



Local Government Performance Assessment

Kotido Municipal Council

(Vote Code: 797)

Assessment	Scores
Accountability Requirements	50%
Crosscutting Performance Measures	38%
Educational Performance Measures	17%
Health Performance Measures	54%
Water Performance Measures	0%

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. 	<p>Kotido Municipal LG submitted the Final Performance Contract on 26th July 2018 and approved on 27th July 2018 as per the submission schedule of MoFPED, which was before the deadline of 1st August 2018.</p> <p>Note: The PFMAA LG Budget guidelines require the submission to be by 30th June. However, this date was changed to 1st August 2018 as per the request from MoFPED.</p>	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. 	<p>Kotido Municipal Local Government submitted a Budget for FY 2018/2019; including a Procurement Plan for FY 2018/2019 to MoFPED on 26th July 2018 (and approved on 27th July 2018) as per the submission schedule of MoFPED.</p> <p>The submission of the Budget for FY 2018/2019; including a Procurement Plan for FY 2018/2019 was done before the deadline of 1st August 2018.</p> <p>Note: The PFMAA LG Budget guidelines require the submission to be by 30th June. However, this date was changed to 1st August 2018 as per the request from MoFPED.</p>	<p>Yes</p>
<p>Reporting: submission of annual and quarterly budget performance reports</p>			
<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 	<p>Kotido Municipal LG submitted the Annual Budget Performance Report for FY 2017/2018 to MoFPED on 24th September 2018.</p> <p>The submission was after the deadline of 31st July 2018.</p>	<p>No</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).

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

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

Kotido Municipal LG submitted all the four Quarterly Budget Performance Reports for FY 2017/2018 to MoFPED as per the Submission Schedule of MoFPED and Kotido MC – Quarter Four Report for FY 2017/2018.

- Quarter One Report was submitted on 19th February 2018 to MoFPED and approved on 20th February 2018 (as per Submission Schedule of MoFPED).
- Quarter Two Report was submitted on 11th March 2018 to MoFPED and approved on 21st March 2018 (as per Submission Schedule of MoFPED).
- Quarter Three Report was submitted on 18th June 2018 to MoFPED and thereafter approved on 28th June 2018(as per Submission Schedule of MoFPED).
- Quarter Four Report was submitted on 24th September 2018 to MoFPED (as per computer-generated date on the Q4 report submitted to MoFPED). Kotido MLG was missing on the MoFPED Submission Schedule.

The reports for the first three quarters of FY 2017/2018 were submitted by the end of the FY as required by the PFMA Act, 2015 – Section 21 (3). However, the Quarter four report was submitted on 24th September 2018 after the deadline of 31st July 2018.

No

<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. 	<p>The Accounting Officer submitted to the PS/ST information regarding the status of implementation of all the 7 findings raised by the Internal Auditor General in FY 2016/2017 on 27th /3/2018 later than the recommended date of 28th February 2018 contrary to provisions of the PFMA 2015 section 11 2g.</p> <p>These findings were: Non-maintenance of Vote books, Revenue collection and banking, Private water operators' activities, Accumulated water bills of Shs.50, 164,181, Encroachment on land, Unaccounted for funds and Doubtful expenditure of Shs.123, 639,016.</p> <p>In addition, the Accounting Officer submitted to PS/ST information regarding the status of implementation of 7 findings raised by the OAG for FY 2016/2017 on 23rd/4/2018 later than the recommended date of 28th February 2018 contrary to the provisions of the PFMA 2015 section 11 2g.</p> <p>These findings were: Unsupported cash and cash equivalents, Funds not accounted for, Inadequate controls surrounding management of domestic arrears, Failure to implement the budget as approved by Parliament, Understaffing, Lack of land titles and Stalled tarmacking of 1 km of Road.</p>	<p>No</p>
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The audit opinion of LG Financial Statement (issued in January) is not adverse or disclaimer.

Kotido MC obtained Qualified "Except for" Audit Opinion for FY 2017/18

Yes

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. 	<p>There was a functional Urban Physical Planning Committee, with members appointed by the Town Clerk / Kotido MC (as per appointment letter Ref: CR1200/1 dated 14th December 2016).</p> <p>Three set of minutes of the meetings held on 27th March 2018, 2nd February 2018, and 27th October 2017 were availed. There was evidence that plans from private developers were discussed during the meetings held. For example, under:</p> <ul style="list-style-type: none"> • Min.4/PPC/5/2018 – Consideration of Building Plan Requests during the meeting held on 27th March 2018. • Min.4/PPC/4/2018 – Consideration of Building Plan Request during the meeting held on 2nd February 2018. • Min. No. 4/PPC/3/2018 – Consideration for Approval of Development Plan Requests during the meeting held on 27th October 2017. <p>The Records Book for registering submitted plans was availed. However, the book was not well organised to enable the assessor ascertain whether the Urban Physical Planning Committee considered new investments on time.</p>	<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"> • Evidence that district/MLG has submitted at least 4 sets of minutes of Physical Planning Committee to the MoLHUD score 1. 	<p>The Municipality had not submitted any sets of minutes of the Urban Physical Planning Committee to the MoLHUD</p>	<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"> • All infrastructure investments are consistent with the approved Physical Development Plan: score 1 or else 0 	<p>The Municipal Council did not have a physical development plan covering the added areas when Kotido TC was declared a Municipal Council. The added areas include:</p> <ul style="list-style-type: none"> • Kotido West Division • Kotido South Division • Kotido North Division <p>However, there was a physical development plan (2008 - 2018) for the former Kotido Town Council (NOW Kotido Central Division).</p> <p>Thus it was not possible to establish whether all infrastructure investments were consistent with the approved Physical Development Plan</p>	<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 	<p>There were no action area plans prepared during FY 2017/2018.</p>	<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>The priorities in the Kotido MC AWP for FY 2018/2019 were based on the outcomes of the budget conference held on 7th November 2017.</p> <p>For example, the priorities in:</p> <ul style="list-style-type: none"> • Natural Resources: 'Two institutional lands i.e. Dump site and Municipal offices surveyed and titles acquired. '(in AWP - page 63) and Budget Conference Report - 'Titling of Institutional Land– Pages 2-3. • Roads and Engineering: 'Installation of Street Lights on Municipal Roads' (in AWP - page 58) and Budget Conference Report - 'Solar Street Lighting - Pages2-3. 	<p>2</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 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>The capital investments in the approved Annual Work Plan for the FY 2018/2019 were derived from the approved Municipal Development Plan (2016/2017 – 2019/20) for Kotido Municipal Council.</p> <p>For example, under:</p> <ul style="list-style-type: none"> • Education: ‘Construction of Two Stance Latrines for teachers in 7 primary schools, i.e. Kanawat PS, Lomukura PS, Kotido Mixed PS, Kotido Girls PS, Mary Mother of God PS, Kotido Army PS, and Panyangara PS’ in the AWP for FY 2018/2019 (Pages 54); and ‘Construction of teachers houses’ in the Kotido MDP (Chapter 3: LG Strategic Direction and Plan – Section 3.4: Summary of Sectoral Programmes / Projects – Page 122). 	
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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>Project profiles were not developed and as such could not be discussed by TPC</p>	<p>0</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. 	<p>The Annual Statistical Abstract was not compiled, and therefore could not be presented to MTPC to support budget allocation and decision-making.</p>	<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>The infrastructure projects implemented during FY 2017/2018 (as indicated in the LG Quarterly Performance Report (Quarter 4) for 2017/2018 were derived from the AWP and Budget for FY 2017/2018 approved by Kotido Municipal Council.</p> <p>For example, 'Construction of dormitory at Panyangara SSS' (Pg.23 of Kotido MC Performance Report – Q4) was derived from the AWP and Budget for FY 2017/2018 approved by the District Council (i.e. Page 19 – LG Performance Contract FY 2017/2018: Work Plan 6 – Education – 'Construction and furnishing of dormitory at Panyangara SS').</p>	2
<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. <ul style="list-style-type: none"> o 100%: score 4 o 80-99%: score 2 o Below 80%: 0 	<p>The Kotido MC Contracts Register availed at the time of assessment lacked vital information on the completion status of each project by the 30th June 2018.</p> <p>Therefore, it was not possible to ascertain the completion status of investment projects implemented in FY 2017/2018 as per work plan.</p>	0
<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 all investment projects in the previous FY were completed within approved budget – Max. 15% plus or minus of original budget: score 2 	<p>The Contracts Register availed at the time of assessment lacked vital information on the actual expenditure on each project by the 30th June 2018.</p> <p>Therefore, it was not possible to ascertain completion of investment projects implemented in FY 2017/2018 within approved budget -. Max. 15% plus or minus of original budget</p>	0

