



2nd ANNUAL PERFORMANCE ASSESSMENT REPORT MPIGI DLG

CONSULTANCY SERVICES FOR THE
INDEPENDENT VERIFICATION
ASSESSMENT OF GKMA-UDP
IMPLEMENTING ENTITIES AND THE
MINISTRY OF KAMPALA CAPITAL CITY
AND METROPOLITAN AFFAIRS ON
THE MINIMUM CONDITIONS AND
PERFORMANCE MEASURES FOR
ASSESSING PROGRAM GRANTS FOR
FY 2024/25.

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SUBMITTED by:



Joint Venture between:

BDO East Africa & Kagga and Partners

Nakawa Business Park
Plot 3-5, New Portbell Road
P. O. Box 9113 Kampala
Telephone: +256 414 220371/3
Email: info@bdo-ea.com
kenneth.makanga@bdo-ea.com





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LIST OF ACRONYMS

AFD	<i>Agence Française de Développement</i>	MDG	Metropolitan Development Grant
APA	Annual Performance Assessment	MLG	Municipal Local Governments
BoQs	Bills of Quantities	MoLHUD	Ministry of Lands, Housing and Urban Development
CAO	Chief Administrative Officer	MoFPED	Ministry of Finance, Planning and Economic Development
CDO	Community Development Officers	MoKCC&MA	Ministry of Kampala Capital City and Metropolitan Affairs
CFO	Chief Finance Officer	MoLG	Ministry of Local Government
CGV	Chief Government Valuer	MoPS	Ministry of Public Service
CSO	Civil Society Organization	MoWE	Ministry of Water and Environment
DDEG	Discretionary Development Equalization Grant	MoW&T	Ministry of Works and Transport
DLG	District Local Government	MTEF	Medium-Term Expenditure Framework
DLIs	Disbursement Link Indicators	MTR	Mid-Term Review
eGP	Electronic Government Procurement	NEMA	National Environment Management Authority
EIA	Environment Impact Assessment	O&M	Operations and Maintenance
EMP	Environment Management Plan	OAG	Office of the Auditor General
ESIA	Environment Social Impact Assessment	OBT	Output-Based Tool
ESMF	Environmental and Social Management Framework	OSR	Own Source Revenue
ESMP	Environmental and Social Management Plan	PA	Performance Assessment
ESSA	Environment and Social System Assessment	PAD	Project Appraisal Document
FAR	Finance and Accounting Regulations	PBS	Program Budgeting System
FDSC	Fiscal Decentralization Steering Committee	PDO	Program Development Objective
FY	Financial Year	PforR	Program for Results
GKMA-UDP	Greater Kampala Metropolitan Area Urban Development Program	PMS	Performance Measures
GoU	Government of Uganda	POM	Program Operational Manual
IFMIS	Integrated Financial Management Information System	PPDA	Public Procurement and Disposal of Public Assets Authority
IGFT	Inter-Governmental Fiscal Transfer	PST	Project Support Team
IG	Inspectorate of Government	PTC	Program Technical Committee
IMC	Inter-Ministerial Council	TPC	Technical Planning Committee
IPCs	Interim Payment Certificates	UNRA	Uganda National Road Authority
IPFs	Indicative Planning Figures	URF	Uganda Road Fund
ISG	Institutional Strengthening Grant	VfM	Value for Money
ISNA	Institutional Strengthening Needs Assessment		
ISP	Institutional Strengthening Plan		
IVA	Independent Verification Agency		
LGA	Local Government Act		
LGFC	Local Government Finance Commission		
M&E	Monitoring and Evaluation		
MDA	Ministries, Departments and Agencies		
MDF	Metropolitan Development Forum		

EXECUTIVE SUMMARY

Introduction

This is the second Annual Performance Assessment Report of Mpigi District Local Government for FY 2023/2024 under the Greater Kampala Metropolitan Area Urban Development Program (GKMA-UDP). GKMA-UDP is a five-year program (2023 to 2028) implemented by Government of Uganda (GoU) through the Ministry of Kampala Capital City and Metropolitan Affairs (MoKCC&MA). GoU received financing worth USD 566 million from the International Development Association (IDA) of the World Bank and Euro 40 million from Agence Française de Développement (AFD). An Independent Verification Agency (IVA) – a joint venture comprising of BDO East Africa and Kagga & Partners (BDO/Kagga) was commissioned to conduct the independent verification assessment of the program implementing entities on the minimum conditions and performance measures for accessing Program grants for Financial Years 2023/2024 and 2024/2025.

Mpigi District Local Government was assessed to establish whether it had the minimum prerequisite systems, resources, and management tools required to qualify for the Institutional Strengthening Grant (ISG) under Disbursement Linked Indicator (DLI) 1 (Minimum Condition 1) and whether it qualified for the Metropolitan Development Grant (MDG) with a critical focus on DLI 2 (Minimum Condition 2). Also assessed were the other MDG DLIs and performance measures of DLI 3 – 8. To that end, this report gives information about the assignment background; objectives, scope, and key findings on the minimum conditions and measures of performance in Mpigi District Local Government. The results will enable MoKCC&MA to determine disbursements (FY 2024/2025 funding for DLI 1 - 8) in direct proportion to the achieved results and assessed progress of the District Local Government (DLG) towards strengthening its institutional, human resource, and infrastructure capacities. This report further identifies critical capacity gaps, proposed recommendations and the way forward.

GKMA-UDP Background

The Ministry of Kampala Capital City and Metropolitan Affairs (MoKCC&MA) secured funding for implementing the GKMA-UDP aimed at improving urban economic and transport infrastructure in nine (09) entities within the Greater Kampala Metropolitan Area (GKMA). The entities include: Mukono District Local Government, Wakiso District Local Government, Mpigi District Local Government, Mukono Municipal Council, Nansana Municipal Council, Kira Municipal Council, Makindye Ssabagabo Municipal Council, Entebbe Municipal Council and Kampala Capital City Authority (KCCA).

The GKMA-UDP actualises the GKMA Economic Development Strategy (2020 – 2030) – which is estimated to cost USD 2,995 million. GKMA-UDP is financed through three windows and these are;

- a) **Window 1** – GKMA-UDP implementing entity-level Institutional Support Grant (ISG) of USD 30 million IDA Grant
- b) **Window 2** – GKMA-UDP implementing entity-level Metropolitan Development Grants (MDG) of USD 518 million IDA Credit and Euro 40 million credit from AFD; and
- c) **Window 3** – National level Institutional Strengthening Grant of USD 18 million IDA Grant.

GKMA-UDP funding will support investment activities under three pillars of; (a) Mobility and Accessibility, (b) Resilience and Environment, and (c) Job Creation through Metropolitan Development Grants (MDGs) and Institutional Strengthening Grants (ISGs) to KCCA, 8 LGs and

Program Management and Institutional Strengthening Grant to MoKCC&MA/PST and Inter-Ministerial Committee (IMC).

The overall objective of the Annual Performance Assessment (APA) was to confirm levels of achievement of Disbursement Linked Indicators results. To that end, recommendations were made on institutional systems and human resource concerning the capacity to implement the programme. The assessment was guided by the GKMA-UDP Performance Assessment Manual and Performance Assessment Tools contained in the revised Programme Operational Manual (POM) of October 2024. The Annual Performance Assessment of 9 GKMA-UDP implementing entities and MoKCC&MA will guide the allocation of funds under the Disbursement Linked Indicators (DLIs).

Assignment Approach

The Terms of Reference required IVA to assess the standards of program implementing entities on the minimum conditions and performance measures for accessing GKMA-UDP development grants. IVA adopted a consultative and documentary review approach. This approach was guided by the IVA's performance assessment methodology and underpinned by the need to fully adhere to the national system assessment process and the GKMA-UDP Program Operational Manual. A team of consultants from the IVA visited Mpigi DLG from 30/10/2024 to 31/10/2024.

During this visit, the IVA team reviewed; records and files provided by the DLG, supporting documentation from MDAs such as the Office of the Auditor General (OAG), Public Procurement and Disposal of Assets Authority (PPDA) and MoKCC&MA. The team also reviewed relevant documents from other sources such as Ministry of Lands, Housing and Urban Development (MoLHUD), Ministry of Finance, Planning and Economic Development (MoFPED), Ministry of Local Government (MoLG), the Engineers' Registration Board and Uganda Institution of Professional Engineers. In addition, the visit involved field trips to physically assess projects and hold discussions with focal technical officers at the DLG. All these reviews and discussions with key staff helped the team to arrive at clear justifications for awarding scores to specific indicators.

The IVA team was comprised of Physical/Urban Planner, Financial Management Expert, Procurement Expert, Civil/Infrastructure Engineering Expert, Environmental Expert, Institutional Development Expert and Social Development Expert. The team assessed Mpigi District Local Government for compliance with the minimum conditions and performance measures stipulated in the performance assessment tool.

Prior to commencement of the field visit, a series of team meetings were held to discuss the performance assessment tool. The meetings involved representatives from the 9 GKMA-UDP implementing entities, MoKCC&MA, the World Bank and AFD. The feedback from these meetings helped to improve the performance assessment tool. The IVA team utilized a flexible, participatory/consultative, and iterative approach throughout the execution of the assignment. The assessment tools were adopted in accordance with the POM and the Project Appraisal Document.

On completion of the performance assessment at the DLG, the findings, comments and recommendations were discussed with the DLG's Leadership by the IVA Team. Exit forms containing the assessment findings and comments from the respective officers of the entity were signed by both the IVA, DLG technical officers and the Chief Administrative Officer. Minutes of the exit meeting were also recorded and signed by the IVA team and the Chief Administrative Officer. Both the Mpigi DLG and the IVA teams kept copies of the exit forms and the minutes (Annex 9).

Summary of Assessment Findings

The assessment findings per Disbursement Linked Indicators (DLI) have been summarized and tabulated below.

Grant	Disbursement Linked Indicator (DLI)	Mpigi DLG	
		1 st APA score (2022/2023)	2 nd APA score (FY 2023/2024)
ISG	DLI 1 - Assessed whether Mpigi DLG had prepared an annual ISG plan that included urban resilience and climate change and/or disaster risk management (Minimum Condition for ISG).	Met	Met
MDG	DLI 2 - Assessed whether Mpigi DLG had substantively filled key staff positions and demonstrated basic capacities in fiduciary, safeguards, and climate change/disaster risk management (Minimum Condition for MDG)	Met	Met
	DLI 3 - Assessed whether Mpigi DLG had strengthened institutional performance for service delivery, including climate-resilient project designs	67.86%	83.33%
	DLI 4 - Assessed whether Mpigi DLG had planned and delivered climate resilient infrastructure investments in an integrated and coordinated manner	0.0%	0.0%
	DLI 5 - Assessed Mpigi DLG's average percentage of implementation of their annual climate resilient infrastructure investments plans disaggregated by subproject investment type	0.0%	99.34%
	DLI 6 - Assessed Mpigi DLG's average percentage scores achieved in value for money audits when delivering the infrastructure investments.	Undetermined	51.89%
	DLI 7 - Assessed Mpigi DLG's average percentage scores achieved in Operation and Maintenance of all major infrastructure assets in accordance with guidelines in the POM	45.0%	63.00%
	DLI 8 - Assessed whether Mpigi DLG had strengthened capacity on climate change mitigation and adaptation as measured by the average percentage score of value of investments that contribute to climate change mitigation and adaptation out of total investment under the Program in a FY.	0.0%	51.11%

Mpigi DLG met, all the minimum conditions for ISG and MDG (DLI 1 and DLI 2) in 2nd APA. Regarding DLI 3, the DLG registered a 15.47% improvement from the previous year (i.e. 83.33% in 2nd APA from 67.86% in 1st APA). This improvement was attributed to substantial improvements in various areas including effectively planning and budgeting for investments, sustaining good revenue collection strategies, effectively maintaining a good Fixed Assets Register, putting in place an effective system for responding to complaints from citizens on various issues, responding to PS/ST on the implementation of recommendations from the findings of the Internal Auditor General, sharing information fully with the public, developing a climate change Assessment Framework and sufficiently addressing environmental, climate change and social management issues during planning and designing investments. The improvements and good performance in the above areas are reflected the respective scores listed in the above table.

For DLI 5, Mpigi DLG implemented and completed their annual climate resilient infrastructure investments for the Financial Year soring 99.34% in 2nd APA compared to 0.00% in 1st APA. This achievement was because Mpigi DLG implemented numerous small projects. In terms of DLI 6, Mpigi DLG scored 51.89% as value for money audits for delivering infrastructure investments.

There was a marked improvement in the implementation of operation and maintenance plans for all executed major infrastructure assets in accordance with guidelines in the Project Operational Manual under DLI 7 from 45.00% in 1st APA to 63.00% in 2nd APA. Furthermore, Mpigi DLG registered an improvement under DLI 8 from 0.00% to 51.11% for the delivery of infrastructure investments that contribute to climate change mitigation and adaptation.

Annual GKMA-UDP Earnings

Annual earnings were based on Schedule 4 of the Financing Agreement.

Total Earning

The total earnings for both ISG and MDG are summarized below.

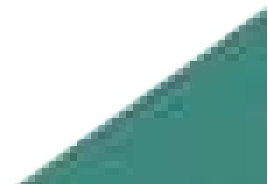
Item	FY 2023/24 SDR	FY 2024/25 SDR
ISG earnings	602,777.78	602,777.78
MDG earnings	4,631,900.48	10,473,048.56
Total	5,234,678.26	11,075,826.34

Emerging Issues

Below are the key issues emerging from Mpigi DLG assessment.

DLI	Emerging Issue	Implications	Recommendations
DLI 3	Mpigi DLG had no approved District PDP, and the area coverage of the detailed plans was less than the required 30% for the 1 st and 2 nd APA.	Without an approved PDP, Mpigi DLG has no formal guidance to its developments. This can be a big hindrance to investments (both public and private) and development in the DLG.	The Mpigi DLG leadership needs to ensure that an approved PDP is in place and is followed. They also need to ensure that in the following planning year special steps are taken to clear the planning backlog and bring the coverage to within the required limits.
	Mpigi DLG had no Certificate of Compliance from NPPB and lacked an inventory of land use within the district.	Operating without a Certificate of Compliance is against the law. It could attract penalties or a ban on the entity. And lack of an inventory of land use is a sign of inadequate monitoring of land use in the DLG.	It is recommended that the district works on obtaining a certificate of compliance from NPPB to ensure compliance with the law. Also, the entity should ensure that a land use inventory is conducted as part of the PDP.
	Mpigi DLG had not undertaken plot numbering, surveying and demarcation of roads in all town councils, while street naming and numbering was less than the required 75% for 1 st and 2 nd APA.	The absence of an approved PDP is generating issues from the subcomponents of the plan. Failure to survey, demarcate roads, number and name them all lie on the one continuum of activities. This hinders well planned development.	The DLG must take up these issues as priority areas and ensure that the DLG's performance improves and so will the scores for FY.

DLI	Emerging Issue	Implications	Recommendations
	Budget realization was out of the required range of +/-10% after collecting 79.73% of the budgeted revenue. This was equivalent to -20.27%. Mpigi DLG collected UGX 1,225,593,694 in the FY 2023/2024 compared to the budgeted amount of UGX 1,537,066,000.	Collections below budget can create serious liquidity shortages and disrupt the implementation of planned activities in the DLG.	There is need to need to develop a robust revenue mobilization drive and ensure that all LLGs strictly use electronic systems to collect revenue. It is also recommended that the district prepares a revenue enhancement plan for at least 3 – 5 years.
	No LG PAC report for FY 2023/2024 was discussed by Council.	When quarterly LG-PAC reports are not presented to the Council as required, the Council is unable to play its oversight role in regard to the operational and financial matters of the DLG. This is a serious omission.	The management of DLG (especially the CAO) should ensure that the arrangements are made to facilitate the sittings of the District PAC to enable them discuss issues in the Internal audit reports and then generate quarterly reports for presenting to the council.
	Although the MDF was fully constituted on 29/12/2023, approved and oriented, it was discovered that MDF had sat only twice in 3 rd and 4 th quarters to discuss any reports, complaints, etc. These were less than the required four (4) meetings for a FY. It's critical to ensure that the MDF regularly meets and discusses reports and complaints.	The MDF is an important organ of any DLG. If it fails to sit quarterly as required, its business remains unattended to. This denies other DLG stakeholders the right to benefit from their services and guidance. Ultimately, this negatively impacts the overall service delivery of the DLG.	Since the MDF is fully constituted, the DLG management (especially the CAO) should ensure that members of the MDF are notified of their business meetings in good time and are duly facilitated for the purpose. Also, the outcomes/recommendations of this forum must be acted upon as by the concerned parties as appropriate. MDF members also need to be reminded that non-attendance of MDF meetings came have consequences.
	Mpigi District Environment and Natural Resource Committee sat only twice instead of four times.	When the DLG Environment and Natural Resources Committee fails to meet, its business remains unattended. Yet this is one of the key Committees of the DLG with a lot of issues which often need urgent attention. This denies the people of the DLG timely services in this area.	It is important that the DLG Management prepares and issues a quarterly program (say two weeks before the end of the preceding quarter) giving all the Committee meetings in the quarter and the respective dates. This can be a good reminder.
	Environment and Community Development Departments were not involved in the tender process. There is need to include them in the review of TORs of tenders, ESIA reviews, evaluation of bids, defining ESHS specifications in contracts, preparation of BoQs, etc.	Non-involvement of these departments denies the tendering process to benefit from their specialist knowledge and expertise. This affects the quality of decisions taken by the tender committee.	The mentioned departments must always be involved in the tender process. Internal Audit also needs to regularly cover this area in his/her audit reviews to check compliance.



Conclusion

In conclusion, the assessment reflects that Mpigi DLG met the minimum conditions under DLI 1 (institutional strengthening plan that included urban resilience and climate change and/or disaster risk management). It was therefore found eligible for the Institutional Strengthening Grant (ISG). Under DLI 2, the DLG had substantively filled key staff positions and demonstrated basic capacities in fiduciary safeguards and climate change/disaster risk management, which was a minimum condition for MDG. Thus, Mpigi DLG was found eligible to access MDG funds based on the results for FY 2023/2024 assessment.

Regarding institutional performance for service delivery under DLI 3, Mpigi DLG had strengthened institutional performance and had climate-resilient project designs. Mpigi DLG also registered substantial improvements in other areas including planning and budgeting for investments responding in good time to PS/ST regarding to implementing recommendation on audit findings, putting in place a climate change assessment framework to sufficiently address environmental, climate change and social management issues when planning and designing investments. Mpigi DLG scored 83.33 percent under DLI 3. Under DLI 4, Mpigi DLG had no multi-jurisdictional projects with joint planning, procurement and joint supervision. Hence the DLG scored zero percent in DLI 4. percent (0%).

Regarding climate-resilient infrastructure investment plans under DLI 5, Mpigi DLG scored 99.34 percent. Mpigi DLG under DLI 6 was awarded a score of 51.89% according to the Office of the Auditor General's (OAG) Value for Money (VfM) Audit Report dated 30/12/2024. Mpigi DLG executed operation, and maintenance works for all major infrastructure assets and scored 63% for DLI 7. For DLI 8, Mpigi DLG delivered infrastructure investments that contribute to climate change mitigation and adaptation amounting to 51.11% of the total investment.

The ISG earning computed for Mpigi DLG based on the assessed compliance with the minimum conditions for DLI 1 for FY 2023/2024 assessment was **SDR 602,777.78**. The MDG earnings computed for Mpigi DLG based on the assessed compliance with the minimum conditions for DLI 2 and performance measures for DLIs 3, 5, 6, 7, and 8 respectively for FY 2023/2024 assessment were **SDR 10,473,048.56**. The total earning for both ISG and MDG is **SDR 11,075,826.34**.

CHAPTER 1: INTRODUCTION AND BACKGROUND

1.1 Introduction

This is the second Annual Performance Assessment Report of Mpigi DLG for FY 2023/2024 under the Greater Kampala Metropolitan Area Urban Development Program (GKMA-UDP). GKMA-UDP is a five-year program (2023 to 2028) implemented by the Government of Uganda (GoU) through the Ministry of Kampala Capital City and Metropolitan Affairs (MoKCC&MA). GoU received financing worth USD 566 million from the World Bank/International Development Association (IDA) and EURO 40 million from *Agence Française de Développement* (AFD). An Independent Verification Agency (IVA) – a joint venture comprising BDO East Africa and Kagga and Partners (BDO/KAGGA) was commissioned to conduct an independent verification of the performance of the program participating entities on the minimum conditions and performance measures for accessing Program grants for the Financial Years 2023/2024 and 2024/2025.

Mpigi DLG was assessed to establish whether it had the minimum prerequisite systems, resources, and management tools required to qualify for the Institutional Strengthening Grant (ISG) under Disbursement Linked Indicator (DLI) 1 -Minimum Condition 1. The DLG was also assessed to determine whether it qualified for the Metropolitan Development Grant (MDG) with a critical focus on DLI 2 (Minimum Condition 2). Other MDG DLIs and performance measures of DLI 3 – 8 were also assessed.

This report provides information about the assignment background, objectives, scope and key findings on the minimum conditions and other measures of performance in Mpigi DLG. This report will enable MoKCC&MA to determine disbursements in direct proportion to the achievement of results and assess the progress of the DLG towards strengthening its institutional, human resource, and infrastructure capacities. This report further identifies critical capacity gaps, and recommendations.

1.2 GKMA-UDP Background

The MoKCC&MA secured funding for implementing the GKMA-UDP aimed at improving urban economic and transport infrastructure in nine (09) entities within the Greater Kampala Metropolitan Area (GKMA). The entities are Mukono District Local Government, Wakiso District Local Government, Mpigi District Local Government, Mukono Municipal Council, Nansana Municipal Council, Kira Municipal Council, Makindye Ssabagabo Municipal Council, Entebbe Municipal Council and Kampala Capital City Authority (KCCA). The GKMA-UDP actualises the GKMA Economic Development Strategy (2020 – 2030) – which is estimated to cost USD 2,995 million. GKMA-UDP is financed through three windows namely: (i). **Window 1** - GKMA-UDP implementing entity-level Institutional Support Grant (ISG) of USD 30 million IDA Grant, (ii). **Window 2** - GKMA-UDP implementing entity-level Metropolitan Development Grants (MDG) of USD 518 million IDA Credit and Euro 40 million credit from AFD and (iii). **Window 3** - National level Institutional Strengthening Grant of USD 18 million IDA Grant. Accordingly, for the five years (FY 2023/24 -2027/28) the total funds available for the GKMA-UDP is USD 608.68 million. GKMA-UDP funding will support investment activities under three pillars viz. Mobility and Accessibility, Resilience and Environment, and Job Creation, through Metropolitan Development Grants (MDG) and Institutional Strengthening Grant (ISG) to KCCA and 8 LGs and Program Management and Institutional Strengthening Grant to MoKCC&MA/PST and Inter-Ministerial Committee (IMC) activities.

1.3 GKMA-UDP objectives

The Program Development Objective (PDO) is to improve the institutional capacity in GKMA for metropolitan coordination and management and increase access to improved infrastructure and services. Specifically, the program aims to:

- (a) Enhance improved mobility and accessibility in GKMA.
- (b) Foster Resilience and Environmental sustainability in the region,
- (c) Create workspaces and employment opportunities for the unemployed youth, women and economic clusters, and
- (d) Enhance the capacity of the MoKCC&MA and implementing entities for improved service delivery.

Disbursement Linked Indicators (DLIs)

The Program fund (US\$ 566 million) will be disbursed through a set of DLIs linked to the PDO: Eight DLIs at the entity level (DLIs 1 – 8) will focus on incentivizing performances of the KCCA and the 8 GKMA-UDP implementing entities. One DLI at the central level (DLI 9) will focus on performances of the MoKCC&MA and the PTC for Program management and metropolitan coordination and service standards. All the DLIs (DLI 1 – 9) will contribute to the achievement of PDO Indicators as summarized in Table 1 below.

Table 1: Summary of Disbursement Linked Indicators

S/N	Disbursement Linked indicators	Key performance indicator
1	DLI 1	Number of GKMA-UDP implementing entities that have met the ISG Minimum Conditions.
2	DLI 2	GKMA-UDP implementing entities that have substantively filled key staff positions and demonstrated basic capacities in fiduciary, safeguards, and climate change/disaster risk management.
3	DLI 3	GKMA-UDP implementing entities that have strengthened institutional performance for service delivery, including climate-resilient project designs.
4	DLI 4	GKMA-UDP implementing entities that have planned and delivered climate resilient infrastructure investments in an integrated and coordinated manner.
5	DLI 5	GKMA-UDP implementing entities that have implemented their annual climate resilient infrastructure investment plans.
6	DLI 6	GKMA-UDP implementing entities that have achieved value for money when delivering the infrastructure investments.
7	DLI 7	GKMA-UDP implementing entities that have executed operation and maintenance plans for all major infrastructure assets in accordance with guidelines in the Project Operational Manual.
8	DLI 8	GKMA-UDP implementing entities that have delivered infrastructure investments that contribute to climate change mitigation and adaptation.
9	DLI 9	MoKCC&MA and PTC have adopted and executed the Annual Work Plans for metropolitan coordination and management.

The Annual Performance Assessment (APA)

The Ministry of Kampala Capital City and Metropolitan Affairs contracted BDO East Africa Advisory Services Limited in Joint Venture with Kagga and Partners (BDO/KAGGA) to provide consultancy

services as an Independent Verification Agency (IVA). The IVA was recruited to conduct an Annual Performance Assessment (APA) for GKMA-UDP implementing nine (9) entities and MoKCC&MA on the minimum conditions and performance measures for accessing program funds for FY 2023/2024 and FY 2024/2025.

1.4 Objective of the Annual Performance Assessment

The overall objective of the performance assessments was to verify the achievement of the disbursement linked indicators and provide recommendations on institutional systems and human resource capacities with respect to the implementation of the programme. The specific objectives of the assessment are to:

- a) Conduct minimum conditions' assessment to determine whether GKMA-UDP implementing entities had the prerequisite systems and management tools to receive GKMA-UDP funds,
- b) Assess performance measures and use the findings to determine funding allocations to the GKMA-UDP implementing entities,
- c) Assess the performance of MoKCC&MA to determine allocation of funds under DLI 9, and
- d) Enable the MoKCC&MA to identify critical capacity gaps within GKMA-UDP implementing entities that needed to be addressed as part of institutional strengthening.

CHAPTER 2: SCOPE OF THE ASSESSMENT

2.1. Geographical scope

This assessment report covered GKMA-UDP implementing entity of Mpigi DLG.

2.2. Content scope

The assessment was based on the GKMA-UDP Performance Assessment Manual and Performance Assessment Tools outlined in the POM. The Performance Assessment Tool was used to assess all GKMA-UDP implementing entities and MoKCC&MA. The results would be used to inform the allocation of funds based on Disbursement Linked Indicators (DLI) 1 – 8. DLI 1 focused on the performance of Mpigi DLG in institutional strengthening, while DLIs 2 - 8 were for Metropolitan Development Grants (MDG). These are described below:

- a) DLI 1 focused on the number of GKMA-UDP implementing entities that had prepared an Annual (FY 2024/25) Institutional Strengthening Grant (ISG) Plan that included urban resilience and climate change/disaster risk management. This was a minimum condition for ISG. It assessed whether:
 - (i) Mpigi DLG had an approved annual (FY 2024/25) Institutional Strengthening Work Plan that was informed by an Institutional Strengthening Capacity Needs Assessment, including urban resilience and climate change/disaster risk management and was prepared as per format specified in the POM.
 - (ii) Mpigi DLG adhered to the eligible expenditures (Investment Menu) for the use of the Institutional Strengthening Grant in FY 2023/2024, and
 - (iii) Mpigi DLG had drawn up an annual (FY 2024/25) ISP with at least 30% of funds for climate change related activities.
- b) DLI 2 focused on the number of GKMA-UDP implementing entities that had filled key staff positions relevant for metropolitan governance and service delivery and demonstrated basic capacities in fiduciary safeguards and climate change/disaster risk management. This was a minimum condition for Metropolitan Development Grant (MDG). The IVA team also assessed the timely submission of Mpigi DLG's Annual Performance Contract and Annual Performance Report with all the necessary attachments for the performance of the Internal Audit function as per the PFMA. The team further confirmed the adherence to OAG guidelines and the audit opinion of Mpigi DLG, and whether the annual work-plan/budget for GKMA PforR adhered to the investment menu and selection criteria provided for in the POM.
- c) DLI 3 assessed GKMA-UDP implementing entities with strengthened institutional performance for service delivery, including climate resilience project designs as measured by average score in the Annual Performance Assessment (APA). This included Metropolitan Urban Planning, Budgeting and Management, Own Source Revenue Mobilization and Administration, Procurement, Preparation and Submission of timely and complete monthly and quarterly financial reports, sharing of information with the citizens and whether the entity used to meet and discuss service delivery related issues. The indicator also assessed the functionality of the Urban Environment and Natural Resource Committee and whether Mpigi DLG had undertaken a Climate Change Vulnerability Assessment (CCVA).

- d) DLI 4 assessed whether GKMA-UDP implementing entities had in place strengthened, coordinated, climate -resilient, and integrated metropolitan planning and investments as measured by average percentage score of value of investments that were multi-jurisdictional out of total investment under the Program in the FY. The IVA team assessed whether Mpigi DLG had evidence of coordination on: (i) joint planning; (ii) same design standards; (iii) connectivity for roads; (iv) joint procurement of contractors; and (iv) joint supervision for all the projects that were implemented using MDG funds. This was expected to incentivize Mpigi DLG to plan and deliver its investment plan in an integrated, climate-resilient and coordinated manner within the context of the broader metropolitan physical development plan. Furthermore, it was intended to incentivize Mpigi DLG to use disaster and climate resilient road design standards and consider spatial accessibility of road network and connectivity.
- e) DLI 5 assessed the average percentage of implementation of climate-resilient annual infrastructure investment plan disaggregated by subproject investment type. This was expected to incentivize timely implementation of climate-resilient annual infrastructure investment plan by Mpigi DLG and respond to the current challenges of delayed contract execution resulting in delayed delivery of infrastructure.
- f) DLI 6 assessed average percentage scores achieved by Mpigi DLG in Value for Money (VfM) The audits focused on: (i) economy (whether the investment/service was provided at a competitive unit cost), (ii) efficiency (whether the investment/service was delivered in a timely manner), (iii) effectiveness (quality and whether the investment/service was put to its intended use) and (iv) Environment (adequacy and fulfilment of implemented environmental, Health, social & safety measures).
- g) DLI 7 assessed average percentage scores achieved by Mpigi DLG in Operation and Maintenance of infrastructure projects. Further, this was aimed at incentivising Mpigi DLG to have an asset registry and operate and maintain these assets to prolong their lifespan.
- h) DLI 8 assessed whether Mpigi DLG had strengthened capacity on climate change mitigation and adaptation as measured by average percentage score of value of investments that contributed to climate change mitigation and adaptation out of total investment under the Programme in a Financial Year. The assessment findings were expected to incentivise Mpigi DLG to:
 - (i) Implement their investment plans that contributed to climate change mitigation and adaptation,
 - (ii) Increase the proportion of implemented investments that contributed to climate change adaptation by reducing flood risks through rehabilitation of storm water drainage and decreasing drainage clogging by improper solid waste management (SWM) practices (reducing dumping) and
 - (iii) Increase the proportion of implemented investments that contributed to climate change mitigation by increasing green parks/belts and trees along roadsides.

2.3. Time scope

The IVA Team (BDO/KAGGA) was commissioned to carry out the Independent Verification Assessment of the programme participating entities on the minimum conditions and performance measures for accessing programme grants for Financial Years 2023/2024 and 2024/2025. In this regard, the field visits to Mpigi DLG were undertaken from 30/10/2024 to 31/10/2024.

CHAPTER 3: APPROACH AND METHODOLOGY

The subsequent sub-sections discuss the approach to the assessment.

3.1 Results-Based Financing (RBF)

The assessment for verification for entitlement to the Institution Strengthening Grant (ISG) and the Metropolitan Development Grant (MDG). The assessment was based on minimum conditions spelt out in the assessment tools for DLI 1 and 2 while the performance assessment for MDG and their scores was based on the entities' performance in the indicators stipulated in the assessment tools for DLI 3 – 8. The DLIs were supplemented with a Verification Protocol that defined how the achievement of each DLI was to be measured as defined in the Inception Report.

3.2 Participatory Approach

IVA utilised, participatory/consultative and iterative approach throughout the execution of the assignment. Field assessment tools for DLIs 1 – 9 were adopted in accordance with POM and PAD. The IVA team discussed the findings and experiences of Mpigi DLG at the exit meeting. Corrections were promptly made where applicable. Exit Meeting Minutes are attached as Annex 9.

3.3 Document / Project Data Review

During the field visits, Mpigi DLG availed the following documents: Approved Annual Institutional Strengthening Plan (ISP), work plans, Bills of Quantities (BoQs), Project designs and plans, various technical and other reports, financial documents including all online and system documents. These were analysed and evaluated to inform the assessments of all the DLIs. These provided statistical deductions/findings that were used to determine scores under the DLIs.

3.4 Update and Customization of the IVA Tool-Edits to the Tool.

Following the assessment of the baseline year, assessment, some Measures (MCs & PMs) were clarified and improved in consultations with Local Governments, relevant MDAs and lessons learned. These corrections among others included:

- 3.4.1. **DLI 2 A:** The entity has substantively filled key staff positions that are relevant to metropolitan governance and service delivery. This was revised to reflect the Approved Staffing Structures at the GKMA-UDP implementing entities. Thus, the filled key staff positions must be as per the Approved Staffing Structure of the entity.
- 3.4.2. **DLI 3 A (1):** Metropolitan Urban Planning, Budgeting and Management:
 - a) Sub section (a) - Having a functional physical planning committee in place which has submitted at least 4 sets of minutes of Physical Planning Committee to the MoLHUD/ Ministry Zonal Offices – has been changed to reflect the revisions in the Physical Planning Act (2010) as amended 2022. The requirement is that “the minutes be submitted to the Executive Director National Physical Planning Board (NPPB)”.
 - b) Sub section (c) - the minimum percentage of detailed planned area coverage of 30% in the 1st and 2nd Annual Performance Assessment was revised to cater for entities that have wide geographical areas. The amended requirement is that the percentage coverage of the entity excludes the area occupied by water bodies and

environmentally sensitive areas such as wetlands.

- c) Sub section (e) - have a planning compliance certificate issued by MoLHUD was amended to reflect the new guidelines in the Physical Planning Act, 2010 (as amended) Section 47 A: the Certificate of Compliance is issued by the Executive Director National Physical Planning Board (NPPB).
- d) Sub section (f) - If entity had named streets, numbered plots, surveyed and demarcated roads as planned (90% or more implemented) in the previous FY was amended as follows:
 - (i) Entities with roads surveyed and demarcated (Score 1 or else 0)
 - 1st & 2nd APA = at least 75%
 - 3rd APA = 80%
 - 4th APA = 90%
 - (ii) Entities with streets named and numbered (Score 1 or else 0)
 - 1st & 2nd APA = at least 75%
 - 3rd APA = 80%
 - 4th APA = 90%
 - (iii) Entities with plots numbered (Score 1 or else 0)
 - 1st & 2nd APA = at least 30%
 - 3rd APA = 40%
 - 4th APA = 50%
- e) Sub section (h) - If the entity has a functional Development Control Team was amended as guided by the Building Control Act, 2013 and the Building Regulations 2020, as follows: If the entity has a functional Building Committee or Development Control Team (KCCA)

3.4.3. **DLI 3 A (3):** The entity has implemented Human resource management systems. Sub section (f): Payroll Management was amended to cater for entities where there was no recruitment in the previous FY, it should be considered as not applicable (N/A) and shall be deducted from the denominator.

3.4.4. **DLI 3 B:** Own Source Revenue Mobilization and Administration, Sub Section 4 (b) - number and functionality of Point of Sale and other systems used for collection, was amended as follows: Payment channels may include Mobile money, Banks, Pay way, POS, cash, etc.

3.4.5. **DLI 3 B:** Own Source Revenue Mobilization and Administration, Sub Section 5 (a) - If the implementing entity has remitted the mandatory LLG share of local revenues. This was amended as follows: Not applicable to KCCA (this should be reduced from their denominator). In regard to DLG, 65% should be remitted to LLG, and 100% to Town Councils. In case the MOFPED remits less, the percentage to LLGs and Town councils should be calculated based on the amount of OSR released by MoFPED.

- 3.4.6. **DLI 3 C:** Procurement was amended as follows: The Procurement Audit including scores will be conducted as per the manual/tool developed by PPDA. The IVA will use the scores provided by PPDA. Guidance from PST and WB recommended that IVA should award scores following the categorization provided by PPDA Audit Reports as follows: (a). 0 – 30%: Satisfactory, Score 15 Marks, (b). 31 – 70%: Moderately Satisfactory, Score 7.5 Marks, and (c). 71 – 100%: Unsatisfactory, Score 0 Mark.
- 3.4.7. **DLI 3 D:** Accounting and core financial management – Item 7: The entity makes timely and complete monthly financial reports. This was amended as follows: For KCCA, quarterly reports are submitted to the City Executive Committee. The scores were adjusted accordingly - Score 0.5 marks for each timely and completed monthly financial report or else 0; and score 1.5 marks for every timely and completed quarterly KCCA financial report or else 0.
- 3.4.8. **DLI 3 E:** Metropolitan Governance, Item 12 - The entity shares information with citizens (Transparency) part (a) - If the entity publicising project affected persons – name and nature of compensation. This was amended to: If the entity is publicising project affected persons.
- 3.4.9. **DLI 3 E:** Metropolitan Governance, Item 13 - Enhanced Transparency, Accountability and participation part (a) - If the MDF has met and discussed among others assessment reports, complaints handling, quarterly progress report and MDF has held at least 4 meetings in the previous FY (score 2 or else 0). The scores were adjusted as follows: Score 0.5 for each MDF meeting or else 0.
- 3.4.10. **DLI 3 F:** Climate change planning, Environmental and Social Safeguards Performance Strengthened, Item 14 - The entity has a functional District/ Urban Environment and Natural Resource Committee. This was amended as follows: The entity has a functional District/Urban Environment and Natural Resource Committee/ Public Health and Environment Committee for the case of KCCA.
- 3.4.11. **DLI 3 F:** Climate change planning, Environmental and Social Safeguards Performance Strengthened, Item 16 Part (a) was revised to eliminate the duplication as follows: 'If the entity has obtained NEMA ESIA certificate and other permits/licenses for projects being implemented in the current Financial Year.
- 3.4.12. **DLI 5:** Average Percentage of implementation of climate-resilient annual infrastructure investment plan disaggregated by subproject investment type. Step 1 was clarified as follows: "Projects selected must be aligned to the UDP program pillars. Guidance from PST and WB recommended that IVA should consider and evaluate **ALL** projects in the GKMA-UDP implementing entity's Annual Work Plan for the previous FY 2023/2024 as opposed to projects aligned to the UDP Program Pillars. This was adopted by IVA,
- 3.4.13. **DLI 7:** Average Percentage scores achieved by participating entities in Operation and Maintenance of Infrastructure Projects. Item 1 - budgets for construction of investment projects and O&M for all major infrastructure projects during the

previous Financial Year. This was revised to include **All Major** Infrastructure as follows: **major infrastructure projects to include:** roads, markets and drainage as guided by the 3 Pillars of the POM and GKMA-UDP.

3.4.14. **DLI 7:** Average Percentage scores achieved by participating entities in Operation and Maintenance of Infrastructure Projects. Section 1 (a) – If the entity has prepared an Annual Infrastructure inventory and condition survey (including roads, drainage etc...) as per condition survey inventory (in the POM). This was revised as follows: The Infrastructure Inventory and Condition Surveys to include “roads and associated investments, standalone storm water drainages or rainwater harvesting facilities, institutional buildings, and Nature Based Solutions (NBS) Infrastructure, etc.” PAT required awarding 15 marks or 0. However, Guidance from PST and WB recommended that IVA should follow the following categorization: (a). Annual Infrastructure inventory and condition survey includes Roads and associated investments - Score 8 Marks, and (b). Annual Infrastructure inventory and condition survey includes Drainage, standalone storm water drainages or rainwater harvesting facilities, Institutional Buildings, and Nature Based Solutions (NBS) Infrastructure and Others - Score 7 Marks. This was adopted and followed by IVA,

3.4.15. **DLI 7:** Average Percentage scores achieved by participating entities in Operation and Maintenance of Infrastructure Projects. Section 1 (e) – Percentage of the implementing entity maintenance budget or expenditure funded by own source revenues. This was amended to cater for KCCA as follows. If the entity spent;

- (i) At least 80% of Operation and Maintenance budget received from GoU (other than URF) for infrastructure projects the previous Financial Year: score 20.
- (ii) 60% – 80%: score 10
- (iii) Below 60%: score is zero.

Review of the Performance Assessment Tool (PAT) with PST

The one-day orientation and training exercise/event was organized by the IVA Team (BDO/Kagga) as required by the ToR at Four Points by Sheraton on 09/09/2024. The major objective of the exercise was to harmonize the general understanding and interpretation of the various indicators in the tool. The exercise was attended by all specialists from IVA (BDO/Kagga), and PST team (MoKCC&MA). During the exercise more suggestions were made and forwarded to the PST and World Bank for further scrutiny, approval and inclusion into the tool.

Customization of the Performance Assessment Tool

After the successful Year 1 exercise and thorough analysis of the tool, the IVA team provided areas of improvement to the Client (MoKCC&MA) which were reviewed, improved by PST and forwarded to PTC for approval. The various amendments were included in the GKMA Performance Assessment Tool as follows:

- (a) **DLI 1 and 2**, which focuses on the Minimum Conditions for GKMA entities, two (02) columns were added: Column 1 – Score (Compliant or Non-compliant) while Column 2 details the findings from the entity assessment to justify the awarded score.
- (b) **DLI 3**, two (02) columns were added as follows: Column 01 for the score while Column 02 will cater for the justification of the score based on the findings from the entity assessment.

- (c) **DLIs 04 – 08**, an Excel Sheet was developed to guide the allocation of the funds based on the increase or decrease of the entity's performance in adherence to the work plan. Disbursement to each of the GKMA-UDP implementing entities was based on their relative scores/percentages and weighted to the basic formula.

Progress Made to date

IVA received revised ToRs for Year II Assessment in August 2024. This paved way for the review of the PAT with PST which was successfully conducted on 09/09/2024. Several suggestions were made and forwarded to the PST and World Bank for further scrutiny, approval and inclusion into the PAT. MoKCC&MA prepared and shared a road map for Year II Assessment which guided the flow of activities. This was followed by the kickoff meeting with WB, PST and IVA held in October 2024, which further paved way for the preparation and submission of the Inception Report and subsequent approval by WB in October 2024. IVA team was further oriented on the PAT in relation to the revised POM (6th Version October 2024) in October 2024. This paved way for the data collection.

3.5 Preparation of the GKMA-UDP Implementing entities for the IVA

Preparation of the IVA schedule

The FY 2024/2025 IVA exercise for GKMA – UDP implementing entities was carefully designed and rigorously implemented in a clear and sequenced manner to ensure credible assessment results. The process was guided by the Program Operations Manual (POM) that was revised in August 2024, in consultation with a wide range of stakeholders including the World Bank, MoKCC&MA, Ministries, Departments and Agencies (MDAs) such as Ministry of Finance, Planning and Economic Development (MoFPED), Ministry of Water and Environment (MoWE), Ministry of Lands, Housing and Urban Development (MoLHUD), Office of the Auditor General (OAG), National Environment Management Authority (NEMA), National Physical Planning Board (NPPB), the Uganda Institute of Professional Engineers (UIPE), Public Procurement and Disposal Authority (PPDA), as well as GKMA-UDP implementing entities and the IVA Consultant. The revised version of the POM (October 2024) was disseminated to GKMA-UDP implementing entities, and the IVA team coordinated by the World Bank and MoKCC&MA. According to the IVA Schedule, the assessment visit to Mpigi DLG was scheduled for 30/10/2024 to 31/10/2024 and this was adhered to.

Communication of the schedule to entities

In close liaison with MoKCC&MA, IVA developed the performance assessment schedule for the GKMA-UDP implementing entities, to ensure a comprehensive and coordinated plan. The final schedule was communicated by MoKCC&MA to the GKMA-UDP implementing entities in advance to provide sufficient time to prepare, gather necessary documentation and ensure that all relevant stakeholders were informed and ready to effectively participate in the assessment process.

3.6 Data Collection and Management

Data Collection from MDAs

The IVA team specialists undertook pre-visits to various MDAs to collect the required data before field work from 21/10/2024 – 25/10/2024. Some of the MDAs visited included: NPPB, MoWE,

NEMA, MoFPED, OAG, UBoS, IG, PPDA, MoPS, and MoKCC&MA. The team was able to gather data/information on dates of entity submissions of their Annual Performance Contracts and Annual Performance Reports to MoFPED, staffing requirements to MoPS, minutes of entity PPC to NPPB, Value for Money audits, Procurement Audits and Compliance Audits from NEMA among others. The obtained information was reviewed in line with the information presented and submitted by the entities during the IVA exercise.

Data Collection from GKMA-UDP implementing entities.

The IVA prepared a schedule that was approved by MoKCC&MA and shared with the GKMA-UDP implementing entities. The schedule allocated two (2) days to each GKMA-UDP entity for data collection while the third day was for the preparation of the entity report. The schedule was approved by MoKCC&MA and shared with all the GKMA-UDP implementing entities. The process involved paying a courtesy call to the Mayor/LC III Chairperson, and Accounting Officer/Town Clerk. This was followed by the introductory/entry meeting with the Technical Planning Committee (TPC). The entry meeting served to introduce the IVA Team, present an overview of the assessment process, data requirements, timelines, and to seek the cooperation and participation of all the key entity staff in the exercise.

Data collection was in strict adherence to the POM, and the Performance Assessment Tool (PAT) which guided document review and site visits. Data collection was undertaken from 30/10/2024 to 31/10/2024 as per the schedule that was officially communicated to the entities. In addition, the visit involved field trips to physically assess projects and hold discussions with focal technical officers at the entity. All these reviews and discussions with key staff helped the team to arrive at clear justifications for awarding scores for specific indicators.

For each criterion under assessment, documentary evidence was sought to back up any information availed. The documentary evidence was scanned as proof and recorded in the entity exit form approved by the technical officer who provided the evidence and the Accounting Officer of the respective entity. During the field visit to Mpigi DLG, IVA team held meetings with Heads of Departments and their staff. The Departments included finance, human resource, administration, engineering, procurement, environment, social, and community development.

At the end of the second day, the IVA team conducted a wrap-up meeting with the TPC and entity Heads of Department, to get their observations and feedback on the assessment. After the exit meeting, Minutes of the exit meeting were signed by the IVA team leader and the Accounting Officer (Chief Administrative Officer Mpigi DLG) and each party kept a copy (Annex 9).

3.7. Compilation of GKMA-UDP Implementing Entities Specific Reports

Although day three was dedicated to the preparation of Draft GKMA-UDP implementing Entity Report, this was undertaken concurrently with continued data compilation. At the close of each fieldwork day, the IVA team held a review meeting to appraise each other on the status of data collection. This was followed by data entry into the Report template that was uploaded onto the IVA Portal in preparation for quality assurance review.

3.8. GKMA-UDP Earnings Determination

After the assessment of the Greater Kampala Metropolitan Area-UDP implementing entities (GKMA-UDP), the IVA team determined the entity earnings based on the 2nd APA, which was conducted in FY 2024/25, assessing the achievement of results in FY 2023/24, to determine the World Bank's disbursement to the Government of Uganda in FY 2024/25. The disbursements will inform the budget plan for FY 2025/26. The earnings determination was guided by the disbursement formula and earning criteria provided by Section 3.3.2 (ISG allocation), 3.4.3 (allocation criteria for MDG) of the Program Operations Manual (POM) and schedule 4 of the Financing Agreement. The 2nd APA earnings are modified to include unutilized funds from 1st APA for DLI 6, DLI 7, and DLI 8 per Section IV(B)(3)(a) of the Financing Agreement and Section 3.4.3 of the POM. The entity specific earnings are provided in chapter four of this report.

