



Ministry of Kampala Capital City and Metropolitan Affairs

**Final Report on the Third Annual
Performance Assessment for Wakiso District
Local Government (FY 2024/25)**

**Greater Kampala Metropolitan Area Urban Development
Program (GKMA-UDP)**

June 2026

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Acronyms

AFD	Agence Française de Développement
APA	Annual Performance Assessment
AWP	Annual Work Plan
BOQ	Bill of Quantities
CAO	Chief Administrative Officer
CC	Consultative Committee
CCVA	Climate Change Vulnerability Assessment
CDO	Community Development Officer
CFO	Chief Finance Officer
CRD	Central Registration Depository
CSI	Circular Standing Instruction
DCDO	District Community Development Officer.
DLI	Disbursement Linked Indicator
DLG	District Local Government
DNRO	District Natural Resources Officer
DSC	District Service Commission
ED	Executive Director
EDS	Economic Development Strategy
EFT	Electronic Funds Transfer
ERB	Engineers Registration Board
ESIA	Environmental and Social Impact Assessment
ESMF	Environmental and Social Management Framework
ESMP	Environmental and Social Management Plan
FY	Financial Year
GKMA	Greater Kampala Metropolitan Area
GoU	Government of Uganda
GRC	Grievance Redress Committee
HRM	Human Resource Management
HOD	Head of Department
IDA	International Development Association
IFMIS	Integrated Financial Management Information System
IGG	Inspector General of Government
IMC	Interministerial Committee
ISG	Institutional Strengthening Grant
IVA	Independent Verification Agent
LG	Local Government
LGA	Local Government Act
LLG	Lower Local Government
MC	Municipal Council
MDA	Ministries, Departments and Agencies
MDG	Metropolitan Development Grant
MDF	Metropolitan Development Forum
MLG	Municipal Local Government

MoFPED	Ministry of Finance, Planning and Economic Development
MoKCC&MA	Ministry of Kampala Capital City and Metropolitan Affairs
MoLG	Ministry of Local Government
MoLHUD	Ministry of Lands, Housing and Urban Development
MoPS	Ministry of Public Service
MoU	Memorandum of Understanding
M&E	Monitoring and Evaluation
NBS	Nature Based Solutions
NEMA	National Environment Management Authority
NPAB	National Planning Authority Board
NPPB	National Physical Planning Board
OAG	Office of the Auditor General
ONTR	Other Non-Tax Revenue
OSR	Own Source Revenue
O&M	Operations and Maintenance
PAC	Public Accounts Committee
PAD	Program Appraisal Document
PAP	Project Affected Person
PDO	Program Development Objective
PforR	Program for Results
PDP	Physical Development Plan
PDU	Procurement and Disposal Unit
PFMA	Public Financial Management and Accountability
POM	Program Operational Manual
PPC	Physical Planning Committee
PPDA	Public Procurement and Disposal of Public Assets Act
PS	Permanent Secretary
P/S	Primary School
PST	Program Support Team
PS/ST	Permanent Secretary/Secretary to the Treasury
PTC	Program Technical Committee
PWDs	Persons With Disability
QAR	Quality Assurance Review
S/C	Sub-County
TC	Town Clerk
T/C	Town Council
ToR	Terms of Reference
TPC	Technical Planning Committee
UDP	Urban Development Program
UGX	Uganda Shillings
USD	United States Dollars
VfM	Value for Money
VIP	Ventilated Improved Pit

1 Executive summary

1.1 Introduction

This is the final report on the third Annual Performance Assessment report for Wakiso District Local Government (DLG) (financial year 2024/25) under the Greater Kampala Metropolitan Area Urban Development Program (GKMA-UDP). The GKMA-UDP is a five-year program (2023 to 2028) that was developed to implement the Greater Kampala Metropolitan Affairs Economic Development Strategy (GKMA-EDS (2020-2030)) and is funded by Government of Uganda (GoU), International Development Agency (IDA) of the World Bank and Agence Française de Développement (AFD).

KPMG was contracted by MoKCC&MA as an Independent Verification Agent (IVA) to conduct performance assessments of the program participating entities on the minimum conditions and performance measures for accessing Program grants for the financial year 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) and whether the entity qualified for the Metropolitan Development Grant (MDG) with a critical focus on DLI 2 (Minimum Condition 2). Additionally, the other MDG performance measures of DLIs 3 to 8 were assessed at the entity.

This report provides information about the background and objectives of the assignment, the scope of the assessment, and the assessment findings on the minimum conditions and measures of performance in Wakiso DLG. The report also presents the results for the performance measures regarding the different performance indicators assessed, which information will enable the MoKCC&MA to determine disbursements in direct proportion to the achievement of results, and assess progress of the Wakiso DLG towards improvement of institutional capacity in the GKMA for metropolitan coordination and management and increased access to improved infrastructure and services. This report further identifies the critical capacity gaps in Wakiso DLG, actionable recommendations, and the proposed way forward to facilitate successful implementation of the GKMA-UDP.

1.2 The GKMA-UDP description

The GKMA-UDP, a five-year program (2023 to 2028) was developed to implement the Greater Kampala Metropolitan Affairs Economic Development Strategy (GKMA-EDS (2020-2030)). The program is aimed at improving climate resilience and providing urban economic and transport infrastructure in nine (9) entities within the Greater Kampala Metropolitan Area (GKMA) including Kampala Capital City Authority (KCCA); five (5) Municipalities of Kira, Makindye Ssabagabo, Nansana, Mukono, and Entebbe; and three (3) District Local Governments of Wakiso, Mpigi, and Mukono.

The Program Development Objective (PDO) is to improve the institutional capacity in the GKMA for metropolitan coordination and management and increase access to improved infrastructure and services. Specific objectives include the following:

- (i) Enhance mobility and accessibility in GKMA;
- (ii) Foster resilience and environmental sustainability in the region;
- (iii) Create workspaces and employment opportunities for the unemployed youth, women and economic clusters; and
- (iv) Enhance the capacity of the MoKCC&MA and implementing entities for improved service delivery.

The Program results indicators include the following:

- (i) GKMA-UDP implementing entities with strengthened institutional performance for metropolitan management and service delivery as measured by average annual performance assessment score;
- (ii) MoKCC&MA and Interministerial Committee (IMC) improved coordination and management capacity as measured by the annual GKMA institutional support plan implementation;
- (iii) Average delivery rate of infrastructure investment plans of the Program by GKMA-UDP implementing entities; and
- (iv) People provided with improved access to infrastructure under the Program and of which are female.

1.3 Objectives of the assignment

The overall objective of the performance assessments for the nine (9) GKMA-UDP implementing entities and the MoKCC&MA is to verify compliance with each DLI, assign scores based on performance, and document both strengths and areas requiring improvement. This comprehensive review will serve as the basis for determining the level of funding allocations through the GKMA-UDP.

The nine (9) DLIs comprise: DLI 1 that focuses on the nine (9) GKMA-UDP implementing entities' performance on institutional strengthening, DLIs 2 to 8 that focus on the nine (9) GKMA-UDP implementing entities' performance to access the MDG, and DLI 9 that focuses on the assessment of the MoKCC&MA and the Interministerial Committee (IMC) in order to access funds under the institutional support grant.

The performance assessments are based on specified minimum conditions and performance measures that are derived from the Government of Uganda laws and guidelines including among others the Public Financial Management Act 2015; KCCA Act; Physical Planning Regulations and Guidelines; GKMA Economic Development Strategy; Local Governments Public Finance and Accounting Regulations 2007; the Local Governments Act, Cap 243; Physical Planning Act, Cap 142; PPDA Act Cap 205 and Regulations and Guidelines 2024; National Environment Act 2019; Government of Uganda; World Bank Contract Management Guidelines 2024; and guidelines issued by Ministry of Public Service; among others.

1.4 Assessment approach and methodology

The Terms of Reference (ToR) required KPMG to assess the standards of Wakiso DLG on the minimum conditions and performance measures for accessing the ISG and the MDG. A consultative and document review approach, guided by the KPMG performance improvement methodology and underpinned by the need to fully adhere to the national system assessment process, the Program Appraisal Document (PAD), and the GKMA-UDP Program Operational Manual (POM), informed the conduct of the assessment.

A field visit was conducted to Wakiso DLG from 10 to 12 December 2025 as the assessments were conducted; and documentation obtained from the District Local Government (DLG), Ministry of Finance, Planning and Economic Development (MoFPED), Office of the Auditor General (OAG), MoKCC&MA, Public Procurement and Disposal of Public Assets (PPDA), National Planning Authority Board (NPAB), Ministry of Public Service (MoPS), Ministry of Lands Housing and Urban Development (MoLHUD), and Engineers' Registration Board (ERB) was reviewed. In addition, assessment and group discussions were held with focal technical officers at the DLG.

A team comprising the following Experts was assembled to conduct the field visits: Civil/ Infrastructure Engineer, Procurement Specialist, Physical/ Urban Planner, Financial Management Specialist, Environment and Social Safeguards Specialist, and Social Development Specialist. The team spent three (3) days at the DLG assessing

the minimum conditions and performance measures specified in the assessment tool. On completion of the field visit, the assessment team discussed their findings with the DLG senior/ technical staff and obtained comments and/or views on the findings and recommendations proposed. These comments have been considered in preparation of this performance assessment report.

1.5 Summary of assessment results

The results from the assessment of the eight (8) DLIs are summarised in **Table 1** below:

Table 1: Summary of performance assessment results

Grant	Disbursement Linked Indicator (DLI)	Target Score as per performance assessment tool	3 rd APA score (FY 2024/2025)	2 nd APA score (FY 2023/2024)	1 st APA score (FY 2022/2023)
ISG	DLI 1 – Assessed whether Wakiso DLG: (i) Had prepared an annual ISG plan in place; (ii) Institutional Strengthening Grant had been spent according to the eligible expenditures; and (iii) Institutional Strengthening Plan incorporates Climate Change (Minimum Condition for ISG)	MET	MET	MET	MET
MDG	DLI 2 - Assessed whether Wakiso DLG: (i) Had substantively filled key staff positions that are relevant for metropolitan governance and service delivery; (ii) Demonstrated basic capacities in budgeting, procurement and financial management (fiduciary safeguards); (iii) Met all Program specific requirements; and (iv) Demonstrated basic capacities in climate and disaster risk management (Minimum Condition for MDG)	MET	MET	MET	MET
	DLI 3 - Assessed whether Wakiso DLG had strengthened institutional performance for service delivery, including climate resilient project designs	70%	65.5%	57.07%	55.95%
	DLI 4 – Assessed whether Wakiso DLG achieved the average implementation percentage of targets set in the annual work plan	15%	0%	0%	0%

Grant	Disbursement Linked Indicator (DLI)	Target Score as per performance assessment tool	3 rd APA score (FY 2024/2025)	2 nd APA score (FY 2023/2024)	1 st APA score (FY 2022/2023)
	DLI 5 - Assessed whether Wakiso DLG achieved the average implementation percentage of targets set in the annual work plan	80%	29.80%	93.1%	100%
	DLI 6 - Assessed whether Wakiso DLG achieved Value for Money achieved when delivering the infrastructure investments	80%	55.88%	47.27%	Not determined
	DLI 7 - Assessed whether Wakiso DLG executed the budget for construction of investment projects and O&M for major infrastructure projects (roads, markets and drainage) and assets during FY 2024/25	80%	75%	40%	10%
	DLI 8 - Assessed whether Wakiso DLG achieved 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.	20%	48%	37.2%	21.98%

- Wakiso DLG met all the minimum conditions for ISG and MDG (DLI 1 and DLI 2) in the third year of the Annual Performance Assessments (APAs). This is a notable trend of compliant performance to minimum conditions for ISG and MDG over the three (3) years of assessment.
- Under assessment of DLI 3, Wakiso DLG's score in APA 3 (65.5%) was slightly higher by 8.43% compared to the APA 2 score (57.07%). To ensure improved institutional performance for service delivery, including climate resilient project designs, the Entity will need to address the specific areas of non-compliance noted under this DLI. Specific details are included under **Section 4.3 (Table 8)**.
- Under DLI 4, Wakiso DLG scored 0% against a target of 15% because Wakiso DLG did not implement a multi-jurisdictional MDG - funded project during FY 2024/25 under the GKMA–UDP. During APA 2, Wakiso DLG score for DLI 4 was 0% also because there was no implementation of multijurisdictional investments in FY 2023/24.
- Wakiso DLG declined significantly under DLI 5, from a score of 93.10% in APA 2 to 29.80% in APA 3. 21 out of 22 projects assessed in APA 2 were at 100% implementation rate, while a single project contributing 70.29% of the annual budget for FY 2024/25 had no physical progress.
- DLI 6 that is evaluated by OAG reflected an improvement in performance from 47.27% achieved during APA 2 to 55.88% achieved during APA 3.
- Wakiso DLG's performance under DLI 7 improved from 40% scored in APA 2 to 75% in APA 3. During APA 3 it was noted that no project implemented in FY 2024/25 qualified for conducting compliance audits and implementation of related action plans, which was not the case during APA2.

- Under DLI 8, Wakiso DLG's score under APA 3 was 48% against a targeted 20%, and this performance was an improvement from 37.06% achieved under APA 2. In APA 3, there were nine (9) investments primarily targeting climate change adaptation and mitigation (Option 1), which were 97.44% complete and contributed 57.33% of total value of completed climate related components for the entity. In APA 2, there was no investment under Option 1.

1.6 Annual GKMA-UDP Earnings for FY 2024/25

Determination of annual earnings were based on schedule 4 of the Financing Agreement. The total earnings for both ISG and MDG for Wakiso DLG are indicated in **Table 2** below.

Table 2: Total earnings for ISG and MDG for FY 2024/25

Funding Window	FY 2024/2025		
	Projected (SDR) (A)	Actual (SDR) (B)	Variance (SDR) (C = A-B)
ISG Earnings	602,777.78	602,777.78	0.00
MDG Earnings	24,668,337.43	17,204,584.58	7,463,752.85
Total	25,271,115.21	17,807,362.36	7,463,752.85

1.7 Summary of key findings and recommendations

Wakiso DLG demonstrated strong performance in the following areas (attained/exceeded target score):

- Effective planning and budgeting for investments (5/5);
- Implementation of human resource management systems (5/5);
- Providing information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous financial year but one (2023/24) by 30 April 2025 (PFMA s. 11 2g). (4/4);
- Discussion of service delivery related issues by Council (4/4);
- Establishing systems to respond to the feedback/complaints provided by citizens (4/4);
- Sharing information with citizens (Transparency) (6/6);
- Establishing a functional Municipal Environment and Natural Resource Committee (7/7);
- Development of a climate change vulnerability assessment (CCVA) Framework (2/2);

This report also highlights areas of improvement which have been categorized and assigned a priority rating (high, medium and low). This rating reflects the relative urgency, significance, and potential impact of each issue on the Program implementation and outcomes. The prioritization is intended to guide decision-making and ensure that the most critical matters receive timely attention. Table 3 below provides the definition of each priority rating.