<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>Kotido Municipal Council budgeted UGX 132,262,000 on O&M during FY 2017/2018, and spent UGX 29,810,005.</p> <p>This was 22.5% of the budget for O&M as per Draft Final Accounts for the Year Ended 30th June 2018 (NOT page numbered BUT coded - GL Account Nos. 228002 & GL Account Name: Maintenance – Vehicles; GL Account Nos. 228003 & GL Account Name: Maintenance – Machinery; GL Account Nos. 228004 & GL Account Name: Maintenance – Other).and Kotido MC Budget, Vote 797.</p>	<p>0</p>
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Human Resource Management

<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 was one (1) HoD at salary scale U1 E (Deputy Town Clerk) and six (6) at U2 salary scale in the approved establishment / organisation structure. Making a total of seven HoD.</p> <p>All were not substantively appointed. They were performing duties of HoD as per their appointment letters, as follows;</p> <ol style="list-style-type: none"> The duties of the Deputy Town Clerk were being performed by an officer whose substantive appointment was Principal Township Officer (U2) as per the appointment letter CR/156/7 dated 20th May 2015 The duties of the Town Engineer were being performed by an officer whose substantive appointment was Senior Engineer (U3) as per the appointment letter KTC/161/1 dated 29th January 2010 and assignment t of duty letter CR/156/9 dated 17th July 2017 The duties of the Community Based Services Officer were being performed by an officer whose substantive appointment was Senior Community Development Officer U3 as per the appointment letter CR/156/7 dated 19thb June 2012 and assignment of duty latter CR/156/9 dated 17 July 2017 The Duties of the Town Treasurer were being performed by an Officer whose substantive appointment was Senior Town Treasurer (U3) as per the appointment letter CR/KTD/159/2 dated 18th April 2011 and Assignment of duty letter CR/155/9 dated 17th July 2017 	<p>0</p>
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<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>There was evidence that only four (4) out of the seven HoD were appraised on the following dates as per appraisal reports seen:</p> <ol style="list-style-type: none"> 1. Deputy Town Clerk – 30th July 2018 2. Town Engineer – 30th July 2018 3. Town Public Health Officer. - 30th June 2018 4. Education Officer – 15th August 2018 <p>The Education Officer was an employee of the district, attached to the performing the duties of the municipal council Education Officer as per the secondment letter CR/156/6 dated 20th June 2016. He was appraised by the D/CAO, on the above mentioned date.</p> <p>There was no evidence that the following were appraised</p> <ol style="list-style-type: none"> 5. Town Community Based Services Officer 6. Town Treasurer 7. Town Commercial Officer 	<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>Eleven (11) new positions were submitted for recruitment of new employees as per the submission letter - request to recruit addressed to MoPS - CR/156/1 dated 18th December 2017 and authorisation letter ARC/6/293/05 dated 19th December 2017, to recruit 10 new employees as follows;</p> <ol style="list-style-type: none"> 1. Principal Town Agents (3) 2. Procurement Officer 3. Driver 4. Accountant 5. Planner 6. Internal Auditor 7. Senior Assistant Engineer 8. Agriculture Assistant 9. Veterinary Officer <p>They were all considered during the DSC meeting held from 14th to 15th February 2018 as per minute number 29/DSC/KTD/2018.</p>	<p>2</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>There were no submissions for confirmation of appointments</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>There were no submissions for disciplinary action</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>The municipal council recruited ten (10) new employees during the month of February 2018. They assumed duty during the month of February 2018.</p> <p>There was evidence that they all accessed the payroll during the month of March 2018 as per the Municipal Council's IPPS payroll for the month of March 2018, seen. They were identified by their names and respective payroll numbers.</p>	<p>3</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>There were no names submitted for retirement</p>	<p>2</p>