CHAPTER 4: ASSESSMENT FINDINGS

4.1 Introduction

This Chapter presents detailed 2nd Annual Performance Assessment results for Mpigi DLG where DLI 1 and 2 are minimum conditions while DLI 3 – 8 are performance measures. DLI 1 assessment was for confirmation of whether Mpigi DLG had an approved annual (FY 2024/25) ISG work plan, with at least 30% allocation to urban resilience, climate change/disaster risk management and environment related activities; and spent FY 2023/24 funds according to the eligible activities. DLI 2 was assessed for confirmation of whether Mpigi DLG had substantively filled key staff positions and demonstrated basic capacities in fiduciary safeguards, and climate change/disaster risk management, and met all Program specific requirements for successful Program implementation. Meeting the minimum conditions under DLI 1 and DLI 2 would determine FY 2024/2025 ISG and MDG funds allocation respectively. DLI 3 – 8 assessment was for the confirmation of progress in institutional performance for service delivery as measured by average score in the Annual Performance Assessment (APA).

4.2 Summary of Assessment Findings

The 2nd Annual Performance Assessment findings for Mpigi DLG per Disbursement Linked Indicators are discussed below and summarized in Table 2.

Table 2: Summary of Assessment Findings

Grant	Disbursement Linked Indicator (DLI)	Mpigi DLG	
		1 st APA score (2022/2023)	2 nd APA score (2023/2024)
ISG	DLI 1 - Assessed whether Mpigi DLG had prepared an annual ISG plan that included urban resilience and climate change and/or disaster risk management (Minimum Condition for ISG).	Met	Met
MDG	DLI 2 - Assessed whether Mpigi DLG had substantively filled key staff positions and demonstrated basic capacities in fiduciary, safeguards, and climate change/disaster risk management (Minimum Condition for MDG)	Met	Met
	DLI 3 - Assessed whether Mpigi DLG had strengthened institutional performance for service delivery, including climate-resilient project designs	67.86%	83.33%
	DLI 4 - Assessed whether Mpigi DLG had planned and delivered climate resilient infrastructure investments in an integrated and coordinated manner	0.00%	0.00%
	DLI 5 - Assessed Mpigi DLG's average percentage of implementation of their annual climate resilient infrastructure investments plans disaggregated by subproject investment type	0.00%	99.34%
	DLI 6 - Assessed Mpigi DLG's average percentage scores achieved in value for money audits when delivering the infrastructure investments.	Undetermined	51.89%
	DLI 7 - Assessed Mpigi DLG's average percentage scores achieved in Operation and Maintenance of all major infrastructure assets in accordance with guidelines in the POM	45.00%	63.00%
	DLI 8 - Assessed whether Mpigi DLG had strengthened capacity on climate change mitigation and adaptation as measured by the	0.00%	51.11%

Grant	Disbursement Linked Indicator (DLI)	Mpigi DLG	
		1 st APA score (2022/2023)	2 nd APA score (2023/2024)
	average percentage score of value of investments that contribute to climate change mitigation and adaptation out of total investment under the Program in a FY.		

Detailed findings are discussed below.

4.3 DLI 1 - The number of GKMA-UDP implementing entities that had prepared an annual ISG Plan that includes urban resilience and climate change/ disaster risk management (Minimum Condition for ISG).

GKMA-UDP implementing entities that will receive ISG are those that have complied with the Minimum Conditions for ISG. Compliance will signal that GKMA-UDP implementing entities are committed to the Metropolitan Development Agenda and were spending the ISG in line with the Program's eligible expenditure menu. The eligible expenditure menu covers Urban planning & Services, Urban economic development and Competitiveness, Own Source Revenue (OSR) improvements, Asset Management, Urban resilience and climate change/disaster risk management, Environmental Management, E-Government Services, Stakeholder engagement, Human Resource Development, Retooling, and Program management. DLI 1 covered three thematic areas: (a). approved annual (FY 2024/25) Institutional Strengthening Plan, (b). Annual (FY 2023/24) Institutional Strengthening Grant spent according to the eligible expenditures, and (c). Annual (FY 2024/25) Institutional Strengthening Plan incorporates climate change, as discussed below.

Annual (FY 2024/25) Institutional Strengthening Work Plan

The findings confirmed that Mpigi DLG had Annual (FY 2024/2025) Institutional Strengthening Work Plan (ISP). The ISP was approved by Mpigi District Local Government Council that sat on 22/05/2024 under Minute No. 05/05/2024. It was also confirmed that ISP development was informed by the Annual Institutional Capacity Needs Assessment Report dated 27/03/2024. The Annual Capacity Needs Assessment Report, 2024 was signed by the Chief Administrative Officer (CAO) Namayega Edith) and approved under minute No. 04/03/2024 of the Mpigi District Council meeting held on 27/03/2024. The ISP aimed at addressing the capacity needs identified within the Annual Institutional Capacity Needs Assessment report for Mpigi DLG. For example, page 20 revealed the need for skills enhancement under health department which was allocated a budget of UGX 212,527,042 under ISP. Page 21 of the report also revealed the need for retooling, which was equally budgeted for under Retooling allocated 1,638,423,267, Urban Resilience and Climate Change/Disaster Risk Management and Environment and Social Safeguards allocated UGX 1,556,939,813 among others. Furthermore, Mpigi DLG used the format provided in the POM (Annex 6) while preparing the annual (FY 2024/25) ISP.

Annual (FY 2023/24) Institutional Strengthening Grant spent according to the eligible expenditures

Mpigi District Local Government received UGX 267,849,526 as ISG funds on 13/05/2024 and spent UGX 260,706,526 equivalent to 97.33% by 30/06/2024 as detailed in Table 3 below.

Table 3: Mpigi DLG's Eligible Expenditures

Planned Activities	Budget (UGX)	Actuals (UGX)	Remarks
1. Retooling	0	0	
2. Human Resource Development	23,078,139	23,078,139	Training of CDOs and other key stakeholders on project stakeholder engagements
3. Institutional Support	79,332,999	72,192,999	Climate Resilience & Environmental Management
	50,228,995	50,228,995	Stakeholder Management
	86,169,426	86,169,426	Project Management & Supervision
	19,291,732	19,291,732	Urban Economic Development & Competitiveness
	9,748,235	9,748,235	Own Source Revenue Improvement
Total	267,849,526	260,709,526	
		7,140,000	Fund Balance 30/06/2024

With the above, there was evidence that the expenditure incurred complied with approved annual ISP work plan and ISG expenditure guidelines as defined in the POM.

Annual (FY 2023/24) ISG (30%) spent on climate change activities as planned.

In respect to the allocation of 30% of the budget to environment related activities, deriving from page 1 & 2 of the Annual Project Report and from pages 69 of the Annual Performance Report for FY 2023/24, Mpigi DLG received an IPF of UGX 260,709,526 of which UGX 79,332,999 was allocated to climate change related activities representing 30.4% of budget allocation. Based on actual payment vouchers reviewed the table 4 below highlights the details.

Table 4: ISP expenses on environment related activities

Functional Area	Activity	Budget (UGX)	Actuals (UGX)	Variance (UGX)	Utilization %age
1. Environmental Management	Waste Management	17,850,599	18,527,492	(676,893)	103.79
	Baseline survey on wetlands	20,482,400	20,450,000	32,400	99.84
	Operationalizing the DENRC (District Environment & Natural Resources Committee)	10,000,000	9,873,040	126,960	98.73
2. Urban Economic Development and Competitiveness	Fragile Eco Systems (farmer trainings/ visits)	11,000,000	10,734,232	265,768	97.58
3. Urban Resilience and Climate Change /Disaster Risk Management	Urban Greening & beautification	20,000,000	19,748,235	251,765	98.74
	Total	79,332,999	79,332,999	0	100.00

Annual (FY 2024/25) Institutional Strengthening Plan incorporates climate change

Mpigi DLG allocated UGX 1,696,141,767 equivalent to 30.31% (approximately 30%) of the total ISP budget of UGX 5,595,483,769 as detailed in Table 5. Based on the analysis above, Mpigi DLG met all the minimum conditions for ISG under DLI 1 for year 2, thus compliant.

Table 5: Climate Change Related Activities in the ISP FY 2024/25

SN	Activity	Amount (UGX)
1.	District Climate Change and Vulnerability Assessment Report preparation and dissemination	107,655,239
2.	70 acres of selected wetland sections demarcated	149,118,164
3.	Mpigi District disaster and climate change action strategy and plan development and dissemination to stakeholders	98,886,527
4.	Mpigi District State of Environment Report preparation for FY 2024/2025	284,770,118
5.	Environment and social screening and climate proofing of development projects	14,400,000
6.	Environment and social safeguard inspection for the Capital funded projects conducted	23,000,000
7.	Payment of NEMA fees for approved projects	22,752,000
8.	Open market area mapping and planning with green spaces, solar lighting provisions and drainage catchments	30,840,000
9.	200 smart bins procurement and installation	260,536,674
10.	Conducting of 4 Quarterly DENRC operationalization activities	50,996,982
11.	District wetlands surveying, mapping and inventory reports updating and dissemination	158,270,366
12.	Stakeholder engagement during restoration of Mkanaga wetland section	124,310,000
13.	Environmental Audit for urban road infrastructure (GKMA-UDP-MDG) and corrective Action Plan development	180,905,000
14.	Restocking of Mpigi District nursery beds	50,498,743
15.	Procurement of specialized equipment (Air quality machine, field shoes, Field protection clothes, water testing kits, reflector jackets, helmets, life jackets, GIS Mapping kits, gloves)	121,691,954
16.	Stakeholder Engagement on Climate Change	17,510,000
	TOTAL	1,696,141,767
	ISP TOTAL	5,595,483,769
	Percent	30.31%

Table 6 summarises the findings under DLI 1.

Table 6: DLI 1 Assessment Results

Minimum Condition	Overall Assessment
Annual Institutional Strengthening Plan in place	Met
Annual Institutional Strengthening Grant spent according to the eligible expenditures	Met
Annual Institutional Strengthening Plan incorporates climate change	Met

Based on the analysis above, Mpigi DLG **MET** all the minimum conditions under DLI 1 for year 2 and was thus compliant.

4.4. DLI 2 - The number of GKMA-UDP implementing entities that have substantively filled key staff positions and demonstrated basic capacities in fiduciary safeguards, and climate change/ disaster risk management (Minimum Conditions for MDG).

DLI 2 will incentivize GKMA-UDP implementing entities to have institutional functional capacities in terms of the necessary key staff to address technical, fiduciary standards and climate and disaster risk management issues for successful Program implementation. This was a minimum condition for accessing MDG. DLI 2 required the confirmation of whether Mpigi DLG had substantively filled key staff positions and demonstrated basic capacities in fiduciary, safeguards, and climate change/disaster risk management and met all Program specific requirements. DLI 2 assessment was based on the indicators in accordance with the respective assessment procedures and means of verification as discussed below.

Substantively filled key staff positions that are relevant for metropolitan governance and service delivery

All the mentioned positions in Table 7 were filled. For the substantively filled positions, individual officers had appointment letters from the respective appointing authorities, required academic qualifications and experience, and were recruited through competitive processes. In case the entity possessed a higher rank in its approved staff structure compared to the one required by the PAT, then the higher-ranking officer was assessed.

Basic capacities in budgeting, procurement and financial management (fiduciary safeguards)

Mpigi District Local Government submitted the Annual (FY 2024/2025) Performance Contract to MoFPED on 31/07/2024. The Performance Contract contained the annual workplan (pages 1 – 17 of the performance contract), Budget estimates on pages 1 - 71 and Procurement Plan on pages 1 – 50, received by MoFPED on 31/07/2024. The District Local Government had approved ToRs from NEMA dated 07/08/2024 and were included in the ESIA report for the proposed upgrade of Mpigi – Muduuma Road. Furthermore, it was confirmed that engineering designs and ESIA/ToR/Project Briefs/ screening reports were prepared for all works/projects before initiating a procurement. Mpigi DLG had evidence of approved ToRs from NEMA dated 07/08/2024 and were included in the ESIA report for the proposed upgrade of Mpigi – Muduuma Road.

The District Local Government also submitted the Annual Performance Report for the previous FY (2023/2024) on 14/08/2024 through the PBS system. The Report contained the summary of overall performance, performance of revenue and expenditure by source and detailed performance by Department. Mpigi DLG prepared and submitted an audit work-plan for the current FY 2024/2025 to the Regional Audit Committee on 08/07/2024. The District Local Government also prepared all the 4 Quarterly reports and submitted to DPAC and Internal Auditor General respectively. Findings from the Auditor General Report dated 27/12/2023, confirmed that Mpigi DLG's audit opinion was not adverse or disclaimer.

Program specific requirements

The program specific requirements included having a functional Metropolitan Development Forum (MDF), adherence of the annual work-plan/budget for GKMA PforR with the investment menu and selection criteria provided for in the POM and use of funds in the previous year on eligible expenditures (investment menu).

Functionality of the MDF

Mpigi DLG's MDF was fully constituted with 31 members as per appointment letters dated 29/02/2024, Ref. No. CR 210/1/3. Their functionality was confirmed from minutes of their meeting held on 09/02/2024, and 20/06/2024 and discussed prioritized projects for Mpigi DLG GKMA-UDP as well as the workplan and budget for FY 2024/25 under minute no. MIN.08/2/MDF/2023/24. Some of the prioritized investments discussed by MDF include tarmacking of Mpigi – Muduuma Road (13.7 km), upgrading of Mpigi – Lungala Road (2.6 8 km), and Upgrading of Bukakala – Mbale Road (3 km). MDF prepared 1 Quarterly Report in the previous FY 2023/2024, dated 20/06/2024 for activities conducted by the MDFs titled Exposure Visit to Mubende Municipal Council.

Mpigi DLG's Annual Work Plan adhered to the investment menu

According to the POM, the investment menu has three pillars i.e., Pillar 1 (Mobility and Accessibility), Pillar 2 (Resilience and Environment) and Pillar 3 (Workspace and Job Creation). According to Mpigi DLG's FY 2024/25 work plan and budget, the selected project for implementation falls under Pillar 1 - Mobility and Accessibility namely tarmacking of Mpigi – Muduuma Road (15.6 km).

Mpigi DLG adhered to the eligible expenditures (investment menu)

Mpigi District Local Government received UGX 267,849,526 as ISG funds on 13/05/2024 and spent UGX 260,709,526 equivalent to 97.33% by 30/06/2024 on eligible activities as per the DLG's work plan and annual report as detailed in Table 4 and 5 above. Some of the activities included retooling (not exceeding 35% of the ISG), human resource management (not exceeding 10% of the ISG) and discretionary Institutional support including climate change/disaster risk management related activities (at least 55% of the ISG).

Basic capacities in climate and disaster risk management

Regarding the demonstration of basic capacities in climate and disaster risk management, the District Local Government had no active MDG projects since Mpigi DLG did not receive MDG funds for the previous FY 2023/2024.

The only active MDG-funded project was the construction of Mpigi – Muduuma Road (13.7 km) which was at the design stage. By the time of the Assessment, the ESIA report dated September 2024 was submitted to NEMA on 22/10/2024. Furthermore, there was evidence of the filled and signed climate and disaster risk screening checklist for Mpigi – Muduuma Road dated 27/03/2024 and the checklist for Mpigi – Muduuma road project was fully filled by answering all 29 questions in column C and signed by the relevant officers. Table 7 provides the summary of the findings for Mpigi DLG under DLI 2.

Table 7: DLI 2 Assessment Results

Minimum Condition	Indicators	Assessment
A. The DLG had substantively filled ¹ key staff positions that are relevant for metropolitan governance and service delivery	Staff positions that must be substantively filled in Mpigi District Local Government ² included:	Compliant
	1. Chief Administrative Officer/ Accounting Officer	Compliant
	2. District Engineer	Compliant
	3. Senior Physical Planner	Compliant
	4. Senior Procurement Officer	Compliant
	5. Chief Finance Officer	Compliant
	6. Senior Accountant	Compliant
	7. District Natural Resources Officer	Compliant
	8. Senior Environment Officer	Compliant
	9. District Community Development Officer	Compliant
	10. Senior Labor Officer	Compliant
	11. District Planner	Compliant
	12. District Commercial Officer	Compliant
	13. Principal Internal Auditor	Compliant
	14. Principal Human Resource Officer	Compliant
B. The DLG demonstrated basic capacities in budgeting, procurement and financial management (fiduciary safeguards)	Submitted an Annual Performance Contract of FY 2024/2025 that among others includes annual work-plan, budget and procurement plan by the deadline issued by MoFPED.	Compliant
	Submitted the Annual Performance Report for FY 2023/2024 on or before the deadline issued by MoFPED ³ .	Compliant
	The Internal Audit function was executed in accordance with the LGA Section 90, Procurement Regulations, and PFMA.	Compliant
	The audit opinion of LG Financial Statement for the previous FY but one (2022/2023) was not adverse.	Compliant
C. The MC met all Program specific requirements.	The DLG signed a Participation Agreement/ MoU with MoKCC&MA (first year only- FY 2023/2024).	Compliant
	The MC had a functional Metropolitan Development Forum (MDF).	Compliant
	The MC's annual work-plan/budget for GKMA adhered with the investment menu and selection criteria provided for in the Program Operational Manual (from FY 2024/2025).	Compliant
	The MC adhered to the eligible expenditures (investment menu) for the use of funds in FY 2023/24 (from FY 2024/2025).	Compliant
D. The MC demonstrated basic capacities in climate and disaster risk management.	Evidence that the MC had carried out climate change/ disaster risk screening checklist at planning, designing, implementation, and completion (O&M) stage (from FY 2024/2025).	Compliant

¹ Substantively filled means that the staff appointed to execute the tasks mentioned in the TOR, and posted, possesses the required skills and qualifications. Secondment was allowed as per Meeting on 06th Feb 2024, provided the Seconded Officer is committed full-time to the assigned position.

² Must be as per the Approved Staffing Structure of the entity.

³ The deadline of June 30 specified in the PFMAA and LG Budget guidelines was adjusted to 31st August as per the Assessment Guidelines by OPM, and the deadline of 31st July specified in the PFMA Act, 2015 was adjusted to 31st Aug as per the Assessment Guidelines by OPM.

Therefore, based on the above analysis of the findings, Mpigi DLG **MET** all the minimum conditions for MDG under DLI 2 in year 2 and was thus, compliant.

4.5. DLI 3 - GKMA-UDP implementing entities with strengthened institutional performance for service delivery, including climate resilience project designs as measured by average score in the Annual Performance Assessment (APA)

DLI 3 will incentivize the GKMA-UDP implementing entities to strengthen their capacity in urban planning, revenue generation, procurement systems, fiduciary standards and technical management for improved service delivery to GKMA population. The institutional performance covers integration of climate and disaster risk in metropolitan planning and management and the functioning of disaster risk management committee and contingency plan. The assessment under DLI 3 was based on the performance areas and performance measures in accordance with the respective assessment procedures and means of verification. The respective findings are discussed below and included in Table 9 below.

Metropolitan urban planning, budgeting and management

Mpigi DLG had constituted a functional Physical Planning Committee (PPC) as per the appointment letters dated 11/11/2021 and 12/02/2024 and as guided by the Physical Planning Act, 2010 (as amended). The PPC held several meetings in the previous FY on 18/07/2023, 18/12/2023, 26/03/2024, and 23/05/2024. PPC minutes were submitted to the Executive Director National Physical Planning Board, in a letter dated 14/08/2024 Ref. No. CR 202/2/2 and was received on 23/08/2024 as required by the PAT. Mpigi DLG had no approved District Physical Development Plan to guide investments in the district. Thus, all investments that were approved by the Physical Planning Committee had no guidance from the plan.

Approved detailed physical development plan(s)/area action plan(s) covering at least 30% of the total area.

Findings revealed that Mpigi DLG occupies 1,541.13 sq. km and the following detailed physical development plans/Action Area Plans were presented and approved by Mpigi TC on 27/04/2021 under Minute No. 06/04/2021 Consideration of Detailed Action Area Plans were presented for assessment under Mpigi DLG:

- ✓ Ggala Action Area Plan (2021 – 2026) dated 21/10/2021– Plan approval No. PDP/04/21,
- ✓ Mpambire I Action Area Plan (2021 – 2026) dated 25/08/2021– Plan approval No. PDP/02/21,
- ✓ Mpambire II Action Area Plan (2021 – 2026) dated 24/03/2022– Plan approval No. PDP/02/22,
- ✓ Kulumba I Action Area Plan (2021 – 2026) dated 25/08/2021– Plan approval No. PDP/01/21,
- ✓ Kulumba II Action Area Plan (2021 – 2026) dated 23/11/2021– Plan approval No. PDP/03/21,
- ✓ Masujju Action Area Plan (2021 – 2026) dated 24/03/2022– Plan approval No. PDP/03/21,
- ✓ Lwanga I Action Area Plan (2021 – 2026) dated 23/11/2021– Plan approval No. PDP/06/21,
- ✓ Lwanga II Action Area Plan (2021 – 2026) dated 23/11/2021 – Plan approval No. PDP/05/21,
- ✓ Kizi Action Area Plan (2021 – 2026) dated 24/03/2022– Plan approval No. PDP/01/22, and
- ✓ Kalagala Action Area Plan (2021 – 2026) dated 24/03/2022– Plan approval No. PDP/04/22.

Total area coverage for the Action Area Plans was 7.4 sq. km equivalent to 0.48% of the entire district. This was less than the required 30% for the 1st and 2nd APA.

Since Mpigi DLG had no Physical Development Plan, it was not possible to confirm the inclusion of key hazards. Due to the absence of the District Physical Development Plan, they lacked the Planning Compliance Certificate issued by NPPB as per the Physical Planning Act, 2010 (as amended).

Regarding surveying and demarcating of roads for the FY 2023/2024 was concerned, only Mpigi TC had evidence of surveyed and demarcated roads such as Hamudan Mpanga Road, and Nsobya Bukakala Road. Other LLGs in Mpigi DLG had no evidence, thus fell below the 75% requirement for the 1st and 2nd APA. Likewise, no plot numbering was conducted in the previous FY. Furthermore, Mpigi DLG had an established Building Committee dated 04/07/2023 as guided by the Building Control Act, 2013. Furthermore, there was evidence of appointment letters dated 24/04/2024 Ref No. CR. 202/2 for the 13 Members of the District Building Committee.

Mpigi DLG had planned and budgeted for investments effectively

Mpigi DLG's priorities in AWP for the current FY (2024/2025) were based on the outcomes of discussions and consultations from Budget Conference as reflected in the Budget Conference held on 26/10/2023. Some of the priority projects included Mpigi - Muduuma Road (13.7 km), Kamengo - Buvumbo Road (12.5 km), and Nakirebe - Naziri Road (9.6 km).

The District Local Government also conducted desk appraisals for all prioritized projects in the budget and appeared in the annual work plan and budget on Pages 79 and 92 as follows:

- ✓ Mpigi - Muduuma Road (13.7 km) whose desk appraisal was conducted on 19/01/2023. The project derived from Page 631 of the Mpigi District Development Plan,
- ✓ Kamengo - Buvumbo (12.5 km) Road whose desk appraisal was conducted on 15/02/2023. The project derived from Page 620 of the Mpigi District Development Plan,
- ✓ Nakirebe - Naziri (9.6 km) Road whose desk appraisal was conducted on 19/01/2023. The project derived from Page 620 of the Mpigi District Development Plan, and
- ✓ Nabyewanga - Bugeye - Ssiri road 8.2 km whose desk appraisal was conducted on 27/03/2024. The project derived from Page 631 of Mpigi District Development Plan

Field appraisal of the above projects was conducted on 15/04/2024. It is also important to note that the above investments were derived from the approved Mpigi District five-year Development Plan (2020/21 - 2024/25) from Pages 620 - 631 and were eligible expenditures under the MDG pillars detailed in the POM. Furthermore, there was evidence of a preliminary Design Report prepared by National Engineering Services Pakistan (PVT) Limited - (NESPAK) in a Joint Venture with Air Water Earth (AWE) Ltd dated 05/2024 for the investment projects for implementation in the current FY 2024/2025.

The DLG also had evidence of Project profiles with costing for all investments in the AWP for the current FY 2024/2025 which were prepared and discussed by TPC meeting held on 18/12/2023 under MIN: Min. TPC/53/12/23-24.

Human Resource Management Systems

Regarding Human Resource Management Systems, the District Local Government conducted staff performance appraisal for all 13 Heads of Departments as per guidelines issued by MoPS during the previous FY 2023/2024. Regarding implementation of administrative rewards and sanctions on time, the DLG had established a 6-member Rewards and Sanctions Committee as per the individual appointment letters on file. For example, Mr. Wamala Fransis (Chairperson) appointment letter dated 03/04/2024 Ref MPG/P/10306; Ms. Nabagala Oliver (secretary)

appointment dated 22/01/2024 Ref MPG/P/10246, and Mr. Ssekyole Deogratias (member) appointment dated 22/01/2024. Ref MPG/P/10543 among others.

There was evidence of the functionality of the Rewards and Sanctions Committee as evidenced by the reports prepared such as 4th quarter report dated 12/07/2024 submitted to MOPS on 29/07/2024, 3rd quarter report dated 12/04/2024 submitted to MOPS on 16/04/2024, 2nd quarter report dated 05/01/2024 submitted to MOPS on 15/02/2024, and 1st quarter report dated 10/10/2023 submitted to MOPS on 24/10/2023. Furthermore, there was a twelve-member Consultative Committee for staff grievance redress that was appointed under Ref No 214/12. dated 15/06/2022. The committee was chaired by Mr. Mwanje Anthony and Ms. Namatovu Racheal as the secretary. The committee held three (3) meetings on 27/06/2024, 19/02/2024, and 26/07/2023.

Budgeting for and actual recruitment and deployment of staff

Regarding the submission of the consolidated staffing requirements for FY 2025/26, Mpigi DLG submitted the letter on the 26/09/2024 to the MoPS and MoFPED. Some of the staffing requirements included: District Conditional Staff (Administration) 7 positions, Primary schools (51 positions), Primary Health Care (33 positions), Agricultural Extension Workers – (6 positions), Kayabwe Town Council (11 positions), Buwama Town Council – (12 positions), and Mpigi Town Council (2 positions).

Staff Performance Management

Mpigi DLG conducted a tracking and analysis of staff attendance as guided by Ministry of Public Service CSI and prepared quarterly reports. For instance, 4th quarter summary report for FY 2023/24 dated 10/07/2024, 3rd quarter summary report on duty attendance for FY 2023/24 dated 16/04/2024, 2nd quarter summary report on duty attendance for FY 2023/24 dated 08/01/2024 and 1st quarter summary report on duty attendance for FY 2023/24 dated 02/10/2023.

Regarding payroll management, Mpigi DLG did not recruit any staff in FY 2023/2024, while all 27 staff members who retired in FY 2023/2024 accessed the pension pay roll in two months. For example, John Kyeyune retired on 31/07/2023 and accessed pension payroll on 30/08/2023, Mary Goretti Nakiyingi retired on 28/12/2023 and accessed pension payroll on 30/01/2024, among others.

Own Source Revenue mobilization and administration

Mpigi DLG used IRAS for revenue management (registration, assessment, demands and collections) with 5,283 registered taxpayers under different tax heads such as Property Rates, Market Dues, Ground Rent, Trading Licenses, Local Service Tax, Market Rent, Operating Permits, Ground Rent, Property Rates and Local Hotel Tax among others. The functional payment channels included Online payment options (Visa, Master Card, America Express and Union Pay), MTN Mobile Money, Payment Transfer Instructions (EFT, RTGS and Swift), and other options such as Point of Sale (PoS) and Demand Drafts.

The DLG further publicised the notices of the different tax heads on the notice board dated 25/05/2023 with rates, collection and tax appeals procedures. Likewise, during the Budget Conference held on 26/10/2023, and Council Meeting held on 22/05/2024 under Minute No. 05/05/2024 in addition to the brochures, and fliers. Furthermore, the DLG issued 100% of

demand notes as required for the previous FY and also registered 34.67% increase in OSR from UGX 910,050,491 in FY 2022/2023 when compared to UGX 1,225,593,694 in FY 2023/2024. This was obtained from Page 17 of the Final Accounts for the previous FY 2023/2024.

Local revenue administration, allocation and transparency

Mpigi DLG remitted UGX 963,958,173 (79%) of the total revenue collected of UGX 1,225,593,694 which was above the mandated 50% as per the Local Government Act CAP 243. Furthermore, out of the total local revenue collections amounting to UGX 1,225,593,694, only UGX 101,889,500 (equivalent to 8.31%) was spent on Council activities. Thus, Mpigi DLG did not use more than 20% of OSR on Council activities within the previous FY as required by the PAT.

On budget realization, Mpigi DLG planned to collect UGX 1,537,066,000 out of which only UGX 1,225,593,694 was realized representing 79.73% performance. This was out of the required range of +/-10%.

Quality of Authority Procurement regarding economy and efficiency

The Procurement Audit findings for Mpigi DLG for FY 2023/24 revealed an **aggregate risk rating 38.67%** which is a **Moderately Satisfactory Performance**. Despite a Moderately Satisfactory performance, the following key exceptions were noted.

1. Failure to implement 33.3% of previous audit recommendations. This hinders performance improvement of the Entity's procurement and disposal function and exposes the Entity to procurement risks,
2. The Entity implemented procurements worth UGX 938,058,826 (13.59%) out of the total procurement budget of UGX 6,900,935,553 leaving procurements worth UGX 5,962,87 6.727 (86.41%) un-implemented. This hindered service delivery to the public and exposed the Entity to the risk of budget reductions in the subsequent financial years,
3. In 12 procurements worth UGX 512,510,734, the Procurement and Disposal Unit issued inadequate bidding documents to bidders with the bid validity expressed in days instead of a specific date, used INCOTERMS 2000 instead of current INCOTERMS 2020 edition, had incomplete Special Conditions of Contract among others, contrary to Regulation 25 of the PPDA (Procuring and Disposing Entities) Regulations, 2023; This exposed the Entity to the risk of unenforceable contracts and award of contracts to incompetent providers,
4. In 12 procurements worth UGX 665,903,818, the Evaluation Committee recommended award of contracts to bidders who did not fully comply with the evaluation methodology in the bidding documents and introduced new evaluation criteria that was not in the bidding documents at the evaluation stage contrary to Regulation 25 of the PPDA (Procuring and Disposing Entities) Regulations, 2023. This hindered fairness in the evaluation process and exposed the Entity to the risk of awarding contracts to non-compliant bidders and administrative reviews, and
5. In 12 of the sampled procurements worth UGX 515,460,734, there was low bidder participation with the Entity attracting less than three bidders which affected competition in the procurement process.

In conclusion, Mpigi DLG should implement the recommended action plan on pages 29 to 30 of the PPDA Audit Report to fully conform with the Public Procurement and Disposal Principles of economy, effectiveness and efficiency as required by PPDA Act CAP 205 and Regulations 2023.

Accounting and core financial management

Mpigi DLG prepared 11 monthly financial reports on time and submitted on 15th day of the following month. The report for June 2024 was submitted sixty days after the deadline (29/08/2024). The complete monthly financial reports included the trial balance, monthly income and expenditure statements with budget comparison, balance sheet and bank reconciliation statements.

Assets register

Mpigi District maintained an updated Asset Register in the IFMS. The register included assets and their values as detailed in Table 8 below.

Table 8: Mpigi DLG's Asset Register

SN	Asset details	Value (UGX)
1.	Land	5,497,525,000
2.	Non-Residential Buildings	15,423,486,781
3.	Residential Buildings	210,024,282
4.	Roads and bridges	482,003,264
5.	Other structures	1,871,509,482
6.	Motor Vehicles	2,645,685,191
7.	Motorcycles and Bicycles	784,790,671
8.	Other transport equipment	3,280,249,329
9.	Office equipment	263,111,608
10.	Medical equipment	604,842,398
11.	ICT Equipment	534,657,853
12.	Furniture and fittings	2,709,049,615
13.	Cultivated Assets	43,603,977
14.	Others	10,080,000
	Total	34,360,619,451

Board of Survey Report and recommendations

Mpigi DLG prepared the Board of Survey Report for FY 2023/24 dated 29/08/2024 with 9 recommendations on Page 9. Mpigi DLG made efforts towards addressing the recommendations as follows:

- Mpigi District allocated UGX 40,725,735 in the budget for FY 2024/2025 for the development of the Asset Management Plan and O&M Policy as per recommendation No. 1. A committee was constituted with clear ToR to deliver by 31/12/2024 as per Page 2 of the approved W/Plan for GKMA and Pg. 151 of the Annual Work plan.
- Mpigi District planned to renovate the administrative buildings at UGX 1,000,230,272 in the GKMA Work Plan of FY 2024/2025 in response to recommendation No. 4 of the Board of Survey Report Page 4 of the approved work plan for GKMA. Procurement was initiated, and
- In response to recommendation No. 7 on asset acquisition and investments, Mpigi District allocated UGX 200,750,000 (AWP Page 152) for the acquisition of Mini ICT Hub and Other Equipment. Procurement was initiated. Thus, not all recommendations were implemented.

Regarding provision of information to the PS/ST on the status of implementation of **Internal Auditor General** or Auditor General findings for the previous FY but one by April 30 as required

by PFMA s. 11 2g, the DLG's submission was dated 23/11/2023, which was within the required timeframe i.e. before 30/04/2024.

Metropolitan Governance

Mpigi DLG Council met and discussed service delivery related issues as per the meetings held. For instance, on 25/10/2024 where TPC reports were discussed under Min. No. 03/10/2023. The Finance, Works Planning and General-Purpose Committee report was presented and there was discussion of service delivery related issues such as disposal and selling off useful assets. Monitoring reports were discussed during the Council sitting held on 16/08/2023 under Min 04/08/2023. An integrated M&E report for FY 2022/2023 for projects under Education, Production, Health and DDEG was presented to which Council members recommended early initiation of procurement processes to avoid late implementation of planned projects. Annual Performance Assessment Report was discussed during the Council sitting held on 25/10/2023 under Min No. 07/10/2023. The LGMSD National Assessment report for FY 2022/2023 was presented during the Council meeting where the Council members noted the increase in performance from 55% to 66% compared to the previous results. It was discussed and decided that all Heads of Department were to ensure that they develop and submit performance improvement plans to address the gaps that were identified.

The DLG also, designated Ms. Nabuuma Annet – the District Community Development Officer as the focal person for Mpigi DLG Grievance Redress Committee as per letter dated 05/07/2023 Ref. No. CR.151/3. There was additional evidence of an appointment letter dated 05/07/2023 with Ref. No. CR.151/3. For Mpigi DLG Grievance Redress Committee it was comprised of nine members. Their functionality was evidenced by the review of the minutes for the meetings held in the previous FY on 25/08/2023, 27/02/2024, 19/03/2024 and 06/06/2024. The findings further indicated that Mpigi DLG shared information with citizens through the Budget Conference for FY 2024/2025 held on 26/10/2023, and publication on the notice board dated 25/05/2023.

Mpigi DLG shares information with citizens (Transparency)

Mpigi DLG published the GKMA-UDP projects approved by the Cabinet and the DLG Council on their Notice board dated 23/04/2024. Likewise, the approved projects were displayed dated 23/04/2024 while the publication of the Project Affected Persons on Mpigi DLG's Notice was dated 15/10/2024 and the Procurement Plan for FY 2024/2025 was dated 15/07/2024 and on the e-GP System posted on 15/08/2024. Furthermore, the 1st Annual Performance Assessment results for GKMA-UDP for the previous FY 2023/2024 for Mpigi District were displayed on the notice board dated 05/06/2024. Also, Mpigi DLG held a public feedback meeting on the status of project implementation in the Sub counties of Kiringente, Muduuma and Mpigi Town Council to sensitize the PAPs and their leaders on 26/06/2024, attended talk show on Radio Buwama 92.2 FM on 12/07/2024 to give a status update of activity implementation on Environment aspects, and Community Baraza in Kiringente Subcounty held on 27/06/2024 among other ways of sharing information with the citizens.

Enhanced Transparency, Accountability and participation

The DLG's Metropolitan Development Forum (MDF) that comprised of 31 members was appointed on 29/12/2023. They met on 09/02/2024 to discuss Mpigi District National Assessment Report for FY 2021/2022 – Minute No. MIN.06/MDF/2023/24, on 20/06/2024 to discuss District National Assessment Report for FY 2022/23 – Minute No. MIN.09/02/MDF/2023/24. However, the MDF did

not discuss GKMA-UDP Year 1 Assessment results in the previous FY. The MDF met in Quarter 3 and 4 even though the PAT required them to hold at least 1 meeting per quarter in a FY.

Climate change planning, Environmental and Social Safeguards performance strengthened

Mpigi DLG appointed the 14-member District Environment Natural Resources Committee as per the appointment letters dated 25/06/2021, 27/05/2023, and 15/06/2023. The Committee met as required on 21/09/2023 and 29/12/2023 instead of 4 times. They approved Mpigi DLG's Environment and Climate Vulnerability Action Plan (2020/2021 - 2024/2025), and Mpigi District Environment Action Plan for the FY 2019/2020 - 2023/2024. Furthermore, the District Local Government had an approved State of Environment Report dated 03/2023 approved by the Committee on 31/03/2023. The committee was further involved in monitoring and enforcement activities in Nama Central Forest Reserve wetland, Semajimbi wetland in Kiringente, Katonga/Lwera wetland system in Nkozi Sub-County and Kinyika restored wetland section in Kituntu Sub- County. All these were recorded in the monitoring report dated 21/09/2023. Additionally, on 05/06/2024, while marking the World Environment Day, the committee was involved in enforcement on reckless waste disposal and littering in Mpigi Taxi Park. Also, community sensitization was held at Mpigi taxi park on better waste management practices and cleaning of the town.

Climate Change Vulnerability Assessment (CCVA) Framework

Mpigi DLG had an Environment and Climate change Action Plan for Mpigi DLG (2019/2020 - 2023/2024) that was not dated, while Mpigi DLG CCVA Report dated February 2024 was approved by a committee meeting held on 31/03/2023 under Minute No. 5/03/2023. The Vulnerable and at-risk location maps generated by the Office of the Prime Minister for Mpigi DLG dated 2016 was also verified.

Also, the district prepared the screening report for Mpigi – Muduuma road dated 25/03/2024, had Approved TOR dated 07/08/2024 annexed to the ESIA Report for the Mpigi – Muduuma road, and Stakeholder engagements conducted and annexed to the ESIA Report on pages 69 and 113 – 117. The district also made efforts to include environment, social and climate risks/impacts in the procurement documents dated 27/08/2024 for Mpigi – Muduuma road, as follows:

- ✓ Part 1 section 4 - Bidding forms provided the ESMP on page 89 of 214,
- ✓ Form 5 on page 99 of 214 - Environmental, social, health and safety performance declaration,
- ✓ Form 10 on page 110 of 214 required specific experience in managing environment and social safeguards,
- ✓ Part 2 section 2 - statement of requirements,
- ✓ Part D on page 117 of 214 - ESHS obligations for Contractor,
- ✓ Part 2, section 2 - statement of requirements provides the ESMP on page 123 of 214,
- ✓ Part 3; section 7 - General conditions of the Contract requires protection of the environment in sections 29, and
- ✓ the GCC 29 on page 199 of 214 require ESHS management strategies and implementation plans.

Additionally, to implement the Mpigi – Muduuma Road Construction Project (13.7 km), there was need for the identified 486 project affected persons to sign consent forms as already championed by 342 PAPs who had already signed consent forms/right of way forms. This was equivalent to 70.37% success for the project by 31/10/2024. This implies that Mpigi DLG has already secured a continuous stretch of approximately 6.7 km that would enable the contractor to work within

the current FY 2024/2025. The DLG undertook environmental planning assessments which they captured in the situational analysis within Mpigi District 5 Year Development Plan (2020/21 - 2024/25) as reflected on pages 28 and 32. Concerning implementation, supervision and monitoring compliance with environment and social management procedures, the District Local Government undertook monitoring/inspections and prepared compliance reports.

Table 9: DLI 3 Assessment Results

Performance Area	No.	Performance Measure	Maximum Score	Assessed Score	Remarks
A. Metropolitan urban planning, budgeting and management (Maximum score is 20)	1.	The DLG had a functional Physical Planning Committee that has developed and implemented the approved Physical Development Plans that are aligned to the overall GKMA Economic Development Strategy	10	5	- Mpigi DLG had no approved District PDP. - The area coverage of the detailed plans was less than the required 30%. - Mpigi DLG had no Certificate of Compliance from NPPB. - The entity did not have an inventory of land use. - Mpigi DLG had not undertaken plot numbering, surveying and demarcation of roads was in Mpigi TC only, while street naming and numbering was less than the required 75% for 1st and 2nd APA.
	2.	The DLG had planned and budgeted for investments effectively	5	4	
	3.	The DLG had implemented Human Resource Management Systems ⁴	4	4	Mpigi DLG did not recruit any staff in the previous FY 2023/2024 due to the ban on recruitment.
B. Own Source Revenue Mobilisation and Administration (Maximum score is 10)	4.	The DLG had implemented revenue mobilisation strategies and increased its Own Source Revenues in the last financial year (FY 2023/2024) compared to the one before the previous financial year (last FY year but one – FY 2022/2023) ⁵	6	6	
	5.	Local revenue administration, allocation and transparency	4	4	Budget realization was more than +/-10% after collecting 79.73% of the budgeted revenue.
C. Procurement (Maximum score is 15)	6.	Quality of implementing entities procurement regarding economy and efficiency ⁶ .	15	7.5	PPDA Audit for Mpigi DLG by the Auditor General for FY 2023/24 returned a moderately satisfactory rating with a risk score of 52.9. Hence earning full marks.
D. Accounting and Core Financial Management (Maximum score is 14)	7.	The DLG makes timely and complete monthly financial reports	6	5	
	8.	The DLG maintains a detailed and updated asset register	4	4	
	9.	The DLG had provided information to the PS/ST on the status of implementation of the Internal	4	4	

⁴ For entities where there was no recruitment in the previous FY, it should be considered as not applicable (N/A) and shall be deducted from the denominator

⁵ Excluding one-off revenue sources (i.e. sale of property and assets); as well as revenue from bus and taxi parks

⁶ The Procurement Audit including scores will be conducted as per the manual/ tool developed by PPDA. The IVA will use the scores provided by PPDA. Guidance from PST and WB recommended that IVA should award scores following the categorization provided by PPDA Audit Reports as follows: (a). 0 – 30%: Satisfactory, Score 15 Marks, (b). 31 – 70%: Moderately Satisfactory, Score 7.5 Marks, and (c). 71 – 100%: Unsatisfactory, score 0 Mark, which were adopted by IVA.

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Performance Area	No.	Performance Measure	Maximum Score	Assessed Score	Remarks
		Auditor General or Auditor General findings for the previous financial year by April 30 (PFMA s. 11 2 g)			
E. Metropolitan Governance (Maximum score is 18)	10.	The Council meets and discusses service delivery related issues	4	4	No LG PAC report for FY 2023/2024 was discussed
	11.	The DLG had put in place a system to respond to the feedback/complaints provided by citizens.	4	4	
	12.	The DLG shared information with citizens (Transparency)	6	6	
	13.	Enhanced transparency, accountability and participation	4	3	MDF held only 2 meetings in the previous FY
F. Climate change planning, environmental and social safeguards performance strengthened (Maximum score is 23)	14.	The DLG had a functional District Environment and Natural Resource Committee	7	7	Mpigi District Environment and Natural Resource Committee sat only twice instead of four.
	15.	The DLG had developed a Climate Change Vulnerability Assessment (CCVA) Framework	5	5	
	16.	The DLG had sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments	6	5	
	17.	The DLG has implemented, supervised and monitored compliance to environment and social management procedures	5	5	
Total			99	82.5	
Percentage score			%age	83.33%	

From the above table, the assessment of DLI 3 covered six (06) major thematic areas namely (a). Metropolitan Urban planning, budgeting and management, (b). Own Source Revenue Mobilization and Administration, (c). Procurement, (d). Accounting and core financial management, (e). Metropolitan governance, and (f). Climate change planning, Environmental and social safeguards Performance Strengthened. These were evaluated against 17 sub-indicators for the PMs to give a total of 100 maximum obtainable percent points. However, for Mpigi DLG, there was no recruitment of staff in the previous FY 2023/2024 due to ban on recruitment, thus, Not Applicable. Accordingly, the score of 1 under DLI 3 A-3 (1 mark) was not considered in the computation of the totals for DLI 3 while determining performance percentage score. This reduced the denominator to 99. Thus, Mpigi DLG scored 83.33% as highlighted in the Tables 9 and 10.

Table 10: Mpigi DLG DLI 3 Performance Analysis

Performance Area	Performance Measure	Score	
		1 st APA FY 2022/23	2 nd APA FY 2023/24
A) Metropolitan Urban planning, budgeting and management Maximum score is 20	The entity has a functional Physical Planning Committee that has developed and implemented the approved Physical Development Plans that are aligned to the overall GKMA Economic Development Strategy	1	5
	The entity has planned and budgeted for investments effectively	2	4
	The entity has implemented Human Resource Management systems	5	4
B) Own Source Revenue Mobilization and Administration Maximum score is 10	The entity has implemented revenue mobilization strategies and increased its own source revenues in the last financial year compared to the one before the previous financial year (last FY but one)	5	6
	Local revenue administration, allocation and transparency	1	4
C) Procurement Maximum score is 15	Quality of entities procurement with regard to economy and efficiency.	N/A	7.5
D) Accounting and core financial management Maximum score is 14	The entity makes timely and complete monthly financial reports	6	5
	The entity maintains a detailed and updated Assets Register	4	4
	The entity has provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous FY by April 30 (PFMA s. 11 2g)	4	4
E) Metropolitan governance Maximum score is 18	The entity Authority/Council meets and discusses service delivery related issues	4	4
	The entity has put in place a system to respond to the feedback/complaints provided by citizens	1	4
	The entity shares information with citizens (Transparency)	4	6
	Enhanced Transparency, Accountability and Participation	2	3
F) Climate change planning, Environmental and social safeguards Performance Strengthened Maximum score is 23	The entity has a functional District/Urban Environment and Natural Resource Committee	6	7
	The entity has undertaken a Climate Change Vulnerability Assessment (CCVA)	2	5
	The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments	6	5
	The entity has implemented, supervised and monitored compliance to environment and social management procedures	2	5
Total Score		57	82.5
%age Score		67.86%	83.33%

Compared to the previous assessment, there was an improvement of 15.47% from 67.86% in FY 2022/2023 to 83.33% in FY 2023/2024. The main areas of improvement include constituting the Building Committee and meeting as required, conducting desk and field appraisals for all investments in the AWP, completion of Procurement Audits by PPDA, discussion of Project profiles by TPC, MC's priorities in AWP for the current FY 2024/2025 based on the outcomes of discussions and consultations from budget conferences and the preparation of timely and complete monthly financial reports.

Mpigi DLG had strengthened institutional performance and improved climate resilient project designs. Also, the DLG also registered substantial improvements in other areas including planning and budgeting for investments, responding in good time to PS/ST regard to implementing recommendation on audit findings, putting in place a climate change assessment framework and sufficiently addressing environmental and climate change climate change and social management issues when planning and designing investments.

4.6. DLI 4 - GKMA-UDP implementing entities with strengthened coordinated, climate - resilient, and integrated metropolitan planning and investments as measured by average percentage score of value of investments that are multi-jurisdictional out of total investment under the Program in a FY

DLI 4 will incentivize the GKMA entities to plan and deliver their investment plans in an integrated, climate-resilient, and coordinated manner within the context of the broader metropolitan physical development plan (PDP). It will incentivize the entities to use disaster and climate-resilient road design standards and consider spatial accessibility of road network and connectivity.

