



2nd ANNUAL PERFORMANCE ASSESSMENT REPORT WAKISO 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.

March 2025

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



DISCLAIMER

This document is prepared solely for the use and benefit of the Office of the President - Ministry of Kampala Capital City and Metropolitan Affairs.

Neither the authors nor BDO/Kagga accept or assume any responsibility or duty of care to any third party.

TABLE OF CONTENTS

| | |
|--|-----------|
| List of Tables | iv |
| List of Acronyms | v |
| EXECUTIVE SUMMARY | vi |
| CHAPTER 1: INTRODUCTION AND BACKGROUND | 1 |
| 1.1 Introduction..... | 1 |
| 1.2 GKMA-UDP Background | 1 |
| 1.3 GKMA-UDP Objectives | 2 |
| 1.4 Objective of the Annual Performance Assessment | 3 |
| CHAPTER 2: SCOPE OF THE ASSESSMENT | 4 |
| 2.1 Geographical Scope | 4 |
| 2.2 Content scope | 4 |
| 2.3 Time Scope..... | 5 |
| CHAPTER 3: APPROACH AND METHODOLOGY | 7 |
| 3.1 Results-Based Financing (RBF) | 7 |
| 3.2 Participatory Approach..... | 7 |
| 3.3 Document / Project Data Review..... | 7 |
| 3.4 Update and Customization of the IVA Tool..... | 7 |
| 3.5 Preparation of the GKMA-UDP Implementing entities for the IVA..... | 11 |
| 3.6 Data Collection and Management..... | 11 |
| 3.7. Compilation of GKMA-UDP Implementing Entities Specific Reports | 12 |
| 3.8. GKMA-UDP Earnings determination | 12 |
| CHAPTER 4: ASSESSMENT FINDINGS | 13 |
| 4.1 Introduction..... | 13 |
| 4.2 Summary of Findings..... | 13 |
| 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). | 14 |
| 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). | 17 |
| 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) | 20 |
| 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 | 29 |
| 4.7 DLI 5 - Average percentage of implementation of climate-resilient annual infrastructure investment plan disaggregated by sub-project investment type. | 30 |
| 4.8 DLI 6 - Average percentage scores achieved by GKMA-UDP implementing entities in VfM Audits. | 34 |
| 4.9. DLI 7 - Average percentage scores achieved by GKMA-UDP implementing entities in operation and maintenance of infrastructure projects | 37 |
| 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 | 38 |
| 4.11 Annual GKMA-UDP Earnings..... | 44 |
| 4.12 Emerging Issues/Recommendations | 46 |
| 4.13 Conclusion..... | 47 |
| ANNEXES..... | 48 |
| Annex 1: DLI 1 - The number of GKMA entities that have prepared an Annual ISG plan that includes urban resilience and climate change/disaster risk management (Minimum Condition for ISG) | 48 |
| 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 Condition for MDG). | 52 |
| 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 APA.. | 66 |
| 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 | 122 |

| | |
|--|-----|
| Annex 5: DLI 5 - Average percentage of implementation of climate-resilient annual infrastructure investment plan disaggregated by subproject investment type. | 123 |
| Annex 6: DLI 6 - Average percentage scores achieved by participating entities in value for money (VfM) audits. | 131 |
| Annex 7: DLI 7 - Average percentage scores achieved by participating entities in Operation and Maintenance of infrastructure projects..... | 135 |
| 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 under the Program in a FY | 139 |
| Annex 9: Attendance lists, Entry and exit Meeting Minutes | 153 |
| Annex 10: Performance Assessment Tool..... | 167 |

List of Tables

| | |
|--|----|
| Table 1: Summary of Disbursement Linked Indicators..... | 2 |
| Table 2: Summary of Assessment Findings..... | 13 |
| Table 3: ISG Expenditure Summary FY 2023/2024 | 15 |
| Table 4: ISP expenses on Climate Change related activities | 15 |
| Table 5: Climate Change Related Activities in the ISP FY 2024/25. | 16 |
| Table 6: DLI 1 Assessment Results | 16 |
| Table 7: DLI 2 Assessment Results | 19 |
| Table 8:DLI 3 Assessment Results | 26 |
| Table 9: Wakiso DLG DLI 3 Performance Analysis..... | 28 |
| Table 10: Assessment for DLI 5 | 32 |
| Table 11: DLI 6 Assessment Scores..... | 34 |
| Table 12: Assessment for DLI 7 | 37 |
| Table 13: Assessment for DLI 8 | 40 |
| Table 14:ISG Earning in SDR | 44 |



List of Acronyms

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

EXECUTIVE SUMMARY

Introduction

This is the 2nd Annual Performance Assessment Report of Wakiso 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 an 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.

Wakiso 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 Wakiso 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 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 below:

- 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) activities.

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 Wakiso District Local Government from 07/11/2024 to 08/11/2024.

During this visit, the IVA team reviewed records and files provided by the District Local Government, supporting documentation from MDAs such as the Office of the Auditor General (OAG), Public Procurement and Disposal of Public 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 District Local Government. All these reviews and discussions with key staff enabled the team to derive 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 Wakiso District Local Government for compliance with the minimum conditions and performance measures stipulated in the performance assessment tools.

Prior to commencement of the field visit, a series of team meetings were held to discuss the performance assessment tools. 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 tools. The IVA team utilized a flexible, participatory/consultative, and iterative approach throughout execution of the assignment. The assessment tools were adopted in accordance with the revised POM and the Project Appraisal Document (PAD).

On completion of the performance assessment at the District Local Government, 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 off by both the IVA, District Local Government 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.

Summary of Assessment Findings

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

| Grant | Disbursement Linked Indicator (DLI) | Wakiso District Local Government | |
|-------|--|--|---------------------------------------|
| | | 1 st APA score (FY 2022/2023) | 2 nd APA score (2023/2024) |
| ISG | DLI 1 - Assessed whether Wakiso DLG had prepared an annual ISG plan that includes urban resilience and climate change and/or disaster risk management (Minimum Condition for ISG). | Met | Met |
| MDG | DLI 2 - Assessed whether Wakiso 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 Wakiso DLG had strengthened institutional performance for service delivery, including climate-resilient project designs | 55.95% | 57.07% |
| | DLI 4 - Assessed whether Wakiso DLG had planned and delivered climate resilient infrastructure investments in an integrated and coordinated manner | 0.00% | 0.0% |
| | DLI 5 - Assessed whether Wakiso DLG had implemented their annual climate resilient infrastructure investments plans | 100.0% | 93.10% |
| | DLI 6 - Assessed whether Wakiso DLG had achieved value for money when delivering the infrastructure investments. | Not Determined | 47.27% |
| | DLI 7 - Assessed whether Wakiso DLG had executed operation and maintenance for all major infrastructure assets in accordance with guidelines in the Project Operational Manual | 25.0% | 40.00% |
| | DLI 8 - Assessed whether Wakiso DLG had delivered infrastructure investments that contribute to climate change mitigation and adaptation | 21.98% | 37.20% |

Wakiso District Local Government met all the minimum conditions for ISG and MDG (DLI 1 and DLI 2) in year 2. Regarding DLI 3, the DLG registered a slight improvement from the previous year (i.e., 57.07% in 2nd APA from 55.95% in 1st APA). This improvement was attributed to their strengthened performance in Metropolitan Urban planning, budgeting and management. The DLG had a functional Physical Planning Committee that developed and implemented the approved Physical Development Plans and were aligned to the overall GKMA Economic Development Strategy. In addition, the DLG had planned and budgeted for all investments effectively and prepared timely monthly financial reports. In regard to financial management, the DLG had all the 12 reports submitted before the due date of the 15th day of the following month. Pertinent to this, in terms of own source revenue, mobilization and administration, Wakiso DLG registered 39% revenue growth from UGX 11,467,334,602 for FY 2022/2023 to UGX 15,944,348,524 for FY 2023/2024. In the FY 2023/2024, Wakiso DLG remitted UGX 10,704,269,775 which is 67.13% and is in line with the Local government Act Cap 243.

Furthermore, the DLG had a 90.32% performance in revenue collection though below the target by 9.68%. Based on the criteria, this is within the range of +/- 10%.

For DLI 4, the IVA team obtained and reviewed budget performance reports for FY 2023/2024 to identify and list all the projects that were implemented using MDG. However, there were no MDG funded projects in the year under assessment. The findings revealed that Wakiso DLG scored 100% for DLI 5 in 1st APA while the performance dropped to 93.10% in the 2nd APA. This was attributed to the fact that the projects were begun at the end of the financial year hence could not complete the projects by the end of the FY 2023/2024.

Under DLI 6, Wakiso DLG was assessed based on the value for the money audits prepared by the Office of the Auditor General (OAG) for FY 2023/2024 where the DLG scored 47.27%.

The District Local Government improved by 15% under DLI 7 from 25% in 1st APA to 40% in 2nd APA. This improvement in performance is credited to the entity developing a comprehensive annual inventory and conditions 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

Wakiso District Local Government equally registered a 15.22% improvement in DLI 8 (from 21.98% in 1st APA to 37.20% in 2nd APA) as highlighted in the table above. This was because the District Local Government included building projects that consider climate change adaptation and mitigation, and higher completion rates for climate change-related investments out of the total investments implemented in the FY.

Annual GKMA-UDP Earnings

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

Total GKMA-UDP earnings

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

| Item | FY 2023/24 | FY 2024/2025 |
|----------------|---------------------|----------------------|
| | SDR | SDR |
| ISG Allocation | 602,777.78 | 602,777.78 |
| MDG Allocation | 5,680,924.12 | 22,983,612.29 |
| Total | 6,283,701.90 | 23,586,390.07 |

Emerging Issues

Below are the emerging issues from Wakiso District Local Government assessment.

| DLI | Emerging Issue | Implication | Recommendations |
|-------|--|--|---|
| DLI 2 | There were no active MDG projects as all projects are still in the planning stage. | Without planning in advance for MDG qualifying projects, the entity loses the opportunity to secure funding under this category. This delays infrastructure development in the | The Wakiso DLG should ensure timely planning for MDG qualifying projects to avoid missing out on the necessary funding. |

| DLI | Emerging Issue | Implication | Recommendations |
|-------|---|--|--|
| | | district. | |
| DLI 3 | The District Local Government had no approved State of Environment Report. | The Wakiso DLG is in violation of the National Environment Act (2019). Therefore, the entity has got no reliable environmental planning and related activities. | The DLG should always assess the State of Environment every 2 years as required by the law and prepare the State of Environment Report. |
| | There was no evidence of NEMA ESIA Certificate and other permits/licenses for projects being implemented in the current FY (2024/2025). Copies of NEMA ESIA certificate were not availed at the entity. Copies of other permits/ licenses were not availed at the entity. | Wakiso DLG is not in compliance with the Schedule 5 of the National Environment Act (2019) and National Environmental (Environmental and Social Assessment) Regulation (2020). | The DLG should budget for the NEMA fees (30% submission and 70% approval fees). The entity should fast track with the contracted NEMA Assessor to obtain the NEMA ESIA Certificate. |
| DLI 4 | Wakiso DLG had no multijurisdictional projects with joint planning, procurement and joint supervision. | Wakiso DLG had no strengthened coordinated, climate-resilience, and integrated Metropolitan planning and investments. | In the current and following FYs Wakiso DLG should ensure coordination with other GKMA entities in planning, supervision, design and procurement in a bid to achieve greater connectivity of road infrastructure and drainage. |

Conclusion

In conclusion, the assessment reflects that Wakiso District Local Government met the minimum conditions under DLI 1 (institutional strengthening plan that includes urban resilience and climate change and/or disaster risk management) it was, therefore, eligible for the Institutional Strengthening Grant (ISG). Under DLI 2, Wakiso DLG had substantively filled key staff positions and demonstrated basic capacities in fiduciary, safeguards, and climate change/disaster risk management, which is a minimum condition for MDG. Thus, Wakiso 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, Wakiso DLG strengthened institutional performance and had climate-resilient project designs, scoring 57.07 percent. On the other hand, under DLI 4, Wakiso DLG had no multi-jurisdictional projects with joint planning, procurement and joint supervision.

Regarding climate-resilient infrastructure investment plans, Wakiso DLG scored 93.10 percent under DLI 5. Under DLI 6, Wakiso DLG was assessed based on the value for the money audits prepared by the Office of the Auditor General (OAG) for FY 2023/2024 where the DLG scored 47.27%. Wakiso DLG executed operations, and maintenance works for all major infrastructure assets and scored 40 percent for DLI 7. For DLI 8, Wakiso DLG delivered infrastructure investments that contributed to climate change mitigation and adaptation thus scoring 37.20 percent of the total investment.

The ISG earnings computed for Wakiso 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 Wakiso 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 22,983,612.29**. The total earnings for both ISG and MDG is **SDR 23,586,390.06**.

CHAPTER 1: INTRODUCTION AND BACKGROUND

1.1 Introduction

This is the Second Annual Performance Assessment Report of Wakiso DLG for the 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 World Bank/International Development Association (IDA) and EURO 40 million from *Agence Française de Développement (AFD)*. An Independent Verification Agent (IVA) comprising of BDO/KAGGA joint venture was commissioned to conduct an independent verification assessment of the program participating entities on the minimum conditions and performance measures for accessing Program grants for Financial Years 2023/2024 and 2024/2025.

Wakiso 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 measures of performance in Wakiso DLG. This report will enable MoKCC&MA determine disbursements in direct proportion to the achievement of results and assess the progress of the DLG toward strengthening its institutional, human resource, and infrastructure capacities. This report further identifies critical capacity gaps and proposed recommendations.

1.2 GKMA-UDP Background

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 namely:

- (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.

To that end, 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 programme 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.

The 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 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 Ltd 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 the 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

The Second Annual Performance Assessment Report covered GKMA-UDP implementing entity of Wakiso District Local Government.

2.2 Content scope

The assessment was based on the GKMA-UDP Performance Assessment Tool (PAT) provided in the POM. The same Performance Assessment Tool (Annex 10) was used to assess all GKMA-UDP implementing entities and MoKCC&MA. The results will be used to inform the allocation of funds based on Disbursement Linked Indicators (DLI) 1 - 8. DLI 1 focused on the performance of Wakiso 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 which includes urban resilience and climate change/disaster risk management. This was a minimum condition for ISG and assess whether:
 - (i) Wakiso DLG has 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 prepared as per format specified in the POM,
 - (ii) Wakiso DLG adhered to the eligible expenditures (Investment menu) for the use of the Institutional Strengthening Grant in FY 2023/2024, and
 - (iii) Wakiso DLG annual (FY 2024/2025) has drawn up an annual 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 to metropolitan governance, service delivery, 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 assessed the timely submission of Wakiso DLG's Annual Performance Contract and Annual Performance Report with all the necessary attachments and 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 Wakiso DLG, and whether the annual work-plan/budget for GKMA PforR adhered to the investment menu and selection criteria provided in the POM.
- c) DLI 3 assessed GKMA-UDP implementing entities for 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 Council/Authority met and discussed service delivery related issues. The indicator also assessed the functionality of the Urban Environment and Natural Resource Committee issues and whether Wakiso DLG had undertaken a Climate Change Vulnerability Assessment (CCVA).

- d) DLI 4 assessed whether GKMA-UDP implementing entities had in place a 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 investments under the Program in the FY. The IVA team assessed whether Wakiso 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 Wakiso 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 Wakiso 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 a 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 Wakiso 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 Wakiso DLG in Value for Money (VfM) audits. 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 (whether the investment/ service was of quality and put to its intended use), and (iv) Environment (whether the investment/ service fulfilled Environmental, Health, Social & Safety measures).
- g) DLI 7 assessed average percentage scores achieved by Wakiso DLG in Operation and Maintenance (O&M) of infrastructure projects. This further aimed at incentivising Wakiso DLG to have an asset registry and operate and maintain these assets to prolong their lifespan.
- h) DLI 8 assessed whether Wakiso 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 investments under the Program in a Financial Year. The assessment findings were expected to incentivise Wakiso DLG to:
 - (i) Implement their investment plans that contribute 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, field visits to Wakiso DLG was undertaken from 07/11/2024 to 08/11/2024.

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

The 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 Wakiso 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, Wakiso DLG availed the following documents: Approved Annual Institutional Strengthening Plan (ISP), work plans, Bills of Quantities (BoQs), 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 compute scores for the verifications.

3.4 Update and Customization of the IVA Tool

Following baseline Year's, 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 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 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 intricate 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:

- (i) If entity has spent at least 80% of O&M budget received from GoU (other than URF) for infrastructure projects the previous Financial Year: score 20,
- (ii) If entity has spent 60% - 80%: score 10,
- (iii) If entity has spent below 60%: score is zero.

Review of the performance Assessment Tool (PAT) with PST

The 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 and 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 focused 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 MS 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 October 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, Wakiso DLG was scheduled for 07/11/2024 to 08/11/2024 and this was adhered to effectively.

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 are informed and ready to participate effectively 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/Chief

Administrative Officer. 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 07/11/2024 to 08/11/2024 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 Wakiso 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 third 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 Wakiso DLG) and each party kept a copy (Annex 9).

3.7. Compilation of GKMA-UDP Implementing Entities Specific Reports

Although day four was dedicated to the preparation of 2nd APA Report for Wakiso, 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 Wakiso District Local Government where DLI 1 and 2 are minimum conditions while DLI 3 - 8 are performance measures. DLI 1 assessment was for confirmation of whether Wakiso DLG had an approved 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 Wakiso 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 funds allocation 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 Findings

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

Table 2: Summary of Assessment Findings

| Grant | Disbursement Linked Indicator (DLI) | Wakiso DLG | |
|-------|--|--|---------------------------------------|
| | | 1 st APA score (FY 2022/2023) | 2 nd APA score (2023/2024) |
| ISG | DLI 1 - Assessed whether Wakiso DLG had prepared an annual ISG plan that includes urban resilience and climate change and/or disaster risk management (Minimum Condition for ISG). | Met | Met |
| MDG | DLI 2 - Assessed whether Wakiso 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 Wakiso DLG had strengthened institutional performance for service delivery, including climate-resilient project designs | 55.95% | 57.07% |
| | DLI 4 - Assessed whether Wakiso DLG had planned and delivered climate resilient infrastructure investments in an integrated and coordinated manner | 0.0% | 0.0% |
| | DLI 5 - Assessed whether Wakiso DLG had implemented their annual climate resilient infrastructure investments plans | 100% | 93.10% |
| | DLI 6 - Assessed whether Wakiso DLG had achieved value for money when delivering the infrastructure investments. | N/A | 47.27% |

| Grant | Disbursement Linked Indicator (DLI) | Wakiso DLG | |
|-------|--|--|---------------------------------------|
| | | 1 st APA score (FY 2022/2023) | 2 nd APA score (2023/2024) |
| | DLI 7 - Assessed whether Wakiso DLG had executed operation and maintenance for all major infrastructure assets in accordance with guidelines in the Project Operational Manual | 25.0% | 40.00% |
| | DLI 8 - Assessed whether Wakiso DLG had delivered infrastructure investments that contribute to climate change mitigation and adaptation | 21.98 % | 37.20% |

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 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.

FY 2024/25 Institutional Strengthening Plan

The assessment findings confirmed that Wakiso DLG had an annual (FY 2024/25) institutional strengthening work plan (ISP). The ISP was approved by Wakiso District Local Government Council which sat on 29/05/2024 under Min 143/WAK/DLG6/2024. The ISP covered all eligible expenditure menu and was informed by the Annual (FY 2023/24) Institutional Capacity Needs Assessment Report dated 04/07/2023. Furthermore, Wakiso District Local Government used the format provided in the revised POM (Annex 6) while preparing the annual (FY 2024/2025) ISP.

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

Wakiso District Local Government received UGX 855,827,956 as ISG funds on 13/05/2024 and spent UGX 852,744,494 equivalent to 99.63% by 30/06/2024 as detailed in Table 3 below.

Table 3: ISG Expenditure Summary FY 2023/2024

| Detail | Budgeted (UGX) | Expenditure (UGX) | Variance (UGX) | %age Utilization |
|-------------------------------------|--------------------|--------------------|------------------|------------------|
| Urban Planning Services | 80,975,159 | 79,775,002 | 1,200,157 | 98.5% |
| Own-Source Revenue Improvements | 139,991,091 | 139,955,096 | 35,995 | 100.0% |
| Environmental Management | 43,039,211 | 43,039,000 | 211 | 100.0% |
| e-Governance (automation) | 105,000,000 | 104,970,000 | 30,000 | 100.0% |
| Human Resource Development | 31,123,526 | 31,123,000 | 526 | 100.0% |
| Retooling | 255,698,969 | 253,983,497 | 1,715,472 | 99.3% |
| Stakeholder Engagement | 110,000,000 | 110,000,000 | - | 100.0% |
| Program Management and coordination | 90,000,000 | 89,898,899 | 101,101 | 99.9% |
| Total | 855,827,956 | 852,744,494 | 3,083,462 | 99.60% |

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

In respect to the 30% environment related activities, Wakiso DLG budgeted for UGX 266,455,839 equivalent to 30.13%, and spent UGX 263,468,498 equivalent to 30.08% based on actual payment vouchers reviewed. The summary below shows the planned versus actual expenses as shown in Table 4 below:

Table 4: ISP expenses on Climate Change related activities

| ISP functional area | ISP plan categorization | Budgeted (UGX) | Spent (UGX) | Variance (UGX) |
|---------------------------------|---|--------------------|--------------------|------------------|
| Own-Source Revenue Improvements | Popularization of building committee activities for revenue enhancements. | 30,000,000 | 30,000,000 | - |
| Environmental Management | Environment and climate change screening and social welfare safeguards for the project to be undertaken | 15,000,000 | 15,000,000 | - |
| | Functionalization of the District environment and natural resources committee (including monitoring and inspection) | 28,039,211 | 28,039,000 | 211 |
| e-Governance (automation) | Consultancy services for conditional drainage structure | 60,000,000 | 60,000,000 | - |
| Retooling | Noise meters and GPS | 99,698,969 | 94,525,499 | 5,173,470 |
| | Purchase of computer | 4,100,000 | 9,400,000 | (5,300,000) |
| | Water testing Kit | 20,000,000 | 18,503,999 | 1,496,001 |
| Stakeholder Engagement | Routine stakeholder consultation and participation engagements for right of way | 9,617,659 | 8,000,000 | 1,617,659 |
| Total | | 266,455,839 | 263,468,498 | 2,987,341 |

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

Wakiso District Local Government allocated UGX 1,156,656,000 equivalent to 32.55% of the total ISP budget of UGX 3,553,151,483 as detailed in Table 5 below. This was above the minimum requirement of the inclusion of at least 30% climate change related activities, thus **COMPLIANT**.

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

| Activity | Budgeted (UGX) |
|--|----------------------|
| Urban Resilience and Climate change | 905,776,000 |
| Detailed plan for Mityana Urban Corridor (Bulenga, Bulaga, Buloba) prepared with a special focus on urban ecosystem, greenbelts surveyed wetlands and urban green spaces | 100,000,000 |
| 100 Road green corridors in Kajjansi town council and along the prioritized Batch 1 roads surveyed /mapped, 8 drainage catchment and reserves along selected urban roads | 145,000,000 |
| Stakeholders' engagement on climate change disaster risk Management DDP PAP and Resource user groups | 5,880,000 |
| TOTAL | 1,156,656,000 |
| ISP TOTAL | 3,553,151,483 |
| %age of ISP | 32.55% |

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, Wakiso DLG met all the minimum conditions under DLI 1 for year 2, 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 minimum condition for accessing MDG. DLI 2 required the confirmation of whether Wakiso 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

For all the mentioned positions in Table 7 were filled by appointment letters. 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)

Wakiso District Local Government submitted the Annual (FY 2024/2025) Performance Contract on 27/06/2024 online, before the deadline as per the PFMA. The performance contract contained the annual workplan and Budget estimates (pages 1-21) and Procurement Plan (pages 1-37), received by MoFPED. Furthermore, it was confirmed that engineering designs and ESIA/ToR/Project Briefs/screening reports were prepared for all works/projects before initiating a procurement. The DLG had evidence of approved Terms of References from NEMA dated 07/08/2024, Ref: No ESIA/TOR/1139/2024/7, final ESIA and costed ESMP for the upgrade of Wakiso roads. The roads included: Bukasa - Ssentema (9.6 km), Kajjansi junction links (7 km), Kayunga-Kawanda, Kiteezi - Luteete (12.9 km), Kitetika - Massoli link (4.2 km), Kitetika - Mirembe Hillside (1.2 km), Namulanda - Bweyogerere, Seguku - Kasenge - Buddo, Kisozi Kitemu (4.5 km).

Wakiso DLG also submitted the Annual (FY 2023/2024) Performance Report to MoFPED 09/08/2024, on PBS. The Annual Performance Report included financial and physical progress reports even for supplementary budgets and work plans. Wakiso DLG prepared and submitted an annual audit work plan for FY 2024/2024 dated 22/04/2024 to the Office of the Internal Auditor General on 20/05/2024. Wakiso DLG also prepared all the four (4) Quarterly reports and submitted to District Public Accounts Committee and Internal Auditor General on time. For instance, the 4th quarter report dated 30/07/2024 was submitted on 31/07/2024, 3rd Quarter Report dated 10/04/2024 was submitted on 10/04/2024 and 1st Quarter Report dated 27/11/2023 was submitted on 27/11/2023. Findings from the Auditor General's Report for FY 2022/2023 dated 27/12/2023, confirmed that Wakiso DLG's audit opinion was not adverse or disclaimer, as reflected on page 1 of the Auditor General's Report.

Program specific requirements

The program specific requirements included signing of a Participation Agreement/ MoU with MoKCC&MA, 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 FY 2023/24 on eligible expenditures (investment menu).

Signed Participation Agreement/ MoU with MoKCC&MA

Wakiso DLG signed a Participation Agreement/ MoU with MoKCC&MA on 11/01/2024.

Fully constituted MDF

Wakiso DLG's MDF was fully constituted with 30 members representing different interest groups and departments as per appointment letters dated 16/02/2024. Their functionality was tested from the minutes of their meeting held on 27/07/2024 under MIN: 4/MDF/CEC/JUL/WDLG/2024 and 6/MDF/CEC/JUL/WDLG/2024 where they discussed the prioritized investments.

Wakiso DLG Annual Work Plan adhered to the investment menu

According to the POM, the investment menu had two pillars, i.e., Pillar 1 (Mobility and Accessibility), and Pillar 2 (Resilience and Environment). Some of the selected investments included the following:

1. Kitemu - Kisozi - Naggalabi spur road upgrade (6.5 km)
2. Bukasa - Ssentema - Kakiri Road upgrade (12.9 km)
3. Watuba - Jokolera road upgrade (3.6 km)
4. Seguku - Nalumunye - Bandwe - Kinawa - Kyengera (8.2 km)
5. Kitetika - Namirembe Hill side road
6. Upgrade of Namulanda - Bweya - Kajjansi Road to bituminous standard
7. Buloba - Bukasa road upgrade (9.6 km).
8. Kitetika - Masooli Link Road (4.2 Km)
9. Wattuba -Jokolera road upgrade (3.6km).
10. Seguku - Nalumunye - Bandwe - Kinawa - Kyengera (8.2 km).

Wakiso DLG adhered to the eligible expenditures (investment menu)

Wakiso DLG received UGX 855,827,956 as ISG funds on 13/05/2024 and spent UGX 852,744,494 equivalent to 99.63% by 30/06/2024 as detailed in Table 3 above.

Basic capacities in climate and disaster risk management

Wakiso DLG planned to implement 10 road projects as detailed above. At planning stage, there was evidence of filled and signed Climate Change and Disaster Risk Screening checklists done in FY 2024/2025 dated 15/01/2024 for individual projects planned for implementation. Checklists for all the 14 proposed GKMA projects for the FY 2024/2025 were fully filled and signed by the relevant officers. All the projects were at design stage and the tabs for the design stage were fully completed by the time of assessment.

Table 7 below provides the summary of the findings for Wakiso DLG under DLI 2.

Table 7: DLI 2 Assessment Results

| Minimum Condition | Indicators | Assessment |
|--|---|------------|
| A. The entity has substantively filled ¹ key staff positions that are relevant for metropolitan governance and service delivery | Staff positions that must be substantively filled in Wakiso DLG ² included: | Compliant |
| | a) Chief Administrative Officer /Accounting Officer | Compliant |
| | b) District Engineer | Compliant |
| | c) Senior Physical Planner | Compliant |
| | d) Senior Procurement Officer | Compliant |
| | e) Chief Finance Officer | Compliant |
| | f) Senior Accountant | Compliant |
| | g) District Natural Resources Officer | Compliant |
| | h) Senior Environment Officer | Compliant |
| | i) District Community Development Officer | Compliant |
| | j) Senior Labor Officer | Compliant |
| | k) District Planner | Compliant |
| | l) District Commercial Officer | Compliant |
| | m) Principal Internal Auditor | Compliant |
| n) Principal Human Resource Officer | Compliant | |
| B. The entity has 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 entity has met all Program specific requirements | The entity signed a Participation Agreement/ MoU with MoKCC&MA (first year only- FY 2023/2024). | Compliant |
| | The entity had a functional Metropolitan Development Forum (MDF). | Compliant |
| | The entity annual work-plan/budget for GKMA adheres with the investment menu and selection criteria provided for in | 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.

| Minimum Condition | Indicators | Assessment |
|---|--|------------|
| | the Program Operational Manual (from FY 2024/2025). | |
| | The entity adheres to the eligible expenditures (investment menu) for the use of funds in FY 2023/24 (from FY 2024/2025). | Compliant |
| D. The entity has demonstrated basic capacities in climate and disaster risk management | Evidence that the entity has carried out climate change/ disaster risk screening checklist at planning, designing, implementation, and completion (O&M) stage (from FY 2024/2025). | Compliant |

Therefore, based on the above analysis of the findings, Wakiso DLG met all the minimum conditions for MDG under DLI 2 in year 2, 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 summarised in Table 8 and discussed below.

Metropolitan urban planning, budgeting and management

Regarding Metropolitan urban planning, budgeting and management, the District Local Government had an approved Physical Development Plan that was aligned to the overall GKMA Economic Development Strategy. The District Local Government PDP was recommended for approval in a council sitting held on 30/07/2017 under Minute Number 091/WAKDLC5/2017 and was approved by the National Physical Planning Board in a meeting held on 08/06/2018.

Wakiso DLG had constituted a functional Physical Planning Committee (PPC) as per the appointment letters dated 28/06/2023 and as guided by the Physical Planning Act, 2010 (as amended). The PPC held several meetings in the previous FY and minutes were submitted to MoLHUD in 4 batches of 09/08/2023, 02/11/2023, 13/03/2023, and 08/05/2024.

The tool required confirmation of whether Wakiso DLG had prepared detailed physical development plan(s) or/and area action plan(s) approved by the Authority/ Council covering at least 30% in 1st and 2nd Annual Performance Assessments. Wakiso DLG had no detailed Physical development plans or /Action Area Plans.

Wakiso DLG PDP in cooperated climate change activities through; Interventions in waste management like waste recycling and reuse, Identification of adaptation and resilience

strategies, Afforestation and woodland restoration and Identification of projected change in temperatures. This was identified on page 127 and 128 of the approved PDP Report.

Findings revealed that 5 projects from the health department were initiated from the previous financial year. Application for these projects was made on 05/05/2024 and approved on 09/08/2024. The projects were linked to the PDP as observed on page 127 of the PDP report under proposals in the health sector. As regards street naming, 53 roads were named out of the planned 60 roads were named in Mpunga Ward, Wakiso Town Council accounting for 92% of the target planned for by the district. Wakiso DLG building committee was found to be fully composed and comprised of 9 members.

Wakiso DLG had planned and budgeted for investments effectively

Findings further revealed that Wakiso 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 Report dated 15/11/2023. The District Local Government also conducted desk and field appraisals for all prioritized projects in the budget. Furthermore, there was evidence of the preliminary Design Review Report prepared by Air Water Earth Engineers dated 23/05/2023 for the investment projects for implementation in the current FY 2024/2025. Project profiles with costing for all investments in the AWP for the current FY 2024/2025 were prepared by the District Local Government and discussed by TPC meeting held on 07/06/2024 under Minute no. 07/DTPC/05/2024.

Wakiso DLG conducted desk appraisal for projects prioritized in the FY 2024/2025. The prioritized projects were:

- a) Namulanda-Bweya-Kajjansi-Lweza-Luboba Link; Janyi, Kitende and Bweya Airstrip Lutembe Beach inclusive of overlay for the sealed section (17.5 KM)
- b) Kitemu-Kasozi (4.5KM)
- c) Nagalabi-Spur (2 KM)

Wakiso DLG conducted a field appraisal, and a report dated 24/05/2024 was produced. The projects were screened for technical analysis, Economic, Financial, Environment and social aspects. Some of the projects for which field report was conducted included:

- a) Construction of Bweya- Namulanda- kajjansi Lweza lubowa, Kitende- Janyi, Bweya Airstrip Lutembe, Kitemu Kisozi, Nagalabi SPUR and Bukasa Sentema Kakiri Roads
- b) Residential Building - Staff Houses in Bukasa Mixed P/S, Wampeewo- P/S, Kyebando P/S and Munkabira P/S. A Preliminary Design Report dated 23/05/23 was presented by AWE Engineers, though the content in the report refer to Design Review in accordance with the consultancy services.

Human Resource Management Systems

Wakiso DLG conducted staff performance appraisal for 7 out of 9 Head of Departments for the FY 2023/2024. Furthermore, there was a seven (7)-member Consultative Committee for staff grievance redress that was appointed on 20/4/2022 under Ref no. CR212/1 and they held meetings on 18/12/2023, 15/8/2024, and 12/6/2024.

Budgeting for and actual recruitment and deployment of staff

Regarding the submission of Wakiso DLG's consolidated staffing requirements for FY 2025/26 to the MoPS, the submission was dated 02/09/2024. This was before the required date of 30/09/2024.

Staff Performance Management

Wakiso DLG provided a monthly staff tracking report. For example, the monthly reports of June dated 7/8/2024, report of May dated 27/6/2024, the report of April 2024 dated 27/5/2024, report of March dated 2/4/2024, report of September 2023 dated 19/10/2023, report of August 2023 dated 25/9/2024 among others which provided the staff attendance. As per the payroll provided by the entity, Wakiso DLG did not recruit any personnel in the previous FY 2023/24. Likewise, not all the 25 staff who retired accessed payroll on time. For example, only 12 staff accessed pension payroll within 2 months as required while others didn't access the payroll on time.

Own Source Revenue mobilization and administration

Regarding own source revenue mobilization and administration, Wakiso DLG used IRAS and eLogRev for revenue management (registration, assessment, demands and collections) with 37,718 registered taxpayers under different tax heads and the database was regularly updated mainly with new taxpayers. Wakiso DLG further publicised the notices of the different tax heads on the notice board inside the finance and accounts office and fliers with rates, collection and tax appeals procedures on the noticeboard (no date). Furthermore, the District Local Government did not issue 100% demand notes required in the previous FY. In addition, the DLG registered 39% revenue growth in OSR from UGX 11,467,334,602 in FY 2022/2023 compared to UGX 15,944,348,524 for FY 2023/2024.

Local revenue administration, allocation and transparency

In regard to Local revenue administration, allocation and transparency, the District Local Government collected revenue worth UGX 15,944,348,524 and remitted UGX 10,704,269,775 which represents 67.13% that was above the mandated 50% as per the Local Government Act CAP 243. The DLG also spent UGX 790,976,717 equivalent to 14.7% of OSR on Council activities within the previous FY. This was within the required range of not more than 20 percent. Furthermore, Wakiso DLG planned to collect UGX 17,654,127,953 in OSR and managed to collect UGX 15,944,348,524 (excluding receivables) representing 90.32% performance. Based on the criteria this was 9.68% below the targeted and is within the range of +/- 10%

Quality of Authority Procurement regarding economy and efficiency

PPDA Audit report dated 18/12/2024 awarded Wakiso DLG an aggregate risk rating of 47.6% which is a Moderately Satisfactory rating. Despite the Moderately satisfactory performance, the following key exceptions were noted:

1. Failure to implement 22.2% of the previous audit recommendations for Financial Year 2021/2022 contrary to section 10 of the PPDA Act, Cap 205 which hindered performance improvement of the Entity's procurement and disposal function.
2. Failure to implement 46% of the procurement plan which denied service delivery to the intended beneficiaries.
3. The Accounting Officer did not submit Quarterly/Monthly Procurement and Disposal Reports to PPDA contrary to Regulation 15(1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 which affected the Authority's oversight role of monitoring compliance of Procuring and Disposing Entities.

4. In one procurement worth UGX 199,500,400, the Accounting Officer did not obtain approval of Motor Vehicle technical specifications from Chief Mechanical Engineer contrary to PPDA circular no. PPDA/MI3/000 dated 5/09/2014 on technical guidance for specifications of motor vehicles which exposed the Entity to the risk of delays and purchase of inefficient motor vehicles.
5. In nine procurements worth UGX 797,441,633 the Head Procurement and Disposal Unit prepared and issued inadequate solicitation documents which lacked statement of requirements, inadequate specifications and failure to provide Margin of preference contrary to Regulation 42 of the PPDA (Rules and Methods for procurement of supplies, works, and non-consultancy services) Regulations, 2023.
6. In 14 procurements worth UGX 924.239,649 there was low bidder participation with the Entity attracting few bids which affected competition contrary to section 45 of the PPDA Act, Cap 205.
7. Other Issues regarding Authentication, Transparency, Disposal, Contract Management and Adherence to Environmental Social and Health safeguards were cited out.