Table 3: Definition of priority rating

Priority rating	Definitions
High 	The finding may expose Wakiso DLG to risks with the potential to cause major negative impact to the objectives, operations, finances, reputation, and compliance of the GKMA-UDP. The DLG should prioritise these issues and put in place immediate action plans to address them to improve program systems, processes, or procedure.
Medium 	The finding may expose Wakiso DLG to risks that may cause moderate negative impact to the objectives, operations, finances, reputation, and compliance of the GKMA-UDP. It would be advisable for the DLG to address the findings to improve program systems, processes, or procedures.
Low 	The finding may expose Wakiso DLG to risks that may cause minimal negative impact to the objectives, operations, finances, reputation, and compliance of the GKMA-UDP.

Table 4 below indicates the summary of key findings and recommendations noted during the assessment of Wakiso DLG.

Table 4: Key findings and recommendations from the assessment of Wakiso DLG

DLI	Key findings	Priority rating	Implications	Recommendations
DLI 3	The DLG Physical Planning Committee (PPC) did not consider new investments/ applications for development permission on time.	High 	Delayed approvals result in project completion falling behind schedule, which may lead to disputes between contractors and stakeholders, and delayed delivery of improved services to the public.	Centralized, efficient, and transparent approval processes should be considered to counter the impacts of delayed consideration of new investments/ applications for development.
	The DLG did not have detailed physical development plans to the coverage of 40% which was below the target of 50% in the 3rd APA.	High 	Regulatory compliance for example during construction of projects could be compromised, violations of codes or regulations could occur, and the approval processes with other government bodies could be further complicated.	The DLG should involve all relevant stakeholders in the planning process to ensure that all plans adhere to codes and regulations; and establish standards for evaluating the adequacy of plans before execution.
	Wakiso DLG did not carry out surveying, demarcation of roads, naming of streets, and plot numbering.	High 	Failure to survey and demarcate roads may create legal, physical, and financial consequences, hence impacting	DLG authorities should ensure proper practices of land administration and urban planning through surveying, demarcation of roads, naming of streets and

DLI	Key findings	Priority rating	Implications	Recommendations
			the effectiveness in land administration and urban planning. Without these essential steps, roads are susceptible to encroachment, and the land surrounding them becomes vulnerable to disputes, unsafe construction, and devaluation.	plot numbering in the municipality.
	There was no evidence of issuance of 100% demand notes in the FY 2024/25.	Medium 	The non-issuance of a demand note to taxpayers may have significant legal and procedural consequences, primarily weakening the DLG's position in enforcing the payment of respective amounts from the taxpayers.	Performance measure on 100% issuance of demand notes has been a challenge across all participating entities. MoKCC&MA should review the practicality of the assessment procedure given that all entities including Wakiso DLG have not achieved the requirement.
	Incomplete monthly financial reports.	Medium 	This may impact effective financial decision making for the Entity.	Monthly financial reports should include a trial balance, monthly income and expenditure statements with budget comparison, balance sheet and bank reconciliation statements.
	Failure to implement 37% of the procurement plan contrary to Section 60 (7) of the PPDA Act Cap 205.	High 	Failure to fully implement the procurement plan hinders service delivery as the intended services are not procured and may also lead to budget cuts in the subsequent years due to low budget absorption.	The entity should regularly carry out a review of the implementation of the procurement plan and update the procurement plan in accordance with Section 60 (7) of the PPDA Act, Cap. 205 to ensure improved performance.
	Failure to dispose obsolete assets.	Medium 	Achievement of value for money is impacted as funds are held up in assets and also	The entity should follow up with the Chief Mechanical Engineer and the Chief Government valuer to

DLI	Key findings	Priority rating	Implications	Recommendations
			lost through depreciation of these assets. ▪ Assets are exposed to a risk of theft and vandalism.	ensure that the assets valuation process is expedited so that the disposal process can be executed in accordance with Regulation 3 of the PPDA (Disposal of Public Assets) Regulations, 2023.
	▪ Absence of a detailed and updated assets register.	Medium 	▪ Entity assets are exposed to loss, misuse or misappropriation.	▪ The DLG should engage the MoFPED to include a provision for the serial numbers engraved on the physical assets to be captured in the fixed assets register. This will allow for a correlation between the assets in the fixed assets register and the physical assets maintained at the Entity premises.
	▪ Wakiso DLG did not carry out Environment and Social Assessments for all projects in FY 2024/25.	High 	▪ The entity risks attracting fines from NEMA.	▪ The DLG should carry out ESIA for all projects where it is a requirement before commencement of the projects as per National Environment Act of 2019.
	▪ Wakiso DLG did not provide evidence of land acquisition for all sub projects to be implemented in FY 2025/26.	High 	▪ The entity risks engaging in legal battles with landowners.	▪ The DLG should obtain land acquisitions prior to project implementation.
DLI 4	▪ Failure by Wakiso District Local Government to implement any multi-jurisdictional projects in FY 2024/2025 under the GKMA–UDP in line with the PoM criteria.	High 	▪ Risk of reduced or suspended future funding due to non-compliance with PoM requirements. ▪ Missed opportunity to address cross-boundary urban challenges (drainage, roads, transport, and environmental management). ▪ Fragmented and uncoordinated infrastructure	▪ Develop and implement a time-bound action plan to initiate at least one qualifying multi-jurisdictional project in line with the PoM. ▪ Strengthen coordination with neighbouring GKMA local governments through formal agreements and joint technical planning meetings. ▪ Integrate multi-jurisdictional projects into the District Development Plan and annual work plans with

DLI	Key findings	Priority rating	Implications	Recommendations
			development across GKMA. Reduced economic integration, mobility, and overall urban efficiency within the metropolitan area.	clear budget allocations. - Seek technical guidance from the GKMA–UDP Program Coordination Unit to ensure compliance with eligibility criteria. - Conduct targeted training for technical and planning staff on PoM requirements and multi-jurisdictional project design and implementation. - Establish regular monitoring and reporting mechanisms to track progress and ensure sustained compliance.
DLI 5	Delays in major infrastructure projects, particularly the main road project, significantly affected overall program progress and absorption rates, overshadowing the performance of several smaller projects even when they were completed	Medium 	Overall program performance ratings and absorption levels may appear low despite completion of several smaller projects.	- Develop a risk management plan specifically for high-value projects to anticipate and mitigate delays. - Diversify the project portfolio to balance high-value and medium-value projects to stabilize performance indicators. - Strengthen contract management and enforce performance timelines for contractors. - Conduct periodic performance reviews to ensure delays in major projects do not disproportionately affect overall program ratings.
DLI 7	Low funding for Operations & Maintenance (O&M) activities and limited own-source revenue in Wakiso District.	High 	- Poor maintenance of existing infrastructure, leading to faster deterioration and reduced service delivery. - Increased risk of infrastructure failure, affecting public satisfaction and safety.	- Prioritize O&M funding: Allocate adequate resources in annual budgets for routine and preventive maintenance of infrastructure. - Strengthen own-source revenue mobilization: Improve collection efficiency, diversify revenue streams, and enforce compliance to

DLI	Key findings	Priority rating	Implications	Recommendations
			Over-reliance on external funding, limiting financial sustainability and operational autonomy.	increase financial sustainability. - Leverage public-private partnerships (PPPs): Explore PPPs to secure sustainable funding for O&M activities. - Enhance monitoring and accountability: Implement regular inspections and performance tracking to ensure O&M resources are effectively used.
DLI 8	There is limited emphasis on climate-focused activities within projects, and much of the implemented infrastructure is inherited from line ministries (e.g., Health and Education), which have not yet adopted climate-resilient designs or mainstreamed climate considerations, while design is still at its infancy	High 	The slow pace of adoption and implementation of climate-focused investments poses a risk of non-compliance with line ministry guidelines	- Scale-up climate-focused investments: While climate considerations are integrated at the design stage, the proportion of climate-resilient investments considered during implementation should be increased. This can be achieved by setting minimum climate investment targets within the annual infrastructure budget and prioritising projects with clear mitigation and adaptation outcomes. - Strengthen coordination with line ministries: Work with Health, Education, and other relevant ministries to integrate climate-resilient standards into inherited and new infrastructure projects, ensuring compliance and sustainability.
	While the score assigned to DLI 8 reflects ongoing implementation, the assessment process revealed that documentation gaps required reactive follow-up to compute the climate-resilient investment value.	High 	This indicates a capacity gap in early-year planning, project documentation, and systematic tracking of climate-related components, which can affect accurate and timely reporting and full utilization	Structured training should be provided in climate-resilient design for the three infrastructure options (especially for projects which fall under option 3 - Buildings) to strengthen technical capacity at the design stage and ensure that resilience measures are deliberately incorporated rather

DLI	Key findings	Priority rating	Implications	Recommendations
			of MDG incentives.	than retrofitted. Strengthening these systems and technical competencies will improve both the accuracy of reporting and the proportion of investments contributing to climate resilience, thereby maximizing future MDG funding.

1.8 Conclusion

- Wakiso DLG had an approved annual Institutional Strengthening Work Plan in place, Institutional Strengthening Grant for FY 2024/25 had been spent according to the eligible expenditures, and Institutional Strengthening Plan for FY 2025/26 incorporates Climate Change. The DLG is therefore **eligible** to receive the program funds under DLI 1.
- The assessment of Wakiso DLG on the minimum conditions indicated that the DLG **met** the minimum conditions under the MDG and is therefore eligible to receive the program funds under DLIs 2 to 8.
- Performance achieved under DLIs 3 to 8 reflects the following:
 - The assessment for institutional performance for service delivery under DLI 3 indicated that Wakiso DLG achieved moderate institutional performance for service delivery, including climate resilient project designs, scoring 65.5%. Priority actions include efficient and timely approval of investments/ applications for development, involvement of all relevant stakeholders in the planning process, proper land administration and urban planning through surveying, demarcation of roads, naming of streets and plot numbering as well as review and update of the procurement plan to ensure improved performance.
 - Under DLI 4, Wakiso DLG did not implement any multi-jurisdictional MDG - funded projects during FY 2024/25 hence scoring 0% against a target of 15%. To enhance performance, the district should fast-track execution of already-identified multi-jurisdictional projects, proactively identify and pursue new collaborative initiatives), and actively participate in joint planning platforms under the GKMA–UDP framework.
 - Under DLI 5, Wakiso DLG scored only 29.80% against a target of 80% mainly as a result of a single project contributing 70.29% of annual budget for FY 2024/25, but with no physical progress. The DLG should accelerate progress on major infrastructure projects by conducting an urgent project review to identify bottlenecks and embedding gap closure in Technical Planning Committee (TPC) meetings, strengthening contractor supervision and project management, and establishing a catch-up plan with clear quarterly milestones.
 - The assessment for DLI 6 was based on the results that the DLG achieved from the VfM audit conducted by the OAG. Wakiso DLG achieved a score of 55.88% in implementation of infrastructure investments funded by MDG and other funding sources.
 - Under DLI 7, Wakiso DLG achieved a score of 75% in execution of the budget for construction of investment projects and O&M for major infrastructure

- projects. Low Own Source Revenue (OSR) contribution to O&M expenditure impacted the achievement of the total score on this performance measure.
- Under DLI 8, Wakiso DLG scored 48% as the value of investments that contribute to climate change mitigation and adaptation in comparison to the total program investments for FY 2024/25. This performance can be enhanced through the DLG putting more emphasis on climate-focused activities within projects.
 - Based on the assessment of compliance with the minimum conditions for DLI 1 for FY 2024/2025, the DLG earned SDR 602,777.78, representing the full (maximum) allocation. In addition, based on compliance with the minimum conditions and performance measures under DLIs 2 to 8 for FY 2024/2025, the MDG earned SDR 17,204,584.58 against a maximum allocation of SDR 24,668,337.43, resulting in unearned balance of SDR 7,463,752.85. Therefore, the total earnings from ISG and MDG amounted to SDR 17,807,362.36.

2 Introduction

2.1 Background to the assignment

The GKMA-UDP is a five-year program (2023 to 2028) implemented by GoU through the MoKCC&MA. GoU received financing worth USD 566 million from the IDA of the World Bank and Euro 42.66 million from AFD. GoU is also providing financing to the program worth USD 571.31 million. The program is aimed at improving climate resilience and providing urban economic and transport infrastructure in nine (9) entities within the GKMA. The entities are: Mukono DLG, Wakiso DLG, Mpigi DLG, Mukono MLG, Nansana MLG, Kira MLG, Makindye-Ssabagabo MLG, Entebbe MLG, 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. **Table 5** below indicates the GKMA-UDP financing windows as detailed in the GKMA-UDP POM 2024.

Table 5: GKMA-UDP Financing Windows

Window	Target	Amount (IDA)	Amount (AFD)	DLI	Disbursement Linked Result (DLR)
Window 1	GKMA Entity Level Institutional Support Grants (ISG)	USD 30 million (IDA Grant)	None	DLI 1	This window I finances Institutional Strengthening activities related to skills development, retooling and systems development (e-governance roll-out such as e-payments, e-feedback etc.) to allow the GKMA entities perform their functions.
Window 2	GKMA Entity level - Metropolitan Development Grants (MDG)	USD 518 million (IDA Credit)	EURO 42.66 million (AFD Credit)	DLI 2 – DLI 8	Window 2 finances low-risk infrastructure investments. KCCA and each of the eight GKMA entities compete for and earn an average of US\$24 per capita per annum under the MDG. MDGs include fixed and variable components. To access the fixed component, GKMA entities need to meet the agreed Minimum Conditions. The variable component can be accessed by GKMA entities to the extent that they meet Performance Measures for institutional improvements and infrastructure delivery under the Program.
Window 3	National Level Institutional Strengthening	USD 18 million (IDA Grant)	None	DLI 9	This window finances activities to support the MoKCC&MA and IMC to achieve the necessary results related to improved policy, legal or institutional framework for Metropolitan coordination, management, and improved service

Window	Target	Amount (IDA)	Amount (AFD)	DLI	Disbursement Linked Result (DLR)
					delivery, including timely assessment and release of funds under the program and provision of support for smooth program implementation.