Mpigi DLG's development and investment plans demonstrate a coordinated, climate-resilient approach to integrated development for the Greater Kampala Metropolitan Area (GKMA) projects. This strategy is based on the outcomes of Disbursement Linked Indicator 2 (DLI 2) and Disbursement Linked Indicator 3 (DLI 3). The aim is to ensure more efficient and effective implementation of these projects.

This can be achieved by ensuring that road investments consider the same design standards for disaster—and climate-resilient infrastructure and connectivity.

The IVA team obtained and reviewed budget performance reports for FY 2023/2024 to identify and list all the projects. However, there were no MDG-funded projects in the FY 2023/2024. Furthermore, the IVA Team could not identify investments that are multi-jurisdictional. Therefore, Mpigi DLG could not present any documentation relating to joint planning, same design standards, connectivity, joint procurement, and joint supervision, for the previous financial year 2023/2024. Thus, there was no further assessment for DLI 4 for the FY 2023/2024.

It is important to note that in the current FY 2024/2025 Mpigi District Local Government has a project of upgrade of the Mpigi – Muduuma Road under Cluster 2 as per POM. Some activities for this project, e.g., planning commenced in the FY 2023/2024 with joint procurement of the consultant by the Ministry of Kampala Capital City and Metropolitan Area. Preliminary design drawings, dated June 2024, were similar to those seen in Entebbe MC and Wakiso DLG, the entities bordering Mpigi DLG. The typical cross-section for the Mpigi-Muduuma road upgrade indicated a two-lane road, with walkways on both sides, as well as street lighting and drainage infrastructure.

The lack of multi-jurisdictional projects has important implications for the entities involved. These projects enhance road network connectivity between neighboring entities. When two neighboring entities identify a project and engage in joint planning, procurement, use of

consistent standards, and shared supervision, the likelihood of successful and effective implementation increases significantly.

Failure to implement these projects will prevent Mpigi District Local Government (DLG) from securing additional releases of the Municipal Development Grant (MDG). This indicates that Mpigi DLG has not successfully planned or delivered its investment strategies in an integrated, climate-resilient, and coordinated manner, especially within the context of the broader metropolitan physical development plan. Such planning should consider the spatial accessibility of the road network and connectivity. Additionally, this failure demonstrates that Mpigi DLG has not prioritized these important initiatives

4.7. DLI 5 - Average percentage of implementation of climate-resilient annual infrastructure investment plan disaggregated by sub-project investment type.

DLI 5 is intended to incentivize timely implementation of climate-resilient annual infrastructure investment plan by the GKMA-UDP implementing entities. DLI 5 is intended to respond to the current challenges of delayed contract execution resulting in delayed delivery of infrastructure. To score high marks and get more MDG funding under this DLI, the entities are therefore, required to plan their climate resilient infrastructure work program well, have it well-resourced and ensure that contractors do deliver on their work program in a timely manner. It incentivizes the alignment between time elapsed, physical progress, and payments in contract management and performances.

The IVA obtained and reviewed the work plan for FY 2023/2024 to identify projects and activities/phases that were agreed to be implemented. From these projects, those aligned to the UDP program pillars were selected for assessment. Signed contracts, Bills of Quantities, approved Contractors' work plans were reviewed to determine targets. Progress reports were checked to determine the percentage of progress against planned targets and field trips were undertaken to verify actual reported implementation.

Finally, the implementation rate (%) of each project was weighted with the relative contracted size of the planned activities of the projects to get an aggregate result.

The projects presented by Mpigi DLG per grant category included:

Ad hoc Grant

- a) Construction of a 3 multi-purpose Classroom Block with 54 Desks and 2 Rainwater Harvesting Tanks each of 10,000 Liter capacity at Mpigi UMEA in Mpigi Town Council.

Sector Development Grant

- b) Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Jeza P/S in Muduuma Sub County,
- c) Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kibuuka Memorial P/S in Mpigi Town Council,
- d) Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kasozi Noor P/S in Kituntu Sub County,
- e) Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kitakyusa P/S in Kituntu Sub County,
- f) Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Mpondwe P/S in Kammengo Sub County,
- g) Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Gunda P/S in Kammengo Sub County,
- h) Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Nnindye P/S in Nkozi Sub County,

- i) Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Lubanda P/S in Nkozi Sub County,
- j) Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Bunjakko P/S in Buwama Sub County,
- k) Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Ntambi P/S in in Jjalamba Ward Buwama Town Council,
- l) Construction of a 2-Stance Flushing Toilet Plus Urinals,
- m) Biogas Technologies at ADC,
- n) Construction of 3 stances lined pit latrine at Kampiringisa H/C III OPD,
- o) Construction of a Staff house with septic tank at Kituntu Health Centre III in Kituntu Sub County.

Discretionary Development Equalization Grant (DDEG)

- p) Construction of a multipurpose shelter at Buyiga Seed Secondary School,
- q) Construction of 3 stances lined pit latrine with a urinal at Buwama Modern P/S in Lubugumu Ward,
- r) Construction of 3 stances lined pit latrine at Ggoli Girls by Kammengo Sub County
- s) Construction of the Sub County Administration Block at Kagezi (Phase I),
- t) Procured a gate and improved access to ADC,
- u) Construction of 5 stances lined pit latrine with a bathroom and a handwashing facility at Mpigi H/C IV in Mpigi TC,
- v) Renovation of the General Ward at Mpigi H/C IV in Mpigi Town Council,
- w) Construction of 3 stances water borne toilet with urinals at Works Yard in Mpigi Town Council, and

Uganda Intergovernmental Fiscal Transfers (UGIFT)

- x) Installation of Micro scale irrigation systems.

Table 11 below demonstrates that Mpigi DLG achieved a weighted implementation rate of 99.34%.

Table 11: Assessment for DLI 5

Projects	Contract Amount (UGX)	Annual Budget for Planned Activities (UGX)	Implementation rate against Annual Budget/ planned completion	Weighted (Annual Budget/ planned contract amount multiplied by completion rates) (UGX)
Construction of a 3 Multi-purpose Classroom Block with 54 Desks and 2 Rainwater Harvesting Tanks each of 10,000 Liter capacity at Mpigi UMEA in Mpigi Town Council	188,775,994.00	190,000,000.00	100%	190,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Jeza P/S in Muduuma Sub County	26,992,476.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kibuuka Memorial P/S in Mpigi Town Council	25,133,268.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kasozi Noor P/S in Kituntu Sub County	25,904,516.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kitakyusa P/S in Kituntu Sub County	25,893,778.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Mpondwe P/S in Kammengo Sub County	26,800,920.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Gunda P/S in Kammengo Sub County	29,995,848.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Nnindy P/S in Nkozi Sub County	29,999,558.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Lubanda P/S in Nkozi Sub County	29,996,848.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Bunjakko P/S in Buwama Sub County	29,996,638.00	29,900,000.00	100%	29,900,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Ntambi P/S	25,921,331.00	26,000,000.00	100%	26,000,000.00
Construction of a multipurpose shelter at Buyiga Seed Secondary School	48,103,880.00	47,000,000.00	100%	47,000,000.00

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Projects	Contract Amount (UGX)	Annual Budget for Planned Activities (UGX)	Implementation rate against Annual Budget/ planned completion	Weighted (Annual Budget/ planned contract amount multiplied by completion rates) (UGX)
Construction of 3 stances lined pit latrine with a urinal at Buwama Modern P/S in Lubugumu Ward	17,820,000.00	17,845,889.00	100%	17,845,889.00
Construction of 3 stances lined pit latrine at Ggoli Girls by Kammengo Sub County	19,824,000.00	19,452,000.00	100%	19,452,000.00
Construction of the Sub County Administration Block at Kagezi (Phase I)	9,400,000.00	10,000,000.00	100%	10,000,000.00
Construction of a 2-Stance Flushing Toilet Plus Urinals	26,000,000.00	20,000,000.00	100%	20,000,000.00
Installation of Micro scale irrigation systems	683,400,000.00	687,667,500.00	100%	687,667,500.00
Procured a gate and improved access to ADC	10,000,000.00	10,000,000.00	100%	10,000,000.00
Biogas Technologies at ADC	3,800,000.00	4,000,000.00	100%	4,000,000.00
Construction of 5 stances lined pit latrine with a bathroom and a handwashing facility at Mpigi H/C IV in Mpigi TC	31,978,000.00	33,000,000.00	100%	33,000,000.00
Construction of 3 stances lined pit latrine at Kampiringisa H/C III OPD	24,105,749.00	24,000,000.00	100%	24,000,000.00
Renovation of the General Ward at Mpigi H/C IV in Mpigi Town Council	39,650,000.00	48,000,000.00	100%	48,000,000.00
Construction of a Staff house with septic tank at Kituntu Health Centre III in Kituntu Sub County	95,489,500.00	54,000,000.00	82%	44,264,467.00
Construction of 3 stances water borne toilet with urinals at Works yard in Mpigi Town Council	34,992,463.00	37,000,000.00	100%	37,000,000.00
Total	1,509,974,767.00	1,465,865,389.00	99.25%	1,456,129,856.00
Weighted implementation rate for this entity (Weighted total multiplied by 100 divided by the total annual budget/planned amount - NOT total contract amount.				99.34%

The findings revealed that Mpigi DLG improved its score from 0.00% in the 1st APA to 99.34% in the 2nd APA. The DLG achieved 99.34% because they implemented small projects which could be completed in the same FY based on the funding they received in the FY. Mpigi DLG should be aware that the GKMA project has more funding for this specific DLI 5, and the leadership should strategically plan to implement larger investment projects that have greater impact in Mpigi DLG.

4.8. DLI 6 - Average percentage scores achieved by GKMA-UDP implementing entities in value for money (VfM) audits

DLI 6 will incentivize quality services to ensure that program funds do provide and achieve value for money (VfM). The DLI will be assessed annually by the Office of the Auditor General (OAG) and will focus on four parameters, namely **(a)**. Economy (whether the investment/service was provided at a competitive unit cost), **(b)**. Efficiency (whether the investment/service was delivered in a timely manner), **(c)**. Effectiveness (whether the investment/service was put to its intended use), and **(d)**. Environment (whether the investment/service fulfilled environmental, Health, social & safety measures).

The DLI uses the Office of the Auditor General (OAG) assessment results which focused on four parameters, namely, (a) Economy (quality and whether the investment/service was provided at a competitive unit cost), (b) Efficiency (whether the investment/service was delivered on time), (c) Effectiveness (whether the investment/service was put to its intended use), and (d) Environment (whether the investment/service fulfilled environmental, Health, Social and Safety measures). GKMA-UDP implementing entities that score high in the VfM audit as conducted by the OAG, earn more MDG funds under this DLI. The DLI therefore responds directly to quality investment/services, reduced waste of resources and ensures equitable distribution of the available funding under the program.

Under DLI 6, Mpigi DLG was assessed based on the value for the money audits prepared by the Office of the Auditor General (OAG) for FY 2023/2024. Mpigi DLG was awarded a score of 51.89% according to the OAG's VfM Audit Report dated 30/12/2024, as summarized in the Table 12 below.

Table 12: DLI 6 Assessment Scores

S/No.	Project	Findings	Score
1	Grading, Compaction, Widening, Spot Gravelling and Swamp Raising of Muyobozi-Ggavu Road (5 km)	Assessment of Economy - Comparison of unit project item costs as per Engineer's Estimates (3.55 out of 5.0) - Comparison of unit project item costs as per signed Contracts (3.55 out of 5.0) - Comparison of Unit cost per square meter of road/ building works (2.32 out of 5.0)	9.42
		Assessment of Efficiency - Physical progress lag - (difference between the planned as derived from initial work program and actual physical progress) (5 out of 5). - Physical progress lag - (difference between the planned as derived from the current approved revised work program and actual physical progress) (N/A) - Presence of detailed payment supporting documentation (2 out of 2) - Payment above certified amounts (3 out of 3)	21.00

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S/No.	Project	Findings	Score
		• % of overpayment (as a result of variance between audit values and certified works) to the certified value of the works (0 out of 10) • Timeliness in payment of IPCs, fee notes, material supply invoices etc. (3 out of 3) • % of quality progress reports prepared (0 out of 2) • Presence of minutes for site meetings (2 out of 2) • Presence of all approved supervising personnel on site (2 out of 2) • % of approved equipment on site (1 out of 1)	
		Assessment of Effectiveness • Material test results on file (0 out of 5) • % conformance of site works to design drawings and specifications (1 out of 5.0) • % conformance of audit test results to specifications (10 out of 10.0) • Presence of defects from visual observations (0 out of 5) • Observed functionality and used as intended (2 out of 5)	13.00
		Assessment of Environment • Presence of Screening report, or ESIA/ESMF or Project brief. (5 out of 5) • Evidence of fulfilment of all requirements in the Screening report, or ESIA/ESMF or Project brief. (0 out of 5) • Presence of c-ESMP (N/A) • Evidence of fulfilment of all c-ESMP measures (N/A)	10.00
		Total Project Score	53.42%
2	Construction of a Three Classroom Block at Mpigi UMEA P/s	Assessment of Economy • Comparison of unit project item costs as per Engineer's Estimates. (3.61 out of 5.0) • Comparison of unit project item costs as per signed Contracts. (3.76 out of 5.0) • Comparison of Unit cost per square meter of road/ building works. (4.15 out of 5.0)	11.52
		Assessment of Efficiency • Physical progress lag – (difference between the planned as derived from initial work program and actual physical progress) (5 out of 5). • Physical progress lag – (difference between the planned as derived from the current approved revised work program and actual physical progress) (N/A) • Presence of detailed payment supporting documentation (0 out of 2) • Payment above certified amounts (3 out of 3)	23.3

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S/No.	Project	Findings	Score
		• % of overpayment (as a result of variance between audit values and certified works) to the certified value of the works (5 out of 10) • Timeliness in payment of IPCs, fee notes, material supply invoices etc. (3 out of 3) • % of quality progress reports prepared (0 out of 2) • Presence of minutes for site meetings (2 out of 2) • Presence of all approved supervising personnel on site (2 out of 2) • % of approved equipment on site (0 out of 1)	
		Assessment of Effectiveness • Material test results on file (0 out of 5) • % conformance of site works to design drawings and specifications (1 out of 5.0) • % conformance of audit test results to specifications (N/A) • Presence of defects from visual observations (2 out of 5) • Observed Functionality and Used as intended (4 out of 5)	10.50
		Assessment of Environment • Presence of Screening report, or ESIA/ESMF or Project brief (5 out of 5) • Evidence of fulfilment of all requirements in the Screening report, or ESIA/ESMF or Project brief (0 out of 5) • Presence of c-ESMP (0 out of 5) • Evidence of fulfilment of all c-ESMP measures (0 out of 5)	5.00
		Total Project Score	50.40%
Average Score for Mpigi DLG			51.89%

S/No.	Project	Findings	Score
1	Grading, Compaction, Widening, Spot Gravelling and Swamp Raising of Muyobozi-Ggavu Road (5 km)	Assessment of Economy	9.42
		Assessment of Efficiency	21.00
		Assessment of Effectiveness	13.00
		Assessment of Environment	10.00
		Total Project Score	53.42%
2	Construction of a Three Classroom Block at Mpigi UMEA P/s	Assessment of Economy	11.52
		Assessment of Efficiency	23.3
		Assessment of Effectiveness	10.50

S/No.	Project	Findings	Score
		Assessment of Environment	5.00
		Total Project Score	50.40%
Average Score for Mpigi DLG			51.89%

4.9. DLI 7 - Average percentage scores achieved by GKMA-UDP implementing entities in operation and maintenance of infrastructure projects

DLI 7 will incentivize GKMA-UDP implementing entities to do two things; first to have an asset registry, and second to operate and maintain these assets to prolong their lifespan. To score high in this DLI and get more MDG funding, IVA assessed the entities' O&M budget and the actual expenditure for O&M. The budget implementation for O&M will cover infrastructure that contributes to climate change mitigation and adaptation.

The IVA team obtained and reviewed the relevant O&M documentation such as annual entity workplan and/or budget, budget performance report, infrastructure inventory and condition survey report, O&M strategy, environment and Social Audit and ESIA reports, and other required O&M documentation for FY 2023/2024. These were used to verify that the implementing entity has executed the budget for construction of investment projects and O&M for major infrastructure projects (roads, markets and drainage) and assets, and incorporated Environment and climate change sustainability in O&M during the previous FY 2023/2024. Mpigi DLG had an annual infrastructure inventory and conditional survey report for FY 2023/2024 which was approved on 05/07/2023. This inventory included roads, public buildings and equipment. However, the entity needed to revise the inventory to include structural conditions of infrastructure. Both the O&M strategy and the O&M Plan were approved on 04/07/2023. Albeit the approvals, the O&M strategy needed to have a time-plan tagged to the maintenance activities that are well sequenced.

The assessment of Mpigi DLG for DLI 7 is as detailed in Table 13 below.



Table 13: DLI 7 Scores

Performance Measure	Mpigi DLG	
	1 st APA FY 2022/23	2 nd APA FY 2023/24
1. Budget execution for construction of investment projects and O&M for all major infrastructure projects and assets during the previous FY 2023/2024.		
a) If the MC prepared an Annual Infrastructure inventory and condition survey (including roads, drainage etc.) as per condition survey inventory (in the POM) – Score 8 points for entities with only road inventory, & 7 points for other infrastructure inventories and conditional surveys or else 0	6	15
b) If the MC prepared an O&M Plan that was consistent with O&M Strategy for all investments requiring maintenance as per formats in the POM, including break down of projects, time-plan and sequencing - Score 8 points for entities with only O&M Plan roads, & 7 points for O&M Plan for other infrastructure or else 0	5	15
c) If the MC budgeted in line with the strategy for FY 2022/2023 - Score 5 points if the entity budgeted for roads exclusively, and additional 5 points for other infrastructure	4	10
d) If the MC spent at least 80 percent of O&M budget received for infrastructure in FY 2023/2024 – Score 5 points if the entity spent on roads exclusively, and additional 5 points for other infrastructure.	0	10
e) Percentage of the entity maintenance expenditure/budget funded by own source revenues: ➤ 20% or more funded by own source revenues: Score 20 points ➤ 5 – 10%: 10 points ➤ Below 5%: 0 points	20	0
2. Environment and climate change sustainability in O&M		
a) If the entity has carried out Environment and Social Audit (Annual Compliance Audit) for all infrastructural projects completed in the previous FY as specified in the POM – Score 10 or else 0.	0	10
b) If the entity has developed and implemented a corrective action plan as part of the Annual Compliance Audit – Score 10 or else 0.	0	0
c) If the entity has conducted an annual climate and disaster risk expenditure review (plans and budgets) as provided for in the POM – Score 10 or else 0.	0	10
DLI 7 - Assessed entity's average percentage scores achieved in Operation and Maintenance of Infrastructure Projects.	45%	70%

Findings revealed that Mpigi DLG improved its score from 45% in the 1st APA to 70% in the 2nd APA. This performance improvement is credited to the entity developing an annual inventory and condition survey of all infrastructure and facilities for FY 2023/2024 that covered the roads, bridges and drainage, buildings, sanitation facilities, and other essential elements under O&M. The document followed the format provided for under Annex 20 of POM.

Furthermore, Mpigi DLG developed an O&M strategy for FY 2023/2024 which considered all investments requirement for maintenance like roads, machines, vehicles and buildings. However, Mpigi DLG should consider developing an O&M strategy that covers longer periods such as 3-5 years as opposed to annual strategy. This enables the entity to review its strategy for improvement or replacement after running it for adequate time.

From the Annual Performance Report FY 2023/2024, Mpigi DLG received UGX 534,337,000 towards repairs and maintenance out of which the entity spent UGX 453,619,001. This indicates that the entity utilized 84% of the allocated O&M funds for repairs and maintenance during the financial year 2023/2024.

Under the O&M activities, Mpigi DLG managed to undertake road grading and gravelling on Kituntu – Muyanga, road grading and swamp raising along Mbizzinnya – Kkumbya – Jjalamba, Kyansonzi – Kampiringisa – Muyira, Katebo – Buyaaya, Kayunga – Kankobe – Bukibira and culvert installation along Namwabula swamp.

Regarding the budget execution for construction of investment projects and O&M for all major infrastructure projects and assets during the previous FY 2023/2024; as well as the environment and climate change sustainability in O&M, Mpigi DLG allocated 534,337,000 on O&M activities, out of which UGX 24,282,001 (4.5%) was from OSR.

Regarding incorporation of environment and climate change sustainability in O&M, the entity provided evidence that it had budgeted and spent on climate and disaster risk management in the previous FY 2023/2024. This was confirmed from the annual budget performance report where it was verified and seen to include construction of biogas technologies, swamp raising to reduce flooding incidences at Muyoboza-Gavu swamp, swamp treatment to reduce flooding incidences at Kinyika swamp, construction of water reservoirs for safe water harvesting and supply to communities and improvement of drainage.

4.10. DLI 8 – GKMA-UDP implementing entities with strengthened capacity on climate change mitigation and adaptation as measured by average percentage score of value of investments that contribute to climate change mitigation and adaptation out of total investment under the program in a FY

DLI 8 will incentivize the GKMA-UDP implementing entities to implement their investment plans that contribute to climate change mitigation and adaptation. It will incentivize the entities to increase the proportion of implemented investments that contribute to climate change adaptation by reducing flood risks through rehabilitation of storm water drainage and decreasing drainage clogging by improper solid waste management (SWM) practices (reducing dumping). It will also incentivize the entities to increase the proportion of implemented investments that contribute to climate change mitigation by increasing green parks/belts and trees along roadsides.

Projects were selected from the list of capitalized projects and the budget performance report for FY (2023/2024). For the selected projects, signed contracts and interim payment certificates were obtained and the value of completed work was determined. Field trips were also conducted to physically verify the works carried out under each project. Mpigi DLG assessment was based on the selected projects with items that relate to climate change mitigation and adaptation. The score was obtained as measured by the average percentage score of value of investments that contributed



to climate change mitigation and adaptation out of total investment under the Program in a FY. The assessment for DLI 8 was as detailed in Table 14 below:

Table 14: Assessment for DLI 8 - Other Projects: Buildings

List of projects	Contract Amount (UGX)	Value of completed investments (UGX)	Climate design score (%age)	Value of climate related components (UGX)	Value of completed climate related components (UGX)
Mpigi UMEA 3 Multipurpose Classroom block	188,775,994	188,775,994	53%	99,781,596.83	99,781,596.83
Construction of a multi-purpose shelter at Buyiga Seed Secondary School in Kammengo Sub County	48,103,880	48,103,880	44%	21,303,146.86	21,303,146.86
Construction of a Staff house with septic tank at Kituntu Health Centre III in Kituntu Sub County	95,489,500	44,264,467	44%	42,288,207.14	19,602,835.39
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Jeza P/S in Muduuma Sub County	26,992,476	26,992,476	51%	13,881,844.80	13,881,844.80
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kibuuka Memorial P/S in Mpigi Town Council	25,133,268	25,133,268	51%	12,925,680.69	12,925,680.69
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kasozi Noor P/S in Kituntu Sub County	25,904,516	25,904,516	51%	13,322,322.51	13,322,322.51
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kitakyusa P/S in Kituntu Sub County	25,893,778	25,893,778	51%	13,316,800.11	13,316,800.11
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Mpondwe P/S in Kammengo Sub County	26,800,920	26,638,862	51%	13,783,330.29	13,699,986.17
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Gunda P/S in Kammengo Sub County	29,995,848	29,995,848	51%	15,426,436.11	15,426,436.11
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Nnindye P/S in Nkozi Sub County	29,999,588	29,890,580	51%	15,428,359.54	15,372,298.29
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Lubanda P/S in Nkozi Sub County	29,996,848	29,996,848	51%	15,426,950.40	15,426,950.40
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Bunjakko P/S in Buwama Sub County	29,996,638	29,996,638	51%	15,426,842.40	15,426,842.40

List of projects	Contract Amount (UGX)	Value of completed investments (UGX)	Climate design score (%age)	Value of climate related components (UGX)	Value of completed climate related components (UGX)
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Ntambi P/S	25,921,331	25,576,323	51%	13,330,970.23	13,153,537.54
Construction of 3 stances lined pit latrine with a urinal at Buwama Modern P/S	17,820,000	17,820,000	51%	9,164,571.43	9,164,571.43
Construction of 3 stances lined pit latrine at Ggoli Girls P/S	19,824,000	19,824,000	51%	10,195,200.00	10,195,200.00
Construction of 2 stances flushing toilet plus urinals	26,000,000	26,000,000	53%	13,742,857.14	13,742,857.14
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Mpigi H.C IV	31,978,000	29,733,168	51%	16,445,828.57	15,291,343.54
Construction of 3 stances lined pit latrine at Kampiringisa H/C III OPD	24,105,749	24,105,749	51%	12,397,242.34	12,397,242.34
Construction of 3 stances water borne toilet with urinals at Works yard in Mpigi Town Council	34,992,463	34,992,463	51%	17,996,123.83	17,996,123.83
Renovation of the General Ward at Mpigi HC IV in Mpigi Town Council	39,650,000	39,563,000	54%	21,524,285.71	21,477,057.14
Total	803,374,797.00	749,201,858.00		407,108,596.94	382,904,673.53
Value of implemented climate change related investments as % of total implemented investments					51.11%

Findings revealed that Mpigi DLG improved its score from 0.00% in the 1st APA to 51.11% in the 2nd APA. This improvement in performance was due to the inclusion of climate-resilient infrastructure in their work plans and higher completion rates for climate change-related investments out of the total investments implemented in a FY. Mpigi DLG had only implemented investments under Option 3 i.e. Building projects. However, going forward, it is recommended that Mpigi DLG should also plan to implement projects under the other options i.e. projects primarily targeting climate change adaptation and mitigation and urban road projects so as to increase the proportion of implemented investments that contribute to climate change adaptation.

4.11. Annual GKMA-UDP Earnings

Annual GKMA-UDP Earnings were based on Schedule 4 of the Financing Agreement.

ISG Earning

The POM provides for ISG for entities that qualify in respect to the minimum conditions. Schedule 4 of the Financing Agreement stipulates the methodology of ISG allocation, amount for the qualifying entities that meet the minimum conditions, for the GKMA-UDP. The disbursement formula and the amounts in SDR for FY 2024/2025 in accordance with Schedule 4 of the Financing Agreement are indicated in Table 15 below.

Table 15: ISG Earnings in SDR

ISG targets to be achieved		
DLI 1	Financial Year	2024/25
	Target number of GKMA-UDP implementing entities that have met the ISG Minimum conditions as scored by APA	9
	Allocated amount in SDR credit/Grant	5,425,000
	Number of GKMA-UDP implementing entities that have met the ISG minimum conditions as scored by APA	9
	Disbursement formula = (Allocated amount)/9) *Number of GKMA-UDP implementing entities that have met the ISG minimum conditions	
	Disbursement per qualifying entity in SDR (insert name of entity)	602,777.78

From the above table, the ISG earning for Mpigi DLG was SDR **602,777.78** for FY 2024/25.

MDG Earning

The earnings determination was guided by the disbursement formula and earning criteria provided by Section 3.3.2 (ISG allocation), 3.4.3 (allocation criteria for MDG) of the Program Operations Manual (POM) and schedule 4 of the Financing Agreement. The 2nd APA earnings are modified to include unutilized funds from 1st APA for DLI 6, DLI 7, and DLI 8 per Section IV(B)(3)(a) of the Financing Agreement and Section 3.4.3 of the POM. The MDG earnings in SDR computed for Mpigi DLG was based on the assessed compliance with the minimum conditions and scores for DLIs 2, 3, 5, 6, 7 and 8 respectively for FY 2024/2025 is as presented in Table 16 below.

Table 16: MDG Earning in SDR

DLIs	DLI 2	DLI 3	DLI 4	DLI 5	DLI 6	DLI 7	DLI 8	Sum (DLI 2 - 8)
Mpigi DLG	952,566.19	1,339,851.92	-	2,626,960.62	1,551,945.83	886,788.67	3,114,935.33	10,473,048.56

Total earning

The total earning for both ISG and MDG is presented in Table 17 below.

Table 17: Total earning for both ISG and MDG

Item	SDR
ISG earning	602,777.78
MDG earning	10,473,048.56
Total	11,075,826.34

To access the maximum MDG earnings, Mpigi DLG will need to comply fully with all MDG Minimum Conditions, fully achieve all MDG performance measures and meet annual targets.



4.12. Emerging Issues/Recommendations

Below are the emerging issues from the assessment

DLI	Emerging Issue	Implications	Recommendations
DLI 3	Mpigi DLG had no approved District PDP, and the area coverage of the detailed plans was less than the required 30% for the 1 st and 2 nd APA.	Without an approved PDP, Mpigi DLG has no formal guidance to its developments. This can be a big hindrance to investments (both public and private) and development in the DLG.	The Mpigi DLG leadership needs to ensure that an approved PDP is in place and is followed. They also need to ensure that in the following planning year special steps are taken to clear the planning backlog and bring the coverage to within the required limits.
	Mpigi DLG had no Certificate of Compliance from NPPB and lacked an inventory of land use within the district.	Operating without a Certificate of Compliance is against the law. It could attract penalties or a ban on the entity. And lack of an inventory of land use is a sign of inadequate monitoring of land use in the DLG.	It is recommended that the district quickly works on quickly obtaining a certificate of compliance from NPPB to ensure compliance with the law. Also, the entity should ensure that a land use inventory is conducted as part of the PDP.
	Mpigi DLG had not undertaken plot numbering, surveying and demarcation of roads in all town councils, while street naming. Street numbering was less than the required 75% for 1 st and 2 nd APA.	The absence of an approved PDP is generating issues from the subcomponents of the plan. Failure to survey, demarcate roads, number and name them all lie on the one continuum of activities. This hinders well planned development.	The District Physical Planner and his/her staff must take these issue priority areas. These need to be cleared within the current year. This will ensure that the DLG's performance improves and so will the scores for FY3.
	Budget realization was out of the required range of +/-10% after collecting 79.73% of the budgeted revenue. This was equivalent to -20.27%. Mpigi DLG collected UGX 1,225,593,694 in the FY 2023/2024 compared to the budgeted amount of UGX 1,537,066,000.	Collections below budget can create serious liquidity shortages and disrupt the implementation of planned activities in the DLG.	There is need to need to develop a robust revenue mobilization drive and ensure that all LLGs strictly use electronic systems to collect revenue. It is also recommended that the district prepares a revenue enhancement plan for at least 3 – 5 years.
	No LG PAC report for FY 2023/2024 had been discussed by Council.	When quarterly PAC reports are not presented to the Council as required, the Council is enabled to play its oversight role in regard to the operational and financial matters of the DLG. This is a serious omission.	The management of DLG (especially the CAO) should ensure that the arrangements are made to facilitate the sittings of the District PAC to enable them discuss issues in the Internal audit reports and then generate quarterly reports for presenting to the council.
	Although the MDF was fully constituted on 29/12/2023, approved and oriented, it was discovered that MDF had sat only twice in 3 rd and 4 th quarters to discuss any reports, complaints, etc. These were less than the required four (4) meetings for a FY. It's	The MDF is an important organ of any DLG. If it fails to sit quarterly as required, its business remains unattended. This denies other DLG stakeholders the right to benefit from their services and guidance. Ultimately, this negatively impacts the overall service delivery of the DLG.	Since the MDF is fully constituted, the DLG management (especially the CAO) should ensure that members of the MDF are notified of their business meetings in good time and are duly facilitated for the purpose. Also, the outcomes/recommendations of this forum must be acted upon as by the concerned parties as appropriate.

DLI	Emerging Issue	Implications	Recommendations
	critical to ensure that the MDF regularly meets and discusses reports and complaints.		
	Mpigi District Environment and Natural Resource Committee sat only twice instead of four times.	When the DLG Environment and Natural Resources Committee fails to meet, its business remains unattended. Yet this is one of the key Committees of the DLG with a lot of issues which often need urgent attention. This denies the people of the DLG timely services in this area.	It is important that the DLG Management prepares and issues a quarterly program (say two weeks before the end of the preceding quarter) giving all the Committee meetings in the quarter and the respective dates. This can be a good reminder. MDF members also need to be reminded that non-attendance of MDF meetings can have consequences.
	Environment and Community Development Departments were not involved in the tender process. There is need to include them in the review of TORs of tenders, ESIA reviews, evaluation of bids, defining ESHS specifications in contracts, preparation of BoQs, etc.	Non-involvement of these departments denies the tendering process to benefit from their specialist knowledge and expertise. This affects the quality of decisions taken by the tender committee.	The mentioned departments must always be involved in the tender process. Internal Audit also needs to regularly cover this area in his/her audit reviews to check compliance.

4.13. Conclusion

From the assessment, Mpigi DLG met the minimum conditions under DLI 1 (institutional strengthening plan that included urban resilience and climate change and/or disaster risk management) and was, therefore, eligible for the Institutional Strengthening Grant. Under DLI 2, Mpigi DLG had substantively filled key staff positions and demonstrated basic capacities in fiduciary, safeguards, and climate change/ disaster risk management, which was a minimum condition for MDG. Regarding institutional performance for service delivery under DLI 3, Mpigi DLG had strengthened institutional performance and had climate-resilient project designs, scoring 90.91%. Under DLI 4, Mpigi DLG had no multi-jurisdictional projects with joint planning and joint supervision, hence scored 0.00%. Regarding climate resilient infrastructure investments plans, Mpigi DLG scored 99.34% under DLI 5. Mpigi DLG's score for VfM in the previous FY (2023/24) under DLI 6, was 51.89% according to the OAG's VfM Audit Report dated 30/12/2024 while under DLI 7, the DLG had executed operation and maintenance for all major infrastructure assets and scored 70%. Regarding DLI 8, Mpigi DLG delivered infrastructure investments that contribute to climate change mitigation and adaptation amounting to 51.11% of the total investment.

The ISG earnings computed for Mpigi DLG based on the assessed compliance with the minimum conditions for **DLI 1** for FY 2024/2025, was **SDR 602,777.78**. The MDG earnings computed for Mpigi DLG based on the assessed compliance with the minimum conditions for DLI 2 and performance measures for DLIs 3, 5,6,7 and 8 respectively for FY 2024/2025 were **SDR 10,473,048.56**. The total earning for both ISG and MDG is **SDR 11,075,826.34**.

ANNEXES

Annex 1: DLI 1 - The number of GKMA-UDP implementing entities that have prepared an ISG plan that includes urban resilience and climate change/disaster risk management (minimum conditions for ISG).

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Score	Justification
A) Institutional Strengthening Plan in place	The GKMA Entity has an approved annual Institutional Strengthening work Plan that has been informed by an Annual Institutional Strengthening Capacity Needs Assessment, that includes Urban resilience and climate change/disaster risk management and prepared as per format specified in the POM.	From the Accounting Officer (CAO/TC/ED), obtain and review the Annual Institutional Strengthening Work Plan ⁷ to determine that: It covers human resource development/ skills enhancement activities (e.g. in procurement and contract management, implementation of environment and social safeguards, Urban resilience and climate change/disaster risk management, digitalization of OSR mobilization etc..); (re) tooling and equipment; as well as system development;		Mpigi DLG had an annual (FY 2024/25) approved ISP, which included human resources development / skills enhancement at UGX 212,527,042, Retooling at UGX 1,638,423,267 Mpigi DLG also had an approved Annual Capacity Needs Assessment Report dated 2024 signed by Namayega Edith (CAO), approved under Minute No. 04/03/2024 of Mpigi District Council Meeting held on 27/03/2024.
		It complies with the guidance and format that is provided in the POM. From the Human Resource, obtain and review the Annual Capacity Needs Assessment Report to confirm that the Annual Institutional Strengthening work plan was informed by the assessment report.		The ISP complied with the format and guidance of the POM and was informed by the Annual institutional Capacity Needs Assessment Report. For example, page 20 revealed the need for skills enhancement under Health Department which was allocated a budget of UGX 212,527,042 under ISP. Page 21 of the Needs Assessment Report revealed the need for retooling which was budgeted for under Retooling allocated UGX 1,638,423,267 among others.
		From the Clerk to Council obtain and review Minutes⁸ of Authority/ Council to find out whether there is a resolution to approve the annual IS work Plan, record the dates and minute		The ISP complied with the format and guidance of the POM. Mpigi DLG ISP for FY 2024/2025 was approved by Mpigi District Council held on 22/05/2024 under Minute no. 05/05/2024
B) Institutional Strengthening Grant spent	The GKMA Entity adhered to the eligible	From the Accounting Officer (CAO/TC/ED) obtain the Annual GKMA entity expenditure statements to establish how the implementing		There was evidence that Mpigi DLG adhered to the eligible expenditures (Investment menu) for the use of the Institutional Strengthening Grant in previous FY (2023/2024)

⁷ The workplan must have two sections namely, the ISG and MDG sections and must follow the revised Format in the revised POM.

⁸ The Minutes of approval may be one or two in case of two minutes, please check one minute proposing approval and the second minute with approval signed.

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Score	Justification																																				
according to the eligible expenditures	expenditures (Investment menu) for the use of the Institutional Strengthening Grant in previous year (Starting from year 2).	entity used the IS funds for the previous financial year.		Mpigi District received UGX 267,851,779 on 13/05/2024 being the 1st tranche for the GKMA project; it was 100% ISG release which was spent as follows: Expenditure: As reviewed and summarized from the detailed voucher analysis <table><tr><th>Planned Activities</th><th>Budget (UGX)</th><th>Actuals (UGX)</th><th>Remarks</th></tr><tr><td>1. Retooling</td><td>0</td><td>0</td><td></td></tr><tr><td>2. Human Resource Development</td><td>23,078,139</td><td>23,078,139</td><td>Training of CDOs and other key stakeholders on project stakeholder engagements</td></tr><tr><td rowspan="5">3. Institutional Support</td><td>79,332,999</td><td>72,192,999</td><td>Climate Resilience & Environmental Management</td></tr><tr><td>50,228,995</td><td>50,228,995</td><td>Stakeholder Management</td></tr><tr><td>86,169,426</td><td>86,169,426</td><td>Project Management & Supervision</td></tr><tr><td>19,291,732</td><td>19,291,732</td><td>Urban Economic Development & Competitiveness</td></tr><tr><td>9,748,235</td><td>9,748,235</td><td>Own Source Revenue Improvement</td></tr><tr><td>Total</td><td>267,849,526</td><td>260,709,526</td><td></td></tr><tr><td></td><td></td><td>7,140,000</td><td>Fund Balance 30/06/2024</td></tr></table> The payment vouchers were reviewed, and activities were found to be all eligible in accordance with Sec. 3.3.3 of the PoM. Accountabilities were provided for all payment vouchers.	Planned Activities	Budget (UGX)	Actuals (UGX)	Remarks	1. Retooling	0	0		2. Human Resource Development	23,078,139	23,078,139	Training of CDOs and other key stakeholders on project stakeholder engagements	3. Institutional Support	79,332,999	72,192,999	Climate Resilience & Environmental Management	50,228,995	50,228,995	Stakeholder Management	86,169,426	86,169,426	Project Management & Supervision	19,291,732	19,291,732	Urban Economic Development & Competitiveness	9,748,235	9,748,235	Own Source Revenue Improvement	Total	267,849,526	260,709,526				7,140,000	Fund Balance 30/06/2024
		Planned Activities	Budget (UGX)	Actuals (UGX)	Remarks																																			
		1. Retooling	0	0																																				
2. Human Resource Development	23,078,139	23,078,139	Training of CDOs and other key stakeholders on project stakeholder engagements																																					
3. Institutional Support	79,332,999	72,192,999	Climate Resilience & Environmental Management																																					
	50,228,995	50,228,995	Stakeholder Management																																					
	86,169,426	86,169,426	Project Management & Supervision																																					
	19,291,732	19,291,732	Urban Economic Development & Competitiveness																																					
	9,748,235	9,748,235	Own Source Revenue Improvement																																					
Total	267,849,526	260,709,526																																						
		7,140,000	Fund Balance 30/06/2024																																					
Check if the expenditure complied with approved annual ISP work plan and ISG expenditure guidelines as defined in the Program Operational Manual (POM).		There was evidence from the above that the expenditure incurred complied with the approved annual ISP work plan and ISG expenditure guidelines as defined in the Program Operational Manual (POM).																																						
From the Chief/ Principal Finance Officer or Director Treasury, review financial accountabilities for the Previous FY (2023/2024) and confirm that 30% of ISG was actually spent on climate change related activities as planned.		There was evidence that 30% of ISG was actually spent on climate change activities as planned. Deriving from Pages 1 & 2 of the Annual Project Report and from Pages 69 of the Annual Performance Report for FY 2023/24, Mpigi DLG received an IPF of UGX 260,709,526 out of which UGX 79,332,999 (equivalent to 30.4%) was allocated to climate change related activities and was duly absorbed and fully accounted for as follows:																																						

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Score	Justification		
				Details	Budget (UGX)	Actuals (UGX)
				1. Waste Management	17,850,599	18,527,492
				2. Baseline survey on wetlands	20,482,400	20,450,000
				3. Operationalizing the DENRC (District Environment & Natural Resources Committee)	10,000,000	9,873,040
				4. Fragile Eco Systems (farmer trainings/ visits)	11,000,000	10,734,232
				5. Urban Greening & beautification	20,000,000	19,748,235
				Total	79,332,999	79,332,999

C) Institutional Strengthening Plan incorporates Climate Change	GKMA entity has drawn up an annual ISP with at least 30% of funds for climate change related activities.	From the Accounting Officer (CAO/TC/ED), obtain and review the Institutional Strengthening Plan for current FY (2024/2025) to determine which activities are proposed for funding and/or being implemented to confirm inclusion of at least 30% funds for climate change activities (Annex 19)		The Mpigi District ISP for FY 2024/2025 was in place and included activities that align with or are related to climate change management constituting 30.55% of the budget, as detailed below.																																								
				<table><tr><th>Activity</th><th>Amount (UGX)</th></tr><tr><td>District Climate Change and Vulnerability Assessment Report preparation and dissemination</td><td>107,655,239</td></tr><tr><td>70 acres of selected wetland sections demarcated</td><td>149,118,164</td></tr><tr><td>Mpigi District disaster and climate change action strategy and plan development and dissemination to stakeholders</td><td>98,886,527</td></tr><tr><td>Mpigi District State of Environment Report preparation for FY 2024/2025</td><td>284,770,118</td></tr><tr><td>Environment and social screening and climate proofing of development projects</td><td>14,400,000</td></tr><tr><td>Environment and social safeguard inspection for the Capital funded projects conducted</td><td>23,000,000</td></tr><tr><td>Payment of NEMA fees for approved projects</td><td>22,752,000</td></tr><tr><td>Open market area mapping and planning with green spaces, solar lighting provisions and drainage catchments</td><td>30,840,000</td></tr><tr><td>200 smart bins procurement and installation</td><td>260,536,674</td></tr><tr><td>Conducting of 4 Quarterly DENRC operationalization activities</td><td>50,996,982</td></tr><tr><td>District wetlands surveying, mapping and inventory reports updating and dissemination</td><td>158,270,366</td></tr><tr><td>Stakeholder engagement during restoration of Makanaga wetland section</td><td>124,310,000</td></tr><tr><td>Environmental Audit for urban road infrastructure (GKMA-UDP-MDG) and corrective Action Plan development</td><td>180,905,000</td></tr><tr><td>Restocking Mpigi District nursery beds</td><td>50,498,743</td></tr><tr><td>Procurement of specialized equipment (Air quality machine, field shoes, Field protection clothes, water testing kits, reflector jackets, over coats, helmets, life jackets, GIS Mapping kits, gloves)</td><td>121,691,954</td></tr><tr><td>Stakeholder Engagement on Climate Change</td><td>17,510,000</td></tr><tr><td>TOTAL</td><td>1,696,141,767</td></tr><tr><td>ISP TOTAL</td><td>5,595,483,769</td></tr><tr><td>%age</td><td>30.31</td></tr></table>	Activity	Amount (UGX)	District Climate Change and Vulnerability Assessment Report preparation and dissemination	107,655,239	70 acres of selected wetland sections demarcated	149,118,164	Mpigi District disaster and climate change action strategy and plan development and dissemination to stakeholders	98,886,527	Mpigi District State of Environment Report preparation for FY 2024/2025	284,770,118	Environment and social screening and climate proofing of development projects	14,400,000	Environment and social safeguard inspection for the Capital funded projects conducted	23,000,000	Payment of NEMA fees for approved projects	22,752,000	Open market area mapping and planning with green spaces, solar lighting provisions and drainage catchments	30,840,000	200 smart bins procurement and installation	260,536,674	Conducting of 4 Quarterly DENRC operationalization activities	50,996,982	District wetlands surveying, mapping and inventory reports updating and dissemination	158,270,366	Stakeholder engagement during restoration of Makanaga wetland section	124,310,000	Environmental Audit for urban road infrastructure (GKMA-UDP-MDG) and corrective Action Plan development	180,905,000	Restocking Mpigi District nursery beds	50,498,743	Procurement of specialized equipment (Air quality machine, field shoes, Field protection clothes, water testing kits, reflector jackets, over coats, helmets, life jackets, GIS Mapping kits, gloves)	121,691,954	Stakeholder Engagement on Climate Change	17,510,000	TOTAL	1,696,141,767	ISP TOTAL	5,595,483,769	%age	30.31
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Annex 2: DLI 2 - The number of GKMA-UDP implementing entities that have substantively filled key staff positions and demonstrated basic capacities in fiduciary, safeguards, and climate change/disaster risk management (minimum conditions for MDG).

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Score	Justification
A. The entity has substantively⁹ filled key staff positions that are relevant for metropolitan governance and service delivery	1.	The staff positions that must be substantively filled in District Local Governments are: i. Chief Administrative Officer/ Accounting Officer	From the District Human Resource office, obtain and review: - the staff lists and - appointment letters of the listed staff to establish that they are substantively filled. - For the Engineering Position, check and confirm that he/she is registered with the Engineers Registration Board (ERB)	Compliant	Ms. Edith Namayega's appointment as Accounting Officer for vote 897 Mpigi District FY 2024/2025, dated 26/06/2024, Ref BPD/77/222/02 signed by Ramathan Ggoobi (PSST). Her appointment as Chief Administrative Officer was dated 29/12/2020. Ref. LG/P.10559, signed by Ben Kumumanya. She holds a Master of Business Administration (International Business) from Amity University, Uttar Pradesh (November 2016); Postgraduate Diploma in Public Administration and Management (UMI, 2007), Postgraduate Diploma in Urban Governance and Management (UMI, 2012); Postgraduate Diploma in Human Resource Management (IUIU, 2010), and Bachelor of Arts Degree (MUK, 2001). She also has an Administrative Officers' Law Course (LDC, 2007).
		ii. District Engineer		Compliant	Mr. Twinamasiko Emmanuel's appointment dated 24/10/2024, Ref MPG/P/10823 under District Service Commission Min no 53/2024. His practising licence, no 745/2024 for the year 2024 and as per ERB his first time of registration is 22 March 2013. Eng. Twinamasiko holds a Master's in Business Administration (ESAMI, 2019), M.Sc. Water Science - Hydraulic, Engineering - Land and Water Development (UNESCO - IHE- Delft- Netherlands, 2009), B.Sc. Civil Engineering (MUK, 2000).
		iii. Senior Physical Planner		Compliant	Mr Sitenda Nicodemus Magulu's appointment is dated 27/03/2019, Ref MPG/P/10318, under DSC Min No 16/2019. Mr. Sitenda Nicodemus holds a Bachelor of Urban and Regional Planning (MUK, 2017); Advanced Certificate in Geographical Information Systems from Makerere University, 2009. It is important to note that the approved staff structure for Mpigi District dated January 2022 recommends a Physical Planner not a Senior Physical Planner.
		iv. Senior Procurement Officer		Compliant	Mr. Mutumba Eric's appointment dated 25/02/2022, Ref MPG/P/10772, under DSC Min No. 16/2022. He holds a Professional Diploma in Procurement and Supply (Chartered Institute of Procurement and Supplies, 2018); Advanced Diploma in Procurement and Supplies

⁹ Substantively filled means that the staff appointed to execute the tasks mentioned in the TOR, and posted, possesses the required skills and qualifications. Secondment was allowed as per Meeting on 06th Feb 2024, provided the Seconded Officer is committed full-time to the assigned position.