In conclusion, Wakiso DLG should implement the recommended action plan on pages 28 to 30 of the Audit Report to fully conform with the Public Procurement and Disposal Principles of economy and efficiency as required by PPDA Act CAP 205 and Regulations 2023.

Accounting and core financial management

Wakiso DLG prepared 12 monthly financial reports on time and submitted on 15th day of the following month. The complete monthly financial reports included the trial balance, monthly income and expenditure statements with budget comparison, balance sheet and bank reconciliation statements. Wakiso DLG had not submitted their responses by the time of assessment (15/11/2024). The consolidated internal auditor general report for the FY 2023/2024 requiring management to respond had not yet been received by Wakiso DLG.

Assets register

Wakiso DLG maintained an Asset Register in IFMIS. The register documented the date of asset acquisition, costs, repair and maintenance costs, depreciation, remarks as per statutory forms AC 33(b), (c), and 33(a)- The Fixed Assets Register was regularly updated in the Fixed Asset Module under IFMIS for any additions. Using the ISG funds, a sample was completed, and it was confirmed that they were updated in the Fixed Asset Register. The fixed asset register was therefore found to be up to date.

Board of Survey Report and recommendations

Wakiso DLG prepared and submitted the Board of Survey report dated 28/08/2024 to the Accountant General on 30/08/2024 under Ref. No. CRD:CR/108/1. However, not all recommendations were implemented, for example there was no action taken on the previous Board of Survey Report. Section 4.0 (Actions taken on previous year Board of Survey recommendations) on pages 28 and 29.

Metropolitan Governance

Wakiso District Council met and discussed service delivery related issues as per the meetings held on 30/11/2024 under Min. 124/WAK/DLC6/2024, where sectoral committees reports were

presented and discussed covering service delivery related issues such as; wetland inspection, land conflict issues, installation of box culvert infrastructure in wetlands, updating of the district website under Education and sports department, planning for drainage system on Seguku-Kasenge road, etc. On 31/01/2024 under Min.131/WAK/DLC6/2024, and 29/05/2024 under Min. 147/WAK/DLC6/2024 where TPC reports were discussed. The Council did not discuss Performance Assessment Results for Wakiso DLG.

Wakiso DLG designated Mr. Kyejjusa John - the District Community Development Officer as the focal person for Wakiso DLG Grievance Redress Committee as per letter dated 17/01/2024 Ref. No. CR: 850/1. There was additional evidence of an appointment letter dated 17/01/2024 Ref. No. CR: 850/1 for Wakiso DLG Grievance Redress Committee. The committee was comprised of 16 members. Their functionality was evidenced by the review of the minutes for the meetings held in the previous FY on 7/8/2024, and 3/10/2024.

Wakiso DLG shares information with citizens (Transparency)

Wakiso DLG shared information with citizens of projects that had met the selection criteria before they were approved through the Budget Conference for FY 2024/2025 held on 15/11/2023, and publication on notice board. Also, the DLG provided a list of PAPS for roads such Kitemu-Kisozi, Bukasa-Sentema Kakiria and Nagalabi Spur dated 03/10/2024 while the display on the notice board was dated 03/10/2024. Furthermore, completed infrastructure projects as well as their relative budget amounts embedded in the Contract Registers for FY 2023/2024 and FY 2024/2025 were publicised on the Notice board dated 31/06/2024 and 4/11/2024 respectively. Also, Performance Assessment results for FY 2023/2024 were displayed on their notice board dated 03/06/2024. Whereas the sensitization meeting for communities during GRC formation along Namulanda - Bweya - Kajjansi, was convened on 08/10/2024 at Kajjansi Town Council offices, the district had a program line up for radio talk shows with CBS radio station. Some Talk shows were held on 27/06/2024, 06/07/2024 05/07/2024 and 14/09/2024 mainly sensitizing the community for acquisition of Right of Way for roads to be constructed under GKMA in wakiso i.e. Bukasa Sentema, Kakiri Namulanda Bweya, Kitemu Budo Naggalabi Spur. Furthermore, baraza meeting was held on 23/10/2024 at Namayumba Cell Luguzi Ward aimed at checking the performance of PDM, Emyooga, UWEP, evening revenue collection on poor women working alongside roads and open markets in Namayumba Cell.

Enhanced Transparency, Accountability and participation

Wakiso DLG's Metropolitan Development Forum (MDF) members met and discussed complaint handling in the meeting held on 09/02/2024 while on 13/6/2024, the MDF discussed the roles of MDF in development & composition, briefing on the GRC's & capacity building arrangements, sharing of activities undertaken in the quarter & plans for the remaining period. The grievance handling issues were discussed under Minute No. 03/MDF/FEB/WDLG/2024. Further, there was evidence of a nil IG report dated 10/07/2024 Ref. No. CR251/1. There was no evidence of minutes or bi-annual reports that the IG findings were discussed at MDF meetings.

Climate change planning, Environmental and Social Safeguards performance strengthened

Concerning climate change planning, environmental and social safeguards performance, Wakiso DLG appointed the District Environment Natural Resources Committee as per letter dated 20/02/2024 Ref. No. CR: 554/1. The Committee met on 10/07/2023, 27/05/2024, and 06/06/2024 in the previous FY 2023/24. There was evidence of an Environment and Climate

change Action plan for Wakiso DLG. Furthermore, the District Local Government had no State of Environment. There was further evidence to confirm the involvement of the committee in various activities such as monitoring and enforcement in Wakiso Sub County, Kitubulu cell in Katabi Town Council, degraded hotspots and facts about increased water levels on the shores of Lake Victoria in Nakiwoogo area.

Climate Change Vulnerability Assessment (CCVA) Framework

Regarding climate change vulnerability assessment (CCVA) Framework, Wakiso DLG did not have a Climate Change Vulnerability Assessment Framework. Concerning implementation, supervision and monitoring compliance to environment and social management procedures, the District Local Government undertook joint quarterly monitoring/inspections and prepared compliance reports. Table 8 below provides a summary of Wakiso's score under DLI 3.

There was evidence of a total of 518 consent forms filed and signed out of the 587 identified PAPs according to the specific infrastructure projects which were mainly roads. These were mainly on the following roads;

- a) Bukasa - Sentema - Kakiri Road - 194 signed and received, 11 pending
- b) Namulanda - Bweya - Kajjansi Road - 196 signed and received, 24 pending.
- c) Kisozi - Kitemu Road- 128 signed and received 34 pending.

Table 8: 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 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 | 5.0 | No planning compliance certificate issued by NPPB No Action Area Plans |
| | 2. | The entity has planned and budgeted for investments effectively | 5 | 3.0 | |
| | 3. | The entity has implemented Human Resource Management Systems | 4 | 3.0 | No recruitment in the previous FY 9 |
| 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 financial year (FY 2023/2024) compared to the one before the previous financial year (last FY year but one - FY 2022/2023) ⁴ | 6 | 4.0 | Wakiso DLG did not issue 100% demand notes in the FY 2023/2024 |
| | 5. | Local revenue administration, allocation and transparency | 4 | 4.0 | No evidence that the district had issued 100% demand notes during the year |
| C. Procurement (Maximum score is 15) | 6. | Quality of implementing entities procurement regarding economy and efficiency ⁵ . | 15 | 7.5 | |
| D. Accounting and Core Financial Management (Maximum score is 14) | 7. | The entity makes timely and complete monthly financial reports | 6 | 6.0 | |
| | 8. | The entity maintains a detailed and updated assets register | 4 | - | Not all recommendations for the Board of Survey were implemented. |
| | 9. | The entity has provided information to the PS/ST on the status of implementation of the Internal Auditor General or Auditor General findings for the previous financial year by April 30 (PFMA s. 11 2 g) | 4 | 4.0 | Wakiso DLG had not submitted their responses for the previous FY (2023/24) since the deadline was still due. The IVA team relied on the previous FY but one submission. |
| E. Metropolitan Governance | 10. | The Council meets and discusses service delivery related | 4 | 2.0 | No evidence is provided for the discussion of Performance Assessment Reports and |

⁴ Excluding one-off revenue sources (i.e. sale of property and assets); as well as revenue from bus and taxi parks

⁵ 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 | Maximum Score | Assessed Score | Remarks |
|--|-----|---|---------------|----------------|---|
| (Maximum score is 18) | | issues | | | LGPAC Reports. |
| | 11. | The entity has put in place a system to respond to the feedback/complaints provided by citizens | 4 | 2.0 | |
| | 12. | The entity shares information with citizens (Transparency) | 6 | 4.0 | |
| | 13. | Enhanced transparency, accountability and participation | 4 | 1.0 | MDF sat only twice instead of the required 4 times |
| F. Climate change planning, environmental and social safeguards performance strengthened (Maximum score is 23) | 14. | The entity has a functional Urban Environment and Natural Resource Committee | 7 | 3.0 | State of Environment Report had no signatures of committee |
| | 15. | The entity has developed a Climate Change Vulnerability Assessment (CCVA) Framework | 5 | - | There was no evidence that the DLG had developed a Climate Change Vulnerability Assessment (CCVA) Framework |
| | 16. | The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments | 6 | 5.0 | There was no evidence of permits |
| | 17. | The entity has implemented, supervised and monitored compliance to environment and social management procedures | 5 | 3.0 | No Enforcement for compliance to environment and social mitigation measures |
| Total | | | 99 | 56.50 | |
| Percentage score | | | %age | 57.07 | |

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. These were evaluated against 17 sub-indicators for the PMs to give a total of 99 maximum obtainable percent points. Thus, Wakiso DLG scored 57.07% as highlighted in the Table 8 and 9.

Table 9: Wakiso 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 | 4 | 5.0 |
| | The entity has planned and budgeted for investments effectively | 3 | 3.0 |
| | The entity has implemented Human Resource Management systems | 5 | 3.0 |
| 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) | 4 | 4.0 |
| | Local revenue administration, allocation and transparency | 2 | 4.0 |
| 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 | 0 | 6.0 |
| | 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 by April 30 (PFMA s. 11 2g) | 4 | 4.0 |
| E) Metropolitan governance Maximum score is 18 | The entity Authority/Council meets and discusses service delivery related issues | 0 | 2.0 |
| | The entity has put in place a system to respond to the feedback/complaints provided by citizens | 2 | 2.0 |
| | The entity shares information with citizens (Transparency) | 3 | 4.0 |
| | Enhanced Transparency, Accountability and Participation | 2 | 1.0 |
| 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 | 4 | 3.0 |
| | The entity has undertaken a Climate Change Vulnerability Assessment (CCVA) | 0 | - |
| | The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments | 8 | 5.0 |
| | The entity has implemented, supervised and monitored compliance to environment and social management procedures | 2 | 3.0 |
| Total Score | | 47 | 56.5 |
| %age Score | | 55.95% | 57.07 |

Compared to the previous assessment, Wakiso DLG registered a slight improvement in DLI 3 (from 55.95% in 1st APA to 57.07% in 2nd APA). The main areas of improvement included strengthened performance in the areas of preparation of timely and complete monthly financial reports and conducting Council meetings under metropolitan governance. Furthermore, the DLG did not carry out Climate change and vulnerability assessments in FY 2023/2024 similar to FY 2022/2023 where none was conducted. Other areas of weakness were the failure to issue 100% demand notes within the previous FY 2023/2024.

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

The Wakiso District Local Government'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, Wakiso 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 Wakiso DLG has projects for example Namulanda - Bweya - Kajjansi - Lweza - Luboba Link; Janyi, Kitende and Bweya Airstrip Lutembe Beach inclusive of overlay for the sealed section (17.5 km), Kitemu - Kasozi (4.5 km), and Nagalabi-Spur (2 km) 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.

Design drawings, dated 08/2024, were similar to those previously seen in Entebbe MC and Mpigi DLG, the entities bordering Wakiso DLG. The typical cross-section for Namulanda - Bweya - Kajjansi Road indicated a one-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 Wakiso DLG from securing additional releases of the Municipal Development Grant (MDG). This indicates that Wakiso 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 Wakiso 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 will 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 under this DLI, the District Local Government is 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 is also intended to incentivize the alignment between time elapsed, physical progress, and payments in contract management and performances.

The IVA team 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 that are 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 were weighted with the relative contracted size of the planned activities of the projects to get an aggregate result.

The projects that were presented by Wakiso DLG included:

- a) Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250M Long
- b) Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS.
- c) Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS
- d) Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School.
- e) Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS
- f) Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS
- g) Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S
- h) Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School
- i) Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S
- j) Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S
- k) Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S
- l) Construction of 2 classroom block at ST.Kizito Katwe PS
- m) Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS
- n) Construction of 2 classroom block at Masulita Junior PS
- o) Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS
- p) Construction of 2 classroom block at Gobero Primary School and Kiteezi CFD Primary School
- q) Rehabilitation of 4 classroom Block at Kasengejje PS
- r) Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School.

- s) Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School.
- t) Rehabilitation of 4 classroom block at Kyebando UMEA PS
- u) Construction of 2 classroom block at Wakiso Seed School

The table below demonstrates that Wakiso DLG achieved a weighted implementation rate of 93.10%.

Table 10: Assessment for DLI 5

| Projects Aligning with the GKMA-UDP Pillars | | | | |
|---|-----------------------|--------------------------------------|--|---|
| 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) |
| Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250M Long | 399,434,385.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Total | 399,434,385.00 | 100,000,000.00 | | 100,000,000.00 |
| Weighted implementation rate for this entity (Weighted total multiplied by 100 divided by the total annual budget/planned amount - NOT total contract amount. | | | | 100.0% |
| Other Projects | | | | |
| 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) |
| Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS. | 59,938,867.00 | 30,000,000.00 | 100% | 30,000,000.00 |
| Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | 59,754,726.00 | 30,000,000.00 | 100% | 30,000,000.00 |
| Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. | 30,639,349.00 | 30,000,000.00 | 100% | 30,000,000.00 |
| Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS | 59,813,574.00 | 30,000,000.00 | 100% | 30,000,000.00 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS | 114,873,590.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S | 113,048,720.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School | 114,500,000.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S | 114,714,290.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S | 114,741,290.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S | 135,998,000.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of 2 classroom block at ST.Kizito Katwe PS | 99,846,550.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS | 199,900,000.00 | 100,000,000.00 | 70% | 70,000,000.00 |
| Construction of 2 classroom block at Masulita Junior PS | 99,793,273.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS | 199,923,306.00 | 100,000,000.00 | 100% | 100,000,000.00 |

GKMA – UDP IVA 2nd APA Report for Wakiso DLG

| | | | | |
|---|-------------------------|--|--|---|
| Construction of 2 classroom block at Gobero Primary School and Kiteezi CFD Primary School | 198,253,010.00 | 100,000,000.00 | 44% | 44,102,700.89 |
| Rehabilitation of 4 classroom Block at Kasengejje PS | 99,191,980.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School. | 65,900,168.00 | 30,000,000.00 | 100% | 30,000,000.00 |
| Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School. | 66,822,184.00 | 30,000,000.00 | 100% | 30,000,000.00 |
| Rehabilitation of 4 classroom block at Kyebando UMEA PS | 178,106,077.00 | 100,000,000.00 | 70% | 69,919,188.66 |
| Construction of 2 classroom block at Wakiso Seed School | 134,338,575.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Total | 2,260,097,529.00 | 1,580,000,000.00 | | 1,464,021,889.55 |
| Weighted implementation rate for this entity (Weighted total multiplied by 100 divided by the total annual budget/planned amount - NOT total contract amount. | | | | 92.7% |
| Overall Assessment | | | | |
| | Overall Contract Amount | Overall Annual Budget for Planned Activities | Implementation rate against Annual Budget/planned completion | Overall Weighted (Annual Budget/planned contract amount multiplied by completion rates) |
| Overall Total | 2,659,531,914.00 | 1,680,000,000.00 | | 1,564,021,889.55 |
| Overall Weighted implementation rate for this entity (Weighted total multiplied by 100 divided by the total annual budget/planned amount - NOT total contract amount. | | | | 93.10% |

The findings revealed that Wakiso DLG scored 93.10% in the 2nd APA. The DLG achieved this score because they selected small projects which could complete in the same FY. The 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 the DLG. Furthermore, in comparison to the score of 100% in the 1st APA, the slight decrease in performance was due to the implementation of projects towards the end of the FY 2023/2024 and hence were not completed by the end of the same FY.

4.8 DLI 6 - Average percentage scores achieved by GKMA-UDP implementing entities in Value for Money (VfM) Audits.

DLI 6 was intended to incentivize quality services to ensure that program funds do provide and achieve Value for Money (VfM). The DLI is being assessed annually by the Office of the Auditor General (OAG) and focuses 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 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). GKMA-UDP implementing entities that score high in the VfM audit as conducted by the OAG, earn more MDG under this DLI. The DLI therefore responds directly to quality investment/services and reduced waste of resources.

The DLI uses the Office of the Auditor General (OAG) assessment results which focuses 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, Wakiso DLG was assessed based on the value for the money audits prepared by the Office of the Auditor General (OAG) for FY 2023/2024 where the DLG scored 47.27% as detailed in Table 11 below.

Table 11: DLI 6 Assessment Scores

| S/No. | Project | Assessment Findings | Score |
|-------|--|---|-------|
| 1 | Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250m (UGX 399,434,385 VAT Inclusive) | Assessment of Economy <ul style="list-style-type: none"> Comparison of unit project item costs as per Engineer’s Estimates. (2.97 out of 5.0) Comparison of unit project item costs as per signed Contracts. (4.07 out of 5.0) Comparison of Unit cost per square meter of road/ building works. (5.0 out of 5.0) | 12.04 |
| | | Assessment of Efficiency <ul style="list-style-type: none"> 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) (NA) 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 | 23.33 |

| S/No. | Project | Assessment Findings | Score |
|-------|---|---|---------------|
| | | <p>works (5 out of 10)</p> <ul style="list-style-type: none"> • 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) | |
| | | <p>Assessment of Effectiveness</p> <ul style="list-style-type: none"> • Material test results on file (0 out of 5) • % conformance of site works to design drawings and specifications (5.0 out of 5.0) • % conformance of audit test results to specifications (3.0 out of 10) • Presence of defects from visual observations (2 out of 5) • Observed Functionality and Used as intended (3 out of 5) | 13.00 |
| | | <p>Assessment of Environment</p> <ul style="list-style-type: none"> • 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 | 53.37% |
| 2 | Construction of 02 Classroom Blocks at Katuuso RPC PS and St. Francis Bugimba PS in Namayumba Sub County in Wakiso District (UGX 199,923,306 VAT inclusive) | <p>Assessment of Economy</p> <ul style="list-style-type: none"> • Comparison of unit project item costs as per Engineer’s Estimates. (3.82 out of 5.0) • Comparison of unit project item costs as per signed Contracts. (3.87 out of 5.0) • Comparison of Unit cost per square meter of road/ building works. (3.15 out of 5.0) <p>Assessment of Efficiency</p> <ul style="list-style-type: none"> • 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) (NA) • 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 (2 out of 10) • Timeliness in payment of IPCs, fee notes, | 10.84 |
| | | | 16.33 |

| S/No. | Project | Assessment Findings | Score |
|-------------------------------------|---------|---|---------------|
| | | <ul style="list-style-type: none"> material supply invoices etc. (0 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 (1 out of 2) % of approved equipment on site (0 out of 1) | |
| | | <p>Assessment of Effectiveness</p> <ul style="list-style-type: none"> 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 (NA) Presence of defects from visual observations (2 out of 5) Observed Functionality and Used as intended (3 out of 5) | 9.00 |
| | | <p>Assessment of Environment</p> <ul style="list-style-type: none"> 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 | 41.17% |
| AVERAGE SCORE FOR WAKISO DLG | | | 47.27% |

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

DLI 7 incentivizes 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. IVA assessed the entities O&M budget and the actual expenditure for O&M. The budget implementation for O&M covered 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.

The assessment of Wakiso DLG for the DLI 7 is as detailed in Table 12 below.

Table 12: Assessment for DLI 7

| Performance Measure | Wakiso DLG | |
|--|-------------------------------------|-----------------------------------|
| | 1 st APA FY 2022/2023 | 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. | 10 | 0 |
| e) Percentage of the MC's maintenance expenditure/budget funded by own source revenues: <ul style="list-style-type: none"> ➤ 20% or more funded by own source revenues: Score 20 points ➤ 5 - 10%: 10 points ➤ Below 5%: 0 points | 0 | 0 |
| 2. Environment and climate change sustainability in O&M | | |
| If the MC carried out Environment and Social Audit (Annual Compliance Audit) for all infrastructural projects completed in the previous FY 2023/24 as specified in the POM - Score 10 or else 0. | 0 | 0 |
| If the MC developed and implemented a corrective action plan as part of the Annual Compliance Audit - Score 10 or else 0. | 0 | 0 |
| If the MC conducted an annual climate and disaster risk expenditure review (plans and budgets) as provided for in the POM - Score 10 or else 0. | 0 | 0 |
| DLI 7 - Assessed Mukono MC's average percentage scores achieved in Operation and Maintenance of Infrastructure Projects. | 25% | 40% |

Findings revealed that Wakiso DLG improved its score from 25% in the 1st APA to 40% in the 2nd APA. This improvement in performance is credited to the entity developing a comprehensive annual inventory and conditions 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, Wakiso DLG developed an O&M strategy and O&M workplan for FY 2023/2024 which considered all investments requirement for maintenance like Roads, Machines and vehicles, Buildings. Although, Wakiso DLG should consider developing an O&M strategy that covers longer periods such as 3-5 years as opposed to annual strategy. This will enable the entity to review its strategy for improvement or replacement after running it for adequate time.

From the Approved Budget Estimates for FY 23/24 evidenced that the Wakiso DLG had budgeted in line with the O&M strategy. From the financial extracts of the FY 2023/2024, Wakiso DLG budgeted and received UGX 3,268,765,704 towards repairs and maintenance out of which it spent UGX 3,083,890,139. This represents expenditure of 94.3% which was above the required 80%.

Under the O&M, Wakiso DLG managed to undertake maintenance of roads including Masulita-Kilolo road (9.2 km), Serinya - Baka - Dambwe road 12.5 km, and health centers such as Namayumba Nakitokolo HC III, among other O&M projects.

From the draft unaudited financial statements for the FY 2023/2024 and IFMIS extracts under code 01-003, it was noted that the entity had spent UGX 114,492,713 of O&M from Own Source Revenue. This presented 10.3% of the total O&M expenditure of UGX 1,116,737,307 (Excluding Road fund).

And regarding incorporation of environment and climate change sustainability in O&M, there was no Environmental Audit done since there was no approved ESIA in the past one year, and hence there was no compliance report. Although, there were ESIA's on file for engineering design for the roads, i.e., Bukasa - Ssentema (9.6 km), Kajjansi junction Links (7 km), Kayunga -Kawanda, Kiteezi - Luteete (12.9 km), kitentika-Massoli link (4.2km), Kitetika-Namirembe Hillside (1.2km), Namulanda-Bwenyogere-seguku-Kasenge-Buddo-Kisozi-Kitemu (4.5km).

The Wakiso DLG provided evidence budgeted and spent on climate and disaster risk management in the previous FY 2023/2024. The evidence was identified in the annual performance report Vote 933. From the climate change annual expenditure review dated 30/07/2024, the following activities were identified; Orientation and familiarize the formed screening groups on Climate change, Environmental social and climate change screening for all proposed infrastructure projects, District Environment and Natural Resources Committee through action planning and monitoring, and Natural Resources activities.

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 is intended to incentivize the GKMA-UDP implementing entities to implement investment plans that contribute to climate change mitigation and adaptation. It incentivizes 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 and reduce dumping. It also incentivizes 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. Wakiso District Local Government 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 contribute 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 the table below.

Table 13: Assessment for DLI 8

| List of projects | Contract Amount (UGX) | Value of completed investments (UGX) | Type of Climate related investments | Value of climate related components (UGX) | Value of completed climate related components (UGX) | |
|---|-----------------------|--------------------------------------|--|---|---|---------------|
| Investments primarily targeting climate change adaptation and mitigation | | | | | | |
| N/A | 0 | 0 | NIL | 0 | 0 | |
| Urban Road Projects | | | | | | |
| Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250M Long | 399,434,385.00 | 399,434,385.00 | Section 1700 - Environmental protection and waste disposal | 0 | 0 | |
| | | | Section 2000 - Drainage | 53,130,884.00 | 53,130,884.00 | |
| | | | Section 5600 - Landscaping and grassing | 0 | 0 | |
| | | | Section 5800 - Road lighting (Solar lighting columns) | 0 | 0 | |
| | | | Other prices (Solar lighting columns, footwalks) | 0 | 0 | |
| | | | ... | | | |
| Other Projects: Buildings | | | | | | |
| Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS. | 59,938,867.00 | 59,938,867.00 | 2 | 31% | 18,837,929.63 | 18,837,929.63 |
| Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | 59,754,726.00 | 59,754,726.00 | | 29% | 17,072,778.86 | 17,072,778.86 |

| List of projects | Contract Amount (UGX) | Value of completed investments (UGX) | Type of Climate related investments | Value of climate related components (UGX) | Value of completed climate related components (UGX) |
|---|-----------------------|--------------------------------------|-------------------------------------|---|---|
| Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. | 30,639,349.00 | 30,639,349.00 | 34% | 10,504,919.66 | 10,504,919.66 |
| Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS | 59,813,574.00 | 59,813,574.00 | 39% | 23,070,949.97 | 23,070,949.97 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS | 114,873,590.00 | 114,873,590.00 | 44% | 50,872,589.86 | 50,872,589.86 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S | 113,048,720.00 | 113,048,720.00 | 44% | 50,064,433.14 | 50,064,433.14 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School | 114,500,000.00 | 114,500,000.00 | 47% | 53,978,571.43 | 53,978,571.43 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S | 114,714,290.00 | 114,714,290.00 | 37% | 42,608,164.86 | 42,608,164.86 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S | 114,741,290.00 | 114,741,290.00 | 39% | 44,257,354.71 | 44,257,354.71 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S | 135,998,000.00 | 135,998,000.00 | 36% | 48,570,714.29 | 48,570,714.29 |
| Construction of 2 classroom block at ST.Kizito Katwe PS | 99,846,550.00 | 99,846,550.00 | 40% | 39,938,620.00 | 39,938,620.00 |

| List of projects | Contract Amount (UGX) | Value of completed investments (UGX) | Type of Climate related investments | Value of climate related components (UGX) | Value of completed climate related components (UGX) |
|--|-------------------------|--------------------------------------|-------------------------------------|---|---|
| Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS | 199,900,000.00 | 139,930,000.00 | 43% | 85,671,428.57 | 59,970,000.00 |
| Construction of 2 classroom block at Masulita Junior PS | 99,793,273.00 | 99,793,273.00 | 40% | 39,917,309.20 | 39,917,309.20 |
| Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS | 199,923,306.00 | 199,923,306.00 | 41% | 82,825,369.63 | 82,825,369.63 |
| Construction of 2 classroom block at Gobero Primary School and Kiteezi CFD Primary School | 198,253,010.00 | 87,231,324.40 | 40% | 79,301,204.00 | 34,892,529.76 |
| Rehabilitation of 4 classroom Block at Kasengejje PS | 99,191,980.00 | 99,191,980.00 | 47% | 46,761,933.43 | 46,761,933.43 |
| Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School. | 65,900,168.00 | 65,900,168.00 | 39% | 25,418,636.23 | 25,418,636.23 |
| Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School. | 66,822,184.00 | 66,822,184.00 | 39% | 25,774,270.97 | 25,774,270.97 |
| Rehabilitation of 4 classroom block at Kyebando UMEA PS | 178,106,077.00 | 124,674,253.90 | 44% | 78,875,548.39 | 55,212,883.87 |
| Construction of 2 classroom block at Wakiso Seed School | 134,338,575.00 | 134,338,575.00 | 59% | 78,684,022.50 | 78,684,022.50 |
| Total | 2,599,593,047.00 | 2,375,169,538.30 | | 977,299,703.69 | 883,526,936.36 |
| Value of implemented climate change related investments as % of total implemented investments | | | | | 37.20% |

Findings revealed that Wakiso DLG improved its score from 21.98% in the 1st APA to 37.20% in the 2nd APA. This improvement in performance was exemplified by the inclusion of building projects that consider climate change adaptation and mitigation, and higher completion rates for climate change-related investments out of the total investments implemented in a FY.

Wakiso DLG only implemented investments under options 2 and 3, i.e., Urban Road Projects and building projects that consider climate change adaptation and mitigation. However, Wakiso DLG should also plan for and implement Investments primarily targeting climate change adaptation and mitigation in order 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 14 below.

Table 14: ISG Earning 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 Wakiso 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 Wakiso 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 15 below.

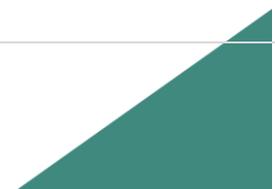


Table 15: MDG Earning Amounts in SDR

| DLIs | DLI 2 | DLI 3 | DLI 4 | DLI 5 | DLI 6 | DLI 7 | DLI 8 | Sum (DLI 2 - 8) |
|------------|--------------|--------------|-------|--------------|--------------|--------------|--------------|-----------------|
| Wakiso DLG | 2,283,403.81 | 2,333,612.74 | - | 6,054,022.30 | 3,405,384.62 | 1,440,353.13 | 7,466,835.69 | 22,983,612.29 |

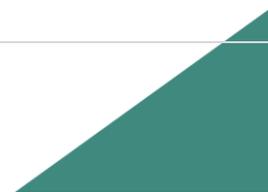
Total Earning

The total earning for both ISG and MDG is presented in Table 16 below.

Table 16: Total earning for both ISG and MDG

| ITEM | SDR |
|--------------|----------------------|
| ISG earning | 602,777.78 |
| MDG earning | 22,983,612.29 |
| Total | 23,586,390.07 |

To access the maximum MDG earnings, Wakiso 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, their implications and the recommendations for each.

| DLI | Emerging Issue | Implications | Recommendations |
|-------|--|--|--|
| DLI 3 | The District Local Government had no approved State of Environment Report. | The entity is in violation of the National Environment Act (2019). Therefore, the entity has got no reliable environmental planning and related activities. | The DLG should always assess the State of Environment every 2 years as required by the law and prepare the State of Environment Report. |
| | Wakiso district has no Area Action Plan. | Wakiso DLG cannot properly manage and monitor environmental activities in the district. | The entity District Natural Resources and Environmental Committee should prepare the Area Action Plan for Wakiso DLG. |
| | The annual workplan for the previous FY for planned activities includes Street and road addressing in Wakiso Town Council. The activities, however, do not include surveying and demarcating of roads. There were no plots numbered in the previous FY in Wakiso DLG. | The entity will not be able to know the extent of the road prism and therefore Wakiso DLG does not know the boundaries | The District Surveyor should spear head conducting an auto topographic survey. |
| | There was no State of Environment Report with signatures of the committee. There were no committee meeting minutes endorsing the report since they had not prepared it. | Wakiso DLG is not in compliance with the National Environment Act (2019). | The entity District Natural Resources and Environmental Committee should conduct the State of Environment Assessment and thereafter hold a meeting to approve the Report. |
| | There was no evidence of the existence of a CCVA Framework at the entity. There was no evidence of approval of the CCVA Framework by the District/Urban Environment and Natural Resource Committee/Public Health Committee. The list of Vulnerable and at-risk locations (maps) were not available as the entity had no approved CCVA Framework. | The entity does not know the climate change risk hot spot areas to guide their mitigation measures. | The entity District Natural Resources and Environmental Committee should carry out a Climate Risk and Vulnerability Assessment. |
| | There was no evidence of NEMA ESIA Certificate and other permits/licenses for projects being implemented in the current FY (2024/2025). Copies of NEMA ESIA certificate were not availed at the entity. Copies of other permits/licenses were not availed at the entity. | Wakiso DLG is not in compliance with the Schedule 5 of the National Environment Act (2019) and National Environmental (Environmental and Social Assessment) Regulation (2020). | The DLG should budget for the NEMA fees (30% submission and 70% approval fees). The entity should fast track with the contracted NEMA Assessor to obtain the NEMA ESIA Certificate. |
| DLI 4 | Wakiso DLG had no multijurisdictional projects with joint planning, procurement and joint supervision. | The entity does not have strengthened coordinated, climate-resilience, and integrated Metropolitan planning and investments. | In the current and following FYs Wakiso DLG should ensure coordination with other GKMA entities in planning, supervision, design and procurement in a bid to achieve greater connectivity of road infrastructure and drainage. |
| DLI 7 | There was no Environmental Audit done since there was no approved ESIA | Wakiso DLG is not in compliance with the National | The entity should expedite the process of acquiring a |

| DLI | Emerging Issue | Implications | Recommendations |
|-----|---|--|------------------------|
| | in the past one year, and hence there was no compliance report. | Environment (Audit) Regulations (2020) | NEMA ESIA Certificate. |

4.13 Conclusion

In conclusion, the assessment reflects that Wakiso 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, eligible for the Institutional Strengthening Grant (ISG). Under DLI 2, the District Local Government substantively filled all key staff positions and demonstrated basic capacities in fiduciary safeguards, and climate change/disaster risk management, which was a minimum condition for MDG. Thus, Wakiso DLG was found eligible to access MDG funds for FY 2025/2026.

Regarding institutional performance for service delivery under DLI 3, Wakiso DLG strengthened institutional performance and had climate-resilient project designs, scoring 57.07 percent. On the other hand, Under DLI 4, Wakiso DLG had no multijurisdictional projects with joint planning, procurement and joint supervision. Hence scored zero percent (0%).

Regarding climate-resilient infrastructure investment plans, Wakiso DLG scored 93.10 percent under DLI 5. Under DLI 6, Wakiso DLG was assessed based on the value for the money audits prepared by the Office of the Auditor General (OAG) for FY 2023/2024 where the DLG scored 47.27%. Wakiso DLG executed operation, and maintenance works for all major infrastructure assets and scored 40 percent for DLI 7. For DLI 8, Wakiso DLG delivered infrastructure investments that contributed to climate change mitigation and adaptation thus scoring 37.20% percent of the total investment.

The ISG earning computed for Wakiso 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 Wakiso 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 **22,983,612.29**. The total earning for both ISG and MDG is SDR **23,586,390.06**.