GKMA-UDP funding will support investment activities under the three pillars of: (a) mobility and accessibility; (b) resilience and environment; and (c) job creation through MDGs and ISGs to KCCA, five (5) MLGs and three (3) DLGs, and program management and ISG to MoKCC&MA/PST and IMC.

The Program is designed to benefit both direct and indirect beneficiaries. The direct beneficiaries include GKMA citizens and residents, private sector actors (Industrial parks, SMEs, Artisans), youth, men, women, Persons With Disability (PWDs), and religious and cultural institutions among others. The indirect beneficiaries include the transient population in the GKMA, financial institutions, the academia, trade unions, skills/ innovations development centres, regional and domestic markets, and local authorities, among others.

Under the Program for Results (PforR) funding modality, resources are not allocated to the implementing entities as entitlements but earned through performance based on annual assessments where the performance-based approach shall be employed to incentivize the implementing entities to focus on delivering results. The GKMA implementing entities need to meet the agreed minimum conditions to access ISGs and MDGs every year. The extent to which they meet performance measures and minimum conditions enables them to earn more resources for institutional support and infrastructure delivery under the Program.

As part of fulfilling the conditions attached to the Financing Agreement for the GKMA-UDP, annual performance assessments shall be conducted for all the GKMA-UDP implementing entities, including the MoKCC&MA. KPMG was contracted by MoKCC&MA as an Independent Verification Agent (IVA) to conduct the third annual performance assessments for the nine (9) implementing entities and the MoKCC&MA.

The assessment establishes whether the GKMA-UDP implementing entity meets and has the minimum prerequisite systems, resources, and management tools required to qualify for the ISG under DLI 1 (Minimum Condition 1) and whether the entity qualified for the MDG with a critical focus on DLI 2 (Minimum Condition 2). Additionally, the other MDG DLIs and performance measures of DLI 3 to 8 were assessed at the entity.

This report provides the findings and results from the assessment of the minimum conditions and measures of performance for Wakiso DLG.

2.2 Objectives of the assignment

- The overall objective of the performance assessment was to verify achievement of the DLIs and provide recommendations on institutional systems and human resource capacities with respect to the implementation of the Program. Specifically, the annual performance assessment confirmed whether Wakiso DLG met the requirements to access the ISG under the Program.
- Measured the performance of Wakiso DLG against the Program's MDG minimum conditions, and performance measures for metropolitan governance/ coordination and service delivery.
- Based on the assessment findings, the IVA assigned a score against each DLI. The performance attained by the DLG under the respective DLIs shall form the basis for computation of the funds allocation as per formula in the Bank Disbursement guideline.

2.3 Scope of the assignment

The performance assessments for the nine (9) implementing entities included the following:

- Assessment of minimum conditions for Wakiso DLG to enable the MoKCC&MA to determine whether the DLG has the pre-requisite systems and management tools for the effective and proper utilisation of the funds to be received in the subsequent financial year; and identify critical capacity gaps in the implementing entities that need to be addressed.
- Assessment of the performance measures for Wakiso DLG, the results of which shall be used to determine the funding allocations to the respective entities that shall have met the minimum conditions.
- Assessment of value for money achieved by Wakiso DLG in the infrastructure investments.

Specific details in assessment of the minimum conditions and performance measures for Wakiso DLG are documented below.

(i) Assessment of the minimum conditions

The assessment of the minimum conditions included the following:

- a) *Minimum access conditions for the Institutional Strengthening Grants (DLI 1) comprising the following:*
 - Institutional Strengthening Plan in place.
 - Institutional Strengthening Grant spent according to the eligible expenditures.
 - Institutional Strengthening Plan incorporates climate change.
- b) *Minimum access conditions for the MDG (DLI 2) comprising the following:*
 - The entity has substantively filled key staff positions that are relevant for metropolitan governance and service delivery.
 - The entity has demonstrated basic capacities in budgeting, procurement, and financial management (fiduciary safeguards).
 - The entity has met all Program specific requirements.
 - The entity has demonstrated basic capacities in climate and disaster risk management.

(ii) Assessment of the performance measures

The assessment of the performance measures focused on DLIs 3, 4, 5, 6, 7 and 8 as detailed in **Table 6** below.

Table 6: GKMA-UDP Performance areas and measures per DLI

DLI	DLI Performance area	Performance measure
3	Metropolitan urban planning, budgeting and management	▪ 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.
		▪ The entity has planned and budgeted for investments effectively.
		▪ The entity has implemented Human Resource Management systems.
	Own Source Revenue	▪ The entity has implemented revenue mobilization strategies and increased its own source revenues

DLI	DLI Performance area	Performance measure
	mobilization and administration	in the last financial year compared to the one before the previous financial year (last financial year but one).
		Local revenue administration, allocation and transparency.
	Procurement	Quality of entities' procurement regarding economy and efficiency.
	Accounting and core financial management	The entity makes timely and complete monthly financial reports.
		The entity maintains a detailed and updated assets register.
		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.
	Metropolitan governance	The entity Authority/ Council meets and discusses service delivery related issues.
		The entity has put in place a system to respond to the feedback/ complaints provided by citizens.
		The entity shares information with citizens.
		Enhanced transparency, accountability and participation.
	Climate change planning, environmental and social safeguards performance strengthened	The entity has a functional District/ Urban Environment and Natural Resource Committee.
		The entity has undertaken a climate change vulnerability assessment.
		The entity has sufficiently addressed environmental, climate change, and social management issues during the planning and designing of investments.
		The entity has implemented, supervised and monitored compliance with environment and social management procedures.
4	GKMA implementing entities have planned and delivered climate resilient infrastructure investments in an integrated and coordinated manner	GKMA-UDP implementing entities have achieved average percentage score of value of investments that are multi-jurisdictional out of total investments under the Program in a financial year.
5	GKMA implementing entities have implemented their annual climate-resilient infrastructure investment plans	The participating entities have achieved the average implementation percentage of targets set in the annual work plan.
6	Value for Money (VfM) audits in the infrastructure investments funded by	Assessment of VfM shall be based on the VfM audit results achieved by the implementing entities in the infrastructure investments. The audits shall be conducted by OAG.

DLI	DLI Performance area	Performance measure
	the MDG as well as other funding sources	
7	GKMA implementing entities have executed Operation and Maintenance (O&M) for all major infrastructure assets in accordance with guidelines in the POM	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 during the previous year.
8	GKMA implementing entities have delivered infrastructure investments that contribute to climate change mitigation and adaptation	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 financial year.

3 Approach and methodology

3.1 Approach

The Terms of Reference (ToR) required KPMG to assess the achievement by Wakiso DLG on the minimum conditions and performance measures for accessing the ISG and MDG. A consultative and document review approach guided by the Performance Assessment Tool was adopted.

3.1.1 Field Visit

The assessment team conducted a field visit to Wakiso DLG from 10 to 12 December 2025. The assessment team held an introductory meeting at Wakiso DLG on 10 December 2025 in the DLG Board room. The meeting was attended by Heads of Department, Senior Staff and chaired by Chief Administrative Officer (CAO). During the meeting, the KPMG assessment Team Leader briefed the attendees about the GKMA-UDP and the objective of the assessments and communicated the key technical personnel required for consultation during the assessment period and the key documents to be availed to the assessment team to facilitate the assessments. The entity assessment schedule was communicated to the DLG team, including distribution of the sections of the assessment tools for ease of the assessment. Appointments with key informants at the DLG were confirmed as well as project site locations to be visited during the period of review, and availability of the required information for review by the assessment team.

A detailed record of the discussions is provided in the minutes included under **Annex 2**.

3.1.2 De-brief meetings

At the end of the assessment exercise, a debriefing session was conducted with the Wakiso DLG core staff and the leadership on 12 December 2025. During the debriefing session, the assessment team discussed the assessment findings with the DLG team, provided clarity to the issues raised by the Entity technical team and obtained comments and/or views on the findings and recommendations. A detailed record of the discussions is provided in the minutes included under **Annex 4**.

3.1.3 Post field corroboration

After completion of the field visit and the debrief sessions at Wakiso DLG, actions were agreed upon regarding issues that could be addressed before issuance of the draft report. Wakiso DLG was given until 14 January 2026 to address such matters. During this period documentation and clarifications that could not be obtained during the field visits from the Entity, and any other additional corroboration was undertaken.

3.2 Data collection methods

The following data collection methods were used to gather evidence.

3.2.1 Primary data collection

The performance assessment tool provided by the MoKCC&MA was used as the guiding document during primary data collection for DLIs 1 to 8. A database was developed and maintained by KPMG for capturing information obtained from each of the entities including Wakiso DLG and at the national level. The information maintained in the KPMG database remains accessible by the Quality Assurance Reviewers for purposes of conducting the quality assurance reviews or any other designated officers for any needed references.

3.2.2 Review key source documents

The assessment team requested for and reviewed relevant source documents to inform the assessment of DLIs 1 to 8. The list of documents reviewed is provided under **Annex 3**.

3.2.3 Interviews and discussions at the sub-national and national levels

The assessment team held interviews with technical officers at the DLG. during the assessment of DLIs 1 to 8; to corroborate information obtained through document reviews. The list of the officers interviewed is included under **Annex 6**.

3.2.4 Cross checking with central institutions

The assessment team engaged central government agencies including MoFPED, the OAG, PPDA, NPAB, MoPS, MoHLUD, and Engineers' Registration Board (ERB) to retrieve and review specific documentation relating to DLI 2, DLI 3, and DLI 6. The documentation obtained from the central government agencies was used to validate the information received from Wakiso DLG.

3.2.5 Field inspections

Field inspections were carried out when assessing effectiveness of implementation of selected projects under DLI 3, DLI 4, DLI 5 and DLI 8. The purpose was to compare the respective records on the projects selected with the actual implementation on the ground.

Specific project inspections included the following:

- a) Field inspections and reviews to verify physical/ urban planning, land management performance, and compliance with planned land use as documented in the District PDP 2025-2040.
- b) Field inspections and reviews to confirm infrastructure planning, project designs, and delivery of climate-resilient infrastructure investments in an integrated and coordinated manner.
- c) Field inspections and reviews to confirm environmental and social safeguards and climate resilience.
- d) Field inspections on sampled locations as specified in council minutes for FY 2024/25 to verify follow-up and implementation of council resolutions.

Pictorials of the projects inspected/ visited are included under **Annex 5**.

4 Assessment results

This section presents the summarised third Annual Performance Assessment results for Wakiso DLG where DLI 1 and 2 are minimum conditions while DLI 3 to 8 are Performance Measures. DLI 1 assessment was for confirmation of whether Wakiso DLG had an approved FY 2025/26 ISG work plan, with 30% allocation to urban resilience and climate change/disaster risk management activities; and spent FY 2024/25 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 2026/2027 ISG funds allocation and MDG funds allocation respectively. DLI 3 to 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).

4.1 Performance on the minimum conditions for the Institutional Strengthening Grant

GKMA-UDP implementing entities that meet the Minimum Conditions for ISG will receive ISG funding. Meeting these conditions demonstrates a strong commitment to the Metropolitan Development Agenda and confirms that ISG funds are being utilised in accordance with the Program's eligible expenditure framework.

The third APA findings for Wakiso DLG for DLI 1 are summarized in **Table 7** below.

Table 7: DLI 1: GKMA Sub-Nationals that have met the ISG Minimum Conditions (as scored by APA)

Minimum Condition	Indicators of Minimum Conditions	Target	3 rd APA Results (Met/ Not Met)
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 report, includes Urban resilience and climate change/ disaster risk management and prepared as per format specified in the POM	Meet Minimum Condition	MET
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 (FY 2024/25)	Meet Minimum Condition	MET
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 (consider FY 2025/26 activities).	Meet Minimum Condition	MET

From the assessment results above, Wakiso DLG has met the Minimum Conditions for accessing the Institutional Strengthening Grant under DLI 1. Specific details are included in **Annex 1.1**.

4.2 Performance on the minimum conditions for the Metropolitan Development Grant

In order to access the MDG, GKMA-UDP implementing entities are required to ensure that: (1) The entity has substantively filled key staff positions that are relevant for metropolitan governance and service delivery; (ii) The entity has demonstrated basic capacities in budgeting, procurement, and financial management (fiduciary safeguards); (iii) The entity has met all Program specific requirements; and (iv) The entity has demonstrated basic capacities in climate and disaster risk management. The third APA findings for Wakiso DLG for DLI 2 are summarized in **Table 8** below.

Table 8: DLI 2: GKMA Sub-Nationals that have met the MDG Minimum Conditions (as scored by APA)

Minimum Condition	No.	Indicator of Minimum Condition	Target	3 rd APA Assessment Results
A) The entity has substantively¹ filled key staff positions that are relevant for metropolitan governance and service delivery (Check for staffing levels at the time of assessment)	1.	The staff positions that must be substantively² filled in Municipal Local Governments are: i. Town Clerk/Accounting Officer ii. Municipal Engineer iii. Senior Physical Planner iv. Procurement Officer v. Principal Finance Officer vi. Senior Accountant vii. Environment Officer viii. Community Development Officer ix. Labor Officer x. Senior Planner xi. Principal Commercial Officer xii. Senior Internal Auditor xiii. Senior Human Resource Officer	Meet Minimum Condition	MET

¹ Substantively filled means that the staff appointed to execute the tasks mentioned in the TOR, and posted, possesses the required skills and qualifications.

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

Minimum Condition	No.	Indicator of Minimum Condition	Target	3 rd APA Assessment Results
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 (2025/26) 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 2025 based on the OPM assessment)	Meet Minimum Condition	MET
	3.	The entity submitted the Annual Performance Report for the previous FY (2024/25) on or before the deadline as determined by MoFPED of the current Financial Year ³ 2025/26 (deadline for submission is 31 August 2025) <i>Note that these reports should include financial and physical progress reports even for supplementary budgets and work plans</i>	Meet Minimum Condition	MET
	4.	The entity Internal Audit function is being executed in accordance with the LGA section 90, Procurement Regulations, PFMA and KCCA Act	Meet Minimum Condition	MET
	5.	The audit opinion of Financial Statement for the previous FY but one (FY 2023/24) is not adverse or disclaimer	Meet Minimum Condition	MET
C) The entity has met all Program specific requirements	6.	The entity has a Metropolitan Development Forum (MDF) for FY 2024/25	Meet Minimum Condition	MET
	7.	The entity annual work-plan/ budget for FY 2025/26 for GKMA PforR adheres with the investment menu provided for in the Program Operational Manual (from Year 2)	Meet Minimum Condition	MET
	8.	The entity adheres to the eligible expenditures for MDG (investment menu) for the use of funds in the previous year (2024/25) - from Year 2	Meet Minimum Condition	MET

³ 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	Target	3 rd APA Assessment Results
D) The entity has demonstrated basic capacities in climate and disaster risk management	9.	Evidence that the entity has carried out climate change/ disaster risk screening checklist ⁴ at planning, designing, implementation, and completion (O&M) stage (from Year 2)	Meet Minimum Condition	MET

From the assessment results above, Wakiso DLG has met the Minimum Conditions for accessing the Metropolitan Development Grant under DLI 2. Specific details are included in **Annex 1.2**.