				(Chartered Institute of Procurement and Supplies, 2021), and Bachelors' degree in Procurement and Supplies Chain Management (MUBS, 2015)
		v. Chief Finance Officer	Compliant	Mr. Ssemata Ddungu Godfrey's appointment was dated 02/02/2018, under DSC Min. No 01.1/2018. He holds a Postgraduate Diploma in Management (UMI), CPA (U) since 2016, B.COM. Accounting (MUK, 2001), and Higher Diploma in Business Studies from Nkokonjeru Institute of Management and Technology, 1994.
		vi. Senior Accountant	Compliant	Mr. Kyagambiddwa Godfrey's appointment dated 19/03/2020, Ref MPG/P/10188, under DSC MIN NO 01/2020. He is a Certified CPA (U), holds a Postgraduate Diploma in Financial Management (UMI, 2012), and Uganda Diploma in Business Studies (MUBS, 1999).
		vii. District Natural Resources Officer	Compliant	Mr. Mwidyeke Tonny's appointment dated 24/06/2020 under DSC min no 14/2020, Ref MPG/P/10714. Mr. Mwidekyi has a Postgraduate Diploma in Project Planning and Management (UMI, 2012), and B.A. Environmental Management (MUK, 2007).
		viii. Senior Environment Officer	Compliant	Ms. Nampeera Esther's appointment dated 07/05/2019 under DSC Min No 25/2019, Ref MPG/P/10681. Ms. Nampeera holds a Bachelor's degree in Environmental Science (MUK, 2006)
		ix. District Community Development Officer	Compliant	Ms. Nabuuma Annet's appointment dated 03/05/2023 under DSC Min No 18/2023 Ref NO MPG/P/10206. Ms. Nabuuma holds a Master's in Development Studies (Uganda Martyrs' University, 2009), Certificate in Administrative Law (LDC, 2019), Postgraduate Diploma in Public Administration and Management (UMI, 2011), and B.A. SWASA (UCU, 2002).
		x. Senior Labor Officer ¹⁰	Compliant	Ms. Nayiga Frances' appointment dated 7/05/2019 under DSC Min No 33/2019. Ref No MPG/10686. Ms. Nayiga holds Bachelor of Arts (Uganda Marty's University, 2012), Certificate in Administrative Officers Law (LDC, 2011). It is important to note that the approved staff structure dated January 2022, for Mpigi District recommends a Labour Officer not a Senior Labour Officer.
		xi. District Planner	Compliant	Mr. Nsobya Charles' appointment dated 25/02/2022 under DSC Min No 24/2022. Mr. Nsobya holds a Master of Arts in Economic Policy and Planning (MUK, 2018), Postgraduate Diploma in Project Planning (UMI, 2013), and Bachelors of Statistics (KYU, 2010).
		xii. District Commercial Officer	Compliant	Mr. Kazibwe Ronald's appointment was dated 28/10/2021 under DSC Min No 54/2021. Ref No MPG/P/10500 Mr. Kazibwe holds a Postgraduate Diploma Public Administration and Management (UMI, 2019), Masters in Gender Analysis and

¹⁰ For Mpigi DLG, please refer to their approved Organization structure and assess the exiting position.

					Economics (MUK, 2012), Certification in ICSA (Institute of Chartered Secretaries and Administrators, 2010), and B.A. Economics (MUK, 2011).
		xiii. Principal Internal Auditor		Compliant	Ms. Nakku Christine Kyenalaba's appointment letter dated 26/06/2020 under DSC Min No 37/2020, Ref. MPG/P/10198. Ms. Nakku possesses a Master of Business Administration (Accounting and Finance) from Ndejje University, 2021, Post Graduate Diploma in Business Administration (Ndejje University, 2019), and a Certified CPA (U), 2009.
		xiv. Principal Human Resource Officer		Compliant	Mr. Kaweesa Selestino's appointment was dated 25/06/2009 under DSC Min No 63/2009, Ref CR.D. 10383. Mr. Kaweesa holds a B.A in Social Sciences (MUK, 1998), Postgraduate Diploma in Human Resource Management (UMI, 2006), and a Certificate in Administrative Law (LDC, 2010).
B. The entity has demonstrated basic capacities in budgeting, procurement and financial management (fiduciary safeguards)	2.	The entity submitted an annual performance contract of the current FY (2024/2025) that among others includes annual work-plan, budget and procurement plan that includes all activities to be implemented by the deadline issued by MoFPED (Deadline is 31 July)	- From MoFPED's inventory/schedule of entity submissions of performance contracts, check dates of submission and issuance of receipts and: - If entity submitted before or by due date, then state 'compliant' - If entity had not submitted or submitted later than the due date, state 'non-compliant'	Compliant	Mpigi DLG's Annual Performance Contract for the FY 2024/2025 dated 31/07/2024 was submitted by Mpigi DLG and received by MoFPED on 31/07/2024. The attachments to the Contract included the Procurement Plan (pages 1 to 50), the Acceptance and Performance Contract (pages 1 to 6), the Annual work plan (pages 1 to 17), and the Budget (pages 1 to 71).
			ESIA/TOR/Project Briefs	Compliant	ESIA Report for Mpigi – Muduuma prepared in September 2024 by a consultant M/S National Engineering Services Pakistan in JV with Air Water Earth and was seen at the district. The ESIA document was submitted to NEMA on 22/10/2024 and as such, Mpigi did not comply with the requirement to submit the Work plan by 31/07/2024. The work plan was prepared on 15/08/2024 and sent to PPDA and Ministry of

					Finance, Planning and Economic Development (MoFPED) on the 05/09/2024 before finalization of the ESIA report. TORs for Mpigi – Muduuma Road ESIA were approved by NEMA in 07/08/2024 and were included in the ESIA report. They were finalized before submission of the Annual workplan which was sent to PPDA and Ministry of Finance, Planning and Economic Development on 05/09/2024.
			Check for Screening reports	Compliant	Screening Report for the Mpigi – Muduuma road was dated 10/04/2024 while the Screening Form was dated 28/03/2024. These were finalized before the submission of the Annual workplan to PPDA and MoFPED.
			Check for ESMPs for projects that are subject to ESIA in line with the National Environment Act	Compliant	ESMP for Mpigi – Muduuma road project was part of the ESIA report dated September/2024.
			Check for ESMPs for projects that are subject to Project Brief in line with the National Environment Act	Compliant	No project requiring project brief was planned for in FY 2024/2025



			From the PDU check whether engineering designs, ESIA/ ToR/ Project Briefs/ screening reports were prepared for all works/projects before initiating a procurement.	Compliant	MDG Funded Projects There was evidence of the detailed designs for Mpigi - Muduuma Road (13.7 km) project under MDG as follows: Appraisal Report dated 31/01/2023, Engineering designs and the Draft Design Report dated May 2024, and Book of drawings dated June 2024. The initiation of procurement was on 28/07/2024 thus compliant DDEG funded projects There was evidence of the detailed designs for the following DDEG projects as follows: 1. Construction of Pit Latrine at Buwama H/C III. Engineering designs - Standard designs from Ministry of Health approved on 14/10/2024. The initiation of procurement was on 27/09/2024. 2. Construction of Bathroom at Mpigi HC IV. Engineering designs - Standard designs from Ministry of Health/ approved on 14/10/2024. The initiation of procurement was on 26/09/2024. 3. Construction Works at St. Mugaga Jalamba. Engineering designs - Standard designs from Ministry of Education approved on 14/10/2024. The initiation of procurement was on 28/10/2024. SDG funded Projects Projects funded by SDG included: 4. Construct of 3 Stance lined pit latrine with bathroom and wash hand facility at Ggolo HC III - Buwama. Engineering designs - Standard designs from Ministry of Health approved on 14/10/2024. The initiation of procurement was on 26/09/2024. 5. Construction of staff House at Bunjakko HC III. Engineering designs - Standard designs from Ministry of Health approved on 14/10/2024. The initiation of procurement was on 26/09/2024. 6. Construction of Staff House at Kituntu HC III. Engineering designs - Standard designs from Ministry of Health approved on 14/10/2024. The initiation of procurement was on 26/09/2024. 7. Construction of OPD at Kampiringisa HC III. Engineering designs - Standard designs from Ministry of Health approved on 14/10/2024. The initiation of procurement was on 26/09/2024. 8. Lined pit latrine construction of 42 stances with hands wash facilities and bathrooms at 9 UPE Schools. These included Membe P/S. Kissamula P/S, Buyala c/U, Mnyogaseka, Bulamu C/U, Nsumba C/U. Kyanja P/S. St. Kizito and a 2 stance for Teachers at Manyangwa. Engineering designs - Standard designs from Ministry of Health approved on 14/10/2024. The initiation of procurement was on 28/10/2024. Projects funded by UGift 9. Construction of Classroom Block and lined pit latrine. Engineering designs - Standard designs from Ministry of Education approved on 14/10/2024. The initiation of procurement was on 26/09/2024.
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					Projects funded by Adhoc 10. Construction of Staff houses and sanitation facilities at Buyiga Seed secondary school. Engineering designs - Standard designs from Ministry of Education approved on 14/10/2024. The initiation of procurement was on 26/09/2024. Screening for Mpigi – Muduuma road the GKMA project was conducted on 25/03/2024 and for other projects were conducted in July before initiating procurement which was undertaken on 28/07/2024.
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	3.	The entity submitted the Annual Performance Report for the previous FY (2023/2024) on or before the deadline as determined by MoFPED of the current Financial Year¹¹ <i>Note that these reports should include financial and physical progress reports even for supplementary budgets and work plans</i>	- From MoFPED's official record/ inventory of submission of annual performance report submitted to MoFPED, check the date MoFPED received the annual performance report: - If entity submitted report to MoFPED in time, then it is compliant If entity submitted late or did not submit, then it is not compliant.	Compliant	Mpigi DLG's Annual Performance Report for FY 2023/2024 was submitted on 14/08/2024 online through the PBS system. The Annual Performance Report follows a template on the PBS system and had the financial and physical progress reports in addition to the supplementary budgets and work plans. Thus, Mpigi DLG was Compliant
	4.	The entity Internal Audit function is being executed in accordance with the LGA section 90, LG Procurement Regulations, PFMA and KCCA Act	Entity has: ✓ Prepared and submitted an audit work-plan to the Regional Audit Committee for the current FY (2024/2025) ✓ Produced at least three out of the four quarterly internal audit reports for the previous FY	Compliant	There was evidence that Mpigi DLG prepared and submitted an audit work-plan to the Regional Audit Committee for the current FY (2024/2025) on 08/07/2024 as per the acknowledgement stamp. There was evidence that Mpigi DLG prepared all the four quarterly internal audit reports for the previous FY (2023/2024) and submitted to CAO, District Speaker and LGPAC as follows: ✓ 1st Quarter Report was prepared on 08/11/2024 and submitted to the 3 offices on 08/11/2023

¹¹ The deadline of June 30 specified in the PFMA and LG Budget guidelines was adjusted to 31st August as per the Assessment Guidelines by OPM, and the deadline of 31st July specified in the PFMA Act, 2015 was adjusted to 31st Aug as per the Assessment Guidelines by OPM.

			(2023/2024) and submitted these reports to the Authority/ Council and the PAC/LGPAC		✓ 2nd -Quarter Report was prepared on 06/02/2024 and distributed to all the 3 offices on 06/02/2024 ✓ 3rd -Quarter Report was prepared on 23/05/2024 and distributed to all the 3 offices on 23/05/2024, ✓ 4th -Quarter Report was prepared on 23/07/2024 and submitted to PAC on 21/08/2024 and to the other 2 offices on 23/07/2024. The following were some of the observations: (a). Inadequately supported expenditure of UGX 207,180,100, (b). Understaffing in primary schools, and (c). Failure to tender revenue sources on time.
	5.	The audit opinion of LG Financial Statement for the previous FY but one is not adverse or disclaimer.	- From the Auditor General check the audit opinion of the entity for the previous FY but one. - If entity has adverse and disclaimer opinion: Non-compliant	Compliant	There was evidence that the audit opinion of Mpigi DLG Financial Statement for the previous FY but one (2022/2023) was not adverse or disclaimer as per the Auditor General's Report (pg. 1, Paragraph 2) dated 27/12/2023.
C. The entity has met all Program specific requirements	6.	The entity has signed a Participation Agreement/ MoU with MoKCC&MA (first year only).	From the MoKCC&MA obtain a copy of the Participation Agreement/ MoU signed between the MoKCC&MA & implementing entity.	N/A	There was evidence that Mpigi DLG signed a Participation Agreement/ MoU with MoKCC&MA dated 11/01/2024. The CAO (Ms. Namayega Edith) signed on behalf of Mpigi District while the Under Secretary Office of the President signed on behalf of GoU. The signing of this MOU has no impact on 2nd year performance assessment as this was a KPI for 1st year of assessment hence no score has been provided.
	7.	The entity has a functional Metropolitan Development Forum (MDF).	From the DCDO/CDO's office obtain the minutes and reports of the MDF to establish whether: the MDF is fully constituted as per Guidelines	Compliant	There was evidence that the MDF was fully constituted as per Guidelines with 31 Members. Their appointment letters Ref. No. CR 210/1/3 dated 29/02/2024 were verified. Some of the members were: Mayanja John K – Chairperson, Nimrod Bwanika Mujuzi – Treasurer, Nabuuma Stella – Secretary, Mbogo Sadat – Publicity, and Mukasa Joseph – Mobilizer MDF Since its constitution, the MDF met 2 times as follows: 3rd Quarter meeting held on 09/02/2024, 4th Quarter meeting held on 20/06/2024

			discusses the prioritized investments	Compliant	There was evidence that the MDF discussed following prioritized investments: ✓ Tarmacking of 13.7 km Mpigi – Muduma Road ✓ Upgrading of 2.6 8 km Mpigi – Lungala Road ✓ Upgrading of 3 km Bukakala – Mbale Road
			MDF Minutes	Compliant	There was evidence that Mpigi DLG MDF met as follows: a) Mpigi District MDF meeting held on 09/02/2024 discussed the following: ✓ Minute No. MIN. 05/MDF/2023/24: Review of the grievances registered by the district and discussions, ✓ Minute No. MIN. 06/MDF/2023/24: Review of Mpigi District National Assessment Report for FY 2021/22, ✓ Minute No. MIN. 07/MDF/2023/24: Presentation and discussion of prioritized projects for the GKMA-UDP, and ✓ Minute No. MIN. 08/MDF/2023/24: Review of IG's report for Mpigi District and discussions. b) Mpigi District Metropolitan Development Forum meeting held on 20/06/2024 discussed the following: ✓ Minute No. MIN. 06/02/MDF/2023/24: Review of the grievances registered by Mpigi District and discussions ✓ Minute No. MIN. 07/02/MDF/2023/24: Review of the bi-annual IG report ✓ Minute No. MIN. 08/2/MDF/2023/24: Presentation and discussion of prioritized projects for Mpigi GKMA-UDP workplan and budget for FY 2024/25 ✓ Minute No. MIN. 09/02/MDF/2023/24: Review of the District National Assessment Report for FY 2022/23
			MDF Reports	Compliant	Within the previous FY 2023/2024, the report dated 20/06/2024 was verified for activities conducted by the MDFs titled "Exposure Visit to Mubende Municipal Council". Within the current FY 2024/2025, the following reports were verified: (a) Report dated 17/09/2024 for community meetings to establish Grievances Redress Committees. (b) Report dated 23/09/2024 for field monitoring activities and acquisition of right of way. (c) Report dated 30/09/2024 on meetings with project affected people by the Muduma Road



	8.	The entity annual work-plan/budget for GKMA PforR adheres with the investment menu and selection criteria provided for in the Program Operational Manual (FY 2024/2025)	From the Performance Contract (with work-plan and budget) establish whether the entity has allocated GKMA PforR funds to eligible activities.	Compliant	From the Performance Contract – Workplan /Budget – FY 2024/2025 Mpigi-Muduuma 15 km was allocated funds. Checklist for eligibility – Mpigi – Muduuma road (15 km) was selected from the GKMA Investment menu and falls under Pillar 1 – Mobility and Accessibility of the program.
	9.	The entity adheres to the eligible expenditures (investment menu) for the use of funds in the previous year (FY 2023/2024)	From the Performance Reports establish whether the entity indicates the source of funding for investments and used the GKMA PforR funds for the previous FY (2023/2024) on eligible activities.	N/A	Performance Reports FY 2023/2024 included the 4th Quarter report which indicated that Mpigi DLG did not receive any MDG funds.
D. The entity has demonstrated basic capacities in climate and disaster risk management	10.	Evidence that the entity has carried out climate change/ disaster risk screening checklist ¹² at planning, designing, implementation, and completion	Step 1: From the planning unit / strategy department, obtain and review the budget performance reports for the previous FY (2023/2024) to identify all active MDG-funded projects¹³ and their	Compliant	The only active MDG funded project was the construction of Mpigi – Muduma Road (15.6 km) which was at design stage.

¹² As per the Urban Resilience Guideline and Checklist in POM

¹³ The MDG funded projects must be aligned to the UDP pillars of either; connectivity and mobility; job creation or urban resilience. These sub-projects include roads, drainages, markets, incubation centers etc., that have been selected and included in the Previous FY workplan and budget for planning or designing or implementation or O&M. these are the only ones to be considered under this section.

		(O&M) stage (from Year 2)	current status (planning / design / implementation / O&M stages).		
			Step 2: Obtain from the planning unit / strategy department the completed Climate and Disaster Risk Screening Checklist for each of these active projects.	Compliant	There was evidence of the filled and signed climate and disaster risk screening checklist for Mpigi – Muduuma road dated 27/03/2024.
			Step 3: Check that all checklists for all planned investments were fully completed and signed by the required stakeholders. A checklist is deemed to be fully completed when: ✓ An answer has been selected in column C for each of the 29 questions	Compliant	Checklist for Mpigi – Muduuma road project was fully filled by answering all the 29 questions, it was signed by Ms. Nabuuma Annet (DCDO), Nampeera Esther (SEO), Sitenda Nicodemas Magulu (District Physical Planner), Kyambadde Samuel (District Engineer) and it was approved by Ms. Nayiga Frances on 27/03/2024.
			✓ Explanation / supporting data is provided in column E for all questions where the selected answer results in a score above 0.	Compliant	Column E of the Checklist is fully filled by the responsible officer for Mpigi DLG by providing explanatory notes for wherever option 'Yes' was selected in column C of the checklist.
			✓ If the project entered into a new stage (design / implementation / O&M), the tab(s)	Compliant	The project was at the Design stage and the corresponding tabs for the Design stage were completed.

			corresponding to the relevant stages are completed.		
			Note: The value of the total Risk and Resilience Management score is not considered to assess achievement of DLI 2.4.		

Annex 3: DLI 3 - GKMA-UDP implementing entities with strengthened institutional performance for service delivery, including climate resilience project designs as measured by average score in the Annual Performance Assessment (APA).

Overview of the Indicators and Relative Scores

Performance Area	No.	Performance Measure	Maximum Score	Mpigi DLG Score
a) Metropolitan Urban planning, budgeting and management Maximum score is 20		The entity has a functional Physical Planning Committee that has developed and implemented the approved Physical Development Plans that are aligned to the overall GKMA Economic Development Strategy	10	5
		The entity has planned and budgeted for investments effectively	5	4
		The entity has implemented Human Resource Management systems	4	4
b) Own Source Revenue Mobilization and Administration Maximum score is 10		The entity has implemented revenue mobilization strategies and increased its own source revenues in the last financial year compared to the one before the previous financial year (last FY but one)	6	6
		Local revenue administration, allocation and transparency	4	4
c) Procurement Maximum score is 15		Quality of entities procurement with regard to economy and efficiency.	15	7.5
d) Accounting and core financial management Maximum score is 14		The entity makes timely and complete monthly financial reports	6	5
		The entity maintains a detailed and updated Assets Register	4	4
		The entity has provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous FY by April 30 (PFMA s. 11 2g)	4	4
e) Metropolitan governance Maximum score is 18		The entity Authority/Council meets and discusses service delivery related issues	4	4
		The entity has put in place a system to respond to the feedback/complaints provided by citizens	4	4
		The entity shares information with citizens (Transparency)	6	6

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		Enhanced Transparency, Accountability and Participation	4	3
f) Climate change planning, Environmental and social safeguards Performance Strengthened Maximum score is 23		The entity has a functional District/Urban Environment and Natural Resource Committee	7	7
		The entity has undertaken a Climate Change Vulnerability Assessment (CCVA)	5	5
		The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments	6	5
		The entity has implemented, supervised and monitored compliance to environment and social management procedures	5	5
Total			99	82.5
Percent				83.33%

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
A) Metropolitan urban planning, budgeting and management Maximum Score is 20	1	The entity has a functional Physical Planning Committee that has developed and implemented the approved Physical Development Plans that are aligned to the overall GKMA Economic Development Strategy Maximum score is 10	a) If the entity has a functional Physical Planning Committee in place that: (i). is properly and fully constituted	From the Physical Planner obtain a list of the members of the Physical Planning Committee to establish whether it is properly and fully constituted.	1	There was evidence of the appointment letter dated 11/11/2021 for the following members of the District Physical Planning Committee: 1. Mr. Sitenda Nicodemus Magulu - District Physical Planner - Member 2. Mr. Mukibi George - District Surveyor - Member 3. Eng. Ssekalegga Joseph - District Water Officer, 4. Mr. Ssekyyole Deogratius - District Education Officer - Member 5. Ms. Nampeera Esther - District Environment Officer - Member, 6. Mr. Mwidekyi Tonny - District Natural Resources Officer - Member 7. Mr Mutaawe Raymond - Town Clerk Mpigi TC - Member 8. Mr. Lutalo Michael - Town Clerk Kayabwe TC - Member, and 9. Ms. Nakawunde Gloria - Town Clerk Buwama TC - Member. There was further evidence of the appointment letter dated 12/02/2024 Ref No. CR.202/2 for the following members of the District Physical Planning Committee: 10. Ms. Namayega Edith - District CAO and Chairperson

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						11. Mr. Sam Kyambadde – District Roads Engineer – Member 12. Mr. Ssekivuuvu Valentine – District Agricultural Officer – Member 13. Ms. Nabuuma Annet – District CDO – Member 14. Dr Batte James – District Health Officer – Member 15. Mr. Gombe Fazil – Physical Planner in Private Practice – Member
			(ii). considers new investments/ application for development permission on time; and	Review the Development Plan Application Book and minutes of PPC to determine whether all the submissions for new investments/ applications for development permission were decided and the applicants were notified (using the form in the 8th Schedule, Physical Planning Act 2010) considered within 30 days after submission.		Mpigi DLG Building Plan Registration Book started on 20/06/2022 to 25/07/2024 with details such as date of submission, details of the development plan application, details of the owner, and signature. For the previous FY 2023/2024, Mpigi DLG received a total of 157 Development Plan Applications categorized under residential developments, commercial developments, institutional developments such as Nursery, Primary and secondary schools, fuel filling stations, warehouses, mixed-use developments, religious institutions, and office developments among others. There was further evidence of the Development Permit Register for Mpigi DLG w.e.f. 06/03/2023 to 28/10/2024. Details include Serial No., Date received, Name of the developer, village/ward, Block/Plot No. Fees Paid, Type of Development, Status (approved/deferred) details of the person who collected the Plan (Names, Tel. No. and Signature). There was evidence from the minutes of the District PPC and Development application register to confirm that all the submissions were discussed and response given within 30 days as follows:

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						✓ MPG/KIR/PLO191/07-23 received on 11/07/2023 for the proposed Block factory at Nakirebe Kataba was approved on 18/07/2023, ✓ MPG/BUW.T/PLO200/08-23 received on 01/08/2023 for the proposed Tap Centre at Buyaya in Buwama TC was approved on 08/08/2023, ✓ MPG/MUD/PLO216/10-23 received on 23/10/2023 for the proposed Residential House at Kisamula was approved on 13/11/2023, ✓ MPG/MUD/PLO220/11-23 received on 09/11/2023 for the proposed residential house at Njagi was approved on 13/11/2023, ✓ MPG/MUD/PLO239/06-24 received on 09/01/2024 for the proposed residential house at Lugyo was approved on 17/01/2024, ✓ MPG/MUD/PLO250/01-24 received on 30/01/2024 for the proposed residential house at Lugyo was approved on 19/02/2024, ✓ MPG/MUD/PLO272/04-24 received on 03/04/2024 for the proposed residential house at Buyala was approved on 08/04/2024.
			(ii) has submitted at least 4 sets of minutes of Physical Planning Committee to the National Physical Planning Board Score 1 or else 0	From National Physical Planning Board establish whether the entity submitted at least 4 sets of minutes of PPC		Mpigi District PPC Minutes were submitted to the Executive Director National Physical Planning Board, in a letter dated 14/08/2024 Ref. No. CR 202/2/2, received on 23/08/2024. Mpigi DLG PPC quarterly Meetings in the previous FY 2023/2024 were held as follows: ✓ 1st quarter PPC meeting held on 18/07/2023 ✓ 2nd quarter PPC meeting held on 18/12/2023 ✓ 3rd quarter PPC meeting held on 26/03/2024 ✓ 4th quarter PPC meeting held on 23/05/2024.

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			b) If the entity has a current¹⁴ Physical Development Plan that: was approved by Council/ Authority; submitted to the National Physical Planning Board/National Planning Authority, and (iii) is aligned to the overall GKMA Economic Development Strategy¹⁵ and GKMA-IUDMP (once approved) Score 1 or else 0	From the National Physical Planning Board obtain the current Physical Development Plan that was submitted by the entity to establish whether: (i) It was approved by Council/ Authority; (ii) Submitted to the National Physical Planning Board/ National Planning Authority Is aligned to the overall GKMA development strategy; and the GKMA-IUDMP (once approved)	0	Mpigi DLG has no approved District Physical Development Plan. It is important to note that Mpigi DLG advertised for the acquisition of the consultant to prepare Mpigi District Physical Development Plan as follows: Advert appeared in the New Vision newspaper dated 22/07/2024 Progress to date revealed that evaluation was completed, waiting for the Contracts Committee to award.
			c) If the entity has detailed physical development plan(s) or/and area action plan(s) approved by the Authority/ Council covering (coverage of the entity excludes the area	From the Physical Planner obtain the detailed physical plans, Precinct plans, Approved Action Area Plans, Detailed satellite plans, to establish: the proportion of the entity area covered (coverage of the entity excludes the area occupied by water bodies and	0	The following approved detailed physical development plans/Action Area Plans were presented and approved by Mpigi TC on 27/04/2021 at Mpigi Town all under Minute No. 06/04/2021 Consideration of Detailed Action Area Plans were presented for assessment under Mpigi DLG: ✓ Ggala Action Area Plan (2021 – 2026) dated 21/10/2021– Plan approval No. PDP/04/21, ✓ Mpambire I Action Area Plan (2021 – 2026) dated 25/08/2021– Plan approval No. PDP/02/21, ✓ Mpambire II Action Area Plan (2021 – 2026) dated 24/03/2022– Plan approval No. PDP/02/22,

¹⁴ Not outdated, based on the updated physical planning standards and guidelines

¹⁵ Implementing entities should have reviewed or should review the PDP to check whether their approved PDPs are aligned to the GKMA strategy. If not, GKMA entities should update the PDP or develop a new PDP (if the PDP is far outdated, not suitable for the update)

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			occupied by water bodies and environmental sensitive areas such as wetlands) at least the percentage below: ✓ 30% in 1st and 2nd Annual Performance Assessment (APA) ✓ 40% in 3rd APA ✓ 50% in 4th APA Score 1 or else 0.	environmental sensitive areas such as wetlands) and whether it was approved by the Authority/ Council. From the Physical Planner establish the availability of an approved action area plan for the previous FY (2023/2024).		✓ Kulumba I Action Area Plan (2021 – 2026) dated 25/08/2021– Plan approval No. PDP/01/21, ✓ Kulumba II Action Area Plan (2021 – 2026) dated 23/11/2021– Plan approval No. PDP/03/21, ✓ Masujju Action Area Plan (2021 – 2026) dated 24/03/2022– Plan approval No. PDP/03/21, ✓ Lwanga I Action Area Plan (2021 – 2026) dated 23/11/2021– Plan approval No. PDP/06/21, ✓ Lwanga II Action Area Plan (2021 – 2026) dated 23/11/2021 – Plan approval No. PDP/05/21, ✓ Kizi Action Area Plan (2021 – 2026) dated 24/03/2022– Plan approval No. PDP/01/22, and ✓ Kalagala Action Area Plan (2021 – 2026) dated 24/03/2022– Plan approval No. PDP/04/22. Total area coverage for the Action Area Plans was 7.4 sq. Km while Mpigi DLG covers 1,541.13 sq km. This was equivalent to 0.48%, which was less than the required 30% for the 1st and 2nd APA.
			d) If the current Physical Development Plan considers climate and disaster risks (e.g. flooding) Score 1 or else 0	From the National Physical Planning Board obtain the current Physical Development Plan that was approved by Council and submitted by the entity and assess whether key hazards are considered.	0	Mpigi DLG has no approved District Physical Development Plan to confirm the inclusion of climate and disaster risks such as flooding.
			e) If all infrastructure investments implemented by the entity in the previous FY; (i) are consistent with the approved	Obtain a list of investments that were initiated in the Previous FY (2023/2024) and determine whether they were approved by the Physical Planning Committee and are consistent with the approved physical development plan.	0	List of investments discussed and approved during PPC include: ✓ Mini solar grid in Bunjako Buwama SC ✓ Block factory in Nakirebe Kataba – Kikondo Parish ✓ Warehouse in Mawokota ✓ Base transceiver station in Nakirebe by ATC ✓ Commercial building in Kamengo town

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			Physical Development Plan; (ii) have a planning compliance certificate issued by NPPB. Score 1 or else 0	Record Minutes of the Physical Planning Committee		✓ Institutional development (Primary and Secondary School) at Bulereje in Muduuma SC. ✓ Mpigi – Muduuma Road, and ✓ Nakirebe Market Construction. Since Mpigi DLG has no approved District PDP, verification of the consistent with the approved District PDP was not possible.
				have a planning compliance certificate issued by NPPB		No Certificate of Compliance was issued by the NPPB since the District PDP was not in place.
			f) If entity has named streets, numbered plots, surveyed and demarcated roads as planned in the previous FY as per targets below (i) Entities with roads surveyed and demarcated • 1st & 2nd APA = at least 75% • 3rd APA = 80% • 4th APA = 90% Score 1 or else 0	(i) Review the annual work plan for the previous FY, whether the planned activities - street naming, plot numbering, surveying and demarcating roads, were implemented as per targets mentioned. (ii) implemented activities recorded in the computerized street addressing/plot numbering and road system and database. Visit a sample of 2-3 roads to establish whether the streets have been numbered, roads surveyed and demarcated	1	According to the Annual Work Plan, Mpigi DLG planned to survey and name 10 roads and actually surveyed and named 20 roads representing 200%. The roads include: 1. Abbas Bamulazeki Road 2. Canon Ssesanga Road 3. Ani Yaliamanya Road 4. Mudduma Road 5. Sambwe Road 6. Mulunda Nume Road 7. Janya Road 8. Gala Upper Road 9. Stem Road 10. Nakibuuka Road 11. Nsamizi Road 12. Mpigi Parent Road 13. Mpigi Central Road 14. Kibuuka Road 15. Musawo Nsobyia Road 16. Sserungjogi Joseph Road 17. Hamudan Mpanga Road 18. Mawonve Road 19. Busurwa Male Road 20. Alifunsi Musoke Road Thus, Mpigi DLG scored above the required 75% for the 1st and 2nd APA.

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			(ii) Entities with streets named numbered 1st & 2nd APA = at least 75% 3rd APA = 80% 4th APA = 90% Score 1 or else 0		1	There was evidence of approved road names per parish in Mpigi TC as per the report dated 27/06/2024 for the following parishes: Bumoozi Parish – 10, Maziba Parish – 13, Konkoma Parish – 21, Ward C – 7, Ward A – 8, Ward B – 19, Ward D – 19, Kakoola Parish – 10, Kyali Parish – 10, Lwanga Parish – 5. Some of the roads named within Mpigi TC include: Ggala Upper Road, Aniyalimanyi Road, and Ggala Road. Road naming and surveying Annual Work Plan for FY 2023/2024 dated 05/06/2023 include the following activities: Maintenance of an updated road names register, community sensitisation, surveying of planned roads, and marking of 10 community roads. These were completed by 30/06/2024, thus achieved 100% which was more than the required 75% in the 1 st and 2 nd APA.
			(iii) Entities with plots numbered 1st & 2nd APA = at least 30% 3rd APA = 40% 4th APA = 50% Score 1 or else 0 <i>Note: for Districts consider Town Councils</i>		0	No plot numbering was conducted in the previous FY (2023/24)
			g) If entity has an updated land inventory featuring a tabular and/or spatial database Score 1 or else 0	Consolidated urban land inventory updated for vacant, residential, commercial and industrial areas, as well as reserves for road or other public facilities,	1	The existing land use inventory undertaken for Mpigi DLG is contained in the GKAM-IUDP Master Plan under Chapter 10: Strategies for Spatial Development in Greater Kampala Urban Growth Area (GKUGA) including Kampala Capital City (KCC), Table 10.1.2: Land use distribution in GKUGA by District on Page 10-4 (<i>Source: The Project for Integrated Urban Development Master Plan for Kamapala Special planning Area (GKMA UDMP) Draft Final Report Revised Version- July 2024</i>).

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
				Existence of tabular and/or spatial database for the corresponding land uses, and Visit a sample of 3-4 land use categories		The following land use categories were sampled in Mpigi DLG: a) Commercial zone - Mpigi TC, Buwama TC and Kayabwe TC b) Residential zone - Kavule neighborhood, Muduuma, Mpigi TC c) Agricultural zone - Nsimbe d) Civic zone - Mpigi TC, Mpigi DLG headquarters, Court, Mpigi Central Police Station, Post Office, UNRA Station e) Industrial zone - along Kampala highway (Furniture workshop, Maize mills, carpentry and welding workshops), f) Institutional zone - Mpigi District Hospital, St Joseph P School - Kavule,
				(i) Establishment: Date of formation and structure		Organogram for the Works Department - Mpigi DLG dated 04/07/2023 was availed indicating the Building Committee.
			h) If the entity has a functional Building Committee or Development Control Team (KCCA) Score 1 or else 0	(ii) Staffing: The team comprises of at least three staff of physical planner(s), engineer(s) and building inspector(s).	1	There was evidence of appointment letter dated 23/04/2024 Ref No. CR. 202/2 for the 13 Members to the District Building Committee as follows: 1. Hon Nsamba Benon - Chairperson Works, Finance and Planning, 2. Mr Mayanja John Kasule - Representative of the PWDs, 3. Mr Turyasingura Richard - Officer in charge of Fire Prevention, 4. Hon Nakirijja Aisha - Member District Executive Committee, 5. CAO - Ms. Namayega Edith Chairperson 6. Mr. Sitenda Nicodemus Magulu - District Physical Planner - Member 7. Mr. Sam Kyambadde - District Roads Engineer - Member 8. Mr. Ssekiwunga Muhammad - Seniro Lands Management Officer - Member

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						9. Ms. Nampeera Esther – District Environment Officer – Member, 10. Mr Ssali Richard – Assistant District Health Officer – Member 11. Mr Mutaawe Raymond – TC Mpigi TC – member 12. Mr. Lutalo Michael – TC Kayabwe TC – Member 13. Ms. Nakawunde Gloria – TC Buwama TC – Member
				(iii) Operation: Annual work plan of Development Control Team within Physical Planning Directorate/Department and annual progress report (activities including identification of illegal developments, post approval inspections, and issuing penalties for occupation of buildings without development permits)		The Annual Work Plan for FY 2023/24 dated 12/04/2023 and Progress Report dated 15/04/2024 were availed for assessment. Some of the activities included: ✓ Verification of Building Plans ✓ Enforcement on illegal building operations, and ✓ Community sensitization workshops on development controls.
	2.	The entity has planned and budgeted for investments effectively Maximum score is 5	a) If the entity priorities in AWP for the current FY (2024/2025) are based on the outcomes of discussions and consultations from Budget Conferences, Metropolitan Development	From the Economic Planner, obtain and review: ✓ Minutes of MDF and Budget Conference Meetings,	1	There was evidence that Mpigi DLG priorities in AWP for the current FY (2024/2025) were based on the outcomes of discussions and consultations from Budget Conferences, Metropolitan Development Forum (MDF), LLG and Private Sector, before being approved for investment as follows: a) Mpigi District Metropolitan Development Forum meeting held on 09/02/2024 discussed the following: ✓ Minute No. MIN.05/MDF/2023/24: Review of the grievances registered by the district and discussions, ✓ Minute No. MIN.06/MDF/2023/24: Review of the District National Assessment Report for the financial year 2021/2022,

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			Forum (MDF), LLG and Private Sector¹⁶, before being approved for investment: Score 1 or else 0			✓ Minute No. MIN.07/MDF/2023/24: Presentation and discussion of prioritised projects for the GKMA-UDP ✓ Minute no. MIN.08/MDF/2023/24: Review of IGG's report for the district and discussions. b. Mpigi District Metropolitan Development Forum meeting held on 20/06/2024 discussed the following: ✓ Minute No. MIN. 06/02/MDF/2023/24: Review of the grievances registered by the district and discussions, ✓ Minute No. MIN. 07/02/MDF/2023/24: Review of the bi-annual IGG Report, ✓ Minute No. MIN. 08/2/MDF/2023/24: Presentation and discussion of prioritized projects for Mpigi GKMA-UDP workplan and budget for FY 2024/25, ✓ Minute No. MIN. 09/02/MDF/2023/24: Review of the District National Assessment Report for FY 2022/23.
				Budget Conference Report and the AWP of the current FY (2024/2025) to determine whether the prioritized AWP activities are in line with outcomes of consultations held		There was evidence that Mpigi DLG's priorities in AWP for the current FY (2024/2025) were based on the outcomes of discussions and consultations from Budget Conference held on 26/10/2023, LLG and Private Sector, before being approved for investment. The following priority projects appeared in both reports: ✓ Mpigi - Muduma Road 13.7 km ✓ Kamengo – Buvumbo 12.5 km Road, and ✓ Nakirebe – Naziri Road (9.6 km).
			b) If the entity has conducted a desk appraisal for all projects in the budget and established that the prioritized investments using	From the Economic Planner obtain and review: desk appraisal reports and establish whether the desk appraisals were conducted.	1	There was evidence that Mpigi DLG conducted desk appraisal for all prioritised investments/projects in the annual work plan and budget on Page 79 and 92 using the standard tool outlined in the POM as follows: ✓ Mpigi - Muduma Road (15.6 km) whose desk appraisal was conducted on 19/01/2023. Project derived from Page 631 of Mpigi District Development Plan, ✓ Kamengo – Buvumbo (12.5 km) Road whose desk appraisal was conducted on 15/02/2023. Project

¹⁶ Private sector participation includes organized associations as well as representation of different sectors (tourism, industry & agribusiness).

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			the standard tool outlined in the POM and are: (i) derived from the approved five-year development plan; and (ii) eligible for expenditure under the MDG Score 1 or else 0			derived from Page 620 of Mpigi District Development Plan, ✓ Nakirebe – Naziri (9.6 km) Road whose desk appraisal was conducted on 19/01/2023. Project derived from Page 620 of Mpigi District Development Plan, ✓ Nabyewanga – Bugeye -Ssiri road 8.2 km whose desk appraisal was conducted on 27/03/2024. Project derived from Page 631 of Mpigi District Development Plan, ✓ Kamengo – Buvumbo (12.5 km) conducted on 15/02/2023, ✓ Nakirebe – Naziri (9.6 km) Road conducted on 19/01/2023, and ✓ Nabyewanga – Bugeye -Ssiri road 8.2 km conducted on 27/03/2024. Field appraisal of the above projects was conducted on 15/04/2024. Furthermore, the above investments were derived from the approved Mpigi District 5-Year Development Plan (2020/21 - 2024/25) from Pages 620 - 631 and were eligible expenditures under the MDG under the pillars of POM.
				If investments were derived from the five-year Development Plan and are eligible for expenditure under the MDG		Mpigi DLG has planned to implement only one project in FY 2024/2025 namely tarmacking of Mpigi – Muduma Road (13.7 km) at UGX 41,383,975,778 and is an eligible investment under the MDG menu.
				Screening notes (as per Annex 13 of POM)		Screening notes (as per Annex 13 of POM) were verified for Mpigi Muduma Road (13.7 km), which was filled by the District Environment Officer and Appraisal team on 16/04/2024

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			c) If entity conducted field appraisal to check for: (i) technical feasibility and (ii) Environmental and social Acceptability of projects in the current FY (2024/2025), Score 1 or else score 0	From the Economic Planner, obtain and review: all projects financed using MDG funds to check whether field appraisals were conducted. if scrutiny for technical feasibility and environmental and socially acceptability was done Field Appraisal Report (field appraisals)	1	The only MDG funded project was Mpigi - Muduuma Road whose field appraisal was conducted on 31/01/23 and desk appraisal on 19/01/23. The technical feasibility of the road project was scrutinized and confirmed compliant under Part B-Eligibility criteria of the field appraisal form. Other projects included: ✓ Kamengo – Buvumbo (12.5 km) Road conducted on 15/02/2023 ✓ Nakirebe – Naziri (9.6 km) Road was conducted on 19/01/2023 ✓ Nabyewanga – Bugeye -Ssiri road 8.2 km conducted on 27/03/2024 ESIA was undertaken for Mpigi – Muduuma road to determine environmental and social acceptability as per ESIA report dated September 2024. Project field appraisal form dated 31/01/23 and desk appraisal form dated 19/01/23 for Mpigi - Muduuma Road included environmental and social checklist.
			d) If entity developed a detailed design for all investment projects of the current FY (2024/2025), Score 1 or else score 0	From the Engineer, obtain and review all projects that will be financed using MDG funds From the Engineer obtain and review detailed designs (including Detailed Design Report – design standards/ criteria; designed components; health, safety and environment scoping; key accessories/ amenities), for all investment projects	0	Mpigi – Muduuma Road is the only project to be financed using MDG funds in the current FY 2024/2025 and the following were verified: a) Preliminary Design Report dated May 2024 done by NESPAK in JV with AWE. b) The road design was done based off MoWT Road Design Manual. c) The report included details on topographic survey, pavement and material investigation, geometric design, hydrological and drainage design, structural analysis and environmental and social safeguards. d) Book of drawings dated June 2024 done by NESPAK in JV with AWE.

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
				that will be financed using MDG funds in the current FY (2024/2025).		e) Final ESIA dated September 2024 done by NESPAK in JV with AWE. However, no detailed designs were verified at Mpigi DLG.
			e) If the entity has developed project profiles with costing and discussed by TPC for all investments in the AWP for the current FY (2024/2025) Score 1 or else score 0.	From the Economic Planner check for: TPC minutes	1	There was evidence that Mpigi DLG had developed project profiles with costing and discussed by TPC for all investments in the AWP for the current FY (2024/2025) as follows: TPC Meeting held on 18/12/2023 under Min. TPC/53/12/23-24
				all project profiles for investments were discussed by the TPC		All project profile investments were discussed for example the project profile for the 15.6 km Mpigi – Muduma Road as an annex to Mpigi District 5 Year Development Plan. This was discussed by the TPC meeting held on 18/12/2023 under Min. TPC/53/12/23-24
				AWP for the current FY (2024/2025)		There was evidence that the 15.6 km Mpigi – Muduma Road project was indicated on Page 79 of the AWP FY 2024/2025.
	3.	The entity has implemented Human Resource Management Systems Maximum score is 5	If the entity has: a) Conducted a staff performance appraisal for all HoDs as per guidelines issued by MoPS during the previous FY (2023/2024);	From the HRM Division obtain and review Personnel files to assess whether: the HoDs were appraised during the previous FY (2023/2024)	1	Mpigi DLG has 13 Departments whose Heads of Department were appraised as follows: ✓ Ssemata Ddungu Godfrey (CFO) appraised by Namayega Edith on 28/06/2024. ✓ Kazibwe Ronald (Trade industry and LED) appraised by Wamala Francis on 28/06/2024 ✓ Sserwadda Patrick James (Production Department) appraised by Wamala Francis on 28/06/2024 ✓ Kawesa Selestino (PHRO) appraised by Wamala Francis on 28/06/2024 ✓ Nakku Christine Kyenalabye (Internal audit appraised by Wamala Fransis on 28/06/2024 ✓ Eng. Twinamasiko Emmanuel, (Works and Technical services) appraised by Namayega Edith on 28/06/2024

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						✓ Ssekyole Deogratias (DEO) appraised by Wamala Francis on 28/06/2024 ✓ Nabuuma Annet (Community Based Services) appraised Namayega Edith on 28/06/2024. ✓ Nsohya Charles (Planner) appraised by Namayega Edith on 28/06/2024. ✓ Mwidyeke Tonny (DNRO) appraised by Namayega Edith on 28/06/2024 ✓ Sekalegga Joseph (water and sanitation) appraised by Wamala Francis on 28/06/2024 ✓ Wamala Francis (Administration) appraised by Namayega Edith on 28/06/2024. ✓ Dr. Batte James (DHO) appraised by Namayega Edith on 20/06/24
			b) Has also implemented Administrative Rewards and Sanctions on time as provided for in the guidelines	• administrative rewards and sanctions were implemented,		Mpigi DLG had a Rewards and Sanctions Committee with the following members: ✓ Mr. Wamala Fransis (Chairperson) Appointment Letter Dated 03/04/2024 Ref MPG/P/10306 ✓ Ms. Nabagala Oliver (Secretary) Appointment Dated 22/01/2024 Ref MPG/10246 ✓ Mr. Kibalama Bruhan (Member) Appointment Dated 13/12/2023 Ref MPG/P/10290 ✓ Mr. Mutaawe Raymond (Member) Appointment Dated 22/01/2024. Ref MPG/P/10166 ✓ Mr. Ssekyole Deogratias (Member) Appointment Dated 22/01/2024. Ref MPG/P/10543 ✓ Ms Nannozi Margaret (Member) Appointment Dated 22/02/2024. Ref MPG/P/10671
				• Reports of the rewards and sanctions committee		There was evidence of the following reports form the Rewards and Sanctions Committee for Mpigi DLG: ✓ 4th quarter report dated 12/07/2024 submitted to MOPS on 29/07/2024.