ANNEXES

Annex 1: DLI 1 - The number of GKMA entities that have prepared an Annual ISG plan that includes urban resilience and climate change/disaster risk management (Minimum Condition 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, 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 ⁶ to determine that: <ul style="list-style-type: none"> 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); (re) tooling and equipment; as well as system development; | Compliant | Wakiso DLG ISP was approved on 29/05/2024 under Min No 143/WAK/DLG6/2024 in Council. Wakiso DLG also presented the ISP FY 2024/2025 which covered HRD and Retooling activities amounting to UGX 312,315,148 and 655,945,445 respectively. |
| | | <ul style="list-style-type: none"> 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 Needs assessment report FY2023/2024 dated 4/7/2023 was reviewed, as per the activity lines in the workplan, the plan was informed by the need assessment report. Example, the capacity gaps needs and recommendations in various sections which were highlighted in section 2.5 summary of the capacity needs report were planned for in the workplan. |
| | | <ul style="list-style-type: none"> From the Clerk to Council obtain and review Minutes⁷ of Authority/Council to find out whether there is a resolution to | | In a Council meeting of 29/05/2024 where 103 members were in attendance, under Min 148/WAK/DLG6/2024 an estimated 6.994.653,448 UGX ISP budget was presented and approved by the council. The workplan was presented by Hon. Batinah - Secretary Finance, motion for |

⁶ The workplan must have two sections namely, the ISG and MDG sections and must follow the revised Format in the revised POM

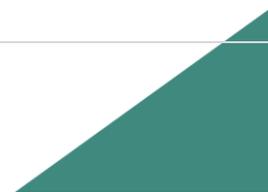
⁷ The Minutes of approval may be one or two in case of two minutes, please check one minute proposing approval and the second minute with approval signed

| Minimum Condition | Indicators of Minimum Conditions | Information Source and Assessment Procedures | Score | Justification | | | | | | | | | | | | | | | | | | | | | | |
|--|--|---|----------------|---|--------|----------------|-------------------|----------------|------------------|-------------------------|------------|------------|-----------|-------|---------------------------------|-------------|-------------|--------|--------|--------------------------|------------|------------|-----|--------|---------------------------|-------------|
| | | approve the annual IS work Plan, record the dates and minute | | approval moved by Hon. Kiku Kiwala and unanimously seconded by the Council for approval. | | | | | | | | | | | | | | | | | | | | | | |
| 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 (Starting from year 2). | <ul style="list-style-type: none"> From the Accounting Officer (CAO/TC/ED) obtain the Annual GKMA entity expenditure statements to establish how the implementing entity used the ISG funds for the previous financial year. | Compliant | <p>There was evidence that Wakiso DLG adhered to the eligible expenditures (Investment menu) for the use of the Institutional Strengthening Grant in previous FY (2023/2024)</p> <p>Following the assessment for the Wakiso DLG received UGX 855,827,956 for ISG funds in May 2024. As per the report submitted to the ministry of Kampala dated 30.07.2024 and received by the Ministry on 30.07.2024, Wakiso DLG reported expenditure of UGX 852,744,494. UGX 3,083,462 had not been spent by the entity as at 30.06.2024. Financial report which complied with Annex 18 of POM had evidence of submission to the Ministry of Kampala Capital City and Metropolitan Affairs (MoKCC&MA). I reviewed the following</p> <p>Payment Voucher No. 133180705 dated 11.07.2024 amounting to UGX 66,766,000 Payment Voucher No. 12714966 dated 11.06.2024 UGX 80,460,000 Payment Voucher No. 13318794 dated 12.07.2024 amounting to 26,646,000. Payment Voucher 12637055/12718472 dated 12/.06.2024 amounting to UGX 54,114,000</p> <p>Wakiso DLG followed the approved ISP workplan for year 1 and also prepared the financial report in accordance with the POM format provided in Annex 18.</p> | | | | | | | | | | | | | | | | | | | | | | |
| | | <ul style="list-style-type: none"> Check if the expenditure complied with approved annual ISP work plan and ISG expenditure guidelines as defined in the Program Operational Manual (POM). | | <table border="1"> <thead> <tr> <th>Detail</th> <th>Budgeted (UGX)</th> <th>Expenditure (UGX)</th> <th>Variance (UGX)</th> <th>%age Utilization</th> </tr> </thead> <tbody> <tr> <td>Urban Planning Services</td> <td>80,975,159</td> <td>79,775,002</td> <td>1,200,157</td> <td>98.5%</td> </tr> <tr> <td>Own-Source Revenue Improvements</td> <td>139,991,091</td> <td>139,955,096</td> <td>35,995</td> <td>100.0%</td> </tr> <tr> <td>Environmental Management</td> <td>43,039,211</td> <td>43,039,000</td> <td>211</td> <td>100.0%</td> </tr> <tr> <td>e-Governance (automation)</td> <td>105,000,000</td> <td>104,970,000</td> <td>30,000</td> <td>100.0%</td> </tr> </tbody> </table> | Detail | Budgeted (UGX) | Expenditure (UGX) | Variance (UGX) | %age Utilization | Urban Planning Services | 80,975,159 | 79,775,002 | 1,200,157 | 98.5% | Own-Source Revenue Improvements | 139,991,091 | 139,955,096 | 35,995 | 100.0% | Environmental Management | 43,039,211 | 43,039,000 | 211 | 100.0% | e-Governance (automation) | 105,000,000 |
| Detail | Budgeted (UGX) | Expenditure (UGX) | Variance (UGX) | %age Utilization | | | | | | | | | | | | | | | | | | | | | | |
| Urban Planning Services | 80,975,159 | 79,775,002 | 1,200,157 | 98.5% | | | | | | | | | | | | | | | | | | | | | | |
| Own-Source Revenue Improvements | 139,991,091 | 139,955,096 | 35,995 | 100.0% | | | | | | | | | | | | | | | | | | | | | | |
| Environmental Management | 43,039,211 | 43,039,000 | 211 | 100.0% | | | | | | | | | | | | | | | | | | | | | | |
| e-Governance (automation) | 105,000,000 | 104,970,000 | 30,000 | 100.0% | | | | | | | | | | | | | | | | | | | | | | |

| Minimum Condition | Indicators of Minimum Conditions | Information Source and Assessment Procedures | Score | Justification | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------|---|--|------------------|---|----------------------------|-------------------------|----------------|-------------|----------------|---------------------------------|---|-------------|------------|-------|--------------------------|---|-------------|------------|--------|---|------------|------------|---------|---------------------------|---|--------------------|--------------------|------------------|--------------|----------------------|------------|------------|-----------|----------------------|-----------|-----------|-------------|-------------------|------------|------------|-----------|
| | | | | <table border="1"> <tr> <td>Human Resource Development</td> <td>31,123,526</td> <td>31,123,000</td> <td>526</td> <td>100.0%</td> </tr> <tr> <td>Retooling</td> <td>255,698,969</td> <td>253,983,497</td> <td>1,715,472</td> <td>99.3%</td> </tr> <tr> <td>Stakeholder Engagement</td> <td>110,000,000</td> <td>110,000,000</td> <td>-</td> <td>100.0%</td> </tr> <tr> <td>Program Management and coordination</td> <td>90,000,000</td> <td>89,898,899</td> <td>101,101</td> <td>99.9%</td> </tr> <tr> <td>Total</td> <td>855,827,956</td> <td>852,744,494</td> <td>3,083,462</td> <td>99.6%</td> </tr> </table> | Human Resource Development | 31,123,526 | 31,123,000 | 526 | 100.0% | Retooling | 255,698,969 | 253,983,497 | 1,715,472 | 99.3% | Stakeholder Engagement | 110,000,000 | 110,000,000 | - | 100.0% | Program Management and coordination | 90,000,000 | 89,898,899 | 101,101 | 99.9% | Total | 855,827,956 | 852,744,494 | 3,083,462 | 99.6% | | | | | | | | | | | | |
| Human Resource Development | 31,123,526 | 31,123,000 | 526 | 100.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Retooling | 255,698,969 | 253,983,497 | 1,715,472 | 99.3% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Stakeholder Engagement | 110,000,000 | 110,000,000 | - | 100.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Program Management and coordination | 90,000,000 | 89,898,899 | 101,101 | 99.9% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 855,827,956 | 852,744,494 | 3,083,462 | 99.6% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <ul style="list-style-type: none"> 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 activities as planned. | | <p>In respect of the 30% environment related activities, Wakiso DLG spent 30.8% based on actual payment vouchers reviewed. The summary below shows the planned versus actual expenses:</p> <table border="1"> <thead> <tr> <th>ISP functional area</th> <th>ISP plan categorization</th> <th>Budgeted (UGX)</th> <th>Spent (UGX)</th> <th>Variance (UGX)</th> </tr> </thead> <tbody> <tr> <td>Own-Source Revenue Improvements</td> <td>Popularization of building committee activities for revenue enhancements.</td> <td>30,000,000</td> <td>30,000,000</td> <td></td> </tr> <tr> <td rowspan="2">Environmental Management</td> <td>Environment and climate change screening and social welfare safeguards for the project to be undertaken</td> <td>15,000,000</td> <td>15,000,000</td> <td></td> </tr> <tr> <td>Functionalization of the District environment and natural resources committee (including monitoring and inspection)</td> <td>28,039,211</td> <td>28,039,000</td> <td>211</td> </tr> <tr> <td>e-Governance (automation)</td> <td>Consultancy services for conditional drainage structure</td> <td>60,000,000</td> <td>60,000,000</td> <td></td> </tr> <tr> <td rowspan="3">Retooling</td> <td>Noise meters and GPS</td> <td>99,698,969</td> <td>94,525,499</td> <td>5,173,470</td> </tr> <tr> <td>Purchase of computer</td> <td>4,100,000</td> <td>9,400,000</td> <td>(5,300,000)</td> </tr> <tr> <td>Water testing Kit</td> <td>20,000,000</td> <td>18,503,999</td> <td>1,496,001</td> </tr> </tbody> </table> | ISP functional area | ISP plan categorization | Budgeted (UGX) | Spent (UGX) | Variance (UGX) | Own-Source Revenue Improvements | Popularization of building committee activities for revenue enhancements. | 30,000,000 | 30,000,000 | | Environmental Management | Environment and climate change screening and social welfare safeguards for the project to be undertaken | 15,000,000 | 15,000,000 | | Functionalization of the District environment and natural resources committee (including monitoring and inspection) | 28,039,211 | 28,039,000 | 211 | e-Governance (automation) | Consultancy services for conditional drainage structure | 60,000,000 | 60,000,000 | | Retooling | Noise meters and GPS | 99,698,969 | 94,525,499 | 5,173,470 | Purchase of computer | 4,100,000 | 9,400,000 | (5,300,000) | Water testing Kit | 20,000,000 | 18,503,999 | 1,496,001 |
| ISP functional area | ISP plan categorization | Budgeted (UGX) | Spent (UGX) | Variance (UGX) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Own-Source Revenue Improvements | Popularization of building committee activities for revenue enhancements. | 30,000,000 | 30,000,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Environmental Management | Environment and climate change screening and social welfare safeguards for the project to be undertaken | 15,000,000 | 15,000,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Functionalization of the District environment and natural resources committee (including monitoring and inspection) | 28,039,211 | 28,039,000 | 211 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| e-Governance (automation) | Consultancy services for conditional drainage structure | 60,000,000 | 60,000,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Retooling | Noise meters and GPS | 99,698,969 | 94,525,499 | 5,173,470 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Purchase of computer | 4,100,000 | 9,400,000 | (5,300,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Water testing Kit | 20,000,000 | 18,503,999 | 1,496,001 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Minimum Condition | Indicators of Minimum Conditions | Information Source and Assessment Procedures | Score | Justification | | | | | | | | | | | | | | | | |
|--|--|---|--------------------|---|------------------------|---|-------------------------------------|-------------|--|--------------|--|--------------------|--|------------------|--------------|----------------------|------------------|----------------------|----------|--------------------|
| | | | | <table border="1"> <tr> <td>Stakeholder Engagement</td> <td>Routine stakeholder consultation and participation engagements for right of way</td> <td>9,617,659</td> <td>8,000,000</td> <td>1,617,659</td> </tr> <tr> <td>Total</td> <td></td> <td>266,455,839</td> <td>263,468,498</td> <td>2,987,341</td> </tr> </table> | Stakeholder Engagement | Routine stakeholder consultation and participation engagements for right of way | 9,617,659 | 8,000,000 | 1,617,659 | Total | | 266,455,839 | 263,468,498 | 2,987,341 | | | | | | |
| Stakeholder Engagement | Routine stakeholder consultation and participation engagements for right of way | 9,617,659 | 8,000,000 | 1,617,659 | | | | | | | | | | | | | | | | |
| Total | | 266,455,839 | 263,468,498 | 2,987,341 | | | | | | | | | | | | | | | | |
| 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. determine which activities are proposed for funding and/or being implemented to confirm inclusion of at least 30% funds for climate change ⁸ activities (Annex. 19) | Compliant | <p>Wakiso DLG Annual ISP work plan approved on 30/07/2024 was seen on file. Wakiso DLG’s ISP for FY 2024/2025 included activities related to climate change constituting 35.55% a detailed below.</p> <p>Table: Activities to confirm Climate change inclusion</p> <table border="1"> <thead> <tr> <th>Activity</th> <th>Budgeted (UGX)</th> </tr> </thead> <tbody> <tr> <td>Urban Resilience and Climate change</td> <td>905,776,000</td> </tr> <tr> <td>Detailed plan for Mityana Urban Corridor (Bulenga, Bulaga, Buloba) prepared with a special focus on urban ecosystem, greenbelts surveyed wetlands and urban green spaces</td> <td>100,000,000</td> </tr> <tr> <td>100 Road green corridors in Kajjansi town council and along the prioritized Batch 1 roads surveyed /mapped, 8 drainage catchment and reserves along selected urban roads</td> <td>145,000,000</td> </tr> <tr> <td>Stakeholders’ engagement on climate change disaster risk Management DDP PAP and Resource user groups</td> <td>5,880,000</td> </tr> <tr> <td>TOTAL</td> <td>1,156,656,000</td> </tr> <tr> <td>ISP TOTAL</td> <td>3,553,151,483</td> </tr> <tr> <td>%</td> <td>32.55296053</td> </tr> </tbody> </table> | Activity | Budgeted (UGX) | Urban Resilience and Climate change | 905,776,000 | Detailed plan for Mityana Urban Corridor (Bulenga, Bulaga, Buloba) prepared with a special focus on urban ecosystem, greenbelts surveyed wetlands and urban green spaces | 100,000,000 | 100 Road green corridors in Kajjansi town council and along the prioritized Batch 1 roads surveyed /mapped, 8 drainage catchment and reserves along selected urban roads | 145,000,000 | Stakeholders’ engagement on climate change disaster risk Management DDP PAP and Resource user groups | 5,880,000 | TOTAL | 1,156,656,000 | ISP TOTAL | 3,553,151,483 | % | 32.55296053 |
| Activity | Budgeted (UGX) | | | | | | | | | | | | | | | | | | | |
| Urban Resilience and Climate change | 905,776,000 | | | | | | | | | | | | | | | | | | | |
| Detailed plan for Mityana Urban Corridor (Bulenga, Bulaga, Buloba) prepared with a special focus on urban ecosystem, greenbelts surveyed wetlands and urban green spaces | 100,000,000 | | | | | | | | | | | | | | | | | | | |
| 100 Road green corridors in Kajjansi town council and along the prioritized Batch 1 roads surveyed /mapped, 8 drainage catchment and reserves along selected urban roads | 145,000,000 | | | | | | | | | | | | | | | | | | | |
| Stakeholders’ engagement on climate change disaster risk Management DDP PAP and Resource user groups | 5,880,000 | | | | | | | | | | | | | | | | | | | |
| TOTAL | 1,156,656,000 | | | | | | | | | | | | | | | | | | | |
| ISP TOTAL | 3,553,151,483 | | | | | | | | | | | | | | | | | | | |
| % | 32.55296053 | | | | | | | | | | | | | | | | | | | |

⁸ 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



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 Condition for MDG).

| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Score | Justification |
|--|-----|--|--|-----------|--|
| A. The entity has substantively ⁹ 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 ¹⁰ are: | From the District Human Resource office, obtain and review: <ul style="list-style-type: none"> 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 | Mr. Alfred Malinga was appointed on transfer as the CAO from Otuke DLG to Wakiso DLG in an appointment letter dated 23/6/2022 under Ref: CRD.12761. Mr. Alfred Malinga was also appointment as the Accounting Officer in a letter dated 26/06/2024 Ref. BPD/77/222/02, Acceptance letter dated 09/07/2024, Ref CRD/12761 Mr. Malinga holds Masters in Management Studies from Uganda Management Institute - 2008, Post Graduate Diploma in HRM from same institution - 2001, Advance Certificate in Public Service Management from SIDA - 2012 and Bachelors of Arts in (Social Sciences) from Makerere University - 1996. |
| | | ii. District Engineer | | | Eng. Ndiwalana Geoffrey Butts in a letter date 20/2/2024 was appointed the District Engineer under DSC Min. No. 1/2024 of 20/2/24. He accepted this appointment on 20/02/2024. Eng. Ndiwalana is a registered member of ERB with the Registration Certificate No. 116 issued on 13/09/2018 with an updated practicing certificate No. 1116/2024. Eng. Ndiwalana also has a Master's of Science |

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 Secondee Officer is committed full-time to the assigned position.*

¹⁰ *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.*

| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Score | Justification |
|-------------------|-----|--------------------------------|----------------------|-------|--|
| | | | | | in Construction Management from Makerere University - 2015; Degree in Bachelor of Engineering in Civil and Building Engineering (KYU, 2011) and Ordinary Diploma in Civil Engineering and Building (KYU, 2007). |
| | | iii. Senior Physical Planner | | | Under DSC Min No. 159/2015, Ms. Nakatudde Ruth was appointed the Senior Physical Planner on accelerated promotion in a letter dated 1/12/2015. Ms. Ruth Nakatudde holds Master's degree in Land Use and regional Development from Makerere University - 2011, Post Graduate Diploma in Public Administration and Management from Uganda Management Institute - 2011 and Bachelor Degree in Urban Planning- 2001. Ruth is also a registered member of Uganda Institute of Physical Planner |
| | | iv. Senior Procurement Officer | | | Reference is made to the approved staffing structure for Wakiso DLG which provides for the Principal Procurement Officer and the Tool which required IVA to assess staff in higher positions wherever they exist. Thus, Mr. Mayanja William - the Principal Procurement Officer was assessed. Mr. Mayanja William was appointed the Principal Procurement Officer in a letter dated 3/9/2009 under DSC Min 116/2009. Mr. Mayanja accepted the offer on 08/10/2009. Mr. Mayanja holds a Diploma in Business Management/Administration from Cambridge Tutorial College - 2000. William is also a member of the Chartered Institute of Purchasing and Supply. |
| | | v. Chief Finance Officer | | | Mr. Ssekandi Micheal was appointed on promotion under DSC Min. No. 32/2015 on a letter dated 12/3/2015 ref. CRD 10954. He accepted this offer on 16/3/2015. Mr. Ssekandi holds Master of Business |

| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Score | Justification |
|-------------------|-----|--|----------------------|-------|--|
| | | | | | Administration from Makerere University - 2014, Post Graduate Diploma in Financial Management from Uganda Management Institution - 2011, Diploma in Accounting from Institute of Teachers Education - 1997 and Bachelor Degree of Commerce from Makerere University - 2003. Mr. Ssekandi is also a Certified Internal Auditor |
| | | vi. Senior Accountant | | | In an appointment dated 20/12/2017, Ms. Cissy Nabisubi was appointed the Senior Accountant under DSC Min. No. 148/2017. She accepted this appointment on 21/12/2017 Ms. Cissy Holds Post Graduate Diploma in Financial Management from Uganda Management institute - 2009; Bachelor's degree in Business Administration from Nkumba University - 2002, and Diploma in Business Administration - 2000 from the same University |
| | | vii. District Natural Resources Officer | | | Ms. Ssabaganzi Rebecca Bukenya is the District Natural Resources Officer for the entity. She was appointed on 30/05/2008 under DSC Min. No. 24/2008 (c). She accepted this appointment on 18/06/2018. Rebecca holds a Master of Science in Development Economics from Uganda Martyrs University - 2012, Post Graduate Diploma in Management (UMI, 2006), and Bachelor of Science in Agriculture (MUK, 1991). |
| | | viii. Senior Environment Officer | | | Ms. Esau Mpoza is the Senior Environment Officer. He was appointed on 18/06/2012 under DSC Min. No. 71/2012. Mr. Esau accepted this appointment on 25/6/2012. Bachelor of Arts in Environment Management from MUK 2001. |
| | | ix. District Community Development Officer | | | Under DSC Min. No. 91/2016 in a letter dated 1/7/2016, Mr. John Kyejjusa was appointed the District Community Development Officer. He accepted this appointment on 05/07/2016. |

| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Score | Justification |
|-------------------|-----|---------------------------------------|----------------------|-------|---|
| | | | | | Mr. John holds Post Graduate Diploma and master's in management studies - Project Planning and Management from Uganda Management Institute - 2009 and 2012 respectively and Bachelor of Arts in Social Works and Social Administration from Makerere University - 1998 |
| | | x. Senior Labor Officer ¹¹ | | | Mr. Muhumuza Peter Celestine is the Senior Labour Officer, he was appointed on 12/4/2016 under DSC Min. 48/2016 and he accepted this appointment on 19/5/2016. Mr. Muhumuza holds Post Graduate Diploma in Human Resource Management from Islamic University in Uganda - 2013; Bachelor's Degree of Art in Democracy and Democracy Studies - from Uganda Martyrs University - 2007 and Diploma in Education from Institute of Teacher Education Kyambogo -1996 |
| | | xi. District Planner | | | In a letter dated 13/4/2015, Ref: CRD 12057, Mr. Paddy Galabuzi was appointed the District Planner on transfer from Kiboga DLG in line with DSC meeting Min. No. 61/b 2015. He accepted the appointment on 15/4/2015. Mr. Galabuzi holds a Master's of Science in Agricultural Economics (MUK, 2004) and Bachelor of Science (MUK, 1995) |
| | | xii. District Commercial Officer | | | Mr. Ssendegeya Henry is the District Commercial Officer appointed on 24/04/2023 under DSC Min. No. 253.1 of 21/2023. Mr. Ssendegeya holds Masters in International Economics and Trade (Shanghai University - 2012) and Bachelor of Business Administration (MUK, 2003) |

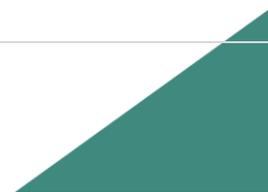
¹¹ For Mpigi DLG, please refer to their approved Organization structure and assess the exiting position

| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Score | Justification |
|---|-----|--|---|-----------|---|
| | | xiii. Principal Internal Auditor | | | Mr. Busulwa Simon Peter was appointed the Principal Internal Auditor on 23/12/2015 under DSC Min No. 106/2015 and he accepted the appointment on 28/12/2015. Mr. Simon holds a diploma in Business Studies of the National College of Business studies - 1993, Certificate in Accounting Technician from Uganda Management Institute - 1995 and a Bachelor of Commerce from MUK 1998. He is also a certified Public Accountant. |
| | | xiv. Principal Human Resource Officer | | | Ms. Bakobyte Juliet is the Principal HRO, under DSC Min No. 25/2014 dated 11/03/2014 Ref. CR/D/13378. Juliet holds Post Graduate Diploma and Masters in Management Studies - HRM (UMI, 2013) and 2010 respectively and Bachelor of Arts in Arts (MUK, 2005). |
| 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) | <ul style="list-style-type: none"> 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 | <p>Wakiso DLG submitted the Annual Performance Contract to the MoFPED on 27/06/2024 and it was received on 09/07/2024. The Performance Contract included workplan which is on pages 1 - 21 and the Procurement plan on page 1 - 37 of the document.</p> <p>There was evidence of approved Terms of Reference for proposed Upgrade and Rehabilitation of selected Roads in Wakiso. Ref. No. ESIA/TOR/1139/2024/7 dated 07/08/2024.</p> <p>There was evidence of the final ESIA and</p> |
| | | | <ul style="list-style-type: none"> ESIA/TOR/Project Briefs | | |

| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Score | Justification |
|-------------------|-----|--------------------------------|---|-------|---|
| | | | <ul style="list-style-type: none"> • Check for Screening reports | | <p>costed ESMP for the upgrade of Wakiso Roads. The roads include: Bukasa -Sentema (9.6 km), Kajjansi junction Links (7 km), Kayunga - Kawanda, Kiteezi - Luteete (12.9 km), Kitentika-Massoli link (4.2 km), Kitetika-Namirembe Hillside (1.2 km), Namulanda-Bweyogerere, Seguku -Kasenge -Buddo, Kisozi Kitemu (4.5 km). This was done by Air water Earth (AWE) Ltd in September 2024 though not signed by one of the practitioners known as Abel Mutyaba. Others who signed included: Dr. Herbert Mpangi Kalibbala and Solomon Jackson Muddukaki.</p> <p>There was evidence of the Environment, Social and Climate change screening reports and ESMPs for different Departments. These included:</p> <ol style="list-style-type: none"> 1. Screening reports for District Works and Technical Services Department Development projects for the Year 2024/2025 in place. Reference No: CR.554/2 dated 17th July 2024. <p>Projects that were screened included:</p> <ul style="list-style-type: none"> ✓ Cluster A: Periodic maintenance of selected roads. These include Four (4) roads. ✓ Cluster B: Phased upgrade of roads to low-cost seal -Bitumen. This included one road. ✓ Cluster C: Included upgrading of roads to Bituminous standard. This included Two (2) roads. ✓ Cluster D: Spot improvements (Critical structural bottlenecks/ Failure of Swamps). ✓ Cluster E: Construction of the District Gardens. |

| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Score | Justification |
|-------------------|-----|--------------------------------|----------------------|-------|---|
| | | | | | <p>2. Screening for Health Department Development projects. Projects that were screened included Five (5) Health Centers. This was signed on 22nd/6/2024. Screening team included: Senior Environment officer-Mpoza Esau, Senior Community Development officer-Kyejjusa John, Senior Health Inspector-Damba Emmanuel and Assistant Engineering Officer/BCO- Aziz Abdallah</p> <p>3. Screening report done for Water sector development project. The screening exercise took place on 2nd-09th /6/2024. Screened projects included Seven (7) sites for proposed drilling boreholes. The Screening report was signed by District water Officer, Senior Environment Officer-Mpoza Esau and Lukia Nakyeyune -Community Development Officer. All signed and stamped on 12th / 6/2024</p> <p>4. Screening report for Education Department that was conducted between 24th July-5th August 2024 by Nine (9) Natural resources committee member. Signed Senior Environment officer -Esua Mpoza and District Community Development Officer-Kyejjusa John.</p> <p>Projects that were screened under this included: Construction of 2 Classroom blocks in 10 schools. Construction of Teachers’ Houses with A 2 stance VIP Latrines. This was done in Nine (9) schools. Rehabilitation of classroom block done in Ten (10) schools.</p> <p>All screening reports included Costed</p> |

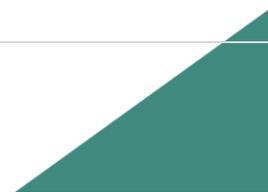
| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Score | Justification |
|-------------------|-----|--------------------------------|--|-------|--|
| | | | | | <p>Environment and social management plan.</p> <p>In addition, there was evidence of minutes for approval of Environment, social and climate change Screening reports that was conducted by District Environment and Natural Resources Committee and took place on 21st-22nd /8/2024. The approval of these minutes was captured under Minute 8/22/08/2024.</p> <p>Reference No: CRD 850/1 dated 29th/8/2024.</p> <p>This meeting was attended by 26 members and three members were absent with apology.</p> |
| | | | <ul style="list-style-type: none"> Check for ESMPs for projects that are subject to ESIA/Project Briefs in line with the National Environment Act | | <p>There was evidence of costed ESMPs in the final ESIA for the upgrade of Wakiso Roads which included: Bukasa - Sentema (9.6 km), Kajjansi junction Links (7 km), Kayunga - Kawanda, Kiteezi - Luteete (12.9 km), Kitetika - Massoli link (4.2 km), Kitetika - Namirembe Hillside (1.2 km), Namulanda - Bweyogerere, Seguku -Kasenge -Buddo, Kisozi Kitemu (4.5 km).</p> <p>There was ESMPs attached to all environment, Social and climate change screening reports done in FY (2024/2025). The ESMP were in Table form and included sections such as Potential Environment Negative impacts, Mitigation measures, Performance indicators, Responsible Departments/Officer, Frequency of monitoring and Estimated Cost (lump sum).</p> |



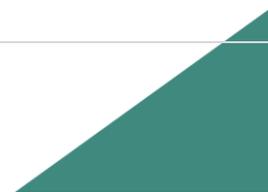
| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Score | Justification |
|-------------------|-----|---|--|-----------|---|
| | | | <ul style="list-style-type: none"> From the PDU check whether engineering designs, ESIA/ ToR/ Project Briefs/ screening reports were prepared for all works/projects before initiating a procurement. | Compliant | <p>Wakiso DLG had six works projects that were being procured for FY as described below with the flow of relevant events.</p> <ol style="list-style-type: none"> Completion of Buloba Kitawuluzi HC III whose procurement was initiated on 23/04/2024, Engineering designs were ready by 03/2023 and screening report was ready by 20/06/2022. Phased construction of Kyengera Administration block phase IV whose Procurement was initiated on 05/08/2024 Engineering designs were ready by 05/2018 and the Screening report was ready by 20/06/2018. Construction of Kitemu - Kisozi and Nagalabi Spur (6.5 km) Bukasa-Sentema-Kakiri (12.7 km) whose Procurement was initiated on 21/08/2024 Engineering designs were ready by 08/2024 and the ESIA was ready by 27/09/2024. Construction of 2 classroom blocks in Wakiso District Lot 1-5(10 classrooms) whose Procurement was initiated on 01/08/2024 Engineering designs were ready by 11/2023 and the screening report was ready by 08/08/2024. Construction of Teacher’s houses Wakiso DLG whose Procurement was initiated on 02/08/2024 Engineering designs were ready by 06/2024 and the screening report was ready by 08/08/2024. Construction of 5-stance pit latrines in Wakiso DLG whose Procurement was initiated on 22/08/2024 Engineering designs were ready by 08/2017, and the screening report was ready by 08/08/2024. |
| | 3. | The entity submitted the Annual Performance Report for the previous | <ul style="list-style-type: none"> From MoFPED’s official record/ inventory of | Complaint | Wakiso DLG submitted the Annual Performance Report on 09/08/2024 which was before the |

| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Score | Justification |
|-------------------|-----|---|---|-------|--|
| | | <p>FY (2023/2024) on or before the deadline as determined by MoFPED of the current Financial Year¹²</p> <p><i>Note that these reports should include financial and physical progress reports even for supplementary budgets and work plans</i></p> | <p>submission of annual performance report submitted to MoFPED, check the date MoFPED received the annual performance report:</p> <ul style="list-style-type: none"> • If entity submitted report to MoFPED in time, then it is compliant • If the entity submitted late or did not submit, then it is not compliant. | | <p>deadline of 31st August.</p> |
| | 4. | <p>The entity Internal Audit function is being executed in accordance with the LGA section 90, LG Procurement Regulations, PFMA and KCCA Act</p> | <p>Entity has:</p> <ul style="list-style-type: none"> ✓ 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 (2023/2024) and submitted these reports to the Authority/ Council and the PAC/LGPAC | | <p>Wakiso DLG prepared Annual Audit Work plan for the financial year 2024/2025 dated 22/04/2024 under Ref: CR252/1, which was submitted to the Internal Auditor General and the audit committee on the 20.05.2024. Although the workplan was copied to the chairperson central region audit committee, there was evidence of this workplan being received by the audit committee. The internal auditor explained that the audit committee is a unit within the internal auditor general and receiving is done once by the office of the internal auditor general.</p> <p>Wakiso DLG internal audit prepared all four quarterly internal audit reports for FY 2023/2024 as follows.</p> <ul style="list-style-type: none"> ✓ 1st Quarter report dated 27/11/2023 was submitted and received by DPAC on 02/02/2024 and office of the Clerk to Council on 27/11/2023. ✓ 3rd Quarter report dated 10/04/2024 was submitted and received by DPAC on 01/07/2024 and office of the clerk to |

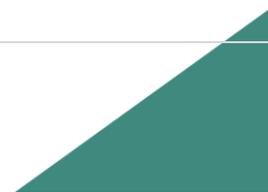
¹² The deadline of June 30 specified in the PFMA and LG Budget guidelines was adjusted to 31st August as per the Assessment Guidelines by OPM, and the deadline of 31st July specified in the PFMA Act, 2015 was adjusted to 31st Aug as per the Assessment Guidelines by OPM.



| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Score | Justification |
|---|-----|--|--|-----------|---|
| | | | | | <p>Council on 10/04/2024.</p> <p>✓ 4th Quarter report dated 30/07/2024 was submitted and received by DPAC on 31/07/2024 and office of the clerk to Council on 31/07/2024.</p> <p>There was proof of the submission of the above Audit Reports to the office of the internal auditor general on file.</p> |
| | 5. | The audit opinion of LG Financial Statement for the previous FY but one is not adverse or disclaimer | <p>The Auditor General check the audit opinion of the entity for the previous FY but one.</p> <p>If entity has adverse and disclaimer opinion: Non-compliant</p> | Complaint | <p>Auditor General’s Report for the FY 2022/2023 was reviewed. On page I, paragraph 1 of the Internal Auditor General’s report dated 27/12/2023 under Ref. No: DLA/46/231/01/23, Wakiso LDG received unqualified opinion.</p> |
| | 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 | Wakiso DLG signed a participation agreement with MoKCC&MA signed on 11/01/2024 |
| C) The entity has met all Program specific requirements | 7. | The entity has a functional Metropolitan Development Forum (MDF). | <p>From the DCDO/CDO’s office obtain the minutes and reports of the MDF to establish whether:</p> <ul style="list-style-type: none"> the MDF is fully constituted as per Guidelines | Complaint | <p>MDF is fully composed of 30 members representing different interest groups and was approved in Council meeting on 31/01/2024 under minute number 132/WAK/DLC6/2024.</p> <p>MDF held a meeting on 09/02/2024, and 29/07/2024, hence verification of the functionality of the MDF.</p> |
| | | | <ul style="list-style-type: none"> discusses the prioritized investments MDF Minutes | | <p>MDF held a meeting on 29/07/2024 and discussed prioritized investments under Min. 4/MDF/CEC/JUL/WDLG/2024 and Min. 6/MDF/CEC/JUL/WDLG/2024</p> |
| | | | <ul style="list-style-type: none"> MDF Reports | | <p>MDF 3rd quarter report discussed the roads that were prioritized in the FY 2024/2025. The report was not page numbered making it difficult to quote the page number for reference.</p> |



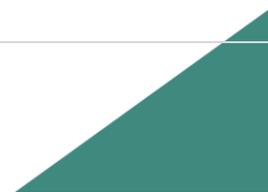
| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Score | Justification |
|-------------------|-----|---|---|-----------|---|
| | 8. | The entity annual work-plan/budget for GKMA PforR adheres with the investment menu and selection criteria provided for in the Program Operational Manual (FY 2024/2025) | <ul style="list-style-type: none"> From the Performance Contract (with work-plan and budget) establish whether the entity has allocated GKMA PforR funds to eligible activities. | Complaint | <p>There was evidence that Wakiso DLG allocated funds to PforR for the FY 2024/2025 that complies with table 5: Eligible Investment Menu in POM. The projects were still at design stage:</p> <ol style="list-style-type: none"> Kitemu-Kisozi-Naggalabi spur road upgrade (6.5 km), Bukasa-Sentema-Kakiri Road upgrade (12.9 km), Watuba-Jokolera road upgrade (3.6 km), Kitetika-Namirembe Hill side road, Upgrade of Namulanda-Bweya-Kajjansi Road to bituminous standard, Buloba-Bukasa road upgrade (9.6 km), Kitetika-Masooli Link Road (4.2 Km), Wattuba -Jokolera road upgrade (3.6 km), and Seguku - Nalumunye - Bandwe - Kinawa - Kyengera (8.2 km). |
| | 9. | The entity adheres to the eligible expenditures (investment menu) for the use of funds in the previous year (FY 2023/2024) | <ul style="list-style-type: none"> 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. | Complaint | <p>Wakiso DLG didn't receive PforR funds for investment under Table 3-5 of POM. Only ISG funds received.</p> <p>However, the entity indicated the sources of funds for other PforR projects in its performance contract. For examples under the planning departments, the DLG indicated DDEG funds, Government of Uganda Development, DDEG projects, GIZ, UNICEF, URF among others. These were indicated on pages 5of 136 (summary performance for FY 2023/2024)</p> |
| D) The entity has | 10. | Evidence that the entity has carried | Step 1: From the planning | Compliant | There was no active MDG funded projects. All |



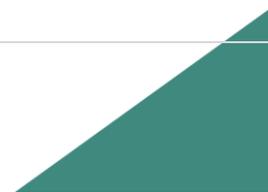
| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Score | Justification |
|---|-----|--|--|-------|--|
| demonstrated basic capacities in climate and disaster risk management | | out climate change/ disaster risk screening checklist ¹³ at planning, designing, implementation, and completion (O&M) stage (from Year 2) | unit / strategy department, obtain and review the budget performance reports for the previous FY (2023/2024) to identify all active MDG-funded projects¹⁴ and their current status (planning / design / implementation / O&M stages). | | projects are still in the planning stage. |
| | | | <p>Step 2: Obtain from the planning unit / strategy department the completed Climate and Disaster Risk Screening Checklist for each of these active projects.</p> | | <p>The projects were still under procurement stages. These include:</p> <ul style="list-style-type: none"> ▪ Bukasa-Sentema-Kakiri Road (12 km); ▪ Kitemu-Kisozi-Nagalabi Spur Road (6.5 km) |
| | | | <p>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</p> | | <p>Wakiso DLG had evidence of Climate Change and Disaster Risk Screening checklists done in FY 2024/2025 for the following projects:</p> <ol style="list-style-type: none"> 1. Kitemu-Kisozi-Naggalabi spur road upgrade (6.5 km) 2. Bukasa-Sentema-Kakiri Road upgrade (12.9km) 3. Watuba-Jokolera road upgrade (3.6 km) 4. Kitetika-Namirembe Hill side road 5. Upgrade of Namulanda-Bweya-Kajjansi Road to bituminous standard 6. Buloba-Bukasa road upgrade (9.6 km). 7. Kitetika-Masooli Link Road (4.2 Km) 8. Wattuba -Jokolera road upgrade (3.6 km). 9. Seguku-Nalumunye-Bandwe-Kinawa-Kyengera (8.2 km). |

¹³ As per the Urban Resilience Guideline and Checklist in POM

¹⁴ 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 | Score | Justification |
|-------------------|-----|--------------------------------|--|-------|--|
| | | | <p>fully completed when:</p> <ul style="list-style-type: none"> ✓ An answer has been selected in column C for each of the 29 questions ✓ Explanation / supporting data is provided in column E for all 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 <p>Note: The value of the total Risk and Resilience Management score is not considered to assess achievement of DLI 2.4.</p> | | <p>Environment Officer), Nakatudde Ruth Galabuzi (Principal Physical Planner), Kyejjusa John, (District Community Development Officer) and they were approved by Alfred Malinga (CAO) on 15/01/2024.</p> <p>Column E of the Checklists was filled by the officer responsible for Wakiso DLG by providing explanatory notes for wherever option ‘Yes’ was selected in column C of the checklist.</p> <p>All projects at Wakiso DLG wee still in the Design stage. There was evidence of preliminary Design Report titled:” Consultancy Services to review and update existing Feasibility studies and engineering designs, ESIA and RAP Preparation of Tender documents and Terms of Reference for the Construction supervision of Batch one (1) Road construction Infrastructure Sub-Projects under GKMA-UDP.</p> <p>The Design Review report was further prepared jointly by National Engineering Services Pakistan (PVT) Ltd (NESPAK) and Air Water Engineers (AWE) Ltd.</p> <p>During the design review stage, the ESIA that took into considerations hazard and vulnerabilities including heavy precipitation anticipated to damage the road as well as affect the livelihood was completed.</p> |