4.3 Performance on the performance measures for institutional improvements and infrastructure

4.3.1 DLI 3: GKMA Sub-Nationals have strengthened institutional performance for service delivery, including climate resilient project designs (average percentage scores as assessed through APA)

The DLI 3 will incentivize the GKMA implementing entities to strengthen their capacity in urban planning, revenue generation, fiduciary, safeguards, and technical management for improved service delivery in the region. The institutional performance to be measured covers the integration of climate and disaster risk in Metropolitan planning and management and the functioning of disaster risk management committees and contingency plans.

The third APA findings for Wakiso DLG for DLI 3 are summarized in **Table 9** below.

Table 9: DLI 3 GKMA Sub-Nationals have strengthened institutional performance for service delivery, including climate resilient project designs

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
A. Metropolitan urban planning,	1.	The entity has a functional Physical Planning Committee that has developed and	14	10	Areas of Compliance Wakiso DLG had a functional Physical Planning Committee (PPC) in place that is properly and fully constituted with twenty members.

⁴ As per the Urban Resilience Guideline and Checklist in POM

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
budgeting and management (Maximum score is 24)		implemented the approved Physical Development Plans that are aligned to the overall GKMA Economic Development Strategy			- Wakiso DLG submitted four sets of minutes of the PPC for the meetings held during the FY 2024/25 to the National Planning Authority Board (NPAB). - Wakiso DLG had Physical Development Plan (PDP) 2018 – 2040 that was approved/endorsed by Wakiso District Council in the District Council meeting held on 30 November 2017. - The PDP was approved by the National Physical Planning Board (NPPB) at its 40th meeting held on 8 June 2018 under Min. 03/40/18. - The PDP is aligned to the overall GKMA Economic Development Strategy. - The current PDP considers climate and disaster risks mitigation strategies as indicated on pages 156, 159, 160, and 161. - All the infrastructure investments implemented by the Wakiso DLG in the previous FY (2024/25) are consistent with the approved Physical Development Plan. - In a letter dated 9 April 2026 Ref:EXD.517.44 regarding the results for the physical planning compliance for the nine (9) GKMA entities, the Executive Director NPA indicated that the result for Wakiso DLG was moderately satisfactory at 55.6%. - The implemented activities of road naming and signage installation were recorded in the computerised street addressing / plot numbering and road system database and streets location were geo-referenced. Areas of Non-Compliance - Wakiso DLG did not consider some investment applications on time during FY 2024/25. - Wakiso DLG did not have detailed physical development plans had a coverage of 40% which was below the target of 50% in the 4th APA. - Wakiso DLG did not carry out surveying and demarcation of roads, and plot numbering.

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
	2.	The entity has planned and budgeted for investments effectively	5	5	- Investment priorities captured in the DLGs' AWP for FY 2025/26 confirmed consistency and integration of priorities defined by stakeholders in the budget conference. The AWP for the FY 2025/26 included the same projects that were captured and budgeted in the workplan. The prioritized AWP activities are in line with outcomes of consultations held as they were based on the discussions and consultations from the budget conference, MDF, LLG and the private sector. - The DLG conducted desk appraisal of projects on 12 March 2025, 18 March 2025 and 20 March 2025. The investments were derived from the Five-Year Development Plan and were eligible. - The DLG prepared field appraisal reports for all the projects. Further, the field appraisal forms presented confirmed that scrutiny for technical feasibility and environmental and socially acceptability was done. - Wakiso DLG prepared detailed design reports for all capital investment projects planned to be implemented during the current FY 2025/26; that would be financed using MDG funds. - The DLG had developed project profiles for all the projects that were to be implemented during the FY 2025/26 as per the TPC records.
	3.	The entity has implemented human resource management systems	5	5	Areas of Compliance - The DLG conducted a staff performance appraisal for all HoDs as per guidelines issued by Ministry of Public Service (MoPS) during the previous FY (2024/25). - The DLG had a functional rewards and sanctions committee. The committee met three times during the FY 2024/25 and implemented administrative rewards and sanctions on time. - The DLG had a functional Consultative Committee (CC) for staff grievance redress. The Committee met three times in FY 2024/25 on the dates indicated; 7 August 2024, 30 December 2024 and 26 March 2025 and prepared the annual Negotiating, Consultative, and

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
					Disputes Settlement Machinery Annual report for 2024/25 and submitted it to the CAO. ▪ The MLG prepared twelve staff attendance tracking reports and submitted them to the CAO ▪ The eight six (86) newly recruited accessed salary payroll within two months after assuming duty. ▪ All DLG staff that retired during the previous FY 2024/25 accessed the payroll within two months after retiring. ▪ The CAO submitted the Wakiso DLG Recruitment Plan for the coming FY 2026/27 to the Ministry of Public Service (MoPS). The plan was dated 2 September 2025 under Ref MSMC/ADM/202/5/2025. The Recruitment Plan was received by a clerk at the MoPS on 2 September 2025. However, the assessment tool required the IVA to obtain information from MoPS. At the time of this report, MoPS had not provided the required information. The DLG was awarded a score since there is evidence that MoPS acknowledged receipt of the recruitment plan.
B. Own Source Revenue Mobilisation 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) ⁵ - (2023/24)	6	4	Areas of Compliance ▪ Wakiso DLG had established comprehensive revenue databases. ▪ The DLG had a functioning electronic revenue collection system. ▪ The DLG realised an increase of 37.7% (UGX 6,011,187,958) between FY 2023/24 (UGX 15,944,349,431) and FY2024/25 (UGX 15,944,349,431). Areas of Non-Compliance ▪ At the time assessment, the DLG had not displayed the collection procedures for other taxes and tax rates on the notice board and the DLG website.

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

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
					There was no evidence of issuance of 100% demand notes in the FY 2024/25.
	5.	Local revenue administration, allocation and transparency	4	2	Areas of Compliance - The DLG remitted the more than the mandatory share (65%) of local revenue to LLGs. - The DLG spent UGX 1,264,050,770 (5.8%) of OSR on council activities which was below the threshold of 20%. Area of Non-Compliance - Wakiso DLG realised 113.5% of the budget which was above the 90%-110%.
C. Procurement (Maximum score is 15)	6.	Quality of entity procurement regarding economy and efficiency.	15	7.5	Area of Compliance - The contracts committee is fully constituted as per the provisions of Section 29 of the PPDA Act, Cap. 205 Areas of Non-Compliance - Failure to implement 36% of the procurement audit recommendations which deprived the Entity of the opportunity for continuous improvement, contrary to section 10 of the PPDA Act Cap 205. - Failure to implement 37% of the procurement plan contrary to Section 60 (7) of the of the PPDA Act Cap 205. - Low bidder response in four procurements worth UGX 596,432,561 contrary to Section 45 and 46 of the PPDA Act, Cap.205 hence reducing competition in the procurement processes. - Failure to dispose obsolete assets contrary to Regulation 2 (1) and (2) of the PPDA (Disposal of Public Assets) Regulation, 2023 which inhibited the achievement of value for money. - Lack of evidence of issuance of best evaluated bidder notices in all the sampled procurements worth UGX 120,950,651,806. - Signing of inadequate contracts in five procurements worth UGX 58,536,656,935

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
D. Accounting and Core Financial Management (Maximum score is 14)	7.	The entity makes timely and complete monthly financial reports	6	0	Area of Compliance - Wakiso DLG prepared the 12 monthly financial reports and submitted them to the District Chairperson before 15th of the following month. Area of Non-Compliance - The monthly financial reports were incomplete as they lacked budget comparisons and bank reconciliations. Although the bank reconciliations had been prepared timely, they had not been attached to the monthly financial reports that were submitted to the District Chairperson.
	8.	The entity maintains a detailed and updated assets' registers	4	0	Area of Compliance - Wakiso DLG uses IFMS to maintain its asset register per department. Our review of the assets register indicated that it covers details of assets per category and department. In addition, the assets register indicates the Asset Number, Item, Description, Life in months, Tag Number, Date of Purchase, Date placed in Service, Recoverable Cost, Accumulated Depreciation Cost, Net Book Value, and Year-to-date Depreciation. Areas of Non-Compliance - The serial numbers used as unique identifiers on the ten sampled physical assets could not be found in the asset register neither could the IVA team trace the tag numbers on the assets to the IFMS asset register. - The DLG did not use the Board of Survey report for FY 2024/25 to make assets management decisions.
	9.	The entity has provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous	4	4	Area of Compliance The DLG submitted Actions to Address Internal Auditor General's and Auditor General's findings for FY 2023/24 by 30 April 2025.

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
		financial year but one (2023/24) by 30 April 2025 (PFMA s. 11 2g).			
E. Metropolitan Governance (Maximum score is 18)	10.	The entity Authority/ Council meets and discusses service delivery related issues	4	4	Area of Compliance Wakiso DLG Council met and discussed service delivery related issues.
	11.	The entity has put in place a system to respond to the feedback/complaints provided by citizens	4	4	Area of Compliance Wakiso DLG has systems to respond to the feedback/complaints provided by citizens.
	12.	The entity shares information with citizens (Transparency)	6	6	Area of Compliance Wakiso DLG shared information with citizens.
	13.	Enhanced Transparency, Accountability and participation	4	2	Area of Compliance - The MLG prepared the biannual reports on IGG findings on cases of alleged fraud and corruption and subsequently discussed them with MDF Area of Non-Compliance - There was no evidence of discussion of assessment reports and MDF reports
F. Climate change planning, environmental social safeguards performance strengthened	14.	The entity has a functional District/ Urban Environment and Natural Resource Committee/Public Health and Environment Committee in case of KCCA	7	7	Areas of Compliance - Wakiso DLG has constituted a functional Environment and Natural Resource Committee as per the National Environment Act, 2019. The committee met quarterly. - Wakiso DLG prepared an Environment and Climate Change Action. It was approved by the Environment and Natural Resource Committee on 30 June 2025.

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
(Maximum score is 20)					- Wakiso DLG approved environment and climate change interventions and ensured that environmental and climate change concerns were integrated in its plans and projects approved by the Council for FY 2024/25. - Wakiso DLG has a State of the Environment Report dated 30 June 2025 that was endorsed by the Natural Resources Committee in a meeting held on 30 June 2025 under minute number 7/30/6/2025. - Wakiso DLG involved the Environment and Natural Resource Committee in monitoring and enforcement activities to promote compliance to laws, bylaws and ordinances. - Wakiso DLG involved the Environment and Natural Resource Committee/ Public Health and Environment Committee in dissemination of information about environment and climate change.
	15.	The entity developed a climate change vulnerability assessment (CCVA) Framework	2	2	Area of Compliance Wakiso DLG developed a climate change vulnerability assessment (CCVA) Framework. A copy availed for review was titled “Climate Change Risk and Vulnerability Assessment Report for Wakiso District 2025- 2035 stamped and signed by the Chairperson LCV of Wakiso DLG.
	16.	The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments for all projects being implemented in the current FY.	5	0	Areas of Non-Compliance - Wakiso DLG did not carry out Environment and Social Assessments for all projects in FY 2024/25. - Wakiso DLG did not provide evidence that the ESIA was conducted for the construction of Buloba – Kitawulizi Health Centre III and construction of Mutuba 1 Health Centre III Staff Quarters yet they were under construction at the time of the assessment. - Wakiso DLG did not allocate funds for environmental protection, social safeguards and protective wear for the construction of Mutuba One – Nangabo Health Centre III. - Wakiso DLG did not provide evidence of land acquisition for all sub projects to be implemented in FY 2025/26.

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
	17.	The entity has implemented, supervised and monitored compliance to environment and social management procedures	5	3	Area of Compliance ▪ The was evidence of enforcement for compliance to environment and social mitigation measures. Area of Non-Compliance ▪ Wakiso DLG did not provide evidence of conducting joint quarterly monitoring/ inspections for all projects implemented in FY 2024/25. No joint quarterly reports were availed for review comprising all projects.
Total			100	65.5/100	
Percentage score				(65.5/100 = 65.5%)	

From the above table, the assessment of DLI 3 covered six (6) major thematic areas namely: (a) Metropolitan urban planning, budgeting and management; (b) Own Source Revenue mobilization and administration; (c) Procurement; (d) Accounting and core financial management; (e) Metropolitan governance; and (f) Climate change planning, environmental and social safeguards performance strengthened. These were evaluated against 17 sub-indicators for the performance measures to give a total of 100 maximum obtainable percent points. Wakiso DLG scored 65.5% as highlighted in table 8 above. This reflects 8.43% increment when compared with the previous year (i.e. 65.5% in 3rd APA from 57.07% in 2nd APA). Specific details are included in **Annex 1.3**.

4.3.2 DLI 4: Delivery of climate-resilient infrastructure investments in an integrated and coordinated manner (average percentage scores as assessed through APA)

The DLI 4 incentivizes the GKMA Entities to plan and deliver their investment plans in an integrated, climate-resilient, and coordinated manner within the context of the broader GKMA Integrated Urban Development Master Plan (GKMA-IUDMP). It incentivizes the Implementing Entities to consider disaster and climate resilient road design standards, including spatial accessibility of the road network and connectivity.

The review established that Wakiso DLG did not implement any multi-jurisdictional MDG - funded projects during FY 2024/25, thus the score of 0% for DLI 4 as shown in **table 10** below.

In comparison with APA2 results, Wakiso DLG scored 0% for DLI 4 because there was no implementation of multijurisdictional investments in FY 2023/24. In Entebbe MLG and Makindye MLG, we noted initiation/planning of multi-jurisdictional projects with Wakiso District. The projects were still under implementation in FY 2025/26.

