



LGPA 2017/18

Accountability Requirements

Njeru Municipal Council

(Vote Code: 792)

| Assessment | Compliant | % |
|------------|-----------|-----|
| Yes | 3 | 60% |
| No | 2 | 40% |

| 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 PFMAA and LG Budget guidelines for the coming financial year.</p> | xxx | <p>Records from the MoFPED indicate the following:</p> <p>Sn 0630 of 19th May, 2017 submission of draft Form B</p> <p>27th June 2017- Sn. 0806 – Approved Performance Contract – Submission of Final Form B – Picked</p> | Yes |
| 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>Procurement and Disposal Plan for FY 2017/2018 appended to Draft Budget / Performance Contract Form B</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>The Annual performance report was submitted to MoFPED 2nd August, 2017; Sn. 0887</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>All four Quarterly Reports were submitted late:</p> <p>4th Quarter - 2nd August, 2017; Sn. 0887</p> <p>3rd Quarter - Submitted on 15th June 2017 – sn 0798</p> <p>2nd Quarter - Submitted on 1st March, 2017 – sn – 0435</p> <p>1st Quarter - Submitted 1st November, 2017</p> | <p>No</p> |
| <p>Assessment area: Audit</p> | | | |
| <p>The LG has provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous financial year by April 30 (PFMA s. 11 2g). This statement includes actions against all findings where the Auditor General recommended the Accounting Officer to take action (PFMA Act 2015; Local Governments Financial and Accounting Regulations 2007; The Local Governments Act, Cap 243).</p> | <p>xxxxxx</p> | <ul style="list-style-type: none"> The Municipality started operations in the FY 2016/17. Their first external audit report was signed on 31st December, 2017, hence the indicator is not applicable | <p>N/A</p> |
| <p>The audit opinion of LG Financial Statement (issued in January) is not adverse or disclaimer</p> | <p>xxxxxx</p> | <p>According to the Auditor General's report for the FY 2017, the audit opinion on the financial statements of the Municipality was unqualified.</p> | <p>Yes</p> |



LGPA 2017/18

Crosscutting Performance Measures

Njeru Municipal Council

(Vote Code: 792)

Score 56/100 (56%)

| 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"> • A functional Physical Planning Committee in place that considers new investments on time: score 2. <p>• All new infrastructure investments have approved plans which are consistent with the Physical Plans: score 2.</p> | 0 | <p>Njeru Municipal Council has a Physical Planning Committee which meets on a quarterly basis. Meeting on quarterly basis does not allow for consideration of submissions within the recommended 28 days.</p> <p>Njeru Municipality does not have a physical / structural plan, and not all on going constructions have approved plans</p> |
| 2 | <p>The prioritized investment activities in the approved AWP for the current FY are derived from the approved five-year development plan, are based on discussions in annual reviews and budget conferences and have project profiles</p> | <ul style="list-style-type: none"> • Evidence that priorities in AWP for the current FY are based on the outcomes of budget conferences: score 2. • 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. • Project profiles have been developed and discussed by TPC for all investments in the AWP as per LG Planning guideline: score 1. | 2 | <p>The AWP is in line with Budget Conference Report for FY 2017/18 held on 17/11/2016</p> <p>The MC has a draft 5-year Development Plan 2015/16 – 2019/20) and there is consonance between the Annual Work plan, approved investments for FY 2017/18 and the 5-yr Plan</p> <p>• Project profiles for investments were prepared and appended to the Municipal Five Year Development Plan – but not attached to the Annual Work Plan and budget 2017/2018</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"> 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. | 0 | <p>No Annual Statistical Abstract prepared for FY 2016/17.</p> |
| 4 | <p>Investment activities in the previous FY were implemented as per AWP.</p> <p>Maximum 6 points on this performance measure.</p> | <ul style="list-style-type: none"> Evidence that all infrastructure projects implemented by the LG in the previous FY were derived from the annual work plan and budget approved by the LG Council: score 2 | 2 | <ul style="list-style-type: none"> All projects implemented in the MC during FY 2016/17 were derived from the annual work plan and budget of the MC |
| | | <ul style="list-style-type: none"> Evidence that the investment projects implemented in the previous FY were completed as per work plan by end for FY. <ul style="list-style-type: none"> 100%: score 4 80-99%: score 2 Below 80%: 0 | 0 | <ul style="list-style-type: none"> Not all projects were completed within the financial year, mainly because of shortfalls in local revenue, and late procurement. |
| 5 | <p>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</p> <p>Maximum 4 points on this Performance Measure.</p> | <ul style="list-style-type: none"> Evidence that all investment projects in the previous FY were completed within approved budget – Max. 15% plus or minus of original budget: score 2 | 0 | <p>Planned projects were still not completed because of shortfalls in revenue.</p> |
| | | <ul style="list-style-type: none"> Evidence that the LG has budgeted and spent at least 80% of O&M budget for infrastructure in the previous FY: score 2 | 2 | <p>Planned budget for roads O&M was 14m, and actual 6,245,000, all spent 100%. The department received only 15% of the planned local Revenue for Roads Maintenance. O&M is only provided for Roads Maintenance</p> |
| <p>Assessment area: Human Resource Management</p> | | | | |

6

LG has substantively recruited and appraised all Heads of Departments

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

For Acting COB appraisal report was seen and for the rest who are acting no evidence was availed as files were at the DSC in Buikwe.

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

0

All HOD are not substantively filled since the municipality is new.

The Position of District Education Officer advertised in *Daily Monitor* of 15th January 2017 and copy advert availed

Permission was obtained from MOPS to recruit persons to

Production, Trade and Industry, as well as CBS. Letter Ref: AC/293/0 availed. Matter referred to DSC Ref NJU/30 dated 10th November 2017. No feedback from DSC at the time of assessment.

The position of Head of Works to be filled through promotion and transfer of those to be delinked from Buikwe

For Public Health, recruitment on hold until cleared by MOPS. Letter Ref: AC6/293/05.

| | | | | |
|---------------------------------------|--|---|---|---|
| 7 | <p>The LG DSC has considered all staff that have been submitted for recruitment, confirmation and disciplinary actions during the previous FY.</p> <p>Maximum 4 points on this Performance Measure</p> | <ul style="list-style-type: none"> Evidence that 100 percent of staff submitted for recruitment have been considered: score 2 | 2 | Min NO. BDSC 78/17 of meeting held on 27th September 2017 seen in which consideration for recruitment is recorded. |
| | | <ul style="list-style-type: none"> Evidence that 100 percent of staff submitted for confirmation have been considered: score 1 | 1 | Min BDSC 78/2017 of meeting held on 27th September seen at which confirmation of staff was considered. |
| | | <ul style="list-style-type: none"> Evidence that 100 percent of staff submitted for disciplinary actions have been considered: score 1 | 1 | No cases referred to DSC for disciplinary action |
| 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"> 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 | 3 | The Payroll was seen and access to payroll verified. So issue does not arise. |
| | | <ul style="list-style-type: none"> 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 | 2 | No staff recruited .So issue does not arise. |
| 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"> If increase in OSR from previous FY but one to previous FY is more than 10% : score 4 points If the increase is from 5 -10% : score 2 point If the increase is less than 5% : score 0 points. | 4 | <ul style="list-style-type: none"> The Municipality started operations in the FY2017. This indicator could not be assessed because of lack of prior year balances. |

| 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"> 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. | <p>From note 2 of the financial statements reviewed the total Local Revenue collected and the budgeted local revenue.</p> <p>Actual Budget Variance</p> <p>1,773,215,585 2,830,023,000 1,056,807,414</p> <p>Revenue performance 1,773,215,585/2,830,023,000 X 100 =63%</p> <p>This is 37% below expected revenue.</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"> The municipality collects only property tax. The rest of the Local revenue is collected by divisions which remit 50% to the municipality. In FY2016/17 a total of 1,773,215,586 was collected. Out of this 1,224,980,032 was property tax collected by the Municipality and 548,235,554 was local revenue collected by divisions. A sample of receipts issued by the municipal council to divisions for the revenue received as shown below: <p>Schedule of receipts</p> <table border="1" data-bbox="981 1310 1452 2094"> <thead> <tr> <th>Name of Division</th> <th>Receipt</th> </tr> <tr> <th>No. Amount</th> <th></th> </tr> </thead> <tbody> <tr> <td>Wakisi</td> <td>09</td> </tr> <tr> <td>2,281,546</td> <td></td> </tr> <tr> <td>Lakisi</td> <td>53</td> </tr> <tr> <td>4,021,744</td> <td></td> </tr> <tr> <td>Njeru Central</td> <td>54</td> </tr> <tr> <td>6,050,000</td> <td></td> </tr> <tr> <td>Nyenga</td> <td>72</td> </tr> <tr> <td>2,000,000</td> <td></td> </tr> <tr> <td>Wakisi</td> <td>74</td> </tr> <tr> <td>864,909</td> <td></td> </tr> <tr> <td>Wakisi</td> <td>75</td> </tr> <tr> <td>950,000</td> <td></td> </tr> <tr> <td>Central</td> <td>154</td> </tr> <tr> <td>2,054,096</td> <td></td> </tr> </tbody> </table> | Name of Division | Receipt | No. Amount | | Wakisi | 09 | 2,281,546 | | Lakisi | 53 | 4,021,744 | | Njeru Central | 54 | 6,050,000 | | Nyenga | 72 | 2,000,000 | | Wakisi | 74 | 864,909 | | Wakisi | 75 | 950,000 | | Central | 154 | 2,054,096 | |
| Name of Division | Receipt | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No. Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wakisi | 09 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2,281,546 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lakisi | 53 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4,021,744 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Njeru Central | 54 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6,050,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nyenga | 72 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2,000,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wakisi | 74 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 864,909 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wakisi | 75 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 950,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Central | 154 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2,054,096 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

• Evidence that the District/Municipality has remitted the mandatory LLG share of local revenues: score 2

| | |
|------------|-----|
| Ce | 167 |
| 6,000,000 | |
| Nyenga | 178 |
| 600,000 | |
| Wakisi | 186 |
| 78,154 | |
| Wakisi | 187 |
| 5,000,000 | |
| Nyenga | 239 |
| 675,000 | |
| Nyenga | 240 |
| 1,450,000 | |
| Wakisi | 394 |
| 400,000 | |
| Central | 395 |
| 16,778,774 | |
| Nyenga | 396 |
| 1,500,000 | |
| Wakisi | 405 |
| 1,500,000 | |
| Central | 416 |
| 6,500,000 | |
| Nyenga | 417 |
| 2,100,000 | |
| Nyenga | 503 |
| 350,000 | |
| Nyenga | 508 |
| 1,500,000 | |
| Wakisi | 509 |
| 1,619,540 | |
| Central | 514 |
| 5,000,000 | |
| Central | 515 |
| 5,000,000 | |
| Nyenga | 521 |
| 830,000 | |
| Wakisi | 451 |
| 4,604,500 | |
| Nyenga | 453 |
| 450,000 | |
| Wakisi | 457 |

| | | | |
|--|--|---|---|
| | | | <p>3,671,000</p> <p>Central 622 10,000,000</p> <p>Wakisi 638 2,241,780</p> <p>Central 655 10,000,000</p> <p>Central 571 5,000,000</p> <p>Wakisi 587 2,602,746</p> <p>Central 758 5,000,000</p> <p>Central 761 10,000,000</p> <p>Wakisi 7 6,539,021</p> <p>Central 836 7,000,000</p> <p>Central 837 800,000</p> <p>Wakisi 838 1,351,394</p> <p>Total 132,122,424</p> |
| | <p>• Evidence that the LG is not using more than 20% of OSR on council activities: score 2</p> | 2 | <p>From the General Ledger was obtained the expenditure on council emoluments:</p> <p>Allowances 9,030,000</p> <p>Travel inland 5,041,000</p> <p>Total 14,071,000</p> <p>As % of local revenue 14,071,000/548,235,554 =9.58%</p> |
| 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"> 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 | 0 | <ul style="list-style-type: none"> The position of the Procurement Officer at Njeru is not substantively filled. The officer is acting though seconded by Jinja district as evidenced by the letter dated 25th October 2017 signed by the CAO Jinja The position of the assistant procurement officer is not yet filled according to HR records |
| | | <ul style="list-style-type: none"> Evidence that the TEC produced and submitted reports to the Contracts Committee for the previous FY: score 1 | 1 | <p>A file for TEC reports 2016-2017 was availed. Sampled reports included:</p> <ul style="list-style-type: none"> A report on Construction of a 2 stance lined pit Latrine at Kalega Landing site in Nyenga division dated 7/12/2016 procurement ref no: Njeru 792/Wrks/16-17/00003 TEC report for Construction of an abattoir procurement ref no: Njeru 792/Wrks/16-17/00001 |
| | | <ul style="list-style-type: none"> Committee considered recommendations of the TEC and provide justifications for any deviations from those recommendations: score 1 | 1 | <p>A file for the contracts committee decision was availed. Sampled Minutes included:</p> <ul style="list-style-type: none"> Construction of a 2 stance lined pit Latrine at Kalega Landing site in Nyenga division dated 7/12/2016 procurement ref no: Njeru 792/Wrks/16-17/00003. Recommendations of TEC were considered and adopted as per records of Minute 4/NMC/C.C/6 dated 22/04/2017 Recommendations by TEC for Construction of an abattoir procurement ref no: Njeru 792/Wrks/16-17/00001 were adopted as per Minute 4/NMC/C.C/7 dated 11/05/2017 and signed by the procurement officers and CC chairperson |