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 APA.

| Performance Area | No. | Performance Measure | Maximum Score | Assessed Score |
|--|-----|---|---------------|----------------|
| 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 | 10 | 5.0 |
| | 2. | The entity has planned and budgeted for investments effectively | 5 | 3.0 |
| | 3. | The entity has implemented Human Resource Management Systems | 4 | 3.0 |
| B. Own Source Revenue Mobilisation and Administration (Maximum score is 10) | 4. | The entity has 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) | 6 | 4.0 |
| | 5. | Local revenue administration, allocation and transparency | 4 | 4.0 |
| C. Procurement (Maximum score is 15) | 6. | Quality of implementing entities procurement regarding economy and efficiency [2]. | 15 | 7.5 |
| D. Accounting and Core Financial Management (Maximum score is 14) | 7. | The entity makes timely and complete monthly financial reports | 6 | 6.0 |
| | 8. | The entity maintains a detailed and updated assets register | 4 | 0.0 |
| | 9. | The entity has provided information to the PS/ST on the status of implementation of the Internal Auditor General or Auditor General findings for the previous financial year by April 30 (PFMA s. 11 2 g) | 4 | 4.0 |
| E. Metropolitan Governance (Maximum score is 18) | 10. | The Council meets and discusses service delivery related issues | 4 | 2.0 |
| | 11. | The entity has put in place a system to respond to the feedback/complaints provided by citizens | 4 | 2.0 |
| | 12. | The entity shares information with citizens (Transparency) | 6 | 4.0 |
| | 13. | Enhanced transparency, accountability and participation | 4 | 1.0 |
| F. Climate change planning, environmental and social safeguards performance strengthened (Maximum score is 23) | 14. | The entity has a functional District Environment and Natural Resource Committee | 7 | 3.0 |
| | 15. | The entity has developed a Climate Change Vulnerability Assessment (CCVA) Framework | 5 | - |
| | 16. | The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments | 6 | 5.0 |
| | 17. | The entity has implemented, supervised and monitored compliance to environment and social management procedures | 5 | 3.0 |
| Total | | | 99 | 56.50 |
| Percentage score | | | %age | 57.07 |

| 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 | 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. | 0 | There was evidence existence of the Physical Planning committee for the district consisting of members including: Mr. Kiwanuka Archiles - Principal Assistant CAO - Chairperson appointed on 28 th August 2023 Mr. Kiyangi Fredrick - District Education Officer appointed on 28 th June 2023 Mr. Galabuzi Isaac - District Water Officer appointed on 28 th June 2023 Mr. Kyejjusa John - District CDO Mr. Ssekaboga David - ADHO/Environmental Health appointed on 28 th June 2023 Mr. Mpoza Esau - Senior Environment Officer appointed on 28 th June 2023 Mrs. Rebecca Ssabagannzi - District Natural Resources Officer appointed on 28 th June 2023 Mr. Lubuulwa Henry - District Agricultural Officer appointed on 28 th June 2023 Dr. Ruth Nakatudde - Principal Physical Planner appointed on 28 th June 2023 Mr. Kizito Bashir - Ag. District Staff surveyor appointed on 28 th June 2023 Ms. Namutebi Lillian - Senior Engineer appointed on 28 th June 2023 Mr. Lutalo Umar - Town Clerk Kajjansi Town Council appointed on 28 th June 2023 Ms. Nakyazze Harriet - Town Clerk - Kasangati Town Council appointed on 28 th June 2023 Mr. Ssewankambo James - Town Clerk -Wakiso Town Council appointed on 28 th June 2023 Mr. Muganga Geoffrey - Town Clerk Katabi Town Council- appointed on 28 th June 2023 Mr. Lubega Rober - Town Clerk Kasanje Town Council appointed on 28 th June 2023 Mr. Mwasanje Stephen -Town Clerk- Kyengerera Town Council appointed on 28 th June 2023 Mr. Mabanja Jimmy - Town Clerk- Namayumba Town Council appointed on 28 th June 2023 |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---|---|-------|---|
| | | | | | | <p>Mr. Kasibante Livingstone -Town Clerk - Masulita Town Council</p> <p>Mr. Ssentongo Ronald - Town Clerk Kakiri Town Council appointed on 28th June 2023</p> <p>Ms. Nanvuma Rehema - Physical Planner in Private Practice nominated on 13th September 2023. The Physical Planner in Private practice has however never participated as a member of the DDPC. Therefore, the DPPC for Wakiso DLG was not fully constituted, based on the requirements.</p> |
| | | | (ii) considers new investments/ application for development permission on time; and | 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. | | <p>Development applications were reviewed, and all applications were considered within the required timeframe of 30 days for Instance:</p> <p>Sentamu Betty with application Number D55/S13/024/058/DPPC applied on 2nd Feb 2024 and approved on 6th Feb 2024</p> <p>Namwase Rose Evelyn with application number D55/S13/024/068/DPPC applied on 07th Feb 2024 and approved on 8th February 2024.</p> <p>Bukenya Sandra with application Number D55/S13/024/141/DPPC applied for residential development on 12th March 2024 and approved on 7th April 2024</p> <p>Notification of approval for development for Mr. Mulindwa Ben considered on 13th March 2024</p> <p>Notification of approval for Mr. Mulindwa Job considered on 2nd November 2023</p> <p>Notification of approval for Boulder Junior School considered on August 9th, 2023.</p> |
| | | | (iii) has submitted at least 4 sets of minutes of Physical Planning | c) From National Physical Planning Board establish whether the entity submitted | | <p>The entity submitted the four sets of minutes to the ministry of Lands Housing and Urban development for the previous FY (2023/2024 as follows:</p> <p>a) PPC meeting held on 09/08/2023 in 1st quarter FY 2023/2024 - Minutes were submitted on 15/11/2023,</p> |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---|---|-------|---|
| | | | Committee to the National Physical Planning Board Score 1 or else 0 | at least 4 sets of minutes of PPC | | b) PPC meeting held on 02/11/2023 in 2 nd quarter FY 2023/2024 - Minutes were submitted on 18/03/2024, c) PPC meeting held on 13/03/2024 in 3 rd quarter of FY 2023/2024 - Minutes were submitted on 14/05/2024, and d) PPC meeting held on 08/05/2024 in 4 th quarter of FY 2023/2024 - Minutes were submitted on 31/07/2024. |
| | | | b) If the entity has a current ¹⁵ Physical Development Plan that: (i) was approved by Council/ Authority; (ii) submitted to the National Physical Planning Board/National Planning Authority, and (iii) is aligned to the overall GKMA Economic Development Strategy ¹⁶ and GKMA-IUDMP (once approved) | 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 (iii) Is aligned to the overall GKMA development strategy; and the GKMA-IUDMP (once approved) | 1 | The PDP was recommended by the District Council on 30 th November 2017 under Minute Number 091/WAKDLC5/2017. The entity submitted the Physical Development plan for approval by the Board on 23 rd February 2018. The PDP was approved by the National Physical Planning Board in a meeting held on 8 th June 2018. The PDP is aligned to the GKMA development strategy through infrastructure proposals including: Sentema-Buloba-Kakiri road connecting areas of Nansana and Kampala Capital City, the connection of Namulanda-Bweya-Kajjansi-Lweza-Buloba road connecting through different areas of the GKMA. This is reflected on page 216 of the PDP report. |

¹⁵ Not outdated, based on the updated physical planning standards and guidelines

¹⁶ 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 |
|------------------|-----|---------------------|---|---|-------|--|
| | | | Score 1 or else 0 | | | The PDP indicates alignment of towns and connectivity to different municipalities, this is reflected on pg. 169 and pg.170 of the PDP report. The PDP also highlights urbanisation model and transport wedge model interlinking different places within the GKMA. This is identified on pg.172 and 178 of the PDP report. |
| | | | 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 occupied by water bodies and environmental sensitive areas such as wetlands) at least the percentage below: ✓ 30% in 1 st and 2 nd Annual Performance Assessment (APA) | 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 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). | 0 | Wakiso district has no approved area action plans. Wakiso DLG lacks any approved area action plans. |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---|---|-------|---|
| | | | <ul style="list-style-type: none"> ✓ 40% in 3rd APA ✓ 50% in 4th APA Score 1 or else 0. | | | |
| | | | 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. | 1 | The PDP considered climate change activities in the PDP through: Interventions in waste management like waste recycling and reuse. Identification of adaptation and resilience strategies Afforestation and woodland restoration. Identification of projected change in temperatures. This is identified on pg. 200 of the approved PDP report. |
| | | | e) If all infrastructure investments implemented by the entity in 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 | (i) 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. (ii) Record Minutes of the Physical Planning | 0 | A list of 5 projects from the health department were initiated from the previous financial year, these included: 1. Completion of Buloba-Kitawuluzi HC III-Phase 3 2. Completion of Mutuba I Nangabo HC III-Phase 3 3. Completion of Bulondo staff quarters -Phase 2 4. Completion of staff quarters at Nakitokolo - Namayumba HC III 5. Completion of Mende HC III staff quarters - Phase 2 Other projects included 30 road maintenance under mechanised and road openings. Application for these projects was made on 05/05/2024 and approved on 09/08/2023. The projects were linked to the PDP as observed on page. 127 of the PDP report under proposals in the health sector. The minutes for approval of investments are dated 09/08/2023 were approved under MIN.DPPC.31/279/23 |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|--|---|-------|--|
| | | | | Committee | | |
| | | | | (iii) have a planning compliance certificate issued by NPPB | | Wakiso DLG does not have a planning compliance certificate. |
| | | | 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 <ul style="list-style-type: none"> • 1st & 2nd APA = at least 75% • 3rd APA = 80% • 4th APA = 90% Score 1 or else 0 | a) 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. b) implemented activities recorded in the computerized street addressing/plot numbering and road system and database | 0 | The annual workplan for the previous FY for planned activities includes: Street and road addressing in Wakiso Town Council. The activities however do not include surveying and demarcating of roads |
| | | | (ii) Entities with streets named numbered <ul style="list-style-type: none"> • 1st & 2nd APA = at least 75% • 3rd APA = 80% • 4th APA = 90% Score 1 or else 0 | a) Visit a sample of 2-3 roads to establish whether the streets have been numbered, roads surveyed and demarcated | 1 | From the activity report, streets were named in Mpunga Ward, Wakiso Town Council and of the 60 roads planned to be labelled, 53 were implemented accounting to 92% of the target |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|--|---|-------|---|
| | | | (iii) Entities with plots numbered <ul style="list-style-type: none"> • 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 | There were no plots numbered in the previous FY in Wakiso DLG. |
| | | | g) 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 | 1 | Wakiso DLG had an urban land use inventory within the District PDP classifying commercial, residential, Industrial and open space zones as evidenced from pg. 178 of Wakiso DLG PDP Report. Furthermore, there was updated land use inventory provided by the DPPC monthly verified at the district. The spatial database for existing and proposed land use was evidenced from the District Physical Development Plan in the Wakiso District GIS LAB. Land use categories identified in Wakiso DLG included: Institutional use (Africa Renewal University, Royal College SS) Medium density Residential use in Buloba ward and NSSF Temangalo residential units. Commercial use in Bulenga ward commercial center. |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|--|--|--|-------|---|
| | | | | | | From the field visit conducted, there was a coherent level of compliance between the PDP and Physical developments on ground. |
| | | | h) 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 | 1 | The building committee for Wakiso DLG was established on 25 /08/2023 |
| | | ii. Staffing: The team comprises of at least three staff of physical planner(s), engineer(s) and building inspector(s). | | The Wakiso DLG building committee is fully composed and comprises of the following members: Hon. Mulindwa Vincent - Committee Chairperson appointed on 25 th August 2023. Hon. Namuddu Cate - Representing Executive Committee Member appointed on 25 th August 2023. Hon. Mazzi Mumbejja - Representing Persons with disability appointed on 25 th August 2023. Kajumba Stephen Sendi - Architect Ssekaboga David - Asst. DHO appointed on 25 th August 2023. Namutebi Lillian Senior Engineer - Committee Secretary appointed on 25 th August 2023. Ategeka Jonah - Officer responsible for safety appointed on 25 th August 2023. Nakatudde Ruth - Principal Physical Planner Byamukama Alfred (deputy CAO) appointed on 25 th August 2023 was replaced by Nankindu Betty - (Deputy Chief Administrative Officer) with appointment letter dated 22/02/2024 Mpoza Esau - Senior Environment Officer Kasozi Gilbert -Land Management Officer appointed on 25 th August 2023. | | |
| | | ii. Operation: Annual work plan of Development Control Team within Physical Planning Directorate/ Department and | | The annual workplan for the Wakiso DLG building committee dated 25/05/2023 included activities like Inspection of buildings, public awareness and outreach and issuing of building permits in the committee sittings. The annual progress report of the Building Committee captures in the previous FY 2023/2024 dated 28 th /06/2024 included activities such as Committee meetings, Core activities and achievements, Challenges and constraints, key issues arising, Recommendations and lessons learned. | | |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---|--|--|-------|---|
| | | | | annual progress report (activities including identification of illegal developments, post approval inspections, and issuing penalties for occupation of buildings without development permits.) | | |
| | 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 Forum (MDF), LLG and Private Sector ¹⁷ , before being approved for investment: | From the Economic Planner, obtain and review: <ul style="list-style-type: none"> ✓ Minutes of MDF and Budget Conference Meetings, ✓ 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 | 0 | <p>Budget Conference Report dated 15/11/2023 was reviewed. Although the budget conference report outlines departmental priorities and plans for FY 2024/2025, there was no evidence on file to confirm the consultation process.</p> <p>There was no evidence of consultations made by Wakiso DLG regarding the prioritized investments for the FY 2024/2025 other than internal departmental plans as highlighted in the budget conference report.</p> |

¹⁷ 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 |
|------------------|-----|---|---|--|-------|--|
| | | | Score 1 or else 0 | | | |
| | | | b) 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. | 1 | Wakiso DLG conducted desk appraisal for projects prioritized in the FY 2024/2025 dated 24/05/2024. Among the projects prioritized include: <ul style="list-style-type: none"> • Namulanda - Bweya - Kajjansi - Lweza - Luboba Link; Janyi, Kitende and Bweya Airstrip Lutembe Beach inclusive of overlay for the sealed section (17.5 KM) • Kitemu - Kasozi (4.5 KM) • Nagalabi - Spur (2 KM) |
| | | ✓ if investments were derived from the five-year Development Plan and | | The investments were delivered from the district's 5-year development plan. Pages 171, 179 of 196 of the 5-years plan annex. | | |
| | | ✓ are eligible for expenditure under the MDG | | The projects are eligible under MDG funding as per screening notes on annex 13 of POM and Investment menu on table 3-5 | | |
| | | ✓ Screening notes (as per Annex 13 of POM) | | The investments considered the screening criteria as set out on Annex 13 of POM. | | |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification | | | | |
|------------------|--|---------------------|---|---|-------|--|------------------|------------------|-----------------|--|
| | | | <p>c) If entity conducted field appraisal to check for:</p> <p>(i) technical feasibility and</p> <p>(ii) Environmental and social acceptability of projects in the current FY (2024/2025),</p> <p>Score 1 or else score 0</p> | <p>From the Economic Planner, obtain and review:</p> <ul style="list-style-type: none"> ✓ 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 | 0 | <ul style="list-style-type: none"> • Obtained and reviewed Environmental/Climate and Social screening report for the proposed GKMA-UDP Road Infrastructure Projects in Batch 1(A&B), FY 2023/2024, dated 01/03/2024. | | | | |
| | | | <p>d) If entity developed a detailed design for all investment projects of the current FY (2024/2025),</p> <p>Score 1 or else score 0</p> | <p>From the Engineer, obtain and review all projects that will be financed using MDG funds</p> <p>From the Engineer obtain and review detailed designs (including Detailed Design Report - design standards/ criteria; designed components; health, safety and environment scoping; key accessories/</p> | 1 | <ul style="list-style-type: none"> • The projects to be implemented in the current FY are: <ul style="list-style-type: none"> ○ Namulanda-Bweya - Kajjansi - Lweza - Luboba Link; Janyi, Kitende and Bweya Airstrip Lutembe Beach inclusive of overlay for the sealed section (17.5 km) ○ Kitemu - Kasozi (4.5 km) ○ Nagalabi - Spur (2 km) • Presented Preliminary Design Report (dated 23/05/23) by AWE Engineers, though the content in the report refer to Design Review in accordance with the consultancy services. • Design standards followed for UB design review reports included: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #008080; color: white;">Design Component</th> <th style="background-color: #008080; color: white;">Design Standards</th> </tr> </thead> <tbody> <tr> <td>Pavement Design</td> <td>Ministry of Works and Transport Road Design Manual (2010), Volume 3:</td> </tr> </tbody> </table> | Design Component | Design Standards | Pavement Design | Ministry of Works and Transport Road Design Manual (2010), Volume 3: |
| Design Component | Design Standards | | | | | | | | | |
| Pavement Design | Ministry of Works and Transport Road Design Manual (2010), Volume 3: | | | | | | | | | |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---------------|--|-------|---|
| | | | | amenities), for all investment projects that will be financed using MDG funds in the current FY (2024/2025). | | <p>Pavement Design, Part 1: Flexible Pavements.</p> <p>Geometric Design Ministry of Works and Transport Road Design Manual (2010), Volume 1: Geometric Design 2010. Ministry of Works and Transport Road Design Manual (2010), Volume 3: Pavement Design, Part 1: Flexible Pavements. Urban Road Design Manual 2023 AASHTO “A policy on geometric design standard of Highway and Streets” 2018.</p> <p>Drainage Ministry of Works and Transport Road Design Manual (2010), Volume 2: Drainage Design. TRRL Laboratory Report 706: The TRRL East African Flood Model</p> <p>Road Signs, Road Markings, and Hump & Rumble Ministry of Works and Transport Traffic Signs Manual (2004), Volume 1 Section 5400 and 5500 of Ministry of Works and Transport Road Design Manual General Specifications for Roads and Bridges.</p> <p>Asphalt Rumbles 4200 series specifications of Ministry of Works and Transport Road Design Manual</p> <p>Road lighting IEC 61215 for crystalline silicone modules</p> <p>The Design Review Report (September 2024) takes into consideration Environmental, Health and Safety scoping within the report.</p> |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|--|--|---|-------|--|
| | | | 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 ✓ all project profiles for investments were discussed by the TPC. ✓ AWP for the current FY (2024/2025) | 1 | TPC minutes dated 07/06/2024 discussed profiles for projects to be financed in the FY 2024/2025 under minute No. 07/DTPC/05/2024. Projects profiles discussed included among others: Construction of Bweya- Namulanda - Kajjansi Lwezza Lubowa, Kitende - Janyi, Bweya Airstrip Lutembe, Kitemu Kisozi, Nagalabi Spur and Bukasa Sentema Kakiri Roads. The projects were considered in the annual workplan for FY 2024/2025 in the respective departments. For example, Education on pages 44 - 63, Road Infrastructure on pages 64 - 68 |
| | 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); b) Has also implemented Administrative | From the HRM Division obtain and review Personnel files to assess whether: • the HoDs were appraised during the previous FY (2023/2024) • administrative rewards and sanctions were | 1 | Wakiso DLG appraised the HODs as follows: a) Mr. Kyejjusa John the District Community Development Officer was appraised on 26/6/2024. b) Mr. Lubuulwa Michael - the District Production Officer was appraised on 24/6/2024. c) Mr. Galabuzi Paddy - the District Planner was appraised on 26/06/2024 d) Mr. Ssekandi Michael the Chief Finance Officer was appraised on 16/06/2024. e) Mr. Mukisa Emmanuel, the District Health Officer was appraised on 25/06/2024 f) Mr. Fredrick Kiyangi Kinobe, the District Education Officer was appraised on 28/06/2024. g) Ms. Bukenya Rebecca Ssabaganzi - the District Natural Resource Officer was appraised on 23/06/2024. h) Mr. John Kyolooobi - the Ag District Commercial Officer was appraised on 24/06/2024. i) Dr Lugolooobi Mathias - Ag. District Health Officer was appraised on 24/06/2024. The entity has implemented rewards and sanctions. This evidence has been seen in various committee meetings held and Minutes provided. For example, in a meeting that was |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|--|---|-------|---|
| | | | Rewards and Sanctions on time as provided for in the guidelines | <p>implemented,</p> <ul style="list-style-type: none"> • Reports of the rewards and sanctions committee • Minutes of the rewards and sanctions committee | | <p>held on 14/12/2023 Minute 4, the chairperson suggested that each department submits list of best performing staff for rewards at the end of every financial year.</p> <p>The Human Resource office has been making quarterly reports to highlight actions taken or to be taken by the Committee. Example in a meeting held on 5/4/2024, a report of the committee deliberations was presented on 28/5/2024, a meeting that was held on 31/10/2023, a report was presented on 6/11/2023 ref: CR 214/27.</p> <p>All reports of the Committee presented were in form of Minutes highlighting recommendations and actions to be taken by the committee.</p> |
| | | | c) has established a Consultative Committee (CC) for staff grievance redress which is functional. Score 1 or else 0 | <ul style="list-style-type: none"> • a CC for staff grievance has been established - appointment letters to CC • is operational (i.e. has considered cases) - Minutes and reports | | <p>The entity has established the Consultative Committee (CC) for staff grievance and all members were appointed. Example, - the following on 20/4/2022 under letter Ref: CR212/1 were appointed to serve in the committee’=</p> <p>Mr. John Lutalo - Principal Assistant to the CAO was appointed the Chairperson; Mr. Tamale Richard - Deputy Head Teacher appointed a member, Ms. Nakabugo Janet Ssali appointed the Secretary, Mr. John Kyolobi - a member; Mr. Galabuzi Isaac - Senior Engineer a member; Jjagwe Josephine - a member, Ms. Stella Nabayunga - Principal Fisheries Officer appointed a member and Betty Nabuganda the Assistant District Health Officer appointed a member.</p> <p>As per proof provided the committee is operational. Out of 4 meetings held in FY2023/2024 some cases were considered and actioned upon. In a meeting held on 18/12/2023 Min. No. 5, it was resolved that a one Walimu be deducted money through the payroll for nonpayment of SACCO, in another meeting of 15/8/2024 a recovery meeting was held with the district team and Walimu - COOP, which issues was also</p> |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|--|--|---|-------|--|
| | | | | | | resolved A meeting held on 12/6/2024, Min, No. 5.3, it was recommended that all staff below U5 be given milage as transport facilitation. |
| | | | | <ul style="list-style-type: none"> Attendance lists | | The entity provided list of attendance who were attending all the Committee Meetings |
| | | | d) Budgeting for and actual recruitment and 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 | From MoPS, obtain the letters from the entity with the requested staffing requirements | 1 | A letter for staffing requirement was submitted to the MoPS |
| | | Review the timing of the submission. | | The staffing requirement letter was submitted on time before 30/9/2024 - that is 2/9/2024 is when it was received by the MoPS | | |
| | | Copy to the respective MDAs and MoFPED | | The staffing requirement letter was copied to the respective MDS as indicated in the stamped letter | | |
| | | | e) Performance management: If the entity has conducted a tracking and analysis of staff attendance as | From the HRM Division obtain and review: | 1 | The entity has provided a tracking report which has been made on a monthly basis. Example report for the month of June dated 7/8/2024, report of May dated 27/6/2024, the report of April 2024 dated 27/5/2024, report of March dated 2/4/2024, report of September 2023 dated 19/10/2023, report of August 2023 dated 25/9/2024 among others. |
| | | | | ✓ the tracking reports, and ✓ analysis of staff | | |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification | | | | | | | | | | | | | | | | | | | | | |
|---------------------------|--------------------|---------------------------|---|--|-------|--|-------|--------------------|---------------------------|-----------------|-----------|--------|--------------|-----------|-----------|------------------|-----------|-----------|----------------|-----------|----------|---------------------|-----------|----------|---------------------------|----------|--------|
| | | | guided by Ministry of Public Service CSI Score 1 or else 0 | attendance as per guidelines by MoPS CSI | | as guided by the MoPS CSI showing percentage of staff attendance, absenteeism and leave details | | | | | | | | | | | | | | | | | | | | | |
| | | | f) Payroll management ¹⁸ : 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 | NA | Wakiso DLG did not undertake recruitment in the previous FY, thus N/A. This wasn't applicable since the entity didn't carry out any recruitment in the previous FY | | | | | | | | | | | | | | | | | | | | | |
| | | | 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 | From the HRM Unit obtain the list of staff that retired during the previous FY | 0 | The entity presented list of staff who retired in the previous FY as follows: <table border="1"> <thead> <tr> <th>Names</th> <th>Date of Retirement</th> <th>Date of Access to payroll</th> </tr> </thead> <tbody> <tr> <td>Maria Nantumbwe</td> <td>31/7/2023</td> <td>9/2023</td> </tr> <tr> <td>Nakamya Rose</td> <td>15/9/2023</td> <td>1/11/2023</td> </tr> <tr> <td>Wanyana Rose Joy</td> <td>10/9/2023</td> <td>1/11/2023</td> </tr> <tr> <td>Nambogga Joyce</td> <td>31/7/2023</td> <td>1/9/2023</td> </tr> <tr> <td>Nalubowa Ruth Aidah</td> <td>19/5/2023</td> <td>1/9/2023</td> </tr> <tr> <td>Nkugwa Margaret Bakubanja</td> <td>8/5/2024</td> <td>5/2024</td> </tr> </tbody> </table> | Names | Date of Retirement | Date of Access to payroll | Maria Nantumbwe | 31/7/2023 | 9/2023 | Nakamya Rose | 15/9/2023 | 1/11/2023 | Wanyana Rose Joy | 10/9/2023 | 1/11/2023 | Nambogga Joyce | 31/7/2023 | 1/9/2023 | Nalubowa Ruth Aidah | 19/5/2023 | 1/9/2023 | Nkugwa Margaret Bakubanja | 8/5/2024 | 5/2024 |
| Names | Date of Retirement | Date of Access to payroll | | | | | | | | | | | | | | | | | | | | | | | | | |
| Maria Nantumbwe | 31/7/2023 | 9/2023 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nakamya Rose | 15/9/2023 | 1/11/2023 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wanyana Rose Joy | 10/9/2023 | 1/11/2023 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nambogga Joyce | 31/7/2023 | 1/9/2023 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nalubowa Ruth Aidah | 19/5/2023 | 1/9/2023 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nkugwa Margaret Bakubanja | 8/5/2024 | 5/2024 | | | | | | | | | | | | | | | | | | | | | | | | | |

¹⁸ 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|-------------|----------------------------|--|-----------------------|-------|---|---------------------------|------------|--------|----------------------|------------|--------|-------------------|-------------|--------|----------------------|------------|--------|-----------------|------------|--------|------------------|-----------|--------|-----------------|------------|--------|----------------|------------|--------|----------------|------------|--------|------------------------------|------------|--------|--------------------------|------------|--------|-------------------|------------|--------|----------------------|------------|--------|
| | | | 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. | | | <table border="1"> <tr><td>Tebagonzeka Mutesi Joydah</td><td>30/04/2024</td><td>6/2024</td></tr> <tr><td>Sessanga Annie Cissy</td><td>18/03/2024</td><td>5/2024</td></tr> <tr><td>Nansamba Rosemary</td><td>16/069/2024</td><td>6/2024</td></tr> <tr><td>Busuulwa Kato Andrew</td><td>13/06/2024</td><td>6/2024</td></tr> <tr><td>Nabukenya Rehem</td><td>01/06/2024</td><td>6/2024</td></tr> <tr><td>Lutaaya Bernards</td><td>28/6/2024</td><td>6/2024</td></tr> <tr><td>Musisi Augustus</td><td>06/05/2024</td><td>6/2024</td></tr> <tr><td>Kakonge Nathan</td><td>06/05/2024</td><td>6/2024</td></tr> <tr><td>Kasamba Labson</td><td>20/04/2024</td><td>6/2024</td></tr> <tr><td>Nabadda Josephine Sserwandda</td><td>07/06/2024</td><td>6/2024</td></tr> <tr><td>Tebatendwa Gladys Matovu</td><td>17/12/2023</td><td>2/2024</td></tr> <tr><td>Namukasa Teopista</td><td>28/05/2024</td><td>6/2024</td></tr> <tr><td>Nakalema Joyce Grace</td><td>01/08/2023</td><td>6/2024</td></tr> </table> <p>The following staff were not on the retirement list because they didn't access payroll. For example, Nakiganda Neolina retired on 25/12/2012; Mbawomye Prossy retired on 01/07/2019, Ssanyu Harriet Mukasa retired on 31/07/2023 and not, Mwiganga Moses, retired on 07/04/2024, Lutaaya Bernard retired on 28/6/2024, Kisembo Florence retired on 15/05/2008.</p> <p>As per the payroll provided by the entity, out of 19 staff who retired only 12 accessed payroll on time and 7 staff didn't access the payroll on time. Examples in the same month they retired</p> | Tebagonzeka Mutesi Joydah | 30/04/2024 | 6/2024 | Sessanga Annie Cissy | 18/03/2024 | 5/2024 | Nansamba Rosemary | 16/069/2024 | 6/2024 | Busuulwa Kato Andrew | 13/06/2024 | 6/2024 | Nabukenya Rehem | 01/06/2024 | 6/2024 | Lutaaya Bernards | 28/6/2024 | 6/2024 | Musisi Augustus | 06/05/2024 | 6/2024 | Kakonge Nathan | 06/05/2024 | 6/2024 | Kasamba Labson | 20/04/2024 | 6/2024 | Nabadda Josephine Sserwandda | 07/06/2024 | 6/2024 | Tebatendwa Gladys Matovu | 17/12/2023 | 2/2024 | Namukasa Teopista | 28/05/2024 | 6/2024 | Nakalema Joyce Grace | 01/08/2023 | 6/2024 |
| Tebagonzeka Mutesi Joydah | 30/04/2024 | 6/2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sessanga Annie Cissy | 18/03/2024 | 5/2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nansamba Rosemary | 16/069/2024 | 6/2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Busuulwa Kato Andrew | 13/06/2024 | 6/2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nabukenya Rehem | 01/06/2024 | 6/2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lutaaya Bernards | 28/6/2024 | 6/2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Musisi Augustus | 06/05/2024 | 6/2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kakonge Nathan | 06/05/2024 | 6/2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kasamba Labson | 20/04/2024 | 6/2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nabadda Josephine Sserwandda | 07/06/2024 | 6/2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tebatendwa Gladys Matovu | 17/12/2023 | 2/2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Namukasa Teopista | 28/05/2024 | 6/2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nakalema Joyce Grace | 01/08/2023 | 6/2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Own Source Revenue | 4. | The entity has implemented | a) If entity has established a | From the CFO/Treasury | 1 | <ul style="list-style-type: none"> Entity used Integrated Revenue Administration System (IRAS) and elogRev. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|---------------------------------|-----|--|--|---|-------|---|
| Mobilization and Administration | | 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) ¹⁹ Maximum score is 6 | comprehensive revenue data base, Score 1 or else 0 | Directorate obtain and review the revenue data base 1 | | The system has user rights designed for each user. For example, the Town Agents/Revenue Officer are the ones in charge of inputting taxpayers' data and approval is done by Division Treasurers or Deputy Town Clerks. The database is regularly updated mainly with new taxpayers. <ul style="list-style-type: none"> • Taxpayers are registered as per their respective tax heads. The database is regularly updated mainly with new taxpayers. • Review of the system confirmed a total of 56,692 taxpayers. • The database was found to be up to date. |
| | | | b) If entity has a functioning electronic revenue collection system Score 1 or else 0 | From the CFO/Treasurer obtain information on: <ul style="list-style-type: none"> • the electronic revenue collection system • Request information on the number and functionality of payment channels²⁰ used for collection. | 1 | The review of the system noted the following channels of revenue collection are available at the moment: <ol style="list-style-type: none"> 1. Online payment options (Visa, Master Card, America Express and Union Pay) 2. MTN Mobile Money 3. Payment Transfer Instructions (EFT, RTGS, e-Cash and Swift) 4. Other options (Point of Sale (PoS) and Demand Drafts) n accounts. Bank of Uganda collection account is mainly used for collection of Local Service Tax from Civil Servants. Latest reports from the system as at the time of the visit (8/11/2024) from IRAS were obtained and reviewed and |

¹⁹ Excluding one-off revenue sources (i.e. sale of property and assets); as well as revenue from bus and taxi parks.

²⁰ Payment channel may include Mobile money, Banks, Pay-way, POS, cash, etc.