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
				Minutes of the rewards and sanctions committee		✓ 3rd quarter report dated 12/04/2024 submitted to MOPS on 16/04/2024. ✓ 2nd quarter report dated 05/01/2024 submitted to MOPS on 15/02/2024. ✓ 1st quarter report dated 10/10/2023 submitted to MOPS on 24/10/2023.
			c) Has established a Consultative Committee (CC) for staff grievance redress which is functional. Score 1 or else 0	- a CC for staff grievance has been established - appointment letters of the CC - is operational (i.e. has considered cases) - Minutes and reports - Attendance lists		Mpigi DLG established a Negotiating, Consultative and Disputes Settlement Machinery Committee (Consultative Committee) as per the communication to the members dated 15/06/2022. Ref No 214/12. The committee has 12 members of which Mr. Mwanje Anthony is the Chairperson, and Ms. Namatovu Racheal as the secretary. The Committee's functionality was evidenced by the following meetings held: ✓ Minutes of the Negotiating, Consultative and Disputes Settlement Machinery Committee meeting held on 27/06/2024, signed by the Secretary Namatovu Racheal and Chairperson Nabuuma Annet on 10/07/2024, with a copy of Recommendations of the committee. ✓ Meeting held on 19/02/2024, minutes signed by the Secretary and Chairperson on 27/06/2024 ✓ Meeting held on 26/07/2023. Minutes signed by Namatovu Recheal and the Chairperson Nabuuma Annet on 19/02/2024 ✓ Some of the cases handled included a case of Nabadda Violet, a case for Mukwaya Kyakonye Emmanuel, and a case for Kisakye Dorothy.
			d) Budgeting for and actual recruitment and	From MoPS, obtain the letters from the entity	1	Mpigi DLG submitted their staffing requirements as per letter dated 24/09/2024 to MoPS on 26/09/2024, and MOFPED on the same date.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			deployment of staff: If the entity has consolidated and submitted the staffing requirements for the coming FY (2025/2026) to the MoPS by September 30th, with copy to the respective MDAs and MoFPED Score 1 or else 0	with the requested staffing requirements Review the timing of the submission. Copy to the respective MDAs and MoFPED		Some of the staffing requirements included: ✓ District Conditional Staff (Administration) 7 positions, ✓ Primary schools 51 positions, ✓ PHC - 33 positions, ✓ Agricultural Extension Workers - 6 positions, ✓ Kayabwe Town Council - 11 positions, ✓ Buwama Town Council - 12 positions ✓ Mpigi Town Council - 2 positions Submission was on time
			e) Performance management: If the entity has conducted a tracking and analysis of staff attendance as guided by Ministry of Public Service CSI Score 1 or else 0	From the HRM Division obtain and review: ✓ the tracking reports, and analysis of staff attendance as per guidelines by MoPS CSI	1	Mpigi DLG had conducted a tracking and analysis of staff attendance and submitted to MoPS as follows: • Submission of 4 th quarter summary report on duty attendance for FY 2023/24 dated 10/07/2024. Ref CR. 1552 signed by Wamala Francis • Submission of 3 rd quarter summary report on duty attendance for FY 2023/24 dated 16/04/2024. Ref CR. 1552 signed by Wamala Francis • Submission of 2 nd quarter summary report on duty attendance for FY 2023/24 dated 08/01/2024. Ref CR. 1552 signed by Wamala Francis • Submission of 1 st quarter summary report on duty attendance for FY 2023/24 dated 02/10/2023. Ref CR. 1552 signed by Wamala Francis



Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification																
			f) Payroll management¹⁷: If 100% of the staff recruited during the previous FY have accessed the salary payroll not later than two months after appointment, Score 1 or else 0.	From the HRM Unit obtain the list of all staff that were recruited and Determine whether they accessed the salary payroll during the previous FY (2023/2024), not later than 2 months after appointment	N/A	Mpigi DLG did not recruit any staff in FY 2023/2024. Since there was no recruitment in FY 2023/2024, it was not possible to determine the promptness of access to payroll.																
			g) Pension Management: If 100% of staff that retired during the previous FY have accessed the pension payroll not later than two months after retirement. This excludes cases of death – as entities may have no control over submission of documents by claimants to get death benefits. Score 1 or else 0.	From the HRM Unit obtain the list of staff that retired during the previous FY Obtain the pension payroll to determine whether staff accessed the pension payroll within 2 months of retirement.	1	There was evidence that all the 27 staff members who retired in FY 2023/2024 accessed the pension payroll within two months. Some of the staff that retired include: <table><tr><th>SN</th><th>Name of staff</th><th>Date retired</th><th>Date accessed payroll</th></tr><tr><td>1.</td><td>John Kyeyune</td><td>31/07/2023</td><td>30/08/2023</td></tr><tr><td>2.</td><td>Mary Goretti Nakiyingi</td><td>28/12/2023</td><td>30/01/2024</td></tr><tr><td>3.</td><td>Anny Kyobe</td><td>04/06/2024</td><td>26/06/2024</td></tr></table>	SN	Name of staff	Date retired	Date accessed payroll	1.	John Kyeyune	31/07/2023	30/08/2023	2.	Mary Goretti Nakiyingi	28/12/2023	30/01/2024	3.	Anny Kyobe	04/06/2024	26/06/2024
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3.	Anny Kyobe	04/06/2024	26/06/2024																			

¹⁷ For entities where there was no recruitment in the previous FY (2023/2024), it should be considered as not applicable (N/A) and shall be deducted from the denominator.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
B. Own Source Revenue Mobilization and Administration Maximum score is 10	4.	The entity has implemented revenue mobilization strategies and increased its own source revenues in the last FY compared to the one before the previous financial year (last FY year but one) ¹⁸ Maximum score is 6	a) If entity has established a comprehensive revenue data base, Score 1 or else 0	From the CFO/Treasury Directorate obtain and review the revenue data base	1	There was evidence that Mpigi DLG established a comprehensive revenue database which was uploaded on the iRAS, with 5,283 Registered Taxpayers grouped in 16 broad categories. The projection was UGX 1,100,674,100 The categories include Trade License, Local Service Tax, Market Rent, Operating Permits, Ground Rent & Property Rates.
			b) If entity has a functioning electronic revenue collection system Score 1 or else 0	From the CFO/Treasurer obtain information on: the electronic revenue collection system	1	Mpigi DLG was enrolled into the iRAS (Integrated Revenue Administration System) on 03/11/2022 and since then they have used the following electronic collection systems: ✓ Online payment options (Visa, Master Card, America Express and Union Pay) ✓ MTN Mobile Money ✓ Payment Transfer Instructions (EFT, RTGS and Swift) ✓ Other options (Point of Sale (PoS) and Demand Drafts). However, PoS, registers, bills but cannot be used for collecting/receiving money.
				Request information on the number and functionality of payment channels ¹⁹ used for collection. Request latest updated report on collections through the system.		The last updated report on collections was generated from iRAS on 01/11/2024 and revealed that UGX 292,040,491 had been collected out of a projection of UGX 462,388,986 (for the 1 st and 2 nd quarters), so far from 1,497 out of the 5,283 taxpayers
			c) If entity has made information publicly available	Review notice boards to establish whether the entity publicized (i) tax	1	There was evidence that Mpigi DLG made information publicly available on (i) tax rates (ii) collection procedure (iii) procedure for tax appeal as follows:

¹⁸ Excluding one-off revenue sources (i.e. sale of property and assets); as well as revenue from bus and taxi parks.

¹⁹ Payment channel may include Mobile money, Banks, Pay-way, POS, cash, etc.

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			on (i) tax rates (ii) collection procedure (iii) procedure for tax appeal, Score 1 or else 0	rates (ii) collection procedure (iii) procedure for tax appeal		During the Budget Conference held on 26/10/2023, Council Meeting held on 22/05/2024 under Minute No. 05/05/2024 and posted on notice boards dated 25/05/2023 by the CFO.
			d) If entity has issued 100% demand notes in the previous FY (2023/2024), Score 1 or else 0	From the CFO/ Treasurer, establish whether demand notes have been issued to all due taxpayers.	1	There was evidence that Mpigi DLG had issued 5,283 Demand Notes (100% of registered Taxpayers) using the automated System of iRAS worth UGX 1,225,593,694. A report was generated from the iRAS in support dated 01/11/2024.
			e) If increase in OSR from previous FY but one to previous FY is: ✓ More than 5 %: score 2 points ✓ If the increase is from 1 – 5%: score 1 point. ✓ If the increase is less than 1%: score 0 points.	From the CFO obtain and review: - audited final accounts for the previous FY but one (2022/2023) - audited final accounts for the previous FY (2023/2024) to calculate the percentage increase on OSR collection.	2	There was evidence that OSR of Mpigi DLG increased by UGX 315,543,203 (34.67%) from UGX 910,050,491 in the previous FY but one (2022/23) to UGX 1,225,593,694 in the previous FY (2023/24). This was obtained from Page 17 of the Final Accounts for the previous FY 2023/2024.
	5.	Local revenue administration, allocation and transparency Maximum score is 4	a) If the implementing entity has remitted the mandatory LLG share of local revenues Score 1 or else 0	From the Treasurer/CFO obtain and review annual financial accounts and statements, determine whether the entity remitted the mandatory	1	There was evidence that Mpigi DLG remitted the mandatory LLG share of local revenues as follows: From Page 16 of the Annual Financial Statements the annual revenue collection for FY 2023/2024 was UGX 1,225,593,694 out of which UGX 963,958,173 (79%) was shareable revenue amongst the 09 LLGs which was remitted as below:

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification																																												
				LLG ²⁰ share of local revenues		<table><tr><th>S/N</th><th>LLG</th><th>%age</th><th>Amount (UGX)</th></tr><tr><td>1</td><td>Mpigi Town Council</td><td>100%</td><td>258,305,263</td></tr><tr><td>2</td><td>Kiringente SC</td><td>65%</td><td>173,203,176</td></tr><tr><td>3</td><td>Muduuma SC</td><td>65%</td><td>162,193,433</td></tr><tr><td>4</td><td>Kayabwe Town Council</td><td>100%</td><td>91,164,860</td></tr><tr><td>5</td><td>Buwama Town Council</td><td>100%</td><td>84,663,281</td></tr><tr><td>6</td><td>Kammengo SC</td><td>65%</td><td>64,125,644</td></tr><tr><td>7</td><td>Nkozi SC</td><td>65%</td><td>61,420,150</td></tr><tr><td>8</td><td>Kituntu SC</td><td>65%</td><td>37,816,649</td></tr><tr><td>9</td><td>Buwama SC</td><td>65%</td><td>31,065,717</td></tr><tr><td colspan="3">Grand Total</td><td>963,958,173</td></tr></table>	S/N	LLG	%age	Amount (UGX)	1	Mpigi Town Council	100%	258,305,263	2	Kiringente SC	65%	173,203,176	3	Muduuma SC	65%	162,193,433	4	Kayabwe Town Council	100%	91,164,860	5	Buwama Town Council	100%	84,663,281	6	Kammengo SC	65%	64,125,644	7	Nkozi SC	65%	61,420,150	8	Kituntu SC	65%	37,816,649	9	Buwama SC	65%	31,065,717	Grand Total			963,958,173
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			b) Evidence that the entity is not using more than 20% of OSR on council activities: Score 1 or else 0	Review the annual financial statement and check whether the entity is not using more than 20% of OSR on council activities	1	During the FY 2023/24, Mpigi District realized local revenues amounting to UGX 1,225,593,694 (Pg 16 of the Annual Financial Statements) out of which UGX 101,889,500 (8.31%) was spent on Council activities. Thus, Mpigi DLG did not use more than 20% of OSR on Council activities.																																												
c) If the OSR collected by the entity against planned for the previous FY (2023/2024) - budget realization	From the Treasurer/CFO, obtain and review original budget and budget execution reports to determine the ratio of revenue budgeted that has been collected.	2	In FY 2023/24, Mpigi DLG planned to collect UGX 1,537,066,000 in local revenue. However, this was revised down to UGX 1,283,332,610 (Approved by the District Council meeting of 22/05/2024 under Minute No. MIN.05/05/2024). Consideration of the approval of the revised budget. Mpigi DLG managed to collect UGX 1,225,593,694 representing 95.5% performance. Based																																															

²⁰ Not applicable to KCCA (this should be reduced from their denominator). For DLG, they should remit 65% to LLG and 100% to Town Councils. In case the MOFPED remits less, the percentage to LLGs and Town councils should be calculated based on the amount of OSR released by MoFPED

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			is within +/- 10 %: then Score 2 or else score 0.			on the criteria this was 10% and within the range of +/- 10%.
C) Procurement Maximum score is 15	6.	Quality of entity procurement regarding economy and efficiency.	d) Procurement Audit conducted by PPDA	From the PPDA annual audit Reports, obtain the score of each entity as per audited procurements results ²¹ .	7.5	The Procurement Audit findings for Mpigi DLG for FY 2023/24 revealed an aggregate risk rating 38.67% which is a Moderately Satisfactory performance. Despite a Moderately satisfactory performance, the following key exceptions were noted: 1. Failure to implement 33.3% of previous audit recommendations. This hinders performance improvement of the DLG's procurement and disposal function and exposes the DLG to procurement risks, 2. The DLG implemented procurements worth UGX 938,058,826 (13.59%) out of the total procurement budget of UGX 6,900,935,553 leaving procurements worth UGX 5,962,87 6.727 (86.41%) unimplemented. This hindered service delivery to the public and exposed the DLG to the risk of budget reductions in the subsequent financial years, 3. In 12 procurements worth UGX 512,510,734, the Procurement and Disposal Unit issued inadequate bidding documents to bidders with the bid validity expressed in days instead of a specific date, used INCOTERMS 2000 instead of current INCOTERMS 2020 edition, had incomplete Special Conditions of Contract among others, contrary to Regulation 25 of the PPDA (Procuring and Disposing Entities) Regulations, 2023; This exposed the DLG to the risk of un-enforceable contracts and award of contracts to incompetent providers,

²¹ The Procurement Audit including scores will be conducted as per the manual/ tool developed by PPDA. The IVA will use the scores provided by PPDA. Guidance from PST and WB recommended that IVA should award scores following the categorization provided by PPDA Audit Reports as follows: **(a).** 0 – 30%: Satisfactory, Score 15 Marks, **(b).** 31 – 70%: Moderately Satisfactory, Score 7.5 Marks, and **(c).** 71 – 100%: Unsatisfactory, score 0 Mark, which were adopted by IVA.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						4. In 12 procurements worth UGX 665,903,818, the Evaluation Committee recommended award of contracts to bidders who did not fully comply with the evaluation methodology in the bidding documents and introduced new evaluation criteria that was not in the bidding documents at the evaluation stage contrary to Regulation 25 of the PPDA (Procuring and Disposing Entities) Regulations, 2023. This hindered fairness in the evaluation process and exposed the DLG to the risk of awarding contracts to non-compliant bidders and administrative reviews, and 5. In 12 of the sampled procurements worth UGX 515,460,734, there was low bidder participation with the DLG attracting less than three bidders which affected competition in the procurement process. In conclusion, Mpigi DLG should implement the recommended action plan on pages 29 to 30 of the PPDA Audit Report to fully conform with the Public Procurement and Disposal Principles of economy, effectiveness and efficiency as required by PPDA Act CAP 205 and Regulations 2023.
D) Accounting and Core Financial Management Maximum score is 14	7.	The entity makes timely and complete monthly financial reports Maximum score is 6	If the entity makes complete monthly financial reports²² and quarterly reports for KCCA	From Treasurer/CFO obtain and review Monthly bank reconciliations and establish that they are done and up to-date	5	There was evidence that Mpigi DLG made monthly bank reconciliations and were up to-date. The cash books were reconciled up to 30/09/2024. The following reconciliations for the following bank accounts were available on file: a) Mpigi DLG - TSA A/C No. 005400168000000 b) Mpigi DLG General Fund A/C No. 0140027355902 at Stanbic Bank c) Mpigi YLP Revolving Fund A/C No. 5910500003 at CERUDEB Sep. 2024 reconciled on 15/10/2024

²² Complete means that they include: trial balance; monthly income and expenditure statements with budget comparison, balance sheet and bank reconciliation statements.

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						Aug. 2024 reconciled on 12/09/2024 Jul. 2024 reconciled on 13/08/2024 Jun. 2024 reconciled on 29/08/2024 (beyond 15 days) May 2024 reconciled on 12/06/2024 Apr. 2024 reconciled on 13/05/2024 Mar. 2024 reconciled on 25/04/2024 (beyond 15 days) Feb. 2024 reconciled on 14/03/2024 Jan. 2024 reconciled on 13/05/2024 Dec. 2023 was reconciled on 31/01/2024 November 2023 reconciled on 08/12/2023 October 2023 reconciled on 13/11/2023 September 2023 reconciled on 11/10/2023 August 2023 reconciled on 12/09/2023 July 2023 reconciled on 10/08/2023
				Monthly financial reports to establish that they are done and up to-date.		There was evidence that Mpigi DLG prepared financial statements on monthly basis, and the following reports were verified: June 2024 was prepared on 29/08/2024 May 2024 was prepared on 12/06/2024 April 2024 was prepared on 13/05/2024 March 2024 was prepared on 25/04/2024 February 2024 was prepared on 14/03/2024 January 2024 was prepared on 14/03/2024 December 2023 was prepared on 09/05/2024 November 2023 was prepared on 08/12/2023 October 2023 was prepared on 13/11/2023 September 2023 was prepared on 11/10/2023

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						August 2023 was prepared on 12/09/2023 July 2023 was prepared on 10/08/2023
			Submits them to the Mayor/ Chairperson by the 15th day of the following month for the 12 months preceding the assessment. For KCCA, quarterly reports are submitted to the City Executive Committee Score 0.5 or else 0 for each monthly report.	From the Lord Mayor/ Mayor/ Chairperson, obtain and review the monthly financial statement and establish whether they are complete and submitted by the 15th day of the following month.		Whereas all the monthly financial statements had been prepared, some had been submitted to Mpigi District Chairperson beyond the 15th day of the following month. All the reports were forwarded on letters of even reference CR.214/2/1 as follows: June 2024 was prepared and submitted on 29/08/2024 (beyond 15 days) May 2024 was prepared and submitted on 12/06/2024 (within 15 days) April 2024 was prepared and submitted on 13/05/2024 (within 15 days) March was prepared on 25/04/2024 (beyond 15 days) February 2024 was prepared and submitted on 14/03/2024 (within 15 days) January 2024 was prepared on 14/03/2024 (within 15 days) December 2023 was prepared and submitted on 09/05/2024 (within 15 days) November 2023 was prepared on 08/12/2023 and submitted on the same day (within 15 days) October 2023 was prepared on 13/11/2023 and submitted on the same day (within 15 days) September 2023 was prepared on 11/10/2023 and submitted on the same day (within 15 days) August 2023 was prepared on 12/09/2023 and submitted on the same day (within 15 days) July 2023 was prepared on 10/08/2023 and submitted on the same day (within 15 days)

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification																																																
	8.	The entity maintains a detailed and updated assets register. Maximum score is 4	a) If the entity maintains an up-dated Assets Register covering details on buildings, vehicle, etc. as per format in the Asset Management Guideline 2020 Score 2 or else 0	From Treasurer/ CFO obtain and review if assets register. Assets register is detailed and up to date	2	There was evidence that Mpigi DLG maintained an updated Asset Register in the IFMS Format with the last entry posted on 30/09/2024. They are summarised as follows: Category and Value as of 30/06/2024 <table><tr><th>SN</th><th>Asset</th><th>Value (UGX)</th></tr><tr><td>1.</td><td>Land</td><td>5,497,525,000</td></tr><tr><td>2.</td><td>Non-Residential buildings</td><td>15,423,486,781</td></tr><tr><td>3.</td><td>Residential buildings</td><td>210,024,282</td></tr><tr><td>4.</td><td>Roads and bridges</td><td>482,003,264</td></tr><tr><td>5.</td><td>Other structures</td><td>1,871,509,482</td></tr><tr><td>6.</td><td>Motor Vehicles</td><td>2,645,685,191</td></tr><tr><td>7.</td><td>Motorcycles and Bicycles</td><td>784,790,671</td></tr><tr><td>8.</td><td>Other transport equipment</td><td>3,280,249,329</td></tr><tr><td>9.</td><td>Office equipment</td><td>263,111,608</td></tr><tr><td>10.</td><td>Medical equipment</td><td>604,842,398</td></tr><tr><td>11.</td><td>ICT Equipment</td><td>534,657,853</td></tr><tr><td>12.</td><td>Furniture and fittings</td><td>2,709,049,615</td></tr><tr><td>13.</td><td>Cultivated Assets</td><td>43,603,977</td></tr><tr><td>14.</td><td>Others</td><td>10,080,000</td></tr><tr><td></td><td>Total</td><td>34,360,619,451</td></tr></table>	SN	Asset	Value (UGX)	1.	Land	5,497,525,000	2.	Non-Residential buildings	15,423,486,781	3.	Residential buildings	210,024,282	4.	Roads and bridges	482,003,264	5.	Other structures	1,871,509,482	6.	Motor Vehicles	2,645,685,191	7.	Motorcycles and Bicycles	784,790,671	8.	Other transport equipment	3,280,249,329	9.	Office equipment	263,111,608	10.	Medical equipment	604,842,398	11.	ICT Equipment	534,657,853	12.	Furniture and fittings	2,709,049,615	13.	Cultivated Assets	43,603,977	14.	Others	10,080,000		Total	34,360,619,451
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		b) If the entity has used the Board of Survey Report of the previous FY (2023/2024) to make Assets Management decisions including procurement of	Review Board of Survey report recommendations,	Seek evidence of the entity's implementation of the recommendations.	2	The Report on Board of Survey for FY 2023/2024 Ref. CR.108/1 was prepared on 29/08/2024 signed off by CAO with 9 recommendations on Page 9. There was evidence of the implementation of the recommendations as follows: 1. Mpigi DLG allocated UGX 40,725,735 in the budget for FY 2024/25 for the development of the Asset Management Plan and O&M Policy as per recommendation No. 1. Furthermore, a committee was constituted with clear ToR to deliver by																																																

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			new assets, maintenance of existing assets and disposal of assets. Score 2 or else 0			31/12/2024 as per Page 2 of the approved Work Plan for GKMA and Pg. 151 of the Annual Work plan. 2. Mpigi DLG has planned to renovate the Administration buildings at UGX 1,000,230,272 in the GKMA Work Plan of FY 2024/25 in response to recommendation No. 4 of the Board of Survey Report Page 4 of the approved workplan for GKMA. Procurement was initiated. 3. In response to recommendation No. 7 on asset acquisition and investments, Mpigi DLG allocated UGX 200,750,000 (AWP Page 152) for acquisition of Mini ICT Hub and Other Equipment. Procurement was initiated.
	9.	The entity has provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous financial year by April 30 (PFMA s. 11 2g). Maximum score is 4	a) If the entity submitted a 'Response' / statement that includes actions against all findings where the Auditor General recommended the Accounting Officer to take action (PFMA Act 2015; Local Governments Financial and Accounting Regulations 2007; The Local Governments Act, Cap 243)	From MoFPED obtain and review the Inventory / record of submissions of statements entitled " <i>Actions to Address Internal Auditor General's findings</i> " to check whether the entity submitted a 'Response' / statement	4	There was evidence that Mpigi DLG provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous FY but one (2022/23) as per letter dated 23/11/2023 which was before 30/04/2024. Vide CAO's forwarding Letter Ref. CR 251/1 dated 22/11/2023, the following were some of the issues in the report: ✓ Under remittance of local revenue to LLGs of UGX 29,032,938 ✓ Ongoing developments on disputed pieces of land, and ✓ fines and Penalties on late tax returns The Internal auditor General had not issued the report for FY 2023/24

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			Score 4 or else 0.			
E) Metropolitan Governance Maximum score is 18	10.	The entity Authority/ Council meets and discusses service delivery related issues Maximum score is 4	a) If the Authority/ Council met, discussed and acted on service delivery related issues during the last FY including: ✓ TPC reports score 1 or else 0	From the Clerk to Council obtain and review: the minutes from council meetings and Standing Committees Reports to determine whether they meet and discuss service delivery issues and took action on: ✓ TPC reports	1	There was evidence of the formation of Council Standing Committees for Mpigi DLG under Min 02/03/2024 of the council meeting held on 27/03/2024. This was further confirmed by the Council meeting held on 02/05/2024 under Minute No. 02/05/2024
			✓ Monitoring reports score 1 or else 0	✓ Monitoring reports,	1	There was discussion of Monitoring Reports by Council in a meeting held on 30/08/2023 under Min 04/08/2023 confirmed in a Council meeting held on 25/10/2023.
			✓ Annual Performance Assessment Results score 1 or else 0	✓ Performance Assessment Results	1	The Annual Performance Assessment Report was discussed during Council meeting held on 25/10/2023 under Min. No. 07/10/2023, confirmed during Council sitting held on 14/02/2024 under Min. No. 02/02/2024.
			✓ LG/City PAC reports score 1 or else 0	✓ LG/City PAC Reports for last FY	1	LG PAC report for FY 2023/2024 was discussed during the Council sitting held on 30/08/2023, under Min. No. 08/08/2023.
	11.	The entity has put in place a system to respond to the feedback/complaints provided by citizens.	a) If the entity has i) designated a person to coordinate response to feedback (grievance /complaints) and	From the designated Grievance Redress Coordinator obtain information, establish: ✓ Whether the GKMA entity has designated a person there is	1	Mpigi DLG designated Ms. Nabuuma Annet (District Community Development Officer) as the Grievance Redress Coordinator and Secretary as evidenced in the letter Ref. No. CR.151/3 dated 05/07/2023. The letter detailing her duties as the GRC Coordinator was signed by CAO – Mr. Wamala Francis, copied to LC V Chairperson,

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
		Maximum score is 4		evidence that the responsible person has been designated to coordinate response to the feedback or complaints (Letter designating the person including the tasks) and		Principal Internal Auditor and Secretary, Mpigi District Service Commission.
			ii) established a centralized Grievance Redress Committee (GRC), with optional co-option of relevant departmental heads/ staff as relevant. Score 1 or else score 0	whether a centralized GRC has been established – appointment letters including the tasks.		Mpigi DLG had a GRC Committee comprising 9 members as evidenced in the appointment letters dated 05/07/2023 Ref. No. CR.151/3. The appointment letters signed by the Assistant CAO – Mr. Wamala Francis dated 05/07/2023, indicated the roles to be performed by the committee The appointed GRC Committee members included: 1. Wamala Francis (Assistant CAO) – Chairperson 2. Nabuuma Annet (District Community Development Officer) - Secretary 3. Eng. Kyambadde Sam (Ag. District Engineer) – Member 4. Mr. Busuulwa Fred (Chairperson School Management Committee) – Member 5. Mr. Nayiga Frances (Labor Officer) - Member 6. Mr. Muluya Manisoor (Chairperson District Youth Council) – Member 7. Mr. Kajubi Hamza (Chairperson Mpigi Health Center IV) – Member 8. Mr. Mayanja John Kasule (Chairperson Mpigi District Union of Persons with Disabilities) – Member, and 9. Mr. Ssonko Joseph (Programs Manager – the Children Support Organization, Mpigi) – Member.

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
				Minutes from the GRC		In the current FY 2024/25, the GRC held 03 meetings on 30/07/2024, 30/08/2024, and 24/09/2024: In the previous FY 2023/24, Mpigi DLG GRC held 04 meetings on the following dates: • Meeting held on 25/08/2023 and minutes were signed by the secretary and chairperson (Assistant CAO), • Meeting held on 27/02/2024, and minutes were signed by the secretary and chairperson CAO, • Meeting held on 19/03/2024 and minutes were signed by the secretary and chairperson (Assistant CAO), and • Meeting held on 06/06/2024 and minutes were signed by the secretary and chairperson (Assistant CAO).
			b) If the entity has specified a system for recording, investigating and responding to grievances, which includes: (i) a committee to handle community and workers grievances at the project site as specified in the POM; and (ii) a centralized complaints log with clear	From the designated person/CDO obtain information on whether the entity has: A specified system for recording, investigating and responding to grievances, which includes a centralized complaints log with clear information and reference for onward action (a defined complaints referral path), and the public display of information at district / municipal offices - websites, public display stands, etc.	2	Mpigi DLG has got a defined complaints referral path referred to as the Mpigi Grievance Redress Mechanism. The mechanism entails the following four major steps: - Community Grievance Registration, - Referral of Grievance, - Formal Response to the Aggrieved / Complainant, - Reference of Grievance to District Grievance Handling Committee (GRC), and - Reference of Grievance to Relevant Ministry / Body. The Grievance Mechanism was displayed on the DLG's noticeboard website. Mpigi DLG had a Grievance Redress Committee to handle community and workers grievances at the project site as specified in the POM as follows: <u>The Implementing Entities</u>

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			information and reference for onward action (a defined complaints referral path), and public display of information at entity offices Score 2 or else 0			Mpigi DLG's committee comprises 12 members as evidenced in the appointment letters for all the 10 members with a Ref. No. CR.151/3 dated 05/07/2023. These letters were signed and stamped (05 July 2023) by the Assistant CAO, Wamala Francis. The following appointed members: a) Wamala Francis (Assistant CAO) – Chairperson, b) Nabuuma Annet (District Community Development Officer) – Secretary, c) Eng. Ssekalegga Joseph (District Water Engineer) – Member, d) Eng. Kyambadde Sam (Ag. District Engineer) – Member, e) Ms. Nayiga Frances (Labor Officer) – Member, f) Mr. Sitakange Charles (AEO/C Mpigi District) – Member, g) Mr. Muluya Manisoor (Chairperson District Youth Council) – Member, and h) Nampeera Esther (Senior Environment Officer) – Member. Community Representatives a) Mr. Busuulwa Fred (Chairperson School Management Committee) – Member, b) Mr. Kajubi Hamza (Chairperson Mpigi Health Center IV) – Member, c) Mr. Mayanja John Kasule (Chairperson Mpigi District Union of Persons with Disabilities) – Member, and d) Mr. Ssonko Joseph (Programs Manager – the Children Support Organization, Mpigi) – Member. The Community GRC

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						Mpigi DLG formed GRC's in the 6 villages namely Kibitu, Muduuma, Ggavu, Mayembe Lower, Kikamula, and Nnono villages along the Mpigi Muduuma Road (project). Each GRC comprises of 7 members including Chairperson, Secretary, MDF member, and 4 other community members. The community GRC was also displayed at the DLG's noticeboard. The Contractor's GRC Mpigi DLG did not have a contractor's GRC under the Mpigi Muduuma Road construction project given that the DLG was still in the procurement phases of contracting by 31/10/2024.
				Review the GRCs at various levels to establish: Evidence that the grievances that were received were acted upon		There was evidence from Mpigi DLG's grievance redress logbook / complaints log starting from the period FY 2023/24 to date. The complaints log captures information such as Name of the complainant, gender, contact information, date of receiving the complaint, nature of the grievance, actions taken and date when the grievance was resolved. In FY 2023/24, 43 complaints / grievances were recorded, out of which 33 complaints / grievances were closed/concluded/addressed. This was equivalent to 76.74% success rate. In FY 2024/25 only 13 complaints / grievances were recorded of which 09 were closed /concluded/addressed in the FY 2024/25.
				Evidence that the GRC activities are funded		The Mpigi DLG GRC activities were funded as evidenced by requisitions, EFT Payment Vouchers, Reports and Attendance lists. In the previous FY 2023/24, the GRC received funding of:

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						a) UGX 1,668,525 for facilitating field verification visits to Mpigi – Muduuma Road as per requisition dated 29/05/2024, and b) UGX 6,630,000 for facilitating orientation of LLG officers on the establishment of the grievance redress mechanism. This was evidenced by the Payment Vouchers/sheets dated -10/07/2024, and 17/09/2024.
				Evidence that the community/workers have been sensitized about the existence of the GRC - Minutes of community sensitization meetings for the current FY (2024/2025)		Mpigi DLG conducted sensitization of the community/workers on the existence of the GRC as evidenced in the minutes, reports and announcement below: a) Community engagements for the villages along Mpigi – Muduuma Road and establishment of the Community Grievances Committees. ✓ Minutes for community GRC formation held on 22/08/2024 at Muduma Village ✓ Minutes for community GRC formation held on 26/08/2024 at Gavu Village ✓ Minutes for community GRC formation held on 27/08/2024 at Kibutu Village ✓ Minutes for community GRC formation held on 28/08/2024 at Mayembe Lower Village ✓ Minutes for community GRC formation held on 29/08/2024 at Nnono Village ✓ Minutes for community GRC formation 29/08/2024 at Kikamula Village A signed report was prepared by the DCDO titled the community engagements for the villages along Mpigi – Muduuma Road and establishment of the Community Grievances Committees. Attendance List to the above meetings are annexed within the report.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						b) Mop-up Exercise Kikamula, Kibutu, and Ggavu Villages (Mpigi - Muduuma Road Project) for Consent Signing ✓ Minutes for community meeting for mop up of consent signing for project affected people held on the 3/09/2024 at Kikamula Village under MIN.08 Consent signing and home visits for some PAPs ✓ Minutes of community meeting for mop-up of consent signing for project affected people held on the 12/09/2024 at Kibutu Village (Chairperson's Place) under MIN.08 Consent Signing ✓ Minutes for Gavu Village Community Meeting for Mop-up of Consent Signing for project affected people held on the 23/09/2024 at Gavu Village under MIN.08 Consent signing and home visits for some PAPs A signed report was prepared by the DCDO titled Mop-Up Exercise Kikamula, Kibutu, and Ggavu Villages (Mpigi - Muduuma Road Project) for Consent Signing. Attendance Lists to the above meetings are annexed in the report. a) Mop-Up Exercise for Kikamula, Kibutu, and Ggavu Villages (Mpigi - Muduuma Road Project) for Consent Signing. This was evidenced by the minutes of the community meetings held as follows: • Gavu Village community meeting held on 23/09/2024 under MIN.08 Consent signing and home visits for some PAPs • Kikamula Village community meeting held on 23/09/2024 under Minute no. MIN.08 Consent signing and home visits for some PAPs, • Kibutu Village community meeting held on 23/09/2024 under Minute no. MIN.08 Consent signing, and

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						Report dated 20/09/2024 for the Mop-up Exercise in Kikamula, Kibutu, and Ggavu Villages (Mpigi - Muduuma Road Project) for Consent Signing.
				Record of grievances received from the community (GRC Log) for the current FY (2024/2025)		In FY 2024/25 13 complaints / grievances were recorded in Mpigi DLG Grievance Redress Complaints Logbook. Of these, 09 complaints / grievances have been closed /concluded/addressed in the FY 2024/25
				Minutes of meetings for the current FY (2024/2025)		In the current FY 2024/25, Mpigi DLG GRC held 3 meetings on the following dates: - GRC meeting held on 30/07/2024 where only 07 members attended, minutes were signed by the secretary and chairperson (Assistant CAO), - GRC meeting held on 30/08/2024, 10 members were in attendance. Minutes were signed by the secretary and chairperson (Assistant CAO), - GRC Meeting held on 24/09/2024, with 25 people in attendance. minutes were signed by the secretary and chairperson (Assistant CAO).
				Evidence that the GRC members have been trained on their roles and responsibilities - Training reports for GRC for current FY (2024/2025).		Mpigi DLG conducted training and orientation of the GRC members on their roles and responsibilities at District level. Community level and Contractor's level GRCs had not received training on their roles and responsibilities for the current FY 2024/25. However, this was included in GKMA-UDP budget for FY 2024/2025 under ISG: operationalize the grievance redress committees at LLGs, and community level. This was evidenced by the report dated 08/06/2024 on page 5 and 6 on the Roles of the GRC. The report was prepared and signed by Mpigi DCDO. This orientation was conducted at District level.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			c) If the entity has publicized the grievance redress mechanisms so that aggrieved parties know where to report and get redress, Score 1 or else 0	From the entity notice boards From the entity websites From the entity Public display stands, review whether the entity has publicized the grievance redress mechanisms so that aggrieved parties know where to report and get redress	1	Mpigi DLG had a defined complaints referral path referred to as the Mpigi Grievance Redress Mechanism. The mechanism entails the following major steps; • Community Grievance Registration • Referral of Grievance • Formal Response to the Aggrieved / Complainant • Reference of Grievance to District Grievance Handling Committee (GRC) • Reference of Grievance to Relevant Ministry / Body The Grievance Redress Mechanism was displayed on Mpigi DLG's two noticeboards (one next to the HRM and CAO's offices) not dated. The Grievance Redress Mechanism was also displayed on Mpigi DLG website: https://mpigi.go.ug/publications/grievance-redress-mechanism-0 The Grievance Redress Mechanism was displayed on Mpigi DLG's two noticeboards (HRM and CAO's offices).
	12.	The entity shares information with citizens (Transparency) Maximum score is 6	a) If the entity publicised the list of projects that have met the selection criteria for public information before they are approved Score 1 or else 0	• Establish from the planner where list of projects have been publicized (notice board or adverts) • Physically review the existence of the Notice Board / adverts	1	Mpigi DLG published the GKMA-UDP projects approved by the Cabinet and the DLG Council on their Notice board on 23/04/2024 There was evidence of the notice Board where the approved projects were displayed dated 23/04/2024
			b) If the entity publicising project affected persons Score 1 or else 0	• Establish from the planner the list of PAPs Evidence of publication on websites, notice boards, or adverts	1	There was evidence from Mpigi DLG Planner of the list of the Project Affected Persons (PAPs) and their phone numbers from the following villages Nnono – 45 PAPs, Kibuutu – 51 PAPs, Ggavu – 61 PAPs, Muduuma – 14 PAPs, Mayembe – 70 PAPs and Kikamula – 57 PAPs.

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						There was evidence of publication of the Project Affected Persons on Mpigi DLG's Notice on the first floor displayed dated 15/10/2024.
			c) If the entity has published the procurement plan and awarded contracts and amounts Score 1 or else 0	From PDU obtain evidence for publicized information to citizens - Copy of adverts or photo of noticeboard. awarded contracts and amounts - Contract Register	1	Mpigi DLG published the Procurement Plan on the notice board for FY 2024/2025 dated 15/07/2024 and on the e-GP System on 15/08/2024. The procurement plan was also submitted to PPDA and Ministry of Finance, Planning and Economic Development on 15/09/2024 as required by Section 58 of the PPDA Act CAP 205. Mpigi DLG also published the awarded contracts and their amounts on the notice board dated 19/04/2024 and also maintains a Contract register prepared by Mr. Nsobyia Charles – District Planner and confirmed by Edith Namayega CAO -Mpigi DLG on 26/07/2024.
			d) If the entity has made information publicly available on the selected infrastructure projects implemented and their budgets amounts Score 1 or else 0	From the public Notice Boards, Websites, Contract registers and other means establish whether information on the infrastructure projects and their budget amounts have been publicized.	1	Mpigi DLG made information on infrastructure projects and their budgets amounts publicly available on their Notice board dated 23/04/2024.
			e) If the entity has published the performance assessment results and implications, for	From the planner, obtain evidence for publicized information to citizens on LG performance assessment results and implications reports	1	The Performance Assessment Results for GKMA-UDP for the previous FY 2023/2024 for Mpigi District were displayed on the notice board dated 05/06/2024.

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			the previous FY (2023/2024) Score 1 or else 0.			
			f) If the entity conducted discussions (e.g. municipal urban fora, barazas, radio programs etc.) with the public to provide feed-back on status of activity implementation during the previous FY (2023/2024) Score 1 or else 0	From the Planner obtain and review evidence of: • Meetings of feedback to the public on status of project implementation. • Radio programs • Barazas • Engagement reports	1	Mpigi DLG held a public feedback meeting on the status of project implementation in the Sub counties of Kiringente, Muduuma and Mpigi Town Council to sensitize the PAPs and their leaders of LC I, LC II and LC III under (GKMA-UDP) on 26/06/2024. Mpigi DLG also held a talk show on Radio Buwama 92.2 FM on 12/07/2024 and discussed the status of activity implementation on Environment aspects. The Community Baraza in Kiringente Subcounty was held on 27/06/2024. Mpigi DLG held an engagement of District stakeholders at planning during the Budget Conference on 26/10/2023 in the District Council Chambers as per the Budget Conference Report for FY 2024/2025.
	13.	Enhanced Transparency, Accountability and participation Maximum score is 4	a) If the MDF has met and discussed among others assessment reports, complaints handling, quarterly progress report and MDF has held at least 4 meetings in the previous FY (2023/2024)	From TC/CAO/ED obtain MDF meeting documents to ascertain whether they met and discussed: ✓ Assessment reports	1	Mpigi DLG's Metropolitan Development Forum (MDF) was formed on 29/12/2023 with 31 members. Some of the members included: Mr. Mayanja John K – Chairperson, Mr. Nimrod Bwanika Mujuzi – Treasurer, Ms. Nabuuma Stella – Secretary, Mr. Mbogo Sadat – Publicity, and Mr. Mukasa Joseph – Mobilizer MDF. This was evidenced by the members' appointment letters dated 29/02/2024 with Reference No. CR.210/03 signed by the CAO. In the previous FY 2023/24, Mpigi DLG MDF held two meetings in 3 rd and 4 th quarter as follows: a) Mpigi DLG MDF meeting held on 09/02/2024 under Minute No. MIN. 06/MDF/2023/24: Review of Mpigi District National Assessment Report for FY 2021/22

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			Score 0.5 marks for each meeting or else 0			b) Mpigi DLG MDF meeting held 26/06/2024 under Minute No. MIN.09/02/MDF/2023/24: Review of Mpigi DLG National Assessment Report for FY 2022/23, c) GKMA-UDP Year 1 Assessment results were not discussed by MDF in the previous FY.
				✓ Minutes from meetings in MDF		There was evidence of minutes from the following MDF meetings held in the previous FY: a) Mpigi DLG MDF meeting held on 09/02/2024, which discussed the following: ✓ Minute No. MIN.05/MDF/2023/24: Review of the grievances registered by the district and discussions, ✓ Minute No. MIN.06/MDF/2023/24: Review of Mpigi DLG National Assessment Report for FY 2021/22, ✓ Minute No. MIN.07/MDF/2023/24: Presentation and discussion of GKMA-UDP prioritized projects, ✓ Minute No. MIN.08/MDF/2023/24: Review and discussions of IG's report for Mpigi District b) Mpigi DLG MDF meeting held on 20/06/2024, which discussed the following: ✓ Minute No. MIN.06/02/MDF/2023/24: Review and discussions of the grievances registered by the district, ✓ Minute No. MIN.07/02/MDF/2023/24: Review of the bi-annual IG report, ✓ Minute No. MIN.08/2/MDF/2023/24: Presentation and discussion of prioritized projects for Mpigi GKMA-UDP workplan and budget for FY 2024/25 – ✓ Minute No. MIN.09/02/MDF/2023/24: Review of the District National Assessment Report for FY 2022/23.
				Complaints handling		In the previous FY 2023/24, Mpigi DLG MDF held two meetings in 3rd and 4th quarter as below. a) Mpigi DLG MDF meeting held on 09/02/2024 under Minute No. MIN.05/MDF/2023/24: Review and

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						discussions of the grievances registered by the district Mpigi DLG MDF meeting held on 20/06/2024 under Minute No. MIN.06/02/MDF/2023/24: Review and discussions of the grievances registered by the district.
				Quarterly MDF progress report		Mpigi DLG MDF did not discuss any quarterly MDF progress reports in the previous FY 2023/24 since it was formed on 29/12/2023.
			b) If the entity has prepared the bi-annual report on IG findings on cases of alleged fraud and corruption and their status including administrative or other action taken/ being taken and the report has been presented and discussed at MDF, Score 2 or else 0	From the CDC/DCDO's office, obtain and review the report on IG findings	2	In the FY 2023/24, Mpigi DLG prepared two IG bi-annual report as listed below: a. Report dated 09/02/2024 for the cases received in the FY 2023/24 by 09/02/2024. The bi-annual IG findings report was discussed in the MDF meeting held on 09/02/2024 under minute no. 8 "MIN. 08/MDF/2023/24 -Review of IG's report for Mpigi District and discussions" signed by both the MDF Secretary and MDF President. b. Report dated 20/06/2024 for the cases received in FY 2023/24 by 20/06/2024. The bi-annual IG findings report was discussed in the MDF meeting held on 20/06/2024 under minute no. 7 "MIN. 07/02/MDF/2023/24 -Review of the bi-annual IG report. In the current FY 2024/25, Mpigi DLG prepared a summarised bi-annual report dated 29/08/2024 on IG findings for the cases received by 29/08/2024. These were discussed in the MDF meeting held on 29/08/2024 under Minute No. MIN. 08/MDF/2024/25 – Review and discussion of the bi-annual IG report"
				MDF minutes		a. For the cases received in the FY 2023/24 as at 09/02/2024

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						The bi-annual IG findings report was discussed in the MDF meeting of 09/02/2024 held at the district council chambers. This was evidenced under minute no. 8 “MIN.08/MDF/2023/24 -Review of IGG’s report for the district and discussions” in the minutes of 09/02/2024 signed by both the MDF Secretary and MDF President. b. For the cases received FY 2023/24 as at 20/06/2024 The bi-annual IG findings report was discussed in the MDF meeting of 20/06/2024 held at the district council chambers. This is evidenced under Minute No. MIN. 07/02/MDF/2023/24 -Review of the bi-annual IGG report. IG’s bi-annual report for the cases received FY 2023/2024” in the minutes of 20/06/2024 signed by both the MDF Secretary and MDF President. In the current FY 2024/25, Mpigi DLG prepared a summarised bi-annual report on the IG findings for the cases received as at 29/08/2024. These were discussed in the MDF meeting held on 29/08/2024 in the district council chambers. This is evidenced under Minute No. MIN. 08/MDF/2024/25 – Review and discussion of the bi-annual IGG report.
F) Climate change planning, Environmental and social safeguards Performance Strengthened	14.	The entity has a functional District/ Urban Environment and Natural Resource Committee/Public Health and Environment	a) If the entity has constituted a functional Environment and Natural Resource Committee/ Public Health and Environment	Request documentation from the Environment Officers or DNRO on: Names & designation of the committee members,	1	Mpigi DLG appointed 14 members to the District Environment Natural Resource Committee by appointment letter dated 25/06/2021. Furthermore, 2 new members were appointed to replace those that left the committee by appointment letters dated 27/05/2023 for Mr. Kyambadde Sam – the District Engineer and 15/06/2023 for Ms. Annet Nabuuma – the District Community Development Officer.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
Maximum score is 23		Committee in case of KCCA Maximum score is 7	Committee that meets at least quarterly. Score 1 or else 0			Below are the members of the ENR Committee: 1. Hon Kiyaga Hillary – Member of Parliament Mawokota North, 2. Hon Nsibambi Yusuf – Member of Parliament Mawokota South, 3. Hon. Teddy Namboozie – Mpigi District Woman MP, 4. Ssejjemba Martins – District Chairperson, 5. Mr. Kanyarutokye Moses – Chief Administrative Officer, 6. Byabasajja Rosemary – Resident District Commissioner, 7. Mr. Paddy Bukenya – Secretary for Environment, 8. Mwidyekei Tonny – District Natural Resources Officer, 9. Eng. Sam Kyambadde – District Engineer, 10. Mr. Mutawe Henry – Town Clerk, 11. Ms. Nampeera Esther – District Senior Environment Officer, 12. Nsoya Charles – District Planner 13. Mr. Sitenda Nichodemus Magulu – District Physical Planner, and 14. Ms. Nabuuma Annet – District Community Development Officer.
				Letters of appointment		The 14 committee members were appointed to the District Environment and Natural Resource Committee as follows: ✓ Appointment letter dated 25/06/2021, ✓ Appointment letter dated 27/05/2023, ✓ Appointment letter dated 15/06/2023.
				4 sets of Minutes of meetings		Mpigi District ENR Committee met four times as follows in the previous FY 2023/24: ✓ Meeting held on 21/09/2023, ✓ Meeting held on 29/12/2023, ✓ Meeting held on 16/01/2024, and

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						✓ Meeting held on 30/04/2024.
			b) If the entity has prepared Environment and Climate Change Action Plans Score 1 or else 0	Obtain Environment Action Plans from the Environmental Officer.	1	There was evidence of Mpigi District Environment Action Plan for the FY 2019/2020 - 2023/2024 not dated.
			c) If the entity has approved environment and climate change interventions or ensured that environmental and climate change concerns are integrated in its plans and projects approved by the urban or district council Score 2 or else 0	Review the Development Plan and check if climate change and environmental planning assessments are undertaken as part of the situational analysis,	2	Mpigi DLG undertook environmental planning assessments and included them in the situational analysis within Mpigi District 5 Year Development Plan (2020/21 - 2024/25) as reflected on pages 28 and 32 Other interventions included interventions on wetlands including development of wetland actions plans, demarcating and restoring wetlands, wetland management committees among others on pages 377 - 378.
				Plans and Projects approved by the Council/ Authority.		The Plans and projects approved by Mpigi District Council for implementation within the FY 2023/2024 were verified. Some of these included: Nakirebe - Buyala road, Kayabwe - Bukasa, Muyanga - Kituntu projects.
				Review recent (last FY – 2023/2024) approved plans for evidence of environmental and climate change concerns.		Mpigi DLG included environmental and climate change concerns in the approved plan for FY 2023/2024 as follows: Provision of facilities for solid waste management, ESIA for grading, compaction, widening, gravelling, rehabilitation of borrow pits, planting of trees, erecting erosion protection measures like scour checks, lining of drains, regular maintenance to minimize soil erosion, environment screening.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			d) If the entity has prepared and have the Environment and Natural Resource Committee /Public Health and Environment Committee endorse the District/ Municipal/ City State of the Environment Report (prepared every 2 years) for the previous FY (2023/2024) Score 1 or else 0	Review District/ Municipal/ City State of Environment Report with signatures of committee meeting minutes to verify committee endorsement.	1	The Mpigi District State of Environment Report dated March 2023 was prepared and endorsed by Committee chairperson on 31/03/2023. The State of Environment Report dated March 2023 was approved by the District Environment and Natural Resources Committee in a meeting held on 31/03/2023 under Minute No. MDENRC 05/03/2023.
			e) If the entity has involved the Environment and Natural Resource Committee /Public Health and Environment Committee in monitoring and enforcement activities to promote compliance to laws, by-laws, ordinances	Obtain and review monitoring and enforcement activity reports from the Environment officer Obtain and review monitoring and enforcement activity pictures & videos clips	1	Mpigi District ENR Committee was involved in monitoring and enforcement activities of wetland resources and activities undertaken by communities therein as follows. Monitoring Report dated 21/09/2023 for monitoring and enforcement activities in Nama Central Forest Reserve wetland, Semajimbi wetland in Kiringente, Katonga/Lwera wetland system in Nkozi Sub County and Kinyika restored wetland section in Kituntu Sub County was verified. Enforcement on reckless waste disposal and littering was undertaken in Mpigi Taxi Park, the Environment and Natural Resources Committee also practically involved themselves in sensitizing communities in the Mpigi taxi park on better waste management practices and

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			Score 1 or else 0	from the Environment officer		cleaning of the town. This was undertaken on 5/06/2024 to also mark the World Environment Day.
			f) If the entity has involved the Environment and Natural Resource Committee /Public Health and Environment Committee in dissemination of information about environment and climate change Score 1 or else 0	Obtain and review dissemination activity reports from the Environment Officer ✓ Information materials, ✓ Video clips, ✓ Community campaigns, ✓ Attendance lists and photographs No. of local radio talk shows/programs etc	1	Mpigi District conducted sensitization of stakeholders on urban greening and beautification on 27/06/2024, and 28/06/2024 at Wilson Hotel, Mpigi. The sensitisation report dated 05/07/2024 was verified. IEC materials on waste management and other environment management aspects were seen at Mpigi District Local Government Video clips on environmental management aspects and solid waste management were seen on file Evidence of a drive conducted on 05/06/2024 by the District Natural Resource Officer mobilizing communities for community engagements and sensitizations was verified. One (01) radio talk show was held on 25/06/2024 & 26/06/2024 on Radio Buwama 90.2 FM sensitising the masses about urban greening and beautification.
	15.	The entity has developed a climate change vulnerability assessment (CCVA) Framework Maximum score is 5	If the entity has developed a climate change vulnerability assessment Framework If Yes score 3, if No score 0	Review evidence of CCVA Framework from Planner / District/ Urban Environment and Natural Resource Committee. Evidence of approval from District/Urban Environment and Natural Resource Committee/Public Health Committee	3	There was evidence that Mpigi DLG prepared the CCVA report dated February 2023. Mpigi DLG CCVA Report was approved by Mpigi District Environment and Natural Resources Committee in a meeting held on 31/03/2023 under Minute No. 5/03/2023.



Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			If the assessment also includes a disaster risk profile with indication of most vulnerable and at-risk locations (map). If Yes score 2, if No score 0 Then total score = 5.	Vulnerable and at-risk locations (maps)	2	There was evidence of the Vulnerable and at-risk location maps generated by the Office of the Prime Minister for Mpigi DLG dated 2016.
	16.	The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments Maximum score is 6	a) If the entity has carried out Environment and Social Assessments If yes Score 1 if No 0	Evidence of Screening checklist, Scoping reports/ approved ToR ESIA reports/ Project Brief Stakeholder Engagement reports Stakeholder Engagement minutes of meetings	1	There was evidence of the Screening Report for Mpigi – Muduuma road dated 25/03/2024. Screening reports were also prepared for maintenance works for road networks in Kituntu, Kamengo, Buwama, Nkozi and Muduuma S/Counties for FY 2023/2024. There was evidence of the Approved TOR dated 07/08/2024 annexed to the ESIA Report for Mpigi – Muduuma road. There was evidence of the ESIA for Mpigi – Muduuma road prepared in September 2024 and submitted to NEMA on 22/10/2024. There was evidence of Stakeholder engagements conducted as part of the ESIA and RAP activities for the Mpigi – Muduuma road project. Details of stakeholder engagement were part of the ESIA Report on page 69, and 113 – 117. There was evidence of the Stakeholder engagement meetings as per the minutes in the ESIA Report for Mpigi – Muduuma road on pages 113 – 117 with attendance lists for all engaged stakeholders from pages 118 – 123.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
			b) If the entity has obtained NEMA ESIA certificate and other permits/licenses for projects being implemented in the current FY (2024/2025) before commencement of works Score 1 or else 0	✓ Review evidence from Planner and/or environmental officer and CDO. ✓ Copies of NEMA ESIA certificate ✓ Copies of other permits/ licenses.	0	There was no ESIA certificate for Mpigi DLG. Only a copy of submission of the ESIA report dated 25/10/2024 was verified. No other permits/ licenses were verified for Mpigi DLG
			c) If the entity has considered environment, social and climate risks/impacts in designs, BOQs, procurement documents Score 2 or else 0	Review project designs, BoQs and procurement documents. Review evidence within documentation of considerations of environment, social and climate risks/impacts	2	There was evidence of inclusion of environment, social and climate risks/impacts in the procurement documents dated 27/08/2024 for Mpigi – Muduuma road, as follows: ✓ Part 1 section 4 - Bidding forms provided the ESMP on page 89 of 214, ✓ Form 5 on page 99 of 214 - Environmental, social, health and safety performance declaration, ✓ Form 10 on page 110 of 214 required specific experience in managing environment and social safeguards, ✓ Part 2 section 2 - statement of requirements, ✓ Part D on page 117 of 214 - ESHS obligations for Contractor, ✓ Part 2, section 2 - statement of requirements provides the ESMP on page 123 of 214, ✓ Part 3; section 7 - General conditions of Contract requires protection of the environment in section 29, and

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
						✓ the GCC 29 on page 199 of 214 require ESHS management strategies and implementation plans.
			d) If the entity has evidence of land acquisition (signed consent forms and land agreements) for all subproject investments to be implemented in the current FY (Obtain a continuous right of way to enable the Contractor to work within the indicated FY) Score 2 or else 0	Request documentation from DCDO/ District Engineer for all sub-projects that require land acquisition. Review evidence of consent forms.	2	Mpigi DLG is yet to implement the Mpigi – Muduuma Road Construction Project – 15.6 km. The consent forms constitute the land agreements between the landowners and Mpigi DLG. There was evidence of 298 signed consent forms/right of way forms obtained by Mpigi DLG GRC for the six affected villages along Mpigi – Muduuma Road. They were acquired from 06 villages namely Nnono (45 consent forms), Kibutu (51 consent forms), Ggavu (61 consent forms), Muduuma (14 consent forms), Mayembe (70 consent forms), and Kikamula villages (57 consent forms). However, it was noted that all the consent forms on file under the Mpigi – Muduuma Road Construction Project lacked acreages, yet they are indicated on the strip map. IVA advised and cautioned the DCDO to always fill them in before returning the landowners' copies. Additionally, in the FY 2024/25, Mpigi MDG has prioritised the implementation of Nakirebe Market starting with the acquisition of a leasehold from Nakirebe Bajjabananya Growers Cooperative Society Limited expected by April 2025.
				Continuous Right of Way		Mpigi DLG had signed consent forms and a strip map under the Mpigi – Muduuma Road. There was evidence from the signed and stamped continuous right of way (dated 14/11/2023), that Mpigi DLG had a continuous stretch of approximately 6.7 km that would enable the contractor to work within the current FY 2024/2025.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
				Review evidence of Signed strip maps.		Mpigi DLG had a strip map for the Mpigi – Muduuma Road Construction Project showing the different villages affected by the road construction as well as the Project Affected Persons (PAPs) The strip map was prepared by M/s National Engineering Services Pakistan (PVT) Limited – (Nespak) in a Joint Venture with Air Water Earth (AWE) Ltd. The project funder is the World Bank, and AFD and the Client is the Ministry of Kampala Capital City and Metropolitan Affairs. The strip map dated 19/08/2024 was stamped by Eria Isabirye Kamegero a Registered Land Surveyor under the Surveyors Registration Board Uganda with Land Surveyor SRB No. 196.
				Review evidence of Signed land agreements by authorised representatives.		Mpigi DLG had only two signed land agreements provided by the PAPs, i.e., Ssebugwawo Denis and Nakintu Winnie both from Mayembe Village under the Mpigi – Muduuma Road Construction Project. Other PAPs had not signed claiming that the road was taking a large portion of their land. This resulted into the new road design whose pegging was underway. In the FY 2024/25, Mpigi DLG also prioritised the implementation of Nakirebe Market starting with the acquisition of a leasehold from Nakirebe Bajjabananya Growers Cooperative Society Limited.
				Copy of the Land title		Only one land title for Kirembwe Godfrey in Kikamula village was provided at the time of reporting the grievance at the DLG.
	17.	The entity has implemented, supervised and monitored	a) Joint Quarterly Monitoring/ inspection carried out for all projects	Request and review available documentation for entity has carried out implementation monitoring	2	There was evidence of implementation monitoring reports for ongoing projects as follows:

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
		compliance to environment and social management procedures Maximum score is 5	(evidence will be monitoring reports on file) Score 2 or else 0	and enforcement for compliance to environment and social management procedures.		✓ Joint monitoring report for Health Capital projects under the UPDF Engineering Brigade dated 13/05/2024, ✓ Environmental and social inspection report for installation of culverts at Namwabula swamp dated 07/06/2024, ✓ Environmental and social compliance monitoring report for classroom block construction project at Mpigi UMEA school dated 07/06/2024, ✓ Environmental and social monitoring report for project of construction of multi-purpose shed at Buyiga Secondary School in Kamengo dated 23/05/2024, and ✓ Environmental and social monitoring report for project in the Health department dated 23/07/2024 and 26/06/2024.
				Contract documents		Contract document for the Mpigi UMEA Classroom block construction project was verified. Under the preliminary section B, it required the Contractor to include tree planting, waste management, ESMP preparation and implementation, health and safety aspects, and community engagements and the BoQ provided for installation of water harvesting tanks which was verified during the field visit that water harvesting tanks were constructed at the school as part of the project and ESMP provided and adhered to during construction.
				Payment certificates		There was evidence of the Interim Payment Certificate for Mpigi UMEA classroom block construction project dated 13/05/2024, signed by all experts authorizing payments to the Contractor.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Justification
				Implementation of notice to correct		There were no notices to correct issued to contractors
				H&S plans,		There was evidence of the ESMPs which comprise of HSMP dated 16/10/2023 for all projects implemented in the FY 2023 / 2024 and there was evidence that ESHS issues were raised and addressed as provided in the project compliance assessment and monitoring reports provided.
				Carry out field verification and request for evidence of monitoring and inspection reports for ongoing works, auxiliary facilities, and their status.		A field visit was conducted on 31/10/2024 to Mpigi UMEA to monitor and verify monitoring reports. It was observed that one classroom block was constructed, greening of the compound was observed, two water harvest tanks of 10,000l capacity each were installed at the school and were fully functional. Implementation followed ESHS guidance in the ESMPs for the projects implemented in the FY 2023/2024 as provided in the field visit report.
			b) Enforcement for compliance to environment and social mitigation measures. Score 3 if all the requirements are met and 1 if partially met or else 0	Carry out field verification and request for evidence of compliance to permits/ licences ESIA conditions of approval, bylaws, guidelines, contracts, restoration of sites etc.	3	A field visit was conducted on 31/10/2024 to Mpigi UMEA to monitor and verify compliance to ESMP condition and contractual obligations since no ESIA was conducted for this project. The Contractor was not on site at the time of the visit, the Supervising Engineer attached to this project provided routine monitoring and compliance inspection report dated 07/06/2024 undertaken by the District Project Implementation Team for verification. It was observed that the project had been completed, vegetation planting to replace the one cleared was undertaken, water harvest tank had been constructed, areas were cleared of all wastes generated during construction, ramp had been provided for people with disabilities to easily access the structures constructed as verified during the field visit.



Annex 4: DLI 4 - GKMA-UDP implementing entities with strengthened coordinated, climate -resilient, and integrated metropolitan planning and investments as measured by average percentage score of value of investments that are multi-jurisdictional out of total investment under the Program in a FY.

No	Performance Indicator	Assessment Procedure	Means of Verification	Justification
	GKMA-UDP implementing entities have achieved average percentage score of <u>value of investments</u> that are multi-jurisdictional out of total investment under the Program in a FY	a) Step 1: From the Accounting Officer, obtain and review the budget performance reports for the previous FY to identify and list all the projects that were implemented using MDG funds. b) Step 2: Identify and describe the investments that are multi-jurisdictional, demonstrate coordination and integration. The GKMA entity must provide evidence of coordination, i.e. (i) joint planning; (ii) same design standards; (iii) connectivity for infrastructure (roads, markets and drainages); (iv) joint procurement of contractors; and (v) joint supervision²³. c) Step 3: Obtain the Interim Payment Certificates and ascertain the value that was certified as complete during the previous FY for all projects. d) Step 4: Conduct field trips to each of the projects to verify the actual implementation and multi-jurisdiction nature of the projects. e) Step 5: Calculate the value of implemented investments that are multi-jurisdictional as a percentage of the total MDG investment under the Program in a FY (see matrix 4-1 below for illustration purposes) f) Step 6: Calculate the average value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY for the 9 GKMA-UDP implementing entities (see matrix 4-2 below for illustration purposes)	✓ Budget performance reports ✓ Joint planning reports ✓ investment designs ✓ Contracts ✓ Supervision reports ✓ Interim Payment Certificates	• Obtained and reviewed Budget performance report for FY 2023/2024 dated 14/08/24. • No MDG funded projects in previous FY. • Not applicable as there were no MDG funded projects in FY 2023/2024 • Not applicable as there were no MDG funded projects in FY 2023/2024 • Not applicable as there were no MDG funded projects in FY 2023/2024 • Not applicable as there were no MDG funded projects in FY 2023/2024
	Annual average Targets FY 2023/24: 5% FY 2024/25: 10% FY 2025/26: 15% FY 2026/27: 20% FY 2027/28: 30%			

²³ The details of coordination arrangements will be detailed in the POM.

Annex 5: DLI 5 – Average Percentage of implementation of climate-resilient annual infrastructure investment plan disaggregated by subproject investment type.

No	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Justification
1.	The GKMA-UDP implementing entities have achieved the average implementation percentage of targets set in annual work plan. (maximum 100 points)	Weighted implementation of physical targets as set in the GKMA-UDP implementing entity annual work plan for the previous FY (see table below for calculation illustration) <i>The score on this indicator will be between 0 and 100 points.</i>	a) Step 1: From the Planner obtain and review the work plan for the previous FY to identify the projects²⁴ and activities/ phases that were agreed to be implemented;	Work-plan for the previous FY	An inventory for projects implemented in FY 2023/2024 as well as the budget estimate for FY 2023/2024 were obtained from the Planner. The projects that align with the UDP were presented by Mpigi DLG as swamp-raising and included: - Mechanized routine maintenance of Muyobozi – Ggavu Road (5 Km) - Muyanga swamp along Kituntu – Muyanga Road - Swamp raising and culvert installation at Namwabula Swamp - Grading and Gravelling done on 4 km Nabusanke – Kasse – Nkozi - Kinyika swamp along Kayabwe – Bukesa – Muyanga Road IVA considers these works to be routine mechanised maintenance. Other investments that did not align with the UDP pillars were however selected and included: Adhoc Grant - Construction of a 3 multi-purpose Classroom Block with 54 Desks and 2 Rainwater Harvesting Tanks each of 10,000 Litre capacity at Mpigi UMEA in Mpigi Town Council Sector Development Grant - Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Jeza P/S in Muduuma Sub County - Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kibuuka Memorial P/S in Mpigi Town Council - Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kasozi Noor P/S in Kituntu Sub County - Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kitakyusa P/S in Kituntu Sub County - Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Mpondwe P/S in Kammengo Sub County - Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Gunda P/S in Kammengo Sub County - Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Nnindye P/S in Nkozi Sub County

²⁴ Projects selected must be aligned to the UDP program pillars. Subsequent meetings and guidance from PST and WB, recommended that ALL projects in the GKMA-UDP implementing entity's Annual Work Plan for the previous FY 2023/2024 be considered and evaluated by IVA.

No	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Justification
					• Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Lubanda P/S in Nkozi Sub County • Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Bunjakko P/S in Buwama Sub County • Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Ntambi P/S in in Jjalamba Ward Buwama Town Council • Construction of a 2-Stance Flushing Toilet Plus Urinals • Biogas Technologies at ADC • Construction of 3 stances lined pit latrine at Kampiringisa HC III OPD • Construction of a Staff house with septic tank at Kituntu Health Centre III in Kituntu Sub County DDEG • Construction of a multipurpose shelter at Buyiga Seed Secondary School • Construction of 3 stances lined pit latrine with a urinal at Buwama Modern P/S in Lubugumu Ward • Construction of 3 stances lined pit latrine at Ggoli Girls by Kammengo Sub County • Construction of the Sub County Administration Block at Kagezi (Phase I) • Procured a gate and improved access to ADC • Construction of 5 stances lined pit latrine with a bathroom and a handwashing facility at Mpigi H/C IV in Mpigi TC • Renovation of the General Ward at Mpigi H/C IV in Mpigi Town Council • Construction of 3 stances water borne toilet with urinals at Works yard in Mpigi Town Council UGIFT Installation of Micro scale irrigation systems
			b) Step 2: From the Engineer obtain and review the signed contracts, bills of quantities, approved Contractors' work plans and annual progress	• Bills of Quantities • Annual progress Reports	Contract agreements and BOQs for the projects mentioned above were obtained and reviewed to determine contract values and completion dates as stated below; • Construction of a 3 multi-purpose Classroom Block with 54 Desks and 2 Rainwater Harvesting Tanks each of 10,000 Litre capacity at Mpigi UMEA in Mpigi Town Council (Contract Value UGX 188,775,994) • Construction of 5 stances lined pit latrine with a bathroom and a handwashing facility at Jeza P/S in Muduuma Sub County (Contract Value UGX 26,992,476)

No	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Justification
			reports to determine the targets		- Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Kibuuka Memorial P/S in Mpigi Town Council (Contract Value UGX 25,133,268) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Kasozi Noor P/S in Kituntu Sub County (Contract Value UGX 25,904,516) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Kitakyusa P/S in Kituntu Sub County (Contract Value UGX 25,893,778) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Mpondwe P/S in Kammengo Sub County (Contract Value UGX 26,800,920) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Ggunda P/S in Kammengo Sub County (Contract Value UGX 29,995,848) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Nnindye P/S in Nkozi Sub County (Contract Value UGX 29,999,558) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Lubanda P/S in Nkozi Sub County (Contract Value UGX 29,996,848) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Bunjakko P/S in Buwama Sub County (Contract Value UGX 29,996,638) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Ntambi P/S in in Jjalamba Ward Buwama Town Council (Contract Value UGX 25,921,331) - Construction of 2 Stances Flushing Toilet Plus Urinals (Contract Value UGX 26,000,000) - Biogas Technologies at ADC (Contract Value UGX 3,800,000) - Construction of 3 stances lined pit latrine at Kampiringisa HC III OPD (Contract Value UGX 24,105,749) - Construction of a Staff house with septic tank at Kituntu HC III in Kituntu Sub County (Contract Value UGX 95,489,500) - Construction of a multipurpose shelter at Buyiga Seed Secondary School (Contract Value UGX 48,103,880)

No	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Justification
					- Construction of 3 stances lined pit latrine with a urinal at Buwama Modern P/S in Lubugumu Ward (Contract Value UGX 17,820,000) - Construction of 3 stances lined pit latrine at Ggoli Girls by Kammengo Sub County (Contract Value UGX 19,824,000) - Construction of the Sub County Administration Block at Kagezi (Phase I) (Contract Value UGX 9,400,000) - Procured a gate and improved access to ADC (Contract Value UGX 10,000,000) - Construction of 5 stances lined pit latrine with a bathroom and a handwashing facility at Mpigi H/C IV in Mpigi TC (Contract Value UGX 31,978,000) - Renovation of the General Ward at Mpigi H/C IV in Mpigi Town Council (Contract Value UGX 39,650,000) - Construction of 3 stances water borne toilet with urinals at Works yard in Mpigi Town Council (Contract Value UGX 34,992,463), and - Installation of Micro scale irrigation systems (Contract Value UGX 683,400,000).
			c) Step 3: Obtain and review the physical progress report to determine progress made against planned targets in the previous FY	- Physical Progress Report for previous FY - Reports on execution for the previous FY - Annual financial statements	Project inspection reports were obtained and reviewed to determine the progress of physical works achieved within the previous FY 2023/2024. It was identified that the targeted projects and were completed within the FY 2023/2024 thus achieving 100% physical progress for the planned activities for FY 2023/2024.
			d) Step 4: Conduct field trips to each of the projects to verify the actual implementation rate	Field visits	Field Trips were conducted to confirm the implementation works that were done for a sample of the projects stated above.



No	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Justification
			e) Step 5: Calculate the average implementation rate in the previous FY for all the projects;	• Computation	An average of the implementation rates was obtained as 99.25% for all the projects in the previous FY 2023/2024.
			f) Step 6: The completion rate (%) of each project, when determined, will then be weighted with the relative contracted size of the planned activities of the projects to get an aggregate result,	• Computation	The weighted implementation rate for Mpigi DLG was obtained as 99.34% .



Calculation of score for DLI 5

Projects	Contract Amount (UGX)	Annual Budget for Planned Activities (UGX)	Implementation rate against Annual Budget/ planned completion (%age)	Weighted (Annual Budget/ planned contract amount multiplied by completion rates) (UGX)
Construction of a 3 multi-purpose Classroom Block with 54 Desks and 2 Rainwater Harvest Tanks each of 10,000 Liter capacity at Mpigi UMEA in Mpigi Town Council	188,775,994.00	190,000,000.00	100%	190,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Jeza P/S in Muduuma Sub County	26,992,476.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kibuuka Memorial P/S in Mpigi Town Council	25,133,268.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kasozi Noor P/S in Kituntu Sub County	25,904,516.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kitakyusa P/S in Kituntu Sub County	25,893,778.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Mpondwe P/S in Kammengo Sub County	26,800,920.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Gunda P/S in Kammengo Sub County	29,995,848.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Nnindy P/S in Nkozi Sub County	29,999,558.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Lubanda P/S in Nkozi Sub County	29,996,848.00	26,000,000.00	100%	26,000,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Bunjakko P/S in Buwama Sub County	29,996,638.00	29,900,000.00	100%	29,900,000.00
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Ntambi P/S	25,921,331.00	26,000,000.00	100%	26,000,000.00

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Projects	Contract Amount (UGX)	Annual Budget for Planned Activities (UGX)	Implementation rate against Annual Budget/ planned completion (%age)	Weighted (Annual Budget/ planned contract amount multiplied by completion rates) (UGX)
Construction of a multipurpose shelter at Buyiga Seed Secondary School	48,103,880.00	47,000,000.00	100%	47,000,000.00
Construction of 3 stances lined pit latrine with a urinal at Buwama Modern P/S in Lubugumu Ward	17,820,000.00	17,845,889.00	100%	17,845,889.00
Construction of 3 stances lined pit latrine at Ggoli Girls by Kammengo Sub County	19,824,000.00	19,452,000.00	100%	19,452,000.00
Construction of the Sub County Administration Block at Kagezi (phase i)	9,400,000.00	10,000,000.00	100%	10,000,000.00
Construction of a 2-Stance Flushing Toilet Plus Urinals	26,000,000.00	20,000,000.00	100%	20,000,000.00
Installation of Micro scale irrigation systems	683,400,000.00	687,667,500.00	100%	687,667,500.00
Procured a gate and improved access to ADC	10,000,000.00	10,000,000.00	100%	10,000,000.00
Biogas Technologies at ADC	3,800,000.00	4,000,000.00	100%	4,000,000.00
Construction of 5 stances lined pit latrine with a bathroom and a handwashing facility at Mpigi H/C IV in Mpigi TC	31,978,000.00	33,000,000.00	100%	33,000,000.00
Construction of 3 stances lined pit latrine at Kampiringisa H/C III OPD	24,105,749.00	24,000,000.00	100%	24,000,000.00
Renovation of the General Ward at Mpigi H/C IV in Mpigi Town Council	39,650,000.00	48,000,000.00	100%	48,000,000.00
Construction of a Staff house with septic tank at Kituntu Health Centre III in Kituntu Sub County	95,489,500.00	54,000,000.00	82%	44,264,467.00
Construction of 3 stances water borne toilet with urinals at Works yard in Mpigi Town Council	34,992,463.00	37,000,000.00	100%	37,000,000.00
Total	1,509,974,767.00	1,465,865,389.00	99.25%	1,456,129,856.00
Weighted implementation rate for this entity (Weighted total multiplied by 100 divided by the total annual budget/planned amount – NOT total contract amount.				99.34%



Site Visit Photos

Project		Site Visit Photographs
Construction of a 3 multi-purpose classroom block with 54 desks and 2 rainwater harvest tanks each of 10,000 liter capacity at Mpigi UMEA in Mpigi Town Council		
Construction of a multi-purpose shelter at Buyiga Seed Secondary School in Kammengo Sub County		
Construction of a Staff house with septic tank at Kituntu Health Centre III in Kituntu Sub County		

Project	Site Visit Photographs	
Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Kibuuka Memorial P/S in Mpigi Town Council		
Installation of Micro scale irrigation systems		
Renovation of the General Ward at Mpigi H/C IV in Mpigi Town Council		
Biogas Technologies at ADC		

Annex 6: DLI 6 - Average Percentage scores achieved by GKMA-UDP implementing entities in Value for Money (VfM) audits

No	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Remarks
1.	Value for the money audits in the infrastructure investments funded by the MDG <i>Maximum score is 100%</i>	The score on this indicator will be between 0-100 (max), see the scoring guide below.	The input from this will be provided by the value for the money audits to the assessment teams to include in the final calculation of the size of the allocations.	Value for Money Audit Reports from OAG	Mpigi District Local Government scored 51.89% as shown in the table below.

S/No.	Project	Findings	Assessment Parameters	Score
1	Grading, Compaction, Widening, Spot Gravelling and Swamp Raising of Muyobozi-Ggavu Road (5 km)	Assessment of Economy - The Engineer's rates for three items (900 mm culverts, fuel and gravel) were the lowest in the cluster whereas the rate for 600mm culverts was 1.81 times higher than the lowest in the cluster. On average the Engineer's estimated rates for the 4 items assessed for the DLG were 20% higher than the lowest in the cluster for gravel road projects. - The supplier's rate for three items (900 mm culverts, fuel and gravel) were the lowest in the cluster while the rate for 600 mm culverts was 1.81 times higher than the lowest in the cluster. On average the Supplier's rates for the 4 items assessed for the DLG were 20% higher the lowest in the cluster for gravel road projects. - The project's unit cost per square meter was 116% higher than the lowest in the cluster for gravel road projects.	- Comparison of unit project item costs as per Engineer's Estimates. (3.55 out of 5.0) - Comparison of unit project item costs as per signed Contracts. (3.55 out of 5.0) - Comparison of Unit cost per square meter of road/ building works. (2.32 out of 5.0)	9.42
		Assessment of Efficiency - Works were completed on time and therefore there was no lag based on original work program. - Revised work program was not required as works were completed on time. - The required payment supporting documents like delivery notes, goods received note, purchase orders, tally sheets and invoices were on file. - There were no Payments above certified amounts. - An overpayment of UGX 19,906,850 was established. - All payments were timely. 1 out of the expected 2 progress reports were on file and of insufficient quality. - Minutes of site meetings were on file.	- Physical progress lag – (difference between the planned as derived from initial work program and actual physical progress) (5 out of 5). - Physical progress lag – (difference between the planned as derived from the current approved revised work program and actual physical progress) (N/A) - Presence of detailed payment supporting documentation (2 out of 2) - Payment above certified amounts (3 out of 3)	21.00

S/No.	Project	Findings	Assessment Parameters	Score
		- All approved supervising personnel were on site. - All required equipment was mobilized. - A completion report was seen on file and a snag list was not applicable since works were implemented using force account mechanism. - DLP monitoring/ progress reports were not required as project was implemented by force on account mechanism. - The DLC was not required since the project was implemented using force on account mechanism.	% of overpayment (as a result of variance between audit values and certified works) to the certified value of the works (0 out of 10) - Timeliness in payment of IPCs, fee notes, material supply invoices etc. (3 out of 3) % of quality progress reports prepared (0 out of 2) - Presence of minutes for site meetings (2 out of 2) - Presence of all approved supervising personnel on site (2 out of 2) % of approved equipment on site (1 out of 1)	
		Assessment of Effectiveness 1 out of 2 expected material test results was on file. Test results for concrete pipe culverts were missing. 3 out of the 4 items checked conformed to the physical specifications and drawings. - Audit tests were conducted on gravel sample collected from the borrow pit used during construction works and all the tested parameters met the requirements. - Major defects such as; disjointed culverts, collapsed culverts, poorly compacted gravel wearing course in the swamp section and insufficiently fill at the culvert inlet were observed. - Road was complete and in use though its functionality was impaired by Collapsed culverts and poorly compacted gravel in the swamp section.	- Material test results on file (0 out of 5) % conformance of site works to design drawings and specifications (1 out of 5.0) % conformance of audit test results to specifications (10 out of 10.0) - Presence of defects from visual observations (0 out of 5) - Observed Functionality and Used as intended (2 out of 5)	13.00
		Assessment of Environment - An environmental and social screening report was on file. - There was no evidence of implementation of the measures in the screening report. - The C-ESMP was not required as the project was implemented using force on account mechanism. - Evidence of implementation of C-ESMP was not applicable since project was implemented using force on account mechanism.	- Presence of Screening report, or ESIA/ESMF or Project brief. (5 out of 5) - Evidence of fulfilment of all requirements in the Screening report, or ESIA/ESMF or Project brief. (0 out of 5) - Presence of c-ESMP (N/A)	10.00

S/No.	Project	Findings	Assessment Parameters	Score
			Evidence of fulfilment of all c-ESMP measures (N/A)	
Total Project Score				53.42%
2	Construction of a Three Classroom Block at Mpigi UMEA P/s	Assessment of Economy - The Engineer's rates for 4 items (roofing sheets G26, internal plaster, 230 mm walling and reinforced concrete floor slab) were higher than the lowest rate in the cluster. On average, the DLG's engineer's estimated rates were 52% higher than the lowest estimated rates for building projects amongst the participating entities. - The contracted rates for 4 items (roofing sheets G26, Internal plaster, roofing timber and reinforced concrete floor slab) were higher than the lowest in the cluster while the contracted rate for 230 mm walling was the lowest across all entities in the cluster. On average, the contracted rates for the DLG were 38% higher than the lowest contracted rates for building projects amongst the participating entities. - The DLG's unit cost per square meter was 20.5% higher than the lowest for building projects amongst the participating entities.	- Comparison of unit project item costs as per Engineer's Estimates. (3.61 out of 5.0) - Comparison of unit project item costs as per signed Contracts. (3.76 out of 5.0) - Comparison of Unit cost per square meter of road/ building works. (4.15 out of 5.0)	11.52
		Assessment of Efficiency - Works were completed on time and therefore there was no lag. - Revised work program was not required as works were completed on time. - The required payment supporting documents like measurement sheets were not prepared. - There were no Payments above certified amounts - Overpayment of UGX 5,916,667 (3.13% of the certified amounts) was established. - All payments made to the contractor were timely. 2 out of the expected 3 progress reports were on file and of insufficient quality. - Minutes for one (01) site meeting were on file. - All approved supervising personnel were on site. - There was no Project Manager's approval of equipment, and no evidence of the mobilized equipment was seen on file. - A detailed snag list and completion certificate were seen on file. - As-built drawings were not on file however they were not required, and this was an irregularity in the contract.	- Physical progress lag – (difference between the planned as derived from initial work program and actual physical progress) (5 out of 5). - Physical progress lag – (difference between the planned as derived from the current approved revised work program and actual physical progress) (N/A) - Presence of detailed payment supporting documentation (0 out of 2) - Payment above certified amounts (3 out of 3) % of overpayment (as a result of variance between audit values and certified works) to the certified value of the works (5 out of 10) - Timeliness in payment of IPCs, fee notes, material supply invoices etc. (3 out of 3)	23.3

S/No.	Project	Findings	Assessment Parameters	Score
		- DLP monitoring/ progress reports were not availed. - The DLC was not availed yet DLP had expired. Other findings - Absence of insurance covers. - There was proof of land ownership on file.	% of quality progress reports prepared (0 out of 2) - Presence of minutes for site meetings (2 out of 2) - Presence of all approved supervising personnel on site (2 out of 2) % of approved equipment on site (0 out of 1)	
		Assessment of Effectiveness - None of the 4 expected material test results were on file. Test results for coarse aggregates, concrete, sand and bricks were missing. 11 out of 17 items checked conformed to the physical specifications and drawings. Building external area, classroom internal area and splash apron width, some door and window sizes did not conform to physical specifications and drawings. - Audit tests were not conducted as the works were complete, all concrete surfaces were plastered and there were no materials to sample. - Minor defects such as paint peeling off, untreated roofing timber, surface cracks and absence of an overflow for the tank were observed. - The classroom block was complete and in use though its functionality was impaired by the small classroom and building areas that did not met the design drawing requirements.	- Material test results on file (0 out of 5) % conformance of site works to design drawings and specifications (1 out of 5.0) % conformance of audit test results to specifications (N/A) - Presence of defects from visual observations (2 out of 5) - Observed Functionality and Used as intended (4 out of 5)	10.50
		Assessment of Environment - An environmental screening report was on file. - No evidence of implementation of any of proposed measures was on file. - There was no C-ESMP on file. - Fulfilment of all c-ESMP measures could not be assessed since a contractor's ESMP was not availed.	- Presence of Screening report, or ESIA/ESMF or Project brief. (5 out of 5) - Evidence of fulfilment of all requirements in the Screening report, or ESIA/ESMF or Project brief. (0 out of 5) - Presence of c-ESMP (0 out of 5) - Evidence of fulfilment of all c-ESMP measures (0 out of 5)	5.00
Total Project Score				50.40%
Average Score for Mpigi DLG				51.89%

Annex 7: DLI 7 - Average Percentage scores achieved by participating entities in Operation and Maintenance of Infrastructure Projects

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Score	Justification
1.	The implementing entity has executed the budget for construction of investment projects and O&M for major ²⁵ infrastructure projects (roads, markets and drainage) and assets during the previous FY (maximum 70 points)	a) If the MC prepared an Annual Infrastructure inventory and condition survey (including roads, drainage etc.) as per condition survey inventory (in the POM) – Score 8 points for entities with only road inventory, & 7 points for other infrastructure inventories and conditional surveys or else 0	From the Engineer obtain and review the aggregated Annual Infrastructure inventory and condition survey Report to establish whether it was prepared using the right Format in the POM.	Annual Infrastructure inventory and condition survey report	8	- Annual Infrastructure Inventory and Conditional Survey report for FY 2023/2024 which was approved on 05/07/2023 with an inventory for roads, excluding public buildings and equipment. - The format followed that of POM under annex 20. - The entity should however revise the inventory to include structures, equipment and other infrastructure facilities.
		b) If the MC prepared an O&M Plan that was consistent with O&M Strategy for all investments requiring maintenance as per formats in the POM, including break down of projects, time-plan and sequencing - Score 8 points for entities with only O&M Plan roads, & 7 points for O&M Plan for other infrastructure or else 0	From the Engineer obtain and review O&M strategy for all investments requiring maintenance, and check maintenance plan and costing.	- O&M strategy document - Adherence with the developed guidelines - Sample projects with plan and costing.	15	- The DLG provided an O&M Strategy approved on 04/07/2023 as well as an O&M Plan approved on 04/07/2023. - The O&M Workplan included an annual budget, quarterly funding and source of funds for the maintenance activities. - The O&M Strategy should however have a time-plan with maintenance activities well sequenced.
		c) If the MC budgeted in line with the strategy for FY 2022/2023 - Score 5 points if the entity budgeted for roads exclusively, and additional 5 points for other infrastructure	From the Planner obtain the Annual Final Accounts, Annual Budget and annual performance report to check whether the implementing entity has budgeted in line with the Strategy in the previous FY.	- Entity O&M Strategy - Annual entity workplan and/or budget for the previous year	10	- In the previous year 2023/24 the district did not have any infrastructure investment in the GKMA Project, however there was evidence that it had budgeted in line with the O&M strategy for investments from other funding sources. - A total sum of UGX 534,337,000 [i.e. UGX 429,337,000 plus UGX 105,000,000] on Pg 5 of the Annex to the Budget 2023/34 had been allocated for O&M

²⁵ Major infrastructure means the projects that qualify for ESIA approvals and Environment and Social Audit and are aligned to the core 3 MDG pillars of the GKMA-UDP to get full scores. The entity can have additional inventory for Minor projects (Aligned to UDP but only require TOR, and Screening reports) and other projects and assets but full score re given once the 3 MDG pillars are profiled.

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Score	Justification
		d) If the MC spent at least 80 percent of O&M budget received for infrastructure in FY 2023/2024 – Score 5 points if the entity spent on roads exclusively, and additional 5 points for other infrastructure.	Check whether the implementing entity has spent at least 80% of O&M budget received for infrastructure projects the previous FY based on sample of projects.	- Annual budget performance report - Annual financial accounts Sample projects	10	There was evidence that the district had spent 86% of O&M budget. UGX 1,389,782,791 was spent against a budget of UGX1,614,749,000 (pages 168 to page 177 of the Q4 report for 2023-24).
		e) Percentage of the implementing entity maintenance budget or expenditure funded by own source revenues: 10-20% or more are funded by own source revenues: Score 20 points 5-10% score 10 points - Below 5%: score 0 points	Review breakdown of the maintenance budget and check whether the implementing entity has allocated Own Source Revenue towards O&M	- Maintenance budget - Annual financial statements	0	There was evidence that Mpigi DLG had allocated UGX 24,282,001 out of Own Source Revenue towards O&M. The total budget of UGX1,614,749,000 representing 4.5% was from own source
2.	The implementing entity has incorporated Environment and climate change sustainability in O&M (maximum 30 points)	a) If the implementing entity has carried out Environment and Social Audit (Annual Compliance Audit) for all major infrastructural projects completed in the previous FY Score 10 or else 0 Please note that project with approved ESIA/TORs/Project Briefs are eligible for Environment and Social Audit. Minor projects will be eligible for supervision reports. Entities with none of the above won't be scored.	From the Environment Officer, obtain and review a copy of the Environment and Social Audit (Annual Compliance Audit) for previous year	- Environment and Social Audit report - ESIA Reports	10	Mpigi DLG did not implement any major infrastructural project with an ESIA report and thus warranting an Environmental and Social Audit and thus only Inspection reports dated 23/05/2024, 21/06/2024, 23/07/2024, 26/06/2024 and 07/06/2024 were verified for the minor projects implemented in the FY 2023/2024.
		b) If the implementing entity has developed and implemented a corrective	From the Environment Officer, obtain and review the	Annual Compliance Audit	0	No corrective Action Plan was verified at Mpigi DLG

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Score	Justification
		action plan as part of the Annual Compliance Audit Score 10 or else 0	- correction action plan - Confirm implementation of the action plan (full score for over 50% implementation)			
		c) If the implementing entity has conducted an annual climate and disaster risk expenditure review (plans and budgets). Score 10 or else 0	- From the Planner, obtain the Annual Budget and performance report to check whether the GKMA entity had budgeted and spent on climate and disaster risk management in the previous FY. - Obtain and review climate and disaster risk expenditure review reports	- Annual Budget and performance report - Annual climate and disaster risk expenditure report	10	The Mpigi DLG Annual Budget performance report was reviewed to verify budgeting and expenditures on climate and disaster risk management in the FY 2023/2024 and it was verified that budgeting under Vote 897 had been done for climate and disaster risk management as follows; construction of biogas technologies, swamp raising to reduce flooding incidences at Muyoboza-Gavu swamp, swamp treatment to reduce flooding incidences at Kinyika swamp, construction of water reservoirs for safe water harvesting and supply to communities, improvement of drainage
Total					63	



Annex 8: DLI 8 - GKMA-UDP implementing entities with strengthened capacity on climate change mitigation and adaptation as measured by average percentage score of value of investments that contribute to climate change mitigation and adaptation out of total investment in the previous FY

Performance Indicator	Assessment Procedure	Means of Verification	Justification
The GKMA-UDP implementing entities have achieved average percentage score of value of investments that contribute to climate change mitigation and adaptation out of total investment under the Program in a FY Targets FY 2023/24: 5% FY 2024/25: 15% FY 2025/26: 20% FY 2026/27: 25% FY 2027/28: 30%	a) Step 1: From the Planner obtain the budget performance reports for the previous FY and review them to identify all active projects and their value.	- Budget performance reports - Signed construction Contracts - Interim Payment Certificates for completed works of eligible investments	The budget performance report as well as the Inventory for Projects under FY 2023/24 were obtained from which the projects listed below were selected: - Construction of 3 multi-purpose Classroom Block with 54 Desks and 2 Rainwater Harvest Tanks each of 10,000 Litre capacity at Mpigi UMEA in Mpigi Town Council (Contract Value UGX 188,775,994) - Construction of a multi-purpose shelter at Buyiga Seed Secondary School in Kammengo Sub County (Contract Value UGX 48,103,880) - Construction of a Staff house with septic tank at Kituntu Health Centre III in Kituntu Sub County (Contract Value UGX 95,489,500) - Construction of 5 stances lined pit latrine with a bathroom and a handwashing facility at Jeza P/S in Muduuma Sub County (Contract Value UGX 26,992,476) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Kibuuka Memorial P/S in Mpigi Town Council (Contract Value - 25,133,268) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Kasozi Noor P/S in Kituntu Sub County (Contract Value - 25,904,516) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Kitakyusa P/S in Kituntu Sub County (Contract Value - 25,893,778) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Mpondwe P/S in Kammengo Sub County (Contract Value - 26,800,920) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Ggunda P/S in Kammengo Sub County (Contract Value - 29,995,848) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Nnindye P/S in Nkozi Sub County (Contract Value - 29,999,558) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Lubanda P/S in Nkozi Sub County (Contract Value - 29,996,848) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Bunjakko P/S in Buwama Sub County (Contract Value - 29,996,638) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Ntambi P/S in Jjalamba Ward Buwama Town Council (Contract Value - 25,921,331)

Performance Indicator	Assessment Procedure	Means of Verification	Justification
			- Construction of 3 stances lined pit latrine with a Urinal at Buwama Modern P/S in Lubugumu Ward by Buwama Town Council (Contract Value - 17,820,000) - Construction of 3 stances lined pit latrine at Ggoli Girls by Kammengo Sub County (Contract Value - 19,824,000) - Construction of a 2-Stance Flushing Toilet Plus Urinals (Contract Value - 26,000,000) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Mpigi H/C IV in Mpigi Town Council (Contract Value - 31,978,000) - Construction of 3 stances lined pit latrine at Kampiringisa H/C III OPD (Contract Value - 24,105,749) - Construction of 3 stances water borne toilet with urinals at Works yard in Mpigi Town Council (Contract Value - 34,992,463) - Renovation of the General Ward at Mpigi HC IV in Mpigi Town Council (Contract Value - 39,650,000)
	b) Step 2: Review each project implemented that year and define the applicable method to evaluate the investment. For each projects/investment, identify component that contribute to climate change mitigation and adaptation: ✓ Option 1: Investments listed as primarily targeting climate adaptation and mitigation ✓ Option 2: Urban Road Projects ✓ Option 3: Building Projects		The above listed projects fall under Option 3 – Building Projects Evaluation method.
	c) Step 3 (a): Obtain signed contracts (including BoQ) and Interim Payment Certificates from the Head of Finance of the entity and review them to establish the value of completed works.		BOQs and IPCs for the selected projects were obtained and the value of works done in the previous FY 2023/2024 were determined as shown below: Construction of a 3 multi-purpose Classroom Block with 54 Desks and 2 Rainwater Harvest Tanks each of 10,000 Litre capacity at Mpigi UMEA in Mpigi Town Council: Completed Works Value - 188,775,994 based off of final payment certificate dated 05/06/24.



Performance Indicator	Assessment Procedure	Means of Verification	Justification
			- Construction of a multi-purpose shelter at Buyiga Seed Secondary School in Kammengo Sub County: Completed Works Value - 48,103,880 based off of IPC No. 1 dated 28/05/24. - Construction of a Staff house with septic tank at Kituntu HC III in Kituntu Sub County: Completed Works Value - 44,264,467 based off of EFT Payment Voucher dated 29/05/23. - Construction of 5 stances lined pit latrine with a bathroom and a handwashing facility at Jeza P/S in Muduuma Sub County: Completed Works Value - 26,992,476 based off of IPC No. 1 dated 24/06/24. - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Kibuuka Memorial P/S in Mpigi Town Council (Completed Works Value - 25,133,268) - Construction of 5 stance lined pit latrine with a bathroom and a hand washing facility at Kasozi Noor P/S in Kituntu Sub County: Completed Works Value - 25,904,516 based off of IPC No. 1 dated 24/06/24. - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Kitakyusa P/S in Kituntu Sub County; Completed Works Value - 25,893,778 based off of IPC No. 1 dated 22/05/24. - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Mpondwe P/S in Kammengo Sub County: Completed Works Value - 26,638,862 based off of IPC No. 1 dated 29/04/24. - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Ggunda P/S in Kammengo Sub County (Completed Works Value - 29,995,848) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Nnindye P/S in Nkozi Sub County: Completed Works Value - 29,890,580 based off of IPC No. 1 dated 14/03/24. - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Lubanda P/S in Nkozi Sub County (Completed Works Value - 29,996,848) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Bunjakko P/S in Buwama Sub County (Completed Works Value - 29,996,638) - Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Ntambi P/S in in Jjalamba Ward Buwama Town Council: Completed Works Value - 25,576,323 based on IPC No. 1 dated 06/05/24.