Table 10: Summary of assessment results of DLI 4

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	Total multi-jurisdictional Value that was certified as complete during the previous FY UGX ('000')	Value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY
(1)	(2)	(3)	(4)	(5)	(6)
Upgrading construction of Bukasa-Sentema-Kakiri Road (12.9Km).	16,838,431	No	0	0	0
Upgrading construction of Kitemu - Kisozi and Naggalabi Spur (6.5Km).	10,579,642				
Sub-total	27,418,073		0	0	0

4.3.3 DLI 5: Implementation of annual climate-resilient infrastructure investment plans (average percentage scores as assessed through APA)

DLI 5 incentivizes timely implementation of climate-resilient annual infrastructure investment plans by the GKMA Entities. The DLI intends to respond to the current challenges of delayed contract execution resulting in delayed delivery of infrastructure. To score high marks and get more MDG funding under this DLI. The Implementing Entities will be required to adequately plan their climate resilient infrastructure work program, have it well-resourced and ensure that contractors deliver on their work program in a timely manner. The DLI will incentivize the alignment between time elapsed, physical progress, and payments in contract management and performance.

Contracts, physical progress reports and completion certificates were availed for 59 projects implemented by Wakiso DLG in FY 2024/25 as indicated in **table 11**; and specific details were extracted and used in the computation of the average percentage of implementation of climate-resilient annual infrastructure investment plan. The total annual budget for the 59 projects was UGX 40,780,710,067, with weighted implementation based on physical progress of UGX 11,729,355,038, resulting into a weighted implementation rate of **29.80%**.

Although 55 out of 59 projects (funded by sources other than MDG) had 100% physical progress by 30 June 2025, these projects contributed only 29.80% of the total annual budget for FY 2024/25. Key among the four (4) ongoing projects as at 30 June 2025 were the two MDG funded projects – “*Construction of Bukasa-Sentema-Kakiri (12.9Km)* and *Upgrade of Kitemu, Kisozi Naggalabi Spur (6.5Km)*”. Their total annual budget for FY 2024/25 was UGX 27,418,072,695 (69.35% of the total annual budget for 59 projects implemented in FY 2024/25) and implementation rate was 0%.

In comparison with performance of DLI 5 in APA2, Wakiso DLG significantly declined in score from 93.1% to 29.80% attributed to the difference in implementation rate for the various projects assessed in APA2 and APA3. 21 out of 22 projects assessed in APA2 were at 100% implementation rate (i.e. the annual physical progress targets set for FY 2023/24 were all met), while a single project contributing 69.35% of annual budget for FY 2024/25 had 0% physical progress.

The nil physical progress on the MDG-funded progress resulted from late commencement of works. The contract for construction of Bukasa-Sentema-Kakiri Road was signed on 13 February 2025 while the contract for upgrade of Lot 2 - Kitemu, Kisozi Naggalabi Spur was signed on 25 February 2025. Site possession for both projects was effected on 25 April 2025 and commencement date was 2 May 2025. According to the Supervision Consultant's progress reports for June 2025, during the intervening months of May and June 2025, the contractor could only complete mobilisation and preliminaries works; while also initiating physical works of grabbing, clearing, removal of structures and topsoil stripping along designated chainages.

Financial progress on the MDG funded projects (as per the payment vouchers reviewed) stood at UGX 21,805,262,373, representing 79.5% of the annual planned value of UGX 27,418,072,695. This entirely related to the advance payment provisions under the contract – 30% of the accepted contract price (Advance Payment for the Construction of Bukasa-Sentema-Kakiri Road of UGX 11,225,620,647 was made on 10 April 2025 while that for Lot 2 was made in two instalments i.e. UGX 7,053,094,484 on 10 April 2025 and UGX 3,526,547,242 on 24 June 2025, totalling UGX 10,579,641,726); hence a relatively high financial performance against low physical progress.

Table 11: Summary of assessment results of DLI 5

Projects	Contract Amount (UGX)	Annual Budget for Planned Activities for FY 2024/25 (UGX)	Implementation rate against Annual Budget/planned completion	Weighted (Annual Budget/planned contract amount multiplied by completion rates) - UGX
1. Construction of Bukasa-Sentema-Kakiri (12.9Km)	66,231,161,815	16,838,430,970	0%	-
2. Upgrade of Kitemu, Kisozi Naggalabi Spur (6.5Km)	41,613,257,451	10,579,641,725	0%	-
3. Construction of 2 Classroom block at Sokolo and Nankonge Primary Schools	199,728,452	200,000,000	0%	-

Projects	Contract Amount (UGX)	Annual Budget for Planned Activities for FY 2024/25 (UGX)	Implementation rate against Annual Budget/planned completion	Weighted (Annual Budget/planned contract amount multiplied by completion rates) - UGX
4. Renovation works of staff quarters at Zzinga Health Centre III	133,265,120	140,000,000	0%	-
5. Construction of a 5 stance VIP Latrines at Kabulamuliro Primary School and Sanda Primary School.	59,765,643	60,000,000	100%	60,000,000
6. Construction of 5 stance VIP Latrines at Kitala Primary School and St Paul Bulega Primary School.	59,746,114	60,000,000	100%	60,000,000
7. Construction of 5 stance VIP Latrines at Baka Primary School, Masulita Junior Primary School, Sir Appollo Kaggwa Primary School	89,981,579	90,000,000	100%	90,000,000
8. Construction of 5 stance VIP Latrines at Namusera UMEA Primary School, St Bruno Kasenge, Bussi Seed Secondary School, and Balibaseka Senior Secondary School	119,410,572	120,000,000	100%	120,000,000
9. Construction of 5 stance VIP Latrines at St Kizito Katwe Primary School and St. Kizito Mpala Primary School	59,953,322	60,000,000	100%	60,000,000
10. Construction of Teachers' Houses with 2-Stance Latrines at Bukasa Mixed Primary School.	150,884,216	145,000,000	100%	145,000,000
11. Construction of Teachers' Houses with 2-Stance Latrines at Munkabira Primary School.	164,273,606	145,000,000	100%	145,000,000
12. Construction of Teachers' Houses with 2-Stance Latrines at St Kizito Kisozi P/S	164,273,606	145,000,000	100%	145,000,000
13. Construction of Teachers' Houses with 2-Stance Latrines at Wampeewo Primary School.	144,719,578	145,000,000	100%	145,000,000
14. Construction of Teachers' Houses with 2-Stance Latrines at Naggulu UMEA Primary School.	164,400,786	145,000,000	100%	145,000,000
15. Construction of Teachers' Houses with 2-Stance Latrines at St Pius Nadangira Primary School	164,443,800	145,000,000	100%	145,000,000
16. Construction of Teachers' Houses with 2-Stance Latrines at Kyebando UMEA Primary School.	164,348,123	145,000,000	100%	145,000,000

Projects	Contract Amount (UGX)	Annual Budget for Planned Activities for FY 2024/25 (UGX)	Implementation rate against Annual Budget/planned completion	Weighted (Annual Budget/planned contract amount multiplied by completion rates) - UGX
17. Rehabilitation of Classroom Blocks. Namusera UMEA Primary School.	129,598,220	130,000,000	100%	130,000,000
18. Rehabilitation of Classroom Blocks at Naggulu Seed Secondary School	79,978,040	80,000,000	100%	80,000,000
19. Rehabilitation of Classroom Blocks at Balibaseka Secondary School	159,905,340	160,000,000	100%	160,000,000
20. Rehabilitation of Classroom Blocks at Busawula Primary School	127,700,780	130,000,000	100%	130,000,000
21. Rehabilitation of Classroom Blocks at Kabaale Primary School	127,700,780	118,000,000	100%	118,000,000
22. Rehabilitation of Classroom Blocks at Mayirikiti Muslim Primary School	124,313,236	118,000,000	100%	118,000,000
23. Construction / Rehabilitation of Classroom Blocks at Kassengeje Secondary School	129,993,520	130,000,000	100%	130,000,000
24. Construction of 2 Classroom block at Gombe Kayunga Primary School and Kanzire Primary School.	248,985,428	250,000,000	100%	250,000,000
25. Construction of 2 Classroom block at Kitayita Primary School and Bbembe C/U Primary School in Namayumba Sub-county	222,433,540	250,000,000	100%	250,000,000
26. Construction of 2 Classroom block at Bugogo and Ziba Primary Schools	247,366,496	250,000,000	100%	250,000,000
27. Construction of two classroom block at Wakiso Seed secondary school	199,927,657	200,000,000	100%	200,000,000
28. Construction of 2 Classroom Block at Muzinda PS and Entebbe UMEA Primary Schools	197,497,828	200,000,000	100%	200,000,000
29. Construction of Perimeter wall phase 2 at Wakiso Seed secondary school	196,027,934	185,000,000	100%	185,000,000
30. Completion of New Health Centre iii in selected Urban local Government under the Uganda Inter Government Fiscal Transfer Program for Results-Buloba Kitawuluzi Health Centre III	1,198,327,767	1,244,538,000	100%	1,244,538,000

Projects	Contract Amount (UGX)	Annual Budget for Planned Activities for FY 2024/25 (UGX)	Implementation rate against Annual Budget/planned completion	Weighted (Annual Budget/planned contract amount multiplied by completion rates) - UGX
31. Completion of New Health Centre iii in selected Urban local Government under the Uganda Inter Government Fiscal Transfer Program for Results-New Mutuba 1 – Nangabo Health Centre III at Kasangati Trading Centre	1,196,418,778	1,244,538,000	100%	1,244,538,000
32. Phased completion of Mende Health Centre III Staff Quarters	84,495,552	85,822,000	100%	85,822,000
33. Renovation Works at Nakitokolo Health Centre III	59,631,300	47,214,000	100%	47,214,000
34. Phased completion of Mende Administration Block (Phase II)	42,465,368	42,627,531	100%	42,627,531
35. Completion of Bulondo Health Centre III Staff Quarters	85,434,478	85,822,125	100%	85,822,125
36. Phased construction of Kyebando Umea PS boundary wall -Lot 1- wakiso DLG	64,792,343	65,028,060	100%	65,028,060
37. Phased construction completion of Kyengeru Administration Block (Phase IV)	249,627,068	250,000,000	100%	250,000,000
38. Phased construction of Wakiso Sub-county Headquarters	190,632,068	191,356,682	100%	191,356,682
39. Phased construction of Chairman's Garden Phase 4	195,921,100	196,000,000	100%	196,000,000
40. Phased Sound Proofing of Council Chambers (Phase II)	304,546,200	305,000,000	100%	305,000,000
41. Renovation of Works Department Lot 2 at Wakiso DLG	20,088,320	20,095,400	100%	20,095,400
42. Mechanised maintenance of Kanzize – Bbale – Busemba (8.2km) and Gobero – Magogo – Mwera (12.5km) road (Wet rate) – Lot 1	137,903,862	150,586,434	100%	150,586,434
43. Mechanised maintenance of Buloba – Bukasa (4.8km), Buloba – Sentema (6.0km) and Buddo – Nsagu – Kitovu (8.0km) (Wet rate) – Lot 2	145,205,372	150,586,434	100%	150,586,434
44. Periodic maintenance of Gobero - Masulita road (7.6km)	174,271,000	174,271,000	100%	174,271,000
45. Bulenga - Lubanyi road (2.3km)	153,505,000	153,505,000	100%	153,505,000
46. Kikaya - Nabuzinga road (6.2km)	250,345,000	250,345,000	100%	250,345,000
47. Nkove - Mende - Sanga (14.5km)	321,521,000	321,521,000	100%	321,521,000

Projects	Contract Amount (UGX)	Annual Budget for Planned Activities for FY 2024/25 (UGX)	Implementation rate against Annual Budget/planned completion	Weighted (Annual Budget/planned contract amount multiplied by completion rates) - UGX
48. Spot improvement on Nabinyola swamp	62,995,480	66,842,109	100%	66,842,109
49. Spot improvement on Sissa -Kitovu Road in Kajjansi Town Council	137,416,996	138,400,000	100%	138,400,000
50. Spot improvement of Sumbwe Drainage	100,752,412	102,650,000	100%	102,650,000
51. Spot Improvement of Busemba Swamp	184,387,460	185,086,182	100%	185,086,182
52. Supply and installation of solar street lighting at Kambe Trading Centre	16,696,000	20,000,000	100%	20,000,000
53. Supply and installation of cameras at Block B (Health Department).	20,900,000	20,960,000	100%	20,960,000
54. Phased Supply and installation of mark posts on selected roads (Buyege, Serinya, Kirolo and Mabamba Roads)	198,000,268	198,534,228	100%	198,534,228
55. Construction of Hatchery and Soil Laboratory at Wakiso District Headquarter Demonstration Garden	81,032,958	82,361,882	100%	82,361,882
56. Installation of containerised storage under GKMA	34,498,244	50,000,000	100%	50,000,000
57. Borehole drilling and motorised pump installation at Kyengera and Masulita Trading Centre and Bussi Sub-county	219,386,800	240,000,000	100%	240,000,000
58. Borehole drilling and installation of hand pump in Kasangati T/C and Kakiri S/C - 1	54,735,480	60,000,000	100%	60,000,000
59. Installation of micro-scale irrigation systems	2,045,791,620	2,026,850,000	100%	2,026,850,000
Total	119,906,767,876	39,534,613,762		11,776,541,067
Weighted implementation rate for this entity (Weighted total multiplied by 100 divided by the total annual budget/planned)				29.80%

4.3.4 DLI 6: Achievement of Value for Money (VfM) when delivering the infrastructure investments

The DLI incentivizes quality services to ensure that Program funds do provide and achieve value for money (VfM). The DLI was assessed by the Office of the Auditor General (OAG) and focused on three parameters, namely;

- Economy (quality and whether the investment/service had been provided at a competitive unit cost),
- Efficiency (whether the investment/service had been delivered in a timely manner), and
- Effectiveness (whether the investment/service had been put to its intended use).

The DLI responds directly to quality investment/services, reduction of wastage of resources and ensures equitable distribution of the available funding.

Review of the VfM audit report for FY 2024/25 indicated that OAG sampled three (3) projects in Wakiso DLG, namely;

- Construction of teacher's house with 2-stance latrine at Kyebando UMEA Primary School (P/S) in Wakiso Subcounty (S/C)
- Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso Town Council (T/C) and Kanzire P/S in Masulita T/C
- Periodic maintenance of Gobero – Masulita Road (7.60Km).

From the VfM audit report for FY 2024/25, we extracted scores for specific parameters required in the assessment tool and noted that overall score for Wakiso DLG was **55.88%** as indicated in **table 12** below. Sub-Objective 2.4 was assessed on a binary basis (Satisfactory/Not Satisfactory) which did not affect the overall score; therefore, the denominator remained at 100.

The VFM report did not specify the conclusion on Sub-Objective 2.4 as either satisfactory or non-satisfactory. One of the three (3) sampled projects did not have evidence of any completion documents on file. The other two projects had completion certificates, as-built drawings and the Defects Liability Period (DLP) monitoring reports on file. The Defects Liability Certificate (DLC) was not applicable since both projects were within the DLP at the time of the audit.