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---|--|-------|---|
| | | | | | | <p>confirmed the functionality of the revenue system.</p> <p>The system has the functionality to generate collections reports by revenue source, Division and period of preference.</p> <p>Findings also revealed the BIMS which is mainly for building/property taxes.</p> |
| | | | | <ul style="list-style-type: none"> Request latest updated report on collections through the system. | | <p>Reports from IRAS of the previous FY 2023/2024 were obtained and reviewed and confirmed the functionality of the revenue system.</p> <p>The system has the functionality to generate collections reports by revenue source, Division and period of preference.</p> <p>Findings also revealed the BIMS which is mainly for building/property taxes. The following Functional payment channels 1. Online payment options (Visa, Master Card, America Express and Union Pay) 2. MTN and Airtel Mobile Money 3. Payment Transfer Instructions (EFT, • Request latest updated report on collections through the system. Reports from IRAS of the previous FY 2023/2024 were obtained and reviewed and confirmed the functionality of the revenue system. The system has the functionality to generate collections reports by revenue source, Division and period of preference. 14 Payment channel may include Mobile money, Banks, Pay-way, POS, cash, etc. Performance Area No. Performance Measure Scoring Guide Assessment Procedure Score Justification QAR Remarks Findings also revealed the BIMS which is mainly for building/property taxes. RTGS, e-Cash and Swift)</p> |
| | | | c) If entity has made information publicly available on (i) | Review notice boards to establish whether the entity publicized (i) tax rates (ii) collection procedure | 0 | Notices of the different tax heads applicable were displayed on the noticeboard inside the finance and accounts office - not dated. The date of pinning the information on the noticeboard couldn't be easily ascertained. The fliers contain information among others tax details, (i) rates, (ii) |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|--|---|---|-------|---|
| | | | tax rates collection procedure (ii) (iii) procedure for tax appeal procedure (iii) for tax appeal, Score 1 or else 0 | (iii) procedure for tax appeal Review other public notices to establish whether the entity publicized (i) tax rates (ii) collection procedure (iii) procedure for tax appeal | | collection and (iii) tax appeals procedures. There was, however, no evidence of display of revenue information in other public places. |
| | | | 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. | 0 | There was no evidence that Wakiso DLG had issued 100% demand notes in the FY 2023/2024 |
| | | | 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 increase in OSR reported in the FY 2023/2024 of 39% from UGX 11,467,334,602 in FY 2022/2023 to UGX 15,944,348,524 in the FY 2023/2024. This was based on the information from the draft unaudited financial statements for the FY 2023/2024. The Audit for FY 2023/2024 was not yet done at the time of assessment. |
| | 5. | Local revenue administration, allocation and | a) If the implementing entity has remitted the | From the Treasurer/CFO obtain and review annual financial accounts and | 1 | Section 85 of the Local Government Act CAP 243 provides guidance on revenue sharing. Subsection 1 provides the district should remit at least 65% of the revenue collected to the lower local governments (Sub- County). |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|----------------------|--|--|--|-------|--|--------------------------|---------|---|---------------|----------------|--|------|----------------|-----|------------------------------|---------------|--|----------------------|------------------|------------------------|-----------|-------------|-------------|--------------|------------|------------|-------------|------------|------------|-------------|---------------|---------------|-----------|---------------|---------------|------------|-------------|-------------|--------------|---------------|---------------|-----------|-------------|-------------|-------------|---------------|---------------|-----------------|----------------------|----------------------|
| | | transparency Maximum score is 4 | mandatory LLG share of local revenues Score 1 or else 0 | statements determine whether the entity remitted the mandatory LLG ²¹ share of local revenues | | <p>During the previous FY 2023/2024, Wakiso DLG remitted UGX 10,704,269,775 out of the subject to sharing of UGX 15,944,348,524. This translated to 65% which was in line with the Local Government Act CAP 243 as below.</p> <table border="1"> <thead> <tr> <th>Local Revenue Remittance</th> <th>Summary</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>Total Revenue</td> <td>15,944,349,431</td> <td></td> </tr> <tr> <td>LLGs</td> <td>10,556,383,820</td> <td>66%</td> </tr> <tr> <td>District Inclusive of 35/100</td> <td>5,387,965,611</td> <td></td> </tr> <tr> <td>Town Councils</td> <td>Collected</td> <td>Remitted (100%)</td> </tr> <tr> <td>Wakiso TC</td> <td>943,086,415</td> <td>943,086,415</td> </tr> <tr> <td>Namayumba TC</td> <td>54,065,219</td> <td>54,065,219</td> </tr> <tr> <td>Masulita TC</td> <td>37,291,581</td> <td>37,291,581</td> </tr> <tr> <td>Kyengera TC</td> <td>2,603,556,804</td> <td>2,603,556,804</td> </tr> <tr> <td>Katabi TC</td> <td>1,472,447,399</td> <td>1,472,447,399</td> </tr> <tr> <td>Kasanje TC</td> <td>116,507,246</td> <td>116,507,246</td> </tr> <tr> <td>Kasangati TC</td> <td>1,571,445,089</td> <td>1,571,445,089</td> </tr> <tr> <td>Kakiri TC</td> <td>207,251,437</td> <td>207,251,437</td> </tr> <tr> <td>Kajjansi TC</td> <td>2,004,752,346</td> <td>2,004,752,346</td> </tr> <tr> <td>Subtotal</td> <td>9,010,403,536</td> <td>9,010,403,536</td> </tr> </tbody> </table> | Local Revenue Remittance | Summary | % | Total Revenue | 15,944,349,431 | | LLGs | 10,556,383,820 | 66% | District Inclusive of 35/100 | 5,387,965,611 | | Town Councils | Collected | Remitted (100%) | Wakiso TC | 943,086,415 | 943,086,415 | Namayumba TC | 54,065,219 | 54,065,219 | Masulita TC | 37,291,581 | 37,291,581 | Kyengera TC | 2,603,556,804 | 2,603,556,804 | Katabi TC | 1,472,447,399 | 1,472,447,399 | Kasanje TC | 116,507,246 | 116,507,246 | Kasangati TC | 1,571,445,089 | 1,571,445,089 | Kakiri TC | 207,251,437 | 207,251,437 | Kajjansi TC | 2,004,752,346 | 2,004,752,346 | Subtotal | 9,010,403,536 | 9,010,403,536 |
| Local Revenue Remittance | Summary | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Revenue | 15,944,349,431 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LLGs | 10,556,383,820 | 66% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| District Inclusive of 35/100 | 5,387,965,611 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Town Councils | Collected | Remitted (100%) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wakiso TC | 943,086,415 | 943,086,415 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Namayumba TC | 54,065,219 | 54,065,219 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Masulita TC | 37,291,581 | 37,291,581 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kyengera TC | 2,603,556,804 | 2,603,556,804 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Katabi TC | 1,472,447,399 | 1,472,447,399 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kasanje TC | 116,507,246 | 116,507,246 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kasangati TC | 1,571,445,089 | 1,571,445,089 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kakiri TC | 207,251,437 | 207,251,437 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kajjansi TC | 2,004,752,346 | 2,004,752,346 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Subtotal | 9,010,403,536 | 9,010,403,536 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

²¹ 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

GKMA – UDP IVA 2nd APA Report for Wakiso DLG

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------|---------------|-----------------------|---|---|-------|--|--------------|-----------|----------------|-------------------|---------------|---------------|----------------------|------------|-----------|------------------|-------------|-------------|---------------------|------------|------------|-------------------|-------------|-------------|------------------|------------|------------|----------|---------------|---------------|--------------------|--|-----------------------|
| | | | | | | <table border="1"> <thead> <tr> <th>Sub Counties</th> <th>Collected</th> <th>Remitted (65%)</th> </tr> </thead> <tbody> <tr> <td>Wakiso Sub County</td> <td>1,891,531,712</td> <td>1,229,495,613</td> </tr> <tr> <td>Namayumba Sub County</td> <td>15,153,060</td> <td>9,849,489</td> </tr> <tr> <td>Mende Sub County</td> <td>215,670,384</td> <td>140,185,750</td> </tr> <tr> <td>Masulita Sub County</td> <td>38,996,401</td> <td>25,347,661</td> </tr> <tr> <td>Kakiri Sub County</td> <td>183,290,447</td> <td>119,138,791</td> </tr> <tr> <td>Bussi Sub County</td> <td>33,789,202</td> <td>21,962,981</td> </tr> <tr> <td>Subtotal</td> <td>2,378,431,206</td> <td>1,545,980,284</td> </tr> <tr> <td>Grand Total</td> <td></td> <td>10,556,383,820</td> </tr> </tbody> </table> | Sub Counties | Collected | Remitted (65%) | Wakiso Sub County | 1,891,531,712 | 1,229,495,613 | Namayumba Sub County | 15,153,060 | 9,849,489 | Mende Sub County | 215,670,384 | 140,185,750 | Masulita Sub County | 38,996,401 | 25,347,661 | Kakiri Sub County | 183,290,447 | 119,138,791 | Bussi Sub County | 33,789,202 | 21,962,981 | Subtotal | 2,378,431,206 | 1,545,980,284 | Grand Total | | 10,556,383,820 |
| Sub Counties | Collected | Remitted (65%) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wakiso Sub County | 1,891,531,712 | 1,229,495,613 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Namayumba Sub County | 15,153,060 | 9,849,489 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mende Sub County | 215,670,384 | 140,185,750 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Masulita Sub County | 38,996,401 | 25,347,661 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kakiri Sub County | 183,290,447 | 119,138,791 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bussi Sub County | 33,789,202 | 21,962,981 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Subtotal | 2,378,431,206 | 1,545,980,284 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Grand Total | | 10,556,383,820 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | <p>b) Evidence that the entity is not using more than 20% of OSR on council activities: Score 1 or else 0</p> | <p>Review the annual financial statement and check whether the entity is not using more than 20% of OSR on council activities</p> | 1 | <p>Wakiso DLG spent UGX 790,976,717 on Council related activities when compared to collected revenue of UGX 5,580,521,983 (revenue collected, excluding receivables and mandatory remittances to LLG). This was equivalent to 14.17%</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|---------------------------------------|-----|---|---|--|-------|---|
| | | | c) If the OSR collected by the entity against planned for the previous FY (2023/2024) - 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. | 2 | During the previous FY 2023/2024, Wakiso DLG planned to collect UGX 17,654,127,953 in local revenue. However, it only managed to collect UGX 15,944,348,524 (excluding receivables) representing 90.32% performance. Based on the criteria this was 9.68% below the targeted and is within the range of +/- 10% |
| C) Procurement Maximum score is 15 | 6. | Quality of entity procurement regarding economy and efficiency. | Procurement Audit conducted by PPDA | From the PPDA annual audit Reports, obtain the score of each entity as per audited procurements results ²² . | 7.5 | Reference to the PPDA Audit report dated 18/12/2024, The Public Procurement and Disposal of Public Assets Authority conducted a performance audit on the procurement and disposal activities of Wakiso DLG. The exercise covered a sample of 22 procurement transactions carried out during the Financial Year 2023/2024. The Performance audit exercise involved a review of the procurement system, processes and disposal following the Public Procurement and Disposal of Assets Cap 205. From the findings of the performance audit exercise, the summary performance of Wakiso DLG revealed an aggregate risk rating of 47.6% which is a Moderately Satisfactory rating as per the ranking in Table 14 of the audit report. Despite the Moderately satisfactory performance, the |

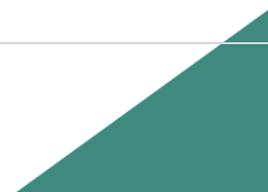
²² The Procurement Audit including scores will be conducted as per the manual/ tool developed by PPDA. The IVA will use the scores provided by PPDA. Guidance from PST and WB recommended that IVA should award scores following the categorization provided by PPDA Audit Reports as follows: (a). 0 – 30%: 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 |
|------------------|-----|---------------------|---------------|----------------------|-------|---|
| | | | | | | <p>following key exceptions were noted:</p> <ul style="list-style-type: none"> a) Failure to implement 22.2% of the previous audit recommendations for Financial Year 2021/2022 contrary to section 10 of the PPDA Act, Cap 205 which hindered performance improvement of the Entity's procurement and disposal function. b) 2. Failure to implement 46% of the procurement plan which denied service delivery to the intended beneficiaries. c) The Accounting Officer did not submit Quarterly/Monthly Procurement and Disposal Reports to PPDA contrary to Regulation 15(1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 which affected the Authority's oversight role of monitoring compliance of Procuring and Disposing Entities. d) In one procurement worth UGX 199,500,400, the Accounting Officer did not obtain approval of Motor Vehicle technical specifications from Chief Mechanical Engineer contrary to PPDA circular no. PPDA/MI3/000 dated 5/09/2014 on technical guidance for specifications of motor vehicles which exposed the Entity to the risk of delays and purchase of inefficient motor vehicles. e) In nine procurements worth UGX 797,441,633 the Head Procurement and Disposal Unit prepared and issued inadequate solicitation documents which lacked statement of requirements, inadequate specifications and failure to provide Margin of preference contrary to Regulation 42 of the PPDA (Rules and Methods for procurement of supplies, works, and non-consultancy services) Regulations, 2023. f) In 14 procurements worth UGX 924.239,649 there was low bidder participation with the Entity attracting few |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|---|-----|--|---|---|-------|---|
| | | | | | | <p>bids which affected competition contrary to section 45 of the PPDA Act, Cap 205.</p> <p>g) Other Issues regarding Authentication, Transparency, Disposal, Contract Management and Adherence to Environmental Social and Health safeguards were cited out.</p> <p>In conclusion, Wakiso DLG should implement the recommended action plan on pages 28 to 30 of the Audit report to fully conform with the public procurement and disposal principles of Economy and Efficiency as required by PPDA Act CAP 205 and Regulations 2023.</p> |
| D) Accounting and Core Financial Management | 7. | The entity makes timely and complete monthly financial reports | If the entity makes complete monthly financial reports ²³ and quarterly reports for KCCA | <p>From Treasurer/CFO obtain and review</p> <ul style="list-style-type: none"> Monthly bank reconciliations and establish that they are done and up to-date Monthly financial reports and quarterly financial reports for KCCA, to establish that they are done and up to-date. | 6 | <p>Bank reconciliations are performed by Wakiso DLG for all bank accounts operated with financial institutions.</p> <p>As the time of the assessment, the entity was operating 7 accounts with commercial Bank (mainly Centenary Bank). All Bank accounts had been reconciled up to October 2024.</p> <p>Bank reconciliations were found to be up to date.</p> |
| Maximum score is 14 | | Maximum score is 6 | Submits them to the Mayor/ Chairperson by the 15 th day of the following month for the 12 months preceding the | <ul style="list-style-type: none"> From the Lord Mayor/ Mayor/ Chairperson, obtain and review the monthly financial | | <p>Wakiso DLG produced all monthly reports for the last 12 months. The reports were found to be complete with Trial Balance, Income statement and Balance sheet.</p> <p>The details of the reports are as below: October 2023 report was dated 10.11.2023 received by the chief administrative officer and Chairperson on 10.11.2023. November 2023 report was dated 06.12.2023 received by the chief administrative officer and the Chairperson on</p> |

²³ Complete means that they include: trial balance; monthly income and expenditure statements with budget comparison, balance sheet and bank reconciliation statements

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|--|---|-------|--|
| | | | <p>assessment. For KCCA, quarterly reports are submitted to the City Executive Committee</p> <p>Score 0.5 or else 0 for each month; and score 1.5 for every quarterly KCCA report.</p> | <p>statement and establish whether they are complete and submitted by the 15th day of the following month.</p> | | <p>06.12.2023.</p> <p>December 2023 report was dated 08.01.2024 received by the chief administrative officer and the Chairperson on 09.01.2024.</p> <p>January 2024 report was dated 12.02.2024 received by the chief administrative officer and the Chairperson on 12.02.2024.</p> <p>February 2024 report was dated 14.03.2024 received by the chief administrative officer and the Chairperson on 14.03.2024.</p> <p>March 2024 report was dated 05.04.2024 received by the chief administrative officer and the Chairperson on 05.04.2024.</p> <p>April 2024 report was dated 09.05.2024 received by the chief administrative officer and the Chairperson on 09.05.2024.</p> <p>May 2024 report was dated 06.06.2024 received by the chief administrative officer and the Chairperson on 06.06.2024.</p> <p>June 2024 report was dated 04.07.2024 received by the chief administrative officer and the Chairperson on 04.07.2024.</p> <p>July 2024 report was dated 12.08.2024 received by the chief administrative officer and the Chairperson on 12.08.2024</p> <p>August 2024 report was dated 11.09.2024 received by the chief administrative officer and the Chairperson on 11.09.2024.</p> <p>September 2024 report was dated 10.10.2024 received by the chief administrative officer and the Chairperson on 10.10.2024.</p> |



| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---|--|--|-------|---|
| | 8. | The entity maintains a detailed and updated assets register | <p>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</p> <p>Score 2 or else 0</p> | <ul style="list-style-type: none"> From Treasurer/ CFO obtain and review if assets register. Assets register is detailed and up to date | 0 | <p>Wakiso DLG maintained an Asset Register in IFMIS. The register documented the date of asset acquisition, costs, repair and maintenance costs, depreciation, remarks as per statutory forms AC 33(b), (c), and 33(a). The Fixed Assets Register was regularly updated in the Fixed Asset Module under IFMIS for any additions. IVA team sampled the acquired assets using the ISG funds and confirmed that they were updated in the Fixed Asset Register. However, the Assets Register was not prepared as per the Asset Management Guideline 2020.</p> |
| | | Maximum score is 4 | <p>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 new assets, maintenance of existing assets and disposal of assets</p> <p>Score 2 or else 0</p> | <ul style="list-style-type: none"> Review Board of Survey report recommendations, Seek evidence of the entity's implementation of the recommendations. | 0 | <p>Wakiso DLG submitted the Board of Survey Report dated 28/08/2024 to the Accountant General and received on 30/08/2024 under Ref; CRD: CR/108/1. Not all recommendations were implemented, for example there was no action taken on the previous board of survey report. Section 4.0 (Actions taken on previous year Board of survey recommendations) on pages 28 and 29. Since the tool was silent on the number of actions to have been implemented, evidence provided showed that the entity didn't implement all recommendations of the board of survey. Section 4.0 (Actions taken on previous year Board of survey recommendations) on pages 28 and 29.</p> |
| | 9. | The entity has provided information to the PS/ST on the status of implementation of | <p>a) If the entity submitted a 'Response'/ statement that includes actions</p> | <ul style="list-style-type: none"> From MoFPED obtain and review the Inventory/ record of submissions of | 4 | <p>Wakiso DLG had not submitted their responses for the previous FY by the time of assessment (15/11/2024). The entity was still in time since the deadline was 30/04/2026. Thus, the entity scored 4 Marks.</p> |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|----------------------------|-----|--|--|---|-------|--|
| | | <p>Internal Auditor General or Auditor General findings for the previous financial year by April 30 (PFMA s. 11 2g). Maximum score is 4</p> | <p>against all findings where the Auditor General recommended the Accounting Officer to take action (PFMA Act 2015; Local Governments Financial and Accounting Regulations 2007; The Local Governments Act, Cap 243)</p> <p>Score 4 or else 0.</p> | <p>statements entitled “<i>Actions to Address Internal Auditor General’s findings</i>” to check whether the entity submitted a ‘Response’/ statement</p> | | <p>However, PAT should be revised to reflect Previous FY but one (e.g. FY 2022/23)</p> |
| E) Metropolitan Governance | 10. | <p>The entity Authority/ Council meets and discusses service delivery related issues</p> <p>Maximum score is 4</p> | <p>a) If the Authority/ Council met, discussed and acted on service delivery related issues during the last FY including:</p> <ul style="list-style-type: none"> ✓ TPC reports score 1 or else 0 | <p>From the Clerk to Council obtain and review:</p> <ul style="list-style-type: none"> ✓ 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 | <p>Obtained and reviewed Minutes of the council meetings for FY 2023/2024 held on 30/11/2023, 31/01/2024 and 29/05/2024.</p> <p>TPC Reports were discussed in the availed Minutes of the council meetings i.e., within Minutes of the District Council Meeting held on 30/11/2024 under Min.124/WAK/DLC6/2024, sectoral committees reports were presented and discussed covering service delivery related issues such as; wetland inspection, land conflict issues, installation of box culvert infrastructure in wetlands, updating of the district website under Education and sports department, planning for drainage system on Seguku - Kasenge road, etc.</p> <p>Other discussions on TPC Reports were in the availed Minutes of the council meeting as follows.</p> <ul style="list-style-type: none"> • Minutes of the District Council Meeting held on 31/01/2024: Min.131/WAK/DLC6/2024 • Minutes of the District Council Meeting held on 29/05/2024: Min. 147/WAK/DLC6/2024 |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|--|--|---|-------|---|
| | | | <ul style="list-style-type: none"> ✓ Monitoring reports score 1 or else 0 | <ul style="list-style-type: none"> ✓ Monitoring reports, | 1 | Monitoring Reports were discussed in the availed Minutes of the council meetings i.e., within Minutes of the District Council Meeting held on 30/11/2023 under Min.124/WAK/DLC6/2024, sectoral committees reports were presented and discussed covering service delivery related issues such as monitoring and inspection under wetlands sector, monitoring under education department, first quarter monitoring under Works and Technical Services Committee, etc. |
| | | | <ul style="list-style-type: none"> ✓ Annual Performance Assessment Results score 1 or else 0 | <ul style="list-style-type: none"> ✓ Performance Assessment Results | 0 | No evidence provided of minute for the discussion of Performance Assessment Reports. |
| | | | <ul style="list-style-type: none"> ✓ LG/City PAC reports score 1 or else 0 | <ul style="list-style-type: none"> ✓ LG/City PAC Reports for last FY | 0 | No evidence provided of minute for the discussion of LG/City PAC reports. |
| | 11. | <p>The entity has put in place a system to respond to the feedback/complaints provided by citizens</p> <p>Maximum score is 4</p> | <p>a) If the entity has</p> <ul style="list-style-type: none"> i) designated a person to coordinate response to feed-back (grievance /complaints) and | <p>From the designated Grievance Redress Coordinator obtain information, establish:</p> <ul style="list-style-type: none"> ✓ Whether the GKMA entity has designated a person | 1 | <p>There was evidence of a letter appointing Mr. Kyejjusa John (District Community Development Officer), designating him as the focal person for the Grievance Redress Committee (GRC) FY 2023/204 & 2024/25.</p> <p>The letter appointing Mr. Kyejjusa John as Focal Person FY 2023/2024 is dated 17/07/2024 Ref. No. CR: 850/1, signed by Mr. Alfred Malinga, the CAO.</p> <p>The appointment letter for Focal Person for GRC FY 2024/2025 is dated 17/7/ 2024 Ref. No. CR: 850/1 & signed by Mr. Alfred Malinga, the Chief Administrative Officer with a CC to Resident District Commissioner and the District Chairperson.</p> <p>The appointment letter spells out the following duties:</p> <ul style="list-style-type: none"> ✓ Attending all grievance redress committee meetings depending on the complaints received. ✓ Ensure hearing of grievances at entity level arising from project implementation activities. ✓ Ensure addressing grievances registered from the host |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---|--|-------|---|
| | | | | <ul style="list-style-type: none"> ✓ there is evidence that the responsible person has been designated to coordinate response to the feedback or complaints (Letter designating the person including the tasks) and | | <p>community members or other stakeholders affected by the project implementation activities.</p> <ul style="list-style-type: none"> ✓ Make sure that stakeholders, mainly project beneficiaries, are sensitized about the existence of Grievance Redress Committee, roles & responsibilities & tools for filing & processing complaints. <p>There was evidence of appointment letter of Mr. Kyejjusa John, designating him to coordinate response to the feedback or complaints by virtue of the GRC focal person.</p> <p>The appointment letter seen spells out the following duties:</p> <ul style="list-style-type: none"> ✓ Attending all grievance redress committee meetings depending on the complaints received. ✓ Ensure hearing of grievances at entity level arising from project implementation activities. ✓ Ensure addressing grievances registered from the host community members or other stakeholders affected by the project implementation activities. ✓ Make sure that stakeholders, mainly project beneficiaries, are sensitized about the existence of GRC, roles & responsibilities & tools for filing & processing complaints. |
| | | | <p>ii) established a centralized Grievance Redress Committee (GRC), with optional co-option of relevant departmental heads/ staff as relevant.</p> <p>Score 1 or else</p> | <ul style="list-style-type: none"> ✓ whether a centralized GRC has been established - appointment letters including the tasks. | | <p>There was evidence of appointment letters for the Municipal Grievance Redress Committee dated 17/07/2024 Reference No: CR: 850/1, signed by Mr. Alfred Malinga - the Chief Administrative Officer.</p> <p>The members on the District GRC include:</p> <ol style="list-style-type: none"> 1. Eng. Ndiwalana, District Engineer 2. Lukwago Joel. CDO- Wakiso Subcounty 3. Ampire Lewis, CDO- Kyengera Subcounty 4. Nambajjwe Robbina- CDO. Kakiri Town Council 5. Magera John, CDO- Kajjansi Town Council 6. Kyejjusa John, DCDO- Wakiso District- Secretary 7. Muhumuza Celestine, Labour Officer 8. Kiwanuka Achilles, Ass. CAO, Wakiso DLG- Chairperson |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---------------|--|-------|--|
| | | | score 0 | | | <p>9. Ssentumbe Andrew, SMC Rep. Buloba 10. Mpoza Esau, Senior Environmental Officer, WDLG 11. Eng. Mukasa Male, MDF President 12. Naluga Grace, MDF Representative 13. Namutosi Sarah, CSO Representative 14. Lugolobi Sarah, PHA Representative. 15. Nakamya Sheilah, Youth Representative 16. Lubwama Richard, Older Persons Representative. 17. Namirembe Maureen - Member</p> <p>There was evidence of GRC representation from relevant departmental heads i.e. DCDO, District Engineer, Labour officer, ACAO, Senior Environmental Officer among others.</p> <p>The tasks mentioned in the letter of appointment includes the following;</p> <ul style="list-style-type: none"> ✓ Attending all grievance redress committee meetings depending on the complaints received. ✓ Ensure hearing of grievances at entity level arising from project implementation activities. ✓ Ensure addressing grievances registered from the host community members or other stakeholders affected by the project implementation activities. ✓ Make sure the stakeholders, mainly project beneficiaries, are sensitized about the existence of Grievance Redress Committee, roles & responsibilities & tools for filing & processing complaints. |
| | | | | <ul style="list-style-type: none"> ✓ Minutes from the GRC | | <p>The assessor was able to see evidence of minutes of the following GRC meetings;</p> <ul style="list-style-type: none"> • A meeting was held on 7/8/2024 in the Health Department Boardroom. There was a total of 24 attendees. The minutes were recorded by & signed by Mr. Kyejjusa John, the GRC secretary and approved by |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---|---|-------|--|
| | | | | | | <p>Ms. Nankindu Betty, the GRC chairperson.</p> <ul style="list-style-type: none"> A meeting was held on 3/10/2024 in the Health Department Boardroom. The minutes were prepared by and signed by the GRC secretary & Committee Chairperson. |
| | | | <p>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 information and reference for onward action (a defined complaints referral path), and public display of information at</p> | <p>From the designated person/CDO obtain information on whether the entity has:</p> <ul style="list-style-type: none"> ✓ 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. | 0 | <p>There was evidence of a manual for Grievance Redress system in form of a Grievance Redress Logbook with the following features:</p> <ol style="list-style-type: none"> Case number Name of complaint Residence & contact Date of reporting the complaint Date of receipt of the complaint To whom the complaint is reported. Action taken Was the case resolved (yes/no), If yes, how it was resolved. When was the complaint resolved? Status of the case (i) On-going (ii) Concluded (iii) referred Feedback <p>Wakiso DLG also possesses a community complaints registry File No. CR.150/2 where all complaints from the community are first registered & filled out before forwarding to the respective officers to follow up.</p> <p>The community complaints registry is located at the District Central Registry. The assessor recommends that the CDO office opens up a similar file to specifically handle GMKA related grievances in order to streamline the complaints handling process.</p> <p>There was also evidence of the existence of a grievance complaint handling process (framework) which is crucial for</p> |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|-------------------|--|-------|--|
| | | | entity offices | | | organizations in ensuring fairness, transparency & accountability when dealing with community grievances. However, the grievances details therein lack in details such as the actual nature of the complaint and resolutions before complaints are described well. Thus, score 0 |
| | | | Score 2 or else 0 | Review the GRCs at various levels to establish: ✓ Evidence that the grievances that were received were acted upon | | There was evidence from the GRC logbook, however the assessor noted that the entity had just recently acquired a new complaints logbook, and a few complaints had been recorded i.e. <ul style="list-style-type: none"> GRC001/24; Ssekandi James Lukoda. Complaint was received on 5/08/24 & action taken was engaging with the concerned family members. GRC005/24; Zzaidi Lwanga Tamale. Complaint was received on 11/07/24. It was first reported to World Bank and the GRC got in touch with complainant's lawyers. The assessor noted the following challenges about the District GRC Complaints logbook; ✓ There was inconsistent entry of data. Some dates of complaints do not follow each other. ✓ There was failure to record all relevant information i.e. dates the complaints received. ✓ There was general lack of details or clarity. It was difficult to ascertain the status of the cases. |
| | | | | ✓ Evidence that the GRC activities are funded | | Based on the GRC 2024 annual workplan, a total of UGX 30M was budgeted for GRC related activities for FY 2024. Some of the activities planned for funding are; 1. Confirmation & appointment of District GRC members according to POM 2. Induction of district GRC 3. Formation of KMA road specific GRCs 4. Training of road specific GRCs in their roles & |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---------------|--|-------|---|
| | | | | | | responsibilities 5. Addressing specific grievances as they are reported. 6. Opening up GRC log. |
| | | | | <ul style="list-style-type: none"> ✓ Evidence that the community/workers have been sensitized about the existence of the GRC - Minutes of community sensitisation meetings for the current FY (2024/2025) | | <p>There was evidence of Wakiso DLG engaging the various communities about the existence of GRC and also the formation of Roads GRCs.</p> <ul style="list-style-type: none"> • Minutes of community engagement meeting for sensitization & GRC formation along Kitemu-Kisozi-Naggalabi Spur in Kyengera Town Council held on 27/9/2024 & compiled by Kyejjusa John, the DCDO. • Minutes of community engagement meeting for GRC sensitization & formation along Bukasa-Sentema-Kakiri Road in Wakiso & Kakiri Town Councils held from 1-4/10/ 2024. The minutes were compiled by Mr Kyejjusa John, DCDO. • Minutes of community engagement meeting for GRC sensitization & formation along Namulanda-Bweya-Kajjansi in Kajjansi Town Council held on 8/10/2024. The minutes were compiled by Mr Kyejjusa John, DCDO. |
| | | | | <ul style="list-style-type: none"> ✓ Record of grievances received from the community (GRC Log) for the current FY (2024/2025) | | <p>It was observed that due to manual data entry errors, it was difficult to track and analyse complaints as there was insufficient information in the logbook & the complaints register had many other unrelated cases for the GKMA project.</p> <p>The assessor was, however, able to see evidence of a complaints registry where all written complaints are filed. Examples of grievances seen in the complaints register include the following among others;</p> <ul style="list-style-type: none"> • Complaint on acquisition of RoW during the upgrading & construction & tarmacking of Kitemu-Kisozi_Buddo Road in Wakiso District. The complaint was drafted by T-Davis Wesley & Company advocates and addressed to |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---------------|--|-------|--|
| | | | | <ul style="list-style-type: none"> ✓ Minutes of meetings for the current FY (2024/2025) | | <p>the CAO of Wakiso District LG dated 8/7/2024 on behalf of the estate of the late Hannington Nsereko of Kivu Village, Kisozi Parish, Nsangi Subcounty, Kyengera Town Council.</p> <p>The assessor, however, does strongly recommends that the DLG moves away from the manual GRM system and adopts a more robust & centralized web-based platform that will efficiently manage & track complaints and offer timely feedback to the community.</p> <p>There was evidence that the entity carried out several GRC meetings in FY 2024/2025 as follows;</p> <ul style="list-style-type: none"> • Minutes of GRC meeting held on 7/8/2024 in the Health Department boardroom. Some of the complaints presented & discussed during the meeting Min-04/WDLG/AUG/24/GRC included; <ul style="list-style-type: none"> ✓ Hajati Sophia Nakidde who is along Naggalabi Spur complained about the intended road works that were going to affect her home & the entire plot. ✓ Hajji Ssewagudde Rajab of Naggalabi was concerned about his perimeter wall that was going to be affected. ✓ Complaints about UBUNTU Towers by the community of Kyabando_Kabulengwa. <ul style="list-style-type: none"> • There is evidence in the minutes seen that these grievances were resolved during the meeting and that all parties agreed that the resolutions made be implemented. • Minutes of GRC meeting held on 3/10/2024 at the health department boardroom. The minutes were recorded by the committee secretary Mr. Kyejjusa and approved by GRC Committee chairperson, Ms Betty Nankindu. Some of the complaints received and action taken in Min-04/WDLG/OCT/24/GRC is highlighted below; |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---------------|--|-------|--|
| | | | | <ul style="list-style-type: none"> ✓ Blocked access road by Nagawa Sophia- The site was visited & discovered that the complainant had a road leading to his home. The blocked area was someone’s plot which the complainant was using as a short cut to his home, but the demarcated road is in existence. ✓ Charging of high fees at Mende Borehole- The site was visited & the water user committee & community agreed that each household is to pay UGX 3,000 per month instead of UGX 10,000 which was initially imposed on them. ✓ Delayed approval of building application submitted by Zetseat Manufacturing company- Committee found out that whereas the applicant had obtained the development permit & all payments done, the application lacked NEMA certificate. The developer was advised to process the NEMA certificate before approval is done. <ul style="list-style-type: none"> • Min-04/WDLG/OCT/24/GRC highlighted the following complaints at actions taken; ✓ Delayed payment of casual labourers on Kitawuluzi Health Center III project- The district engineer was tasked with ensuring that Hanani Contractors fulfil their payment obligations by 25/12/2024/ ✓ Blocked Access to community well- the district water officer & the enforcement team were tasked to visit the site to investigate the matter & take appropriate action | | |
| | | | | <ul style="list-style-type: none"> ✓ Evidence that the GRC members have been trained on their roles and responsibilities - Training reports for GRC for current | | Wakiso DLG had not yet conducted training for the GRC members on their roles and responsibilities in FY 2024/2025. |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---|-------------------------------|-------|---|
| | | | | FY (2024/2025). | | |
| | | | 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 | 1 | <p>There was evidence of GRC activities that are publicized at the grievances handling noticeboard located at the front office area on block D building. The noticeboard had the following details;</p> <ul style="list-style-type: none"> ✓ List of District GRC members & their contact information. ✓ List of selected roads projects GRC members & their contact information. ✓ List of MDF members & their contact information. ✓ Photos of community engagements for RoW & GRM matters. <p>The assessor however noted the following;</p> <ul style="list-style-type: none"> ✓ The noticeboard is not labelled to clearly show that it covers GRM activities. ✓ The noticeboard is overcrowded, lacking adequate posting space. ✓ There are accessibility issues for the community since the noticeboard is located in block D building which is far away from the main entrance of the district offices, hence less use and engagement. ✓ Lack of confidentiality for sensitive grievances ✓ Limited reach for communities that star far away from the district offices ✓ Inaccessibility during non-business hours |
| | | | | From the entity websites | | <p>The assessor had an opportunity to interface with the District LG communication officer, Ms. Prossy Nakalembe & ICT Officer Mr. Micheal Kisubi, who made a practical demo of the Wakiso DLG website (https://wakiso.go.ug) to show how GRC related information, is shared to the public.</p> <p>The website attempted to show various aspects of GRM related activities.</p> <p>The assessor however identified the following weaknesses</p> |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---------------|--|-------|--|
| | | | | | | <p>for the website platform;</p> <ul style="list-style-type: none"> ✓ The website lacked a permanent sub-window that would facilitate online collection of complaints. ✓ Slow loading times and poor responsiveness ✓ NITA-U server errors making website navigation poor ✓ Lack of status updates on the grievances ✓ Lack of resolution tracking to monitor progress & closure <p>The assessor recommends that the entity explores opportunities for setting up an integrated grievance handling management system (GRMIS) to back-up on the manual one so that there is efficiency, accuracy, security, good tracking & improved user experience.</p> <p>This GRMIS could have the following features;</p> <ul style="list-style-type: none"> ✓ Grievance submission-online portal ✓ Grievance tracking- use of a unique ID code. ✓ Categorization of complaints by project, severity, section or department. ✓ Automated acknowledgement & updates ✓ Resolution tracking to monitor progress & closure ✓ Offering reporting options for analysis & insights for future improvement. |
| | | | | <p>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</p> | | <p>There was no evidence of the presence of any public display stands anywhere.</p> <p>The assessor noted that much as the entity was using social media channels i.e. X, Facebook & WhatsApp, the entity was not utilizing these channels effectively for publicizing GRM related issues.</p> <p>The entity can also come up with innovative content for GRM that can be shared on You tube & Tiktok e.g.</p> <ul style="list-style-type: none"> ✓ Video clips explaining procedures, timelines & contact information for GRM, ✓ Blog posts i.e. success stories & lessons learned. |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|--|--|---|-------|--|
| | | | | | | <ul style="list-style-type: none"> ✓ Frequently Asked Questions (FAQs) for GRM, ✓ Infographics to help visualize GRM processes & policies. |
| | 12. | The entity shares information with citizens (Transparency) Maximum score is 6 | <p>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</p> | <ul style="list-style-type: none"> • Establish from the planner where list of projects have been publicized (notice board or adverts) • Physically review the existence of the Notice Board / adverts | 0 | Wakiso DLG did not publicise the list of projects that met the selection criteria before they were approved, as required by the tool. |
| | | | <p>b) If the entity publicising project affected persons Score 1 or else 0</p> | <ul style="list-style-type: none"> • Establish from the planner the list of PAPs • Evidence of publication on websites, notice boards, or adverts | 0 | <p>Wakiso DLG provided a list of PAPs for roads such Kitemu-Kisozi Bukasa-Sentema Kakiri and Nagalabi Spur which was dated 3/10/2024.</p> <p>The lists for the PAPs of the above-mentioned roads were displayed on the notice board on 3/10/2024 but were only showing left and right side in a disjointed format.</p> |
| | | | <p>c) If the entity has published the procurement plan and awarded contracts and amounts Score 1 or else 0</p> | <ul style="list-style-type: none"> • From PDU obtain evidence for publicized information to citizens - Copy of adverts or photo of noticeboard. • awarded contracts and amounts - | 1 | <p>Wakiso DLG publicised its procurement plan on the Notice Board on 20/08/2024, and submitted a hard copy to MoKCC&MA on 29/07/2024.,</p> <p>The plan had been approved by Wakiso DLG Contracts Committee on 21/06/2024</p> <p>Wakiso DLG had a book register for all the implemented and on-going projects for FY 2023/2024 and FY 2024/2025 was</p> |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---|---|-------|--|
| | | | | Contract Register | | availed and an Excel sheet was displayed on the notice board on 1/07/2024 and 01/11/2024. Pertaining all the contracts registered and their status. |
| | | | d) If the entity has made information publicly available on the selected infrastructure projects implemented and their budgets amounts Score 1 or else 0 | <ul style="list-style-type: none"> 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 | Wakiso DLG made information available on its Notice board about the implemented infrastructure and projects as well as their relative budget amounts are embedded in the Contract Registers for FY 2023/2024 and FY 2024/2025 which were publicised on the Notice board on 31/06/2024 and 4/11/2024. |
| | | | e) If the entity has published the performance assessment results and implications, for the previous FY (2023/2024) Score 1 or else 0. | <ul style="list-style-type: none"> From the planner, obtain evidence for publicized information to citizens on LG performance assessment results and implications reports | 1 | Wakiso DLG had its Performance Assessment results for FY 2023/2024 displayed on their notice board on 03/06/2024. The Assessment resulted into an ISG allocation of SDR 602,777.78 since they met the DLI1 minimum condition and MDG allocation of SDR 2,823,103.52 based on compliance with the minimum conditions and scores for DLIs 2, 3, and 7. |
| | | | f) If the entity conducted discussions (e.g. municipal urban fora, barazas, radio programmes | From the Planner obtain and review evidence of: <ul style="list-style-type: none"> Meetings of feed-back to the public on status of project implementation. | 1 | Wakiso DLG held a sensitization meeting for communities during GRC formation along Namulanda - Bweya - Kajansi, at Kajjansi town council on 08/10/2024. This was to sensitize the community on GKMA projects and their relative funding from World Bank and Agence Francaise de Development (AFD). |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---|--|---|-------|---|
| | | | <p>etc.) with the public to provide feedback on status of activity implementation during the previous FY (2023/2024)</p> <p>Score 1 or else 0</p> | <ul style="list-style-type: none"> Radio programmes Barazas Engagement reports | | <p>Wakiso DLG has a program line up for radio talk shows with CBS radio station. Talk shows have been held on 27/06/2024, 06/07/2024 05/07/2024 and 14/09/2024 mainly sensitizing the community for acquisition of right of way for roads to be constructed under GKMA in Wakiso i.e. Bukasa Sentema, Kakiri Namulanda Bweya, Kitemu, Budo Naggalabi Spur.</p> <p>A baraza meeting was held on 23/10/2024 at Namayumba Cell Luguzi Ward. The aim of this meeting was to check the performance of PDM, Emyooga, UWEP, evening revenue collection on poor women working alongside roads and open markets in Namayumba Cell.</p> <p>The Engagement reports for all the above events are attached in the evidence folder.</p> |
| | 13. | Enhanced Transparency, Accountability and participation Maximum score is 4 | <p>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)</p> <p>Score 0.5 marks for each meeting or else 0</p> | <p>From TC/CAO/ED obtain MDF meeting documents to ascertain whether they met and discussed:</p> <p>✓ Assessment reports</p> | 1 | <p>MDF is fully composed of 30 members representing different interest groups and was approved in Council meeting on 31st Jan 2024 under Min. No. 132/WAK/DLC6/2024.</p> <p>The following are members of the MDF executive:</p> <ol style="list-style-type: none"> Eng. Richard Male Mukasa (Professional Bodies for Engineers)- President Mr. Ssebwana Kiberu Charles (Cultural)- Vice President. Mr. Lubwama Musisi Richard (PWD)- Mobilizer Mr. Nalugwa Grace (CBOs)- Secretary Mr. Kayita James- Publicity Mr. Kyejusa John (DCDO)- Coordinator <p>There was evidence of discussion on assessment reports from the minutes of MDF senior executive committee meeting held on 23/7/2024 at PWD Hall, Wakiso LG HQs.</p> <p>This was discussed under 5/MDF/CEC/JUL/WDLG/2024 where members discussed the OPM National Assessment which highlighted the following areas;</p> <p>✓ Human resources- where they wanted key positions for</p> |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---------------|--|-------|--|
| | | | | | | <p>district heads to be filled all the time to ensure efficiency in service delivery.</p> <ul style="list-style-type: none"> ✓ Infrastructure compliance to design/specifications & approved layout. ✓ Procurement. ✓ Mobilization & management of resources. <p>The assessor noted that MDF has not yet discussed the IVA findings for Year 1. On probing why this has not happened, the Deputy CAO mentioned that the entity has never officially received the findings from MoKCC&MA and promised to follow the matter up.</p> |
| | | | | <ul style="list-style-type: none"> ✓ Minutes from meetings in MDF | | <p>There was evidence demonstrating the existence of at least 2 sets of minutes for MDF meetings for FY 2023/2024 as follows;</p> <p>a) Copy of MDF minutes of meeting held on 9/2/2024 at the District Council Chambers compiled by Ms Grace Nalugwa, MDF secretary, and approved by Eng. Male Mukasa, MDF President. Some of the key issues on agenda were;</p> <ul style="list-style-type: none"> ✓ Briefing on the roles of MDF in development & composition. ✓ Brief on MDF principles & objectives ✓ Election of MDF executive <p>b) Copy of minutes for MDF meeting held on 13/6/2024 Rockstone Gardens Wakiso. Issues discussed in this meeting included;</p> <ul style="list-style-type: none"> ✓ Briefing on the roles of MDF in development & composition ✓ Briefing on the GRC's & capacity building arrangements ✓ Sharing of activities undertaken in the quarter & plans for the remaining period ✓ Sharing of MDF year two work plan. |
| | | | | <ul style="list-style-type: none"> ✓ Complaints handling | | <p>There was evidence that MDF members met and discussed</p> |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|--|--|-------|---|
| | | | | | | <p>complaint handling from the meeting minutes of MDF meeting held on 9/02/2024 held at the District Council Chambers.</p> <p>The minutes were prepared by Ms. Nalugwa Grace, Secretary MDF and approved by Eng. Male Mukasa.</p> <p>The grievance handling issues were discussed under Minute No. 03/MDF/FEB/WDLG/2024 where the MDF coordinator emphasized that one of the key mandates of MDF was to handle & manage grievances that are reported.</p> <p>The MDF coordinator explained to the MDF members that GRM was a formalized way to register, assess, investigate & resolve a person’s or community’s complaints concerning the performance of the project, its employees or the operating environment & social issues around the community.</p> |
| | | | | <p>✓ Quarterly Progress Report</p> | | <p>There was evidence of MDF discussing quarter activities & plans based on minutes of MDF meeting held on 13/06/2024 at Rockstone Gardens in Wakiso under Minute No. 08/MDF/JUN/WDLG/2024. Some of the activities discussed included;</p> <ul style="list-style-type: none"> a) Pegging on Namulanda-Bweeya - Kajjansi, Kitemu-Kisozi - Naggalabi Spur & Bukasa-Sentema - Kakiri. b) Community engagement meetings on the roads c) Consent signing by PAP d) Capacity building training organized. |
| | | | <p>b) If the entity has prepared the bi-annual report on IG findings on cases of alleged fraud and corruption and their status including</p> | <p>✓ From the CDC/DCDO’s office, obtain and review the report on IG findings</p> | 0 | <p>There was evidence of a nil report seen dated 10/7/2024 reference no. CR251/1 drafted by Mr. Alfred Malinga, CAO for Wakiso DLG and addressed to the president of MDF, Wakiso DLG.</p> |
| | | | | <p>✓ MDF minutes</p> | | <p>There was no evidence of minutes or bi-annual reports that the IG findings were discussed at MDF meetings. There is mention of the discussion on the IG reports only in the 4th quarterly performance report under the report item (e).</p> |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|---|-----|--|---|--|-------|---|
| | | | administrative or other action taken/ being taken and the report has been presented and discussed at MDF, Score 2 or else 0 | | | |
| F) 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 Maximum score is 7 | a) 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 on: • Names & designation of the committee members, | 1 | Wakiso District appointed Fifteen (15) members to the District Environment and Natural Resources Committee. In this case, there was evidence of individual appointment letters all dated 20/02/2024, Ref. No: R:554/1. Below are the members of the ENR Committee: 1. The District Engineer received appointment letter and signed on 27/02/2024 2. The District Community Development Officer received appointment letter and signed on 27/02/2024 3. The Town Clerk received appointment letter and signed on 27/02/2024 4. The District Physical Planner received appointment and signed on 27/05/2024. 5. Hon. Betty Ethel Naluyima - C Chairperson and Woman Member of Parliament received appointment letter and signed on 27/05/2024. 6. Ms. Cate Namuddu - Secretary for Production and Natural Resources received appointment letter and signed on 27/5/2024. 7. Dr. Matia Lwanga Bwanika - District Chairperson received appointment letter and signed on 27/05/2024 8. Ms. Justin Mbabazi - The Resident District Commissioner received appointment letter and signed on 27/05/2024 by secretary to RDC. 9. The District Planner received appointment letter and signed 27/05/2024. 10. The LC III Chairperson - Kajjansi Town Council signed and received appointment letter on 27/02/2024 and signed by Mwesige wilson . |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---------------|--|-------|---|
| | | | | | | <p>11. The LC III Chairperson - Katabi Town Council received appointment letter by Kalema Ronald-LC11 chairperson- on 27/02/2024</p> <p>12. The LC III Chairperson -Kasanje Town Council signed and received appointment letter by Nakimuli Fausta-Deputy Mayor -Kasanje Town council on 27/02/2024.</p> <p>13. The Town Clerk Kyengera Town Council signed and received appointment letter on 27/02/2024.</p> <p>14. The Chief Administrative Officer - Wakiso District received appointment letter and signed on 27/02/2024.</p> <p>15. District Natural Resources officer -received appointment letter and signed on 27/02/2024.</p> |
| | | | | <ul style="list-style-type: none"> Letters of appointment | | <p>Wakiso District appointed Fifteen (15) members to the District Environment and Natural Resources Committee. In this case, there was evidence of individual appointment letters all were dated 20/02/2024. Reference No: R:554/1 Below are the embers of the ENR Committee:</p> <ol style="list-style-type: none"> The District Engineer received appointment letter and signed on 27/2/2024 The District Community Development Officer received appointment letter and signed on 27/2/2024 The Town Clerk received appointment letter and signed on 27/2/2024 The District Physical Planner received appointment and signed on 27/5/2024. Hon. Betty Ethel - Naluyima - C Chairperson and Woman Member of Parliament received appointment letter and signed on 27/5/2024. Ms. Cate Namuddu - Secretary for Production and Natural Resources received appointment letter and signed on 27/5/2024. Dr. Matia Lwanga Bwanika - District Chairperson received appointment letter and signed on 27/5/2024 Ms. Justin Mbabazi - The Resident District Commissioner received appointment letter and signed on 27/5/2024 by secretary to RDC. The District Planner received appointment letter and signed 27/5/2024. The LC III Chairperson - Kajjansi Town Council signed |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---------------|---|-------|--|
| | | | | | | <p>and received appointment letter on 27/02/2024 and signed by Mwesige Wilson .</p> <p>11. The LC III Chairperson - Katabi Town Council received appointment letter by Kalema Ronald-LC 11 chairperson-on 27/02/2024</p> <p>12. The LC III Chairperson -Kasanje Town Council signed and received appointment letter by Nakimuli Fausta-Deputy Mayor -Kasanje Town council on 27/02/2024.</p> <p>13. The Town Clerk - Kyengera Town Council signed and received appointment letter on 27/02/2024.</p> <p>14. The Chief Administrative Officer - Wakiso District received appointment letter and signed on 27/02/2024.</p> <p>16. District Natural Resources officer -received appointment letter and signed on 27/2/2024.</p> |
| | | | | <ul style="list-style-type: none"> 4 sets of Minutes of meetings | | <p>Wakiso District Environment and Natural Resources Committee met four times as follows in the previous FY 2023/24:</p> <ul style="list-style-type: none"> 1st Quarter meeting held on 10th July 2023 and took place at Wakiso water Department Boardroom and was attended by Sixteen (16) members and Three (3) were absent. 2nd Quarter meeting held on 27/05/2024 and took place in Entebbe. This was attended by Eleven (11) members and Four (4) members sent their apology 3rd Quarter meeting held on 06/06/2024 in Kasanje Town Council. This was attended by Fourteen (14) members and Two (2) were absent. 4th Quarter meeting held on 21st - 22nd /08/2024 at Ivory hotel in Nansana. Ref: CRD 850/1. This was attended by Twenty-six (26) members and Three (3) were absent. <p>All minutes were signed by Mr. Mpoza Esau-District</p> |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---|---|-------|---|
| | | | | | | Environment Officer and copied to Residents District Commissioner, Wakiso, Chairperson LCV, Wakiso and DENRC Chairperson. |
| | | | <p>b) If the entity has prepared Environment and Climate Change Action Plans</p> <p>Score 1 or else 0</p> | <ul style="list-style-type: none"> Obtain Environment Action Plans from the Environmental Officer. | 0 | There was no climate change action plan prepared by Wakiso DLG |
| | | | <p>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</p> <p>Score 2 or else 0</p> | <p>Review the Development Plan and</p> <ul style="list-style-type: none"> Check if climate change and environmental planning assessments are undertaken as part of the situational analysis, Plans and Projects approved by the Council/ Authority Review recent (last FY - 2023/2024) approved plans for evidence of environmental and climate change concerns. | 0 | <p>There was evidence of Climate change inclusion in the DDP in the review of sector development situation analysis section on page 75 - 79 which highlighted some of the interventions in agriculture, water resources and environment and natural resources sections as follows:</p> <ul style="list-style-type: none"> Climate resilience and low emissions development Reducing environmental degradation and improving resource utilization Efforts in increasing forest and wetland areas and reforestation Suggestions such as eco-tourism, urban landscaping, and agroforestry <p>The 2023/2024 Annual Work Plan included wetland management, forestry and environment form pages 28 - 29. However, there were no approved plans to confirm the inclusion of environmental and climate change concerns.</p> |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|--|--|-------|---|
| | | | <p>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)</p> <p>Score 1 or else 0</p> | <p>Review District/ Municipal/ City State of Environment Report with signatures of committee</p> <p>Committee meeting minutes to verify committee endorsement.</p> | 0 | <p>Not available</p> <p>Not available since there were no approved state of environment report.</p> |
| | | | <p>e) If the entity has involved the Environment and Natural Resource Committee /Public Health and Environment Committee in monitoring and enforcement</p> | <p>Obtain and review monitoring and enforcement activity reports from the Environment officer</p> <p>Obtain and review monitoring and enforcement</p> | 1 | <p>Wakiso District ENR Committee was involved in monitoring and enforcement activities of wetland resources and activities undertaken by communities therein as follows.</p> <p>Monitoring report Ref: CR 554 dated 13/06/2024 for monitoring and enforcement activities in Wakiso Sub County, Kitubulu cell in Katabi Town Council. The report was a degraded hotspots and facts about increased water levels on the shores of Lake Victoria in Nakiwoogo area.</p> <p>There was evidence of pictures regarding enforcement activity in wetland areas.</p> |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|--|---|---|----------|---|
| | | | <p>activities to promote compliance to laws, by-laws, ordinances</p> <p>Score 1 or else 0</p> | <p>activity pictures & videos clips from the Environment officer</p> | | |
| | | | <p>f) If the entity has involved the Environment and Natural Resource Committee in dissemination of information about environment and climate change</p> <p>Score 1 or else 0</p> | <p>Obtain and review dissemination activity reports from the Environment Officer</p> <ul style="list-style-type: none"> ✓ Information materials, ✓ Video clips, ✓ Community campaigns, ✓ Attendance lists and photographs ✓ No. of local radio talk shows/programs etc | <p>1</p> | <p>There was evidence of dissemination report about wetland day signed by Ms. Ssabagazi Rebecca -DNRO Wakiso on 15/04/2024</p> <p>There was evidence of the banner on - “wetlands supporting life sustaining livelihoods” at Wakiso District and video clips about world wetland day</p> <p>There was evidence of community campaign about wetlands in Wakiso area held in Kakiri on 22/11/2023 evidenced by the attendance lists on file.</p> <p>Furthermore, there was evidence of the Payment receipts Nos. 3957 & 4536 for radio talk shows held on 06/02/2024, and 14/06/2024.</p> |
| | 15. | <p>The entity has developed a climate change vulnerability assessment (CCVA) Framework</p> <p>Maximum score is 5</p> | <ul style="list-style-type: none"> • If the entity has developed a climate change vulnerability assessment Framework <p>If Yes score 3, if No score 0</p> | <p>Review evidence of CCVA Framework from Planner / District/ Urban Environment and Natural Resource Committee.</p> <p>Evidence of approval from District/Urban Environment and Natural Resource Committee/Public Health Committee</p> | 0 | Not Available |
| | | | <ul style="list-style-type: none"> • If the assessment also includes a | <p>Vulnerable and at-risk locations (maps)</p> | 0 | Not Available |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|--|--|---------------------------------|-------|--|
| | | | <p>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.</p> | | | |
| | 16. | <p>The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments</p> <p>Maximum score is 6</p> | <p>a) If the entity has carried out Environment and Social Assessments If yes Score 1 if No 0</p> | Evidence of Screening checklist | 1 | <p>There was evidence of the Environment, Social and Climate change screening checklists and reports for the following projects/ investments signed by the Senior Environment Officer - Mr. Mpoza Esau and Ms. Lukia Nakyeyune - Community Development Officer:</p> <ol style="list-style-type: none"> Screening reports for Development projects under the District Works and Technical Services Department for the Year 2024/2025 Ref. No: CR.554/2 dated 17/07/2024 for. <ul style="list-style-type: none"> ✓ Cluster A: Periodic maintenance of 04 selected roads. ✓ Cluster B: Phased upgrade of 01 road to low-cost seal -Bitumen. ✓ Cluster C: upgrading of 02 roads to Bituminous standard. ✓ Cluster D: Spot improvements (Critical structural bottlenecks/Failure of Swamps). ✓ Cluster E: Construction of the District Gardens. Screening report dated 22/06/2024 for projects under the Health Department. Screening report dated 12/06/2024 for Seven (7) sites for proposed drilling boreholes under the Water Sector conducted from 02/06/2024 to 09/06/2024, and Screening report dated 05/08/2024 for Education |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---|---|-------|--|
| | | | | | | Department projects namely Construction of 2 Classroom blocks in 10 schools, Construction of Teachers' Houses with 2 stances lined VIP Latrines in 09 schools, and Rehabilitation of classroom blocks in 10 schools. |
| | | | | Scoping reports/ approved ToR | | There was one scoping and terms of reference report on file for the upgrade of Wakiso Roads. These included: Bukasa - Sentema (9.6 km), Kajjasi junction Links (7 km), Kayunga - Kawanda, Kiteezi - Luteete (12.9 km), Kitetika - Massoli link (4.2 km), Kitetika - Namirembe Hillside (1.2 km), Namulanda -Bweyogerere, Seguku - Kasenge - Buddo, Kisozi Kitemu (4.5 km). This was prepared by Air water Earth (AWE) Ltd in September 2024. |
| | | | | ESIA reports/ Project Brief | | There was evidence of ESIA for the Upgrade of Wakiso Roads mentioned above prepared by Air water Earth (AWE) Ltd in September 2024. |
| | | | | Stakeholder Engagement reports Stakeholder Engagement minutes of meetings | | There was evidence of stakeholders' engagement report dated 22/08/2024 on the World Wetland Day held from 21 st - 22 nd /08/2024. This was signed by Mpoza Esua - District Environment Officer. There was evidence of minutes for the Stakeholders engagement meeting held on 21/08/2024 and 22/08/2024 during the World Wetland Day celebrations. |
| | | | b) If the entity has obtained NEMA ESIA certificate and other permits/ licenses for projects being implemented in the current FY (2024/2025) before | <ul style="list-style-type: none"> ✓ Review evidence from Planner and/or environmental officer and CDO. ✓ Copies of NEMA ESIA certificate ✓ Copies of other permits/ licenses. | 0 | There was no evidence of permits Not available since ESIA was just submitted. Not available |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|---|---|-------|--|
| | | | commencement of works Score 1 or else 0 | | | |
| | | | 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. | 2 | Under the BoQs prepared by National Engineering Services Pakistan (PVT) Limited-(NESPAC) in joint venture with Air Water Earth (AWE) LTD, the following were verified: Section 1700: Environment protection and waste disposal. Section 17:01 included Preparation of environment and social management plans, Decommissioning plans, Environmental approvals for Auxiliary facilities, environmental monitoring and reporting and 17.2: Compensatory tree planting from tree clearance by the works-Whenever space is identified. |
| | | | | Review evidence within documentation of considerations of environment, social and climate risks/impacts | | In the BOQ there was evidence of environmental and social issues, under the BOQ-Bill 1000 Preliminary and generals for Construction of Bukasa-Sentema Kakiri. Under section 1700 - There is environmental Protection and Waste management with a total of UGX 30,000,000. This included: Preparation of Environment and Social Management Action plans. However, there was no evidence of inclusion of climate change issues in the report. |
| | | | d) If the entity has evidence of land acquisition (signed consent forms and land agreements) for all subproject investments to be implemented | Request documentation from DCDO/District Engineer for all sub-projects that require land acquisition. | 2 | The DLG was able to provide documentation for sub-projects that require land acquisition as highlighted below. |
| | | | | Review evidence of consent forms. | | There was evidence of a total of 518 consent forms filed & signed out of the 587 identified PAPs according to the specific infrastructure projects which is mainly the roads. |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|--|--|-------|--|
| | | | 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 | | | <p>1. Bukasa - Sentema - Kakiri Road - 194 signed & received, 11 pending</p> <p>2. Namulanda - Bweya - Kajjansi Road - 196 signed & received, 24 pending.</p> <p>3. Kisozi - Kitemu Road- 128 signed & received, 34 pending.</p> <p>The consent forms are signed and stamped by the respective LC 1 chairpersons and the relevant Wakiso DLG authorities. The assessor noted that some of the consent forms are written in the local language for easy & friendly use.</p> <p>Based on the above information, I believe the entity has obtained a sufficient percentage of signed consent forms so as to proceed with the project.</p> |
| | | | | Review evidence of Signed strip maps. | | <p>There was evidence of signed strip maps & consent status for the projects, prepared by National Engineering Services Pakistan (PVT) Ltd (NESPAK) in Joint venture partnership with Air Water Earth (AWE) Ltd prepared in July 2024. The strip maps were signed and stamped on 19/08/2024 by Eria Isabirye Kamegero, a registered land surveyor under the Uganda Surveyors Registration Board (SRB No. 196). The following strip maps for roads were verified;</p> <ul style="list-style-type: none"> • Kitemu-Kisozi Rd • Bukasa - Sentema - Kakiri Rd |
| | | | | Review evidence of Signed land agreements by authorised representatives. | | <p>There were no signed land agreements since the PAPs voluntarily gave out land at no cost.</p> |
| | | | | Copy of the Land title | | <p>Regarding the Local Economic Development (LED) projects to be prioritized under GKMA, there was evidence of land titles acquired by Wakiso DLG for the following;</p> <p>1) Bulaga Market in Wakiso Subcounty- Title 1: Plot 1286, Block 306 measuring 0.076 hectares acquired on 20/5/2009</p> |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---|---|--|-------|---|
| | | | | | | and is in the names of Wakiso District Council (Bulaga Market). Title 2 (extension): Plot 1257 Block 306 measuring approximately 0.240 hectares, registered 9/3/2006. 2) Wakiso Daily Market in Wakiso Town Council- Plot 95 Block 291 measuring approximately 1.40 hectares under leasehold for a period of 49 years starting from 1/9/2005. 3) Kawuku Market in Katabi Town Council - Plot 115, Block 419-420 measuring 0.356 hectares registered on 13/9/2007. 4) Kyengera - Nabaziza Market in Kyengera Town Council on Plot 509 Block 333 measuring approximately 1.295 hectares, leasehold for 49 years starting from 1/01/1999. |
| | 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 | Request and review available documentation for entity has carried out implementation monitoring and enforcement for compliance to environment and social management procedures. Contract documents Payment certificates Implementation of | 2 | There was evidence of monitoring and supervision of projects under education (26/06/2024) and health (report dated 24/06/2024), and roads/works Department) 28/06/2024) projects implemented by the DLG There was evidence of Corrective instructions dated 02/05/2024, 07/05/2024, 14/06/2024 and 24/04/2024 by the DEO and DCDO to the District Engineer about periodic maintenance of roads in Masuliita, Mende and Kasanje Sub Countries. There was evidence of the interim Payment Certificates on file for to Bravo Land and Construction Co. Ltd on 30/05/2024 with Net amount of UGX 48,759,177 signed off by the EO and DCDO to certify that Environment and social aspects were implemented. There was evidence of implementation to correct seen on |

| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Score | Justification |
|------------------|-----|---------------------|--|---|-------|--|
| | | | | notice to correct | | file. These included: Improvement notices no. 086 which was sent on 15 th /01/2024 to Joseph Sekisaka about wetland dumping. The notice was signed by an environmental inspector who unfortunately did not include the name. Improvement notice No. 081 was sent to West lakes water company on 7 th /3/2024 and signed by environmental inspector. |
| | | | | H&S plans, | | Not available. |
| | | | | Carry out field verification and request for evidence of monitoring and inspection reports for ongoing works, auxiliary facilities, and their status. | | There was evidence of inspection reports seen on file. This inspection report was conducted around degraded hotspot areas along River Mayanja and Lubigi Wetland system on 13 th /6/2024. The Report was signed by Ssabagazi Rebecca - District Natural Resources Officer/Secretary. There was also evidence of a supervision report for the education sector done on 26 th /6/2024 and signed by Mr. Mpoza Esau -Senior Environment officer on 26 th /6/2024. On file, there was also evidence of a monitoring report for works Department. This was signed by Mpoza Esau -Senior Environment officer on 28 th /6/2024. |
| | | | 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. | 1 | There was partial evidence of enforcement for compliance to environment and social mitigation measures for Lubigi Wetland, River Mayanja and education sector projects. |

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 |
|----|---|---|--|---|
| | <p>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</p> <p>Annual average Targets</p> <p>FY 2023/24: 5%</p> <p>FY 2024/25: 10%</p> <p>FY 2025/26: 15%</p> <p>FY 2026/27: 20%</p> <p>FY 2027/28: 30%</p> | <p>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.</p> <p>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 supervision²⁴.</p> <p>c) Step 3: Obtain the Interim Payment Certificates and ascertain the value that was certified as complete during the previous FY for all projects.</p> <p>d) Step 4: Conduct field trips to each of the projects to verify the actual implementation and multi-jurisdiction nature of the projects.</p> <p>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)</p> <p>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 sub-national entities (see matrix 4-2 below for illustration purposes)</p> | <ul style="list-style-type: none"> ✓ Budget performance reports ✓ Joint planning reports ✓ investment designs ✓ Contracts ✓ Supervision reports ✓ Interim Payment Certificates | <ul style="list-style-type: none"> • Obtained and reviewed Budget performance report for FY 2023/2024 dated 24/07/2024. • 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 • Not applicable as there were no MDG funded projects in FY 2023/2024 |

²⁴ 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. | <p>The GKMA-UDP implementing entities have achieved the average implementation percentage of targets set in annual work plan</p> <p>(maximum 100 points)</p> | <p>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)</p> <p><i>The score on this indicator will be between 0 and 100 points</i></p> | <p>v) Step 1: From the Planner obtain and review the work plan for the previous FY to identify the projects²⁵ and activities/phases that were agreed to be implemented;</p> | <p>• Work-plan for the previous FY</p> | <p>• An inventory for projects implemented for FY 2023/2024 as well as the budget estimate and Workplan for FY 2023/2024 (approved on 15/06/2023) were obtained from the Planner so as to determine the projects that were agreed to be implemented in the FY 2023/2024 as listed below;</p> <ul style="list-style-type: none"> ○ Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250 M Long. ○ Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS. ○ Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS ○ Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. ○ Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS ○ Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS ○ Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S ○ Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School |

²⁵ 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 |
|----|-----------------------|---------------|----------------------|-----------------------|--|
| | | | | | <ul style="list-style-type: none"> ○ Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S ○ Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S ○ Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S ○ Construction of 2 classroom block at ST.Kizito Katwe PS ○ Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS ○ Construction of 2 classroom block at Masulita Junior PS ○ Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS ○ Construction of 2 classroom block at Gobero Primary School and Kiteezi CFD Primary School ○ Rehabilitation of 4 classroom Block at Kasengejje PS ○ Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School. ○ Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School. ○ Rehabilitation of 4 classroom block at Kyebando UMEA PS ○ Construction of 2 classroom block at Wakiso Seed School • The Jenina-Kyebando project was initially in the budget for 23/24 under the title Jennina-Kyebando-Nansana-link (7.7) target 0.5km and outstanding obligations/retention. However, Wakiso DLG council approved the change to the former description in the budget on 04th April 2024, under minute 138/WAK/DLC6/2024. |

| No | Performance Indicator | Scoring Guide | Assessment Procedure | Means of Verification | Justification | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-----------------------|---------------|---|--|--|------------------------|-----------------------|---|-------------|--|------------|--|------------|--|------------|---|------------|---|-------------|---|-------------|---|-------------|---|-------------|--|-------------|---|-------------|---|------------|---|-------------|---|------------|---|-------------|---|-------------|
| | | | <p>w) 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</p> | <ul style="list-style-type: none"> Bills of Quantities Annual progress Reports | <ul style="list-style-type: none"> Contract agreements and BOQs for the projects mentioned above were obtained and reviewed to determine contract values as stated below. <table border="1"> <thead> <tr> <th>Project/Contract Title</th> <th>Contract Amount (UGX)</th> </tr> </thead> <tbody> <tr> <td>Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250M Long</td> <td>399,434,385</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS.</td> <td>59,938,867</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS</td> <td>59,754,726</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School.</td> <td>30,639,349</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS</td> <td>59,813,574</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS</td> <td>114,873,590</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S</td> <td>113,048,720</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School</td> <td>114,500,000</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S</td> <td>114,714,290</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S</td> <td>114,741,290</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S</td> <td>135,998,000</td> </tr> <tr> <td>Construction of 2 classroom block at ST.Kizito Katwe PS</td> <td>99,846,550</td> </tr> <tr> <td>Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS</td> <td>199,900,000</td> </tr> <tr> <td>Construction of 2 classroom block at Masulita Junior PS</td> <td>99,793,273</td> </tr> <tr> <td>Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS</td> <td>199,923,306</td> </tr> <tr> <td>Construction of 2 classroom block at Gobero Primary</td> <td>198,253,010</td> </tr> </tbody> </table> | Project/Contract Title | Contract Amount (UGX) | Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250M Long | 399,434,385 | Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS. | 59,938,867 | Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | 59,754,726 | Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. | 30,639,349 | Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS | 59,813,574 | Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS | 114,873,590 | Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S | 113,048,720 | Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School | 114,500,000 | Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S | 114,714,290 | Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S | 114,741,290 | Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S | 135,998,000 | Construction of 2 classroom block at ST.Kizito Katwe PS | 99,846,550 | Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS | 199,900,000 | Construction of 2 classroom block at Masulita Junior PS | 99,793,273 | Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS | 199,923,306 | Construction of 2 classroom block at Gobero Primary | 198,253,010 |
| Project/Contract Title | Contract Amount (UGX) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250M Long | 399,434,385 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS. | 59,938,867 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | 59,754,726 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. | 30,639,349 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS | 59,813,574 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS | 114,873,590 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S | 113,048,720 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School | 114,500,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S | 114,714,290 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S | 114,741,290 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S | 135,998,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 2 classroom block at ST.Kizito Katwe PS | 99,846,550 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS | 199,900,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 2 classroom block at Masulita Junior PS | 99,793,273 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS | 199,923,306 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 2 classroom block at Gobero Primary | 198,253,010 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| No | Performance Indicator | Scoring Guide | Assessment Procedure | Means of Verification | Justification | | | | | | | | | | | | | | | | | | |
|--|-----------------------------------|---------------|---|---|--|---------------------------------------|-----------------------------------|--|------------|---|------------|--|------------|--|-------------|---|-------------|---|--------|---|--------|--|--------|
| | | | | | <table border="1"> <tr> <td>School and Kiteezi CFD Primary School</td> <td></td> </tr> <tr> <td>Rehabilitation of 4 classroom Block at Kasengejje PS</td> <td>99,191,980</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School.</td> <td>65,900,168</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School.</td> <td>66,822,184</td> </tr> <tr> <td>Rehabilitation of 4 classroom block at Kyebando UMEA PS</td> <td>178,106,077</td> </tr> <tr> <td>Construction of 2 classroom block at Wakiso Seed School</td> <td>134,338,575</td> </tr> </table> | School and Kiteezi CFD Primary School | | Rehabilitation of 4 classroom Block at Kasengejje PS | 99,191,980 | Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School. | 65,900,168 | Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School. | 66,822,184 | Rehabilitation of 4 classroom block at Kyebando UMEA PS | 178,106,077 | Construction of 2 classroom block at Wakiso Seed School | 134,338,575 | | | | | | |
| School and Kiteezi CFD Primary School | | | | | | | | | | | | | | | | | | | | | | | |
| Rehabilitation of 4 classroom Block at Kasengejje PS | 99,191,980 | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School. | 65,900,168 | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School. | 66,822,184 | | | | | | | | | | | | | | | | | | | | | | |
| Rehabilitation of 4 classroom block at Kyebando UMEA PS | 178,106,077 | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 2 classroom block at Wakiso Seed School | 134,338,575 | | | | | | | | | | | | | | | | | | | | | | |
| | | | <p>x) Step 3: Obtain and review the physical progress report to determine progress made against planned targets in the previous FY</p> | <ul style="list-style-type: none"> Physical Progress Report for previous FY Reports on execution for the previous FY Annual financial statements | <ul style="list-style-type: none"> Physical progress reports as well as Project completion certificates were obtained and reviewed to determine the progress of physical works that had been achieved within the previous FY 2023/2024 as stated below; <table border="1"> <thead> <tr> <th>Assessed Projects</th> <th>% Completion by end of FY 2023/24</th> </tr> </thead> <tbody> <tr> <td>Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250 M Long</td> <td>100.0%</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS.</td> <td>100.0%</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS</td> <td>100.0%</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School.</td> <td>100.0%</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS</td> <td>100.0%</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS</td> <td>100.0%</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S</td> <td>100.0%</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary</td> <td>100.0%</td> </tr> </tbody> </table> | Assessed Projects | % Completion by end of FY 2023/24 | Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250 M Long | 100.0% | Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS. | 100.0% | Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | 100.0% | Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. | 100.0% | Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS | 100.0% | Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS | 100.0% | Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S | 100.0% | Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary | 100.0% |
| Assessed Projects | % Completion by end of FY 2023/24 | | | | | | | | | | | | | | | | | | | | | | |
| Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250 M Long | 100.0% | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS. | 100.0% | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | 100.0% | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. | 100.0% | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS | 100.0% | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS | 100.0% | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S | 100.0% | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary | 100.0% | | | | | | | | | | | | | | | | | | | | | | |

| No | Performance Indicator | Scoring Guide | Assessment Procedure | Means of Verification | Justification | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-----------------------|---------------|---|---|--|--------|--|---|--------|--|--------|---|--------|---|--------|---|-------|---|--------|---|--------|---|-------|--|--------|---|--------|--|--------|---|-------|---|--------|
| | | | | | <table border="1"> <tr> <td>School</td> <td></td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S</td> <td>100.0%</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S</td> <td>100.0%</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S</td> <td>100.0%</td> </tr> <tr> <td>Construction of 2 classroom block at ST.Kizito Katwe PS</td> <td>100.0%</td> </tr> <tr> <td>Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS</td> <td>70.0%</td> </tr> <tr> <td>Construction of 2 classroom block at Masulita Junior PS</td> <td>100.0%</td> </tr> <tr> <td>Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS</td> <td>100.0%</td> </tr> <tr> <td>Construction of 2 classroom block at Gobero Primary School and Kiteezi CFD Primary School</td> <td>44.1%</td> </tr> <tr> <td>Rehabilitation of 4 classroom Block at Kasengejje PS</td> <td>100.0%</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School.</td> <td>100.0%</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School.</td> <td>100.0%</td> </tr> <tr> <td>Rehabilitation of 4 classroom block at Kyebando UMEA PS</td> <td>69.9%</td> </tr> <tr> <td>Construction of 2 classroom block at Wakiso Seed School</td> <td>100.0%</td> </tr> </table> | School | | Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S | 100.0% | Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S | 100.0% | Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S | 100.0% | Construction of 2 classroom block at ST.Kizito Katwe PS | 100.0% | Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS | 70.0% | Construction of 2 classroom block at Masulita Junior PS | 100.0% | Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS | 100.0% | Construction of 2 classroom block at Gobero Primary School and Kiteezi CFD Primary School | 44.1% | Rehabilitation of 4 classroom Block at Kasengejje PS | 100.0% | Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School. | 100.0% | Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School. | 100.0% | Rehabilitation of 4 classroom block at Kyebando UMEA PS | 69.9% | Construction of 2 classroom block at Wakiso Seed School | 100.0% |
| School | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S | 100.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S | 100.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S | 100.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 2 classroom block at ST.Kizito Katwe PS | 100.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS | 70.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 2 classroom block at Masulita Junior PS | 100.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS | 100.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 2 classroom block at Gobero Primary School and Kiteezi CFD Primary School | 44.1% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rehabilitation of 4 classroom Block at Kasengejje PS | 100.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School. | 100.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School. | 100.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rehabilitation of 4 classroom block at Kyebando UMEA PS | 69.9% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 2 classroom block at Wakiso Seed School | 100.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | <p>y) Step 4: Conduct field trips to each of the projects to verify the actual implementation rate</p> | <ul style="list-style-type: none"> Field visits. | <ul style="list-style-type: none"> Field visit lead by the District Engineer on 08/10/2024 were made to the project sites, and confirmed the implementation works that were done for the projects stated above. Field visit photographs can be seen in Table 8-B. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| No | Performance Indicator | Scoring Guide | Assessment Procedure | Means of Verification | Justification |
|----|-----------------------|---------------|---|---|---|
| | | | <p>z) Step 5: Calculate the average implementation rate in the previous FY for all the projects;</p> | <ul style="list-style-type: none"> Calculated as per Table 5-A | <ul style="list-style-type: none"> The average implementation rate for the determined to be 94.5% for the implemented projects in the previous FY. |
| | | | <p>aa) 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,</p> | <ul style="list-style-type: none"> Calculated as per Table 5-A | <ul style="list-style-type: none"> The weighted implementation rate for Wakiso DLG was determined to be 93.1%. |