Performance Indicator	Assessment Procedure	Means of Verification	Justification
			- Construction of 3 stances lined pit latrine with a Urinal at Buwama Modern P/S in Lubugumu Ward by Buwama Town Council (Completed Works Value - 17,820,000) - Construction of 3 stances lined pit latrine at Ggoli Girls by Kammengo Sub County (Completed Works Value - 19,824,000) - Construction of 2 Stances Flushing Toilet Plus Urinals (Completed Works Value - 26,000,000) - Construction of 5 stance lined pit latrine with a bathroom and a hand washing facility at Mpigi H/C IV in Mpigi Town Council: Completed Works Value - 29,733,168 based on IPC No. 1 dated 26/05/24. - Construction of 3 stances lined pit latrine at Kampiringisa H/C III OPD (Completed Works Value - 24,105,749) - Construction of 3 stances water borne toilet with urinals at Works yard in Mpigi Town Council: Completed Works Value - 34,992,463 based on IPC No. 1 dated 28/05/24. - Renovation of the General Ward at Mpigi H/C IV in Mpigi Town Council: Completed Works Value UGX 39,650,000 based on EFT Payment Voucher dated 29/05/23.
	d) Step 3 (b) - for investment projects covered by Option 3 only (buildings): Obtain completed Building Climate Score table completed by the Designer.		The Building Climate Score Table was completed for the building projects.
	e) Step 3 (c) : Conduct field trips to each of the projects to verify the actual implementation of climate change mitigation and adaptation projects.		Field Trips were conducted to a sample of projects namely; 3 multi-purpose classroom block at Mpigi UMEA, multi-purpose shelter at Buyiga Seed Secondary School and staff house at Kituntu Health Centre III and the team confirmed the implementation works that were done under climate change mitigation for the projects listed above.
	f) Step 4 : Apply the appropriate evaluation method (Option 1 / 2 / 3 as identified in Step 2) to calculate the value of completed climate relevant investments and complete the evaluation spreadsheet to compare the value of completed eligible investments to total value of completed investments		The calculated total score for DLI 8 is 51.11%

Performance Indicator	Assessment Procedure	Means of Verification	Justification
	and calculate the total score for DLI 8.		

Calculation of Value for Climate Resilient Projects

Other Projects: Buildings

List of projects	Contract Amount (UGX)	Value of completed investments (UGX VAT Inclusive)	Climate design score	Value of climate related components (UGX)	Value of completed climate related components (UGX)
Mpigi UMEA 3 Multipurpose Classroom block	188,775,994	188,775,994	53%	99,781,596.83	99,781,596.83
Construction of a multi-purpose shelter at Buyiga Seed Secondary School in Kammengo Sub County	48,103,880	48,103,880	44%	21,303,146.86	21,303,146.86
Construction of a Staff house with septic tank at Kituntu Health Centre III in Kituntu Sub County	95,489,500	44,264,467	44%	42,288,207.14	19,602,835.39
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Jeza P/S in Muduuma Sub County	26,992,476	26,992,476	51%	13,881,844.80	13,881,844.80
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kibuuka Memorial P/S in Mpigi Town Council	25,133,268	25,133,268	51%	12,925,680.69	12,925,680.69
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kasozi Noor P/S in Kituntu Sub County	25,904,516	25,904,516	51%	13,322,322.51	13,322,322.51
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Kitakyusa P/S in Kituntu Sub County	25,893,778	25,893,778	51%	13,316,800.11	13,316,800.11
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Mpondwe P/S in Kammengo Sub County	26,800,920	26,638,862	51%	13,783,330.29	13,699,986.17
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Gunda P/S in Kammengo Sub County	29,995,848	29,995,848	51%	15,426,436.11	15,426,436.11

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List of projects	Contract Amount (UGX)	Value of completed investments (UGX VAT Inclusive)	Climate design score	Value of climate related components (UGX)	Value of completed climate related components (UGX)
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Nnindy P/S in Nkozi Sub County	29,999,588	29,890,580	51%	15,428,359.54	15,372,298.29
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Lubanda P/S in Nkozi Sub County	29,996,848	29,996,848	51%	15,426,950.40	15,426,950.40
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Bunjakko P/S in Buwama Sub County	29,996,638	29,996,638	51%	15,426,842.40	15,426,842.40
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Ntambi P/S	25,921,331	25,576,323	51%	13,330,970.23	13,153,537.54
Construction of 3 stances lined pit latrine with a urinal at Buwama Modern P/S	17,820,000	17,820,000	51%	9,164,571.43	9,164,571.43
Construction of 3 stances lined pit latrine at Ggoli Girls P/S	19,824,000	19,824,000	51%	10,195,200.00	10,195,200.00
Construction of 2 stances flushing toilet plus urinals	26,000,000	26,000,000	53%	13,742,857.14	13,742,857.14
Construction of 5 stances VIP Latrine with a bathroom and handwashing facility at Mpigi H.C IV	31,978,000	29,733,168	51%	16,445,828.57	15,291,343.54
Construction of 3 stances lined pit latrine at Kampiringisa H/C III OPD	24,105,749	24,105,749	51%	12,397,242.34	12,397,242.34
Construction of 3 stances water borne toilet with urinals at Works yard in Mpigi Town Council	34,992,463	34,992,463	51%	17,996,123.83	17,996,123.83
Renovation of the General Ward at Mpigi H/C IV in Mpigi Town Council	39,650,000	39,563,000	54%	21,524,285.71	21,477,057.14
Total	803,374,797.00	749,201,858.00		407,108,596.94	382,904,673.53
Value of implemented climate change related investments as % of total implemented investments					51.11%



Building Climate Score Table

		Project Name	Mpigi UMEA 3 Multipurpose Classroom block	Multi-purpose shelter at Buyiga Seed Secondary School	Staff house with septic tank at Kituntu Health Centre III	5 stances VIP Latrine with a bathroom and handwashing facility at Jeza P/S in	5 stances VIP Latrine with a bathroom and handwashing facility at Kibuuka Memorial P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Kasozi Noor P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Kitakyusa P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Mpondwe P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Gunda P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Nnindye P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Lubanda P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Bunjakko P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Ntambi P/S	3 stances lined pit latrine with a urinal at Buwama Modern P/S	3 stances lined pit latrine at Ggoli Girls P/S	2 stance flushing toilet plus urinals	5 stances VIP Latrine with a bathroom and handwashing facility at Mpigi H.C IV	3 stances lined pit latrine at Kampirigisa H/C III OPD	3 stance water borne toilet with urinals at Works yard in Mpigi Town Council	Renovation of the General Ward at Mpigi H/C IV in Mpigi Town Council		
	Step 1	Contract Sum:	188,775,994.00	48,103,880.00	95,489,500.00	26,992,476.00	25,133,268.00	25,904,516.00	25,893,778.00	26,800,920.00	29,995,848.00	29,999,588.00	29,996,848.00	29,996,638.00	25,921,331.00	17,820,000.00	19,824,000.00	26,000,000.00	31,978,000.00	24,105,749.00	34,992,463.00	39,650,000.00		
		% Completion by end of FY 2023/24	100%	100%		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Step 3a	Value of completed works	188,775,994.00	48,103,880.00	44,264,467.00	26,992,476.00	25,133,268.00	25,904,516.00	25,893,778.00	26,638,862.00	29,995,848.00	29,890,580.00	29,996,848.00	29,996,638.00	25,576,323.00	17,820,000.00	19,824,000.00	26,000,000.00	29,733,168.00	24,105,749.00	34,992,463.00	39,563,000.00		
		Means of Verification	Site Visit	Site Visit	Site Visit	Design Drawings	Design Drawings	Design Drawings	Design Drawings	Design Drawings	Design Drawings	Design Drawings	Design Drawings	Design Drawings	Design Drawings	Design Drawings	Design Drawings	Site Visit	Design Drawings	Design Drawings	Site Visit	Site Visit		
	Building Climate Score (No. of Ys)		37	31	31	36	36	36	36	36	36	36	36	36	36	36	36	37	36	36	36	38		
	Building Climate Score (%)		53%	44%	44%	51%	51%	51%	51%	51%	51%	51%	51%	51%	51%	51%	51%	53%	51%	51%	51%	54%		
1	Natural lighting	Sun orientation to improve indoor lighting & reduce energy requirements	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2
2	Air quality & natural ventilation, wind loads	Orientation in relation to wind direction	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2
		Maintain natural or induced ventilation	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2
		Passive temperature control	Y	2	Y	2	Y	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2
		Incorporate wind breakers	N	1	Y	1	Y	1	Y	1	Y	1	Y	1	Y	1	Y	1	Y	1	Y	1	Y	1
		Orient trees to channel cooling breezes to the building	N	2	N	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2
		Optimum positioning of windows	Y	2	N	2	Y	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2

GKMA – UDP IVA 2nd APA Report for Mpigi DLG

			Mpigi UMEA 3 Multipurpose Classroom block	Multi-purpose shelter at Buyiga Secondary School	Staff house with septic tank at Kituntu Health Centre III	5 stances VIP Latrine with a bathroom and handwashing facility at Jeza P/S in	5 stances VIP Latrine with a bathroom and handwashing facility at Kibuuka Memorial P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Kasozi Noor P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Kitakyusa P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Mpondwe P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Gunda P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Nnindye P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Lubanda P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Bunjakko P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Ntambi P/S	3 stances lined pit latrine with a urinal at Buwama Modern P/S	3 stances lined pit latrine at Goli Girls P/S	2 stance flushing toilet plus urinals	5 stances VIP Latrine with a bathroom and handwashing facility at Mpigi H.C IV	3 stances lined pit latrine at Kampirigisa H/C III OPD	3 stance water borne toilet with urinals at Works yard in Mpigi Town Council	Renovation of the General Ward at Mpigi H/C IV in Mpigi Town Council
		Project Name																				
	Step 1	Contract Sum:	188,775,994.00	48,103,880.00	95,489,500.00	26,992,476.00	25,133,268.00	25,904,516.00	25,893,778.00	26,800,920.00	29,995,848.00	29,999,588.00	29,996,848.00	29,996,638.00	25,921,331.00	17,820,000.00	19,824,000.00	26,000,000.00	31,978,000.00	24,105,749.00	34,992,463.00	39,650,000.00
		Roof slope design that withstands wind forces/loads	Y	1	Y	1	Y	1	Y	1	Y	1	Y	1	Y	1	Y	1	Y	1	Y	1
		Enhanced air circulation	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2
3	Thermal regulation, heat management & indoor temperature control	Solar protection of facades from direct sunlight & heat	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2
		Maintain existing elements like trees to provide shading or adversely block direct light	N	2	N	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2
		Building site orientation to the equator, sun angles and orientation	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2
		Appropriate orientation of opening, windows, and spaces to achieve maximum daylight with minimized heat gain	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2
		Use of heat-reflecting exterior treatment on the	Y	2	Y	2	N	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2

GKMA – UDP IVA 2nd APA Report for Mpigi DLG

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		Project Name	188,775,994.00	48,103,880.00	95,489,500.00	26,992,476.00	25,133,268.00	25,904,516.00	25,893,778.00	26,800,920.00	29,995,848.00	29,999,588.00	29,996,848.00	29,996,638.00	25,921,331.00	17,820,000.00	19,824,000.00	26,000,000.00	31,978,000.00	24,105,749.00	34,992,463.00	39,650,000.00
	Step 1	Contract Sum:																				
		walls to minimize the amount of heat from the sun and heat into the building																				
		Appropriate insulation and reflective surfaces on roofs	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2
		Incorporation of a fly roof that creates shade and encourages airflow beneath reducing temperatures	N	2	Y	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2
		Ventilated roof space to minimize temperature differential across bulk ceiling insulation	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2
		Use of medium-high thermal inertia materials for the walls	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2
4	Rainwater harvesting & uses	Incorporation of a rainwater harvesting and water storage system	Y	2	N	2	Y	2	Y	2	Y	2	Y	2	Y	2	Y	2	N	2	Y	2
5	Drainage, storm water management	Building level above 100-year return period	Y	3	Y	3	Y	3	Y	3	Y	3	Y	3	Y	3	Y	3	Y	3	Y	3

GKMA – UDP IVA 2nd APA Report for Mpigi DLG

			Mpigi UMEA 3 Multipurpose Classroom block	Multi-purpose shelter at Buyiga Secondary School	Staff house with septic tank at Kituntu Health Centre III	5 stances VIP Latrine with a bathroom and handwashing facility at Jeza P/S in	5 stances VIP Latrine with a bathroom and handwashing facility at Kibuuka Memorial P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Kasozi Noor P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Kitakyusa P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Mpondwe P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Gunda P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Nnindye P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Lubanda P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Bunjakkoo P/S	5 stances VIP Latrine with a bathroom and handwashing facility at Ntambi P/S	3 stances lined pit latrine with a urinal at Buwama Modern P/S	3 stances lined pit latrine at Ggoli Girls P/S	2 stance flushing toilet plus urinals	5 stances VIP Latrine with a bathroom and handwashing facility at Mpigi H.C IV	3 stances lined pit latrine at Kampirigisa H/C III OPD	3 stance water borne toilet with urinals at Works yard in Mpigi Town Council	Renovation of the General Ward at Mpigi H/C IV in Mpigi Town Council
		Project Name																				
	Step 1	Contract Sum:	188,775,94.00	48,103,880.00	95,489,500.00	26,992,476.00	25,133,268.00	25,904,516.00	25,893,778.00	26,800,920.00	29,995,848.00	29,999,588.00	29,996,848.00	29,996,638.00	25,921,331.00	17,820,000.00	19,824,000.00	26,000,000.00	31,978,000.00	24,105,749.00	34,992,463.00	39,650,000.00
	and flooding control	flood level																				
		Integration of site drainage with wider drainage of the area	N	3	N	3	N	3	N	3	N	3	N	3	N	3	N	3	N	3	N	3
		Pervious paving materials that allow storm water infiltration and reduce storm water run-off.	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2
6	Energy efficiency & renewable energy	Incorporation of solar systems	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2
		Energy-efficient lighting	Y	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2
		Daylight sensors	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2
7	HVAC system (when needed)	Rightly sized to provide to achieve good performance & maintain high energy performance	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2
		Designed to use low GWP refrigerants	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2	N	2
8	Landscaping	Greening, trees, plants, and grasses incorporated shaded waiting and	Y	3	N	3	Y	3	Y	3	Y	3	Y	3	Y	3	Y	3	Y	3	Y	3

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Site Visit Photos

Project		Site Visit Photographs
Construction of a 3 multi-purpose classroom block with 54 desks and 2 rainwater harvest tanks each of 10,000 litre capacity at Mpigi UMEA in Mpigi Town Council		
Construction of a multi purpose shelter at Buyiga Seed Secondary School in Kammengo Sub County		

Project		Site Visit Photographs
Construction of a Staff house with septic tank at Kituntu Health Centre III in Kituntu Sub County		
Construction of 5 stances lined pit latrine with a bathroom and a hand washing facility at Kibuuka Memorial P/S in Mpigi Town Council		
Renovation of the General Ward at Mpigi H/C IV in Mpigi Town Council		

Annex 9: Attendance lists, Entry and exit Meeting Minutes



OFFICE OF THE PRESIDENT
THE REPUBLIC OF UGANDA

GREATER KAMPALA METROPOLITAN AREA URBAN DEVELOPMENT
PROGRAM (GKMA - UDP)



CONSULTANCY SERVICES FOR INDEPENDENT VERIFICATION AGENCY (IVA) FOR CONDUCTING PERFORMANCE ASSESSMENT OF PROGRAM PARTICIPATING SUB NATIONAL ENTITIES AND THE MINISTRY FOR KAMPALA CAPITAL CITY AND METROPOLITAN AFFAIRS ON THE MINIMUM CONDITIONS AND PERFORMANCE MEASURES FOR ACCESSING PROGRAM GRANTS FOR FINANCIAL YEARS 2023/24 AND 2024/25

ENTRY MEETING AGENDA:

1. Introductions from the BDO/KAGGA IVA team and the GKMA-UDP Implementing Entity
2. Opening remarks from the GKMA-UDP Implementing Entity Accounting Officer and GKMA-UDP Project Coordinator
3. Communication of the IVA team leader
 - Relevant documents to be reviewed.
 - Key Informant Interviews to be conducted.
 - Field Visits of sampled project sites
4. Attendance registration
5. Time for Exit meeting
6. A.O.B

BDO

1





OFFICE OF THE PRESIDENT KAMPALA METROPOLITAN AREA URBAN DEVELOPMENT PROGRAM (GKMA)



MINUTES FOR THE IVA ASSESSMENT ENTRY MEETING UNDER GKMA IN THE MPIGI DISTRICT BOARDROOM ON 30TH/10/2024.

Min. No. 1/10/2024. Opening Remarks.

The Chief Administrative Officer (CAO), Mrs. Echitu Namuyegwa welcomed all members present.

She expressed her gratitude to both teams (BDO/Kaggwa & Mpigi staff) for the work to be done.

Min. No. 2/10/2024. Opening Prayer.

An opening prayer was said by Mr. Sitenda Magulu, who thanked God and dedicated the process to God.

Min. No. 3/10/2024. Introductions.

Members present introduced themselves with name and position held.

Min. No. 4/10/2024. Remarks from the Chief Administrative Officer (CAO).

She started by congratulating BDO upon being trusted once again by the World Bank and the Ministry of Kampala City and Metropolitan Affairs to take on this assessment.

She informed us that the entity conducted a self assessment and submitted. Ministry also conducted another mock assessment and were satisfied and fulfilled with the result.

Encouraged her staff to be available, cooperative and provide all necessary information to the assessors.

Beside the IVA process being two (2) days, the entity has an extra seven days until final submission.

Appreciated the World Bank and Ministry for receipt of funds.

Mpigi has a program manual and a communication strategy which they have gone through and hence ready for cooperation.

The district awaits auditors from PPDA.

Min. No. 5/10/2024. Communication of the IVA Team leader.

The Team leader, Mr. Muhire Kenneth extended his gratitude for being in Mpigi and leading this process.

Advised the entity to share the mock assessment and Internal Assume.

He emphasized that the process is an evidence-based process and screenshots, scanings and pictures were to be used throughout.

BDO

2.





OFFICE OF THE PRESIDENT KAMPALA METROPOLITAN AREA URBAN DEVELOPMENT PROGRAM (GKMA)



He raised an issue of Quality Assurance by World Bank finding different or conflicting information as compared to the findings of the IVA, he hence called for honesty, transparency and cooperation so that the information corresponds this time round.

Called for togetherness in the process.

Emphasized that reporting is to be done immediately.

Called for the use of Emails and letters as a mode of easy and transparent communication.

Min. No. 6/10/2024. Inquiries

There was an inquiry about site visits.

The Team leader IVA responded by urging that sites will be visited as agreed upon by the specialists incharge and those working closely with them since the project has different sites.

Min. No. 7/10/2024. Time for Exit Meeting.

The exit meeting was set for 3:00 pm the next day.

Min. No. 8/10/2024. AOB

Closing Remarks and Break Tea.



OFFICE OF THE PRESIDENT KAMPALA METROPOLITAN AREA URBAN DEVELOPMENT PROGRAM (GKMA)
TOLAKWA, KAMPALA



Signed by: [Signature] (Authorized representative of GKMA-UDP entity)

Name: Namayege Edith Position: CA

Date: 31.10.2024



Signed by: [Signature] (Authorized representative of IVA)

Name: MUHEIRE KENNETH Position: Team Leader

Date: 31/10/24

BDO





GREATER KAMPALA METROPOLITAN AREA URBAN DEVELOPMENT PROGRAM (GKMA – UDP)



CONSULTANCY SERVICES FOR INDEPENDENT VERIFICATION AGENCY (IVA) FOR CONDUCTING PERFORMANCE ASSESSMENT OF PROGRAM PARTICIPATING SUB NATIONAL ENTITIES AND THE MINISTRY FOR KAMPALA CAPITAL CITY AND METROPOLITAN AFFAIRS ON THE MINIMUM CONDITIONS AND PERFORMANCE MEASURES FOR ACCESSING PROGRAM GRANTS FOR FINANCIAL YEARS 2024/25

ATTENDANCE LISTS

ENTITY NAME	Mpigi DLG
DATE	30/10/2024
ACTIVITY NAME	ENTRY MEETING

NO.	NAME	TITLE	CONTACT	EMAIL	SIGNATURE
1.	Nomanyega EPH	CAO	0712 382921	nomanyegaeph@gmail.com	[Signature]
2.	Sentamu Othman	PLANNER / PP GKMA-UDP	0704341210	sentamuothman@gmail.com	[Signature]
3.	Kyambakule Sam	Sen. Civil Eng	0779502219	kyambakulesam@gmail.com	[Signature]
4.	Eng. Twine Mwanuzi Emmanuel	Asst. Eng. Officer	0773 653 111	twinemwanuzi@gmail.com	[Signature]
5.	Murumba Eric	SPD	0781468435	ericmurumba@gmail.com	[Signature]
6.	Kajubi Eusebius	CHIEF OF POLICE	0701 319153	kajubi.eusebius@gmail.com	[Signature]
7.	Francis Mwangi Wanyo	Inspector - Civil	0854 79377	francis.mwangi.wanyo@gmail.com	[Signature]
8.	John M. Mwalimu	Eng. Planner	074778300	johnm.mwalimu@gmail.com	[Signature]

BDO



GREATER KAMPALA METROPOLITAN AREA URBAN DEVELOPMENT PROGRAM (GKMA – UDP)



9.	NAVIGA FRANCES	LABOUR OFFICER	0770120925	navigafrances@gmail.com	[Signature]
10.	NOMUO CHRISTINE K	PIA	07322936353	nomuochristine@gmail.com	[Signature]
11.	KANAKA SHIBIRO	PIA	0764938077	kanakasibiro@gmail.com	[Signature]
12.	Mwinyeki JORRY	NORS	0776921935	mwinyekijorry@gmail.com	[Signature]
13.	Nakumwa Janet	DCAO	0706971974	janetnakumwa@gmail.com	[Signature]
14.	Frederick Kanyiga	PIA	0762827165	frederickkanyiga@gmail.com	[Signature]
15.	Semata Mwanuzi G	CFD	0735217113	sematamwanuzi@gmail.com	[Signature]
16.	Kanyiga Eddy	SPD	0775767424	eddykanyiga@gmail.com	[Signature]
17.	Murungu T. Eusebius	ATD	0772932681	murungut@gmail.com	[Signature]
18.	BAKIRI CLAIRE	BDO	0762347224	clairebakiri@gmail.com	[Signature]
19.	CHARLES ITUKO	BDO	078465565	charlesituko@gmail.com	[Signature]
20.	MURU MURU MURU	BDO/KAGGA	0735568460	murumuru@gmail.com	[Signature]
21.	Lawrence K. M. Mwanuzi	BDO/KAGGA	0782 800567	lawrencek.mwanuzi@gmail.com	[Signature]
22.	RACHEL KIGOSKA	BDO/KAGGA	077534170	rachelkigoska@gmail.com	[Signature]
23.	Lawrence Kanyiga	BDO/KAGGA	076871000	lawrencekanyiga@gmail.com	[Signature]
24.	Eng. Frederick Kanyiga	BDO/KAGGA	075336876	frederickkanyiga@gmail.com	[Signature]
25.	ATIMBERE KENNETH	Form Leader	0774532492	atimberekenneth@gmail.com	[Signature]

BDO







OFFICE OF THE PRESIDENT
110, DEBANDA, CP, NAKURU

GREATER KAMPALA METROPOLITAN AREA URBAN DEVELOPMENT
PROGRAM (GKMA - UDP)



EXIT MEETING AGENDA

1. Introductions from the BDO/KAGGA IVA team and GKMA-UDP Implementing Entity
Communication of the IVA team leader
2. Presentation of findings from the performance assessment
3. Questions and comments from the GKMA-UDP Implementing Entity officials
4. IVA's response to the comments and questions
5. Way Forward / Next Steps
6. Closing remarks from the GKMA-UDP Implementing Entity Accounting Officer/GKMA-
UDP Project Coordinator and IVA Team Leader
7. Attendance registration
8. A.O.B

BDO





OFFICE OF THE PRESIDENT
UUGANDA

GREATER KAMPALA METROPOLITAN AREA URBAN DEVELOPMENT
PROGRAM (GKMA - UDP)



MINUTES FOR THE IVA ASSESSMENT EXIT MEETING UNDER
GKMA IN THE MPIGI DISTRICT BOARDROOM ON 31/10/2024.

Min. No 1/10/2024. Opening Remarks.

The meeting was opened by the Chief Administrative Officer
(CAO), Mrs Edith Namagoga.

She welcomed all the members present.

Thanked the IVA team and Mpigi staff for cooperation and
working together.

She said her team picked very important lessons.

Talked about the remaining seven (7) days being used to make
all necessary adjustments and communications.

Apologised for being away due to a council meeting since Primary
Leaving Examinations (PLE) is coming up.

Min. No 2/10/2024. Opening prayer.

An opening prayer was said by Mr. Nabwaga Annet.

Min. No. 3/10/2024. Communication from Team leader, IVA.

Thanked everyone present.

Gave room for each specialist to talk about their findings.

Min. No 4/10/2024. Findings.

Physical Planning.

There is an ongoing hiring process.

Workplans to be improved were discussed since the entity still
has time till year 3.

Minutes were available and seen.

He urged that there is need for cooperation and teamwork
in the physical planning sector.

Human Resource / Institutional Development.

-The ISP was provided.

-Performance report and performance contract were seen.

-Staffing requirements all check out.

BDO - She commended Mpigi's Human Resource Department for good work.

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REPUBLIC OF UGANDAGREATER KAMPALA METROPOLITAN AREA URBAN DEVELOPMENT
PROGRAM (GKMA - UDP)IDA
INTERNATIONAL DEVELOPMENT
ASSOCIATIONFinance:

He looked at the issue to do with finance management and planning -
Internal audit and revenue performance doing well.
Accessed all documents necessary, some on email.
An observation made is that Mpigi is behind, PAC is still reviewing the
reports of 2022-2023.

Procurement:

The procurement audit for last FY had not taken place but had last FY
but 1.
There was an issue of signing of contracts before elapse of Notice of Best
Evaluated Bidder.
Same applies to the contracts committee approving award without the
Notice.
Performance security issue.
Held a pre-bid meeting and minutes were not signed.
Physical submission of the GKMA work plan needs to be done and relate to
Ministry, PPDA and Ministry of Finance.

Environment:

All necessary information was provided.
As far as environment and social safeguards, Mpigi is implementing.
There were 2 sets of meetings though there must be 4.
There are activities planned for and money spent.
The ESIA for Midwuma project has been done even though certified
is yet to happen.
Sensitization activities like radio talk shows in place.
Screening for all projects and a check-list is available.

Social Development:

The social aspect is going well.
There is a small gap - some minutes are missing, reports available
though.
There is a GRC committee, grievance lawbook and a grievance
mechanism on the two notice boards.

BDO



OFFICE OF THE PRESIDENT
THE MINISTRY OF WORKS

GREATER KAMPALA METROPOLITAN AREA URBAN DEVELOPMENT
PROGRAM (GKMA – UDP)



IDA
INTERNATIONAL DEVELOPMENT
ASSOCIATION

Engineering

DL1 2 - Information of designs all available

- ESIA presented.
- Performance contracts available

DL1 3 - Preliminary design, ESIA for Mpigi Midvuma area

DL1 4 - Not applicable

DL1 5 - Kisiplan seen

- Swamp raising was discussed
- Two sites were visited.
- Some culverts are overflowing

Min. No. 5. Reactions and Closing Remarks.

Members present were thanked and the meeting was closed.

 OFFICE OF THE PRESIDENT
TECHNOLOGY DEVELOPMENT
GREATER KAMPALA METROPOLITAN AREA URBAN DEVELOPMENT
PROGRAM (GKMA - UDP)



Signed by: Namafoga Edhe (Authorized representative of GKMA-UDP entity)
Name: [Signature] Position: CAP
Date: 27.10.2024


DISTRICT ADMINISTRATIVE OFFICER
P.O. BOX 172, MPIGI
31 OCT 2024
★
MPIGI DISTRICT LOCAL GOV'T.

Signed by: [Signature] (Authorized representative of IVA)
Name: Ahmed Kenneth Position: Team Leader
Date: 31/10/24



GREATER KAMPALA METROPOLITAN AREA URBAN DEVELOPMENT PROGRAM (GKMA – UDP)



CONSULTANCY SERVICES FOR INDEPENDENT VERIFICATION AGENCY (IVA) FOR CONDUCTING PERFORMANCE ASSESSMENT OF PROGRAM PARTICIPATING SUB NATIONAL ENTITIES AND THE MINISTRY FOR KAMPALA CAPITAL CITY AND METROPOLITAN AFFAIRS ON THE MINIMUM CONDITIONS AND PERFORMANCE MEASURES FOR ACCESSING PROGRAM GRANTS FOR FINANCIAL YEARS 2024/25

ATTENDANCE LISTS

ENTITY NAME	MPIGI DISTRICT LOCAL GOVERNMENT
DATE	31/8/24
ACTIVITY NAME	EXIT MEETING

NO.	NAME	TITLE	CONTACT	EMAIL	SIGNATURE
1.	Namukasa Edith	CAO	042382921	edithnamukasa@gmail.com	[Signature]
2.	Samuel Dunga G	CAO	1071525753	dsamuel@kcc.go.ug	[Signature]
3.	LUWAGA FREDRICK	CIVIL ENGINEER	078157100	fred.luwaga@kcc.go.ug	[Signature]
4.	Felix-Fredrick Luwaga	CIVIL ENGINEER	0753362676	fred.luwaga@kcc.go.ug	[Signature]
5.	ATUKWEIRE KENNETH	Team Leader - IYA	0752530237	kenneth.atukweire@kcc.go.ug	[Signature]
6.	HARAGURUKA EVELYN	Institutional devt	0791571030	evelyn.haraguruka@kcc.go.ug	[Signature]
7.	Idemba Isidore	Urban Field Planning	0776 370 000	isidore.idemba@kcc.go.ug	[Signature]
8.	Sitobani Pitan	Planner / Field	070451330	sitobani.pitan@kcc.go.ug	[Signature]

BDO



GREATER KAMPALA METROPOLITAN AREA URBAN DEVELOPMENT PROGRAM (GKMA – UDP)



9.	Nayiga Francis	Labour Officer	0775130426	francis.nayiga@kcc.go.ug	[Signature]
10.	Namukasa Richard	HRD	0772915477	richard.namukasa@kcc.go.ug	[Signature]
11.	Munyaho JERRY	HRD	0776931935	jerry.munyaho@kcc.go.ug	[Signature]
12.	Namukasa RUTH	SEO	0775767920	ruth.namukasa@kcc.go.ug	[Signature]
13.	CHARLES ISHUKO	Environmental specialist BDO-Kibuka	0784615768	charles.ishuko@kcc.go.ug	[Signature]
14.	Isidore Namukasa	SEO - Kibuka	0772915477	isidore.namukasa@kcc.go.ug	[Signature]
15.	MARY AMBER NAMUKASA	SDS - ANESA Social Development Officer	0775489960	mary.amber@kcc.go.ug	[Signature]
16.	Nabwire Anna	BDO	0703971974	anna.nabwire@kcc.go.ug	[Signature]
17.	Nashim Chimwek	PIA	0772436353	nashim.chimwek@kcc.go.ug	[Signature]
18.	BAKIRANA CLAIRE	BDO	0762347224	claire.bakirana@kcc.go.ug	[Signature]
19.	Fred Bwangu	Senior IT Officer	0781-925465	fred.bwangu@kcc.go.ug	[Signature]
20.	RACHEL KAKSISA	ADO / Kibuka	0772534170	rachel.kaksisa@kcc.go.ug	[Signature]
21.	Mutumba Eric	SPO	07810668458	eric.mutumba@kcc.go.ug	[Signature]
22.	Amara N. Mubiru	Shy. Planner	077171100	amara.mubiru@kcc.go.ug	[Signature]
23.	KAJURU ENOCH	Accountant	07701019455	enoch.kajuru@kcc.go.ug	[Signature]
24.	Komasa Sheshira	PIA	0772441302	sheshira.komasa@kcc.go.ug	[Signature]
25.	Makumbi Josephine	Personnel Officer	0773033982	josephine.makumbi@kcc.go.ug	[Signature]

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 GREATER KAMPALA METROPOLITAN AREA URBAN DEVELOPMENT PROGRAM (GKMA – UDP)  IDA				
26.	Subway Junction	Plot C	0712901076	Subway Junction
27.				
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Annex 10: Performance Assessment Tool

DLI 1: The number of GKMA-UDP implementing entities that have prepared an ISG plan that includes Urban resilience and climate change/disaster risk management (minimum conditions for ISG).

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Means of Verification
A) Institutional Strengthening Plan in place	The GKMA Entity has an approved annual Institutional Strengthening work Plan that has been informed by an Annual Institutional Strengthening Capacity Needs Assessment, includes Urban resilience and climate change/disaster risk management and prepared as per format specified in the POM	- From the Accounting Officer (CAO/TC/ED), obtain and review the Annual Institutional Strengthening work plan to determine that: (i) It covers human resource development/skills enhancement activities (e.g. in procurement and contract management, implementation of environment and social safeguards, urban resilience and climate change/disaster risk management, digitalization of OSR mobilization etc.); (re) tooling and equipment; as well as system development; and (ii) It complies to the guidance and format that is provided in the POM. - From the Human Resource, obtain and review the Annual Capacity Needs Assessment Report to confirm that the Annual Institutional Strengthening work plan was informed by the assessment report. - From the Clerk to Council obtain and review minutes of Authority/Council to find out whether there is a resolution to approve the annual IS work Plan, record the dates and minute	✓ Annual Institutional Strengthening Capacity Needs Assessment Report ✓ Annual Institutional Strengthening Work Plan²⁶ ✓ Minutes²⁷ of Authority/Council
B) Institutional Strengthening Grant spent according to the eligible expenditures	The GKMA Entity adhered to the eligible expenditures (Investment menu) for the use of the Institutional Strengthening Grant in previous year (<i>Starting from year 2</i>).	- From the Accounting Officer (CAO/TC/ED) obtain the Annual GKMA entity expenditure statements to establish how the implementing entity used the IS funds for the previous financial year. - Check if the expenditure complied with approved annual ISP work plan and ISG expenditure guidelines as defined in the Program Operational Manual (POM). - From the Chief/Principal Finance Officer or Director Treasury, review financial accountabilities for the Previous Year and confirm that 30% of ISG was actually spent on climate change activities as planned.	✓ ISP for previous year ✓ IS Expenditure Statements for the previous FY (2023/2024)
C) Institutional Strengthening Plan incorporates Climate Change	GKMA entity has drawn up an annual ISP with at least 30% of funds for climate change related activities.	From the Accounting Officer (CAO/TC/ED), obtain and review the Institutional Strengthening Plan to determine which activities are proposed for funding and/or being implemented to confirm inclusion of at least 30% funds for climate change activities.	• Eligible expenditures in the POM and

²⁶ The workplan must have two sections namely, the ISG and MDG sections and must follow the revised Format in the revised POM

²⁷ The Minutes of approval may be one or two in case of two minutes, please check one minute proposing approval and the second minute with approval signed

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Means of Verification
			Checklist for climate change²⁸ activities (Annex. CCCL)

²⁸ The checklist has been provided in the POM at strategic level with areas focusing on climate change, environment and urban resilience. All activities to contribute to the 30% must be in line with this framework

DLI 2: The number of GKMA-UDP implementing entities that have substantively filled key staff positions and demonstrated basic capacities in fiduciary, safeguards, and climate change/disaster risk management (minimum conditions for MDG).

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Means of Verification
A) The entity has substantively ²⁹ filled key staff positions that are relevant for metropolitan governance and service delivery	11.	The staff positions that must be substantively filled in Kampala Capital City Authority (KCCA) are: i. Executive Director/Accounting Officer ³⁰ ii. Director Physical Planning iii. Director Public Health and environment iv. Manager Solid Waste & Environment Management v. Director Treasury Services vi. Director Internal Audit vii. Director Administration and Human Resource viii. Director Gender, Community Services and Production ix. Manager Commercial Services x. Supervisor Labor xi. Director Engineering services xii. Deputy Director Strategy Management & Business Development xiii. Deputy Director Procurement	- From the KCCA Human Resource office obtain and review the staff lists and appointment letters of the listed staff to establish that they are substantively filled. - For the Engineering Position, check and confirm that he/she is registered with the Engineers Registration Board (ERB)	✓ Staff lists ✓ Appointment letters
	12.	The staff positions that must be substantively filled in District Local Governments are:	From the District Human Resource office, obtain and review the staff lists and appointment letters of the	✓ Staff lists ✓ Appointment letters

²⁹ Substantively filled means that the staff appointed to execute the tasks mentioned in the TOR, and posted, possesses the required skills and qualifications. Secondment was allowed as per Meeting on 06th Feb 2024, provided the Seconded Officer is committed full-time to the assigned position.

³⁰ For a position that was substantially filled 3 months to the APA, if a staff is terminated, resigns, promoted or dies; the entity shall be scored full marks if; it has officially appointed an Acting officer in the same capacity and it has demonstrated plans of substantially filling the same position.

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Means of Verification
		i. Chief Administrative Officer/Accounting Officer ii. District Engineer iii. Senior Physical Planner iv. Senior Procurement Officer v. Chief Finance Officer vi. Senior Accountant vii. District Natural Resources Officer viii. Senior Environment Officer ix. District Community Development Officer x. Senior Labor Officer ³¹ xi. District Planner xii. District Commercial Officer xiii. Principal Internal Auditor xiv. Principal Human Resource Officer	listed staff to establish that they are substantively filled. For the Engineering Position, check and confirm that he/she is registered with the Engineers Registration Board (ERB)	
	13.	The staff positions that must be substantively filled in Municipal Council are: i. Town Clerk/Accounting Officer ii. Municipal Engineer iii. Senior Physical Planner iv. Procurement Officer v. Principal Finance Officer vi. Senior Accountant vii. Environment Officer viii. Community Development Officer ix. Labor Officer x. Senior Planner	- From the Municipal Human Resource Office obtain the staff lists and appointment letters of the listed staff to establish that they are substantively filled. - For the Engineering Position, check and confirm that he/she is registered with the Engineers Registration Board (ERB) and has an Annual Practicing License.	✓ Staff lists ✓ Appointment letters

³¹ For Mpigi DLG, please refer to their approved Organization structure and access the exiting position

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Means of Verification
		xi. Principal Commercial Officer xii. Senior Internal Auditor xiii. Senior Human Resource Officer		
B) The entity has demonstrated basic capacities in budgeting, procurement and financial management (fiduciary safeguards)	14.	The entity submitted an annual performance contract of the current FY (2024/2025) that among others includes annual work-plan, budget and procurement plan that includes all activities to be implemented by the deadline issued by MoFPED (According to PFMA, the deadline is 30 June, but was adjusted to 31 July based on the OPM assessment)	- From MoFPED's inventory/ schedule of entity submissions of performance contracts, check dates of submission and issuance of receipts and: - If entity submitted before or by due date, then state 'compliant' - If entity had not submitted or submitted later than the due date, state 'non-compliant' - From the PDU check whether engineering designs and ESIA/ToR/Project Briefs/screening reports were prepared for all works/projects before initiating a procurement.	- Inventory of entity submissions of performance contracts - Detailed engineering design - ESIA/TOR/Project Briefs - Check for Screening reports and ESMPs for projects that are not subject to ESIA/PB in line with the National Environment Act
	15.	The entity submitted the Annual Performance Report for the previous FY (2023/2024) on or before the deadline as determined by MoFPED of the current Financial Year ³² <i>Note that these reports should include financial and physical progress reports even for supplementary budgets and work plans</i>	- From MoFPED's official record/ inventory of submission of annual performance report submitted to MoFPED, check the date MoFPED received the annual performance report: - If entity submitted report to MoFPED in time, then it is compliant - If entity submitted late or did not submit, then it is not compliant.	Record/inventory of submission of annual performance report

³² The deadline of June 30 specified in the PFMA and LG Budget guidelines was adjusted to 31st August as per the Assessment Guidelines by OPM, and The deadline of 31st July specified in the PFMA Act, 2015 was adjusted to 31st Aug as per the Assessment Guidelines by OPM. *The deadline of 31st July specified in the PFMA Act, 2015 was adjusted to 31st Aug as per the Assessment Guidelines by OPM*

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Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Means of Verification
	16.	The entity Internal Audit function is being executed in accordance with the LGA section 90, LG Procurement Regulations, PFMA and KCCA Act	Entity has: - Prepared and submitted an audit work-plan to the Regional Audit Committee for the current FY - Produced at least three out of the four quarterly internal audit reports for the previous FY and submitted these reports to the Authority/council and the PAC/LGPAC	✓ Audit work-plan ✓ Quarterly internal audit reports • Submission letters to Authority/council and the PAC/LGPAC
	17.	The audit opinion of LG Financial Statement for the previous FY but one (2022/2023) is not adverse or disclaimer	From the Auditor General check the audit opinion of the entity for the previous FY (2023/2024) but one. If entity has adverse and disclaimer opinion: Non-compliant	✓ Audit Report by OAG
C) The entity has met all Program specific requirements	18.	The entity has signed a Participation Agreement/ MoU with MoKCC&MA (first year only).	From the MoKCC&MA obtain a copy of the Participation Agreement/MoU signed between the MoKCC&MA & implementing entity.	✓ Participation Agreement/MoU
	19.	The entity has a functional Metropolitan Development Forum (MDF).	From the DCDO/CDO's office obtain the minutes and reports of the MDF to establish whether: the MDF is fully constituted as per Guidelines; and among others discusses the prioritized investments	✓ MDF Minutes ✓ MDF Reports
	20.	The entity annual work-plan/budget for GKMA PforR adheres with the investment menu and selection criteria provided for in the Program Operational Manual (from Year 2)	From the Performance Contract (with work-plan and budget) establish whether the entity has allocated GKMA PforR funds to eligible activities.	✓ Performance Contract



Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Means of Verification
	21.	The entity adheres to the eligible expenditures (investment menu) for the use of funds in the previous year (from Year 2)	From the Performance reports establish whether the entity indicate the source of funding for investments and used the GKMA PforR funds for the previous FY (2023/2024) on eligible activities.	✓ Performance reports
D) The entity has demonstrated basic capacities in climate and disaster risk management	22.	Evidence that the entity has carried out climate change/disaster risk screening checklist ³³ at planning, designing, implementation, and completion (O&M) stage (from Year 2)	Step 1: From the planning unit / strategy department, obtain and review the budget performance reports for the previous FY (2023/2024) to identify all active MDG-funded projects³⁴ and their current status (planning / design / implementation / O&M stages). Step 2: Obtain from the planning unit / strategy department the completed Climate and Disaster Risk Screening Checklist for each of these active projects. Step 3: Check that all checklists for all planned investments were fully completed and signed by the required stakeholders. A checklist is deemed to be fully completed when: ✓ An answer has been selected in column C for each of the 29 questions; ✓ Explanation / supporting data is provided in column E for all	- Completed Checklists ✓ Budget performance reports

³³ As per the Urban Resilience Guideline and Checklist in POM

³⁴ The MDG funded projects must be aligned to the UDP pillars of either; connectivity and mobility; job creation or urban resilience. These sub-projects include roads, drainages, markets, incubation centers etc., that have been selected and included in the Previous FY workplan and budget for planning or designing or implementation or O&M. these are the only ones to be considered under this section.

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Means of Verification
			questions where the selected answer results in a score above 0. If the project entered into a new stage (design / implementation / O&M), the tab(s) corresponding to the relevant stages are completed Note: The value of the total Risk and Resilience Management score is not considered to assess achievement of DLI 2.4.	



DLI 3: GKMA-UDP implementing entities with strengthened institutional performance for service delivery, including climate resilience project designs as measured by average score in the Annual Performance Assessment (APA)

Overview of the Indicators and Relative Scores

Performance Area	No.	Performance Measure	Maximum Score
g) Metropolitan Urban planning, budgeting and management Maximum score is 20		The entity has a functional Physical Planning Committee that has developed and implemented the approved Physical Development Plans that are aligned to the overall GKMA Economic Development Strategy	10
		The entity has planned and budgeted for investments effectively	5
		The entity has implemented Human Resource Management systems	5
h) Own Source Revenue Mobilization and Administration Maximum score is 10		The entity has implemented revenue mobilization strategies and increased its own source revenues in the last FY (2023/2024) compared to the one before the previous financial year (last FY but one – 2022/2023)	6
		Local revenue administration, allocation and transparency	4
i) Procurement Maximum score is 15		Quality of entities procurement with regard to economy and efficiency.	15
j) Accounting and core financial management Maximum score is 14		The entity makes timely and complete monthly financial reports	6
		The entity maintains a detailed and updated Assets Register	4
		The entity has provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous FY (2023/2024) by April 30 (PFMA s. 11 2g)	4
k) Metropolitan governance Maximum score is 18		The entity Authority/Council meets and discusses service delivery related issues	4
		The entity has put in place a system to respond to the feedback/complaints provided by citizens	4
		The entity shares information with citizens (Transparency)	6
		Enhanced Transparency, Accountability and Participation	4
l) Climate change planning, Environmental and social safeguards Performance Strengthened Maximum score is 23		The entity has a functional District/Urban Environment and Natural Resource Committee	7
		The entity has undertaken a Climate Change Vulnerability Assessment (CCVA)	6
		The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments	5
		The entity has implemented, supervised and monitored compliance to environment and social management procedures	5
Total			100

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
A) Metropolitan urban planning, budgeting and management Maximum Score is 20	1	The entity has a functional Physical Planning Committee that has developed and implemented the approved Physical Development Plans that are aligned to the overall GKMA Economic Development Strategy Maximum score is 10	b) If the entity has a functional Physical Planning Committee in place that: (i) is properly and fully constituted; (ii) considers new investments/ application for development permission on time; and (iii) has submitted at least 4 sets of minutes of Physical Planning Committee to the National Physical Planning Board Score 1 or else 0	a) From the Physical Planner obtain a list of the members of the Physical Planning Committee to establish whether it is properly and fully constituted. b) Review the Development Plan Application Book and minutes of PPC to determine whether all the submissions for new investments/ applications for development permission were decided and the applicants were notified (using the form in the 8th Schedule, Physical Planning Act 2010) considered within 30 days after submission. c) From National Physical Planning Board establish whether the entity submitted at least 4 sets of minutes of PPC	✓ List of the members of the Physical Planning Committee ✓ Development Plan Application Book ✓ Minutes of physical planning committee
			c) If the entity has a current ³⁵ Physical Development Plan that: (i) was approved by Council/ Authority; and (ii) submitted to the National Physical Planning Board/National Planning Authority	From the National Physical Planning Board obtain the current Physical Development Plan that was submitted by the entity to establish whether: (iii) It was approved by Council/ Authority; (iv) Submitted to the National Physical Planning Board/ National Planning Authority	✓ Current approved Physical Development Plan ✓ Review report of the PDP since the adoption of GKMA development strategy ✓ GKMA-IUDMP

³⁵ Not outdated, based on the updated physical planning standards and guidelines



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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
			(iii) is aligned to the overall GKMA Economic Development Strategy³⁶ and GKMA-IUDMP (once approved) Score 1 or else 0	(v) Is aligned to the overall GKMA development strategy; and the GKMA-IUDMP (once approved)	
			d) If the entity has detailed physical development plan(s) or/and area action plan(s) approved by the Authority/ Council covering (coverage of the entity excludes the area occupied by water bodies and environmental sensitive areas such as wetlands) at least the percentage below: ✓ 30% in 1st and 2nd Annual Performance Assessment (APA) ✓ 40% in 3rd APA ✓ 50% in 4th APA Score 1 or else 0.	From the Physical Planner obtain the detailed physical plan to establish: ✓ the proportion of the entity area covered (coverage of the entity excludes the area occupied by water bodies and environmental sensitive areas such as wetlands) and whether it was approved by the Authority/ Council. ✓ From the Physical Planner establish the availability of an approved action area plan for the previous FY (2023/2024).	✓ Detailed Physical Plans ✓ Precinct plans ✓ Approved Action Area Plan ✓ Detailed satellite plans
			e) If the current Physical Development Plan considers climate and disaster risks (e.g. flooding) Score 1 or else 0	From the National Physical Planning Board obtain the current Physical Development Plan that was approved by Council and submitted by the entity and assess whether key hazards are considered.	✓ Current approved Physical Development Plan
			f) If all infrastructure investments implemented by the entity in	a) Obtain a list of investments that were initiated in the	✓ List of new investments

³⁶ Implementing entities should have reviewed or should review the PDP to check whether their approved PDPs are aligned to the GKMA strategy. If not, GKMA entities should update the PDP or develop a new PDP (if the PDP is far outdated, not suitable for the update)

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
			the previous FY; (i) are consistent with the approved Physical Development Plan; (ii) have a planning compliance certificate issued by NPPB. Score 1 or else 0	Previous FY and determine whether they were approved by the Physical Planning Committee and are consistent with the approved physical development plan.	✓ Minutes of the Physical Planning Committee
			g) If entity has named streets, numbered plots, surveyed and demarcated roads as planned in the previous FY as per targets below (iv) Entities with roads surveyed and demarcated • 1st & 2nd APA = at least 75% • 3rd APA = 80% • 4th APA = 90% Score 1 or else 0 (v) Entities with streets named numbered • 1st & 2nd APA = at least 75% • 3rd APA = 80% • 4th APA = 90% Score 1 or else 0 (vi) Entities with plots numbered • 1st & 2nd APA = at least 30% • 3rd APA = 40% • 4th APA = 50% Score 1 or else 0 <i>Note: for Districts consider Town Councils</i>	(iii) Review the annual work plan for the previous FY, whether the planned activities - street naming, plot numbering, surveying and demarcating roads, were implemented as per targets mentioned. (iv) implemented activities recorded in the computerized street addressing/plot numbering and road system and database b) Visit a sample of 2-3 roads to establish whether the streets have been numbered, roads surveyed and demarcated;	✓ Implementation/progress report of annual work plan for the previous FY ✓ Street/plot database, road database ✓ Field visits to a sample of 2 – 3 streets

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
			h) If entity has an updated land inventory featuring a tabular and/or spatial database Score 1 or else 0	a) Consolidated Urban Land Inventory updated for vacant, residential, commercial and industrial areas, as well as reserves for road or other public facilities, b) Existence of tabular and/or spatial database for the corresponding land uses, and c) Visit a sample of 3-4 land use categories	✓ Street/plot database, road database ✓ Field visits to a sample of 2-3 streets
			i) If the entity has a functional Building Committee or Development Control Team (KCCA) Score 1 or else 0	i. Establishment: Date of formation and structure ii. Staffing: The team comprises of at least three staff of physical planner(s), engineer(s) and building inspector(s). ii. Operation: Annual work plan and annual progress report (activities including identification of illegal developments, post approval inspections, and issuing penalties for occupation of buildings without development permits.)	✓ LG/MC/Authority structure ✓ LG staff list for Development Control Team/Building Committee ✓ Annual workplan of Development Control Team within Physical Planning Directorate/Department and Annual Progress Report
	2.	The entity has planned and budgeted for investments effectively	f) If the entity priorities in AWP for the current FY are based on the outcomes of discussions and consultations from budget conferences, Metropolitan	From the Economic Planner, obtain and review minutes, budget conference report and the AWP of the current FY to determine whether the	• Minutes, • Budget Conference Report • AWP of the current FY

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
		Maximum score is 5	Development Forum (MDF), LLG and Private Sector ³⁷ , before being approved for investment: Score 1 or else 0	prioritized AWP activities are in line with outcomes of consultations held	
			g) If the entity has conducted a desk appraisal for all projects in the budget and established that the prioritized investments using the standard tool outlined in the POM and are: (i) derived from the approved five-year development plan; and (ii) eligible for expenditure under the MDG Score 1 or else 0	From the Economic Planner obtain and review desk appraisal reports and establish whether the desk appraisals were conducted and if investments were derived from the five-year Development Plan and are eligible.	• LG/MC/Authority Development /Strategic Plan • Appraisal reports (desk appraisals) • Screening notes
			h) If entity conducted field appraisal to check for (i) technical feasibility and (ii) Environmental and social acceptability of projects in the current FY, Score 1 or else score 0	From the Economic Planner, obtain and review all projects financed using MDG funds to check whether field appraisals were conducted and if scrutiny for technical feasibility and environmental and socially acceptability was done.	• Field Appraisal Report (field appraisals)
			i) If entity developed a detailed design for all investment projects of the current FY, Score 1 or else score 0	From the Engineer, obtain and review all projects that will be financed using MDG funds From the Engineer obtain and review detailed designs for all investment projects that will be	• Detailed designs

³⁷ Private sector participation includes organized associations as well as representation of different sectors (tourism, industry & agribusiness).

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
			j) If the entity has developed project profiles with costing and discussed by TPC for all investments in the AWP for the current FY Score 1 or else score 0.	financed using MDG funds in the current FY. From the Economic Planner check whether the minutes from the TPC indicate that all project profiles for investments were discussed by the TPC	• TPC minutes • Project Profiles for Investment Projects
			If the entity has: a) Conducted a staff performance appraisal for all HoDs as per guidelines issued by MoPS during the previous FY; b) Has also implemented administrative rewards and sanctions on time as provided for in the guidelines; c) has established a Consultative Committee (CC) for staff grievance redress which is functional. Score 1 or else 0	From the HRM Division obtain and review Personnel files to assess whether: • the HoDs were appraised during the previous FY. • administrative rewards and sanctions were implemented, • a CC for staff grievance has been established and is operational (i.e. has considered cases).	• Performance plan • Appraisal reports • Personnel files
			d) Budgeting for and actual recruitment and deployment of staff: If the entity has consolidated and submitted the staffing requirements for the coming FY to the MoPS by September 30th, with copy to the respective MDAs and MoFPED Score 1 or else 0	From MoPS, obtain the letters from the entity with the requested staffing requirements and review the timing of the submission.	• Staff requirement letters to MoPS
	3.	The entity has implemented Human resource management systems Maximum score is 5			

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
			e) Performance management: If the entity has conducted a tracking and analysis of staff attendance as guided by Ministry of Public Service CSI Score 1 or else 0	From the HRM Division obtain and review the tracking reports and analysis of staff attendance as per guidelines by MoPS CSI	Tracking reports and analysis
			f) Payroll management ³⁸ : If 100% of the staff recruited during the previous FY have accessed the salary payroll not later than two months after appointment, Score 1 or else 0.	From the HRM Unit obtain the list of all staff that were recruited and determine whether they accessed the salary payroll during the previous FY, not later than 2 months after appointment	- Salary payroll - Recruited staff lists
			g) Pension Management: If 100% of staff that retired during the previous FY have accessed the pension payroll not later than two months after retirement. This excludes cases of death – as entities may have no control over submission of documents by claimants to get death benefits. Score 1 or else 0.	From the HRM Unit obtain the list of staff that retired during the previous FY. Obtain the pension payroll to determine whether staff accessed the pension payroll within two months of retirement.	- Pension payroll - Retired staff list
B) Own Source Revenue Mobilization and Administration Maximum score is 10	4.	The entity has implemented revenue mobilization strategies and increased its own source revenues in the last FY compared to the one before the previous	f) If entity has established a comprehensive revenue data base, Score 1 or else 0	From the CFO/Treasury Directorate obtain and review the revenue data base	Revenue data base
			g) If entity has a functioning electronic revenue collection system	From the CFO/Treasurer obtain information on the electronic revenue collection system	Reports from Electronic revenue collection system

³⁸ For entities where there was no recruitment in the previous FY, it should be considered as not applicable (N/A) and shall be deducted from the denominator

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
		financial year (last FY year but one) ³⁹ Maximum score is 6	Score 1 or else 0	- Request information on the number and functionality of payment channels⁴⁰ used for collection. - Request latest updated report on collections through the system.	
			h) If entity has made information publicly available on (i) tax rates (ii) collection procedure (iii) procedure for tax appeal, Score 1 or else 0	Review notice boards and other public notices to establish whether the entity publicized (i) tax rates (ii) collection procedure (iii) procedure for tax appeal	Notice boards and other public places
			i) If entity has issued 100% demand notes in the previous FY, Score 1 or else 0	From the CFO/Treasurer, establish whether demand notes have been issued to all due taxpayers.	Demand notes
			j) If increase in OSR from previous FY but one to previous FY is: ✓ More than 5 %: score 2 points ✓ If the increase is from 1 – 5%: score 1 point ✓ If the increase is less than 1%: score 0 points.	From the CFO obtain and review audited final accounts for the previous two FYs to calculate the percentage increase on OSR collection.	Annual financial accounts for previous year and previous year but one.
	5.	Local revenue administration, allocation and transparency	e) If the implementing entity has remitted the mandatory LLG share of local revenues Score 1 or else 0	From the Treasurer/CFO obtain and review annual financial accounts to determine whether the entity remitted the	Annual financial statements

³⁹ Excluding one-off revenue sources (i.e. sale of property and assets); as well as revenue from bus and taxi parks.

⁴⁰ Payment channel may include Mobile money, Banks, Pay-way, POS, cash, etc.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
		Maximum score is 4		mandatory LLG ⁴¹ share of local revenues	
			f) Evidence that the entity is not using more than 20% of OSR on council activities: Score 1 or else 0	Review the annual financial statement and check whether the entity is not using more than 20% of OSR on council activities	Annual financial statements
			g) If the OSR collected by the entity against planned for the previous FY (budget realization) is within +/- 10 %: then Score 2 or else score 0.	From the Treasurer/CFO, obtain and review original budget and budget execution reports to determine the ratio of revenue budgeted that has been collected.	- Budget - Budget execution reports
C) Procurement Maximum score is 15	6.	Quality of entity procurement regarding economy and efficiency.	Procurement Audit conducted by PPDA	From the PPDA annual audits, obtain the score of each entity as per audited procurements results ⁴² .	PPDA annual audit report
D) Accounting and core financial management Maximum score is 14	7.	The entity makes timely and complete monthly financial reports Maximum score is 6	a) If the entity makes complete monthly financial reports and submits them to the Mayor/ Chairperson by the 15 th day of the following month for the 12 months preceding the assessment. For KCCA, quarterly reports are submitted to the City Executive Committee	- From Treasurer/CFO obtain and review monthly bank reconciliations and establish that they are done and up to-date. - From the Lord Mayor/ Mayor/ Chairperson, obtain and review the monthly financial statement and	Monthly and quarterly financial reports

⁴¹ Not applicable to KCCA (this should be reduced from their denominator). For DLG, they should remit 65% to LLG and 100% to Town Councils. In case the MOFPED remits less, the percentage to LLGs and Town councils should be calculated based on the amount of OSR released by MoFPED

⁴² The Procurement Audit including scores will be conducted as per the manual/ tool developed by PPDA. The IVA will use the scores provided by PPDA. Guidance from PST and WB recommended that IVA should award scores following the categorization provided by PPDA Audit Reports as follows: (a). 0 – 30%: Satisfactory, Score 15 Marks, (b). 31 – 70%: Moderately Satisfactory, Score 7.5 Marks, and (c). 71 – 100%: Unsatisfactory, score 0 Mark, which were adopted by IVA.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
			Score 0.5 or else 0 for each month; and score 1.5 for every quarterly KCCA report <i>Note: complete means that they include: trial balance; monthly income and expenditure statements with budget comparison, balance sheet and bank reconciliation statements</i>	establish whether they are complete and submitted by the 15 th day of the following month.	
	8.	The entity maintains a detailed and updated assets register Maximum score is 4	c) If the entity maintains an updated assets register covering details on buildings, vehicle, etc. as per format in the Asset Management Guideline 2020 Score 2 or else 0	From Treasurer/CFO obtain and review if assets register is detailed and up-to-date.	Assets register
			d) If the entity has used the Board of Survey Report of the previous FY to make Assets Management decisions including procurement of new assets, maintenance of existing assets and disposal of assets Score 2 or else 0	Review Board of Survey report recommendations and seek evidence of the entity's implementation of the recommendations.	Board of Survey Report
	9.	The entity has provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous financial year by April 30 (PFMA s. 11 2g). Maximum score is 4	b) If the entity submitted a 'Response'/ statement that includes actions against all findings where the Auditor General recommended the Accounting Officer to take action (PFMA Act 2015; Local Governments Financial and Accounting Regulations 2007; The Local Governments Act, Cap 243)	From MoFPED obtain and review the Inventory/record of submissions of statements entitled "<i>Actions to Address Internal Auditor General's findings</i>" to check whether the sub-national entity submitted a 'Response'/ statement	Actions to Address Internal Auditor General's findings

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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
			Score 4 or else 0.		
E) Metropolitan governance Maximum score is 18	10.	The entity Authority/ Council meets and discusses service delivery related issues Maximum score is 4	a) If the Authority/Council met, discussed and acted on service delivery related issues during the last FY including: ✓ TPC reports score 1 or else 0 ✓ Monitoring reports score 1 or else 0 ✓ Annual performance assessment results score 1 or else 0 ✓ LG/City PAC reports score 1 or else 0	From the Clerk to Council obtain and review the minutes from council meetings to determine whether they meet and discuss service delivery issues and took action on: • TPC reports, • monitoring reports, • performance assessment results • LG/City PAC reports for last FY	• Standing Committees Reports • Minutes from council meetings
	11.	The entity has put in place a system to respond to the feedback/complaints provided by citizens Maximum score is 4	d) If the entity has i) designated a person to coordinate response to feed-back (grievance /complaints) and ii) established a centralized Grievance Redress Committee (GRC), with optional co-option of relevant departmental heads/staff as relevant. Score 1 or else score 0	From the designated Grievance Redress Coordinator obtain information, establish: Whether the GKMA entity has designated a person and that there is evidence that the responsible person has been designated to coordinate response to the feedback or complaints and whether a centralized GRC has been established.	• Letter designating the person including the tasks • Minutes from the GRC
			e) If the entity has specified a system for recording, investigating and responding to grievances, which includes: (i) a committee to handle community and workers grievances at the project site as specified in the POM; and (ii)	From the designated person/CDO obtain information on whether the entity has: A specified system for recording, investigating and responding to grievances, which includes a centralized complaints log with clear	• Formal description of the CRD system; • Centralized complaints log; • Web-sits, public display stands • Obtain from the CDO • Minutes of meetings for the current FY

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
			a centralized complaints log with clear information and reference for onward action (a defined complaints referral path), and public display of information at entity offices Score 2 or else 0	information and reference for onward action (a defined complaints referral path), and the public display of information at district/municipal offices. Review the GRCs at various levels to establish. • Evidence that the grievances that were received were acted upon • Evidence that the GRC activities are funded • Evidence that the community/workers have been sensitized about the existence of the GRC Evidence that the GRC committees have been trained on their roles and responsibilities	• Minutes of community sensitisation meetings for the current FY • Record of grievances received from the community. (GRC Log) for the current FY • Training reports for GRC for current FY
			f) If the entity has publicized the grievance redress mechanisms so that aggrieved parties know where to report and get redress, Score 1 or else 0	From the entity notices boards or websites review, whether the entity has publicized the grievance redress mechanisms so that aggrieved parties know where to report and get redress	• Websites • Public display stands
	12.	The entity shares information with citizens (Transparency) Maximum score is 6	g) If the entity publicised the list of projects that have met the selection criteria for public information before they are approved Score 1 or else 0	• Establish from the planner where list of projects have been publicized (notice board or adverts)	• Notice board • Adverts

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
				Physically review the existence of the Notice Board / adverts	
			h) If the entity publicising project affected persons Score 1 or else 0	Establish from the planner the list of PAPs	List of PAPs
			i) If the entity has published the procurement plan and awarded contracts and amounts Score 1 or else 0	From PDU obtain evidence for publicized information to citizens on awarded contracts and amounts.	- Copy of adverts or photo of noticeboard, - Contract Register for awarded contracts
			j) If the entity has made information publicly available on the selected infrastructure projects implemented and their budgets amounts Score 1 or else 0	From the public notice boards and other means establish whether information on the infrastructure projects and their budget amounts have been publicized.	- Noticeboard, - Websites - Contract registers
			k) If the entity has published the performance assessment results and implications, for the previous year Score 1 or else 0.	From the planner, obtain evidence for publicized information to citizens on LG performance assessment results and implications reports	Copy of publicized information / notice board.
			l) If the entity conducted discussions (e.g. municipal urban fora, barazas, radio programmes etc.) with the public to provide feed-back on status of activity implementation during the previous FY Score 1 or else 0	From the Planner obtain and review evidence of: Meetings of feed-back to the public on status of project implementation.	- Minutes of meetings - Engagement reports

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
	13.	Enhanced Transparency, Accountability and participation	c) If the MDF has met and discussed among others assessment reports, complaints handling, quarterly progress report and MDF has held at least 4 meetings in the previous FY Score 0.5 for each meeting or else 0	- From TC/CAO/ED obtain MDF meeting documents to ascertain whether they met and discussed: ✓ Assessment reports ✓ Complaints handling ✓ Quarterly progress report ✓	- Minutes from meetings in MDF - MDF reports
		Maximum score is 4	d) If the entity has prepared the biannual report on IGG findings on cases of alleged fraud and corruption and their status including administrative or other action taken/being taken and the report has been presented and discussed at MDF, Score 2 or else 0	From the CDC/DCDO's office, obtain and review the report on IGG findings and MDF minutes	- Report on IG findings - MDF minutes
G) Climate change planning, Environmental and social safeguards Performance Strengthened Maximum score is 23	14.	The entity has a functional District/Urban Environment and Natural Resource Committee/Public Health and Environment Committee in case of KCCA	g) If the entity has constituted a functional Environment and Natural Resource Committee/Public Health and Environment Committee that meets at least quarterly. Score 1 or else 0	Request documentation from the Environment Officers or DNRO.	Names & designation of the committee members, Letters of appointment, Minutes of meetings
		Maximum score is 7	h) If the entity has prepared environment and Climate Change action plans Score 1 or else 0	Obtain environment action plans from the Environmental Officer.	A report of the district/MC/Authority Environment Action Plan
			i) If the entity has approved environment and climate change interventions or ensured that environmental	Review the Development Plan and	Plans and Projects approved by the council

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
			and climate change concerns are integrated in its plans and projects approved by the urban or district council Score 2 or else 0	- Check if climate change and environmental planning assessments are undertaken as part of the situational analysis, - Review recent (last FY) approved plans for evidence of environmental and climate change concerns.	
			j) If the entity has prepared and have the Environment and Natural Resource Committee /Public Health and Environment Committee endorse the District/ Municipal/City State of the Environment Report (prepared every 2 years) for the previous FY (2023/2024) Score 1 or else 0	Review District/Municipal/City State of Environment Report as well as committee meeting minutes to verify committee endorsement.	- District/Urban/City state of Environment Report with signatures of committee or - Minutes of meeting.
			k) If the entity has involved the Environment and Natural Resource Committee /Public Health and Environment Committee in monitoring and enforcement activities to promote compliance to laws, by-laws, ordinances Score 1 or else 0	Obtain and review monitoring and enforcement activity reports from the Environment officer	Reports on enforcement and monitoring activities; pictures & videos clips
			l) If the entity has involved the Environment and Natural Resource Committee /Public Health and Environment Committee in dissemination of	Obtain and review dissemination activity reports from the Environment Officer	Information materials, video clips, community campaigns, No. of local radio talk shows/programs etc

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
			information about environment and climate change Score 1 or else 0		
	15.	The entity has developed a climate change vulnerability assessment (CCVA) Framework Maximum score is 5	- If the entity has developed a climate change vulnerability assessment Framework If Yes score 3, if No score 0 - If the assessment also includes a disaster risk profile with indication of most vulnerable and at-risk locations (map). If Yes score 2, if No score 0 Then total score = 5.	Request evidence of CCVA Framework from Planner / District/ Urban Environment and Natural Resource Committee.	Review climate change vulnerability assessment (CCVA) documentation with evidence of approval from sub-national entity/ District/Urban Environment and Natural Resource Committee/Public Health Committee.
	16.	The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments Maximum score is 6	e) If the entity has carried out Environment and Social Assessments If yes Score 1 if No 0	Evidence of screening, scoping, social impact assessment, Project Brief, ESIA, Stakeholder Engagement Plan. Backed by screening & scoping reports, PB reports, ESIA reports, Stakeholder Engagement reports and minutes of meetings.	Copies of assessment reports Obtain from the DNRO/DEO and CDO
			f) If the entity has obtained NEMA ESIA certificate and other permits/licenses for projects being implemented in the current FY before commencement of works Score 1 or else 0	✓ Request evidence from Planner and/or environmental officer and CDO. ✓ Review documentation.	Copies of NEMA ESIA certificate and other permits/ licenses.
			g) If the entity has considered environment, social and	Review project designs, BOQs and procurement documents.	Project designs, BOQs and procurement documents.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification
			climate risks/impacts in designs, BOQs, procurement documents Score 2 or else 0	Review evidence within documentation of considerations of environment, social and climate risks/impacts	
			h) If the entity has evidence of land acquisition (signed consent forms and land agreements) for all subproject investments to be implemented in the current FY (Obtain a continuous right of way to enable the Contractor to work within the indicated FY) Score 2 or else 0	Request documentation from DCDO/District Engineer for all sub-projects that require land acquisition. Review evidence of consent forms, strip maps and land agreements.	✓ Signed Consent forms ✓ Strip maps ✓ Signed Land agreements by authorised representatives, ✓ Copy of the Land title.
	17.	The entity has implemented, supervised and monitored compliance to environment and social management procedures Maximum score is 5	a) Joint Quarterly Monitoring/ inspection carried out for all projects (evidence will be monitoring reports on file) Score 2 or else 0 b) Enforcement for compliance to environment and social mitigation measures. Score 3 if all the requirements are met and 1 if partially met or else 0	Request and review available documentation for entity has carried out implementation monitoring and enforcement for compliance to environment and social management procedures. Carry out field verification and request for evidence of monitoring and inspection reports for ongoing works, auxiliary facilities, and their status. Carry out field verification and request for evidence of compliance to permits/licences ESIA conditions of approval, bylaws, guidelines, contracts, restoration of sites etc.	Field observations, Contract documents, reports, payment certificate, implementation of notice to correct, H&S plans, grievance logs, incident logs, safety committee minutes, bidding documents, inspect restored and decommissioned sites etc.

DLI 4: GKMA-UDP implementing entities with strengthened coordinated, climate -resilient, and integrated metropolitan planning and investments as measured by average percentage score of value of investments that are multi-jurisdictional out of total investment under the Program in a FY.

No	Performance Indicator	Assessment Procedure	Means of Verification
	GKMA-UDP implementing entities have achieved average percentage score of <u>value of investments</u> that are multi-jurisdictional out of total investment under the Program in a FY Annual average Targets FY 2023/24: 5% FY 2024/25: 10% (capped to 10% for 2nd APA) FY 2025/26: 15% FY 2026/27: 20% FY 2027/28: 30%	g) Step 1: From the Accounting Officer, obtain and review the budget performance reports for the previous FY to identify and list all the projects that were implemented using MDG funds. h) Step 2: Identify and describe the investments that are multi-jurisdictional, demonstrate coordination and integration. The GKMA entity must provide evidence of coordination, i.e. (i) joint planning; (ii) same design standards; (iii) connectivity for infrastructure (roads, markets and drainages); (iv) joint procurement of contractors; and (v) joint supervision⁴³. These 5 requirements will be modified (and reduced to at least 3 requirements) in cases where one of the entities fails to acquire Right of Way (RoW) for the proposed projects. i) Step 3: Obtain the Interim Payment Certificates and ascertain the value that was certified as complete during the previous FY for all projects. j) Step 4: Conduct field trips to each of the projects to verify the actual implementation and multi-jurisdiction nature of the projects. k) Step 5: Calculate the value of implemented investments that are multi-jurisdictional as a percentage of the total MDG investment under the Program in a FY (see matrix 4-1 below for illustration purposes) l) Step 6: Calculate the average value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY for the 9 sub-national entities (see matrix 4-2 below for illustration purposes) Note: The World Bank will disburse the full allocation to Government of Uganda if the annual average target for the FY is met. If the average percentage is below the target for FY, pro-rata reduction. If the average percentage is above the target for FY, pro-rata increase. Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula	Budget performance reports Joint planning reports investment designs Contracts Supervision reports Interim Payment Certificates

Matrix 4-1: Procedures for calculating the value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY

Entity: _____

⁴³ The details of coordination arrangements will be detailed in the POM.

Name of Project/ Investment	Total capital investment under the program in the FY	Description of investments that are multi-jurisdictional	Total Value that was certified as complete during the previous FY ('000')	Total multi- jurisdictional Value that was certified as complete during the previous FY ('000')	Value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY (Total column 5 X 100 Total column 2)
(1)	(2)	(3)	(4)	(5)	(6)
Upgrading of X road	2,000,000	No	1,000,000		
Construction of X drainage	200,000	Yes - provide evidence of nature of coordination during planning; design; procurement; supervision	150,000	150,000	
Sub-total			1,150,000	150,000	13

Matrix 4-2: Average value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY

GKMA Entity	Total value of all investments that was certified as complete during the previous FY ('000')	Total value of implemented investments that are multi-jurisdictional under the Program in a FY	Value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY (Total column 3 x 100 Total column 2)
(1)	(2)	(3)	(4)
Implementing entity 1	1,150,000	150,000	13%
Implementing entity 2	2,615,000	456,000	17.4%
Implementing entity 3	2,220,000	345,000	15.5%
Implementing entity 4	1,345,000	136,000	10.1%
Implementing entity 5	2,400,000	320,000	13.3%
Implementing entity 6	1,800,000	350,000	19.4%
Implementing entity 7	1,700,000	165,000	9.7%
Implementing entity 8	4,500,000	560,000	12.4%
Implementing entity 9	3,500,000	245,000	7.0%
Grand Total	21,530,000	2,827,000	13.5

DLI 5 - Average Percentage of implementation of climate-resilient annual infrastructure investment plan disaggregated by subproject investment type

No	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification
2.	The GKMA-UDP implementing entities have achieved the average implementation percentage of targets set in annual work plan (maximum 100 points)	Weighted implementation of physical targets as set in the sub-national entity annual work plan for the previous FY (see table below for calculation illustration) <i>The score on this indicator will be between 0 and 100 points</i>	a) Step 1: From the Planner obtain and review the work plan for the previous FY to identify the projects⁴⁴ and activities/phases that were agreed to be implemented; b) Step 2: From the Engineer obtain and review the signed contracts, bills of quantities, approved Contractors' work plans and annual progress reports to determine the targets; c) Step 3: Obtain and review the physical progress report to determine progress made against planned targets in the previous FY; d) Step 4: Conduct field trips to each of the projects to verify the actual implementation rate. e) Step 5: Calculate the average implementation rate in the previous FY for all the projects; f) Step 6: The completion rate (%) of each project, when determined, will then be weighted with the relative contracted size of the planned activities of the projects to get an aggregate result, see the example below	• Work-plan for the previous FY • Bills of Quantities • Annual progress Reports • Physical Progress Report for previous FY • Reports on execution for the previous FY • Annual financial statements

⁴⁴ Projects selected must be aligned to the UDP program pillars. Subsequent meetings and guidance from PST and WB, recommended that **ALL** projects in the GKMA-UDP implementing entity's Annual Work Plan for the previous FY 2023/2024 be considered and evaluated by IVA.

Table: Example of Weighting Completion Rates

Projects	Contract Amount	Annual Budget for Planned Activities	Implementation rate against Annual Budget/planned completion	Weighted (Annual Budget/planned contract amount multiplied by completion rates)
Project 1	350,000	200,000	70%	140,000
Project 2	420,000	300,000	60%	180,000
Project 3	500,000	500,000	80%	400,000
Total		1,000,000		720,000
	Weighted implementation rate for this entity (Weighted total multiplied by 100 divided by the total annual budget/planned amount – NOT total contract amount.			72

DLI 6: Average Percentage scores achieved by GKMA-UDP implementing entities in Value for Money (VfM) audits

No	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Remarks
1.	Value for the money audits in the infrastructure investments funded by the MDG <i>Maximum score is 100%</i>	The score on this indicator will be between 0-100 (max), see the scoring guide below.	The input from this will be provided by the value for the money audits to the assessment teams to include in the final calculation of the size of the allocations.	Value for Money Audit Reports from OAG	Note that VfM is conducted for projects financed by MDG as well as other funding sources.

Table 1: Scoring guideline for Value for Money Audit

Parameters	Scoring Criteria
Objective 1: To assess whether the investment/service has been provided at a competitive unit cost (Economy) Max points - 15	
Sub-Objective 1.1: To assess the price differences between similar quality and quantity of works (15 Marks)	
Unit project item costs as per Engineer's Estimates. (5 Marks)	Cross referenced across municipalities (refer to table 2 below)
Unit project item costs as per signed Contracts (5 Marks)	Cross referenced across municipalities (refer to table 2 below)
Unit cost per square meter of road/building works among the municipalities (5 Marks).	Cross referenced across municipalities (refer to table 2 below)
Objective 2: To assess the level of implementation of the works against the agreed contract approved work programs and outputs (Efficiency) Max points - 35	
Sub-Objective 2.1: To assess the progress of the works against time (10 Marks)	
Physical progress lag – (difference between the planned as derived from initial work program and actual physical progress) (5 Marks)	Physical lag ≤ 5% - 5 marks; >5% - ≤ 15% -3 marks; >15% - ≤ 30% -1 mark; above 30% - 0 marks
Physical progress lag – (difference between the planned as derived from the current approved revised work program and actual physical progress) (5 Marks)	Physical lag ≤ 5% - 5 marks; >5% - ≤ 15% -3 marks; >15% - ≤ 30% -1 mark; above 30% - 0 marks
Sub-Objective 2.2: To assess the existence and effectiveness of internal controls for certification and payment of executed works (18 Marks)	
Presence of detailed payment supporting documentation (2 Marks)	Detailed measurement sheets, activity status reports, time sheets, etc. present – 2 marks; Absent – 0 mark
Payment above certified amounts (IPCs, fee notes, material supply invoices etc.) (3 Marks)	No payment above certified amount – 3 marks; Any payment above certified amount -0 mark
% of overpayment (as a result of variance between audit values and certified works) to the certified value of the works (10 Marks)	0% overpayment -10 marks; >0% - ≤5% - 5 marks; >5% - ≤10% - 2 marks; above 10% - 0 marks
Timeliness in payment of IPCs, fee notes, material supply invoices etc. (3 Marks)	Payment within contractual provision – 3 marks; Otherwise – 0 mark
Sub-Objective 2.3: To Review contract Supervision and monitoring arrangements (7 Marks)	
% of quality progress reports prepared (2 Marks)	100% reports – 2 marks; otherwise – 0 mark
Presence of Minutes of Site Meetings (2 Marks)	Minutes of site meetings present – 2 marks; Absent – 0 mark

Parameters	Scoring Criteria
% of approved supervising personnel on site (2 Marks)	100% personnel – 2 marks; otherwise – 0 mark
% of approved equipment on site (1 Mark)	100% equipment – 1 mark; otherwise – 0 mark
Sub-Objective 2.4: To Review contract Supervision and monitoring arrangements during project closure (Satisfactory/Non-Satisfactory)	
Presence of detailed certificate of completion and snag list	At least 3/4 parameters present – Satisfactory, otherwise, unsatisfactory.
Presence of As-built drawings and maintenance manuals	
Presence of DLP progress/monitoring reports	
Presence of Defects Liability Certificate	
Objective 3: To assess the usage and quality of the infrastructural works undertaken by the entities (effectiveness) Max points - 30	
Sub-Objective 3.1: To assess the quality of works under implementation (25 Marks)	
Percentage of Material Test Results on File (5 Marks)	100% present – 5 marks; 90% - ≤100% - 3 marks; 80% - ≤90% - 2 mark; Less than 80%; 0 marks
% conformance of site works to design drawings and physical specifications (5 Marks)	100% conformance – 5 marks; <100% - ≥80% - 3 marks; <80% - ≥60% - 1 mark; less than 60% - 0 mark
% conformance of audit test results to specifications (10 Marks)	100% conformance – 10 marks; 99% - ≥80% - 5 marks; 79% - ≥60% - 3 marks; less than 60% - 0 mark
Presence of defects from visual observations (5 Marks)	No defects observed – 5; Minor defects observed – 2; Major defects observed - 0
Sub-Objective 3.2: To assess the utilization of the infrastructure (5 Marks)	
Observed Functionality and Usage (5 Marks)	Functioning and used as intended – 5 marks; below – pro-rata basing on team judgement
Objective 4: To assess the adequacy and fulfilment of implemented environmental, Health, social & safety measures (Environment - Max Points - 20)	
Sub objective 4.1: To assess the presence and fulfilment of ESIA/ESMF or environmental screening report (20 Marks)	
Presence of Screening report, or ESIA/ESMF or Project brief (5 Marks)	Presence of Screening report, or ESIA/ESMF or Project brief – 5 marks, otherwise 0
Evidence of fulfilment of the requirements in the Screening report, or ESIA/ESMF or Project brief (5 Marks)	Evidence of fulfilment of the requirements in the Screening report, or ESIA/ESMF or Project brief – 5 marks, otherwise 0
Presence of c-ESMP (5 Marks)	Presence of c-ESMP – 5 marks, otherwise 0 mark
Evidence of fulfillment of c-ESMP measures (5 Marks)	Evidence of fulfillment of c-ESMP measures – 5 marks, otherwise 0 mark



The scoring for the economy parameters shall be based on a comparison across implementing entities as detailed in Table 2 below;

Table 2: Assessment criteria for Economy Parameters

Economy Parameter	Item	Assessment Criteria/methodology
Unit project item costs as per Engineers Estimates. (5 Marks)	Item 1	5 items that are common to the implementing entities' works contracts shall be selected. The unit costs of each of these items shall be obtained from the Engineer's estimates. The lowest unit cost for a particular item across the Implementing Entities shall be given the maximum score of 1 . The scores (Si) of the other Implementing Entities for that particular item will be computed using the formula; $S_i = 1 \times F_m / F$ in which F_m is the lowest unit cost for a particular item across all the Implementing Entities and F is the unit cost of a particular item for the entity under consideration. Each of the items selected will be assessed separately across all the Implementing Entities. The average unit cost shall be used in cases where the unit cost for a particular item varies within the same contract. The total score for this parameter for the entity shall be the sum of the scores obtained for all the 5 items selected.
	Item 2	
	Item 3	
	Item 4	
	Item 5	
Unit project item costs as per signed Contracts (5 Marks)	Item 1	5 items that are common to the Implementing Entities' works contracts shall be selected. The unit costs of each of these items shall be obtained from the contracts. The lowest unit cost for a particular item across all the entities shall be given the maximum score of 2 . The scores (Si) of the other entities for that particular item will be computed using the formula; $S_i = 2 \times F_m / F$, in which F_m is the lowest unit cost for a particular item across all the entities and F is the unit cost of a particular item for the entity under consideration. Each of the items selected will be assessed separately across all the entities. The average unit cost shall be used in cases where the unit cost for a particular item varies within the same contract. The total score for this parameter for the entity shall be the sum of the scores obtained for all the 5 items selected.
	Item 2	
	Item 3	
	Item 4	
	Item 5	
Unit cost per square meter of road works/buildings among the municipalities, DLGs and KCCA. (5 Marks)	Physical cost	The unit cost per square meter of infrastructure shall be obtained by dividing the physical cost ⁴⁵ of the works by the area of the works. The lowest unit cost per square meter across the Implementing Entities for a particular category of infrastructure shall be given the maximum score of 5 . The scores (S) of the other entities for similar category of infrastructure will be computed using the formula; $S = 5 \times F_m / F$, in which F_m is the lowest unit cost per square meter for a similar category of infrastructure across all the entities and F is the unit cost per square meter of a similar infrastructure category for the entity under consideration.
	Area	
	Unit cost	

⁴⁵ Works contract costs less preliminary and General Item costs

DLI 7: Average Percentage scores achieved by participating entities in Operation and Maintenance of Infrastructure Projects

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification
1.	The implementing entity has executed the budget for construction of investment projects and O&M for major ⁴⁶ infrastructure projects (roads, markets and drainage) and assets during the previous FY (maximum 70 points)	a) If the MC prepared an Annual Infrastructure inventory and condition survey (including roads, drainage etc.) as per condition survey inventory (in the POM) – Score 8 points for entities with only road inventory, & 7 points for other infrastructure inventories and conditional surveys or else 0	From the Engineer obtain and review the aggregated Annual Infrastructure inventory and condition survey Report to establish whether it was prepared using the right Format in the POM.	Annual Infrastructure inventory and condition survey report
		b) If the MC prepared an O&M Plan that was consistent with O&M Strategy for all investments requiring maintenance as per formats in the POM, including break down of projects, time-plan and sequencing - Score 8 points for entities with only O&M Plan roads, & 7 points for O&M Plan for other infrastructure or else 0	From the Engineer obtain and review O&M strategy for all investments requiring maintenance, and check maintenance plan and costing.	- O&M strategy document - Adherence with the developed guidelines - Sample projects with plan and costing.
		c) If the MC budgeted in line with the strategy for FY 2022/2023 - Score 5 points if the entity budgeted for roads exclusively, and additional 5 points for other infrastructure	From the Planner obtain the Annual Final Accounts, Annual Budget and annual performance report to check whether the implementing entity has budgeted in line with the Strategy in the previous FY.	- Entity O&M Strategy - Annual entity workplan and/or budget for the previous year
		d) If the MC spent at least 80 percent of O&M budget received for infrastructure in FY 2023/2024 – Score 5 points if the entity spent on roads exclusively, and additional 5 points for other infrastructure.	Check whether the implementing entity has spent at least 80% of O&M budget received for infrastructure projects the previous FY based on sample of projects.	- Annual budget performance report - Annual financial accounts Sample projects
		e) Percentage of the implementing entity maintenance budget or expenditure funded by own source revenues:	Review breakdown of the maintenance budget and check whether the implementing entity has	- Maintenance budget - Annual financial statements

⁴⁶ Major infrastructure means the projects that qualify for ESIA approvals and Environment and Social Audit and are aligned to the core 3 MDG pillars of the GKMA-UDP to get full scores. The entity can have additional inventory for Minor projects (Aligned to UDP but only require TOR, and Screening reports) and other projects and assets but full score re given once the 3 MDG pillars are profiled.

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification
		10-20% or more are funded by own source revenues: Score 20 points 5-10% score 10 points - Below 5%: score 0 points	allocated Own Source Revenue towards O&M	
2.	The implementing entity has incorporated Environment and climate change sustainability in O&M (maximum 30 points)	a) If the implementing entity has carried out Environment and Social Audit (Annual Compliance Audit) for all major infrastructural projects completed in the previous FY (2023/2024) Score 10 or else 0 Please note that project with approved ESIA/TORs/Project Briefs are eligible for Environment and Social Audit. Minor projects will be eligible for supervision reports. Entities with none of the above won't be scored.	From the Environment Officer, obtain and review a copy of the Environment and Social Audit (Annual Compliance Audit) for previous year	- Environment and Social Audit report - ESIA Reports
		b) If the implementing entity has developed and implemented a corrective action plan as part of the Annual Compliance Audit Score 10 or else 0	- From the Environment Officer, obtain and review the correction action plan - Confirm implementation of the action plan (full score for over 50% implementation)	Annual Compliance Audit
		c) If the implementing entity has conducted an annual climate and disaster risk expenditure review (plans and budgets). Score 10 or else 0	- From the Planner, obtain the Annual Budget and performance report to check whether the GKMA entity had budgeted and spent on climate and disaster risk management in the previous FY (2023/2024). - Obtain and review climate and disaster risk expenditure review reports	- Annual Budget and performance report - Annual climate and disaster risk expenditure report

DLI 8: GKMA-UDP implementing entities with strengthened capacity on climate change mitigation and adaptation as measured by average percentage score of value of investments that contribute to climate change mitigation and adaptation out of total investment in the previous FY (2023/2024)

Performance Indicator	Assessment Procedure	Means of Verification
The implementing entities have achieved average percentage score of value of investments that contribute to climate change mitigation and adaptation out of total investment under the Program in a FY Targets FY 2023/24: 5% FY 2024/25: 15% (capped to 15% for the 2nd APA) FY 2025/26: 20% FY 2026/27: 25% FY 2027/28: 30%	a) Step 1: From the Planner obtain the budget performance reports for the previous FY (2023/2024) and review them to identify all active projects and their value. b) Step 2: Review each project implemented that year and define the applicable method to evaluate the investment. For each projects/investment, identify component that contribute to climate change mitigation and adaptation: ✓ Option 1: Investments listed as primarily targeting climate adaptation and mitigation ✓ Option 2: Urban Road Projects ✓ Option 3: Building Projects c) Step 3 (a): Obtain signed contracts (including BoQ) and Interim Payment Certificates from the Head of Finance of the entity and review them to establish the value of completed works. d) Step 3 (b) - for investment projects covered by Option 3 only (buildings): Obtain completed Building Climate Score table completed by the Designer. e) Step 3 (c): Conduct field trips to each of the projects to verify the actual implementation of climate change mitigation and adaptation projects. f) Step 4: Apply the appropriate evaluation method (Option 1 / 2 / 3 as identified in Step 2) to calculate the value of completed climate relevant investments and complete the evaluation spreadsheet to compare the value of completed eligible investments to total value of completed investments and calculate the total score for DLI 8.	• Budget performance reports • Signed construction Contracts • Interim Payment Certificates for completed works of eligible investments
<u>Calculation methods for the Value of implemented climate related investments as % of total implemented investments</u>		
Option 1: Investments primarily targeting climate adaptation and mitigation	This calculation method is applicable to the following types of investment projects: ✓ Flood control projects (water retention basins, flood plains) ✓ Development/rehabilitation of storm water and/or wastewater networks ✓ Development of parks / green belt (such as leisure parks, children's parks, playgrounds), restoration of wetlands ✓ Development of infrastructure dedicated to Non-Motorized-Transport (cycling and pedestrian walkways, waterfront walkways) ✓ Solid waste management infrastructure (such as a garbage recycling plant) When reviewing the Interim Payment Certificates of works performed during the past year, 100% of the expenses incurred for projects of the types listed above will be counted as climate relevant.	
Option 2: Urban Road Projects	For road construction / rehabilitation projects, only works performed under the following specific items of the Standard Bill of Quantities are considered as climate related: ✓ Items of sub-section 1700 (Environmental protection and waste disposal)	

	✓ All items of Series 2000 (Drainage) ✓ Items of sub-section 5600 (Landscaping and grassing) The following other works will be counted as climate relevant, provided they appear under clearly identified items of the Project's BoQs: ✓ Installation of solar street lighting ✓ Development of surfaces contributing to Non-Motorized Transport (pedestrian footpaths, cycling lanes) ✓ Development of dedicated lanes for public transport, ✓ Installation of traffic lights, providing they are part of a smart traffic control system including sensors					
Option 3: Building Projects	During the design stage, the designer is required to complete the Building Climate Score Table in order to identify all the climate related measures included in the design of the building. Filling this table generates a Building Climate Score in the form of a percentage (100% if all the measures from the list are applied, 0% if no measure is applied). During the APA, the IVA verifies that the scoring table is filled correctly, and that listed measures are implemented. When measuring the value of works implemented during the Fiscal year in the contract and Payment Certificate, the value of climate related components is calculated by multiplying the total valued of the executed works by the Building Climate Score.					
	Suggested measures to improve climate change adaptation and mitigation			Measures applies? (Y/N)	Criteria weight	Building climate score
	1	Site plan	Location on high grounds to avoid the high humidity at lake level and catch stronger breezes	Y	2	17
			Orientation of the building on the south side to catch lake breezes while limiting direct sunlight		2	28%
			Widely spaced to secure efficient air movements and not block off the cooling breezes	Y	1	
	2	Building plan for natural ventilation and thermal regulation	Roof with generous overhangs (not less than 0.6m)		2	
			Roof made of lightweight materials with low thermal capacity and high reflexivity (high albedo)		2	
			Light-colored external walls		2	
			Mid-weight internal walls to even out indoor temperatures		1	
			Appropriate orientation of opening, windows, and space to achieve maximum daylight with minimized heat gain	Y	2	
			Sufficiently wide and well-located opening on the two sides of the building to ensure adequate cross-ventilation		2	
			Incorporation of a fly roof that creates shade and encourages airflow beneath reducing temperatures		1	

			Ventilated roof space to minimize temperature differentials across bulk ceiling insulation		2	
			Use of medium high thermal inertia materials for the walls		2	
			Passive temperature control		1	
			Incorporate wind breakers		1	
			Solar protection of facades from direct sun light and heat		2	
			Keep existing green elements like trees to provide shading or adversely block direct light	Y	2	
	3	Rainwater harvesting and users	Incorporation of a rainwater harvesting and water storage system		2	
	4	Drainage, storm water management and flooding	Building level above 100-year return period flood level	Y	2	
			Integration of site drainage with wide drainage of the area		3	
			Permeable paving materials that allow storm water infiltration and reduce storm water run-off	Y	2	
	5	Energy efficiency and renewable energy	Incorporation of solar system		2	
			Energy efficient lighting		2	
			Daylight sensors		2	
	6	HVAC system (when needed)	Rightly sized to achieve good performance and maintain high energy performance	Y	2	
			Designed to use low GWP refrigerants		3	
	7	Landscaping	Greening trees, plants, and grasses incorporated next to waiting and sitting areas to provide shade	Y	3	
	8	Water saving and efficiency	Low water consumption toilets		1	
			Water efficient taps and sensor taps		1	
			Water saving aerators		1	
	9	Integrated water management system	Segregated and labelled water receptacles		1	
			Covered water collection area	Y	2	
			Optimum distribution of trash baskets within the building area		1	
	10	Material sources and suppliers	Environmentally responsible manufacturing techniques		2	
			Licensed/regulated sources/suppliers		2	



Table 8-A: Calculation of Value for Climate Resilient Projects

List of projects	Contract Amount	Value of completed investments (as certified in IPCs)	Type of Climate related investments	Value of climate related components	Value of completed climate related components				
Investments primarily targeting climate change adaptation and mitigation									
Project 1.1	500,000	50,000	Fully eligible		500,000			50,000	
Project 1.2	800,000	100,000	Fully eligible		800,000			100,000	
...	-	-	Fully eligible		-			-	
Urban Road Projects									
Project 2.1	2,000,000	300,000	Section 1700 - Environmental protection and waste disposal	10,000	340,000		5,000	150,000	
			Section 2000 - Drainage	200,000			100,000		
			Section 5600 - Landscaping and grassing	30,000			15,000		
			Other prices (Solar lighting columns, foot walks)	100,000			30,000		
			...						
			Total			17%			50%
Project 2.2	4,000,000	2,000,000	Section 1700 - Environmental protection and waste disposal	30,000	530,000		15,000	265,000	
			Section 2000 - Drainage	400,000			200,000		
			Section 5600 - Landscaping and grassing	50,000			25,000		

List of projects	Contract Amount	Value of completed investments (as certified in IPCs)	Type of Climate related investments		Value of climate related components			Value of completed climate related components		
			Other prices (Solar lighting columns, foot walks)		50,000			25,000		
			...							
			Total				13%			13%
...	-	-	Section 1700 - Environmental protection and waste disposal		-			-		
			Section 2000 - Drainage		-			-		
			Section 5600 - Landscaping and grassing		-			-		
			Other prices (Solar lighting columns, foot walks)		-			-		
			...							
			Total				-			-
Other Projects: Buildings										
Project 3.1	1,000,000	400,000	Climate design score	37%		370,000			148,000	
Project 3.2	1,500,000	200,000	Climate design score	65%		555,000			74,000	
...	-	-	Climate design score	0%		-			-	
Total	9,800,000	3,050,000				3,095,000			787,000	
Value of implemented climate change related investments as % of total implemented investments									25.8%	

Table 8-B: Calculation of GKMA Overall Score

FY: ----- Name of Entity: ----- --	Total Contract Amount in annual work plan	Value of TOTAL completed investments (Completion as certified by SC and documented in IPCs)	Value of completed climate investments (Completion as certified by SC and documented in IPCs)	Value of implemented climate change related investments as % of total implemented investments
Entity 1	35,000,000	25,000,000	3,300,000	13.20%
Entity 2	40,000,000	35,000,000	3,500,000	10.00%
Entity 3	20,000,000	18,000,000	9,000,000	50.00%
.....	25,000,000	22,000,000	5,000,000	22.73%
.....	35,000,000	30,000,000	9,000,000	30.00%
Total overall GKMA	155,000,000	130,000,000	29,800,000	22.92%