Revenue Mobilization

<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>OSR collected in FY 2016/2017 (excluding sale of assets) was Shs.189, 342,803 whereas OSR collected in FY 2017/2018 was Shs. 134,111,859 which resulted into a decrease of Shs. 55,230,944. Source: Final Accounts FY 2016/2017-page No.19 and Draft Final Accounts for FY 2017/2018 page No.35</p> <p>The percentage decrease was: -29.1%</p> <p>Workings:</p> $55,230,944/189,342,803 \times 100 = - 29.1\%$ <p>This decrease which was contrary to the PFMA 2015 Section 45 (3) was attributed to the following factors:</p> <ul style="list-style-type: none"> • Loss of slaughter fees amounting to Shs. 97,801,311 due to closure of Kanawat cattle market by the RDC as a result of rampant thefts in the villages thus no supply to the market in FY 2017/2018. • Taxi/Bus Park fees amounting to Shs. 15,050,000 lost due to new government policy which required Taxi operators to pay Shs. 80,000 per vehicle every calendar month and Buses Shs. 250,000 per vehicle every calendar month whereas KMC used to charge Shs. 10,000 per day per Taxi and Shs. 50,000 per day per Bus. Source: Revised Policy Guidelines on the Management and Levying of Parking fees in Local Governments' Public Service Vehicle Parking areas issued by Ministry of Local Government in July 2017 pages 8-10. 	
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<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>Original budget for local revenue in FY 2017/2018 was Shs. 358,972,000 against which Shs. 134,111,859 was collected representing a budget out-turn of 37.3%.</p> <p>Source: LG Budget estimates for FY 2017/2018 page 2 and Draft Final Accounts for FY 2017/2018 page No.35.</p> <p>Therefore the LG budget realisation was 62.7% below the planned local revenue for FY 2017/2018.</p> <p>Workings:</p> $134,111,859/358,972,000 \times 100 = 37.3\%$ <p>Therefore, the Budget realisation/ratio was:</p> $100\% - 37.3\% = 62.7\%$ <p>This budget realization which contravened the LGFAR 2007 section 32 was attributed to the following factors:</p> <ul style="list-style-type: none"> • Loss of slaughter fees amounting to Shs. 97,801,311 due to closure of Kanawat cattle market by the RDC as a result of rampant thefts in the villages thus no supply to the market in FY 2017/2018. • Taxi/Bus Park fees amounting to Shs. 15,050,000 lost due to new government policy which required Taxi operators to pay Shs. 80,000 per vehicle every calendar month and Buses Shs. 250,000 per vehicle every calendar month whereas KMC used to charge Shs. 10,000 per day per Taxi and Shs. 50,000 per day per Bus. Source: Revised Policy Guidelines on the Management and Levying of Parking fees in Local Governments' Public Service Vehicle Parking areas issued by Ministry of Local Government in July 2017 pages 8-10. 	<p>0</p>
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<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 Municipal Council collected Shs. 19,591,000 in FY 2017/2018 in respect of Local Service Tax.</p> <p>Source: Draft Final Accounts for FY 2017/2018 page 35.</p> <p>In addition, the Municipal Council retained all the LST and there was no evidence of transfer to LLGs contrary to LGA Cap 243 as amended, Regulation 85 (4).</p>	<p>0</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 	<ul style="list-style-type: none"> Actual local revenue collected in FY 2016/2017 was Shs. 189,342,803 of which 20% equivalent to Shs. 37,868,560 was supposed to be the maximum expenditure for Council emoluments and allowances in FY 2017/2018. Source: Final Accounts for FY 2016/2017 page No.19. The actual expenditure on Council emoluments and allowances in FY 2017/2018 was Shs.25,554,000 representing only 13.5% below the recommended maximum of 20% as per 1st Schedule Regulation 4 of the LGA Cap 243 as amended. Source: Draft Final Accounts for FY 2017/2018 page No. (Annexes to Financial Statements: Trial Balance). Workings: $25,554,000/189,342,803 \times 100 = 13.5\%$ 	<p>2</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 Municipal Council had a Procurement Officer as per his appointment letter CR/156/6 dated 23th February 2017</p> <p>However, there was no evidence that the Council had an Assistant Procurement Officer</p>	<p>0</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>The LG TEC of Kotido Municipality evaluated the all procurement items and submitted the report to the LG Contracts Committee. Some of the evaluated projects included;</p> <ol style="list-style-type: none"> KMC797/WRKS/17-18/0002(iii) Completion of Administration block for Kotido Municipal council KMC797/WRKS/17-18/0002(i) Construction of a 4 stances pit latrine at Panyangara HCIII KMC797/WRKS/17-18/0002 (iv) Renovation of a market shade at Kanawat – west Division. KMC797/WRKS/17-18/0002(ii) Construction of a 4 stances pit latrine at Kanawat market <p>This was evidenced by an evaluation report signed on 4th January by members of TEC.</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 LG Contracts Committee on 9th November under minute number KMC/CC/04/09/11/2017 awarded the only project under open domestic bidding that is project KMC797/WRKS/17-18/00001 Construction of a girls' dormitory at Panyangara secondary school. The Contracts Committee convened again on 9th January 2018 and awarded projects under selective domestic bidding as evidenced by minute number KMC/CC/4/3/18.</p> <p>Some of the projects awarded under selective bidding were;</p> <p>Completion of Administration block for Kotido Municipal council,</p> <p>Construction of a 4 stances pit latrine at Panyangara HCIII Construction of a 4 stances pit latrine at Kanawat market and Renovation of a shade at Kanawat market – west Division.</p>	<p>1</p>

<p>The LG has a comprehensive Procurement and Disposal Plan covering infrastructure activities in the approved AWP and is followed.</p> <p>Maximum 2 points on this performance measure.</p>	<ul style="list-style-type: none"> • a) Evidence that the procurement and Disposal Plan for the current year covers all infrastructure projects in the approved annual work plan and budget and b) evidence that the LG has made procurements in previous FY as per plan (adherence to the procurement plan) for the previous FY: score 2 	<p>The LG procurement and Disposal plan for 2019/18 was not availed to the evaluation team as there were still some adjustments to make to it according to the Procurement officer. However for 2017/18 FY the LG adhered to the procurement plan as evidenced by the above mentioned five works projects that appeared in the 2017/18 procurement plan and were all implemented in that year</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 current FY, evidence that the LG has prepared 80% of the bid documents for all investment/ infrastructure by August 30: score 2 	<p>The Municipal LG had not prepared any bid documents for infrastructure / investment projects for 2018/2019 FY.</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 did not have an updated Contract register as the provided Contract register book was still being prepared having been acquired a week before assessment.</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 adhered with procurement thresholds (sample 5 projects): score 2. 	<p>The LG adhered with procurement thresholds for the projects implemented in 2017/18 FY. There was only one project with a contract value above 50 million and was awarded through open domestic bidding. The project was KMC797/WRKS/17-18/00001 Construction of a girl's dormitory at Panyangara secondary school worth 120,454,400.</p> <p>The other 4 projects were awarded through Selective domestic bidding and they included;</p> <ul style="list-style-type: none"> • KMC797/WRKS/17-18/0002(iii) Completion of Administration block for Kotido Municipal council worth 38,971,304 • KMC797/WRKS/17-18/0002(i) Construction of a 4 stances pit latrine at Panyangara HCIII worth 22,460,000 • KMC797/WRKS/17-18/0002(iv) Renovation of a market shade at Kanawat – west Division worth 22,840,400 • KMC797/WRKS/17-18/0002(ii) Construction of a 4 stances pit latrine at Kanawat market worth 22,424,261 	2
<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 <p>for all projects based on technical supervision: score 2</p>	<p>The 5 works projects implemented in 2017/18 were reportedly certified with interim certificates but only two projects had evidence in terms of interim certificates that is the girls' dormitory at Panyangara secondary school and the pit latrine at Panyangara HCIII. The interim certificates for the administration block were allegedly taken by auditors from Auditor General and for the two projects at Kanawat market (shade and latrine), they were implemented by the West Division and therefore their certificates were said to be kept at the division.</p>	0