Table 5-A: DLI 5 Assessment Score Calculation

| 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) |
|---|-----------------------|--------------------------------------|--|---|
| Projects Aligning with the GKMA-UDP Pillars | | | | |
| Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250M Long | 399,434,385.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Total | 399,434,385.00 | 100,000,000.00 | | 100,000,000.00 |
| Weighted implementation rate for this entity (Weighted total multiplied by 100 divided by the total annual budget/planned amount - NOT total contract amount. | | | | 100.0% |
| Other Projects | | | | |
| Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS. | 59,938,867.00 | 30,000,000.00 | 100% | 30,000,000.00 |
| Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | 59,754,726.00 | 30,000,000.00 | 100% | 30,000,000.00 |
| Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. | 30,639,349.00 | 30,000,000.00 | 100% | 30,000,000.00 |
| Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS | 59,813,574.00 | 30,000,000.00 | 100% | 30,000,000.00 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS | 114,873,590.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S | 113,048,720.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School | 114,500,000.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S | 114,714,290.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S | 114,741,290.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S | 135,998,000.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of 2 classroom block at ST.Kizito Katwe PS | 99,846,550.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of 2 classroom block at Kambugu | 199,900,000.00 | 100,000,000.00 | 70% | 70,000,000.00 |

| 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) |
|--|--------------------------------|---|---|--|
| Umea PS and BT. Jombe PS | | | | |
| Construction of 2 classroom block at Masulita Junior PS | 99,793,273.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS | 199,923,306.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of 2 classroom block at Gobero Primary School and Kiteezi CFD Primary School | 198,253,010.00 | 100,000,000.00 | 44% | 44,102,700.89 |
| Rehabilitation of 4 classroom Block at Kasengejje PS | 99,191,980.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School. | 65,900,168.00 | 30,000,000.00 | 100% | 30,000,000.00 |
| Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School. | 66,822,184.00 | 30,000,000.00 | 100% | 30,000,000.00 |
| Rehabilitation of 4 classroom block at Kyebando UMEA PS | 178,106,077.00 | 100,000,000.00 | 70% | 69,919,188.66 |
| Construction of 2 classroom block at Wakiso Seed School | 134,338,575.00 | 100,000,000.00 | 100% | 100,000,000.00 |
| Total | 2,260,097,529.00 | 1,580,000,000.00 | | 1,464,021,889.55 |
| Weighted implementation rate for this entity (Weighted total multiplied by 100 divided by the total annual budget/planned amount - NOT total contract amount. | | | | 92.7% |
| Overall Assessment | | | | |
| | Overall Contract Amount | Overall Annual Budget for Planned Activities | Implementation rate against Annual Budget/planned completion | Overall Weighted (Annual Budget/planned contract amount multiplied by completion rates) |
| Overall Total | 2,659,531,914.00 | 1,680,000,000.00 | | 1,564,021,889.55 |
| Overall Weighted implementation rate for this entity (Weighted total multiplied by 100 divided by the total annual budget/planned amount - NOT total contract amount. | | | | 93.1% |

Annex 6: DLI 6 - Average percentage scores achieved by participating 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. | <ul style="list-style-type: none"> Value for Money Audit Reports from OAG | Wakiso DLG scored as 47.27% shown in the table below. |

| S/No. | Project | Findings | Assessment Parameters | Score |
|-------|--|---|--|-------|
| 1 | Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250m (UGX 399,434,385 Inclusive) VAT | Assessment of Economy <ul style="list-style-type: none"> The Engineer's rates for four items (Gravel, Asphalt Concrete, Prime coat and CRR) were higher than the lowest rates in the cluster for contracted asphalt concrete roads. On average the Engineer's estimated rates for the DLG were 100% higher than the lowest rates for the 5 items assessed across the entities in the cluster for contracted asphalt concrete roads. The contractor's rates for all the 5 items were higher than the lowest rates in the cluster. On average, the contracted rates for the DLG were 28% higher than the lowest rates for the 5 items assessed across the entities in the cluster for contracted asphalt concrete roads. The DLG had the lowest cost per square meter of road works in the cluster. | <ul style="list-style-type: none"> Comparison of unit project item costs as per Engineer's Estimates. (2.97 out of 5.0) Comparison of unit project item costs as per signed Contracts. (4.07 out of 5.0) Comparison of Unit cost per square meter of road/ building works. (5.0 out of 5.0) | 12.04 |
| | | Assessment of Efficiency <ul style="list-style-type: none"> Works were completed on time and therefore there was no lag. Revised work program was not required as works were completed on time. Although there were some measurement sheets attached as per PPDA requirements, audit observed unsupported payments amounting to UGX 10,084,746. There were no Payments above certified amounts Overpayment of UGX 1,719,506 (0.57% of the certified amount) was established. All payments were timely. All two (02) reports were on file but of insufficient quality. | <ul style="list-style-type: none"> 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) (NA) Presence of detailed payment supporting documentation (0 out of 2) Payment above certified amounts (3 out of 3) | 23.33 |

| S/No. | Project | Findings | Assessment Parameters | Score |
|----------------------------|---|--|---|---------------|
| | | <ul style="list-style-type: none"> Two sets of Minutes of site meetings were on file. All approved supervising personnel were on site. There was no evidence of mobilization of all the required equipment. A substantial completion certificate was on file. As-built drawings were on file. A DLP monitoring/ progress report was availed. The DLC was not due as DLP was still ongoing. <p>Other findings</p> <ul style="list-style-type: none"> Poor formulation of the conditions of contract. Erroneous withholding of retention monies. Absence of insurance covers. | <ul style="list-style-type: none"> % 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) | |
| | | <p>Assessment of Effectiveness</p> <ul style="list-style-type: none"> 5 out of 8 expected test results were on file. Test results for coarse aggregates, bitumen and tack coat were missing. All 3 items checked conformed to the physical specifications and drawings. 7 out of the 9 tested parameters (77.7%) on the asphalt samples obtained conformed to the specifications. Minor defects such as erosion of road shoulders, formation of gully's and poorly disposed rubbish were observed. The road was functional and in use however, major aspects such as, road signs, road markings, humps and drainage works were not implemented. <p>Other findings</p> <ul style="list-style-type: none"> Inadequate thickness of asphalt layer | <ul style="list-style-type: none"> Material test results on file (0 out of 5) % conformance of site works to design drawings and specifications (5.0 out of 5.0) % conformance of audit test results to specifications (3.0 out of 10) Presence of defects from visual observations (2 out of 5) Observed Functionality and Used as intended (3 out of 5) | 13.00 |
| | | <p>Assessment of Environment</p> <ul style="list-style-type: none"> An environmental screening report was on file. Evidence of implementation of only 8 out of the 11 recommended measures was on file. The C-ESMP was not availed. Implementation of the C-ESMP measures could not be assessed since the contractor's ESMP was not availed. | <ul style="list-style-type: none"> 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 | | | | 53.37% |
| 2 | Construction Of two Classroom Blocks At | <p>Assessment of Economy</p> <ul style="list-style-type: none"> The Engineer's rates for three (03) items (superstructure walling, | <ul style="list-style-type: none"> Comparison of unit project item costs as per Engineer's Estimates. (3.82 out of | 10.84 |

| S/No. | Project | Findings | Assessment Parameters | Score |
|-------|---|---|---|--------------|
| | Katuuso RPC PS and St. Francis Bugimba PS in Namayumba Subcounty in Wakiso District (UGX 199,923,306 VAT inclusive) | <p>roofing timber and reinforced concrete floor slab) were higher than the lowest rate in the cluster. The DLG had the lowest rates for Roofing sheets and internal plaster in the cluster. On average the Engineer’s estimated rates for the DLG were 100% higher than the lowest rates for the 5 items assessed across the entities.</p> <ul style="list-style-type: none"> The contractor’s rates for four items (internal plaster, walling, roofing timber and reinforced concrete floor slab) were higher than the lowest in the cluster. The DLG had the lowest rates for Roofing sheets in the cluster. On average the contracted rates for the DLG were 35% higher than the lowest rates for the 5 items assessed across the entities. The DLG’s unit cost per square meter was 58.5% higher than the lowest in the cluster. | <p>5.0)</p> <ul style="list-style-type: none"> Comparison of unit project item costs as per signed Contracts. (3.87 out of 5.0) Comparison of Unit cost per square meter of road/ building works. (3.15 out of 5.0) | |
| | | <p>Assessment of Efficiency</p> <ul style="list-style-type: none"> 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 such as measurement sheets were not on file. There were no Payments above certified amounts. Over payment of UGX 10,596.102 (5.6% of the certified amounts) was established. The payment of the completion certificate was delayed by eleven (11) days. Only 1 of the expected 6 reports was on file and was of insufficient quality. Minutes of site meetings were on file All approved supervising personnel were on site. There was no evidence of mobilization of all the required equipment. A substantial completion certificate and an inspection report that indicated the observed snags was on file. As-built drawings were not availed. A DLP monitoring/ progress report was on file. The DLC was not due as DLP was still ongoing. <p>Other findings</p> <ul style="list-style-type: none"> Absence of insurance covers. Absence of proof of land ownership. | <ul style="list-style-type: none"> 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) (NA) 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 (2 out of 10) Timeliness in payment of IPCs, fee notes, material supply invoices etc. (0 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 (1 out of 2) % of approved equipment on site (0 out of 1) | 16.33 |

| S/No. | Project | Findings | Assessment Parameters | Score |
|-------------------------------------|---------|--|--|---------------|
| | | <ul style="list-style-type: none"> Poor formulation of the conditions of contract. | | |
| | | <p>Assessment of Effectiveness</p> <ul style="list-style-type: none"> No test results were on file. Test results for sand, bricks, coarse aggregates and concrete were missing. 8 out of the 13 items checked conformed to the 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 silted drains, incomplete plastering works, use of untreated timber and broken and malfunctioning switches were observed. The constructed classroom blocks were functional and in use however, there was no supply of electricity to both blocks in the primary schools. <p>Other findings</p> <ul style="list-style-type: none"> Absence of an occupation permit. | <ul style="list-style-type: none"> 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 (NA) Presence of defects from visual observations (2 out of 5) Observed Functionality and Used as intended (3 out of 5) | 9.00 |
| | | <p>Assessment of Environment</p> <ul style="list-style-type: none"> An environmental and social screening report was on file. Evidence of implementation of 10 out of the 11 measures in the screening report was on file. The C-ESMP was not availed. Implementation of the C-ESMP measures could not be assessed since the contractor's ESMP was not availed. | <ul style="list-style-type: none"> 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 | | | | 41.17% |
| AVERAGE SCORE FOR WAKISO DLG | | | | 47.27% |

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 ²⁶ infrastructure projects (roads, markets and drainage) and assets during the previous FY <i>(maximum 70</i> | a) If the implementing entity has prepared an Annual Infrastructure inventory and condition survey (including roads, drainage, job creation centres) as per condition survey inventory ²⁷ Score 15 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. | <ul style="list-style-type: none"> Annual Infrastructure inventory and condition survey report | 15 | Obtained and reviewed the annual inventory and conditions survey of all infrastructure and facilities for FY 2023/2024 dated 04/05/2023. The document format followed that provided in POM under annex 20. The inventory included: <ul style="list-style-type: none"> Roads (Tarmacked and Murram) Bridges and Drainage Buildings (Schools and health facilities) Sanitation facilities |
| | | b) If the implementing entity prepared an O&M Plan which is consistent with O&M Strategy for all investments requiring | From the Engineer obtain and review O&M strategy for all investments requiring maintenance, and check maintenance plan and costing. | <ul style="list-style-type: none"> O&M strategy document Adherence with the developed guidelines Sample projects | 15 | <ul style="list-style-type: none"> Obtained and reviewed the O&M strategy for FY 2023/2024 (prepared on 30/06/2023) and O&M plan for FY 2023/2024 (approved on 15/06/2023) which considered all investments requirement |

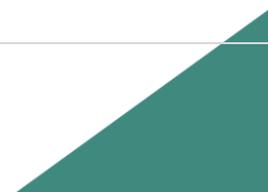
²⁶ Major infrastructure means the projects that qualify for ESIA approvals and Environment and Social Audit and are aligned to the core 3 MDG pillars of the GKMA-UDP to get full scores. The entity can have additional inventory for Minor projects (Aligned to UDP but only require TOR, and Screening reports) and other projects and assets but full score re given once the 3 MDG pillars are profiled.

²⁷ 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, subsequent meetings and guidance from PST and WB recommended the following categorisation, which was adopted and followed by IVA: **(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**.

| No. | Performance Indicator | Scoring Guide | Assessment Procedure | Means of Verification | Score | Justification |
|-----|-----------------------|--|---|---|-------|--|
| | <i>points)</i> | <p>maintenance, including break down on projects, time-plan and sequencing Score 15 points or else 0</p> | | with plan and costing. | | <p>maintenance like Roads, Machines and vehicles, Buildings.</p> <ul style="list-style-type: none"> The costing aligns with the type, nature and funding sources. The funding sources for the strategy is Uganda Road fund, Local revenue and Grants. |
| | | <p>c) If the implementing entity has budgeted in line with the strategy for the previous FY: Score 10 or else 0</p> | <p>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.</p> | <ul style="list-style-type: none"> Entity O&M Strategy Annual entity workplan and/or budget for the previous year | 10 | <ul style="list-style-type: none"> From the Approved Budget Estimates for FY 23/24 it was observed that the Wakiso DLG budgeted in line with the O&M strategy. |
| | | <p>d) If the implementing entity has spent at least 80% of O&M budget received for infrastructure in the previous FY: Score 10 or else 0</p> | <p>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.</p> | <ul style="list-style-type: none"> Annual budget performance report Annual financial accounts Sample projects | 0 | <p>From the Performance Report for FY 2023/24, Approved 2023/24 budget was UGX 8,225,270,000; the actual expenditure was UGX 8,094,922,000 equivalent to 98.4%. however, the above information was not verified from the Annual Financial Accounts. Thus, score 0 Marks.</p> |
| | | <p>e) Percentage of the implementing entity maintenance budget or expenditure funded by own source revenues: <ul style="list-style-type: none"> 10 - 20% or more are funded by own source </p> | <p>Review breakdown of the maintenance budget and check whether the implementing entity has allocated Own Source Revenue towards O&M</p> | <ul style="list-style-type: none"> Maintenance budget Annual financial statements | 0 | <p>From the Annual Performance Report, the expenditure from Local revenue was UGX 88,351,000 out of the actual expenditure of UGX 8,094,922,000. This represents 0.1%. thus, score 0 Marks.</p> |

| No. | Performance Indicator | Scoring Guide | Assessment Procedure | Means of Verification | Score | Justification |
|-----|--|--|--|---|-------|--|
| | | revenues: Score 20 points • 5 - 10% score 10 points • Below 5%: score 0 points | | | | |
| 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. | <ul style="list-style-type: none"> From the Environment Officer, obtain and review a copy of the Environment and Social Audit (Annual Compliance Audit) for previous year | <ul style="list-style-type: none"> Environment and Social Audit report ESIA Reports | 0 | No Compliance Audits were verified at Wakiso District |
| | | 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 | <ul style="list-style-type: none"> From the Environment Officer, obtain and review the correction action plan Confirm implementation of the action plan (full score for over 50% implementation) | <ul style="list-style-type: none"> Annual Compliance Audit | 0 | No Compliance Audits were verified at Wakiso District. |
| | | c) If the implementing | <ul style="list-style-type: none"> From the Planner, | <ul style="list-style-type: none"> Annual Budget and | 0 | There was no evidence of climate |

| No. | Performance Indicator | Scoring Guide | Assessment Procedure | Means of Verification | Score | Justification |
|-------|-----------------------|--|---|---|-------|--|
| | | entity has conducted an annual climate and disaster risk expenditure review (plans and budgets). Score 10 or else 0 | 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. <ul style="list-style-type: none"> Obtain and review climate and disaster risk expenditure review reports | performance report <ul style="list-style-type: none"> Annual climate and disaster risk expenditure report | | change expenditure Report from the Entity. The Entity had budgeted for climate change under the annual performance report Vote 933 but the money that was spent is not indicated anywhere. |
| Total | | | | | 40.00 | |



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 under the Program in a FY

| Performance Indicator | Assessment Procedure | Means of Verification | Justification | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|---|---|------------------------|-----------------------|---|-------------|--|------------|--|------------|--|------------|---|------------|---|-------------|---|-------------|---|-------------|---|-------------|--|-------------|---|-------------|---|------------|---|-------------|---|------------|---|-------------|
| <p>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</p> <p>Targets</p> <p>FY 2023/24: 5%</p> <p>FY 2024/25: 15%</p> <p>FY 2025/26: 20%</p> <p>FY 2026/27: 25%</p> <p>FY 2027/28: 30%</p> | <p>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.</p> | <ul style="list-style-type: none"> Budget performance reports Signed construction Contracts Interim Payment Certificates for completed works of eligible investments | <ul style="list-style-type: none"> From the Planner, obtained the active projects in FY 2023/2024 according to The budget Performance Report dated 24/07/2024 were obtained from which the projects are listed below; <table border="1"> <thead> <tr> <th>Project/Contract Title</th> <th>Contract Amount (UGX)</th> </tr> </thead> <tbody> <tr> <td>Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250M Long</td> <td>399,434,385</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS.</td> <td>59,938,867</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS</td> <td>59,754,726</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School.</td> <td>30,639,349</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS</td> <td>59,813,574</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS</td> <td>114,873,590</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S</td> <td>113,048,720</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School</td> <td>114,500,000</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S</td> <td>114,714,290</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S</td> <td>114,741,290</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S</td> <td>135,998,000</td> </tr> <tr> <td>Construction of 2 classroom block at ST.Kizito Katwe PS</td> <td>99,846,550</td> </tr> <tr> <td>Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS</td> <td>199,900,000</td> </tr> <tr> <td>Construction of 2 classroom block at Masulita Junior PS</td> <td>99,793,273</td> </tr> <tr> <td>Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS</td> <td>199,923,306</td> </tr> </tbody> </table> | Project/Contract Title | Contract Amount (UGX) | Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250M Long | 399,434,385 | Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS. | 59,938,867 | Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | 59,754,726 | Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. | 30,639,349 | Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS | 59,813,574 | Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS | 114,873,590 | Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S | 113,048,720 | Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School | 114,500,000 | Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S | 114,714,290 | Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S | 114,741,290 | Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S | 135,998,000 | Construction of 2 classroom block at ST.Kizito Katwe PS | 99,846,550 | Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS | 199,900,000 | Construction of 2 classroom block at Masulita Junior PS | 99,793,273 | Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS | 199,923,306 |
| | | | Project/Contract Title | Contract Amount (UGX) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250M Long | 399,434,385 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS. | 59,938,867 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | 59,754,726 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. | 30,639,349 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS | 59,813,574 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS | 114,873,590 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S | 113,048,720 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School | 114,500,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S | 114,714,290 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S | 114,741,290 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S | 135,998,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Construction of 2 classroom block at ST.Kizito Katwe PS | 99,846,550 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS | 199,900,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 2 classroom block at Masulita Junior PS | 99,793,273 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS | 199,923,306 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Performance Indicator | Assessment Procedure | Means of Verification | Justification | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|--|---|----------------------|---|-------------------------------|---|---|--|---|--|---|---|---|---|---|---|---|---|---|---|---|--|---|
| | | | <table border="1"> <tr> <td>Construction of 2 classroom block at Gobero Primary School and Kiteezi CFD Primary School</td> <td>198,253,010</td> </tr> <tr> <td>Rehabilitation of 4 classroom Block at Kasengejje PS</td> <td>99,191,980</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School.</td> <td>65,900,168</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School.</td> <td>66,822,184</td> </tr> <tr> <td>Rehabilitation of 4 classroom block at Kyebando UMEA PS</td> <td>178,106,077</td> </tr> <tr> <td>Construction of 2 classroom block at Wakiso Seed School</td> <td>134,338,575</td> </tr> </table> | Construction of 2 classroom block at Gobero Primary School and Kiteezi CFD Primary School | 198,253,010 | Rehabilitation of 4 classroom Block at Kasengejje PS | 99,191,980 | Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School. | 65,900,168 | Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School. | 66,822,184 | Rehabilitation of 4 classroom block at Kyebando UMEA PS | 178,106,077 | Construction of 2 classroom block at Wakiso Seed School | 134,338,575 | | | | | | | | | | |
| Construction of 2 classroom block at Gobero Primary School and Kiteezi CFD Primary School | 198,253,010 | | | | | | | | | | | | | | | | | | | | | | | | |
| Rehabilitation of 4 classroom Block at Kasengejje PS | 99,191,980 | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School. | 65,900,168 | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School. | 66,822,184 | | | | | | | | | | | | | | | | | | | | | | | | |
| Rehabilitation of 4 classroom block at Kyebando UMEA PS | 178,106,077 | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 2 classroom block at Wakiso Seed School | 134,338,575 | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>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:</p> <ul style="list-style-type: none"> ✓ Option 1: Investments listed as primarily targeting climate adaptation and mitigation ✓ Option 2: Urban Road Projects ✓ Option 3: Building Projects | <ul style="list-style-type: none"> • | <ul style="list-style-type: none"> • The above listed projects fall under Option 2: Urban Road Projects and Option 3: Investment contributing to climate change adaption and mitigation. <table border="1"> <thead> <tr> <th>Project/Contract Title</th> <th>Method of evaluation</th> </tr> </thead> <tbody> <tr> <td>Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District- 250 M Long</td> <td>Option 2: Urban Road Projects</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS.</td> <td>Option 3: Investment contributing to climate change adaption and mitigation</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS</td> <td>Option 3: Investment contributing to climate change adaption and mitigation</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School.</td> <td>Option 3: Investment contributing to climate change adaption and mitigation</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS</td> <td>Option 3: Investment contributing to climate change adaption and mitigation</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS</td> <td>Option 3: Investment contributing to climate change adaption and mitigation</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S</td> <td>Option 3: Investment contributing to climate change adaption and mitigation</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School</td> <td>Option 3: Investment contributing to climate change adaption and mitigation</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S</td> <td>Option 3: Investment contributing to climate change adaption and mitigation</td> </tr> <tr> <td>Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S</td> <td>Option 3: Investment contributing to climate change adaption and mitigation</td> </tr> </tbody> </table> | Project/Contract Title | Method of evaluation | Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District- 250 M Long | Option 2: Urban Road Projects | Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS. | Option 3: Investment contributing to climate change adaption and mitigation | Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | Option 3: Investment contributing to climate change adaption and mitigation | Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. | Option 3: Investment contributing to climate change adaption and mitigation | Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS | Option 3: Investment contributing to climate change adaption and mitigation | Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS | Option 3: Investment contributing to climate change adaption and mitigation | Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S | Option 3: Investment contributing to climate change adaption and mitigation | Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School | Option 3: Investment contributing to climate change adaption and mitigation | Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S | Option 3: Investment contributing to climate change adaption and mitigation | Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S | Option 3: Investment contributing to climate change adaption and mitigation |
| Project/Contract Title | Method of evaluation | | | | | | | | | | | | | | | | | | | | | | | | |
| Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District- 250 M Long | Option 2: Urban Road Projects | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS. | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | | | | | | | | | | | | | | | |



| Performance Indicator | Assessment Procedure | Means of Verification | Justification | | | | | | | | | | | |
|---|-------------------------------|-----------------------|---|---|--|------------------------|-------------------------------|---|-------------|--|------------|--|------------|--|
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | |
| | | | Construction of 2 classroom block at ST.Kizito Katwe PS | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | |
| | | | Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | |
| | | | Construction of 2 classroom block at Masulita Junior PS | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | |
| | | | Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | |
| | | | Construction of 2 classroom block at Gobero Primary School and Kiteezi CFD Primary School | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | |
| | | | Rehabilitation of 4 classroom Block at Kasengejje PS | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | |
| | | | Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School. | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | |
| | | | Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School. | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | |
| | | | Rehabilitation of 4 classroom block at Kyebando UMEA PS | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | |
| | | | Construction of 2 classroom block at Wakiso Seed School | Option 3: Investment contributing to climate change adaption and mitigation | | | | | | | | | | |
| | | | 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. | • | <ul style="list-style-type: none"> The BOQs and IPCs for the selected projects were obtained and the value of works done (VAT inclusive) in the previous FY 2023/2024 were determined as shown below: <table border="1"> <thead> <tr> <th>Project/Contract Title</th> <th>Value of complete works (UGX)</th> </tr> </thead> <tbody> <tr> <td>Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250M Long</td> <td>399,434,385</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS.</td> <td>59,938,867</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS</td> <td>59,754,726</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School.</td> <td>30,639,349</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS</td> <td>59,813,574</td> </tr> </tbody> </table> | Project/Contract Title | Value of complete works (UGX) | Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250M Long | 399,434,385 | Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS. | 59,938,867 | Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | 59,754,726 | Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. |
| Project/Contract Title | Value of complete works (UGX) | | | | | | | | | | | | | |
| Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250M Long | 399,434,385 | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS. | 59,938,867 | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | 59,754,726 | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. | 30,639,349 | | | | | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS | 59,813,574 | | | | | | | | | | | | | |

| Performance Indicator | Assessment Procedure | Means of Verification | Justification | | | | | | | |
|---|--|-----------------------|---|------------------------|------------------------|---|-----|--|-----|--|
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS | 114,873,590 | | | | | | |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S | 113,048,720 | | | | | | |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School | 114,500,000 | | | | | | |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S | 114,714,290 | | | | | | |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S | 114,741,290 | | | | | | |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S | 135,998,000 | | | | | | |
| | | | Construction of 2 classroom block at ST.Kizito Katwe PS | 99,846,550 | | | | | | |
| | | | Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS | 139,930,000 | | | | | | |
| | | | Construction of 2 classroom block at Masulita Junior PS | 99,793,273 | | | | | | |
| | | | Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS | 199,923,306 | | | | | | |
| | | | Construction of 2 classroom block at Gobero Primary School and Kiteezi CFD Primary School | 87,434,932 | | | | | | |
| | | | Rehabilitation of 4 classroom Block at Kasengejje PS | 99,191,980 | | | | | | |
| | | | Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School. | 65,900,168 | | | | | | |
| | | | Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School. | 66,822,184 | | | | | | |
| | | | Rehabilitation of 4 classroom block at Kyebando UMEA PS | 124,530,324 | | | | | | |
| | | | Construction of 2 classroom block at Wakiso Seed School | 134,338,575 | | | | | | |
| | d) Step 3 (b) - for investment projects covered by Option 3 only (buildings): Obtain completed Building Climate Score table completed by the Designer. | • | <ul style="list-style-type: none"> Option 3 (Building investment contributing to climate change adaption and mitigation), completed Building Climate Score was calculated. <table border="1"> <thead> <tr> <th>Project/Contract Title</th> <th>Building Climate score</th> </tr> </thead> <tbody> <tr> <td>Construction of 5 stances VIP Latrine at BT. Lutisi PS and Kyengeza PS.</td> <td>31%</td> </tr> <tr> <td>Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS</td> <td>29%</td> </tr> </tbody> </table> | Project/Contract Title | Building Climate score | Construction of 5 stances VIP Latrine at BT. Lutisi PS and Kyengeza PS. | 31% | Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | 29% | |
| Project/Contract Title | Building Climate score | | | | | | | | | |
| Construction of 5 stances VIP Latrine at BT. Lutisi PS and Kyengeza PS. | 31% | | | | | | | | | |
| Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | 29% | | | | | | | | | |

| Performance Indicator | Assessment Procedure | Means of Verification | Justification | |
|-----------------------|---|--|---|-----|
| | | | Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. | 34% |
| | | | Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS | 39% |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS | 44% |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S | 44% |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School | 47% |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S | 37% |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S | 39% |
| | | | Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S | 36% |
| | | | Construction of 2 classroom block at St. Kizito Katwe PS | 40% |
| | | | Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS | 43% |
| | | | Construction of 2 classroom block at Masulita Junior PS | 40% |
| | | | Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS | 41% |
| | | | Construction of 2 classroom block at Gobero Primary School and Kiteezi CFD Primary School | 40% |
| | | | Rehabilitation of 4 classroom Block at Kasengejje PS | 47% |
| | | | Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School. | 39% |
| | | | Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School. | 39% |
| | | | Rehabilitation of 4 classroom block at Kyebando UMEA PS | 44% |
| | | | Construction of 2 classroom block at Wakiso Seed School | 59% |
| | e) Step 3 (c): Conduct field trips to each of the projects to verify the actual implementation of | <ul style="list-style-type: none"> Field visits | <ul style="list-style-type: none"> Field visit lead by the District Engineer on 08/10/2024 were made to the project sites, and confirmed the implementation works that were done for the projects stated above. Field visit photographs can be seen in Table 8-B. | |

| Performance Indicator | Assessment Procedure | Means of Verification | Justification |
|-----------------------|--|---|---|
| | 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. | <ul style="list-style-type: none"> Calculated as per Table 8-A | <ul style="list-style-type: none"> The calculated total score for DLI 8 is 37.20%. |

Table 8-A: DLI 8 Assessment Score Calculation

| List of projects | Contract Amount (UGX) | Value of completed investments (UGX) | Type of Climate related investments | Value of climate related components (UGX) | Value of completed climate related components (UGX) |
|---|-----------------------|--------------------------------------|---|---|---|
| Investments primarily targeting climate change adaptation and mitigation | | | | | |
| N/A | 0 | 0 | NIL | 0 | 0 |
| Urban Road Projects | | | | | |
| Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250M Long | 399,434,385.00 | 399,434,385.00 | Section 1700 - Environmental protection and waste | 0 | 0 |

| List of projects | Contract Amount (UGX) | Value of completed investments (UGX) | Type of Climate related investments | Value of climate related components (UGX) | Value of completed climate related components (UGX) |
|--|-----------------------|--------------------------------------|---|---|---|
| | | | disposal | | |
| | | | Section 2000 - Drainage | 53,130,884.00 | 53,130,884.00 |
| | | | Section 5600 - Landscaping and grassing | 0 | 0 |
| | | | Section 5800 - Road lighting (Solar lighting columns) | 0 | 0 |
| | | | Other prices (Solar lighting columns, footwalks) | 0 | 0 |
| | | | ... | | |
| Other Projects: Buildings | | | | | |
| Construction of 5 stances VIP Latrine at BT. Lutiisi PS and Kyengeza PS. | 59,938,867.00 | 59,938,867.00 2 | 31% | 18,837,929.63 | 18,837,929.63 3 |
| Construction of 5 stances VIP Latrine at Katuuso PS and Sentema COU PS | 59,754,726.00 | 59,754,726.00 | 29% | 17,072,778.86 | 17,072,778.86 |
| Construction of 5 stances VIP Latrine at Kitayita Chance PS and Mayirikiti Primary School. | 30,639,349.00 | 30,639,349.00 | 34% | 10,504,919.66 | 10,504,919.66 |
| Construction of 5 stances VIP Latrine at Tuzukuke P/S and Nsangi PS | 59,813,574.00 | 59,813,574.00 | 39% | 23,070,949.97 | 23,070,949.97 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS | 114,873,590.00 | 114,873,590.00 | 44% | 50,872,589.86 | 50,872,589.86 |

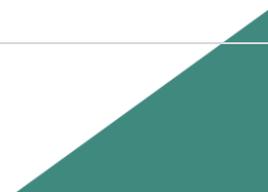
| List of projects | Contract Amount (UGX) | Value of completed investments (UGX) | Type of Climate related investments | Value of climate related components (UGX) | Value of completed climate related components (UGX) |
|---|-----------------------|--------------------------------------|-------------------------------------|---|---|
| Construction of Teachers staff House with 2 stance VIP Latrine at Nanziga SDA P/S | 113,048,720.00 | 113,048,720.00 | 44% | 50,064,433.14 | 50,064,433.14 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Gayaza Girls Primary School | 114,500,000.00 | 114,500,000.00 | 47% | 53,978,571.43 | 53,978,571.43 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Sentema Quran P/S | 114,714,290.00 | 114,714,290.00 | 37% | 42,608,164.86 | 42,608,164.86 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Kiziba Mixed P/S | 114,741,290.00 | 114,741,290.00 | 39% | 44,257,354.71 | 44,257,354.71 |
| Construction of Teachers staff House with 2 stance VIP Latrine at Bussi Parents P/S | 135,998,000.00 | 135,998,000.00 | 36% | 48,570,714.29 | 48,570,714.29 |
| Construction of 2 classroom block at ST.Kizito Katwe PS | 99,846,550.00 | 99,846,550.00 | 40% | 39,938,620.00 | 39,938,620.00 |
| Construction of 2 classroom block at Kambugu Umea PS and BT. Jombe PS | 199,900,000.00 | 139,930,000.00 | 43% | 85,671,428.57 | 59,970,000.00 |
| Construction of 2 classroom block at Masulita Junior PS | 99,793,273.00 | 99,793,273.00 | 40% | 39,917,309.20 | 39,917,309.20 |
| Construction of 2 classroom block at Katuuso RPC PS and ST Francis Bugimbo PS | 199,923,306.00 | 199,923,306.00 | 41% | 82,825,369.63 | 82,825,369.63 |

| List of projects | Contract Amount (UGX) | Value of completed investments (UGX) | Type of Climate related investments | Value of climate related components (UGX) | Value of completed climate related components (UGX) |
|--|-------------------------|--------------------------------------|-------------------------------------|---|---|
| Construction of 2 classroom block at Gobero Primary School and Kiteezi CFD Primary School | 198,253,010.00 | 87,231,324.40 | 40% | 79,301,204.00 | 34,892,529.76 |
| Rehabilitation of 4 classroom Block at Kasengejje PS | 99,191,980.00 | 99,191,980.00 | 47% | 46,761,933.43 | 46,761,933.43 |
| Construction of 5 stances VIP Latrine at Bussi PS and Ttaba Primary School. | 65,900,168.00 | 65,900,168.00 | 39% | 25,418,636.23 | 25,418,636.23 |
| Construction of 5 stances VIP Latrine at Bussi Gombe PS and Buyege Girls Primary School. | 66,822,184.00 | 66,822,184.00 | 39% | 25,774,270.97 | 25,774,270.97 |
| Rehabilitation of 4 classroom block at Kyebando UMEA PS | 178,106,077.00 | 124,674,253.90 | 44% | 78,875,548.39 | 55,212,883.87 |
| Construction of 2 classroom block at Wakiso Seed School | 134,338,575.00 | 134,338,575.00 | 59% | 78,684,022.50 | 78,684,022.50 |
| Total | 2,599,593,047.00 | 2,375,169,538.30 | | 977,299,703.69 | 883,526,936.36 |
| Value of implemented climate change related investments as % of total implemented investments | | | | | 37.20% |

Table 8-B: Site visit Photographs

| Project | Site visit Photographs | | |
|---|---|--|--|
| <p>Upgrading to Paved Standards of Jenina-Kyebando Section Phase IV in Wakiso District-250 M Long</p> |  | | |
| <p>Wakiso Seed Secondary School</p> |  | | |
| <p>Rehabilitation of 4 classroom block at Kyebando UMEA PS</p> |  | | |

| Project | Site visit Photographs |
|---|---|
| Rehabilitation of 4 classroom Block at Kasengejje PS |  |
| Construction of 2 classroom block at Kambugu Umea PS |  |
| Construction of 2 classroom block at ST. Kizito Katwe PS |  |
| Construction of Teachers staff House with 2 stance VIP Latrine at Bukondo Chance PS |  |



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



OFFICE OF THE PRESIDENT
THE REPUBLIC OF UGANDA

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



Agenda

Prayer

Introduction

Communication from chair

Communication from IVA team leader

The CAO has welcomed everyone.

He has said they take this exercise seriously. And he has been working closely with his people to make sure they have the required things.

He said that he is making sure they pass and so if there are issues they should inform him about them.

He has said his team is ready and they have done all it takes

The IVA team leader has thanked the CAO for the welcome and has informed them about the different indicators that will be assessed and put an emphasis on DL1 & DL2 for the minimum conditions

He has asked the people of the entity to co-operate so as to make work more smooth.

He has also informed them that at the end of the assessment after the exit meeting, they IVA will present evidence declaration forms for signing.

The IVA team has suggested ~~that~~ for the exit meetings to be at 4:45pm.



OFFICE OF THE PRESIDENT
THE REPUBLIC OF UGANDA

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



Signed by: _____ (Authorized representative of GKMA-UDP entity)

Name: Nakwinda Belf Position: DCRO

Date: 08/11/24



Signed by: _____ (Authorized representative of IVA)

Name: ENG. PETER MABAMBO Position: TL

Date: 8/11/24

GKMA – UDP IVA 2nd APA Report for Wakiso DLG



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 YEAR 2024/25

ATTENDANCE LISTS

| | |
|---------------|----------------------------------|
| ENTITY NAME | WAKISO DISTRICT LOCAL GOVERNMENT |
| DATE | 7/11/2024 |
| ACTIVITY NAME | Entry Meeting |

| NO. | NAME | TITLE | CONTACT | EMAIL | SIGNATURE |
|-----|--------------------------|----------------------------|-------------|--------------------------------------|-----------|
| 1. | | | | | |
| 2. | Engr. Peter J Mubamba | Bfo/Kampala TC/City IVA | 07822961487 | peter.mubamba@ icajpa/ivabw.ac.ug | |
| 3. | Ruwamba Architects | ACAO/Focal person | 0712876215 | ruwambarchitects@ ycabo.com | |
| 4. | Nawinda Belfi | DLCAO | 0782505150 | nawinda2011@gmail.com | |
| 5. | Busubwa Simon P | District Internal Affairs | 072807243 | busubwa202@ycabo.com | |
| 6. | Nabwizi Cissy | Senior Accountant | 0772337742 | cissy.nabwizi@ ycabo.com | |
| 7. | Hussein Abdullah Swalleh | Finance Officer | 0701568228 | hswalleh258@gmail.com | |
| 8. | Kyoloba John | Senior Commercial Officer | 0772592872 | kyolobaj@ymail.com | |
| 9. | MABANSA CHRISTINE | Senior Planner | 0704918620 | mabansa.christine@gmail.com | |

BDO



GKMA – UDP IVA 2nd APA Report for Wakiso DLG



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



| | | | | | |
|-----|------------------|-------------------|------------|------------------------------|------------------|
| 10. | Lwanyaaga Henry | SFO | 0701043906 | henrylwanyaaga@gmail.com | LH |
| 11. | Mporeza Isaac | SFO | 0782688709 | esacuryporeza@gmail.com | Isaac Mporeza |
| 12. | Ssekamba Michael | Ch | 0772431779 | sssekamba@gmail.com | Michael Ssekamba |
| 13. | Muse Mases | Finance (IVA/BDO) | 078372595 | masesmases@bdo.com | Muse Mases |
| 14. | Juliet Awemko | IVA BDO | 0782532677 | skyllinb.19@gmail.com | Juliet Awemko |
| 15. | Shary Kangame | IVA/BDO | 0751755188 | kangame@gmail.com | Shary Kangame |
| 16. | Knoth Mbeine | IVA/BDO | 0776851166 | medconsult2017@gmail.com | Knoth Mbeine |
| 17. | Makanwagi Ritah | WA BDO | 0782489596 | makanwagiritah2017@gmail.com | Makanwagi Ritah |
| 18. | | | | | |
| 19. | | | | | |
| 20. | | | | | |
| 21. | | | | | |
| 22. | | | | | |
| 23. | | | | | |
| 24. | | | | | |
| 25. | | | | | |
| 26. | | | | | |

BDO





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

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



OFFICE OF THE PRESIDENT
THE REPUBLIC OF UGANDA

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



Agenda

Introduction
Presentation of findings
Reactions
Way forward
Closing remarks

The Deputy CAO has thanked the IVA team for their support and mentorship in the parts where they lacked. She also has said that her staff was grateful for the lessons they learnt and that they would put in practice what they learnt.