The APA3 score of 55.88% was an improvement in score from 47.27% obtained at APA2. According to the APA2 report, OAG sampled two projects for VfM audits including upgrading the paved standards of Jenina Kyebando Section Phase IV – 250 metres; and construction of two (2) classroom blocks at Katuuso RPC P/S in Namayumba S/C.

Table 12: Summary of assessment results of DLI 6

Objective	Sub-Objective	Target	Score	Comment
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	11.88	-
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	5	-
	Sub-Objective 2.2: To assess the existence and effectiveness of internal controls for certification and payment of executed works	18	11	-
	Sub-Objective 2.3: To Review contract Supervision and monitoring arrangements	7	5.33	-
	Sub-Objective 2.4: To Review contract Supervision and monitoring arrangements during project closure	Satisfactory/ Non-Satisfactory	The conclusion was not indicated in the VFM report	Sub-Objective 2.4 was assessed on a binary basis (Satisfactory/Not Satisfactory) which did not affect the overall score. The VFM report did not specify the conclusion on Sub-Objective 2.4 as either satisfactory or non-satisfactory. One of the three (3) sampled projects did not have evidence of any completion documents on file. The other two projects had the completion certificates, as-built

Objective	Sub-Objective	Target	Score	Comment
				drawings and the Defects Liability Period (DLP) monitoring reports on file. The Defects Liability Certificate (DLC) was not applicable since both projects were within the DLP at the time of the audit.
Objective 3: To assess the usage and quality of the infrastructural works undertaken by the municipalities (effectiveness) Max points - 30	Sub-Objective 3.1: To assess the quality of works under implementation	25	9	-
	Sub-Objective 3.2: To assess the utilization of the infrastructure	5	3.67	-
Objective 4: To assess the adequacy and fulfilment of implemented environmental, Health, social & safety measures (Environment – Max Points - 20)	Sub objective 4.1: To assess the presence and fulfilment of ESIA/ESMF or environmental screening report	20	10	-
Total		100	55.88	-

4.3.5 DLI 7: Execution of operation and maintenance for all major infrastructure assets in accordance with guidelines in the Project Operations Manual (average percentage scores as assessed through APA)

The DLI 7 will incentivize GKMA Entities to do two things; first, to have an asset registry, and second, to operate and maintain these assets to prolong their lifespan. To ascertain the score achieved by the Entity for this DLI and related funding under the MDG, the IVA shall assess the Entity's O&M budget and the actual expenditure for O&M. The budget implementation for O&M shall cover infrastructure that contributes to climate change mitigation and adaptation.

Review of the DLG annual infrastructure inventory and condition survey report dated July 2025 revealed that the survey included covered roads (tarmacked and murrum) across all the sub-counties and Town Councils; drainage structures; workspaces, inter alia, markets; equipment, furniture and fittings; buildings (under Administration, Health and Education Departments) and sanitation Facilities. The MLG O&M Plan for FY 2024/25 captured the maintenance of district's infrastructural assets including roads, drainage structures, workspaces (markets) and buildings. and finance and it was consistent with O&M Strategy.

The overall score on DLI 7 was **75% (60/80)** as indicated in the **table 13** below. The denominator was reduced by 20 points from 100 to 80 because Wakiso DLG did not have any completed projects qualifying for an environmental audit and therefore, assessment procedures 2(a) and (b) in the table below could not be conducted. The procedures were considered Not applicable (N/A). Wakiso DLG conducted an annual climate and disaster risk expenditure review (plans and budgets) and prepared a report dated 30 June 2025.

Wakiso DLG had low OSR contribution to O&M expenditure. We reviewed the O&M budget and expenditure and noted that Wakiso DLG spent UGX 7,313,862,000 (102.3% of the budget of UGX 7,147,078,000), of which 1.39% was funded by OSR, below the 5% target. This led to a loss of 20 marks.

In comparison with performance of DLI 7 in APA2, Wakiso DLG improved scores from 40% to 75%. In APA2, there was no evidence of conducting Environmental

Compliance audits and implementation of related action plans. In addition, the O&M expenditure for FY 2023/24 was below target.

Table 13: Summary of assessment results for DLI 7

Scoring Guide	Target	APA3 score	Remarks
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 during FY 2024/25			
a) If the implementing entity has prepared an Annual Infrastructure inventory and condition survey (including roads, drainage, job creation centers) as per condition survey inventory for FY 2024/25	15	15	
b) If the implementing entity prepared an O&M Plan which is consistent with O&M Strategy for all investments requiring maintenance, including breakdown on projects, time-plan and sequencing - for FY 2024/25	15	15	
c) If the implementing entity has budgeted in line with the workplan for FY 2024/25	10	10	
d) If the implementing entity has spent at least 80% of O&M budget received for infrastructure in FY 2024/25	10	10	
e) Percentage of implementing entity maintenance budget or expenditure funded by own source revenues	20	0	OSR contribution to O&M expenditure was 1.39%, below the minimum target of 5%.
The implementing entity has incorporated Environment and climate change sustainability in O&M			
a) If the implementing entity has carried out Environment and Social Audit (Annual Compliance Audit) for all major infrastructural projects completed in FY 2024/25	10	N/A	None of the implemented projects in FY 2024/25 qualified to undertake an Environmental and Social Audit.
b) If the implementing entity has developed and implemented a corrective action plan as part of the Annual Compliance Audit	10	N/A	
c) If the implementing entity has conducted an annual climate and disaster risk expenditure review (plans and budgets)	10	10	
Total	100	60/80 (75%)	

4.3.6 DLI 8: Delivery of infrastructure investments that contribute to climate change mitigation and adaptation (average percentage scores as assessed through APA)

DLI 8 incentivizes the GKMA implementing entities to implement their investment plans that contribute to climate change mitigation and adaptation and also trigger additional release of the MDG to GKMA Entities. It incentivizes the implementing entities to increase the proportion of implemented investments that contribute to climate change adaptation by reducing flood risks through rehabilitation of storm water drainages and decreasing the clogging of drainages by improper solid waste management practices. It also incentivizes the implementing entities to increase the proportion of implemented investments that contribute to climate change mitigation by increasing green parks/belts and trees along roadsides.

Information relevant to the computation of value for climate resilient projects was availed for 60 infrastructure projects implemented in FY 2024/25 and these were classified into three categories (Options 1, 2 and 3) as indicated in **table 14** below. The signed contracts (including BoQs) and Interim Payment Certificates were reviewed to establish the value of completed works. The completed building climate score table was also reviewed. We established that the value of completed investments was UGX 10,633,566,469, of which UGX 5,103,334,385 was the value of completed climate related components, resulting into a **48%** score on value of implemented climate change related investments as percentage of total implemented investments.

In comparison with FY 2023/24 performance of DLI 8 in APA 2, Wakiso DLG had a significant increase in score from 37.06% to 48%, attributed to increase in number of investments primarily targeting climate change adaptation and mitigation (Option 1). In APA 2, there was no investment under Option 1, while in APA 3, Wakiso DLG implemented nine (9) projects under Option 1, whose average completion rate was 97.44%. The value of completed climate related components for Option 1 projects was 57.33% of the total value of completed climate related components for the entity. Notable among the Option 1 projects was the installation of micro-scale irrigation systems project, which was significantly impactful, contributing 39.7% to the total value of completed climate related components. In APA 2, projects assessed had an average completion rate of 91.37% and the total of climate related components for the projects assessed was 37.59% of the total contract amount. In APA3, whereas 45 projects at Option 3 were all 100% complete, their climate design scores were relatively reasonable, ranging between 10% and 31%. Therefore, the scores in APA 2 and APA 3 are comparative to the completion rate and the value of the climate related investments; and the 48% score in APA 3 reflects a good performance.

Table 14: Calculation of Value for Climate Resilient Projects

No.	List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs)	Type of Climate related investments	Value of climate related components (UGX)			Value of completed climate related components (UGX)		
	Option 1: Investments primarily targeting climate change adaptation and mitigation									
1	Construction of Chairman's Garden Phase 4	195,921,100	195,921,100	Fully Eligible		195,921,100			195,921,100	
2	Supply and installation of solar street lighting at Kambe Trading Centre	20,000,000	16,696,000	Fully Eligible		16,696,000			16,696,000	

No.	List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs)	Type of Climate related investments	Value of climate related components (UGX)			Value of completed climate related components (UGX)		
3	Borehole drilling and motorised pump installation at Kyengera and Masulita Trading Centre and Bussi Sub-county	219,386,800	219,386,800	Fully Eligible		219,386,800			219,386,800	
4	Borehole drilling and installation of hand pump in Kasangati T/C and Kakiri S/C - 1	54,735,480	54,735,480	Fully Eligible		54,735,480			54,735,480	
5	Installation of micro-scale irrigation systems	2,026,850,000	2,026,850,000	Fully Eligible		2,026,850,000			2,026,850,000	
6	Spot improvement on Nabimyola swamp	62,995,480	57,646,080	Fully Eligible		57,646,080			57,646,080	
7	Spot improvement on Sissa -Kitovu Road in Kajjansi Town Council	137,416,996	125,763,845	Fully Eligible		125,763,845			125,763,845	
8	Spot improvement of Sumbwe Drainage	100,752,412	90,662,940	Fully Eligible		100,752,412			90,662,940	
9	Spot Improvement of Busemba Swamp	184,387,460	137,898,576	Fully Eligible		137,898,576			137,898,576	
Option 2: Roads										
10	Periodic maintenance of Gobero - Masulita road (7.6km)	174,271,000	174,271,000	Section 1700 - Environmental protection and waste disposal	42,924,990	42,924,990		42,924,990	42,924,990	
				Section 2000 - Drainage						
				Section 5600 - Landscaping and grassing						
				Total			25%			25%
11	Bulenga - Lubanyi road (2.3km)	153,505,000	153,505,000	Section 1700 - Environmental protection and waste disposal	131,484,910	107,756,030		107,756,030	107,756,030	
				Section 2000 - Drainage						
				Section 5600 - Landscaping and grassing						
				Total			70%			70%
12	Kikaya - Nabuzinga road (6.2km)	250,345,000	250,345,000	Section 1700 - Environmental protection and waste disposal	112,900,395	122,750,000		122,750,000	122,750,000	
				Section 2000 - Drainage						
				Section 5600 - Landscaping and grassing						
				Total			49%			49%

No.	List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs)	Type of Climate related investments		Value of climate related components (UGX)			Value of completed climate related components (UGX)		
13	Nkove - Mende - Sanga (14.5km)	321,521,000	321,521,000	Section 1700 - Environmental protection and waste disposal		132,050,000	132,050,000		132,050,000	132,050,000	
				Section 2000 - Drainage							
				Section 5600 - Landscaping and grassing							
				Total				41%			41%
14	Upgrading of Kitemu - Kisozi (4.5Km) & Nagalabi spur (2Km) to paved standards	66,231,161,815		Section 1700 - Environmental protection and waste disposal		137,400,000	9,822,138,450			-	
				Section 2000 - Drainage		9,593,812,970					
				Section 5600 - Landscaping and grassing		90,925,480					
				Total				15%			
15	Upgrading of Bukasa - Sentema - Kakiri (12.17Km) to paved standards	41,613,257,451		Section 1700 - Environmental protection and waste disposal		1,732,895,392	20,817,855,640			-	
				Section 2000 - Drainage		18,873,999,429					
				Section 5600 - Landscaping and grassing		210,960,819					
				Total				50%			
	Option 3: Buildings										
16	Construction of 2 classroom block at Gombe -Kayunga	124,492,714	124,492,714	Climate Design Score	25%		30,612,962			30,612,962	
17	Construction of 2 classroom block at Kanzize PS	124,492,714	124,492,714	Climate Design Score	25%		30,612,962			30,612,962	
18	Construction of Teachers House with 2 stance Pit Latrine at Kyebando PS	164,348,128	164,348,128	Climate Design Score	23%		37,719,242			37,719,242	
19	Construction of Mutuba 1 Nangabo Health centre 3	1,196,418,778	1,196,418,778	Climate Design Score	31%		372,655,029			372,655,029	
20	Construction of Buloba Kitawuluzi Health centre 3	1,198,327,767	1,198,327,767	Climate Design Score	31%		373,249,632			373,249,632	
21	Construction of Teachers House with 2 stance Pit Latrine at Naggulu UMEA P/S	164,400,786	164,400,786	Climate Design Score	23%		37,731,328			37,731,328	
22	Construction of Teachers House with 2 stance Pit Latrine at Bukasa Mixed PS	150,884,216	150,884,216	Climate Design Score	23%		34,629,164			34,629,164	

No.	List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs)	Type of Climate related investments		Value of climate related components (UGX)			Value of completed climate related components (UGX)		
23	Construction of Teachers House with 2 stance Pit Latrine at Wampeewo PS	144,719,578	144,719,578	Climate Design Score	23%		33,214,329			33,214,329	
24	Construction of Teachers House with 2 stance Pit Latrine at Munkabira PS	164,273,606	164,273,606	Climate Design Score	23%		37,702,139			37,702,139	
25	Construction of Teachers House with 2 stance Pit Latrine at ST Kizito Kisozi PS	164,273,606	164,273,606	Climate Design Score	23%		37,702,139			37,702,139	
26	Construction of Teachers House with 2 stance Pit Latrine at ST Pius Nandagira PS	164,443,800	164,443,800	Climate Design Score	23%		37,741,200			37,741,200	
27	Five stance VIP Latrine at St Kizito Mpala P/S	29,976,661	29,976,661	Climate Design Score	23%		6,879,889			6,879,889	
28	Five stance VIP Latrine at St Kizito Katwe P/S	29,976,661	29,976,661	Climate Design Score	23%		6,879,889			6,879,889	
29	Five stance VIP Latrine at Bulega P/S	29,873,057	29,873,057	Climate Design Score	23%		6,856,111			6,856,111	
30	Five stance VIP Latrine at Balibaseka SSS	29,852,643	29,852,643	Climate Design Score	23%		6,851,426			6,851,426	
31	Five stance VIP Latrine at Bussi SS	29,852,643	29,852,643	Climate Design Score	23%		6,851,426			6,851,426	
32	Five stance VIP Latrine at St Bruno Kasenge P/S	29,852,643	29,852,643	Climate Design Score	23%		6,851,426			6,851,426	
33	Five stance VIP Latrine at Namusera C/S P/S	29,852,643	29,852,643	Climate Design Score	23%		6,851,426			6,851,426	
34	Five stance VIP Latrine at Appollo Kaggwa P/S	29,993,860	29,993,860	Climate Design Score	23%		6,883,837			6,883,837	
35	Five stance VIP Latrine at Masulita Junior P/S	29,993,860	29,993,860	Climate Design Score	23%		6,883,837			6,883,837	
36	Five stance VIP Latrine at Baka P/S	29,993,860	29,993,860	Climate Design Score	23%		6,883,837			6,883,837	
37	Five stance VIP Latrine at Kitala P/S	29,873,057	29,873,057	Climate Design Score	23%		6,856,111			6,856,111	
38	Five stance VIP Latrine at Sanda P/S	29,882,822	29,882,822	Climate Design Score	23%		6,858,352			6,858,352	
39	Five stance VIP Latrine at Kabulamuliro P/S	29,882,822	29,882,822	Climate Design Score	23%		6,858,352			6,858,352	
40	Construction of 2 classroom block at Entebbe UMEA P/S	98,748,914	98,748,914	Climate Design Score	25%		24,282,520			24,282,520	
41	Construction of 2 classroom block at Muzinda C/U P/S	98,748,914	98,748,914	Climate Design Score	25%		24,282,520			24,282,520	