<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>There were no projects under implementation in 2018/2019 but the projects implemented in 2017/18 only 3 out of 5 were labelled though they also lacked information on the contract value.</p>	<p>0</p>
<p>Financial management</p>			
<p>The LG makes monthly and up to-date bank reconciliations</p> <p>Maximum 4 points on this performance measure.</p>	<ul style="list-style-type: none"> Evidence that the LG makes monthly bank reconciliations and are up to-date at the time of the assessment: score 4 	<p>The LG was still on manual system – had not yet been rolled on IFMS. It operated 6 Cash books/ Bank Accounts namely: General Fund A/c, Operations A/c, Urban Roads A/c, YLP A/c, UWEP A/c, and Development A/c.</p> <p>All the monthly bank reconciliations for July 2017 – June 2018 FY 2017/2018 and July –August FY 2018/2019 were duly prepared by the respective Accounts Assistants, and approved by the Head of Finance.</p> <p>General Fund A/c: Bank Reconciliation for June 2018 was made on 30th/6/2018. Balance as per Bank Statement was Shs. 8,481,063 and Balance as per Cash Book was Shs. 13,116,823</p> <p>Operations A/c: Bank Reconciliation for June 2018 was made on 30th/6/2018.</p> <p>Balance as per Bank Statement was Shs. 507,239 and Balance as per Cash Book was Shs. 4,239.</p> <p>Youth Livelihood Program A/c: Bank Reconciliation for June 2018 was made on 30th/6/2018. Balance as per Bank Statement was Shs.257, 835,630 and Balance as per Cash Book was Shs. 171,345,630.</p>	<p>4</p>

<p>The LG made timely payment of suppliers during the previous FY</p> <p>Maximum 2 points on this performance measure</p>	<ul style="list-style-type: none"> • If the LG makes timely payment of suppliers during the previous FY <ul style="list-style-type: none"> – no overdue bills (e.g. procurement bills) of over 2 months: score 2. 	<p>There was evidence of timely payment of suppliers during FY 2017/2018 as indicated below:</p> <ul style="list-style-type: none"> • M/s DENMAG Enterprise Ltd request for payment of Shs. 51,581,730 on 29th /1/2018 for construction of a dormitory block at Panyangara SS was recommended for payment by Town Clerk on 8th/2/2018 and was paid on 13th/2/2018 vide Payment voucher number PV 3/2/18 within 15 days. • M/s ARIGO AGRO IMPUT AGENCIES request for payment of Shs. 11,873,648 on 19th/4/2018 for construction of a 4-stance pit latrine at Panyangara HCIII was recommended for payment by Town Clerk on 16th/5/2018 and was paid on 17th/5/2018 vide PV 3/5/18 within 28 days. • M/s M/s DENMAG Enterprise Ltd request for payment of Shs. 41,003,902 on 12th/4/2018 for construction of a dormitory block at Panyangara SS was recommended for payment by Town Clerk on 15th/5/2018 and was paid on 16th/5/2018 vide Payment voucher number PV 1/5/18 within 34 days. • M/s OSSTEVAN CO. Ltd Invoice No. 769 for Shs. 8,900,000 on 7th/2/2018 for supply of 3 hp probrook core 15 and one HP Laserjet printer three in one with GRN 059 dated 7th/2/2018 was recommended for payment by Town Clerk on 7th/2/2018 vide PV 1/2/2018 within 2 days. 	<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>	<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 Municipal Council did not have a substantive Senior Internal Auditor.</p> <p>However, a one Akello Deo Nyanga appointed as Internal Auditor by the District Service Commission on 1st/3/2018 under Min 29/DSC/KTD/2018 was caretaking as Head of Internal Audit but without a formal assignment from Town Clerk.</p>	<p>0</p>

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.

- LG has produced all quarterly internal audit reports for the previous FY: score 2.

Only 3rd quarter internal audit report for FY 2017/2018 dated 18th/5/2018 Ref.CR/252/2 addressed to the Municipal Mayor was availed to the assessment team as the 1st & 2nd quarterly internal audit reports were reportedly not prepared by the former Head of internal audit.

The 4th quarter internal audit report was also not yet prepared at the time of the assessment as the current Head of internal audit had failed to carry out the 4th quarter audit.

Failure to carry out the audit was attributed to the following factors:

- She held an entry meeting on 4th/7/2018 as per invitation letter to Heads of department, Division Assistant Town Clerks, Division Treasurers and Head teachers dated 4th/7/2018 Ref. CR/212/2.

- A check list for 4th quarter audit addressed to the Senior Treasurer was submitted on 16th/8/2018.

- After no response, the Internal Auditor wrote a reminder to the Senior Treasurer on 27th/8/2018 Ref. CR/116/1.

- Further non-response compelled the Internal Auditor to write to Town Clerk on 1st/9/2018 Ref. CR/116/1 with a subject matter "Non-compliance by management to submit books of accounts for audit for 4th quarter FY 2017/2018.

Note:

- Response by the Senior Treasurer was that the books had been taken for audit by the OAG and when they were brought back the Internal Auditor did not pick them up to this date.

- There is need for administrative intervention by the Town on the functionality of internal audit unit.

<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>There was no evidence that the LG had provided information to the Council and LGPAC on the status of implementation of Internal audit findings for FY 2017/2018.</p> <p>This was attributed to the unavailability of quarterly internal audit reports for 1st, 2nd, and 4th quarter internal audit reports for FY 2017/2018.</p>	<p>0</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 internal audit reports for the previous FY were submitted to LG Accounting Officer, LG PAC and LG PAC has reviewed them and followed-up: score 1.</p>	<p>Only 3rd quarterly internal audit report for FY 2017/2018 was submitted to Town Clerk and LGPAC on the same day 18th/5/2018 Ref. CR/252/2</p> <p>However, no evidence of review and follow-up by the LGPAC was availed to the assessment team.</p>	<p>0</p>
<p>The LG maintains a detailed and updated assets register</p> <p>Maximum 4 points on this performance measure.</p>	<p>• 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</p>	<p>The Municipal Council maintained an assets register covering details on Land & Buildings, Motor Vehicles & Heavy Plants and General as per format in the Local Government Accounting Manual 2007 i.e. Form AC 33(a) Register of Fixed Assets – General, Form AC 33(b) Register of Fixed Assets – Motor Vehicles & Heavy Plants, Form AC 33(c) Register of Fixed Assets – Land & Buildings.</p> <p>However the LG assets register was not maintained to date as required.</p>	<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 	<p>Kotido MC obtained Qualified "Except for" Audit Opinion for FY 2017/18</p>	<p>2</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>The Municipal Council met and discussed service delivery related issues as follows:</p> <ul style="list-style-type: none"> • Min. 28/COU/03/2018 –Laying and Presentation of the Draft Budget for Financial Year 2018/2019 (Minutes of Municipal Council meeting held on 29thMarch 2018). • Min. 22/COU/02/2018 –Consideration of Land for ADRA CARE Project; Min. 23/COU/02/2018 – Approval of Supplementary Budget for Production Department, Youth Livelihood Programme, and Uganda Women Entrepreneurship Programme; and Min. 24/COU/02/2018 – Presentation of Committee Reports (Minutes of Municipal Council meeting held on 15thMarch 2018). • Min. 17/COU/012/2017 – Presentation of Committee Reports (Minutes of Municipal Council meeting held on 14thDecember 2017). 	<p>2</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"> • Evidence that LG has designated a person to coordinate response to feed-back (grievance /complaints) and responded to feedback and complaints: score 1. 	<p>The Town Clerk / Kotido MC assigned Mr.Lotuk Christopher (Principal Township Officer) as Complaint Desk Officer (as per letter Ref: CR/251/1 dated7th March 2018)</p>	<p>1</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 	<p>The Municipality outlined the system for recording, investigating and responding to grievances as per letter (Ref: CR/251/1 dated 7th March 2018) from the Town Clerk / Kotido MC to service beneficiaries in the municipality regarding 'Procedure of Grievance Handling', which was displayed on public notice boards at the Municipal Council headquarters and public places such as 'Old Government Depots in Kotido MC'.</p>	<p>1</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 	<p>At the Kotido MC headquarters, the Municipal Council had not published the Payroll and Pensioner Schedule on public notice boards and other means</p>	<p>0</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. 	<p>There was no evidence that the procurement plan and awarded contracts and amounts were published at the Kotido MC headquarters.</p>	<p>0</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. 	<p>The annual performance assessment results (for FY 2016/2017) and implications were shared as per communication by Town Clerk to the Mayor / Kotido MC copied to all Notice Boards at the Municipal Headquarters and Divisions of Kotido MC (Ref: CR/251/1 dated 7th March 2018) concerning 'Assessment Results for FY 2016/2017'.</p>	<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 	<p>The Municipality communicated guidelines, circulars, and policies to the Municipal Divisions evidenced in the letter from the TC / Kotido TC to all Division TCs (Ref: CR/251/1 dated 10th February 2018) forwarding 'Key Government Circulars'. The circulars forwarded were:</p> <ul style="list-style-type: none"> • Enforcement of Standards of Operation for Private Schools (Source: MoLG). • Guidelines of Total Accountability in the Health Sector (Source: State House). • Strategies to Improve Health Workers' Attendance to Duty in Local Governments (Source: MoLG). • Follow-up on Joint Mobilisation against Absenteeism (Source: MoLG). 	<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. 	<p>There was no evidence provided to show that the Municipality had conducted discussions (e.g. municipal urban fora, barazas, radio programmes etc.) with the public to provide feedback on status of activity implementation.</p>	<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>The Municipal LG had no designated gender focal person but the CDO implemented gender mainstreaming activities as part of her work. The CDO trained 40 women leaders on gender based violence, monitored activities of women groups and contributed 500,000 towards international women's day celebrations. There was however no report written as evidence in support of the mentioned activities</p>	<p>0</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 implemented: score 2. 	<p>The CDO had planned a number of activities according to the 2018/19 work plan to strengthen gender roles and they include;</p> <ol style="list-style-type: none"> 1. Training women on entrepreneurship. 2. Training of women on HIV/AIDS. 3. Conducting quarterly meetings with women councils <p>This was evidenced the availability of the above activities in the Municipal AWP 2018/2019.</p> <p>The operational budget of 3,000, 000 allocated for gender mainstreaming activities in 2017/18 FY was fully utilised as evidenced by a number of payment vouchers availed to the assessment team. Payment vouchers VR No. 4/10 worth 500,000 for contribution towards women's day celebrations, VR No, 67/5/18 worth 1656,000 for training of women on entrepreneurship, and VR No. 62/5/18 worth 606,000 for monitoring of MEC were shown to the assessment team.</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>Environmental screening was not done for any of the implemented projects as the environmental screening forms presented indicated that screening was done in July 2018 after the projects had been implemented.</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 LG integrates environmental and social management and health and safety plans in the contract bid documents: score 1 	<p>There was no evidence that the LG integrated environmental and social management and health and safety plans in the contract bid documents. The bid documents of the sampled projects like construction of a girl's dormitory at Panyangara secondary school and Completion of Administration block for Kotido Municipal council did not show environmental integration.</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>The projects sampled were implemented on government owned land for example the completed administration block was constructed on land purchased by the then Kotido town council on 6/6/2003 as evidenced by the sale of customary land agreement between KMC and customary owners (Achia Lochooto family) for land measuring 105mx130m. Panyangara SS where the dormitory was constructed is a government school as well as Panyangara HCIII where the pit latrine was constructed.</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 all completed projects have Environmental and Social Mitigation Certification Form completed and signed by Environmental Officer and CDO: score 1 	<p>The Environmental and Social Mitigation Certification Form were completed for all the district implemented projects evidenced by certificate number 002 issued on 5/7/2018 for the administration block, number 003 issued on 4/7/218 for the girls dormitory at Panyangara S.S and 005 issued on 5/7/2018 for the 4 stances pit latrine at Panyangara HCIII.</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 contract payment certificated includes prior environmental and social clearance (new one): Score 1 	<p>The contract payments for sampled projects were effected without seeking for any environmental and social clearance as a requirement</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 Natural resources officer and the Community Development Officer did not write any monthly reports as they did not visit any of the sampled projects during their implementation by the lower local governments.</p>	<p>0</p>

Summary of requirements	Definition of compliance	Compliance justification	Score
Human resource planning and management			
<p>The LG education department has budgeted and deployed teachers as per guidelines (a Head Teacher and minimum of 7 teachers per school)</p> <p>Maximum 8 for this performance measure</p>	<ul style="list-style-type: none"> • Evidence that the LG has budgeted for a Head Teacher and minimum of 7 teachers per school (or minimum a teacher per class for schools with less than P.7) for the current FY: score 4 	<p>There was evidence that the Municipal Council department of Education had a total budget of 299,693,329 million for FY 2018/19 for wages for teachers.</p> <p>The Municipal council had 7 schools. However, the assessment team was not able to ascertain the actual number of teachers as the MEO did not provide the list of teachers at the time of assessment.</p>	4
<p>The LG education department has budgeted and deployed teachers as per guidelines (a Head Teacher and minimum of 7 teachers per school)</p> <p>Maximum 8 for this performance measure</p>	<ul style="list-style-type: none"> • Evidence that the LG has 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>Since there was no readily available list of schools, the assessment team sampled 3 schools:</p> <ul style="list-style-type: none"> • Mary mother of God P/S had 15 teachers including the head teacher. • Lomukura P/S had 12 Teachers including the head teacher. • Kanawat P/S had 10 teachers including the head teacher. <p>From the above finding, the sampled schools met the minimum requirement of at least 1 head teacher and 7 teachers for schools up P 7.</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>The assessment team was not able to ascertain the total number of teachers in the MC since the updated staff list was not provided, except for the sampled schools. The MEO informed the assessment team that he was only one month in the office and thus did not have the records of number of teachers.</p> <p>Without the list of teachers, it was impossible to ascertain the number of filled positions and the gaps.</p>	0

<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>According to the MEO and the HR files, the Municipal Council (MC) had no Inspector of Schools and no senior inspector of schools.</p> <p>The acting MEO was not substantively appointed. The MC had only one staff; MEO in acting capacity.</p> <p>The staff structure at the MC provided for Principle Education Officer, Sports officer and senior inspector of schools. These positions were planned for but not cleared for recruitment in the FY 2018/19 staff establishment and recruitment plan under vote 797.</p> <p>Overall, the filled position was zero and vacant positions were 3 even with a Wage bill Provision.</p>	<p>0</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>There was no verifiable evidence that the MC department of Education submitted a recruitment plan to HRM for primary school teachers.</p>	<p>0</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>There was no verifiable evidence that the MC department of Education submitted a recruitment plan to HRM for school inspectors for the FY 2018/19</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>There was no evidence that the Municipal Council had an Inspector of Schools and therefore no appraisal was conducted</p>	<p>0</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"> • Primary school head teachers o 90 - 100%: score 3 o 70% and 89%: score 2 o Below 70%: score 0 	<p>The Municipal Council had seven (7) primary schools and therefore 7 Head Teachers as per the staff list</p> <p>There was evidence that only 2 Head Teachers were appraised as per the appraisal reports seen as follows;</p> <ol style="list-style-type: none"> 1. Head Teacher Kotodo Mixed Primary School, appraised on 20th December 2017 2. Head Teacher Kanawat Primary School, appraised on 19th December 2017 <p>Representing 29% compliance</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 communicated all guidelines, policies, circulars issued by the national level in the previous FY to schools: score 1 	<p>There was evidence that the MC communicated/ shared copies of circulars and guidelines with the schools/ head teachers.</p> <p>The Head Teacher for Mary Mother of God P/S had in her office circular no. 8/2017 on adherence to School Calendar.</p>	<p>1</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 no evidence that the education department held meetings with head teachers and explained guidelines, circulars and policies from the MoES.</p>	<p>0</p>
<p>The LG Education Department has effectively inspected all registered primary schools</p> <p>Maximum 12 for this performance measure</p>	<ul style="list-style-type: none"> • Evidence that all licenced or registered schools have been inspected at least once per term and reports produced: <ul style="list-style-type: none"> 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. 	<p>There was evidence of schools inspection for two terms: term I & II covering all the 7 P/S. Thus on average 3 schools were inspected in a school year ($7 \div 7 = 14/3 \times 100 = 42.8\%$ below the 50% lowest score).</p> <p>The school inspection report for the 2 terms was reviewed by the assessment team.</p>	<p>0</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 Education department has discussed school inspection reports and used reports to make recommendations for corrective actions during the previous FY: score 4 	<p>There was no evidence that the MC department of Education discussed the 2 school inspection reports as there was no meeting minutes to that effect at the time of the assessment.</p>	<p>0</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 no evidence that the MC department of Education submitted school inspection report to DES as required.</p> <p>The matrix of submission of school inspection report did not acknowledge receipt of any report from Kotido MC</p>	<p>0</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>There was no evidence that the school inspection report recommendations were followed-up as there was no evidence of meetings to that effect.</p>	<p>0</p>
<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 assessment team obtained a PBS generated list of 3 schools only out of the 7 schools. At the time of assessment, there was no list of schools with which to compare with the PBS list of 3 schools to assess for accuracy and consistency.</p>	<p>0</p>

<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>There was no evidence of existence of school enrollment data, as there was no school and staff list at the time of assessment. The assessment team obtained enrollment data on only 3/7 schools but even then, the assessment team was unable to compare the data for accuracy and consistency as there was no enrollment data and school list available in the MEO office at the time of assessment.</p>	<p>0</p>
<p>Governance, oversight, transparency and accountability</p>			
<p>The LG committee responsible 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>No minutes were availed to ascertain whether the General Purpose Committee met and discussed service delivery issues during FY 2017/2018.</p>	<p>0</p>
<p>The LG committee responsible 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 	<p>No copies of reports of the General Purpose Committee presented to Council were availed to the assessor. However, some of the Minutes of the meetings held by the Municipal Council during FY 2017/2018 indicated that the committee reports had been discussed.</p> <p>For example:</p> <ul style="list-style-type: none"> • Municipal Council meeting held on 15th March 2018 (Min. 24/COU/02/2018 – Presentation of Committee Reports. • Municipal Council meeting held on 14th December 2017 (Min. 17/COU/012/2017 – Presentation of Committee Reports. 	<p>2</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>There were no SMC files available in the MC education office at the time of assessment. However, the sampled schools:</p> <ul style="list-style-type: none"> • Mary Mother of God P/S has a 13 member SMC. The SMC met on 14/9/2018 to Mobilise for the new school term. • Kanawat P/S had a 12 member SMC. There was an unsigned minute of a meeting held in July on the 19th 2018. The meeting discussed progress of schools' plan. • Lomukura P/S had a 13 member SMC. The assessment team was not able to obtain any minutes of the claimed meeting. <p>Thus only 3 schools were confirmed to have functional SMC, representing 42.8%= below 80 %= 0</p>	<p>0</p>
<p>The LG has publicised all schools receiving non- wage recurrent grants</p> <p>Maximum 3 for this performance measure</p>	<p>• Evidence that the LG has publicised all schools receiving non-wage recurrent grants</p> <p>e.g. through posting on public notice boards: score 3</p>	<p>There was no evidence on the notice boards that the MC publicised the list of schools receiving non-wage recurrent grant.</p> <p>The assessment team however obtained and reviewed declaration of release for quarter 3 FY 2017/18 stamped on 12/1/2018 for 7 schools totalling 19,282,378 million.</p>	<p>0</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, 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>There was no evidence that the MC department of education submitted procurement input to PDU.</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. 	<p>There was evidence of timely payment of suppliers during FY 2017/2018 as indicated below:</p> <ul style="list-style-type: none"> • M/s DENMAG Enterprise Ltd request for payment of Shs. 51,581,730 on 29th /1/2018 for construction of a dormitory block at Panyangara SS was certified under Certificate No. KMC/DDEG/17-18/01 recommended for payment by Town Clerk on 8th/2/2018 and was paid on 13th/2/2018 vide Payment voucher number PV 3/2/18 within 15 days. • M/s DENMAG Enterprise Ltd request for payment of Shs. 41,003,902 on 12th/4/2018 for construction of a dormitory block at Panyangara SS was certified under Certificate No. KMC/DDEG/17-18/02 recommended for payment by Town Clerk on 15th/5/2018 and was paid on 16th/5/2018 vide Payment voucher number PV 1/5/18 within 34 days. 	<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 	<p>The education department submitted the annual performance report for the previous FY (including all four quarterly reports) to the Planner on 29th August 2018 (as per Email from the PBS – Re: Reg. Head of Department Validation’ dated 29th August 2018 alerting the Planner KMC about the submission by the MEO)</p> <p>The submission was made after the deadline of 15th July 2018.</p>	<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 <ul style="list-style-type: none"> 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>Only one internal audit query was raised in the 3rd quarter internal audit report for FY 2017/2018 but which had not been cleared by the Municipal Education Officer at the time of this assessment.</p> <p>This query was: Panyangara SS had got 23 staffs within an average attendance of 9 days compared to 15 days which was far below average for the month of March 2018.</p>	<p>0</p>
<p>Social and environmental safeguards</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 LG Education department in consultation with the gender focal person has disseminated guidelines on how senior women/men teachers should provide guidance to girls and boys to handle hygiene, reproductive health, life skills, etc.: Score 2 	<p>There was no evidence that the MC department of education in consultation with the gender focal person disseminated guidelines on how senior women/men teachers should provide guidance to girls and boys on hygiene, reproductive health and life skills.</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>There was no evidence that the MC issued and explained guidelines on how to manage sanitation for girls and PWD in P/S</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>There was evidence from from 1 of the 3 sampled and visited schools that 30 % gender composition guidelines was adhered to:</p> <ul style="list-style-type: none"> • Mary Mother of God P/S had 4/13 female SMC members.(30%) • Kanawat P/S had a 3/12 female members in SMC. (25)% • Lomukura P/S had 3/13 female on the SMC. (23.%) 	<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>There was no evidence that the environment guideline was disseminated 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>There was no evidence that the MC had copies of screening forms for projects in education.</p> <p>The MEO was actually not aware of the need for environmental screening for projects undertaken in education department.</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 checked whether the mitigation plans are complied with: Score 1 	<p>There was no evidence of records and or reports on project site visitation.</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>There was evidence that the Municipal Council had filled the structure for PHC with the wage bill from PHC wage for FY 2017/2018 as indicated below:</p> <ol style="list-style-type: none"> 1. Kotido Municipal Council HCIV: <ul style="list-style-type: none"> • Approved posts were 48 • Filled posts were 44 representing 91% 2. Panyangara HCIII: <ul style="list-style-type: none"> • Approved posts were 19 • Filled posts were 16 representing 84% <p>Therefore, the average filled posts was 87.5%</p>	8