The IVA team leader has thanked the wakiso staff for their co-operation and has told them about the 7 days allowance for bringing in the information they missed

Finance expert

He has said that there has been a great improvement and everything was in place. He said that he has observed that they involve the finance department in their activities. He has commended the finance department for the good work.

He has hinted on the point of document ownership.

They need to sign on their documents so as to own them

IBDO

2





OFFICE OF THE PRESIDENT
THE REPUBLIC OF UGANDA

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



Procurement expert.

She has thanked the procurement team for their commitment she has advised them to take advantage of their websites.

Files are not well organised and documents are scattered there is no noticeboard for the PDU.

Social development specialist.

Initial many documents weren't in place. by they were able to work on a good number of them and they are now at around 50%.

He has request for attention ^{and support} to be given to the department.

There was no reporting and minutes for the the different activities.

The governance management system is lacking. There is lack of innovative solutions for service delivery to the community.

Inadequate data analysis and management.

There is limited use of technologies.

There is lack of standardization in eom documentation.

Environment expert.

She found her team has a good understanding of environmental related issues.

She has thanked the team for their availability.

However the team was missing some very important document that is state of environment report, environment action plan



OFFICE OF THE PRESIDENT
THE REPUBLIC OF UGANDA

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



Her ESIXs also missed some information i.e. climate change activities.

She has encouraged the environmentalist to always first review the ESIX report before submitting it to NEMA.

Physical planning expert.

He has said there has been a tremendous improvement compared to last year.

Most of the things were in place.

However, the documentation, when it comes to minutes, there is no standardization.

There has been a reluctance in the formation of detailed plans.

There is no street data base in the GIS.

Institutional development expert.

She has appreciated the team for co-operation and everything she needed was in place apart from one document that will be sent.

The needs assessment report speaks to the ISG work plan.

Engineering expert.

There was good filing of their documents.

- There was satisfactory detail in the engineering designs especially for GKMA projects.

- There was a contract that had variations in amounts and has encouraged them to do QA for the contracts.



OFFICE OF THE PRESIDENT
THE REPUBLIC OF UGANDA

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



- The reports weren't well
- The schools they build, they should add water harvesting components like they did for the seed school.
- They need to enforce public health for the roads they are making.

Mr. Harrington from MKCC & XXX has informed the staff of impact of the different scores and missing out on scores.

He has emphasized the impact of missing or failing to meet minimum conditions.

He has emphasized the attention that needs to be given to Environment because it is a key for world bank. He has also mentioned the importance working to earn more this financial assessment compared to last assessment.



OFFICE OF THE PRESIDENT
THE REPUBLIC OF UGANDA

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



The deputy CAO has thanked the IVA team for the feedback and has called upon her team to fix the gaps in the provided 7 calendar days.

She asked the departments to support each other so as to fix the existing gaps and she has committed that they will utilize the days to fix the gaps.



OFFICE OF THE PRESIDENT
THE REPUBLIC OF UGANDA

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



Signed by: _____ (Authorized representative of GKMA-UDP entity)

Name: Namukunda Bag Position: CEO

Date: 08/11/24



Signed by: _____ (Authorized representative of IVA)

Name: Enk. Peter Mbatia Position: TL

Date: 8/11/2024



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 YEAR 2024/25

ATTENDANCE LISTS

| | |
|---------------|---------------|
| ENTITY NAME | WAKISO DLG |
| DATE | 8th Nov, 2024 |
| ACTIVITY NAME | EXIT MEETING |

| NO. | NAME | TITLE | CONTACT | EMAIL | SIGNATURE |
|-----|--------------------|-----------------------|------------|----------------------------------|-----------|
| 1. | Nantinda Doff | DCO | 0782505150 | helffrankis@mpm.gov.ug | |
| 2. | Enb. PETER MUBANDA | Civ. Enb/TL | 0782961482 | peter.mubanda@mpm.gov.ug | |
| 3. | KIRONDE DENNIS M. | Civil Engineer | 0790986479 | dennis.kironde@kaygaprojects.com | |
| 4. | Tennis Afande | Consent/QXR | 0782222929 | tenisafande@icbprime.com | |
| 5. | Juliet Awoko | Inv. Devt Expert | 0782532677 | JulietAwoko19@gmail.com | |
| 6. | Katamba Mathias | Senior Human Resource | 0782157946 | katamath9@gmail.com | |
| 7. | Shany Kangara | Physian Planner NA | 0751705188 | kangara@gmail.com | |
| 8. | Mpcra ESEU | SEN. ENTITY OFFICER | 0782688709 | esecumyaza@gmail.com | |
| 9. | Ndwalama Robert | Dist. Planner | 077-634817 | ndwalamarobert@gmail.com | |

BDO



GKMA – UDP IVA 2nd APA Report for Wakiso DLG



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



| | | | | | |
|-----|-----------------------|--------------------|------------|----------------------|--|
| 10. | Busulwa Simon Peter | busulwa@kma.gov.ug | 072847243 | busulwa@kma.gov.ug | |
| 11. | Abudella AZIZI | SAFO | 0775905037 | abudella@kma.gov.ug | |
| 12. | Kiwamukye Andrew Kees | A-A/focal person | 0772276815 | kiwamukye@kma.gov.ug | |
| 13. | | | | | |
| 14. | | | | | |
| 15. | | | | | |
| 16. | | | | | |
| 17. | | | | | |
| 18. | | | | | |
| 19. | | | | | |
| 20. | | | | | |
| 21. | | | | | |
| 22. | | | | | |
| 23. | | | | | |
| 24. | | | | | |
| 25. | | | | | |
| 26. | | | | | |

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 | <ul style="list-style-type: none"> From the Accounting Officer (CAO/TC/ED), obtain and review the Annual Institutional Strengthening work plan to determine that: <ul style="list-style-type: none"> (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 | <ul style="list-style-type: none"> ✓ Annual Institutional Strengthening Capacity Needs Assessment Report ✓ Annual Institutional Strengthening Work Plan²⁸ ✓ Minutes²⁹ 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>). | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> ✓ ISP for previous year ✓ IS Expenditure Statements for the previous FY (2023/2024) |

²⁸ The workplan must have two sections namely, the ISG and MDG sections and must follow the revised Format in the revised POM

²⁹ 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 |
|--|--|---|--|
| | | financial accountabilities for the Previous Year and confirm that 30% of ISG was actually spent on climate change activities as planned. | |
| 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. | <ul style="list-style-type: none"> • Eligible expenditures in the POM and • Checklist for climate change³⁰ activities (Annex. CCCL) |

³⁰ *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 ³¹ filled key staff positions that are relevant for metropolitan governance and service delivery | 1. | The staff positions that must be substantively filled in Kampala Capital City Authority (KCCA) are: i. Executive Director/Accounting Officer ³² 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 | <ul style="list-style-type: none"> 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) | <ul style="list-style-type: none"> ✓ Staff lists ✓ Appointment letters |
| | 2. | The staff positions that must be | <ul style="list-style-type: none"> From the District Human | <ul style="list-style-type: none"> ✓ Staff lists |

³¹ 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.

³² 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 |
|-------------------|-----|--|---|--|
| | | substantively filled in District Local Governments are: xv. Chief Administrative Officer/Accounting Officer xvi. District Engineer xvii. Senior Physical Planner xviii. Senior Procurement Officer xix. Chief Finance Officer xx. Senior Accountant xxi. District Natural Resources Officer xxii. Senior Environment Officer xxiii. District Community Development Officer xxiv. Senior Labor Officer ³³ xxv. District Planner xxvi. District Commercial Officer xxvii. Principal Internal Auditor xxviii. Principal Human Resource Officer | Resource office, obtain and review the staff lists and appointment letters of the listed staff to establish that they are substantively filled. <ul style="list-style-type: none"> For the Engineering Position, check and confirm that he/she is registered with the Engineers Registration Board (ERB) | ✓ Appointment letters |
| | 3. | 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 | <ul style="list-style-type: none"> 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 | ✓ Staff lists ✓ Appointment letters |

³³ 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 |
|---|-----|--|---|--|
| | | vi. Senior Accountant vii. Environment Officer viii. Community Development Officer ix. Labor Officer x. Senior Planner xi. Principal Commercial Officer xii. Senior Internal Auditor xiii. Senior Human Resource Officer | (ERB) and has an Annual Practicing License. | |
| B) The entity has demonstrated basic capacities in budgeting, procurement and financial management (fiduciary safeguards) | 4. | 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) | <ul style="list-style-type: none"> 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. | <ul style="list-style-type: none"> 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 |
| | 5. | The entity submitted the Annual Performance Report for the previous FY (2023/2024) on or before the deadline as | <ul style="list-style-type: none"> From MoFPED’s official record/ inventory of submission of annual | <ul style="list-style-type: none"> Record/inventory of submission of annual performance report |



| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Means of Verification |
|-------------------|-----|---|--|--|
| | | <p>determined by MoFPED of the current Financial Year³⁴</p> <p><i>Note that these reports should include financial and physical progress reports even for supplementary budgets and work plans</i></p> | <p>performance report submitted to MoFPED, check the date MoFPED received the annual performance report:</p> <ul style="list-style-type: none"> • 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. | |
| | 6. | The entity Internal Audit function is being executed in accordance with the LGA section 90, LG Procurement Regulations, PFMA and KCCA Act | <p>Entity has:</p> <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> ✓ Audit work-plan ✓ Quarterly internal audit reports • Submission letters to Authority/council and the PAC/LGPAC |
| | 7. | The audit opinion of LG Financial Statement for the previous FY but one (2022/2023) is not adverse or disclaimer | <ul style="list-style-type: none"> • From the Auditor General check the audit opinion of the entity for the previous FY (2023/2024) but one. <p>If entity has adverse and disclaimer opinion: Non-compliant</p> | <ul style="list-style-type: none"> ✓ Audit Report by OAG |

³⁴ 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

| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Means of Verification |
|---|-----|--|---|--|
| C) The entity has met all Program specific requirements | 8. | The entity has signed a Participation Agreement/ MoU with MoKCC&MA (first year only). | <ul style="list-style-type: none"> From the MoKCC&MA obtain a copy of the Participation Agreement/MoU signed between the MoKCC&MA & implementing entity. | <ul style="list-style-type: none"> ✓ Participation Agreement/MoU |
| | 9. | The entity has a functional Metropolitan Development Forum (MDF). | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> ✓ MDF Minutes ✓ MDF Reports |
| | 10. | 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) | <ul style="list-style-type: none"> From the Performance Contract (with work-plan and budget) establish whether the entity has allocated GKMA PforR funds to eligible activities. | <ul style="list-style-type: none"> ✓ Performance Contract |
| | 11. | The entity adheres to the eligible expenditures (investment menu) for the use of funds in the previous year (from Year 2) | <ul style="list-style-type: none"> 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. | <ul style="list-style-type: none"> ✓ Performance reports |



| Minimum Condition | No. | Indicator of Minimum Condition | Assessment Procedure | Means of Verification |
|---|-----|--|---|--|
| D) The entity has demonstrated basic capacities in climate and disaster risk management | 12. | Evidence that the entity has carried out climate change/disaster risk screening checklist ³⁵ at planning, designing, implementation, and completion (O&M) stage (from Year 2) | <p>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 projects³⁶ and their current status (planning / design / implementation / O&M stages).</p> <p>Step 2: Obtain from the planning unit / strategy department the completed Climate and Disaster Risk Screening Checklist for each of these active projects.</p> <p>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:</p> <ul style="list-style-type: none"> ✓ An answer has been selected in column C for each of the 29 questions; ✓ Explanation / supporting data is provided in column E for all questions where the selected | <ul style="list-style-type: none"> • Completed Checklists ✓ Budget performance reports |

³⁵ As per the Urban Resilience Guideline and Checklist in POM

³⁶ 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 |
|-------------------|-----|--------------------------------|---|-----------------------|
| | | | <p>answer results in a score above 0.</p> <p>If the project entered into a new stage (design / implementation / O&M), the tab(s) corresponding to the relevant stages are completed</p> <p>Note: The value of the total Risk and Resilience Management score is not considered to assess achievement of DLI 2.4.</p> | |



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 |
|---|-----|--|---------------|
| 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 |
| | | The entity has planned and budgeted for investments effectively | 5 |
| | | The entity has implemented Human Resource Management systems | 5 |
| 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 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 |
| c) Procurement Maximum score is 15 | | Quality of entities procurement with regard to economy and efficiency. | 15 |
| d) 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 |
| e) 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 |
| 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 |
| | | 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: <ul style="list-style-type: none"> (ii) is properly and fully constituted; (iii) considers new investments/ application for development permission on time; and (iv) 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 | <ul style="list-style-type: none"> ✓ 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 ³⁷ Physical Development Plan that: <ul style="list-style-type: none"> ✓ was approved by Council/ Authority; | From the National Physical Planning Board obtain the current Physical Development Plan that was submitted by the entity to establish whether: <ul style="list-style-type: none"> ✓ It was approved by Council/ Authority; | <ul style="list-style-type: none"> ✓ Current approved Physical Development Plan ✓ Review report of the PDP since the adoption of GKMA development strategy |

³⁷ Not outdated, based on the updated physical planning standards and guidelines

| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|------|---------------------|---|--|--|
| | | | and ✓ submitted to the National Physical Planning Board/National Planning Authority ✓ is aligned to the overall GKMA Economic Development Strategy ³⁸ and GKMA-IUDMP (once approved) Score 1 or else 0 | ✓ Submitted to the National Physical Planning Board/ National Planning Authority ✓ Is aligned to the overall GKMA development strategy; and the GKMA-IUDMP (once approved) | ✓ GKMA-IUDMP |
| | | | 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 | From the Physical Planner obtain the detailed physical plan to establish: <ul style="list-style-type: none"> ✓ 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). | <ul style="list-style-type: none"> ✓ Detailed Physical Plans ✓ Precinct plans ✓ Approved Action Area Plan ✓ Detailed satellite plans |

³⁸ *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 |
|------------------|------|---------------------|---|--|---|
| | | | percentage below: ✓ 30% in 1 st and 2 nd Annual Performance Assessment (APA) ✓ 40% in 3 rd APA ✓ 50% in 4 th APA Score 1 or else 0. | | |
| | | | 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 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 | b) Obtain a list of investments that were initiated in the Previous FY and determine whether they were approved by the Physical Planning Committee and are consistent with the approved physical development plan. | ✓ List of new investments ✓ Minutes of the Physical Planning Committee |
| | | | g) If entity has named streets, numbered plots, surveyed and demarcated roads | a) Review the annual work plan for the previous FY, whether the planned activities - street naming, plot numbering, surveying and | ✓ Implementation/progress report of annual work plan for the previous FY |

| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|------|---------------------|--|--|--|
| | | | <p>as planned in the previous FY as per targets below</p> <p>(i) Entities with roads surveyed and demarcated</p> <ul style="list-style-type: none"> • 1st & 2nd APA = at least 75% • 3rd APA = 80% • 4th APA = 90% <p>Score 1 or else 0</p> <p>(ii) Entities with streets named numbered</p> <ul style="list-style-type: none"> • 1st & 2nd APA = at least 75% • 3rd APA = 80% • 4th APA = 90% <p>Score 1 or else 0</p> <p>(iii) Entities with plots numbered</p> <ul style="list-style-type: none"> • 1st & 2nd APA = at least 30% • 3rd APA = 40% | <p>demarcating roads, were implemented as per targets mentioned.</p> <p><i>b)</i> implemented activities recorded in the computerized street addressing/plot numbering and road system and database</p> <p><i>c)</i> Visit a sample of 2-3 roads to establish whether the streets have been numbered, roads surveyed and demarcated;</p> | <ul style="list-style-type: none"> ✓ 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 |
|------------------|------|---------------------|---|---|--|
| | | | <ul style="list-style-type: none"> 4th APA = 50% Score 1 or else 0 <i>Note: for Districts consider Town Councils</i> | | |
| | | | h) If entity has an updated land inventory featuring a tabular and/or spatial database Score 1 or else 0 | d) Consolidated Urban Land Inventory updated for vacant, residential, commercial and industrial areas, as well as reserves for road or other public facilities, e) Existence of tabular and/or spatial database for the corresponding land uses, and f) Visit a sample of 3-4 land use categories | <ul style="list-style-type: none"> ✓ 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) | <ul style="list-style-type: none"> ✓ 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 |



| Performance Area | No. | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|-----|---|--|---|---|
| | | | | (iii) 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.) | |
| | 2. | The entity has planned and budgeted for investments effectively Maximum score is 5 | f) If the entity priorities in AWP for the current FY are based on the outcomes of discussions and consultations from budget conferences, Metropolitan Development | From the Economic Planner, obtain and review minutes, budget conference report and the AWP of the current FY to determine whether the prioritized AWP activities are in line with outcomes of consultations held | <ul style="list-style-type: none"> • Minutes, • Budget Conference Report • AWP of the current FY |

| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|------|---------------------|---|--|---|
| | | | Forum (MDF), LLG and Private Sector ³⁹ , before being approved for investment: Score 1 or else 0 | | |
| | | | 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. | <ul style="list-style-type: none"> • 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 | 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. | <ul style="list-style-type: none"> • Field Appraisal Report (field appraisals) |

³⁹ 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 |
|------------------|------|--|--|---|--|
| | | | of projects in the current FY, Score 1 or else score 0 | | |
| | | | 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 financed using MDG funds in the current FY. | <ul style="list-style-type: none"> Detailed designs |
| | | | 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. | From the Economic Planner check whether the minutes from the TPC indicate that all project profiles for investments were discussed by the TPC | <ul style="list-style-type: none"> TPC minutes Project Profiles for Investment Projects |
| | 3. | The entity has implemented Human resource management systems Maximum score is 5 | If the entity has: h) Conducted a staff performance appraisal for all HoDs as per guidelines issued by MoPS during the previous FY; i) Has also implemented administrative rewards and sanctions on time | From the HRM Division obtain and review Personnel files to assess whether: <ul style="list-style-type: none"> 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). | <ul style="list-style-type: none"> Performance plan Appraisal reports Personnel files |

| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|------|---------------------|---|--|---|
| | | | <p>as provided for in the guidelines;</p> <p>j) has established a Consultative Committee (CC) for staff grievance redress which is functional.</p> <p>Score 1 or else 0</p> | | |
| | | | <p>k) 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</p> <p>Score 1 or else 0</p> | <p>From MoPS, obtain the letters from the entity with the requested staffing requirements and review the timing of the submission.</p> | <ul style="list-style-type: none"> • Staff requirement letters to MoPS |
| | | | <p>l) Performance management: If the entity has conducted a tracking and analysis of staff attendance as guided by Ministry of Public Service</p> | <p>From the HRM Division obtain and review the tracking reports and analysis of staff attendance as per guidelines by MoPS CSI</p> | <ul style="list-style-type: none"> • Tracking reports and analysis |

| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|------|---------------------|--|---|---|
| | | | CSI Score 1 or else 0 | | |
| | | | m) Payroll management ⁴⁰ : 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 | <ul style="list-style-type: none"> • Salary payroll • Recruited staff lists |
| | | | n) 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. | 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. | <ul style="list-style-type: none"> • Pension payroll • Retired staff list |

⁴⁰ 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 |
|--|-----|---|--|---|---|
| | | | Score 1 or else 0. | | |
| 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) ⁴¹ Maximum score is 6 | 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 | <ul style="list-style-type: none"> Revenue data base |
| | | | g) 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 <ul style="list-style-type: none"> Request information on the number and functionality of payment channels⁴² used for collection. Request latest updated report on collections through the system. | <ul style="list-style-type: none"> Reports from Electronic revenue collection 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 | From the CFO/Treasurer, establish whether demand notes have been issued | Demand notes |

⁴¹ Excluding one-off revenue sources (i.e. sale of property and assets); as well as revenue from bus and taxi parks.

⁴² Payment channel may include Mobile money, Banks, Pay-way, POS, cash, etc.

| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|------|---|--|---|---|
| | | | in the previous FY, Score 1 or else 0 | to all due taxpayers. | |
| | | | j) If increase in OSR from previous FY but one to previous FY is: <ul style="list-style-type: none"> ✓ 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 | d) 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 mandatory LLG ⁴³ share of local revenues | <ul style="list-style-type: none"> • Annual financial statements |
| | | Maximum score is 4 | e) 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 | <ul style="list-style-type: none"> • Annual financial statements |

⁴³ 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 | Means of Verification |
|--|------|--|---|---|--|
| | | | f) 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. | <ul style="list-style-type: none"> • 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 ⁴⁴ . | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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 establish whether they are complete and submitted by the 15th day of the following month. | Monthly and quarterly financial reports |

⁴⁴ 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..

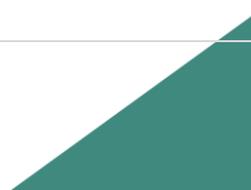
| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|------|--|---|---|--|
| | | | <p>reports are submitted to the City Executive Committee</p> <p>Score 0.5 or else 0 for each month; and score 1.5 for every quarterly KCCA report</p> <p><i>Note: complete means that they include: trial balance; monthly income and expenditure statements with budget comparison, balance sheet and bank reconciliation statements</i></p> | | |
| | 8. | <p>The entity maintains a detailed and updated assets register</p> <p>Maximum score is 4</p> | <p>c) If the entity maintains an up-dated assets register covering details on buildings, vehicle, etc. as per format in the Asset Management Guideline 2020</p> <p>Score 2 or else 0</p> | <ul style="list-style-type: none"> From Treasurer/CFO obtain and review if assets register is detailed and up-to-date. | <ul style="list-style-type: none"> Assets register |
| | | | <p>d) If the entity has used the Board of Survey Report of the previous FY to</p> | <ul style="list-style-type: none"> Review Board of Survey report recommendations and seek evidence of the entity’s implementation of the | <ul style="list-style-type: none"> Board of Survey Report |

| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|--|------|--|--|--|--|
| | | | <p>make Assets Management decisions including procurement of new assets, maintenance of existing assets and disposal of assets</p> <p>Score 2 or else 0</p> | <p>recommendations.</p> | |
| | 9. | <p>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</p> | <p>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)</p> <p>Score 4 or else 0.</p> | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> Actions to Address Internal Auditor General's findings |
| E) Metropolitan governance Maximum score is | 10 . | <p>The entity Authority/ Council meets and discusses service delivery related</p> | <p>b) If the Authority/Council met, discussed and acted on service delivery related</p> | <p>From the Clerk to Council obtain and review the minutes from council meetings to determine whether they meet and discuss service delivery issues</p> | <ul style="list-style-type: none"> Standing Committees Reports Minutes from council meetings |

| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|------|---|---|---|---|
| 18 | | issues Maximum score is 4 | issues during the last FY including: <ul style="list-style-type: none"> ✓ 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 | and took action on: <ul style="list-style-type: none"> • TPC reports, • monitoring reports, • performance assessment results • LG/City PAC reports for last FY | |
| | 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 feedback (grievance /complaints) and ii) established a centralized Grievance Redress Committee (GRC), | 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. | <ul style="list-style-type: none"> • Letter designating the person including the tasks • Minutes from the GRC |



| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|------|---------------------|--|---|---|
| | | | <p>with optional co-option of relevant departmental heads/staff as relevant.</p> <p>Score 1 or else score 0</p> | | |
| | | | <p>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) 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</p> | <p>From the designated person/CDO obtain information on whether the entity has:</p> <p>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.</p> <p>Review the GRCs at various levels to establish.</p> <ul style="list-style-type: none"> • 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 <p>Evidence that the GRC committees have been trained on their roles and responsibilities</p> | <ul style="list-style-type: none"> • 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 • 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 |



| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|------|--|--|---|---|
| | 12 . | The entity shares information with citizens (Transparency) Maximum score is 6 | Score 2 or else 0 | | |
| | | | 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 | <ul style="list-style-type: none"> • Websites • Public display stands |
| | | | 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 | <ul style="list-style-type: none"> • Establish from the planner where list of projects have been publicized (notice board or adverts) • Physically review the existence of the Notice Board / adverts | <ul style="list-style-type: none"> • Notice board • Adverts |
| | | | h) If the entity publicising project affected persons Score 1 or else 0 | <ul style="list-style-type: none"> • Establish from the planner the list of PAPs | <ul style="list-style-type: none"> • List of PAPs |
| | | | i) If the entity has published the procurement plan and awarded contracts and amounts Score 1 or else 0 | <ul style="list-style-type: none"> • From PDU obtain evidence for publicized information to citizens on awarded contracts and amounts. | <ul style="list-style-type: none"> • Copy of adverts or photo of noticeboard, • Contract Register for awarded contracts |
| | | | j) If the entity has made information | <ul style="list-style-type: none"> • From the public notice boards and other means establish whether | <ul style="list-style-type: none"> • Noticeboard, • Websites |

| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|------|---|--|--|---|
| | | | publicly available on the selected infrastructure projects implemented and their budgets amounts Score 1 or else 0 | information on the infrastructure projects and their budget amounts have been publicized. | <ul style="list-style-type: none"> Contract registers |
| | | | k) If the entity has published the performance assessment results and implications, for the previous year Score 1 or else 0. | <ul style="list-style-type: none"> From the planner, obtain evidence for publicized information to citizens on LG performance assessment results and implications reports | <ul style="list-style-type: none"> 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 | <p>From the Planner obtain and review evidence of:</p> <ul style="list-style-type: none"> Meetings of feed-back to the public on status of project implementation. | <ul style="list-style-type: none"> Minutes of meetings Engagement reports |
| | 13 . | Enhanced Transparency, Accountability and | c) If the MDF has met and discussed among others | <ul style="list-style-type: none"> From TC/CAO/ED obtain MDF meeting documents to ascertain whether they met and discussed: | <ul style="list-style-type: none"> Minutes from meetings in MDF |

| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|---|------|---|---|---|--|
| | | participation Maximum score is 4 | 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 | <ul style="list-style-type: none"> ✓ Assessment reports ✓ Complaints handling ✓ Quarterly progress report ✓ | <ul style="list-style-type: none"> • MDF reports |
| | | | 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 | <ul style="list-style-type: none"> • From the CDC/DCDO’s office, obtain and review the report on IGG findings and MDF minutes | <ul style="list-style-type: none"> • Report on IG findings • MDF minutes |
| G) Climate change planning, Environmental and social safeguards Performance Strengthene | 14 . | The entity has a functional District/Urban Environment and Natural Resource Committee/Public Health and Environment | g) If the entity has constituted a functional Environment and Natural Resource Committee/Public Health and Environment | <ul style="list-style-type: none"> • Request documentation from the Environment Officers or DNRO. | Names & designation of the committee members, <ul style="list-style-type: none"> • Letters of appointment, Minutes of meetings |

| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------------------|------|---|--|---|--|
| d Maximum score is 23 | | Committee in case of KCCA Maximum score is 7 | Committee that meets at least quarterly. Score 1 or else 0 | | |
| | | | h) If the entity has prepared environment and Climate Change action plans Score 1 or else 0 | <ul style="list-style-type: none"> 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 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 <ul style="list-style-type: none"> 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. | Plans and Projects approved by the council |
| | | | j) If the entity has prepared and have the Environment and Natural Resource Committee /Public Health and Environment | Review District/Municipal/City State of Environment Report as well as committee meeting minutes to verify committee endorsement. | <ul style="list-style-type: none"> District/Urban/City state of Environment Report with signatures of committee or Minutes of meeting. |

| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|------|---------------------|---|---|--|
| | | | <p>Committee endorse the District/ Municipal/City State of the Environment Report (prepared every 2 years) for the previous FY (2023/2024)</p> <p>Score 1 or else 0</p> | | |
| | | | <p>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</p> <p>Score 1 or else 0</p> | <p>Obtain and review monitoring and enforcement activity reports from the Environment officer</p> | <p>Reports on enforcement and monitoring activities; pictures & videos clips</p> |
| | | | <p>l) If the entity has involved the Environment and Natural Resource Committee /Public Health and Environment Committee in</p> | <p>Obtain and review dissemination activity reports from the Environment Officer</p> | <p>Information materials, video clips, community campaigns, No. of local radio talk shows/programs etc</p> |

| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|------|---|--|--|--|
| | | | dissemination of 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 | <ul style="list-style-type: none"> 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 | 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 |

| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|------|---|---|---|--|
| | | planning and designing of investments Maximum score is 6 | 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 | <ul style="list-style-type: none"> ✓ 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 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 | Project designs, BOQs and procurement documents. |
| | | | 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 | Request documentation from DCDO/District Engineer for all sub-projects that require land acquisition. Review evidence of consent forms, strip maps and land agreements. | <ul style="list-style-type: none"> ✓ Signed Consent forms ✓ Strip maps ✓ Signed Land agreements by authorised representatives, ✓ Copy of the Land title. |



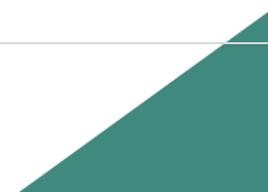
| Performance Area | No . | Performance Measure | Scoring Guide | Assessment Procedure | Means of Verification |
|------------------|------|---|---|---|--|
| | | | indicated FY) Score 2 or else 0 | | |
| | 17 . | The entity has implemented, supervised and monitored compliance to environment and social 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 |
|----|--|---|---|
| | <p>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</p> <p>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%</p> | <p>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.</p> <p>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 supervision⁴⁵. 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.</p> <p>i) Step 3: Obtain the Interim Payment Certificates and ascertain the value that was certified as complete during the previous FY for all projects.</p> <p>j) Step 4: Conduct field trips to each of the projects to verify the actual implementation and multi-jurisdiction nature of the projects.</p> <p>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)</p> <p>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)</p> <p>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.</p> <p>Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula</p> | <p>Budget performance reports</p> <p>Joint planning reports</p> <p>investment designs</p> <p>Contracts</p> <p>Supervision reports</p> <p>Interim Payment Certificates</p> |

⁴⁵ The details of coordination arrangements will be detailed in the POM.



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: _____

| 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 |
|----|---|---|---|--|
| 1. | <p>The GKMA-UDP implementing entities have achieved the average implementation percentage of targets set in annual work plan</p> <p><i>(maximum 100 points)</i></p> | <p>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)</p> <p><i>The score on this indicator will be between 0 and 100 points</i></p> | <p>a) Step 1: From the Planner obtain and review the work plan for the previous FY to identify the projects⁴⁶ and activities/phases that were agreed to be implemented;</p> <p>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;</p> <p>c) Step 3: Obtain and review the physical progress report to determine progress made against planned targets in the previous FY;</p> <p>d) Step 4: Conduct field trips to each of the projects to verify the actual implementation rate.</p> <p>e) Step 5: Calculate the average implementation rate in the previous FY for all the projects;</p> <p>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</p> | <ul style="list-style-type: none"> • 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 |

⁴⁶ 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 |
|----|--|---|--|--|---|
| 2. | 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. | <ul style="list-style-type: none"> 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 |



| Parameters | Scoring Criteria |
|--|--|
| % 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 |
| % 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) | |



| Parameters | Scoring Criteria |
|---|--|
| 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; $S_i = 1x Fm/F$ in which Fm 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; $S_i = 2xFm/F$, 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 |
| | Item 2 | |
| | Item 3 | |
| | Item 4 | |
| | Item 5 | |

| Economy Parameter | Item | Assessment Criteria/methodology |
|---|---------------|--|
| | | scores obtained for all the 5 items selected. |
| 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 ⁴⁷ 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; $S = 5xF m/F$, in which Fm 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 | |

⁴⁷ 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 ⁴⁸ infrastructure projects (roads, markets and drainage) and assets during the previous FY <i>(maximum 70 points)</i> | 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. | <ul style="list-style-type: none"> 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. | <ul style="list-style-type: none"> 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. | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> Annual budget performance report Annual financial |

⁴⁸ 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 |
|------|---|--|--|---|
| | | | projects the previous FY based on sample of projects. | accounts Sample projects |
| | | e) Percentage of the implementing entity maintenance budget or expenditure funded by own source revenues: <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • Maintenance budget • Annual financial statements |
| 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. | <ul style="list-style-type: none"> • From the Environment Officer, obtain and review a copy of the Environment and Social Audit (Annual Compliance Audit) for previous year | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • From the Environment Officer, obtain and review the correction action plan • Confirm implementation of the action plan (full score for over 50% implementation) | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • From the Planner, obtain the Annual Budget and performance report to check whether the GKMA entity had budgeted and spent on climate and | <ul style="list-style-type: none"> • Annual Budget and performance report • Annual climate and disaster risk expenditure report |



| No . | Performance Indicator | Scoring Guide | Assessment Procedure | Means of Verification |
|------|-----------------------|---------------|---|-----------------------|
| | | | disaster risk management in the previous FY (2023/2024). <ul style="list-style-type: none">• Obtain and review climate and disaster risk expenditure review reports | |

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 |
|---|---|---|
| <p>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</p> <p>Targets</p> <p>FY 2023/24: 5%</p> <p>FY 2024/25: 15% (capped to 15% for the 2nd APA)</p> <p>FY 2025/26: 20%</p> <p>FY 2026/27: 25%</p> <p>FY 2027/28: 30%</p> | <p>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.</p> <p>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:</p> <ul style="list-style-type: none"> ✓ Option 1: Investments listed as primarily targeting climate adaptation and mitigation ✓ Option 2: Urban Road Projects ✓ Option 3: Building Projects <p>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.</p> <p>d) Step 3 (b) - for investment projects covered by Option 3 only (buildings): Obtain completed Building Climate Score table completed by the Designer.</p> <p>e) Step 3 (c): Conduct field trips to each of the projects to verify the actual implementation of climate change mitigation and adaptation projects.</p> <p>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.</p> | <ul style="list-style-type: none"> • Budget performance reports • Signed construction Contracts • Interim Payment Certificates for completed works of eligible investments |
| <p><u>Calculation methods for the Value of implemented climate related investments as % of total implemented investments</u></p> | | |



| Performance Indicator | Assessment Procedure | Means of Verification |
|---|---|-----------------------|
| <p>Option 1: Investments primarily targeting climate adaptation and mitigation</p> | <p>This calculation method is applicable to the following types of investment projects:</p> <ul style="list-style-type: none"> ✓ 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) <p>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.</p> | |
| <p>Option 2: Urban Road Projects</p> | <p>For road construction / rehabilitation projects, only works performed under the following specific items of the Standard Bill of Quantities are considered as climate related:</p> <ul style="list-style-type: none"> ✓ Items of sub-section 1700 (Environmental protection and waste disposal) ✓ All items of Series 2000 (Drainage) ✓ Items of sub-section 5600 (Landscaping and grassing) <p>The following other works will be counted as climate relevant, provided they appear under clearly identified items of the Project’s BoQs:</p> <ul style="list-style-type: none"> ✓ 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 | |
| <p>Option 3: Building Projects</p> | <p>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</p> | |



| Performance Indicator | Assessment Procedure | | | Means of Verification | | |
|---------------------------|---|--|--|-------------------------|-----------------|------------------------|
| | 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 | | | | |

| Performance Indicator | Assessment Procedure | | | Means of Verification |
|-----------------------|----------------------|---|---|-----------------------|
| | | | 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 | 5,000 |
| | | | 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 |
| | | | ... | | 340,000 |

| 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 |
|---------------------------|-----------------|---|--|-------------------------------------|---|
| | | | Total | | 17% |
| Project 2.2 | 4,000,000 | 2,000,000 | Section 1700 - Environmental protection and waste disposal | 30,000 | 15,000 |
| | | | Section 2000 - Drainage | 400,000 | 200,000 |
| | | | Section 5600 - Landscaping and grassing | 50,000 | 25,000 |
| | | | <i>Other prices (Solar lighting columns, foot walks)</i> | 50,000 | 25,000 |
| | | | ... | | |
| | | | Total | 530,000 | 265,000 |
| ... | - | - | Section 1700 - Environmental protection and waste disposal | - | - |
| | | | Section 2000 - Drainage | - | - |
| | | | Section 5600 - Landscaping and grassing | - | - |
| | | | <i>Other prices (Solar lighting columns, foot walks)</i> | - | - |
| | | | ... | | |
| | | | Total | - | - |
| Other Projects: Buildings | | | | | |



| 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 |
|---|------------------|---|-------------------------------------|-------------------------------------|---|
| 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% |





SUBMITTED by:



Joint Venture between: