



Local Government Performance Assessment

Bududa District

(Vote Code: 579)

Assessment	Scores
Accountability Requirements	67%
Crosscutting Performance Measures	59%
Educational Performance Measures	51%
Health Performance Measures	64%
Water Performance Measures	50%

Summary of requirements	Definition of compliance	Compliance justification	Compliant?
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>	<ul style="list-style-type: none"> • From MoFPED's inventory/schedule of LG submissions of performance contracts, check dates of submission and issuance of receipts and: <ul style="list-style-type: none"> o If LG submitted before or by due date, then state 'compliant' o If LG had not submitted or submitted later than the due date, state 'non-compliant' • From the Uganda budget website: www.budget.go.ug, check and compare recorded date therein with date of LG submission to confirm. 	<ul style="list-style-type: none"> • LG submitted to MoFPED Annual Performance contract for the FY 2018/19 on the 19th/07/2018. 	Yes
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 by 30th June (LG PPDA Regulations, 2006).</p>	<ul style="list-style-type: none"> • From MoFPED's inventory of LG budget submissions, check whether: <ul style="list-style-type: none"> o The LG budget is accompanied by a Procurement Plan or not. If a LG submission includes a Procurement Plan, the LG is compliant; otherwise it is not compliant. 	<ul style="list-style-type: none"> • LG submitted to MoFPED Budget that included Procurement Plan for the FY 2018/19 on the 19th/07/2018. 	Yes
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>	<p>From MoFPED's official record/inventory of LG submission of annual performance report submitted to MoFPED, check the date MoFPED received the annual performance report:</p> <ul style="list-style-type: none"> • If LG submitted report to MoFPED in time, then it is compliant • If LG submitted late or did not submit, then it is not compliant 	<ul style="list-style-type: none"> • LG submitted to MoFPED the Annual Performance Report for FY 2017/18 on the 22nd/08/2018, which was past the due date of 31st/07/2018. 	<p>No</p>
<p>LG has submitted the quarterly budget performance report for all the four quarters of the previous FY by end of the FY; PFMA Act, 2015).</p>	<p>From MoFPED's official record/ inventory of LG submission of quarterly reports submitted to MoFPED, check the date MoFPED received the quarterly performance reports:</p> <ul style="list-style-type: none"> • If LG submitted all four reports to MoFPED of the previous FY by July 31, then it is compliant (timely submission of each quarterly report, is not an accountability requirement, but by end of the FY, all quarterly reports should be available). • If LG submitted late or did not submit at all, then it is not compliant. 	<ul style="list-style-type: none"> • Though the LG submitted to MoFPED the Budget Performance Reports for all four Quarters FY 2017/18 the Performance Report for Quarter 4 was submitted on 22nd/08/2018, which was past the due date of 31st/07/2018. The others were submitted on the following dates: <p>Quarter I report: 6th/12/2017</p> <p>Quarter II report: 6th/02/2018</p> <p>Quarter III report: 4th/05/2018.</p>	<p>No</p>
<p>Audit</p>			

<p>The LG has provided information to the PS/ST on the status of implementation of Internal Auditor General and the Auditor General’s findings for the previous financial year by end of February (PFMA s. 11 2g). This statement includes actions against all findings where the Internal Auditor and the Auditor General recommended the Accounting Officer to take action in line with applicable laws.</p>	<p>From MoFPED’s Inventory/record of LG submissions of statements entitled “Actions to Address Internal Auditor General’s findings”,</p> <p>Check:</p> <ul style="list-style-type: none"> • If LG submitted a ‘Response’ (and provide details), then it is compliant • If LG did not submit a ‘response’, then it is non-compliant • If there is a response for all –LG is compliant • If there are partial or not all issues responded to – LG is not compliant. 	<ul style="list-style-type: none"> • The LG had provided information to the PS/ST on the status of implementation of Internal Auditor General and Auditor General’s findings for the previous financial year 2016/17 before the deadline of 30th April 2018 as recommended by the assessment manual. <p>Reference was made to the submission dated 20/3/2018, addressed to the PS/ST, ref: CR/251/2, titled “Action plan to implement the audit recommendations by the Auditor General FY 2016/2017”</p> <p>Signed by CAO, Bududa DLG.</p>	<p>Yes</p>
<p>The audit opinion of LG Financial Statement (issued in January) is not adverse or disclaimer.</p>		<ul style="list-style-type: none"> • The audit opinion of LG Financial Statement was unqualified 	<p>Yes</p>

Summary of requirements	Definition of compliance	Compliance justification	Score
Planning, budgeting and execution			
<p>All new infrastructure projects in: (i) a municipality / (ii) in a district are approved by the respective Physical Planning Committees and are consistent with the approved Physical Plans</p> <p>Maximum 4 points for this performance measure.</p>	<p>Evidence that a district/ municipality has:</p> <ul style="list-style-type: none"> • A functional Physical Planning Committee in place that considers new investments on time: score 1. 	<ul style="list-style-type: none"> • Physical Planning Committee (PPC) had not been formally appointed by CAO however meetings had been held on 28th/12/2017, 6th/06/2017 and 30th/01/2018 by officers who are prescribed in the Physical Planning Act as members to the committee. • Though such meetings had considered building plan approval e.g. for Eaton Towers building plan, Bubiita Seed SSS and Bulucheke HC IV theatre in meeting of 30th/01/2018 it could not be ascertained if the consideration/approval had been done within 30 days since building plan register was not availed. • LG had not approved building plans for most of the investments planned by district for the FY 2018/19. • Attendance lists were being maintained in soft copy instead of the recommended hard copy. 	0
<p>All new infrastructure projects in: (i) a municipality / (ii) in a district are approved by the respective Physical Planning Committees and are consistent with the approved Physical Plans</p> <p>Maximum 4 points for this performance measure.</p>	<ul style="list-style-type: none"> • Evidence that district/ MLG has submitted at least 4 sets of minutes of Physical Planning Committee to the MoLHUD score 1. 	<ul style="list-style-type: none"> • LG had not submitted minutes of the Physical Planning Committee to MoLHUD. 	0

<p>All new infrastructure projects in: (i) a municipality / (ii) in a district are approved by the respective Physical Planning Committees and are consistent with the approved Physical Plans</p> <p>Maximum 4 points for this performance measure.</p>	<ul style="list-style-type: none"> • All infrastructure investments are consistent with the approved Physical Development Plan: score 1 or else 0 	<ul style="list-style-type: none"> • Bududa DLG had developed a Physical Development Plan (2018-2040) which Council in meeting of 12th/09/2018 under Min.DLC.080/09/2018 recommended to National Physical Planning Board for approval, which was yet to be granted. 	<p>0</p>
<p>All new infrastructure projects in: (i) a municipality / (ii) in a district are approved by the respective Physical Planning Committees and are consistent with the approved Physical Plans</p> <p>Maximum 4 points for this performance measure.</p>	<ul style="list-style-type: none"> • Action area plan prepared for the previous FY: score 1 or else 0 	<ul style="list-style-type: none"> • LG had not prepared Action Area plans. • Bududa TC had Structure plans (2008-2018) while the detailed Plan (2008-2013) had expired. 	<p>0</p>

<p>The prioritized investment activities in the approved AWP for the current FY are derived from the approved five-year development plan, are based on discussions in annual reviews and budget conferences and have project profiles</p> <p>Maximum 5 points on this performance measure.</p>	<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. 	<p>Report for the Budget conference held on 25th/10/2017 prepared by the Ag. District Planner, Ms. Evalyne Nandudu, set forth priorities priorities that were also contained in the AWP FY 2018/19 e.g construction of District Administration block, support to NUSAF3, YLP and UWEP groups, construction of theatre at Bulucheke HC, construction of latrines in primary shools, spring protection and restoration of Manafwa river bank.</p>	<p>2</p>
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<p>The prioritized investment activities in the approved AWP for the current FY are derived from the approved five-year development plan, are based on discussions in annual reviews and budget conferences and have project profiles</p> <p>Maximum 5 points on this performance measure.</p>	<ul style="list-style-type: none"> • Evidence that the capital investments in the approved Annual work plan for the current FY are derived from the approved five-year development plan. If differences appear, a justification has to be provided and evidence provided that it was approved by the Council. Score 1. 	<p>Capital investments in the AWP FY 2018/19 were derived from the DDP. They were:</p> <ul style="list-style-type: none"> • Construction of Administration block –phase 1; Completion of Bukibokolo SC H/Q; Procurement of container for Central registry (pg. 26 AWP, pg. 118 DDP) • Fencing of Production department; Support to 17 groups in 3 watersheds -under NUSAF3 (pg. 43-44 AWP, pg.125 DDP) • Construction of OPD, Maternity ward at Bubungi HCII; Construction of Theatre at Bulucheke HC II –phase III; Construction of placenta pit; Construction of latrine; Construction of incinerator at Bukigai HCIII and Bushiyi HC III (pg.52-53 AWP, pg.132-133 DDP) • Construction of Bubiita Seed SS –phase II; Construction of classroom block in Buchunya PS; Construction of 5-stance VIP lined pit latrine at Busiriwa, Bunasitya, Masakhanu, Bushimali, Bukhaukha, Namaitso, Bukimuma and Lwakha P/S; Rehabilitation of Teachers house at Buraba PS; (pg. 59-61 AWP, pg. 133-135 DDP) • Routine manual maintenance of 145.7km of roads; mechanised routine maintenance of 86.3km of feeder roads, Constructing a bridge along Tsutu river in Shazou; Gravelling 7 kms of Bumasata – Bushiyi rd (pg.65-89 AWP, pg.137-138 DDP) • Construction 20 medium springs; Construction of 3-stance composite VIP pit latrine; Construction of Namateshe Gravity Flow Scheme -phase 2 (pg.72-75 AWP, pg.139-140 DDP) • Restoration of 1km river bank on Manafwa river (pg. 78 AWP, pg. 142 DDP) • Support to UWEP and YLP groups (pg. 86-87 AWP, pg.147-148 DDP) 	
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<p>The prioritized investment activities in the approved AWP for the current FY are derived from the approved five-year development plan, are based on discussions in annual reviews and budget conferences and have project profiles</p> <p>Maximum 5 points on this performance measure.</p>	<ul style="list-style-type: none"> • Project profiles have been developed and discussed by TPC for all investments in the AWP as per LG Planning guideline: score 2. 	<p>Profiles FY 2018/19 had been developed e.g. for 3 projects under Administration, 2 under Production, 6 under Health and 11 under Education. Profiles had been discussed under TPC minute BDTPC04/02/2018 of 20th/02/2018 during which areas for improvement e.g project background, clarity on environmental mitigation measures and costing were identified.</p>	<p>2</p>
<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 score 1. 	<ul style="list-style-type: none"> • Annual Statistical Abstract, 2016/17, had not been compiled and presented to TPC to support decision making and budget allocation. 	<p>0</p>

<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 	<p>All the following infrastructure projects implemented in FY 2017/18 were derived from the AWP for the said year:</p> <ul style="list-style-type: none"> • Construction of Bukibokolo SC block –phase 2 (Q4/Annual report pg.10,38, AWP pg.30) • Rehabilitation of Antenatal clinic and district Hospital store (Q4/Annual report pg.18,63-64, AWP pg.50) • Construction of 5-stance latrine in Manjiya PS (Q4/Annual report pg.69, AWP pg.53-54) • Construction of Bubiita Seed Secondary school (Q4/Annual report pg.20,70, AWP pg.55) • Routine manual maintenance of 146km of feeder roads, strengthening of Lissi river bridges on Bududa-Busano rd. and Matenje-Nambaten rd, Gravelling of 2km of roads (Q4/Annual report pg.22,76, AWP pg.57-61) • Completion of latrine in Bushibiya RGC; design and survey of Bungolo GFS; Reconstruction of 10 springs; Completion of 20 new medium springs; Installation of 20 cubic metre tank on Bumwalukana GFS and 6 tap stands on Namateshe GFS; Renovation of intake works Nalwanza and Bududa GFS (Q4/Annual report pg. 24,81-83, AWP pg.71-73) 	
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<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 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 	<p>98% (96 out of 98) of investment projects implemented in FY 2017/18 were completed as per workplan by end of the said FY. These were:</p> <ul style="list-style-type: none"> • 37 spray pumps procured and distributed to progressive farmers (Q4/Annual report pg.55, AWP pg.40) • Theatre constructed at Bulucheke HCIV (Q4/Annual report pg. 62, AWP pg.49) • (2 projects) Rehabilitation of Antenatal clinic and district Hospital store (Q4/Annual report pg.18,63-64,130 AWP pg. 50) • Construction of 5-stance latrine in Manjiya PS (Q4/Annual report pg.69, AWP pg.53-54) • Construction of Bubiita Seed Secondary school (Q4/Annual report pg.20,70, AWP pg.55) • 39km of SC roads maintained (Q4/Annual report pg.75, AWP pg.58) • (2 projects) Routine manual maintenance of 146km of feeder roads, strengthening of Lissi river bridges on Bududa-Busano rd. and Matenje-Nambaten rd, Gravelling of 2km of roads (Q4/Annual report pg.22,76,104 AWP pg.57-61) • (25 projects) Completion of latrine in Bushibiya RGC; Reconstruction of 10 springs; Completion of 20 new medium springs; Design and survey of Bungolo GFS; Installation of 20 cubic metre tank on Bumwalukana GFS and 6 tap stands on Namateshe GFS; Renovation of intake works Nalwanza and Bududa GFS (Q4/Annual report pg. 24,81-83,107, AWP pg.71-73) • Restoration of 18 Ha of degraded land (Q4/Annual report pg.26,84, AWP pg.74) • Restoration of 1.2 km of R.Manafwa through tree planting in Buchigai and Bulucheke SCs (Q4/Annual report pg.86, AWP pg.76) • (60 projects) Support to 33 UWEP and 27 YLP (Q4/Annual report pg.28,92-94/CBS report, AWP pg. 82-84) <p>Incomplete projects:</p> <ul style="list-style-type: none"> • Construction of Bukibokolo SC block –phase 2 (Q4/Annual report pg.10, 38, 117, AWP pg.30) • Slab for District Health office store spent (Q4/Annual report pg.18,65, AWP pg.51)
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The LG has executed the budget for construction of investment projects and O&M for all major infrastructure projects during the previous FY

Maximum 4 points on this Performance Measure.