<p>The LG Health department has submitted a comprehensive recruitment plan for primary health care workers to the HRM department</p> <p>Maximum 6 points for this performance measure</p>	<p>Evidence that Health department has submitted a comprehensive recruitment plan/re- quest to HRM for the current FY, covering the vacant positions of primary health care workers: score 6</p>	<p>There was evidence that the LG Health department had submitted a comprehensive recruitment plan to HRM for FY 2018/2019 to covering the vacant positions of PHC workers as indicated below:</p> <p>MHO wrote to Head of Human Resource as per letter dated 24th/10/2017 Ref. CR/251/1 titled “Vacancies in the Health Sector in FY 2018/2019” for Kotido HIV and Panyangara HCIII as detailed below:</p> <p>1. Kotido HCIV- 4 Vacant posts for:</p> <ul style="list-style-type: none"> • 1 Dispenser • 1 Anaesthetic Officer • 1 Anaesthetic Assistant • 1 Theatre Assistant <p>Total: 4</p> <p>2. Panyangara HCIII- 3 Vacant posts for:</p> <ul style="list-style-type: none"> • 1 Nursing Officer • 1 Askari • 1 Porter <p>Total: 3</p>	<p>6</p>
<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>The Municipal Council had two (2) Health Facilities as follows;</p> <p>Health Centre IV 1</p> <p>Health Centre III 1</p> <p>There was no .evidence that they were appraised</p>	<p>0</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>There was evidence that the LG Health department had deployed health workers in line with the lists submitted with the wage bill budget for FY 2018/2019 as indicated below:</p> <ul style="list-style-type: none"> Kotido HCIV Budget release of Shs. 7,675,468 for 44 filled posts. Panyangara HCIII with no Budget release. This was because the health facility was still considered to be part of Kotido District and not Municipality. 	<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>There was evidence that the MHO had effectively communicated and explained guidelines, policies, circulars issued by the National level in FY 2017/2018 to the two health facilities as indicated below:</p> <p>Guidelines:</p> <ul style="list-style-type: none"> Guidelines on Immunization – 2016 Guidelines for prevention and treatment of HIV in Uganda. Clinical Guidelines – 2016 Uganda Clinical Guidelines for management of common conditions-2016. <p>These guidelines were issued after briefing the in charges of the two health facilities by the MHO as indicated in the visitors' books signed and given reasons for visits.</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>There was no evidence that the MHO held any meeting with the health facility in charge of Panyangara HCIII as there were no minutes to that effect.</p> <p>Note: The Health Officer in charge of Kotido HCIV was the Ag. MHO at the Municipal level.</p>	<p>0</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>There was no evidence that the MHT had supervised 100% of HCIV and HCIII receiving PHC grant as there was no MHT.</p> <p>There was no supervision done by the MHT because it did not exist in Kotido Municipal Council.</p> <p>However, it was the Ag.Municipal Health Inspector who supervised Panyangara HCIII and HCIV but specifically on environmental health.</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 supervised lower level health facilities 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>The MHT did not exist in Kotido Municipal Council in FY 2017/2018.</p> <p>However, this supervision of HCIV Panyangara HCIII was done by the Municipal Health Inspector based on environmental health only not comprehensively as indicated below:</p> <ul style="list-style-type: none"> Q1 supervised on 29th/9/2017. Q2 supervised on 9th/1/2018 Q3 Supervised on 29th/3/2018. Q4 supervised on 21st/6/2018. 	<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 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>There was no evidence that all the 4 quarterly reports had been discussed to make recommendations for corrective actions during FY 2017/2018 as there were no quarterly reports for joint supervision.</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>There was no evidence that the recommendations were followed –up and specific activities undertaken for correction because There was neither support supervision carried out nor reports produced.</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>There was evidence that the LG had submitted accurate / consistent data regarding lists of health facilities receiving PHC funding which were consistent with both HMIS reports and PBS as indicated below:</p> <ul style="list-style-type: none"> Kotido HC IV – Amount released: Shs. 7,675,468. Panyangara HCIII – Amount released: 0 <p>They were both dated 5th/9/2018.</p>	<p>10</p>
<p>Governance, oversight, transparency and accountability</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 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>No minutes were available to ascertain whether the General Purpose Committee which is responsible for health met and discussed service delivery issues during FY 2017/2018.</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 	<p>No copies of reports of the General Purpose Committee presented to Council were available to the assessor. However, some of the Minutes of the meetings held by the Municipal Council during FY 2017/2018 indicated that the committee reports had been discussed.</p> <p>For example:</p> <ul style="list-style-type: none"> Municipal Council meeting held on 15th March 2018 (Min. 24/COU/02/2018 – Presentation of Committee Reports. Municipal Council meeting held on 14th December 2017 (Min. 17/COU/012/2017 – Presentation of Committee Reports. 	<p>2</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>There was evidence that only Panyangara HCIII had a functional HUMC (7 members of which 4 were male and 3 were female) as was displayed on the facility notice board.</p> <p>However, there was no evidence of meetings held and discussion of budget and resource issues.</p> <p>There was no evidence of a functional HUMC at Kotido HCIV.</p>	<p>0</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>There was evidence that the LG had published all health facilities receiving PHC non-wage recurrent grants as was indicated at Kotido HCIV notice board:</p> <ul style="list-style-type: none"> Q1: Shs, 9,275,468 Q2: Shs, 9,275,468 Q3: Shs, 9,275,468 Q4: Shs. 1,600,125 <p>Note:</p> <ul style="list-style-type: none"> No date was indicated. Panyangara HCIV was not indicated. 	<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>There was no evidence that the LG Health department submitted input to procurement plan according to the procurement officer,</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>The LG Health department had not submitted any form PP1 to the PDU by the time of assessment.</p>	<p>0</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. 	<p>There was evidence that the MHO certified and recommended suppliers timely for payment as per sampled payments below:</p> <ul style="list-style-type: none"> M/s ARIGO AGRO-IMPUT AGENCIES request for payment of Shs. 7,814,343 on 14th/3/2018 for construction of a 4-stance pit latrine at Panyangara HCIII was certified under Certificate No. KMC/DDEG/17-18/01, recommended for payment on 16th/3/2018 and was paid on the same day vide PV 3/3/18. M/s ARIGO AGRO-IMPUT AGENCIES request for payment of Shs. 11,873,648 on 19th/4/2018 for construction of a 4-stance pit latrine at Panyangara HCIII was certified under Certificate No. KMC/DDEG/17-18/02, recommended for payment on 16th/5/2018 and was paid on 17th/5/2018 vide PV 3/5/18 within 1 day. 	<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 	<p>The health department submitted the annual performance report for the previous FY (including all four quarterly reports) to the Planner on 29th August 2018 (as per Email from the PBS – Re: Reg. Head of Department Validation’ dated 29th August 2018 alerting the Planner KMC about the submission by the MHO)</p> <p>However, the submission was made after the deadline of 15th July 2018.</p>	<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>No audit query was raised in the 3rd quarterly internal audit report (the only report produced in FY 2017/2018).</p>	<p>4</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>There was evidence that Panyangara HUMC met the gender composition as per guidelines of 30% women as indicated below:</p> <p>Panyangara HCIII:</p> <ul style="list-style-type: none"> Total number of HUMC members was 7 of which 4 were male and 3 female representing 43% <p>Kotido HCIV did not have a HUMC.</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>There was evidence the LG had issued guideline on how to manage sanitation in health facilities including separating facilities for men and women as displayed on the notice boards for the 2 health facilities.</p> <p>Guidelines on how to manage sanitation included the following:</p> <ul style="list-style-type: none"> Proper use of pit latrine Proper hand washing method Site for pit latrine construction should be at least 30 meters away from the compound 	<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>There were was only one Health facility infrastructure project implemented in 2017/2018 FY that is the 4 stance pit latrine at Panyangara HCIII and this project was screened on 5/7/2018 when the project had been completed. Therefore there was no screening done before approval for construction.</p>	<p>0</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 checked whether the mitigation plans are complied with: Score 2 	<p>No site visits were conducted by the Natural resources officer and CDO.</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>There was evidence the LG had issued guidelines on medical waste management including guidelines on sanitation charts, posters for construction of facilities for medical waste disposal as indicated here below:</p> <ul style="list-style-type: none"> At Kotido HCIV notice board use of the 4 colour coded bins i.e. red for highly infectious waste, yellow for used swabs and brown for chemical were displayed. At Panyangara HCIV notice board there was the following information: <ul style="list-style-type: none"> Guidelines on hygiene standard at house hold level. Construction and mainstreaming of public sanitary facilities for community use in urban areas. 	<p>4</p>
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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 	N/A	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: <p>Score 15</p> o If 80-99%: Score 10 o If 60-79: Score 5 o If below 60 %: Score 0 	N/A	0
Monitoring and Supervision			

<p>The district Water department carries out monthly monitoring of project investments in the sector</p> <p>Maximum 15 points for this performance measure</p>	<p>Evidence that the district Water department has monitored each of WSS facilities at least annually.</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 	N/A	0
<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 	N/A	0
<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 	N/A	0
Procurement and contract management			

<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>N/A</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>N/A</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>N/A</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 contractor handed over all completed WSS facilities: score 2 	<p>N/A</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 	N/A	0
<p>The district Water department 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 	N/A	0
Financial management and reporting			
<p>The district Water department has submitted annual reports (including all quarterly reports) in time to the Planning Unit</p> <p>Maximum 5 for this performance measure</p>	<ul style="list-style-type: none"> 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 	Not Applicable.	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 	N/A	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 	Not Applicable.	0
<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 	Not Applicable	0
<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. 	N/A	0
<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 	N/A	0

<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 	N/A	0
<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 	N/A	0
<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>	N/A	0
Social and environmental safeguards			
<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 	N/A	0

<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 	N/A	0
<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 	N/A	0
<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 	N/A	0
<p>Gender and special needs-sensitive sanitation facilities in public places/ 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 	N/A	0