| | | | | |
|----|---|--|---|--|
| 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"> • a) Evidence that the procurement and Disposal Plan for the current year covers all infrastructure projects in the approved annual work plan and budget and b) evidence that the LG has made procurements in previous FY as per plan (adherence to the procurement plan) for the previous FY: score 2 | 2 | <ul style="list-style-type: none"> • Procurement plans for 2016-2017 dated 19th October 2016 were seen • Procurement plans for 2017-2018 dated 11th December 2017 were also reviewed and all major investments were included in the approved annual work plan and budget for the current year. • Sampled procurements as evidence of procurements made in the previous year as per plan included: <ul style="list-style-type: none"> *Construction of a 2-classroom block and officers at Naluvule Islamic P/S in Wakisi division was planned for and procured under ref no; Njeru 792/Wrks/16-17/00002 *Completion of Naminya Church of Uganda Main hall in Wakisi division was planned for and procured under ref no: Njeru 792/Wrks/16-17/00004 * Procurement for Renovation of Central division Officers (Upper block) was also realised under ref no: Njeru 792/Wrks/16-17/00006 |
| 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"> • For current FY, evidence that the LG has prepared 80% of the bid documents for all investment/infrastructure by August 30: score 2 | 0 | <p>Bids for major investment planned for the current financial year were not ready by August 30th 2017. For instance</p> <ul style="list-style-type: none"> * Bid documents for Construction of new office block for Central Division were not available at the time of assessment yet it's a major investment for the year |
| | | <ul style="list-style-type: none"> • For Previous FY, evidence that the LG has an updated contract register and has complete procurement activity files for all procurements: score 2 | 0 | <p>The contracts register was available but not updated. For instance, the status (completed/incomplete-ongoing) of procurements for 2016/17 could not be established. Further, not all procurements made for that year (as per plan) were included in the register.</p> |

- For previous FY, evidence that the LG has adhered with procurement thresholds (sample 5 projects): score 2.

2

Thresholds were adhered to. It was noted that most of the entity's procurements are made under Framework contracts and thus adverts for pre-qualifications. Sampled procurements included:

* Selective bidding process (Invitation to three bidders); from a list of pre-qualified firms was done for construction of 4 stance water borne toilet at Namwezi HC III Njeru central division; procurement ref no Njeru 792/Wrks/16-17/00007 dated 15/05/2017

* Open bidding was used for procurement of a contractor for construction of the abattoir at Bulyankuyege in Njeru Municipal council (Njeru 792/Wkrs/16-17/00001. Requisitions for procurement dated 16/12/2016 were made, bids received, TEC report dated 10/05/2017 and contract signed on 30/06/2017

*Direct Procurement for Surveying of division headquarters land (requisition dated 30/11/2016) was made after failure of the public to respond to the advert for pre-qualification. Contract value was 8,126,000/=.

*Selective bidding from the list of pre-qualified firms (publish of bid notice-30/09/2016) was adopted for procurement of a contractor for completion of the main hall at Naminya C/U Primary school in Wakisi division (Njeru 792/Wrks/16-17/00004 valued at approximately 22 million

*Following a bid notice and pre-qualification for supply and Maintenance of Office equipment Computers, Consumables and accessories, a framework contract was made for Supply of an LCD Projector with stand and screen valued at approx. 3.8million dated 18/05/2017

15

The LG has certified and provided detailed project information on all investments

Maximum 4 points on this performance measure

- Evidence that all works projects implemented in the previous FY were appropriately certified – interim and completion certificates for all projects based on technical supervision: score 2

2

Interim certificates for on-going projects were seen (for contracts that requested for interim payment) and Completion Certificates for completed projects were reviewed and noted as below:

*Measurement sheet was seen for the Construction of 2-stance water borne toilet at central division for contract dated 2/05/2017 ref no. Njeru/Wrks/16-17/00005. The contractor has not sent in a request for payment

* Renovation works at central division offices are still on-going and no request for payment has submitted by the contractor: Njeru 792/Wrks/16-17/00006 contract dated 2nd May 2016

*Certificate for completion dated 28/06/2017 and signed by the contractor, Ag Municipal Eng and Principal Education officer was seen for works towards Completion of Naminya C/U P/S Mainhall wakisi division (Njeru 792/Wrks/16-17/00004

*Two Interim certificates dated 14/06/2017, 28/06/2017 signed by contractor, Ag. Municipal Eng., Ass. MoES were generated for Construction of 2-classroom block with office and store at Naluvule Islamic P/S in Wakisi division (contract dated 2/05/2017 Ref no: Njeru 792/Wrks/16-17/00002

* Three interim certificates dated 6/11/2017, 28/11/2017, 21/12/2017 have so far been paid for Construction of an abattoir at Bulyankuyege Njeru central division phase 3 (Contract dated 30/06/2017)