No.	List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs)	Type of Climate related investments		Value of climate related components (UGX)			Value of completed climate related components (UGX)		
42	Construction of 2 classroom block at Kitayita P/S	111,216,770	111,216,770	Climate Design Score	25%		27,348,386			27,348,386	
43	Construction of 2 classroom block at Bbembe C/U P/S	111,216,770	111,216,770	Climate Design Score	25%		27,348,386			27,348,386	
44	Construction of 2 classroom block at Bugogo P/S	123,683,248	123,683,248	Climate Design Score	25%		30,413,913			30,413,913	
45	Construction of 2 classroom block at Ziba P/S	123,683,248	123,683,248	Climate Design Score	25%		30,413,913			30,413,913	
46	Rehabilitation of classrooms at Namusera UMEA P/S	129,598,220	129,598,220	Climate Design Score	25%		31,868,415			31,868,415	
47	Rehabilitation of classrooms at Naggulu Seed Secondary School	79,978,040	79,978,040	Climate Design Score	10%		7,866,692			7,866,692	
48	Rehabilitation of classrooms at Balibaseka Secondary School	159,905,340	159,905,340	Climate Design Score	25%		39,320,985			39,320,985	
49	Rehabilitation of classrooms at Busawula P/S	127,700,780	127,700,780	Climate Design Score	25%		31,401,831			31,401,831	
50	Rehabilitation of classrooms at Kabaale P/S	127,700,780	127,700,780	Climate Design Score	25%		31,401,831			31,401,831	
51	Rehabilitation of classrooms at Mayirikiti P/S UMEA P/S	124,313,236	124,313,236	Climate Design Score	25%		30,568,829			30,568,829	
52	Rehabilitation of classrooms at Kassengeje SS	129,993,520	129,993,520	Climate Design Score	25%		31,965,620			31,965,620	
53	Completion of Bulondo health centre staff house	85,435,478	85,435,478	Climate Design Score	23%		19,608,142			19,608,142	
54	Completion of Mende Health centre iii staff quarters	84,495,552	84,495,552	Climate Design Score	23%		19,392,422			19,392,422	
55	Renovation Works at Nakitokolo Health Centre iii	59,631,300	59,631,300	Climate Design Score	10%		5,865,374			5,865,374	
56	Phased construction completion of Mende Administration Block	42,465,368	42,465,368	Climate Design Score	23%		9,767,035			9,767,035	
57	Phased construction completion of Kyengera Administration Block (Phase IV)	249,627,068	249,627,068	Climate Design Score	23%		57,414,226			57,414,226	
58	Phased construction of Wakiso Sub-county Headquarters	190,632,068	190,632,068	Climate Design Score	23%		43,845,376			43,845,376	
59	Construction of two classroom block at Wakiso Seed secondary school	199,927,657	199,927,657	Climate Design Score	25%		49,162,539			49,162,539	
60	Construction of 2 classroom block at Sokolo and Nankonge Primary Schools	199,728,452	199,728,452	Climate Design Score	23%		45,937,544			45,937,544	
	Total	118,554,870,642	10,633,566,469				35,753,417,947			5,103,334,385	

No.	List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs)	Type of Climate related investments	Value of climate related components (UGX)			Value of completed climate related components (UGX)	
	Value of implemented climate change related investments as a percentage of total implemented investments							48%	

4.4 Annual GKMA-UDP Earnings

Computation of the annual GKMA-UDP earnings were based on schedule 4 of the Financing Agreement.

ISG Earnings

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 earnings, and the amount for the qualifying entities that meet the minimum conditions, for the GKMA-UDP. The disbursement formula and the amounts in SDR for FY 2024/2025 in accordance with Schedule 4 of the Financing Agreement are indicated in **Table 15** below.

Table 15: ISG Allocation Amounts

DLI 1	
Financial Year	2024/2025
Target number of GKMA-UDP implementing entities that have met the ISG Minimum Conditions as scored under APA3	9
Allocated amount in SDR credit/Grant	5,425,000.00
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	5,425,000.00
Disbursement per qualifying entity in SDR (Wakiso DLG)	602,777.78

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

MDG Earnings

The POM provides the allocation criteria for the MDG. Schedule 4 of the Financing Agreement stipulates the methodology of the MDG earnings for the entities for the GKMA-UDP. The MDG earnings in SDR computed for Wakiso DLG was based on the assessed compliance with the minimum conditions under DLI 2 and performance scores achieved under DLIs 3 to 8 for the FY 2024/25 is as presented in **Table 16** below.

Table 16: MDG Earnings based on scores

DLIs	Target score	Actual Score	Projected (SDR) (A)	Actual (SDR) (B)	Variance (SDR) (C=A-B)
DLI 2	Meet Minimum Conditions	Met Minimum Conditions	2,283,403.81	2,283,403.81	0.00
DLI 3	70%	65.50%	2,283,403.81	2,124,811.09	158,592.72
DLI 4	15%	0%	3,044,819.02	0	3,044,819.02
DLI 5	80%	29.80%	5,328,643.73	2,224,853.16	3,103,790.57
DLI 6	80%	55.88%	3,807,076.03	2,759,737.33	1,047,338.70
DLI 7	80%	75%	3,044,819.02	2,777,397.75	267,421.27
DLI 8	20%	48%	4,876,172.01	5,034,381.44	(158,209.43)
Total			24,668,337.43	17,204,584.58	7,463,752.85

Note: To maintain scalable earnings within the annual allocation available, the result for the overachieved DLI 8 has been capped at the respective APA3 annual target score of 20% and the corresponding annual allocated amount to avoid early distortion of future earnings.

Total Allocation

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

Table 17: Total Allocation for ISG and MDG for FY 2024/25

Funding Windows	SDR
ISG Allocation	602,777.78
MDG Allocation	17,204,584.58
Total	17,807,362.36

To access the maximum MDG allocations, Wakiso DLG will need to achieve all MDG performance measures and meet annual targets.

5 Key recommendations

5.1 Urban and Physical Planning

- (a) Retooling is very critical in technical departments (Physical planning, Surveying, Environmental management, Engineering) that are supposed to support planning, design and implementation of the GKMA-UDP and ensure compliance to approved PDP. The CAO should procure specialized office hardware tools (computers, printers, scanners, network infrastructure, etc.), department/ sector specialized software and information management and access systems to facilitate integrated planning, budgeting, plan implementation, and reporting processes, to provide better analytical basis for decision making and integrated plans. This is one of the eligible activities on which program LGs can utilise their ISG. The IVA further recommends some of the key infrastructure and software for a robust GIS based database, management information system and information access system. This requires items that the entity must prioritize during budgeting and consideration as summarized in **table 18** below.

Table 18: Key infrastructure and software for a robust GIS based database

No.	Items required	Tools and materials required for Physical Planning
1	Hardware	The key items for physical planning, surveying and engineering and natural resources include: ▪ Desktop and laptop computers ▪ Plotters and printers ▪ Server (and network infrastructure: LAN, WAN, Wi-Fi)
2	Software	Software used in GIS environment that features seamless interfacing between two or more GIS/mapping hardware like Global Positioning System (GPS) and desktop computers to allow data integration.
4	Space requirements	Ample office space for the technical departments (a typical GIS lab for 5 people i.e. the GIS project manager, two experts and two technicians requires a minimum of 12ft by 10ft room)
5	Data requirements and Sources	Data requirements for the key technical departments is quite expensive hence adequate planning and budgeting is critical. Data required includes the following among others: ▪ Topographic information and statistical data ▪ Satellite images ▪ Survey control data ▪ National infrastructure and utility alignments data
Specialised tools		
6	Physical Planning	▪ GPS receivers ▪ Tape measure/s ▪ Transport
7	Engineering	▪ Rebound hammer ▪ Micrometre screw gauge ▪ Earth mega tester ▪ Transport

No.	Items required	Tools and materials required for Physical Planning
8	Surveying	▪ Varied surveying equipment
9	Natural resources;	▪ Handheld Sound Level Meter ▪ Light Meter ▪ Humidity Meter ▪ Temperature Meter ▪ Vibration Meter

- (b) Local Government entities are transitioning from the Output-Based Budgeting based system to a Results Based Performance Management System i.e. the Balanced Score Card (BSC) which was required for implementation across government effective 1 July 2024. The CAO should engage the MoPS to rollout and train the Municipal staff on the use of the new Performance Management Guidelines and the implementation of Result Based Performance Management Framework – BSC.
- (c) The Building Committee should work in coordination with the Physical Planning to guide proper physical planning and development control.
- (d) The MoKCC&MA should address the conflicting legal citations in the tool with regard to Performance Measure A -1 a (ii) on timely consideration of investment applications. The IVA encountered sustained objections from participating entities on the timeline (30 days) benchmarked to verify performance under this Performance Measure. The 30 days' timeline used on the measure is stipulated in the Principal Act (PPA 2010, amended) under Section 40 (2) to ensure Timely notification of the applicants on the decision of the PPC after consideration of the application. Despite the entity's compliance within the 30 days benchmarked measure, there is overwhelming concern from the entity given the other provisions under Section 17(3) that requires **PPC to meet at least once every three (3) months**. Participating entities argue that LGs do not have the necessary resources to ensure monthly PPC meetings. There is need to quote the law accurately but at the same time enhance timely service delivery under this planning function.
- (e) The challenge of imperfect and lack of uniform structure of Building Application Registers across all LGs: All LGs including Wakiso DLG lacked registers with the necessary fields/ information column to track and assess performance of the PPC's consideration of the new investment applications. Instead, the register indicated when the applicant received the approved plan. There is need to recognise that entities are also utilising computerised management systems, such as the new Integrated Revenue Administration System (IRAS) that is being used across government agencies. The process of development approval has been digitized under the IRAS. The system has a development control module that enables submission, assessment, payment of fees, scheduling of site visits, scrutiny of applications as well as generation of the decision of the committee and approval by issuance of a notification certificate. Hence all investment/ development applications are considered by the select sub-committee (comprised of the CAO, Physical Planner, District Surveyor, Senior Environment Officer, Officer Responsible for Environmental Health (Public Health)) on IRAS once the applicant has effected payment on the system. This sub-committee handles the application on the system after two weeks and the decision of the sub-committee is notified to the developer by SMS. Formal consideration and approval is later performed by the PPC.

5.2 Financial Management

- (a) The Finance team should continue guiding the non-finance team on the minimum required support documents for ISG expenditure.
- (b) The Finance team should complete all the required fields in IFMS for all asset categories. In addition, the IFMS generated tag number should be engraved on the fixed assets. The Chief Finance Officer through the CAO should engage the MoFPED to include a provision for the serial numbers engraved on the physical assets. This will allow for correlation between the assets in the fixed asset register and the physical assets at the Entity.
- (c) MoKCC&MA should issue guidance to all entities on GKMA asset registration procedures to enable accurate and timely capturing of GKMA-funded assets in the asset registers.
- (d) The Chief Finance Officer should ensure that financial reports are system generated from IFMIS and signed off by the generating officer.
- (e) The CAO should enforce implementation of recommendations from the Board of Survey report and monitoring of actions by the respective officers.
- (f) The Chief Finance Officer should review the monthly financial reports for accuracy and completeness (to include a trial balance, monthly income and expenditure statements with budget comparison, balance sheet and bank reconciliation statements).
- (g) Issuance of Demand Notes: Demand notes should be issued to defaulting taxpayers before other actions like lockout are taken. The Performance measure on 100% issuance of demand notes has been a challenge across all participating entities. MoKCC&MA should review the intended purpose of this performance measure practicality of the assessment procedure given that all entities have not achieved the requirements and amend the tool accordingly. In addition, MoKCC&MA should amend DLI 3 B-4(a) regarding revenue databases for loading & off-loading and events & promotion, to align with the Ministry of Trade, Industry and Cooperatives guidance.

5.3 Infrastructure

- (a) The District Engineer should accelerate progress on major infrastructure projects: Given the significant impact of the Bukasa–Sentema–Kakiri road (12.9 km) and the Kitemu–Kisozi Naggalabi Spur (6.5 km) that stood at 0% progress on the overall performance score, the district should:
 - Conduct an urgent project review to identify bottlenecks;
 - Strengthen contractor supervision and project management;
 - Develop and implement a catch-up plan with clear quarterly milestones;
 - Embed gap closure and address gaps in monthly TPC meetings; and
 - Train staff in supervision of large infrastructure projects.
- (b) The DLG through the CAO should prioritise multi-jurisdictional planning to improve the score under DLI 4, specifically:
 - Accelerate the implementation of identified multi-jurisdictional projects as well as proactively identify potential cross-boundary projects with neighbouring entities (e.g., shared water systems, regional roads);
 - Engage in joint planning forums under the GKMA–UDP framework; and

- Source additional funding through leveraging national and donor funding that incentivizes inter-district collaboration and multijurisdictional projects between sub entities.
- (c) Structured training should be provided in climate-resilient design for the three infrastructure options (especially for projects which fall under option 3 - Buildings) to strengthen technical capacity at the design stage and ensure that resilience measures are deliberately incorporated rather than retrofitted. Strengthening these systems and technical competencies will improve both the accuracy of reporting and the proportion of investments contributing to climate resilience, thereby maximizing future MDG funding.
- (d) With only 9% of investments classified as climate-related, the DLG through the District Engineer should enhance climate resilience integration through considering the following:
- Embrace building climate score table and design approach;
 - Embed climate resilience early at the design stage;
 - Utilise the building climate design score to inform the design and implementation of building infrastructure systems;
 - Embed detailed environmental assessments and reporting at project appraisal, design, supervision and certification;
 - Increase allocation to climate adaptation and mitigation measures (e.g., sustainable drainage, renewable energy, green infrastructure);
 - Support capacity building among technical staff on climate-resilient design standards; and
 - Embed mother ministries e.g., Ministry of Health (MoH) and Ministry of Education and Sports (MoES) in transitioning all designs and infrastructure to include climate mitigation aspects.
- (e) DLI 4: The Municipal Engineer should proactively identify and develop multi-jurisdictional projects within the MDG framework, particularly for road and drainage infrastructure that spans neighbouring jurisdictions. Adopting a targeted approach will improve Wakiso DLG's performance outcomes, strengthen regional integration, and enhance the efficiency of service delivery across the municipality. Specific recommendations for improvement of performance in DLI 4 include:
- Enhance collaboration with neighbouring GKMA implementing entities through formalized agreements and coordinated technical planning sessions to support joint project identification, co-financing, and coordinated implementation, thereby improving future DLI 4 performance.
 - Prepare and execute a time-bound action plan to launch at least one multi-jurisdictional project that meets POM eligibility requirements.
 - Incorporate multi-jurisdictional projects into official planning frameworks, including the District Development Plan and annual work plans, with clearly assigned budget allocations.
 - Engage the GKMA–UDP Program Coordination Unit for guidance to ensure all projects adhere to eligibility standards and best practices.
 - Provide targeted training for technical and planning personnel on POM requirements, and on the effective design, planning, and execution of multi-jurisdictional projects.