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

Based on the following sample of projects (excluding roads and water) whose total expenditure was 1,121,197,000= against budget of 1,180,484,000=, representing a variance of -5%, the LG completed the projects within approved budget:

- 37 spray pumps procured and distributed to progressive farmers spent 15,940,000= against budget of 15,946,000= (Q4/Annual report pg.55, AWP pg.40)
- Theatre constructed at Bulucheke HCIV spent 127,110,000= against budget of 130,727,000= (Q4/Annual report pg. 62, AWP pg.49)
- Rehabilitation of Antenatal clinic and district Hospital store spent 298,530,000= against 300,000,000= (Q4/Annual report pg.18,63-64,130 AWP pg. 50)
- Construction of 5-stance latrine in Manjiya PS spent 17,017,000= against budget of 19,000,000= (Q4/Annual report pg.69, AWP pg.53-54)
- Construction of Bubiita Seed Secondary school spent 648,000,000= against budget of 700,000,000= (Q4/Annual report pg.20,70, AWP pg. 55)
- Restoration of 18 Ha of degraded land spent 10,600,000= against budget of 10,811,000= (Q4/Annual report pg.26,84, AWP pg.74)
- Restoration of 1.2 km of R.Manafwa through tree planting in Buchigai and Bulucheke SCs spent 4,000,000= against budget of 4,000,000= (Q4/Annual report pg.86, AWP pg.76)

<p>The LG has executed the budget for construction of investment projects and O&M for all major infrastructure projects during the previous FY</p> <p>Maximum 4 points on this Performance Measure.</p>	<ul style="list-style-type: none"> Evidence that the LG has budgeted and spent at least 80% of the O&M budget for infrastructure in the previous FY: score 2 	<p>The LG had not conducted a systematic review of assets & infrastructure in need of O&M. However some departments especially Health had provided for and spent on O&M:</p> <ul style="list-style-type: none"> Rehabilitation of Antenatal clinic and district Hospital store spent 298,530,000= against 300,000,000= (Q4/Annual report pg.18,63-64,130; AWP pg. 50; But AFA –Trial balance captured a lower expenditure of only 280,056,063= for these projects) Annual Final Accounts FY 2017/18 also captured a total of 21,804,928= for retention paid for renovation of male & children’s ward, hospital toilet and water lines in Bududa hospital and 520,000= maintenance-civil under Health sector. And 528,000= had been spent for maintenance-civil under Management and support services 	<p>0</p>
<p>Human Resource Management</p>			
<p>LG has substantively recruited and appraised all Heads of Departments</p> <p>Maximum 5 points on this Performance Measure.</p>	<ul style="list-style-type: none"> Evidence that the LG has filled all HoDs positions substantively: score 3 	<p>There are (10) departments as per the approved and adopted structure for Bududa DLG dated 11/7/17. 55% (5 out of 9) positions of HoDs had been substantively filled. The DPO, DHO, DEO, DCDO and CFO were appointed under DSC Min.52/2017 (b) (iii); Min.28/2017 (a) (vii); Min.05/2008; Min.18/2018 (A) (iv) and Min. BDSC/08/2018 respectively. However, the following positions are filled with staff assigned with duties and functions of DNRO, DCO, DE, and D/Planner.</p>	<p>0</p>
<p>LG has substantively recruited and appraised all Heads of Departments</p> <p>Maximum 5 points on this Performance Measure.</p>	<ul style="list-style-type: none"> Evidence that HoDs have been appraised as per guidelines issued by MoPS during the previous FY: score 2 	<p>None (0%) of (9) HoDs (substantive and administratively assigned duties) had been appraised for FY 2017/18.</p> <p>The annual performance report (FY 2017/18) for the DHO was on file, dated 15/7/18 but not signed by CAO.</p> <p>The annual performance report for DEO was for FY 2018/19 and not signed by CAO.</p> <p>While the CFO, Ag.DCO, AG.DNRO, DCDO, Ag.D/Planner, DPO, and Ag.DE had no annual performance reports for FY 2017/18 on their respective files.</p>	<p>0</p>

<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 % of staff submitted for recruitment have been considered: score 2 	<p>66% (44 out of 66) posts submitted for filling had been considered by DSC as per the:</p> <p>a) Bududa DSC minute extract series 04/2018 held on June 9-22, 2018 under the following minutes: BDSC/037/2018/A (i-ii), BDSC/037/2018/B (i), BDSC/037/2018/C(i-ii)a-d, & BDSC/037/2018/C (iii-iv) a-c,</p> <p>b) Minute extract of BDSC series 01/2018 dated 17/1/18 under Min. BDSC/08/2018 (a)i-v</p> <p>c) Minute extract of BDSC series 05/2018 meeting held on 26/6/18 under Min. BDSC/047/2018/A (i-ii) and Min. BDSC/047/2018/B (i-iii)</p> <p>In FY 2017/18, the CAO submitted (66) posts to DSC for filling as per the (36) submission letters dated between September 9th, 2017 and June 29th 2018.</p> <p>However (29) posts were submitted to DSC by CAO towards end of the FY 2017/18, i.e. June 20-29, 2018.</p>	<p>0</p>
<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 % of positions submitted for confirmation have been considered: score 1 	<p>100% (All the 34) confirmation files submitted by CAO had been considered by DSC in FY 2017/18 as per the extract of minutes of BDSC meeting held on 28/5/18 under Min. BDSC/028/2018 (b) i-v, Min. BDSC/028/2018 (b-f); and minute extract of BDSC meetings held between April 30, 2018 and May 2-8, 2018 under Min. BDSC/018/2018.</p> <p>In FY 2017/18, CAO submitted (34) confirmation files to DSC for consideration as per submission letters dated between August 27, 2017 and June 8, 2018</p>	<p>1</p>

<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 % of positions submitted for disciplinary actions have been considered: score 1 	<p>In FY 2017/18, One case of disciplinary action was handled by DSC under Min. BDSC/028/2018 (e) but there was no submission letter from CAO</p>	<p>1</p>
<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 	<p>From a list of staff recruited in FY 2017/18 compiled and signed by HRO on 11/10/18, it was found that 55% (31 out of 56) LG new staff appointed on 19/6/18, 22/6/18, and 2/11/18 had accessed the salary payroll within the two months after appointment. It was noted that (21) new staff appointed on 10/4/18 had accessed the salary payroll in August 2018 and this was later than 2 months after appointment</p>	<p>0</p>
<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 that retired during the previous FY have accessed the pension payroll not later than two months after retirement: score 2 	<p>None (0%) of (14) LG staff who retired in FY 2017/18 had accessed the pension payroll not later than 2 months after retirement. Refer to the list of staff retired under Min. BDSC/028/d, dated 28/5/18.</p>	<p>0</p>
<p>Revenue Mobilization</p>			

<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 (excluding one/off, e.g. sale of assets) from previous FY but one to previous FY is more than 10 %: score 4. • If the increase is from 5% -10 %: score 2. • If the increase is less than 5 %: score 0. 	<p>The LG had increased LG own source local revenues from shs 150,471,861 in the FY 2016/2017 to shs 166,282,542 in the FY 2017/2018, up by shs 15,810,681 representing an increase of 10.5% compared to the year 2016/2017.</p> <p>This percentage increase was more than 10% compared to the previous FY 2016/17.</p>	<p>4</p>
<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 score 2. If more than +/- 10 %: Score 0. 	<p>LG revenue collection ratio was +11.8% which was much higher than the variance of +/-10%,</p> <p>Our verification of both annual budget and financial accounts for the previous FY 2017/2018 revealed that the LG actual local revenue collection was more than budgeted as demonstrated below:</p> <p>Total Local Revenue Budgeted for FY 2017/2018 was Shs 148,690,000 (original budget), whereas the total actual local revenue collected was shs 166,282,542, representing a percentage increase of local revenue collected against planned for the FY 2017/2018 of 111.8% i.e. $(166,282,542/148,490,000) \times 100\% = 111.8\%$.</p> <p>The collected portion over and above the budget was shs17,592,542, representing 11.8% of the total budget for FY 2017/2018.</p>	<p>2</p>

<p>Local revenue administration, allocation and transparency</p> <p>Maximum 4 points on this performance measure.</p>	<ul style="list-style-type: none"> Evidence that the District/Municipality has remitted the mandatory LLG share of local revenues: score 2 	<p>The District had remitted the mandatory LLG share of local revenues of 65%. Total local revenue subject to sharing amounted to shs 72,292,000, whereas total amount remitted was shs 28,868,560.</p> <p>Examples of remittances to LLG included:</p> <p>(i) PV-5654 dated 5/1/2018 being transfer of LST share for the FY 2017/2018 to Bulucheke sub-county amounting to shs 1,010,000, cheque No.731.</p> <p>(ii) PV-5241 dated 5/1/2018 being transfer of LST share for the FY 2017/2018 to Bukibokolo sub-county amounting to shs 1,402,000.</p> <p>(iii) PV-3376 dated 13/9/2018 being transfer of LST share for the FY 2017/2018 to Bududa sub-county amounting to shs 4,248,640, receipt no. 9040.</p> <p>(iv) PV-3377 dated 13/9/2018 being transfer of LST share for the FY 2017/2018 to Bududa sub-county amounting to shs 4,248,640, chequet no. 000015.</p> <p>(v) PV-3375 dated 13/9/2018 being transfer of LST share for the FY 2017/2018 to Bukalasi sub-county amounting to shs 4,248,640, cheque no. 000016.</p>	<p>2</p>
<p>Local revenue administration, allocation and transparency</p> <p>Maximum 4 points on this performance measure.</p>	<ul style="list-style-type: none"> Evidence that the total Council expenditures on allowances and emoluments- (including from all sources) is not higher than 20% of the OSR collected in the previous FY: score 2 	<p>The LG total expenditure on council allowances and emoluments had exceeded the t mandatory 20% of OSR collected in the FY 2017/18.</p> <p>Our review of the annual financial statement revealed that the total council expenditures on allowances and emoluments (including from all sources), exceeded the mandatory 20% of the LG own source revenue collected as demonstrated below:</p> <p>Total actual local revenue collected during the FY 2017/18 was shs 166,282,542, therefore, expected total expenditure on council allowances during FY 2017/2018 was shs 33,256,508 i.e (166,282,542 x20%), but instead was Shs 43,977,000 (26.4% of 166,282,542), up by shs 10,720,492.</p>	<p>0</p>
<p>Procurement and contract management</p>			

<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 	<p>The LG has the position of Senior Procurement Officer and Procurement Officer substantively filled.</p> <p>Muyinda Jonathan was appointed as Senior Procurement Officer on transfer of Service from Namutumba DLG to Bududa DLG under Min BDSC/08/2018(a) ii dated 17/1/2018. Letter on this matter is dated 19/2/2018</p> <p>Losira Bugosi was confirmed as Procurement Officer under Min 12/2014(g) i dated 31st March 2014. Letter on this matter is dated 7/5/2014</p>	<p>2</p>
<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 TEC produced and submitted reports to the Contracts Committee for the previous FY: score 1 	<p>TEC met, produced and submitted reports to the Contracts Committee as evidenced by Contracts Committee Meeting minutes. For instance;</p> <p>(a) The Contracts Committee meeting on 9/1/2018 under agenda item 3b- Approval of Evaluation Report and award of contract for Open Bidding- Min 152/Budu.CC/01/2018 discussed the evaluation report on the construction of a theatre at Bulucheke Health Centre III and awarded the contract to Lodina Investments (U) LTD at a bid price of 119,263,954/=</p> <p>(b) The Contracts Committee meeting on 9/1/2018 under agenda item 3a- Approval of Evaluation Report and award of contract for Selective Bidding (Supplies and Works) discussed the evaluation report on the construction of a 5 stance lined pit latrine at Manjiya P/S and awarded the contract to M/S Jamimo (U) LTD at a bid price of 19,000,000/=</p> <p>(c) The Contracts Committee meeting on 20/11/2017 discussed the evaluation report on the Completion at Bumwalikani GFS and rehabilitation /construction of intake works at Nalwanza, Bududa, Bubikolo GFS and rehabilitation of 8 bore holes and awarded the contract to M/S WKS Hardware LTD at a negotiated bid price of 152,517,360/=</p>	<p>1</p>