*Six certificates dated 12/09/2016, 13/10/2016, 5/01/2017, 26/05/2017, 27/06/2017 and 1/12/2017 and signed by the contractor and Municipal engineer have so far been generated for payment of works towards construction of a Administration/office block Phase I at Njeru municipal council (Contract dated 30/06/2016 ref no: Buik/Wrks/15-16/00050

| | | | | |
|---------------------------------------|--|--|---|--|
| | | <ul style="list-style-type: none"> 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 | 0 | <p>According to the Ag. procurement officer, there is no project being implemented as yet (at the time of assessment). Procurement processes are still on-going.</p> |
| 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"> Evidence that the LG makes monthly bank reconciliations and are up to-date at the time of the assessment: score 4 | 4 | <ul style="list-style-type: none"> An inspection of the cashbook for 14 municipality bank accounts established that the bank reconciliation statements for the 12 months to December, 2017 were prepared by the accounts assistant, reviewed by a finance officer and approved by the head of finance. The cash books inspected were for the following bank accounts; <ol style="list-style-type: none"> Production and marketing Road fund Works and technical services Discretionary Development equalisation grant Social development Health services Capital development General fund Finance, administration and audit Youth livelihood project fund (recovery) Youth livelihood project fund (revolving) Uganda Women empowerment project (recovery) Uganda Women empowerment project (revolving) Education |
| 17 | | | | |

The LG made timely payment of suppliers during the previous FY

Maximum 2 points on this performance measure

• 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.

0

• From the creditors ledger a sample of 10 creditors selected taken revealed that 6 invoices were outstanding for more than two months as shown in details below;

| Voucher No. | Payee Invoice date | date Payment Delay | Payment Delay(days) |
|-----------------------------|--------------------|--------------------|---------------------|
| 5/04/17 Kisolo Constructin | 2/02/2017 | 13/02/2017 | 11 |
| 4/04/17 Kisolo Constructin | 28/01/2017 | 13/02/2017 | 16 |
| 3/2/17 Njeru Asa service | 7/02/2017 | 23/02/2017 | 16 |
| 1/10/16 NPI Ltd | 30/09/2016 | 3/10/2016 | 03 |
| 2/06/17 Zipo Technologies | 28/06/2017 | 29/06/2017 | 01 |
| 1/06/17 | 8/06/2017 | 14/06/2017 | 06 |
| 25/8/16 MBJ technologies | 31/08/2016 | 10/09/2017 | 375 |
| 23/8/16 Kisolo construction | 24/08/2016 | 5/09/2017 | 377 |
| 22/8/16 | 17/08/2016 | 5/09/2017 | 383 |
| 21/8/16 | 22/08/2016 | 5/09/2017 | 378 |
| 20/8/16 | 17/08/2016 | 5/09/2017 | 382 |
| 19/8/16 Kisolo construction | 25/08/2016 | 5/09/2016 | 10 |
| 52/8/17 National water | | | |

| | |
|-------------------------------|-----------|
| 31/05/2017 | 8/8/2017 |
| 69 | |
| 53/8/17 Gamnos fabricators | |
| 14/07/2016 | 8/8/2017 |
| 390 | |
| 54/8/17 “ | |
| 14/07/2016 | 8/8/2017 |
| 390 | |
| 32/8/17 Fair function service | |
| 4/04/2017 | 7/8/2017 |
| 125 | |
| 33/8/17 “ | |
| 2/07/2017 | 7/8/2017 |
| 36 | |
| 59/3/17 Lubega John | |
| 31/01/2017 | 30/3/2017 |
| 59 | |
| 43/3/17 National Water | |
| 15/12/2016 | 21/3/2017 |
| 95 | |
| 30/9/16 Mbogo investments | |
| 8/05/2016 | 5/9/2016 |
| 119 | |

Out of 20 payments examined, 11 were paid after two months.

18

The LG executes the Internal Audit function in accordance with the LGA section 90 and LG procurement regulations

Maximum 6 points on this performance measure.

- Evidence that the LG has a substantive Senior Internal Auditor and produced all quarterly internal audit reports for the previous FY: score 3.

0

The position of Senior Internal Auditor is held by Nassozi Hilda who is substantively appointed as examiner of accounts, and has been acting since August 2017 and is the only staff in the department. However, the municipality advertised for the position of auditor in the Monitor newspaper on 12 January, 2017. The acting senior auditor prepared all the quarterly reports for FY 2016/17. The reports were produced as follows;

| • Period signing | Date of |
|------------------|---------------------|
| • 1st quarter | 16 January, 2017 |
| • 2nd t quarter | 28th February, 2017 |
| • 3rd quarter | 10th May, 2017 |
| • 4th quarter | 28th July, 2017 |

- 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.

2

The Municipality was granted this status in 2015/16 and started operations in FY2016/17. This indicator therefore does not apply to this assessment

- 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

0

The quarterly audit reports for FY 2018 were submitted to the accounting officer, who in turn forwarded it to the Internal Auditor General on 8th December, 2016; 20th February, 2017 and 5th October, 2017 for 1st 2nd and 4th quarters respectively. There was no evidence to show that the 4th quarter report was submitted to accounting officer and Internal Auditor General. However, only the report for 2nd st quarter 2016/17 was submitted to LGPAC 16 March, 2017.

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| 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"> 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 | 0 | <p>The district maintains two separate asset registers for;</p> <ul style="list-style-type: none"> Fixed asset register- general motor vehicles and other plant, <p>The two asset registers are also in a format that complies with treasury accounting regulations. However, there is no separate register for land, furniture and fittings, buildings, computers and office equipment.</p> <p>The register was last updated on 1st July, 2017 yet the Municipality procured two laptops in the FY 2016/17 which were not entered into the fixed asset register.</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:</p> <ul style="list-style-type: none"> unqualified audit opinion: score 4 Qualified: score 2 Adverse/disclaimer: score 0 | 4 | <ul style="list-style-type: none"> According to the Auditor General's report for FY 2017, the municipality got an unqualified audit opinion. |
| Assessment area: Governance, oversight, transparency and accountability | | | | |

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| 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 | <ul style="list-style-type: none"> • The functionality of Njeru Municipal Council has a bit of an anomaly – we needed a copy of the letter to give guidance to this arrangement. • During 2016.2017 the MC had only one full Council Meeting on 24th August, 2016 and each of the Committees had one meeting – FAD, WTs, EDHE, Production and Community Development and the MC Executive Committee – • Currently the Municipality operates under the guidance of the District Council - • Executive Committee - 22nd August, 2017 – Min 3/22/08/2016/NMC – Review of FT 2016/2917 Budget and Workplan, Plus Procurement Plan and other Relevant Plans for Staff Recruitment Plan • Min 4/22/08/2016/NMC – GENERAL DISCUSSION – ISSUES included Staffing and the Office Construction |
| 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"> • Evidence that LG has designated a person to coordinate response to feedback (grievance /complaints) and responded to feedback and complaints: score 2. | 0 | <p>No person is designated to coordinate responses or feedback in the Municipal Council.</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"> • The LG Payroll and Pensioner Schedule on public notice boards and other means: score 2 | 0 | <p>There was no evidence to facilitate verification of compliance to this requirement.</p> |
| | | <ul style="list-style-type: none"> • Evidence that the procurement plan and awarded contracts and amounts are published: score 1 | 0 | <p>in the absence of appropriate office space, there was limited display of information at the Municipal council Headquarters.</p> |

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| | | <ul style="list-style-type: none"> 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. | 0 | N/A. The Central Government did not conduct the Annual Performance Assessment for LGs in 2016/17 |
| 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"> Evidence that the HLG have communicated and explained guidelines, circulars and policies issued by the national level to LLGs during previous FY: score 1 | 1 | <p>There was documentary evidence and signatures for the following:</p> <ul style="list-style-type: none"> -Evidence of sharing of Final Submission of IPFs for preparation and submission of budget estimates and Workplans with Divisions - Quarterly Releases - Summary Presentation on the Planning and Budgeting Guidelines |
| | | <ul style="list-style-type: none"> Evidence that LG during previous FY has conducted discussions (e.g. municipal urban fora, barazas, radio programmes etc..) with the public to provide feed-back on status of activity implementation: score 1. | 1 | <ul style="list-style-type: none"> The Municipal Council and Divisions conduct community meetings where they disseminate information – and they have also produced a clients' charter |

Assessment area: Social and environmental safeguards

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| 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"> Evidence that the LG gender focal person has provided guidance and support to sector departments to mainstream gender into their activities score 2. | 2 | <p>Two documents were availed for review</p> <ul style="list-style-type: none"> *A report dated 20/09/2016 on Gender issues to the Municipal TPC * A report of Support provided to the Education department; ref to meeting held on 12/12/2016 for Head teachers, directors, senior women/men |
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| <ul style="list-style-type: none"> • 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. | <p>2</p> | <p>Gender activities are included in the approved annual work plan, note: 792; work plan 9 signed by the Town clerk and dated 23/06/2017</p> <p>Activities reports for the previous year (2016-2017) included;</p> <p>* Report dated 14/12/016 for a seminar held on 8/12/2016 for disability and gender mainstreaming</p> <p>*Report on gender based violence sensitisation seminars for leaders and community members at villages & ward level dated 1/02/2017</p> <p>*Report on gender awareness training and will making form women leaders and community members on their roles and responsibilities dated 30/1/2017.</p> <p>The Line item specifically for gender mainstreaming was at 91% (outurn of 2.96m and expenditure of 2.7million).</p> |
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LG has established and maintains a functional system and staff for environmental and social impact assessment and land acquisition

Maximum 6 points on this performance measure

• Evidence that environmental screening or EIA where appropriate, are carried out for activities, projects and plans and mitigation measures are planned and budgeted for: score 2

2

Environmental and Social Impact Study Reports (including ESMP, Mitigation and Monitoring matrices) prepared and signed by the Environment Officer for the following projects completed in FY 2016/17 were seen:

- Construction of a classroom block at Naluvule Primary School in Naluvule Village, Wakisi Division (no date)
- Construction of a cattle crush in Ssese village, Nyenga Division (no date)
- Completion of Main Hall Building/classroom block at Naminya C/U PS in Naminya village, Wakisi Division (no date)
- Construction of Ruhessi Road, School Lane – Nile Road, Shamim Close in Triangle/Lower Naava village, in Njeru Central Division (submitted to Town Clerk on 2/2/2017)
- Construction of Water-borne Toilet at Namwezi Health Centre in Namwezi village, Njeru Central Division (received by Health Officer on 04/01/2017)

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| <ul style="list-style-type: none"> • Evidence that the LG integrates environmental and social management plans in the contract bid documents: score 1 | 0 | <p>Although there was a clause GCC 63 of the special conditions of contract (within the main contract) for previous contracts that stipulated the contractor's roles in ensuring all impacts are mitigated, current bid documents did not have a provision environmental mitigation. Sampled contract bid documents are:</p> <p>*Construction of the abattoir at Bulyankuyege (Njeru 792/Wrks/16-17/00001 had a clause GCC 63 within the contract document requiring environmental restoration, but no provision in the BOQs for this item</p> <p>*Contract for construction of a 2-classroom block with office at Naluvule Islamic p/s wakisi division also had a clause GCC 63 of the special conditions of contract but not item in the BOQ</p> <p>*Bid document for construction of a 5-stance VIP Latrine at Baptist. P/S ref no Njeru/Wrks/17-18/00031 had no provisions for environmental mitigation</p> <p>*Bidding document for completion of a classroom block with offices at Kiagi Parents P/S ref no Njeru792/Wrks/17-18/00032 has no provisions for environmental mitigation</p> <p>*Completion of a latrine from Slab level at Namwezi P/S also had no provisions for environmental mitigation</p> |
| <ul style="list-style-type: none"> • Evidence that all projects are implemented on land where the LG has proof of ownership (e.g. a land title, agreement etc.): score 1 | 0 | <p>According the officers, after fire gutted the municipla building, all land titles and agreements are kept at centenary bank.</p> <p>Evidence of titles in the bank was not availed</p> |

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| | | <ul style="list-style-type: none"> • Evidence that all completed projects have Environmental and Social Mitigation Certification Form completed and signed by Environmental Officer: score 2 | 2 | <p>Copies of ESM certificates issued as 'Project Environment Impact Mitigation Certification' signed by the Environment Officer included:</p> <ul style="list-style-type: none"> • Certificate for construction of Water-borne Toilet at Namwezi Health Centre in Namwezi village, Njeru Central Division (certificate no: 053) (dated 18/11/2017) • Certificate for construction of an abattoir at Bulyankuyege in Bulyankuyege village, Central Division (certificate no:054) (dated 10/02/2017) • Certificate for construction of a classroom block at Naluvule Primary School in Naluvule Village, Wakisi Division (certificate no: 055) (dated 09/03/2017) • Certificate for completion of Main Hall Building/classroom block at Naminya C/U PS in Naminya village, Wakisi Division (certificate no: 056) (dated 12/03/2017) |
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LGPA 2017/18

Educational Performance Measures

Njeru Municipal Council

(Vote Code: 792)

Score 23/100 (23%)

| 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"> 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 Evidence that the LG has deployed a Head Teacher and minimum of 7 teachers per school for the current FY: score 4 | 4 | <p>From the budget, staff lists, payrolls and list of schools, all teachers and head teachers in government aided primary schools are on the payrolls</p> <p>From the staff lists, payrolls and list of schools, of the 45 head teachers, 35 are substantive, the rest 10 (22%) are acting (they are at the rank of deputies). Of the 45 government aided schools, 7 schools (20%) don't have at least 7 teachers.</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"> Evidence that the LG has filled the structure for primary teachers with a wage bill provision <ul style="list-style-type: none"> If 100% score 6 If 80 - 99% score 3 If below 80% score 0 | 0 | <p>The gap for teachers is 25 that need to be filled. Reasons for gaps are staff retired and death. In addition, Njeru is still a new Municipality and the District Service Commission is not yet constituted.</p> |

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| 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"> 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 | 0 | <p>According to the new Njeru LG structure, 4 inspectors are required and 1 Education Officer. The 2 available inspectors and the Education Officer are all in acting positions. Wage bill provision is for only 2 inspectors and 1 Education Officer which is still the old structure. No evidence of advertisement to fill the inspector positions was available at the time of this assessment.</p> |
| 4 | <p>The LG Education department has submitted a recruitment plan covering primary teachers and school inspectors to HRM for the current FY.</p> <p>Maximum 4 for this performance measure</p> | <p>Evidence that the LG Education department has submitted a recruitment plan to HRM for the current FY to fill positions of Primary Teachers: score 2</p> | 0 | <p>No written recruitment plan to HRM for the current FY to fill positions of Primary School Teachers was available at the time of this assessment. According to the acting Municipal Education Officer, the delays were attributed to the fact that recruitment was dependent on the District Service Commission in Buikwe which gave birth to Njeru MC.</p> |
| | | <p>Evidence that the LG Education department has submitted a recruitment plan to HRM for the current FY to fill positions of School Inspectors: score 2</p> | 0 | <p>No written recruitment plan to HRM for the current FY to fill positions of School Inspectors was available at the time of this assessment.</p> |

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| 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>Performance appraisal was done for acting Inspector of Schools. Copy of Appraisal form was availed.</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>20% of the HeadTeachers randomly sampled were appraised and appraisal forms were availed..</p> |

Assessment area: Monitoring and Inspection

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| 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> | <p>• 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</p> | 0 | <p>A few circulars are available in the MEOs office (E.g school inspection report, school planting of trees) but not found from the 4 sampled visited school.</p> <p>Minutes of meetings with head teachers at end and beginning of terms for 2016/17 were seen and had been used to communicate government policies. E.g Njeru Municipality head teachers meeting held on 10th Aug. 2017.</p> <p>MIN.7 /NPH Indicated Communication from Education Officer and highlights communication of guidelines and policies.</p> |
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| | | <ul style="list-style-type: none"> • 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 | 2 | <p>Minutes of meetings with head teachers at end and beginning of terms for 2016/17 were seen and had been used to communicate government policies. E.g Njeru Municipality head teachers meeting held on 10th Aug. 2017.</p> <p>MIN.7 /NPH Indicated Communication from Education Officer and highlights communication of guidelines and policies.</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"> • 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. | 3 | <p>The inspection reports were available in the Education Department but were of poor quality .However, of the four sampled schools, 3- had inspection reports (different copies from those issued by the ministry) and the acting inspectors had signed in the visitors books</p> |
| 8 | <p>LG Education department has discussed the results/reports of school inspections, used them to make recommendations for corrective actions and followed recommendations</p> <p>Maximum 10 for this performance measure</p> | <ul style="list-style-type: none"> • 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 | 4 | <p>There was evidence that the Education department had discussed school inspection reports and used reports to make recommendations for corrective actions during the previous FY.</p> <p>Minutes of a meeting between headteachers, directors of schools and senior women end of year meeting was held on 12th Dec, 2016. MIN 4, PHTR, addressed school inspection. However, no minutes of a similar meeting were seen the for calendar year 2017</p> |

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| | | <ul style="list-style-type: none"> • 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 | 0 | Inspection reports were available but had not been submitted to DES. No reason was given for not submitting. . |
| | | <ul style="list-style-type: none"> • Evidence that the inspection recommendations are followed-up: score 4 | 0 | <p>No minutes were seen at the Municipal Education Department level and neither were they found the 4 sampled schools. there was no evidence of formal inspection recommendations being given. Schools visited included;</p> <ol style="list-style-type: none"> 1. Njeru Parents P/S 2. Nakibizi P/S 3. Namwezi Umea P/S 4. Njeru Primary School. |
| 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"> • Evidence that the LG has submitted accurate/consistent data: o List of schools which are consistent with both EMIS reports and OBT: score 5 <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</p> | 0 | <p>The number of schools given by EMIS and OBT data is different from that availed by the education department. For example, Njeru has no data for private primary schools.</p> <p>Njeru Education department has enrollment data for only government schools. The list for private primary schools was not available</p> |
| Assessment area: Governance, oversight, transparency and accountability | | | | |

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| 10 | <p>The LG committee responsible for education met, discussed service delivery issues and presented issues that require approval to Council</p> <p>Maximum 4 for this performance measure</p> | <p>• 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</p> | 2 | <p>• The MC has an Interim Social Services Committee that considers issues of Education and Health – seen Minutes of 5th may 2017 / 20th September, 2017 – Presentation and discussion of Performance Reports from Education, Health, CBS, Production and Social Services.</p> <p>• 22nd August 2016 – Health and Education Committee – Min 3/22/08/2016/NMC/EDUC/HLT/FY 2016/2017 – Among the issues discussed was the acquisition of land for construction of Njeru Health Centre IV, and for construction of a government aided Secondary School in Wakisi Division.</p> <p>Council Committees do not discuss PAC reports except they ensure that recommendations from PAC are implemented.</p> |
| | | <p>• Evidence that the education sector committee has presented issues that requires approval to Council: score 2</p> | 2 | <p>Minutes of Social Service Committee meetings were seen from Clerk to council</p> <p>• Committee reports were considered during a full council that took place on 24th August, 2016 - - issues included 4.1.1.ii Review of Budget; 4.1.1 v Staff Structure and Recruitment Plan; 4.3.2 Report on Health issues; 4.2.1 Observations (Education)</p> |

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| 11 | <p>Primary schools in a LG have functional SMCs</p> <p>Maximum 5 for this performance measure</p> | <p>Evidence that all primary schools have functional SMCs (established, meetings held, discussions of budget and resource issues and submission of reports to DEO) • 100% schools: score 5 • 80 to 99% schools: score 3 • Below 80% schools: score 0</p> | 0 | <p>There is evidence of availability of SMCs as indicated by minutes from the 4 sampled government aided schools. The SMCs were none existent in the 2 private schools sampled. Number of of private licensed schools in Njeru Municipal Council was 37 while the number of un-licenced was not known by the education department. Out of the sample only 66.7% had SMCs.</p> <p>The sampled schools were:</p> <ol style="list-style-type: none"> 1. Njeru Parents P/S 2. Nakibizi P/S 3. Namwezi Umea P/S 4. Njeru Primary School. |
| 12 | <p>The LG has publicised all schools receiving non-wage recurrent grants</p> <p>Maximum 3 for this performance measure</p> | <p>• Evidence that the LG has publicised all schools receiving non-wage recurrent grants e.g. through posting on public notice boards: score 3</p> | 0 | <p>Schools receiving non-wage recurrent grants were not listed on notice boards by the time of this assessment. The Education department has no notice board because they operate under a tree</p> |

Assessment area: Procurement and contract management

| 13 | <p>The LG Education department has submitted procurement requests, complete with all technical requirements, to PDU that cover all items in the approved Sector annual work plan and budget</p> <p>Maximum 4 for this performance measure</p> | <ul style="list-style-type: none"> • 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 | 0 | <p>The procurement request documents were not seen at the time of this assessment.</p> | | | | | | | | | | | | |
|---|---|--|---------------------|--|-------------|--------|--------------|---------------------|----------|------------|------------|------------|----------|------------|------------|----------|
| 14 | <p>The LG Education department has certified and initiated payment for supplies on time</p> <p>Maximum 3 for this performance measure</p> | <ul style="list-style-type: none"> • Evidence that the LG Education departments timely (as per contract) certified and recommended suppliers for payment: score 3 points | 0 | <p>Three payments to contractors reviewed had the following details:</p> <table border="1"> <thead> <tr> <th>Voucher No.</th> <th>Amount</th> <th>Invoice date</th> <th>Recommendation date</th> </tr> </thead> <tbody> <tr> <td>01/06/17</td> <td>36,913,800</td> <td>08/06/2017</td> <td>14/06/2017</td> </tr> <tr> <td>01/06/17</td> <td>28,674,240</td> <td>28/06/2017</td> <td>Not seen</td> </tr> </tbody> </table> <p>The second payment had no requisition by the Municipal education officer.</p> | Voucher No. | Amount | Invoice date | Recommendation date | 01/06/17 | 36,913,800 | 08/06/2017 | 14/06/2017 | 01/06/17 | 28,674,240 | 28/06/2017 | Not seen |
| Voucher No. | Amount | Invoice date | Recommendation date | | | | | | | | | | | | | |
| 01/06/17 | 36,913,800 | 08/06/2017 | 14/06/2017 | | | | | | | | | | | | | |
| 01/06/17 | 28,674,240 | 28/06/2017 | Not seen | | | | | | | | | | | | | |
| Assessment area: Financial management and reporting | | | | | | | | | | | | | | | | |

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| 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"> • 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 | 0 | <p>There was no record of submissions from the departments to the Planner, and therefore not possible to verify timeliness.</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"> • Evidence that the sector has provided information to the internal audit on the status of implementation of all audit findings for the previous financial year o If sector has no audit query score 4 o If the sector has provided information to the internal audit on the status of implementation of all audit findings for the previous financial year: score 2 points o If all queries are not responded to score 0 | 0 | <ul style="list-style-type: none"> • The Municipality was granted this status in 2015/16 and started operations in FY2016/17 <p>This indicator is not applicable.</p> |
| 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"> • 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 | 0 | <p>No minutes were seen between the gender and education department at the time of this assessment.</p> <p>No guidelines for addressing gender and equity issues in the budget framework paper were available. Constructed latrines for, male, female were available in the four sampled schools</p> |

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| | | <ul style="list-style-type: none"> • 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 | 0 | <p>there were no minutes from education or gender department that indicates meeting for explanation of guidelines on how to manage sanitation for girls and PWDs in primary schools.</p> <p>However, all the sampled schools had separate latrine stances for boys and girls</p> <ol style="list-style-type: none"> 1. Njeru Parents P/S 2. Nakibizi P/S 3. Namwezi Umea P/S 4. Njeru Primary School. |
| | | <ul style="list-style-type: none"> • Evidence that the School Management Committee meet the guideline on gender composition: score 1 | 0 | <p>Both male and female were on SMCs /lists seen. The average female composition was 3 out of 11 or 12 members which is less than the recommended 1/3</p> |
| 18 | <p>LG Education department has ensured that guidelines on environmental management are disseminated</p> <p>Maximum 3 points for this performance measure</p> | <ul style="list-style-type: none"> • 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: | 0 | <p>The available guidelines on environmental management were internal and the one from the Ministry was not seen at the time of this assessment.</p> |



LGPA 2017/18

Health Performance Measures

Njeru Municipal Council

(Vote Code: 792)

Score 44/100 (44%)

| 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</p> <ul style="list-style-type: none"> • More than 80% filled: score 6 points, • 60 – 80% - score 3 • Less than 60% filled: score 0 | 3 | <p>Staffing norm of 64%. Health workers have been recruited up to HC II and are provided with a wage bill. For the FY 2017/2018 there is a deficit of 24 million and a supplementary budget was submitted to MoFPED through the Town Clerk</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 Recruitment Plan was submitted to Town Clerk on 18th May 2017</p> |

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| 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> | <p>0</p> <ul style="list-style-type: none"> • There are 3 Health Facilities namely Najjembe HC/III, Busabaha HC/III and Wakisi HCIII There are 11 HCII. The appraisal status is as follows; <p>Only one IC Najjembe, filled in the appraisal form, It was signed by the supervisor but was not signed by the Town Clerk at the time of assessment. As for the other two HCIII, no evidence of appraisal at the time of assessment.</p> <ul style="list-style-type: none"> • No evidence of appraisal for those in charge of HCIIIs. |
| 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"> • 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 | <p>4</p> <p>All the 11 government health facilities have allocated staff based on the staffing norms. Some 4 health centre II has no midwife assigned and in recruitment plan</p> |
| Assessment area: Monitoring and Supervision | | | |

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| 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"> • Evidence that the DHO has communicated all guidelines, policies, circulars issued by the national level in the previous FY to health facilities: score 3 | 0 | No policies or guidelines have been communicated issued by national level |
| | | <ul style="list-style-type: none"> • 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 | 0 | No evidence. Meetings have been held on health facility progress and with environmental health team, municipal council technical team but not on policies and guidelines |
| 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> | 0 | No evidence. The municipality has one hospital-Nyenga hospital and no evidence that that the municipality has supervised this hospital. The municipality has no HC IVs |
| | | <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> | 0 | <p>No evidence of support supervision by Njeru municipality in Buikwe North. Buikwe district local government and Nyenga hospital that heads Buikwe north health subdistrict have conducted supervisions to lower level health facilities. The support supervision reports are available.</p> <p>No evidence. The municipality has one hospital-Nyenga hospital and no evidence that that the municipality has supervised this hospital. No HC IVs</p> |

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| 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> | 6 | <p>The HSD is headed by Nyenga hospital that conducts monthly support supervisions visits, reports seen both in November and December 2017</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> | <p>• Evidence that the reports have been discussed and used to make recommendations for corrective actions during the previous FY: score 4</p> <p>• Evidence that the recommendations are followed – up and specific activities undertaken for correction: score 6</p> | 0 | <p>There was no evidence that reports have been discussed and recommendations made for corrective actions.</p> <p>No evidence that reports have been followed up and specific activities undertaken for correction.</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> | <p>• Evidence that the LG has submitted accurate/consistent data regarding: o List of health facilities which are consistent with both HMIS reports and OBT: score 10</p> | 10 | <p>All government and PNFP health facilities receiving PHC funds are included in the OBT. Other facilities Although outputs of other health facilities (PNFP and private facilities not receiving PHC) appear in OBT are not mentioned in the OBT outputs seen.</p> |

Assessment area: Governance, oversight, transparency and accountability

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| 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"> 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 | 2 | <ul style="list-style-type: none"> 22nd August 2016 – Health and Education Committee – Min 3/22/08/2016/NMC/EDUC/HLT/FY 2016/2017 – Among the issues discussed was the acquisition of land for construction of Njeru Health Centre IV, and for construction of a government aided Secondary School in Wakisi Division. The MC has an Interim Social Services Committee that considers issues of Education and Health – seen Minutes of 5th may 2017 / 20th September, 2017 – Presentation and discussion of Performance Reports from Education, Health, CBS, Production and Social Services. |
| | | <ul style="list-style-type: none"> Evidence that the health sector committee has presented issues that require approval to Council: score 2 | 2 | <p>Committee reports were considered during a full council that took place on 24th August, 2016 - - issues included 4.1.1.ii Review of Budget; 4.1.1 v Staff Structure and Recruitment Plan; 4.3.2 Report on Health issues; 4.2.1 Observations (Education)</p> |
| 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"> If 100% of randomly sampled facilities: score 5 If 80-99% : score 3 If 70-79%: : score 1 If less than 70%: score 0 | 1 | <p>All the 3 facilities visited-Nyenga hospital, Lugazi HC II and Njeru HC II have functional committee. One facility only met in December after one year of not meeting due to lack of PHC funds. Budget allocations and resources are discussed</p> |

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| 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"> 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 | 0 | <p>The PHC releases were seen for one out of three health facilities. The municipality has no public notice board and sits in an open tent</p> |
| 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"> 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 <p>Evidence that LG Health department submitted procurement request form (Form PP5) to the PDU by 1st Quarter of the current FY: score 2</p> | 0 | <p>No records were available in the department office at the time of the assessment.</p> <p>Not applicable as no procurement plan for the health sector was seen</p> |
| 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"> Evidence that the LG Health department has supported all health facilities to submit health supplies procurement plan to NMS on time: <ul style="list-style-type: none"> 100% - score 8 70-99% – score 4 Below 70% - score 0 | 8 | <p>Not applicable as there are no facilities that request for medicines. The Lower Level health centres !! and !!! are under the push system.. Nyenga hospital is PNFP and medicines supplied by Joint Medical Stores, a private entity .</p> |

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| 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"> • Evidence that the DHO (as per contract) certified and recommended suppliers timely for payment: score 2 points | 2 | <ul style="list-style-type: none"> • During the FY 2016/17, the Department did not have any contracts and supplies from suppliers. Not applicable. |
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Assessment area: Financial management and reporting

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| 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"> • 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 | 0 | <p>There was no record in the Planner's Office to enable ascertain timeliness of submissions, especially in view of the fact that all Municipal Level Quarterly and Annual Performance Report submissions were late.</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"> • If sector has no audit query score 4 • 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 • If all queries are not responded to score 0 | 0 | <ul style="list-style-type: none"> • The Municipality was granted this status in 2015/16 and started operations in FY2016/17. This indicator is not applicable to the entity. |
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Assessment area: Social and environmental safeguards

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| 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"> • Evidence that Health Unit Management Committee (HUMC) meet the gender composition as per guidelines: score 2 • Evidence that the LG has issued guidelines on how to manage sanitation in health facilities including separating facilities for men and women: score 2 | 2 | <p>All facilities visited have at least 30% composition on the HUMCs who are females</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"> • Evidence that the LGs has issued guidelines on medical waste management, including guidelines for construction of facilities for medical waste disposal : score 2 points. | 0 | <p>No evidence that waste management guidelines are disseminated. Job aides/SOPs on waste segregation for infectious and non-infectious wastes</p> |