijunjubwa was seen by the assessor.</li> <li>• From the assessor's analysis, 91% of the WSS facilities were monitored annually by the DWO.</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>• The Safe Water Coverage data for Masindi District LG show that the district has safe water access of 77.9%, Budongo S/C-70.0%, Bwijanga S/C-79.5%, Kimengo S/C-72.2%, Miirya S/C-82.1% &amp; Pakanyi S/C-89.6%.</li> <li>• This was contrary to the MIS report that shows Masindi DLG has safe water access of 71%, Budongo S/C-95%, Bwijanga S/C-95%, Kimengo S/C-75%, Miirya S/C-95% &amp; Pakanyi S/C-95%.</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>• Procurement requests to PDU from DWO were submitted late after April 30th 2017 for instance;</li> <li>• 13 Spring protection at Kapeka I, Oneni, Ogadra, Kibali, Kiryandongo, Bwinamira, Nyantonzi, Katuugo II, Bineneza, Rwempisi, Kituuka, Quban &amp; Katuugo in FY 2017/18 was initiated by the District Water Officer on 26th July 2017 and confirmed by the CAO on 10th August 2017.</li> <li>• Rehabilitation and construction of boreholes in FY 2017/18 was initiated by the District Water Officer on 26th July 2017 and confirmed by the CAO on 10th August 2017.</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>• No contract management Plan was seen on file in the DWO.</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>• The designs for WSS visited during field work were found similar with what is mentioned in their 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>• No hand over reports of completed projects were found on file</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>	2	<ul style="list-style-type: none"> <li>• WSS projects were appropriately certified and Masindi DLG awarded certificate of completion i.e</li> <li>• Completion of 4 spring protection in Budongo S/C by Kamurungi Holdings Ltd. Awarded on 09th August 2017.</li> <li>• Borehole siting and drilling supervision in Miirya, Kimengo &amp; Bwijanga Subcounties by LHM Ground Water Services. Awarded on 09th August 2017.</li> <li>• Protection of 3 springs in Pakanyi &amp; Bwijanga Subcounties by Sewaco Ltd. Awarded on 09th August 2017.</li> </ul>
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	<p>The DWO timely certified and recommended suppliers for payment as seen from the sampled payment vouchers;</p> <ul style="list-style-type: none"> <li>• Request from Prozeka Enterprises Ltd for construction of VIP latrine at Kaborogota market dated 10/1/2017 was forwarded by DWO on 12/1/2017 and paid on 12/1/2017.</li> <li>• Request from Urban cleaning services Ltd for payment for protection of 4 spring wells in Budongo S/C dated 7/12/2016 was forwarded by DWO on 8/12/2016 and paid on 12/12/2016.</li> <li>• Request from Sumadhura technologies Ltd for payment for drilling and installation of 4 deep boreholes dated 23/3/2017 was forwarded by DWO on 28/4/2017 and paid on 12/5/2017.</li> <li>• All payment for retentions on file were certified and recommended for payment by DWO on time.</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>According to the LG Planner's records and evidence from the Q4 Consolidated APR for the FY 2016/17, while the water department submitted inputs to the planning unit for all 4 quarters for FY 2016/17 (i.e. Q1 - 30th/11/2016 with Receipt No 0130; Q2 – 21st/2/2017 Receipt No: 0371; Q3 – 12th/5/2017 Receipt No: 0705; and Q4 – 1st/8/2017 Receipt No: 0871), the submissions were sometimes slow, hence the late submission of the Q4 APR (meant to be submitted before 31st/7/2017).</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	<p>The water sector gave information on the status of implementation of internal audit findings during LGPAC meetings evidenced in the minutes dated 12/1/2017 which had responses to audit queries raised in 1st quarter internal audit report 2016/17, 28/3/2017 and 6/4/2017 had responses to queries in 2nd quarter internal audit report, 15/6/2017 had responses to queries in 3rd quarter and 10/8/2017 had responses to 4th quarter internal audit queries. For example, the sector had a query on outstanding payments worth 350,000 Ugx facilitation to ministry of water for consultation. However, the 4th quarter LGPAC report shows that back to station report be presented to auditor for review.</p>

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>Works and Natural Resources Committee is responsible for water as well as other hardware related services. Evidence from the council minutes and committee minutes was weak to confirm that the water sector often discussed water service delivery issues including departmental priorities – budget, challenges, plans, reports, recommendations and updates (see the committee's minutes of the 17th/5/2017, 23rd/3/2017, 14th/12/2016, 16th/11/2016 and 13th/10/2016 and 23rd/8/2016). Arguably, there was even no evidence in minutes discussing results from performance assessment, supervision and monitoring reports.</p>
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		<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>The minutes of council's deliberations offered some indications that representatives of the Works, Production, and Natural Resources Committee presented water sector issues and recommendations to council that required its approval. Examples of such discussions are clear from the draft council minutes of 4th/5/2017 (min. 90/05/2017/COU/MDLG).</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 Assessor saw on Masindi DLG noticeboard, information on Water Development Grant releases i.e.</li> <li>Quarter two expenditure limit published by the office of the CAO on 12th January 2018 indicate that Water Sector Conditional Development Grant was Ugshs 135,074,067.</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>	2	<ul style="list-style-type: none"> <li>Five WSS projects were physically visited by the assessor and were found clearly labelled i.e</li> <li>Kololo Hill Spring, Kituuka Central L.C.1, Pakanyi S/C</li> <li>Alimugonza L.C.I Spring, Pakanyi S/C</li> <li>Kaborogota market 5-stance latrine, Pakanyi S/C</li> <li>Kitwetwe borehole, Miirya S/C</li> <li>Kijenga borehole, Miirya S/C.</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>A list of best evaluated bidders for different projects including WSS projects was seen on Masindi DLG noticeboard and was pinned on 22nd December 2017 i.e.</li> <li>Rehabilitation of boreholes Lot 3. Masindi Hand Pump Mechanics Association was sole bidder. Nganga borehole-856,800/=, Masindi Centre for the handicapped-2,242,800/=, Kasongoire-2,641,800/=, Kitamba P/S-2,242,800/=, Kihagani P/S-1,192,800/=, Rwabahura-1927,800/=, Kyarutanga-1,927,800/=.</li> </ul>