<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 Contracts Committee considered recommendations of the TEC and provide justifications for any deviations from those recommendations: score 1 	<p>The Contracts Committee considered recommendations of TEC. For instance;</p> <p>(a) The Contracts Committee meeting of 9/1/2018 awarded the construction of a theatre at Bulucheke Health Centre III to Lodina Investments (U) LTD at a bid price of 119,263,954/= as recommended by the TEC that sat on 8/1/2018</p> <p>(b) The Contracts Committee meeting of 9/1/2018 awarded the construction of a 5 stance lined pit latrine at Manjiya P/S to M/S Jamimo (U) LTD at a bid price of 19,000,000/= as recommended by the TEC that sat on 8/1/2018</p> <p>(c) The Contracts Committee meeting of 9/1/2018 awarded the completion of a three classroom block at Nabyeya P/S to M/S Manjiya Boys (U) LTD at a bid price of 33,796,203/= as recommended by the TEC that sat on 8/1/2018</p> <p>(d) The Contracts Committee meeting of 20/11/2017, awarded the completion at Bumwalikani GFS and rehabilitation /construction of intake works at Nalwanza, Bududa, Bubikolo GFS and rehabilitation of 8 bore holes to M/S WKS Hardware LTD at a negotiated bid price of 152,517,360/= as recommended by the TEC that sat on 2/11/2017</p> <p>TEC recommended that the Contracts Committee negotiate with M/S WKS Hardware LTD TO reduce their bid quotation from 153,643,258/= to 152,517, 360/= so as to fit within the available funds</p> <p>(e) The Contracts Committee meeting of 9/1/2018 awarded the construction of a 3stance composite pit latrine at Burafula RGC in Bushiyi S/C to M/S Premier Contractors and Consultancy Company LTD at a bid price of 16,877,446/= as recommended by the TEC that sat on 8/1/2018</p>	<p>1</p>
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The LG has a comprehensive Procurement and Disposal Plan covering infrastructure activities in the approved AWP and is followed.

Maximum 2 points on this performance measure.

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

The Procurement Plan is in place, endorsed by the CAO on 8th August 2018 and received by MOFPED, MOLG and PPDA on 10th August 2018

The Plan captures infrastructure projects in the approved AWP 2018/2019

For instance;

(a) Construction of Phase 1 of the District Administration Block was estimated at 110,944,000/= in the Procurement Plan and 119,944,000,000/= in the AWP

(b) Completion of fencing of Production Department was estimated at 43,771,000/= in the Procurement Plan and 43,771,000/= in the AWP

(c) Construction of Maternity Ward and Placenta Pit at Bubungi Health Centre II was estimated at 200,000,000/= in the Procurement Plan and 200,000,000/= in the AWP

(d) Completion of a Theatre at Bulucheke Health Centre IV (Phase 2) was estimated at 129,512,949/= in the Procurement Plan and 129,513,000/= in the AWP

(e) Construction of a bridge along Tsutsu River in Bushiribo S/C was estimated at 42,000,000/= in the Procurement Plan and 43,612,000/= in the AWP

The LG adhered to the Procurement Plan of the previous FY. For instance, the following are captured in the Contracts Register of 2017/2018;

(a) Construction of Theatre at Bulucheke HC III (BUDU/579/WRKS/2017-2018/00003 at a bid price of 119,263,954/=

(b) The Completion at Bumwalikani GFS and rehabilitation /construction of intake works at Nalwanza, Bududa, Bubikolo GFS and rehabilitation of 8 bore holes (BUDU/579/WRKS/2017-2018/00008) at a bid price of 152,517,360/=

(c) Construction of a 5 stance Pit Latrine at Manjiya P/S in Manjiya S/C (BUDU/579/WRKS/2017-2018/00005) at a bid price of 19,000,000/=

(d) The completion of a 3 classroom block at Nabweya P/S (BUDU/579/WRKS/2017-2018/00006) at a bid price of 33,796,203/=

(e) The construction of a 3 stance composite latrine at Burafula RGC in Bushiyi S/C (BUDU/579/WRKS/2017-2018/00011) at a bid price of 16,877,446/=

<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 	<p>The draft Procurement Plan 2018/2019 indicates that the LG is due to implement at least 26 Infrastructure projects as follows; Administration-1 Health-4, Water-7 Education-10 Projects at LLG level-4</p> <p>At the time of assessment, the LG was issuing bids but there was no evidence provided to confirm the number of bids that were ready by August 30</p>	<p>0</p>
<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 Previous FY, evidence that the LG has an updated contract register and has complete procurement activity files for all procurements: score 2 	<p>The LG has an updated Contracts Register which captures Registration No, Date of Award, Contractor/ Supplier, Contract, Agreement No, Amount committed, Bills, Amount Paid, Amount due</p> <p>The LG has complete procurement activity files for the projects for previous FY as is required by the key records to check on the procurement file designed by PPDA, April 2008.</p> <p>For instance;</p> <p>The procurement file for the completion of a 3 Classroom Block at Nabweya P/S</p> <p>Request for procurement dated 21/7/2017, Approval of procurement method dated 3/11/2017, Bid notice is dated 29/11/2017, records of sale of bidding documents dated 29/11/2017, Copy of solicitation documents dated 29/11/2017, Bid Closing/ Opening dated 13/12/2017, Copies of bids evaluated-1; dated 13/12/2017, Evaluation report dated 8/1/2018, No bidder attended pre-bid meeting despite the invitation,</p> <p>notice of the best evaluated bidder is dated 10/1/2018, date of bid acceptance from PDE is dated 24/1/2018 and so is the acceptance from the contractor</p> <p>Contract agreement is dated 8/2/2018, appointment of contract manager is dated 13/1/2018</p> <p>There was no contract amendment and no complaints</p>	<p>2</p>

<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 previous FY, evidence that the LG has adhered with procurement thresholds (sample 5 projects): score 2. 	<p>For the previous FY, the LG adhered with procurement thresholds i.e. for procurement's over 50m, the LG used the Open Bidding method and the Selective Bidding Method for procurement's below 50m.</p> <p>The Contracts Committee meeting sitting on 12/9/2017 under Agenda Item 3a, Min 124/Budu.CC/09/2017 approved the Open Domestic Bidding method for projects above 50m/= for works while Selective bidding method was approved for projects below 50m/= for works</p> <p>Therefore;</p> <p>(a) The construction of a theatre at Bulucheke Health Centre III-119,263,954/= and,</p> <p>(b) The Completion at Bumwalikani GFS and rehabilitation /construction of intake works at Nalwanza, Bududa, Bubikolo GFS and rehabilitation of 8 bore holes-152,517,360/=</p> <p>were awarded under the Open Domestic Bidding Method</p> <p>The advert in which the 2 investments appear was posted in the New Vision of 18th September 2017, also the date of issue of the Bid document</p> <p>(c) Construction of a 5 stance Pit Latrine at Manjiya P/S in Manjiya S/C- 19,000,000/=</p> <p>(d) The completion of a 3 classroom block at Nabweya P/S – 33,796,203/=</p> <p>(e) The construction of a 3 stance composite latrine at Burafula RGC in Bushiyi S/C – 16,877,446/=</p> <p>were awarded under the Selective Bidding Method. The date of issue of the bid documents for all the 3 investments was 29th November 2017</p>	<p>2</p>
<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"> • 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 	<p>The works projects implemented in the previous FY were certified appropriately based on technical supervision. For instance,</p> <p>(a) The construction of a theatre at Bulucheke Health Centre III-119,263,954/=</p> <p>Commencement: 25/1/2018</p> <p>Completion: 25/4/2018</p> <p>Interim valuation certificate No.1 approved by CAO and issued on 14/3/2018 was worth 38,240,496/=</p> <p>Site inspection form on the investment is dated 8/3/2018, endorsed by AEO/Housing and approved by Ag District</p>	<p>2</p>

Engineer

Interim valuation certificate No.2 approved by CAO and issued on 24/4/2018 was worth 11,712,216/= (had no report attached to it, was meant to top up payment on certificate 1)

Interim valuation certificate No.3 approved by CAO and issued on 29/6/2018 was worth 39,553,659/=

Site inspection report on the investment dated 27/6/2018 was endorsed by AEO/Housing, Internal Auditor and Ag District Engineer

Interim valuation certificate No.4, approved by CAO and issued on 26/6/2018 was worth 28,631,549/=

Site inspection report on the investment dated 30/6/2018 was endorsed by AEO/Housing, Internal Auditor and Ag District Engineer

(b) Completion at Bumwalikani GFS and rehabilitation /construction of intake works at Nalwanza, Bududa, Bubikolo GFS and rehabilitation of 8 bore holes- 152,517,360/=

Interim valuation certificate No.1 approved by CAO and issued on 28/3/2018 was worth 88,076,132/=

Interim valuation certificate No.2 approved by CAO on 28/6/2018 was worth 50,294,855/=

Progress report dated 26/2/2018 and addressed to CAO, Bududa was endorsed by AEO/Water (Project Manager

(c) Construction of a 5 stance Pit Latrine at Manjiya P/S in Manjiya S/C- 19,000,000/=

Commencement: 31/01/2018

Completion: 31/03/2018

Interim certificate of payment No.1 approved by CAO and issued on 10/4/2018, was worth 9,130,738/=

Interim certificate of payment No.2 was approved by CAO and issued on 5/6/2018, was worth 7,020,520/=

Site inspection report is dated 4/6/2018 and was endorsed by AEO/Housing, verified by DIA and approved by Ag District Engineer

(d) The completion of a 3 classroom block at Nabweya P/S – 33,796,203/=

Certificate of Payment No.1 approved and issued on 9/4/2018, was worth 31,473,652/=

Project status report at substantial completion is dated 9/4/2018, addressed to CAO and endorsed by AEO

		<p>(e) The construction of a 3 stance composite latrine at Burafula RGC in Bushiyi S/C – 16,877,446/=</p> <p>Commencement: 9/2/2017</p> <p>Completion: 19/4/2017</p> <p>Interim valuation certificate No.1 approved and issued on 28/3/2018 was worth 11,126,255/=</p> <p>Site inspection report about the investment was dated 20/3/2018 and endorsed by AEO and Ag District Engineer</p> <p>Interim valuation certificate No.2 approved and issued on 4/5/2018 was worth 4,865,634/=</p> <p>Progress report on the investment, dated 26/6/2018 and endorsed by AEO/Water was submitted to CAO</p>	
<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"> • 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 	<p>The LG had not started implementing any works projects at the time of assessment.</p> <p>However a sample of 2 projects of 2017/2018 that are either phased (continuing) or not commissioned were checked for status of labelling. None of them was labelled as is required. Both lacked contract value and expected duration-there was mention of the FY 2017/2018 but the exact duration for the works was not captured on the site board</p> <p>The two projects sampled were; Construction of a slab for installation of cross dock stores at the District Health Office (Phased) and the Renovation of Hospital Store and Old Antenatal Block in Bududa Hospital (completed but not yet commissioned)</p>	<p>0</p>
<p>Financial management</p>			

The LG makes monthly and up to-date bank reconciliations

Maximum 4 points on this performance measure.

• Evidence that the LG makes monthly bank reconciliations and are up to-date at the time of the assessment:
score 4

The LG had made up to date bank reconciliations at the time of the assessment..

Our review of bank reconciliations, had revealed that the monthly bank reconciliations were prepared up-to-date at the time of this assessment on 11/10/2018,in line with the recommendation of the manual which demanded that , the LG should have made monthly bank reconciliations up-to-date at the time of the assessment.

Examples of bank reconciliations verified included:

(1) Equity bank a/c 1014200691101-Mbale branch , in the names of " Bududa DLG health account ", was last reconciled and approved on 30/9/2018 , with balances as per cash book and bank statement of shs 237,077,744 and 247,197,412 respectively.

(2)DFCU bank-Mbale branch a/c No.01983501004369, in the names of " Bududa DLG Education account" was last reconciled and approved on 30/9/2018 , with balances as per cashbook and bank statement of shs339,482,435 and 339,482,435 respectively.

(3)DFCU bank-Mbale branch a/c No.01983501006550, in the names of " Bududa DLG Finance, Planning & Administration account" was last reconciled and approved on 30/9/2018, with balances as per cashbook and bank statement of shs101,048 and 101,048 respectively.

.(4) Equity bank a/c 1014200690161-Mbale branch , in the names of " Bududa DLG community based services account ", was last reconciled and approved on 30/9/2018 , with balances as per cash book and bank statement of shs 1,730,741 and 7,740,206.7 respectively.

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.

The LG had made timely payment of suppliers during the FY 2017/18

Review of payments together with their supporting documents attached, revealed that the LG certified timely payments to suppliers.

Examples of payments verified included;

(1) Payment voucher No. PV-8033, dated 7/5/2018 of shs 1,428,000, LPO. 4963 dated 1/3/2018 of shs 1,520,000, invoice no. 095 dated 19/3/2018 of shs 1,520,000, receipt no. 002 dated 7/5/2018 of shs 1,428,000 in the names of Skylight ICT centre ltd, for supply of stationary, GRN-1584 dated 19/3/2018, D/note no. 259 dated 19/3/2018, issue voucher no 8782 dated 29/3/2018 of shs 1,520,000, requisition date for payment by the contractor 19/3/2018 certified by CAO/CFO on 18/4/2018.

Duration between delivery and certification for payment was 29 days i.e 19/3/2018 to 18/4/2018. The mandatory requirement is that the delay period should not exceed 2 months.

(2) Payment voucher No. PV-7435, dated 9/11/2017 of shs 1,109,666, LPO. 2815 dated 25/9/2017 of shs 1,169,300, invoice no 449 dated 17/10/2017 of shs 1,169,300, GRN no 1451 dated 17/11/2017 of shs 1,169,300, certificate no 325 dated 18/10/2017 of shs 1,169,300, issue voucher no. 5376 dated 1/11/2017 of shs 1,169,300, requisition date 17/9/2017, date of certification by CAO 2/11/2017, duration taken for payment (17/9/2017 up to 2/11/2017) = 45 days.

The mandatory requirement is that the delay period should not exceed 2 months, therefore the LG was compliant..

<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"> • Evidence that the LG has a substantive Senior Internal Auditor: 1 point. • LG has produced all quarterly internal audit reports for the previous FY: score 2. 	<p>The LG had a substantive Senior Internal Auditor , as per the DSC appointment minute ref: 047/2018B(iii) dated 26/6/2018 , effective date of appointment 1/7/2018 in the names of Mr Nataala Kusolo Nathan, for the post of Senior Internal Auditor, with a salary scale U3, appointment letter ref: CR/160/1, signed by SSemwogerere Patrick (CAO) .</p>	<p>1</p>
<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"> • LG has produced all quarterly internal audit reports for the previous FY: score 2. 	<p>The LG had produced all quarterly Internal Audit Reports for FY 2017/2018 as indicated below:</p> <ul style="list-style-type: none"> • Quarter 1 internal audit report was dated 27/10/2017. • Quarter 2 internal audit report was dated 20/1/2018 • Quarter 3 internal audit report was dated 30/4/2018 • Quarter 4 internal audit report was dated 15/8/2018. • All quarters were signed by the Chief Internal Auditor (Mr Musabi Fred) 	<p>2</p>

<p>The LG executes the Internal Audit function in accordance with the LGA section 90 and LG procurement regulations</p> <p>Maximum 6 points on this performance measure.</p>	<p>Evidence that the LG has provided information to the Council and LG PAC on the status of implementation of internal audit findings for the previous financial year i.e. follow up on audit queries from all quarterly audit reports: score 2.</p>	<p>The LG had provided information to the council and LG PAC on the status of implementation of internal audit findings as indicated below:</p> <p>(a) Quarter 1 status on the implementation of internal audit findings was submitted to the council and, LG-PAC on 29/12/2017 as per the receiving stamp of the secretary PAC/Council, Bududa DLG.</p> <p>(b) Quarter 2 status on the implementation of internal audit findings was submitted to the council and LG-PAC on 29/3/2018 as per the receiving stamp of the secretary PAC/Council, Bududa DLG.</p> <p>(c) Quarter 3 status on the implementation of internal audit findings was submitted to the council and LG-PAC on 30/4/2018 as per the receiving stamp of the secretary PAC/Council, Bududa DLG.</p> <p>(d) Quarter 4 status on the implementation of internal audit findings was submitted to the council and LG-PAC on 15/8/2018 as per the receiving stamp of the secretary PAC/Council, Bududa DLG. Additional follow up information was also reported in quarter 4 report on page 2, item no.1.0</p>	<p>2</p>
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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 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.

The internal audit reports for the previous FY 2017/2018 were submitted to LG Accounting Officer, LG PAC and LG PAC had partially reviewed them and followed up, by a committee of 5 members. Evidence of review was obtained from the quarterly review report prepared by D PAC, addressed to the chairperson and the minister of local government as demonstrated below:

- Quarter 1 review report by DPAC (no ref and date) was titled "Bududa District Local Government PAC Report on Internal Audit Report for 1st quarter on Bududa District Accounts for FY 2017/2018".

- Quarter 2 review report by DPAC (no ref and date) was titled "Bududa District Local Government PAC Report on Internal Audit Report for 2nd quarter on Bududa District Accounts for FY 2017/2018".

- Quarter 3 & 4 review were still in progress at the time of the assessment as per the attendance list verified, at least for the sittings from 1st October – 5th October 2018, together with the invitation letter dated 24/9/2018 addressed to all LGPAC members of Bududa DLG titled "Notice of Local Government Public Accounts Committee Meeting", inviting them to attend LGPAC meetings scheduled for 1st, 2nd, 3rd, 4th and 15th October 2018 to consider responses to the queries raised in the 3rd and 4th quarters of internal audit reports for FY 2017/2018 together with Auditor General's report for the FY ended 30th June 2017.

- All reports were copied to:

1-Minister of finance – received on 27/6/2018

2-The RDC, Bududa

3-The Auditor General - received on 27/6/2018

4-The CAO, Bududa

<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 	<ul style="list-style-type: none"> • The LG had maintained a detailed assets register covering details on land, vehicles, etc and in the format prescribed in the Accounting manual, but not updated with all the vital information provided for in the format mentioned above. Examples of assets register verified included: <ul style="list-style-type: none"> • (1) Bududa District Administration Block, land title reference no. Bud/001, date of acquisition 2006, cost/valuation (no details), Lease hold/ milo land (no details). • (2) District health office block, title reference no. Bud/006/2o12, purchase cost shs 139,986,509, Lease hold/ milo land (no details) • Nabweya HCIII; Land title ref: (no details), milo land/ lease hold(no details), purchase price/valuation(no details), date of acquisition(no details) • (3) M/v reg, no. LG 0098 – 30, Toyota Hilux, D/cabin p/up, date of acquisition, chassis no LV106-1033855, Engine no. 3L- 4091758, cost(no details), Capacity(no details), location(no details) 	<p>0</p>
<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 	<ul style="list-style-type: none"> •The audit opinion of LG Financial Statement was unqualified 	<p>4</p>
<p>Governance, oversight, transparency and accountability</p>			

<p>The LG Council meets and discusses service delivery related issues</p> <p>Maximum 2 points on this performance measure</p>	<ul style="list-style-type: none"> 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>Review of six (6) sets of Council minutes of 27th/10/2017, 15th/12/2017, 17th/01/2018, 15th/03/2018, 11th/05/2018, and 29th/05/2018 indicated that though some service delivery matters had been considered, Council had not discussed LG PAC reports and performance assessment results for FY 2017/18. Examples of issues discussed were:</p> <ul style="list-style-type: none"> In meeting of 27th/10/2017 Council discussed committee reports under Min.DLC.050/10/2017 e.g. sought clarity on utilisation of 60 million planned for construction of Liisi bridge on Bududa-Busano road, and, discussed creation of new Administrative units in Bududa district under Min DLC/051/10/2017. <p>Social Services committee report [included Education & Health departments] was not ready and thus not presented and not discussed.</p> <ul style="list-style-type: none"> In meeting of 17th/01/2018 handled reconstitution of the Standing committees of Council under Min. DLC.061/01/2018 where the initial 5 committees were dissolved and re-constituted into 3, i.e. Finance, Planning and Administration; Technical and Social Services; and Production, Natural Resources and Community Based Services. In meeting of 15th/03/2018 Council discussed and approved AWP FY 2018/19, Procurement Plan and Revenue Enhancement plan under Min. DLC.065/03/2018; resolved to recommend to OPM to grant the district permission to re-open three primary schools that had been closed due to the landslides Nametsi in 2010 and Bumwalukani landslides in 2012 under Min. DLC.066/03/2018; and, appointed chairperson District Service Commission and PWD representative under Min. DLC.067/03/2018. In meeting of 29th/05/2018 approved district budget FY 2018/19 worth 22,875,852,000= under DLC.076/05/2018. 	
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<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 1. 	<ul style="list-style-type: none"> LG had not designated a person to coordinate response to feedback as at time of assessment. Though some complaints had been raised to the LG e.g. petition against marginalised services to Bulumino parish dated 28th/10/2017 raised by residents and another complaint on distribution of pigs under OWC for FY 2017/18 dated 21st/06/2018 raised by Chairperson Buwali SC, responses/feedback on the complaints had not been documented. 	<p>0</p>
<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"> The LG has specified a system for recording, investigating and responding to grievances, which should be displayed at LG offices and made publically available: score 1 	<ul style="list-style-type: none"> The LG had not specified, displayed and made publically available a system for recording, investigating and responding to complaints as at time of assessment. A complaints box was fitted at the district headquarters but its contribution to the complaints handling system was not evident. 	<p>0</p>
<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 	<ul style="list-style-type: none"> Payroll September 2018 and Pensioner schedule were on display on noticeboards at the district H/Q. 	<p>2</p>
<p>The LG shares information with citizens (Transparency)</p> <p>Total maximum 4 points on this Performance Measure</p>	<ul style="list-style-type: none"> Evidence that the procurement plan and awarded contracts and amounts are published: score 1. 	<ul style="list-style-type: none"> The Procurement plan FY 2018/19 was on display on noticeboard at the district H/Q. Contracts had not yet been awarded however a Bid invitation notice for goods and services for FY 2018/19 dated 3rd/10/2018 was on display. 	<p>1</p>

<p>The LG shares information with citizens (Transparency)</p> <p>Total maximum 4 points on this Performance Measure</p>	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Bududa DLG performance results for FY 2017/18 (with overall score of 57%) had been displayed on the noticeboard at Planning unit. TPC had discussed APA results of FY 2017/18 and implications in meeting of 28th/08/2018 under BDTPC 6/08/2018. 	<p>1</p>
<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 	<ul style="list-style-type: none"> LG had communicated and explained guidelines in FY 2017/18 as evidenced by TPC meeting of 11th/01/2018 under Min/BDTPC05/01/2018 and distribution list dated 13th/02/2018. 	<p>1</p>
<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 LG during the previous FY conducted discussions (e.g. municipal urban fora, barazas, radio programmes etc.) with the public to provide feed-back on status of activity implementation: score 1. 	<ul style="list-style-type: none"> It was not evident that the LG had conducted discussions with the public in FY 2017/18 to provide feedback on status of activity implementation. 	<p>0</p>
<p>Social and environmental safeguards</p>			

<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 and CDO have provided guidance and support to sector departments to mainstream gender, vulnerability and inclusion into their activities score 2. 	<p>To support sector departments to mainstream gender into their activities, the Gender focal point/CDO held a gender budgeting training for HLGs on 14/3/2018. The training targeted Heads of Department and Sectors. A report was compiled and availed at assessment</p>	<p>2</p>
<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 gender focal point and CDO have planned for minimum 2 activities for current FY to strengthen women's roles and address vulnerability and social inclusions and that more than 90 % of previous year's budget for gender activities/ vulnerability/ social inclusion has been implement-ted: score 2. 	<p>The DCDO/Gender focal person has planned several activities for 2018/2019 to strengthen women's roles and address vulnerability and social inclusion.</p> <p>These include; Conducting gender training for both technical and political leaders, supporting Sub counties to do similar training at LLG level, disseminating the Uganda Gender Policy to technical and political leaders, implementing the YLP, implementing UWEP, supporting PWDs under the Special Grants, supporting groups through OWC, Monitoring and sensitising special interest groups including those living with HIV/AIDS, Sensitising care givers of children on several issues including positive parenting, providing probation services, training CDO's and local leaders on mediation and advocacy, liaising with the police liaison officer to sensitise communities on GBV</p> <p>According to the Financial Statement of the LG for the FY ended 30th June 2018, the revised approved budget for the Community Based Services Department in the LG was 229,662,766/= and the actual was 229,662,766/= . This translates into 100% of the budget implemented</p>	<p>2</p>

<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"> • Evidence that environmental screening or EIA where appropriate, are carried out for activities, projects and plans and mitigation measures are planned and budgeted for: score 1 	<p>Although the LG did not screen all projects for the FY 2017/2018, there was evidence of environmental screening of some projects. There was a report dated 30/4/2018, compiled by the Environment Officer on the environment screening for Bududa District Projects for FY 2017/2018</p>	<p>1</p>
<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"> • Evidence that the LG integrates environmental and social management and health and safety plans in the contract bid documents: score 1 	<p>At the time of assessment, there was no documented evidence produced to confirm that there was deliberate integration of environmental and social management, health and safety issues into the bid documents</p>	<p>0</p>

<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"> • Evidence that all projects are implemented on land where the LG has proof of ownership (e.g. a land title, agreement etc.): score 1 	<p>Some of the projects implemented in 2017/2018 were on land owned by the district while others were on institutional, community and private land. The status as captured from the District Register of Land and Buildings and from the Departments for this sample of 5 projects is as follows;</p> <p>(a) The construction of a theatre at Bulucheke Health Centre III was done on District land which is titled. Title was acquired on 24/5/2013</p> <p>(b) Completion at Bumwalikani GFS and rehabilitation /construction of intake works at Nalwanza, Bududa, Bubikolo GFS and rehabilitation of 8 bore holes was done on private land and agreements with the land owners in writing have been obtained. However, these are kept in the water office and not in the office managing land on behalf of the LG</p> <p>(c) Construction of a 5 stance Pit Latrine at Manjiya P/S in Manjiya S/C- was done on Islamic institutional land. There is no written agreement between the district and the institution in relation to this investment</p> <p>(d) The completion of a 3 classroom block at Nabweya P/S was done on church land. There is no written agreement between the district and church in relation to this investment</p> <p>(e) The construction of a 3 stance composite latrine at Burafula RGC in Bushiyi S/C was done on private land and an agreement in writing was obtained. However, it is kept in the water office and not in the Lands office</p>	<p>0</p>
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<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"> • Evidence that all completed projects have Environmental and Social Mitigation Certification Form completed and signed by Environmental Officer and CDO: score 1 	<p>At the time of assessment, the Environment officer had filled some Environmental and Social Mitigation Certification Forms for completed projects for 2017/2018. For instance; the maintenance of 2km Namutembi-Buwakhata road in Bukibokolo S/C and construction of a 5 stance pit latrine in Nabyoko P/S were certified. However, the certification was only endorsed by the Environment Officer. The CDO did not endorse the certification as is required</p>	<p>0</p>
<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"> • Evidence that the contract payment certificated includes prior environmental and social clearance (new one): Score 1 	<p>The contract payment certificates in the LG had no provision for environmental and social clearance</p>	<p>0</p>

<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"> • Evidence that environmental officer and CDO monthly report, includes a) completed checklists, b) deviations observed with pictures, c) corrective actions taken. Score: 1 	<p>The Environmental Officer presented two reports on environmental matters i.e Environment Screening Report for Bududa District Projects FY 2017/2018 dated 30/4/2018 and Monitoring Report on the status of the implementation of environment mitigation measures for district and sub-county projects dated 20/6/2018. Both were endorsed only by the Environment Officer</p> <p>The District has not been conducting monthly monitoring of projects on environmental matters and has not included the CDO in the environment function</p>	<p>0</p>
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Summary of requirements	Definition of compliance	Compliance justification	Score
Human resource planning and management			
<p>The LG education de- partment 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 	<p>Approved budget in the performance contract FY 2018/19, the LG Work Plan (page 59) indicates the budget provision of 5,305,214, 000(5.3bn) for 907 teachers in 89 government-aided primary schools. The wage bill for 89 schools, each with 7 teachers and a head teacher with starting salary as the salary structure for primary school teachers (schedule 1) for FY 2018/19, amounts to 4.26 bn. The current budget provide sufficiently provide at least 8 teachers with a head teacher inclusive</p>	4
<p>The LG education de- partment 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 deployed a Head Teacher and minimum of 7 teachers per school (or minimum of a teacher per class for schools with less than P.7) for the current FY: score 4 	<p>There is evidence that each of the 66 schools with P7 level has a minimum of eight (8) teachers with a head teacher inclusive, and the 23 lower class level school had a teacher per class in the school. That is, 838 teachers in post and 52 headteachers are substantively appointed, distributed among 89 schools as per the requirement.</p>	4
<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"> o If 100%: score 6 o If 80 - 99%: score 3 o If below 80%: score 0 	<p>Of the 907 primary school teachers in the budget provision, 838 teachers are in post. This translates into 92% of the structure of teachers with a wage bill filled.</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"> • 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 	<p>Bududa Local Government approved structure indicates that the district has 2 positions for school inspectors. At the time of assessment, there was evidence that the LG had substantively filled the position of school Senior Inspectors (Mr. Muwoya David) under DSC/057/2018/A(ii). The evidence that second position of Inspector of Schools was filled could not be established. Mr. Wakyaya Anthony who was said to be an Inspector of Schools, and currently caretaker of Assistance Education office could not access and present evidence or copy of his appointment as an Inspector of School.</p> <p>There was evidence of wage bill for both positions of Assistance Education Office and inspector of schools had a wage bill had wage bill. Therefore, since Mr. Wakyaya Anthony was assigned to care take in the higher position of Assistance Education Office, possibly , he was substantively appointed as Inspector of Schools.</p> <p>Note: Latter, he accessed and forwarded his appointment, and his minute of appointment is DSC Min.No:07/2009, (a)j on 4/02/2009</p>	<p>6</p>
<p>The LG Education department has submitted a recruitment plan covering primary teachers and school inspectors to HRM for the current FY.</p> <p>Maximum 4 for this performance measure</p>	<p>Evidence that the LG Education department has submitted a recruitment plan to HRM for the current FY to fill positions of</p> <ul style="list-style-type: none"> • Primary Teachers: score 2 	<p>In the letter dated 14th August 2018, the office of the DEO had submitted a recruitment plan for FY 2018/19 to CAO, with a copy to Principal HRO. The plan indicated following vacancies in primary schools :</p> <ul style="list-style-type: none"> - 37 headteachers; - 71 deputy Headteachers ; - 247 education assistants. 	<p>2</p>

<p>The LG Education department has submitted a recruitment plan covering primary teachers and school inspectors to HRM for the current FY.</p> <p>Maximum 4 for this performance measure</p>	<p>Evidence that the LG Education department has submitted a recruitment plan to HRM for the current FY to fill positions of</p> <ul style="list-style-type: none"> • School Inspectors: score 2 	<p>Since there was a new Senior Inspector of Schools at the close of FY 2017/18 and an Inspector of Schools who was care-taking the position of Assistant Education officer, there was no need to plan for the recruitment of Inspector of Schools.</p>	<p>2</p>
<p>Monitoring and Inspection</p>			
<p>The LG Education department has conducted performance appraisal for school inspectors and ensured that performance appraisal for all primary school head teachers is conducted during the previous FY.</p> <p>Maximum 6 for this performance measure</p>	<p>Evidence that the LG Education department has ensured that all head teachers are appraised and has appraised all school inspectors during the previous FY</p> <ul style="list-style-type: none"> • 100% school inspectors: score 3 	<p>The approved and adopted staff structure for Bududa DLG (11/7/17) provides for (2) inspectors namely Senior inspector of schools and Inspector of Schools.</p> <p>The position of Senior Inspector of Schools is substantively filled while the position of Inspector of Schools is still vacant.</p> <p>The annual performance report (FY 2017/18) for Senior Inspector of School (Mr.Muwoya Wekhoola David-appointed under BDSC/057/2018 (A) i), was not on file. This translates into 0% of inspectors of schools appraised in FY 2017/18.</p>	<p>0</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.

Maximum 6 for this performance measure

Evidence that the LG Education department has ensured that all head teachers are appraised and has appraised all school inspectors during the previous FY

- Primary school head teachers o 90 - 100%: score 3

- o 70% and 89%: score 2

- o Below 70%: score 0

Bududa DLG has (89) Government aided primary schools. 46% (41 out of 89) head teachers (substantive and caretakers) had been appraised for calendar year 2017.

Examples of sampled appraisal reports for HTs:

a) Makhaye Lydia-Bunabumali P/s, Buwali S/C; appraised on 3/4/18 by S/County Chief

b) Wansuzi George-Nabusakala P/s, Buwali S/C; appraised by S/C/C on 5/4/18

c) Nandutu Agatha-Bubungi P/s, Bushika S/C; appraised on 3/4/18 and signed by DEO on 30/5/18

d) Weleba Charles-Buchunya P/s, Nakatsi S/C; appraised on 10/4/18, and signed by DEO on 30/5/18

e) Khasisho John-Bulobi P/s, Nabweya S/C; appraised by C/person-SMC on 14/3/18 but report not signed by S/C/C & DEO

f) Etc.

Noted that most of reports not duly filled, dated and signed by DEO

<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"> • 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>There was insufficient evidence that the Education department communicated the received circulars and guidelines from the national level. At the time of assessment , the department presented following documents received from the national level in FY 2017/18:</p> <ol style="list-style-type: none"> (1) Dressing Code for Public Officers- from Ministry of Public Service Staff received on 17/7/2017 (2) Monitoring of service delivery - from Ministry of Local Government – received on 09/8/2017 (3) Focus of School Inspection – from Ministry of Education and Sports received on 26/7/2017. (4) Implementation of circular letter- No. 2 of 2015 from Ministry of Public Service received 22/8/2017 (5) Implementing Early Grade Reading- from Ministry of Education and Sports received on 16/4/2018 <p>In the three (3) sample schools (Manjiya PS, Bubita Ps and Bukigai PS) visited, only one (1) out of 5 circulars received in Manyiya primary school and Bubita Primary School was “dressing Code for Public Officers- from Ministry of Public Service Staff”.</p>	<p>0</p>
<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"> • Evidence that the LG Education department has held meetings with primary school head teachers and among others explained and sensitised on the guidelines, policies, circulars issued by the national level: score 2 	<p>There was evidence that the LG Education department held meetings , particularly at the beginning to discuss the circulars and policy issues. For example, focus of school inspection was discussed in the meeting of 16/8/2017.</p>	<p>2</p>

The LG Education De- partment has effectively inspected all registered primary schools2

Maximum 12 for this performance measure

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

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

The overall school inspection coverage of public and private primary schools per term stands at 64%.

There are 121 (89 Government and 32 Private) schools

(a) School inspection coverage from inspection reports

- Term III 2017 discussed on 27/02/2018 indicated that 96 schools were inspected (79%)

- Term II 2018 discussed on 06/04/2018 indicated that 104 schools were inspected (86%)

- Term I2018 discussed on 26/06/ 2018 stated that 48 schools were inspected (40%)

Average school inspection from reports = $(79 + 86 + 40) / 3 = 205 / 3 = 68\%$

(b) School inspection coverage from three sample schools

(1) Manjiya P/S was inspected 1 out 3(33%) on 11/4/18

(2) Bukigai P/S was inspected 2 out 3(67%), on 29 /3/18 and 15 /11/17

(3) Bubita was inspected 2 out 3 (67%) , on 20/11/17and 29 /3/18

Average inspection coverage from sample schools = $(33 + 67 + 67) / 3 = 167 / 3 = 56\%$

Overall school inspection = $(68 + 56) / 2 = 62\%$

<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 	<p>In school inspection 2017/2018, the LG education made the following recommendations after meetings on the following dates: 15/12/2017, 21/05/2018 and 21/05/2018</p> <ul style="list-style-type: none"> (a) Effect the transfer of teachers who have has over stayed in schools by CAO (b) Head teachers should ensure that all learners are attended to by teachers (c) Head teachers should ensure that both teachers and pupils minimize absenteeism and improve on time management in order to realize proper learning outcomes in the school. (d) Directorate of Education Standards should provide in time tablets for digital inspection so that work is done effectively (e) CCT should organize CPDs on planning for teaching. (f) All schools should get auditor to always update schools books of accounts. Schools should make budgets and adhere to them in their expenditures. 	<p>4</p>
<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 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 	<p>There was evidence that three Inspection reports were submitted to DES as follows:</p> <ul style="list-style-type: none"> - Term II 2017 on 6/6/17 and acknowledged by Mr. Okiror John Robert - Term II 2017 on 15th /02/2018 and acknowledged by Mr. Obua Jimmy - Term I 2018 on 21/05/2018 by Balyogera Patrick 	<p>2</p>

<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 inspection recommendations are followed- up: score 4. 	<p>(1) The tracking of teachers' and headteachers' absenteeism- as per meeting Min 3/ EDUC/ 2018 is on-going</p> <p>(2) The transfer of teachers was effected .</p>	4
<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: <ul style="list-style-type: none"> o List of schools which are consistent with both EMIS reports and PBS: score 5 	<p>The list of schools (89) obtained from MoES is consistent with list of schools in PBS and list of schools from the office of the DEO.</p>	5
<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>	<p>Evidence that the LG has submitted accurate/consistent data:</p> <ul style="list-style-type: none"> • Enrolment data for all schools which is consistent with EMIS report and PBS: score 5 	<p>In PBS, the pupil enrollment was 48000 from 89 primary schools contrary to the 52,018 pupils recorded in EMIS report from MoES.</p>	0

Governance, oversight, transparency and accountability

<p>The LG committee re- sponsible for education met, discussed service delivery issues and pre- sented 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 education met and discussed service delivery issues including inspection, performance assessment results, LG PAC reports etc. during the previous FY: score 2 	<p>Review of 3 sets of minutes of Technical and Social Services Committee of 30th/01/2018, 1st/03/2018 and 22nd/05/2018 indicated that though some service delivery matters had been considered, the Committee had not discussed school inspection reports, LG PAC reports and performance assessment results FY 2017/18. Issues discussed by committee included:</p> <ul style="list-style-type: none"> • In meeting of 30th/01/2018 discussed quarter II Education department report under Min. TESS.003/01/2018 –noted the need to recruit more teachers, and to lobby GoU to establish a Vocational Institute in the district. • In meeting of 22nd/05/2018 (minutes not authenticated) discussed progress with procurement of a vehicle for Education department, planned construction of Bukhalera PS with support from MoES under Min. 03/22/2018 and scrutinised Education department budget estimates for FY 2017/18 worth 9 billion shillings under Min. 04/22/2018 e.g. discussed progress with Bubiita Seed SS construction to enable decision making on budget provision for phase II 	<p>0</p>
<p>The LG committee re- sponsible for education met, discussed service delivery issues and pre- sented issues that require approval to Council</p> <p>Maximum 4 for this performance measure</p>	<ul style="list-style-type: none"> • Evidence that the education sector committee has presented issues that require approval to Council: score 2 	<ul style="list-style-type: none"> • The then Social Services Committee (re-constituted into Technical and Social Services in Council meeting of 17th/01/2018) had not presented its report and recommendations to Council for approval in FY 2017/18 because it was said not to have been ready during Council meeting of 27th/10/2017 when it had been scheduled for presentation and discussion under Min.DLC.050/10/2017. 	<p>0</p>

<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/ MEO)</p> <ul style="list-style-type: none"> • 100% schools: score 5 • 80 to 99% schools: score 3 • Below 80 % schools: score 0 	<p>In the random sample of 5 schools, Lunganaga PS, Makalama PS, Nabweya PS, Bunabumali PS and Bukalasi PS.</p> <p>(1) In Lunganaga PS, all three sets of minutes of SMC meeting on 16/10/17, 9/3/18 and 1/6/18 were submitted (100%)</p> <p>(2) Makalama PS, only one set of minutes of meeting on 3/08/17</p> <p>(3) Nabweya PS did not submitted minutes (0%)</p> <p>(4) Bunabumali PS submitted minutes once 18/7/2017(33%)</p> <p>(5) Bukalasi PS did not submit any minutes (33%)</p> <ul style="list-style-type: none"> - 3 out of 5 sample schools had submitted minutes of the meetings (60%) - 5 out of 15 sets of minutes were submitted to LG education (33%) - 5 out of 5 had established SMCs (100%) - 5 out 5 had discussed budget and resources (100%) - Overall rate of functionality = $(60+60+100+100)/4=320/4 = 80\%$ 	<p>3</p>
<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"> • Evidence that the LG has publicised all schools receiving non-wage recurrent grants e.g. through posting on public notice boards: score 3 	<p>Lists of all schools receiving non-wage recurrent grants (UPE) had been posted on public notice boards as required.</p>	<p>3</p>
<p>Procurement and contract management</p>			

<p>The LG Education department has submitted input into the LG procurement plan, complete with all technical requirements,</p> <p>to the Procurement Unit that cover all items in the approved Sector annual work plan and budget</p> <p>Maximum 4 for this performance measure</p>	<ul style="list-style-type: none"> • Evidence that the sector has submitted procurement input to Procurement Unit that covers all investment items in the approved Sector annual work plan and budget on time by April 30: score 4 	<p>The LG Education Department made input into the Procurement Plan for 2018/2019 late on 25th June 2018. It Includes 14 infrastructure projects and 6 Supplies</p>	<p>0</p>
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Financial management and reporting

<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. 	<ul style="list-style-type: none"> • The LG Education department timely certified and recommended suppliers for payment as per the contract terms and conditions. <p>Examples of contracts verified are:</p> <p>(1)-Procurement Ref: Budu 579/wrks/2017-18/00015, by Geomax Engineering Ltd, for construction of Bubiita seed secondary school in Bubiita sub county, with a contract price of shs 695,701,214, Tax invoice no. 337 dated 14/6/2018 of shs 417,420,728, receipt no. 422 dated 20/6/2018 of shs 248,446,528, date of completion and requisition for payment 14/6/2018, date of certification for payment by CAO/ 14/6/2018, payment voucher no. PV-8299, dated 20/6/2018 of shs 248,446,528,.Delay period was 1 day i.e (same day on 14/6/2018).The LG was timely.</p> <p>(2)- Procurement Ref: Budu579/wrks/17-18/00006, by Geroc Mult Investments Company Ltd, for retention for construction of 5 stance lined latrine at Bukigai sub county contract price shs 33,796,203, completed and requisitioned for payment on 27/3/2017, certified for payment by CAO on 30/6/2017, payment voucher no. PV-6346, dated 22/3/2018 of shs 1,017,800, receipt no 0031 dated 26/3/2018 of shs 1,017,800. Delay period 60 days i.e (27/3/2017 up-to 30/6/2017). The LG delay period was within the recommended 2 months limit.</p>	<p>3</p>
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<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 15th of July for consolidation: score 4 	<ul style="list-style-type: none"> • The LG could not ascertain the actual dates when the Education department had submitted the annual performance report and quarterly reports for FY 2017/18 to Planning unit for consolidation. 	<p>0</p>
<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 o If all queries are not responded to score 0 	<p>The LG Education sector had not provided information to the internal audit on the status of implementation of all audit findings for the year 2017/18. This was raised in the exit meeting and the sector head promised to improve on the weakness.</p>	<p>0</p>

Social and environmental safeguards

<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 <p>on how senior women/men teachers should provide guidance to girls and boys to handle hygiene, reproductive health, life skills, etc.: Score 2</p>	<p>At the time of assessment, the LG Education Department had not consulted with the gender focal point to develop and or disseminate guidelines to support the engagement of Senior Women and Men Teachers with the boys and girls in schools</p>	<p>0</p>
<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 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 	<p>At the time of assessment, the LG Education Department had not collaborated with the Gender Department to issue and explain guidelines on how to manage sanitation for girls and PWDs in Primary Schools-</p>	<p>0</p>
<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 School Management Committee meets the guideline on gender composition: score 1 	<p>The guidelines on the gender composition of SMCs are fully met. All the schools have SMCs with at least 3 women in the forum</p>	<p>1</p>

<p>LG Education department has ensured that guidelines on environmental management are disseminated and complied with</p> <p>Maximum 3 points for this performance measure</p>	<ul style="list-style-type: none"> • Evidence that the LG Education department in collaboration with Environment department has issued guidelines on environmental management (tree planting, waste management, formation of environmental clubs and environment education etc.): score 1: 	<p>The LG Education Department did not engage with the Environment Department to disseminate guidelines on Environment Management to schools</p>	<p>0</p>
<p>LG Education department has ensured that guidelines on environmental management are disseminated and complied with</p> <p>Maximum 3 points for this performance measure</p>	<ul style="list-style-type: none"> • Evidence that all school infrastructure projects are screened before approval for construction using the checklist for screening of projects in the budget guidelines and where risks are identified, the forms include mitigation actions: Score 1 	<p>It is not clear how many of the school infrastructure projects for 2017/2018 were screened. In the report on the environment screening report of 2017/2018 dated 30/4/2018, there is no school infrastructure project. Meanwhile in the monitoring report on the status of implementation of environment mitigation measures for District and Sub-County Projects, dated 20/6/2018 only 5 school infrastructure projects were included. Some projects including; construction of 5 stance pit latrine in Manjiya P/S, Construction of 3 classroom block at Nabweya P/S were neither screened nor monitored-</p>	<p>0</p>
<p>LG Education department has ensured that guidelines on environmental management are disseminated and complied with</p> <p>Maximum 3 points for this performance measure</p>	<ul style="list-style-type: none"> • The environmental officer and community development officer have visited the sites to check whether the mitigation plans are complied with: Score 1 	<p>Monitoring of projects for environment mitigation in the LG was not done on a monthly basis and did not involve the CDO. For instance, the screening report for projects dated 30/4/2018 and the monitoring report dated 20/6/2018 were endorsed only by the Environment Officer</p>	<p>0</p>

Summary of requirements	Definition of compliance	Compliance justification	Score
Human resource planning and management			
<p>LG has substantively recruited primary health care workers with a wage bill provision from PHC wage</p> <p>Maximum 8 points for this performance measure</p>	<p>Evidence that LG has filled the structure for primary health care with a wage bill provision from PHC wage for the current FY</p> <ul style="list-style-type: none"> • More than 80% filled: score 8 • 60 – 80% - score 4 • Less than 60% filled: score 0 	<p>The LG Performance contract 2018/19 FY indicates the PHC wage bill provision of UGX 3,313,075,000 and the wage bill for staff in post is UGX 3,028,953,048 as per the staff list (after salary enhancement).</p> <p>The LG approved staff structure has 370 positions out of which 259 are filled i.e. 70%.</p>	4
<p>The LG Health department has submitted a comprehensive recruitment plan for primary health care workers to the HRM department</p> <p>Maximum 6 points for this performance measure</p>	<p>Evidence that Health department has submitted a comprehensive recruitment plan/request to HRM for the current FY, covering the vacant positions of primary health care workers: score 6</p>	<p>At the time of assessment, there was no submission letter for the recruitment plan on file. However, a copy of the recruitment plan covering 3 years was acknowledged by the HRM on 5/9/2018 (stamped).</p>	6

<p>The LG Health department has conducted performance appraisal for Health Centre IVs and Hospital In-charge and ensured performance appraisals for HC III and II in-charges are conducted</p> <p>Maximum 8 points for this performance measure</p>	<p>Evidence that the all health facilities in-charges have been appraised during the previous FY:</p> <ul style="list-style-type: none"> o 100%: score 8 o 70 – 99%: score 4 o Below 70%: score 0 	<p>Bududa Hospital is in place and there is no HCIV.</p> <p>The health facility in-charge (Dr.Ouni Franko appointed as medical officer under DSC Min.28/2017 (f) vii and as Bududa Hospital in-charge on 31/1/2018 by CAO) had been appraised for FY 2017/18.</p> <p>The annual performance report was on file, filled, signed and stamped by CAO on 2/7/18. This translates into 100% of appraised health facility in-charge.</p>	<p>8</p>
<p>The Local Government Health department has deployed health workers across health facilities and in accordance with the staff lists submitted together with the budget in the current FY.</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 in line with the lists submitted with the budget for the current FY, and if not provided justification for deviations: score 4 	<p>The staff list submitted with the performance contract (PBS) is consistent with the actual staff deployed at the health facilities. A few mismatches were due to transfers done after submission of PBS.</p>	<p>4</p>
<p>Monitoring and Supervision</p>			
<p>The DHO/MHO has effectively communicated and explained guidelines, policies, circulars issued by the national level in the previous FY to health facilities</p> <p>Maximum 6 for this performance measure</p>	<ul style="list-style-type: none"> • Evidence that the DHO/ MHO has communicated all guidelines, policies, circulars issued by the national level in the previous FY to health facilities: score 3 	<p>The DHO communicated policies and circulars form MOH to all in-charges e.g. National HIV testing policy in a letter dated 18/7/2018, Clarification of stock out of seprine and others as per the delivery book signed by all in-charges on 28/3/2018.</p>	<p>3</p>

<p>The DHO/MHO has effectively communicated and explained guidelines, policies, circulars issued by the national level in the previous FY to health facilities</p> <p>Maximum 6 for this performance measure</p>	<ul style="list-style-type: none"> Evidence that the DHO/ MHO has held meetings with health facility in- charges and among others explained the guidelines, policies, circulars issued by the national level: score 3 	<p>Guidelines/circulars were discussed/explained in the extended DHMT meeting held on 6/6/2018 attended by all in-charges (Minute5/6/2018) e.g. Circular on use of upgraded ARVs and TB drugs, Surge initiative to rapidly increase people on ART and Clarification of stock out of seprine.</p>	<p>3</p>
<p>The LG Health Department has effectively provided support supervision to district health services</p> <p>Maximum 6 points for this performance measure</p>	<p>Evidence that DHT/MHT has supervised 100% of HC IVs and district hospitals (including PNFPs receiving PHC grant) at least once in a quarter: score 3</p>	<p>The District has one Hospital (Bududa Hospital) and no HCIV. Supervision was done for all quarters as per the supervision log book obtained at the Hospital as follows; Q1-25/7/2017, Q2-18/10/2017, Q3- 20/3/2018 and Q4-28/5/2018.</p>	<p>3</p>
<p>The LG Health Department has effectively provided support supervision to district health services</p> <p>Maximum 6 points for this performance measure</p>	<p>Evidence that DHT/MHT has ensured that HSD has super- vised lower level health facili- ties within the previous FY:</p> <ul style="list-style-type: none"> If 100% supervised: score 3 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>Supervision was done for all quarters as per the supervision reports dated as follows; Q1-10/9/2017, Q2- 8/1/2018, Q3- 5/4/2018 and Q4-3/7/2018.</p>	<p>3</p>

<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"> Evidence that all the 4 quarterly reports have been discussed and used to make recommendations (in each quarter) for corrective actions during the previous FY: score 4 	<p>At the time of assessment, there was no minute obtained at DHO's office of a meeting held that discussed supervision reports implying that the LG did not discuss any quarterly supervision report during the FY.</p>	<p>0</p>
<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"> Evidence that the recommendations are followed – up and specific activities undertaken for correction: score 6 	<p>Minutes of follow up meetings were not available hence could not easily establish follow up actions</p>	<p>0</p>
<p>The LG Health department has submitted accurate/consistent reports/data for health facility lists receiving PHC funding as per formats provided by MoH</p> <p>Maximum 10 for this performance measure</p>	<ul style="list-style-type: none"> Evidence that the LG has submitted accurate/consistent data regarding: <ul style="list-style-type: none"> List of health facilities receiving PHC funding, which are consistent with both HMIS reports and PBS: score 10 	<p>The list of facilities is consistent with PBS (performance contract).</p> <p>HMIS forms 105,108 and 012 for July 2018 and August 2018 were submitted through DHIS2 online system (100%) for all the 17 reporting facilities.</p>	<p>10</p>

Governance, oversight, transparency and accountability

<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 LG committee responsible for health met and discussed service delivery issues including supervision reports, performance assessment results, LG PAC reports etc. during the previous FY: score 2 	<p>Review of 3 sets of minutes of the Technical and Social Services Committee of 30th/01/2018, 1st/03/2018 and 22nd/05/2018 indicated that though some service delivery matters had been considered, the Committee had not discussed supervision reports, LG PAC reports and performance assessment results FY 2017/18.</p> <p>Issues discussed by committee included for example in meeting of 22nd/05/2018 (not authenticated) stock out of drugs in HCs and provision/repair of solar lighting in HCs under Min. 03/22/2018 and scrutinised Health department budget estimates for FY 2017/18 worth 4 billion shillings under Min. 04/22/2018</p>	<p>0</p>
<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 health sector committee has presented issues that require approval to Council: score 2 	<ul style="list-style-type: none"> The then Social Services Committee (re-constituted into Technical and Social Services in Council meeting of 17th/01/2018) had not presented its report and recommendations to Council for approval in FY 2017/18 because it was said not to have been ready during Council meeting of 27th/10/2017 when it had been scheduled for presentation and discussion under Min.DLC.050/10/2017. 	<p>0</p>

<p>The Health Unit Management Committees and Hospital Board are operational/functioning</p> <p>Maximum 6 points</p>	<p>Evidence that health facilities and Hospitals have functional HUMCs/Boards (established, meetings held and discussions of budget and resource issues):</p> <ul style="list-style-type: none"> • If 100% of randomly sampled facilities: score 6 • If 80-99 %: score 4 • If 70-79: %: score 2 • If less than 70%: score 0 	<p>During the FY 2017/18, three (3) out of five (5) facilities sampled had all the four mandatory quarterly meetings i.e. Bududa Hospital, Bushika HCIII and Bukalasi HCIII.</p> <p>The other two (Bukigai HCIII and Namaistu HCII) held two meetings each i.e. 3/5=60%.</p>	<p>2</p>
<p>The LG has publicised all health facilities receiving PHC non-wage recurrent grants</p> <p>Maximum 4 for this performance measure</p>	<ul style="list-style-type: none"> • Evidence that the LG has publicised all health facilities receiving PHC non- wage recurrent grants e.g. through posting on public notice boards: score 4 	<p>The health facilities receiving PHC non-wage 2018/19 were displayed on the notice board as the displayed notices dated 3/7/2018.</p>	<p>4</p>
<p>Procurement and contract management</p>			
<p>The LG Health department has submitted input to procurement plan and requests, complete with all technical requirements, to PDU that cover all items in the approved Sector annual work plan and budget</p> <p>Maximum 4 for this performance measure</p>	<ul style="list-style-type: none"> • Evidence that the sector has submitted input to procurement plan to PDU that cover all investment items in the approved Sector annual work plan and budget on time by April 30 for the current FY: score 2 	<p>The LG Health Department made input into the Procurement Plan for 2018/2019 late on 29th June 2018.</p>	<p>0</p>

<p>The LG Health department has submitted input to procurement plan and requests, complete with all technical requirements, to PDU that cover all items in the approved Sector annual work plan and budget</p> <p>Maximum 4 for this performance measure</p>	<ul style="list-style-type: none"> Evidence that LG Health department submitted procurement request form (Form PP5) to the PDU by 1st Quarter of the current FY: score 2. 	<p>For the FY 2017/2018, the LG Health Department made procurement requests in time on 25/7/2017 as follows;</p> <p>Renovation of old Antenatal block in Bududa Hospital, Renovation of Bududa Hospital drug store, Construction of Theatre at Bulucheke HCIII and Construction of slab for District Store.</p>	<p>2</p>
<p>The LG Health department has certified and initiated payment for supplies on time</p> <p>Maximum 4 for this performance measure</p>	<ul style="list-style-type: none"> Evidence that the DHO/ MHO (as per contract) certified and recommended suppliers timely for payment: score 4. 	<ul style="list-style-type: none"> The DHO certified and recommended suppliers for payment timely .A sample of contracts verified to determine terms of payment included the following: <ul style="list-style-type: none"> (i)-Procurement no. Budu 579/wrks/2017-2018/00003 for construction of theatre at Bulucheke HCIII phase I, by Lodina Investments services ltd. Contract price shs 119,263,954, pv DH-84 dated 14/3/2018 of shs 30,812,766, requisition date for payment 5/3/2018, date certified by CAO for payment 14/3/2018, duration taken to certify payment by the CAO was 9 days i.e 5/3/2018 up-to 14/5/2018. The delay period did not exceed the 2 months limit, therefore the sector was timely. (2)-Procurement no. Budu 579/wrks/2017-2018/00002, minute ref:139/Budu/cc/11/2017 (4a(1) for renovation of Bududa hospital store and old antenatal block, by Nabugabwe General Construction Company ltd, Contract price shs 280,611,906, pv DH-114 dated 14/5/2018 of shs 78,663,498, receipt no 205 dated 14/5/2018 of shs 78,663,498, requisition date for payment 25/4/2018, date certified by CAO for payment 14/5/2018, duration taken to certify payment by the CAO is 19 days i.e 25/4/2018 up-to 14/5/2018. The delay period did not exceed the 2 months limit, therefore the sector was timely. 	<p>4</p>
<p>Financial management and reporting</p>			

<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 	<ul style="list-style-type: none"> The LG could not ascertain the actual dates when the Health department had submitted the annual performance report and quarterly reports for FY 2017/18 to Planning unit for consolidation. 	<p>0</p>
<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 	<p>The LG health sector had not provided information to the internal audit on the status of implementation of all audit findings for the year 2017/18. This issue was raised by the assessor in the exit meeting and the sector head promised to improve on the weakness .</p>	<p>0</p>
<p>Social and environmental safeguards</p>			

<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 (i.e. minimum 30 % women: score 2 	<p>Two (2) of the five (5) sampled facilities (Bukalasi HCIII – 42.8% and Bududa Hospital- 54.5%) meet the gender composition requirement on the HUMC).</p> <p>The other three do not meet the gender requirement i.e. Bukigai HCIII- 22%, Bushika HCIII – 25% and Namaistu HCII- 22.2%.</p> <p>Implying that overall the gender requirement is not met.</p>	<p>0</p>
<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 the LG has issued guidelines on how to manage sanitation in health facilities including separating facilities for men and women: score 2. 	<p>All the five sampled facilities have sanitation facilities labelled for male and females.</p>	<p>2</p>
<p>LG Health department has ensured that guidelines on environmental management are disseminated and complied with</p> <p>Maximum 4 points for this performance measure</p>	<ul style="list-style-type: none"> Evidence that all health facility infrastructure projects are screened before approval for construction using the checklist for screening of projects in the budget guidelines and where risks are identified, the forms include mitigation actions: Score 2 	<p>The report on the screening of projects in the LG for the period 2017/2018, dated 30/4/2018 indicates that only 1 project i.e. the renovation of the antenatal ward and hospital store in Bududa hospital was screened and an environmental and social management plan developed for the project</p>	<p>2</p>

<p>LG Health department has ensured that guidelines on environmental management are disseminated and complied with</p> <p>Maximum 4 points for this performance measure</p>	<ul style="list-style-type: none"> The environmental officer and community development officer have visited the sites to check whether the mitigation plans are complied with: Score 2 	<p>Monitoring of projects for environment and social mitigation in the LG did not involve the CDO. For instance, the screening report for projects dated 30/4/2018 and the monitoring report dated 20/6/2018 were endorsed only by the Environment Officer</p>	<p>0</p>
<p>The LG Health department has issued guidelines on medical waste management</p> <p>Maximum 4 points</p>	<ul style="list-style-type: none"> Evidence that the LG has issued guidelines on medical waste management, including guidelines (e.g. sanitation charts, posters, etc.) for construction of facilities for medical waste disposal: score 4. 	<p>All five (5) sampled facilities had charts on segregation of medical waste and/or waste bins in different colours for separating medical waste</p>	<p>4</p>

Summary of requirements	Definition of compliance	Compliance justification	Score
Planning, budgeting and execution			
<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"> • Evidence that the district Water department has targeted sub-counties with safe water coverage below the district average in the budget for the current FY: <ul style="list-style-type: none"> o If 100 % of the budget allocation for the current FY is allocated to S/Cs below average coverage: score 10 o If 80-99%: Score 7 o If 60-79: Score 4 o If below 60 %: Score 0 	<p>Bududu local government safe water coverage stands 64%.</p> <p>Sub counties below the district safe coverage budgeted in the FY 2018/19 include; Bukalasi, bushiyi, nalwaza, bukigai, bushika and bumasheti.</p> <p>The overall budget FY 2018/19 was UGX. 407,650,000 for all water projects.</p> <p>In the budget FY 2018/19, DWO allocated to sub counties below district average; i.e. Bukalasi, bushiyi, nalwaza, bukigai, bushika and bumasheti was UGX. 158,100,000.</p> <p>This translates to 30% FY 2018/19 budget allocation to sub counties below district average.</p>	0
<p>The district Water department has implemented budgeted water projects in the targeted sub-counties (i.e. sub-counties with safe water coverage below the district average)</p> <p>Maximum 15 points for this performance measure</p>	<ul style="list-style-type: none"> • Evidence that the district Water department has implemented budgeted water projects in the targeted sub-counties with safe water coverage below the district average in the previous FY. <ul style="list-style-type: none"> o If 100 % of the water projects are implemented in the targeted S/Cs: Score 15 o If 80-99%: Score 10 o If 60-79: Score 5 o If below 60 %: Score 0 	<p>As par Q4 report, the following water and sanitation projects were implemented in the FY 2018/19;</p> <ul style="list-style-type: none"> • Bukalasi S/C: two projects, GFS reconstruction and spring construction were completed. • Nalwaza S/C: a spring and intake works for nalwaza GFS were completed and are operational. • Bukigai S/C: spring reconstruction and borehole rehabilitation were completed. • Nabweya S/C: spring reconstruction was completed. • Bushika S/C: spring protection and reconstruction, GFS design and survey and borehole rehabilitation. • Bumasheti S/C: Spring protection and borehole rehabilitation 	15
Monitoring and Supervision			

<p>The district Water department carries out monthly monitoring of project investments in the sector</p>	<p>Evidence that the district Water department has monitored each of WSS facilities at least annually.</p>	<p>Most of the water sources and sanitation facilities were monitored according to the evidence on file:</p>
<p>Maximum 15 points for this performance measure</p>	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • Status monitoring report dated 23/11/2017, a total number of 110 water sources in eight sub counties of bukibokolo, bumashiti, bududa t/c, bushiribo, bukigai, bumayoka, nalwanza, and bushika. • Project monitoring report dated 1st – 30th September 2017 on extension of Bumayoka to kitsawa parish buwali S/C. • Inspection and functionality report dated 18th – 24th of GFSs and springs for the FY 2017/18, a total of ten boreholes and fifteen springs were inspected. • Monitoring report dated May 2018, District CAO & DWO, the team monitored bumwalukan namateshe GFS and other government projects. • DWO monitored water sources, sanitation and namatekhe GFS. • Monitoring report dated February 2018; DWSC supervised and verified the state of water facilities and schools for better planning and supervision and also to evaluate performance of different contractors in the district. • Monitoring report on functionality dated April 2017, all water sources, sanitation projects and GFSs in nahunza, ubiita, bumayoka/bulucheke, bushika, bududa and bukibokolo areas was done. • A total number of 110 water sources under project monitoring exercise in eight sub counties of bukibokolo, bumasheti, bududa t/c, bushiribo, bukigai, bumayoka, nalwaza and bushika was done. Dated 23/11/2017. • Water quality monitoring report dated December 2017 and January 2018, fifty six water sources were monitored. <p>Out of total 979 water sources for Bududa LG, 834 were monitored meaning 86% of the water sources were monitored.</p>

<p>The district Water department has submitted accurate/consistent reports/ data lists of water facilities as per formats provided by MoWE</p> <p>Maximum 10 for this performance measure</p>	<ul style="list-style-type: none"> Evidence that the district has submitted accurate/consistent data for the current FY: Score 5 List of water facility which are consistent in both sector MIS reports and PBS: score 5 	<p>MIS report FY 2017/2018 data update, Bududa district; rural access stands at 74%, and Bududa OBT data rural access stands at 64%. MIS update for total number of water sources was 1034 and DWO records update is 979 water sources</p>	<p>0</p>
<p>The district Water department has submitted accurate/consistent reports/ data lists of water facilities as per formats provided by MoWE</p> <p>Maximum 10 for this performance measure</p>	<ul style="list-style-type: none"> List of water facility which are consistent in both sector MIS reports and PBS: score 5 	<p>In Q4 report, ten springs were reconstructed, twenty medium springs were constructed and one latrine and in the MIS status update 10 tap stands, 1 BH rehab, 20 spring protection and 1 latrine.</p>	<p>0</p>
<p>Procurement and contract management</p>			
<p>The district Water department has submitted input for district's procurement plan, complete with all technical requirements, to PDU that cover all items in the approved Sector annual work plan and budget</p> <p>Maximum 4 for this performance measure</p>	<p>Evidence that the sector has submitted input for the district procurement plan to PDU that cover all investment items in the approved Sector annual work plan and budget on time (by April 30): score 4</p>	<p>District water department submitted the procurement plan to PDU on the 14/8/ 2018.</p> <p>April 30th 2018 was the deadline for submission</p>	<p>0</p>

<p>The district 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"> If the contract manager prepared a contract management plan and conducted monthly site visits for the different WSS infrastructure projects as per the contract management plan: score 2 	<p>DWO did not provide monthly contract management plan at the time of assessment.</p>	<p>0</p>
<p>The district 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"> If water and sanitation facilities constructed as per design(s): score 2 	<p>There was compliance as evidenced in the BOQs file;</p> <p>BOQ for 10 medium springs protection, dated 28/11/2018.</p> <p>BOQ for namateshe GFS in bubita S/C; dated 28/12/2017.</p> <p>BOQ for bungolo GFS design, survey, documentation and environment impact assessment, dated june 2018</p>	<p>2</p>
<p>The district 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"> If contractor handed over all completed WSS facilities: score 2 	<p>No handover report for all projects FY 2017/18 was availed at the time of assessment</p>	<p>0</p>

<p>The district 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"> If DWO appropriately certified all WSS projects and prepared and filed completion reports: score 2 	<p>Completion certificate dated 22/12/2017, for reconstruction of 10 springs in selected sub counties was availed.</p> <p>Completion certificate for bumwalukani GFS and rehabilitation of intake for nalwanza Bududa and bukiboklo GFS, dated 23/3/2018.</p> <p>Information for other projects was not availed</p>	<p>2</p>
<p>The district Water depart- ment has certified and initiated payment for works and supplies on time</p> <p>Maximum 3 for this performance measure</p>	<ul style="list-style-type: none"> Evidence that the DWOs timely (as per contract) certified and recommended suppliers for payment: score 3 points 	<ul style="list-style-type: none"> The DWO certified and recommended suppliers for payment timely .Sample contracts verified to determine terms of payment were as follows: <ul style="list-style-type: none"> (i)-Procurement ref: no. Budu 579/wrks/2017-2018/00009 , procurement minute ref: 139/Budu. cc/11/2017/(4a(7) for Batch-2 protection of springs in Bududa, Bumaseheti, Nabweya and Bushiyi sub counties, by M/S Nalu International Company Ltd. Contract price shs 19,737,270, invoice no 0009 dated 5/1/2018 of shs 12,875,688, pv -7835 dated 15/1/2018 of shs 12,220,992, cheque no. 314266 dated 28/6/2018, requisition date for payment 9/1/2018, date certified by CAO for payment 11/1/2018, duration taken to certify payment by the CAO is 2 days i.e 9/1/2018 up-to 11/1/2018. <p>The delay period did not exceed the 2 months limit, therefore the sector was timely.</p> (2)-Procurement no. Budu 579/wrks/2017-2018/000014, minute ref:148/Budu/cc/12/2017 (3(1) for maintenance of Lissi river bridges and road section on the Bududa – Busano and Namutembi – Matenje road, by Nabugabwe General Construction Company Ltd, Contract price shs 60,000,000, Tax invoice no. 0142 dated 20/5/2018 of shs 59,878,793, pv 8392 dated 28/6/2018 of shs 53,992,403, receipt no 214 dated 28/6/2018 of shs 53,992,403, requisition date for payment 26/5/2018, date certified by CAO for payment 28/5/2018, duration taken to certify payment by the CAO was 2 days i.e 26/5/2018 up-to 28/5/2018. <p>The delay period did not exceed the 2 months limit, therefore the sector was timely.</p>	<p>3</p>

Financial management and reporting			
<p>The district Water department has submitted annual reports (including all quarterly reports) in time to the Plan- ning Unit</p> <p>Maximum 5 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 5 	<ul style="list-style-type: none"> The Water department had submitted to Planning unit the Water sector Q4/Annual performance report FY 2017/18 on 7th/08/2018, which was past the due date of 15th July 2018. The LG could not ascertain the actual dates when the Water department had submitted the quarter I, II and III reports to Planning unit for consolidation. 	0
<p>The District 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"> 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 <ul style="list-style-type: none"> If sector has no audit query score 5 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 	<p>LG Water department had not provided information to the internal audit on the status of implementation of all audit findings for the year 2017/18. This issue was raised by the assessor in the exit meeting and the sector head promised to improve on the weakness.</p>	0
Governance, oversight, transparency and accountability			

<p>The district committee responsible for water met, discussed service delivery issues and presented issues that require approval to Council</p> <p>Maximum 6 for this performance measure</p>	<ul style="list-style-type: none"> 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 	<p>Review of 3 sets of minutes of the Technical and Social Services Committee of 30th/01/2018, 1st/03/2018 and 22nd/05/2018 indicated that though some service delivery matters had been considered, the Committee had not discussed LG PAC reports, performance assessment results FY 2017/18 and submissions from the DWSCC. Issues discussed by committee included:</p> <ul style="list-style-type: none"> In meeting of 1st/03/2018 recommended under Min TESS.002/03/2018 that the GFSs be handed over by the district to Eastern Umbrella (of Water and Sanitation) for proper management and that communities be sensitised on their contribution towards O&M of water facilities. In meeting of 22nd/05/2018 (minutes not authenticated) discussed progress with construction of Bukibokolo GFS –contractor was on site but faced with challenging weather under Min. 03/22/2018 and scrutinised Water department budget estimates for FY 2017/18 under Min. 04/22/2018. 	<p>0</p>
<p>The district committee responsible for water met, discussed service delivery issues and presented issues that require approval to Council</p> <p>Maximum 6 for this performance measure</p>	<ul style="list-style-type: none"> Evidence that the water sector committee has presented issues that require approval to Council: score 3 	<ul style="list-style-type: none"> Technical Services committee report and recommendations were presented in Council meeting of 27th/10/2017 under Min.DLC.050(c)/10/2017. Committee recommended for Council approval supply of water from Nabweya GFS to all areas where water could flow by gravity especially between Bumakhase PS, Shanzou-Nalufutu in Bukigai SC and to Bushiribo/Nabweya SCs. 	<p>3</p>

<p>The district Water department has shared information widely to the public to enhance transparency</p> <p>Maximum 6 points for this performance measure</p>	<ul style="list-style-type: none"> 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. 	<p>The AWP, Budget and water development grant releases and expenditures were displayed on the district notice board as par the PPDA act.</p>	<p>2</p>
<p>The district Water department has shared information widely to the public to enhance transparency</p> <p>Maximum 6 points for this performance measure</p>	<ul style="list-style-type: none"> All WSS projects are clearly labelled indicating the name of the project, date of construction, the contractor and source of funding: score 2 	<p>All the two facilities visited were clearly labeled, indicating projects name, date of construction, contractor and source of funding.</p>	<p>2</p>
<p>The district Water department has shared information widely to the public to enhance transparency</p> <p>Maximum 6 points for this performance measure</p>	<ul style="list-style-type: none"> Information on tenders and contract awards (indicating contractor name /contract and contract sum) displayed on the District notice boards: score 2 	<p>Information on tenders and contracts awards was not displayed on the district notice board for all the projects by water department.</p>	<p>0</p>

<p>Participation of communities in WSS programmes</p> <p>Maximum 3 points for this performance measure</p>	<ul style="list-style-type: none"> If communities apply for water/ public sanitation facilities as per the sector critical requirements (including community contributions) for the current FY: score 1 	<p>Sampled application letters on file e.g. One from bubuyera LC dated 13/4/2018 and one from Bunambutsu Village LC 1 dated 10/4/2018.</p> <p>Sampled receipt contribution fee of UGX. 50000 from bunamwamba village dated 22/2/2018.</p>	<p>1</p>
<p>Participation of communities in WSS programmes</p> <p>Maximum 3 points for this performance measure</p>	<ul style="list-style-type: none"> Water and Sanitation Committees that are functioning evidenced by either: i) collection of O&M funds, ii(carrying out preventive maintenance and minor repairs, iii) facility fenced/protected, or iv) they an M&E plan for the previous FY: score 2 <p>Note: One of parameters above is sufficient for the score.</p>	<p>All two WSS visited had functional committee's evidenced by collection of O&M.</p> <p>For the sanitation facility, the committee had agreed to collect two thousand per month from all business owners in the trading centre</p>	<p>2</p>
<p>Social and environmental safeguards</p>			
<p>The LG Water department has devised strategies for environmental conservation and management</p> <p>Maximum 4 points for this performance measure</p>	<ul style="list-style-type: none"> 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 	<p>Environmental screening was done for namateshe GFS as evidenced in certification form no. 012 dated 31/1/2018, rehabilitation of springs and protection of springs dated 10/1/2018.</p>	<p>2</p>

<p>The LG Water department has devised strategies for environmental conservation and management</p> <p>Maximum 4 points for this performance measure</p>	<ul style="list-style-type: none"> Evidence that there has been follow up support provided in case of unacceptable environmental concerns in the past FY: score 1 	<p>There was no evidence to score this area.</p>	<p>0</p>
<p>The LG Water department has devised strategies for environmental conservation and management</p> <p>Maximum 4 points for this performance measure</p>	<ul style="list-style-type: none"> Evidence that construction and supervision contracts have clause on environmental protection: score 1 	<p>Environmental report dated 30/4/2018, for namateshe GFS and protection of springs on the 3rd page, there is a clause on environmental protection.</p> <p>out of four projects, two were provided for.</p>	<p>0</p>
<p>The district Water department has promoted gender equity in WSC composition.</p> <p>Maximum 3 points for this performance measure</p>	<ul style="list-style-type: none"> If at least 50% WSCs are women and at least one occupying a key position (chairperson, secretary or Treasurer) as per the sector critical requirements: score 3 	<p>Water user committee in two facilities, in bushiyi s/c, 50% was women and women were elected treasurers for the projects.</p> <p>And women formed 50% composition e.g. in nalwanza it was 3:3 and bukibokolo 4:4.</p>	<p>3</p>

<p>Gender and special needs-sensitive sanitation facilities in public places/</p> <p>RGCs provided by the Water Department.</p> <p>Maximum 3 points for this performance measure</p>	<ul style="list-style-type: none"> • If public sanitation facilities have adequate access and separate stances for men, women and PWDs: score 3 	<p>Three stance drainable latrines visited in bushibuya, bushiyi sub counties had adequate access and separate stances for men and women and was rebelled.</p>	<p>3</p>
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