12	Participation of communities in WSS programmes			<ul style="list-style-type: none"> <li>• Application letters for water sources and payment receipts of community contribution fees seen for instance</li> <li>• Application for a borehole by Rusangura L.C.1 made on 11th September 2018.</li> <li>• Also application for borehole by Kyedikyo L.C.1, Miirya S/C on was seen.</li> <li>• Payment receipt to Masindi Local Government number: RECT-04238.</li> <li>• Also Kyabatega L.C application for borehole was seen dated 16th January 2018.</li> </ul>
	Maximum 3 points for this performance measure	<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>	1	
		<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>	2	<ul style="list-style-type: none"> <li>• Field visit confirmed evidence of payment of O&amp;M funds as a confirmation of a functioning WSC i.e</li> <li>• Kitwetwe borehole, Miirya S/C had a counterbook with village member contribution for the years 2017 and January-February 2018 contributions. Ugshs 75,000 had been collected by the WSC.</li> </ul>

Assessment area: Social and environmental safeguards

13	The LG Water department has devised strategies for environmental conservation and management	<ul style="list-style-type: none"> <li>• Evidence that environmental screening (as per templates) for all projects and EIAs (where required) conducted for all WSS projects and reports are in place: score 2</li> </ul>	0	<ul style="list-style-type: none"> <li>• The Assessor found out from the office of Environment and Natural resources that EIA/environmental screening had never been done.</li> </ul>
	Maximum 4 points for this performance measure	<ul style="list-style-type: none"> <li>• Evidence that there has been follow up support provided in case of unacceptable environmental concerns in the past FY: score 1</li> </ul>	1	<ul style="list-style-type: none"> <li>• The DWO indicated that there has never been cases of unacceptable environmental concerns in the FY 2016/17.</li> </ul>
		<ul style="list-style-type: none"> <li>• Evidence that construction and supervision contracts have clause on environmental protection: score 1</li> </ul>	1	<ul style="list-style-type: none"> <li>• Contract document for deep borehole drilling awarded to Sumadhura Technologies Ltd, Contract No.Msd/Wat/BHD-DWSCG/2016-17/01 had a clause of environmental protection of the site (Technical specification 3).</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>	<p>• If at least 50% WSCs are women as per the sector critical requirements: score 3</p>	0	<ul style="list-style-type: none"> <li>• The 3rd quarter progress report for Masindi DLG received by MoWE on 04th May 2017 revealed that out of 21 WSCs trained, 0% of them had atleast 50% of the members as women i.e</li> <li>• Kijenga LC.1 ,Miirya S/C(M=4,F=3), Kahara LC.1,Miirya S/C(M=5,F=2), Kitwetwe LC.1,Miirya S/C(M=5,F=2), Kitwetwe II LC.1,Miirya S/C(M=4,F=3), Ambaka LC.1,Budongo S/C(M=4,F=3), Kimanyi I LC.1,Budongo S/C(M=4,F=3), Kiryamyongo LC.1,Budongo S/C(M=4,F=3), Bineneza LC.1,Budongo S/C(M=5,F=2), Ogadra LC.1,Budongo S/C(M=4,F=3), Kibali LC.1,Budongo S/C(M=5,F=2), Kimanya II LC.1,Budongo S/C(M=4,F=3),Onieni LC.1,Budongo S/C(M=4,F=3), Ekarakaveni I LC.1,Budongo S/C(M=5,F=2), Miramura LC.1, Bwijanga S/C (M=4,F=3) ,Byebega LC.1, Bwijanga S/C (M=4,F=3),Kikobwa LC.1, Bwijanga S/C (M=4,F=3),Omwiguru LC.1, Kimengo S/C (M=4,F=3),Nyambindo LC.1, Pakanyi S/C (M=4,F=3),Alimugonza LC.1, Pakanyi S/C (M=4,F=3),Kituuka Central LC.1, Pakanyi S/C (M=5,F=2).</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>	<p>• If public sanitation facilities have adequate access and separate stances for men, women and PWDs: score 3</p>	3	<ul style="list-style-type: none"> <li>• The field visit to a 5-stance lined latrine at Kaborogota market, Pakanyi S/C constructed in FY 2016/17 showed that the latrine had adequate access and separate stances for men, women and PwDs.</li> </ul>