- Implement ongoing capacity-building initiatives to continually strengthen staff competencies in multi-jurisdictional project management, climate-resilient design, and compliance monitoring.
- Establish consistent monitoring and reporting systems to track progress, ensure accountability, and maintain compliance over time

5.4 Environment and social management

- (a) The Senior Environment Officer should fully engage the education and health focal persons in attaining land acquisition and access documentation before projects are implemented.
- (b) The Senior Environment Officer should review the monitoring reports for timeliness, accuracy and completeness (indicating respective site visits, observations, remarks per site, captioned pictures, inspection dates, and details of the inspection team).
- (c) There is need for the District Natural Resources Committee to monitor all construction projects including those in the Town Councils and maintain related updated documentation since the DLG is responsible for procuring town council projects.

5.5 Metropolitan governance

- (a) The MDF should discuss assessment reports and MDF reports during their meetings. The deliberations on the assessment reports and MDF reports should be documented in minutes.

6 Annexes

Annex 1: Performance Assessment Tool

Annex 1.1: Performance on the minimum conditions for the Institutional Strengthening Grant

DLI 1: GKMA Sub-Nationals that have met the ISG Minimum Conditions (as scored by APA)

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings
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 report, 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 for the current FY (2025/26), approved in FY 2024/25, to determine that it covers human resource development/skills enhancement activities (e.g. in procurement and contract management, implementation of environment and social safeguards, Urban resilience and climate change/disaster risk management, digitalization of OSR	MET	DLG Capacity Needs Assessment report - Wakiso DLG prepared their Annual Institutional Strengthening Capacity Needs Assessment Report for FY 2025/26. The report outlines the background, objectives, scope and methodology applied; the assessment carried out, the findings and analysis of the entity's Strengths, Weaknesses, Opportunities and Threats (SWOT), capacity gaps of each department; and provides a conclusion proposing strategic interventions to close the identified gaps in order to reinforce institutional resilience and service delivery in the district. The report was prepared by the Head of Human Resource in February 2025 and was endorsed by the Chief Administrative Officer (CAO) on 4 July 2025. Annual IS Work Plan and Budget for the FY 2025/26 - The Wakiso DLG Annual Institutional Strengthening work plan and Budget for the FY 2025/26 reflect strategies meant to strengthen Wakiso DLG service delivery. Institutional strengthening activities are in line with the Institutional performance gaps defined in the needs assessment report and are in line with the institutional strengthening menu in the POM. The work plan and budget targeted programs include the following:

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings
		mobilization etc.); re-tooling and equipment; as well as system development. ▪ From the Human Resource office/ Planner/ Accounting officer, obtain and review the Annual Institutional Strengthening 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 for FY 2024/25 to find out whether there is a resolution to approve the annual IS work plan, record the dates and minute.		— Promoting urban planning services; on preparation of three detailed Physical Development Plans (PDP) for growth centres Sentema – Bukasa); — Area Action plans for Wakiso subcounty developed; — 20 streets named and 200 houses numbered; — Improving own source revenue collection capacity to support future investments and ensure maintenance of Infrastructure and services; — Targeted programmes for urban economic development and improved competitiveness; — Ensuring urban resilience and climate change/disaster risk management and environmental and social management; — Enhanced asset management through preparation of annual infrastructure and condition survey reports, Operation and Maintenance strategy, Board of Survey report; — Retooling involving renovation of district headquarters building and performance tools; — Human Resource skills development through short-term training courses not exceeding nine active months; — Development of platforms for service delivery and stakeholder engagement programs; and — Program coordination activities such as management, monitoring and reporting activities ▪ The Wakiso DLG Annual Institutional Strengthening work plan and budget for the FY (2025/26) was approved by the Wakiso District Council Meeting held on 29 May 2025 under Minute 148/WAK/DLC6/2024.

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings																																							
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 (FY 2024/25)	- 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 (FY 2024/25). - Check if the expenditure complied with approved annual ISP work plan and ISG expenditure guidelines as defined in the Program Operational Manual (POM). - From the Chief/Principal Finance Officer or Director Treasury, review financial accountabilities for the previous year (FY 2024/25) and confirm that 30% of ISG (funds received) was spent on climate change activities as planned.	MET	We reviewed the ISP work plan and ISG expenditure statements for the FY 2024/25 and established that Wakiso DLG planned and spent UGX 3,553,151,483 and UGX 3,506,205,998 respectively as shown in the table below. The expenditure complied with the approved ISP work plan and expenditure guidelines in the POM.																																							
				<table><tr><th>Functional Areas</th><th>Budgeted expenditure per approved annual ISP work plan (UGX)</th><th>Actual expenditure per accountabilities reviewed (UGX)</th></tr><tr><td>Urban Planning Services</td><td>584,734,428</td><td>550,780,728</td></tr><tr><td>Urban economic development and Competitiveness</td><td>153,000,000</td><td>152,999,387</td></tr><tr><td>Own Source Revenue (OSR) improvements</td><td>140,000,004</td><td>139,999,408</td></tr><tr><td>Asset Management</td><td>-</td><td>-</td></tr><tr><td>Urban resilience and climate change/ disaster risk management</td><td>542,000,000</td><td>546,665,590</td></tr><tr><td>Environmental Management</td><td>363,776,000</td><td>371,388,360</td></tr><tr><td>E-Government Services (automation)</td><td>101,968,181</td><td>101,454,151</td></tr><tr><td>Stakeholder engagement</td><td>294,000,000</td><td>286,362,960</td></tr><tr><td>Program management and coordination</td><td>405,412,277</td><td>404,668,337</td></tr><tr><td>Human Resource Development</td><td>312,315,148</td><td>310,385,996</td></tr><tr><td>Retooling</td><td>655,945,445</td><td>641,546,081</td></tr><tr><td>Total</td><td>3,553,151,483</td><td>3,506,250,998</td></tr></table>	Functional Areas	Budgeted expenditure per approved annual ISP work plan (UGX)	Actual expenditure per accountabilities reviewed (UGX)	Urban Planning Services	584,734,428	550,780,728	Urban economic development and Competitiveness	153,000,000	152,999,387	Own Source Revenue (OSR) improvements	140,000,004	139,999,408	Asset Management	-	-	Urban resilience and climate change/ disaster risk management	542,000,000	546,665,590	Environmental Management	363,776,000	371,388,360	E-Government Services (automation)	101,968,181	101,454,151	Stakeholder engagement	294,000,000	286,362,960	Program management and coordination	405,412,277	404,668,337	Human Resource Development	312,315,148	310,385,996	Retooling	655,945,445	641,546,081	Total	3,553,151,483	3,506,250,998
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Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings																		
				▪ We further reviewed the IS expenditure statements and accountabilities for FY 2024/25 and noted that Wakiso DLG spent 30.1% (UGX 1,055,561,338) on climate change activities i.e., 15.6% (UGX 546,665,590) of the expenditure on Urban resilience and climate change/disaster risk management, 10.6% (UGX 371,388,360) on Environment Management, and 3.9% (UGX 137,507,388) on Urban Planning as shown in the table below. <table><tr><th>Activity Relating to Climate Change</th><th>Amount (UGX)</th></tr><tr><td colspan="2">Urban resilience and climate change/disaster risk management and Environmental and Social Management</td></tr><tr><td>Wakiso District State of Environment Report was prepared and approved by the District Environment Natural Resources Committee (DENRC)</td><td>219,500,000</td></tr><tr><td>Wakiso District Environment Action Plan (Wetlands, Forestry, Lands and Environment) was prepared and Approved by the DENRC</td><td>115,000,000</td></tr><tr><td>Field monitoring reports by the DENRC produced</td><td>36,271,050</td></tr><tr><td>Climate Change Mitigation and Adaptation Strategy was prepared and approved by the DENRC</td><td>129,515,000</td></tr><tr><td>Wakiso District Environment and Natural Resources Committees were constituted and trained on their roles/responsibilities</td><td>36,802,180</td></tr><tr><td>Areas for restoration and conservation were identified for purposes of informing urban planning decisions and enabling intervention and revitalization in 5 Lower local governments of Kasangati Town Council, Wakiso Sub County, Wakiso Town Council, Mende Sub County and Kajjansi Town Council</td><td>9,577,360</td></tr><tr><td>Sub-Total</td><td>546,665,590</td></tr></table>	Activity Relating to Climate Change	Amount (UGX)	Urban resilience and climate change/disaster risk management and Environmental and Social Management		Wakiso District State of Environment Report was prepared and approved by the District Environment Natural Resources Committee (DENRC)	219,500,000	Wakiso District Environment Action Plan (Wetlands, Forestry, Lands and Environment) was prepared and Approved by the DENRC	115,000,000	Field monitoring reports by the DENRC produced	36,271,050	Climate Change Mitigation and Adaptation Strategy was prepared and approved by the DENRC	129,515,000	Wakiso District Environment and Natural Resources Committees were constituted and trained on their roles/responsibilities	36,802,180	Areas for restoration and conservation were identified for purposes of informing urban planning decisions and enabling intervention and revitalization in 5 Lower local governments of Kasangati Town Council, Wakiso Sub County, Wakiso Town Council, Mende Sub County and Kajjansi Town Council	9,577,360	Sub-Total	546,665,590
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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 (consider FY 2025/26 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 (focus on 30% on amounts received by the Entity).	MET	<table><tr><td colspan="2">Our review indicated that the total ISG budget amounts to UGX 3,242,834,588.33. The urban resilience and climate change disaster risk management and environmental and social management budget amounted to UGX 1,043,962,978 as shown in the table below.</td></tr><tr><td>Particulars</td><td>Amount (UGX)</td></tr><tr><td>Urban Resilience and climate change /Disaster Risk Management</td><td></td></tr><tr><td>Climate change Vulnerability framework strategy implemented</td><td>205,855,899</td></tr></table>		Our review indicated that the total ISG budget amounts to UGX 3,242,834,588.33. The urban resilience and climate change disaster risk management and environmental and social management budget amounted to UGX 1,043,962,978 as shown in the table below.		Particulars	Amount (UGX)	Urban Resilience and climate change /Disaster Risk Management		Climate change Vulnerability framework strategy implemented	205,855,899												
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				<table><tr><td>Annual climate and disaster risk reduction expenditure review report produced</td><td>15,136,463</td></tr><tr><td>Solid waste management strategy populated and implemented as a quick action for district state of environment report</td><td>72,655,023</td></tr><tr><td>200 waste bins procured to pilot 2-bin waste management system in Wakiso District</td><td>88,103,387</td></tr><tr><td>District Environment Action Plan integrated in Planning and implemented</td><td>81,425,000</td></tr><tr><td>SUB TOTAL</td><td>463,175,772</td></tr><tr><td colspan="2">Environmental and Social Management</td></tr><tr><td>Four (4) District and Natural Resources Committee (DENRC) Meetings, 4 Monitoring Exercises and 6 Local Environment and Natural Resources Committee (LENRC) Consulted</td><td>50,577,621</td></tr><tr><td>One (1) Drainage master plan developed</td><td>326,947,605</td></tr><tr><td>District CCVA Implemented (Flood area mapped and preliminary control measures implemented</td><td>30,272,926</td></tr><tr><td>40 Technical supervision and political monitoring of implementation of environmental and social safeguards on ongoing GKMA funded and unfunded projects undertaken</td><td>60,545,853</td></tr><tr><td>Bye laws on green corridors, landscaping and tree planting developed and popularised</td><td>112,443,202</td></tr><tr><td>SUB TOTAL</td><td>580,787,207</td></tr><tr><td>GRAND TOTAL</td><td>1,043,962,979</td></tr></table>	Annual climate and disaster risk reduction expenditure review report produced	15,136,463	Solid waste management strategy populated and implemented as a quick action for district state of environment report	72,655,023	200 waste bins procured to pilot 2-bin waste management system in Wakiso District	88,103,387	District Environment Action Plan integrated in Planning and implemented	81,425,000	SUB TOTAL	463,175,772	Environmental and Social Management		Four (4) District and Natural Resources Committee (DENRC) Meetings, 4 Monitoring Exercises and 6 Local Environment and Natural Resources Committee (LENRC) Consulted	50,577,621	One (1) Drainage master plan developed	326,947,605	District CCVA Implemented (Flood area mapped and preliminary control measures implemented	30,272,926	40 Technical supervision and political monitoring of implementation of environmental and social safeguards on ongoing GKMA funded and unfunded projects undertaken	60,545,853	Bye laws on green corridors, landscaping and tree planting developed and popularised	112,443,202	SUB TOTAL	580,787,207	GRAND TOTAL	1,043,962,979	
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				▪ This results into a 32.2% as indicated below. $\frac{1,043,962,979}{3,242,834,588.33} \times 100 = 32.2\%$ ▪ Wakiso DLG drew up an annual ISP with at least 32.2% of funds for climate change related activities for the FY 2025/26.																											
Overall conclusion	WAKISO DLG HAS MET THE MINIMUM CONDITIONS FOR ACCESSING THE INSTITUTIONAL STRENGTHENING GRANT UNDER DL 1																														

Annex 1.2: Performance on the minimum conditions for the Metropolitan Development Grant

DLI 2: GKMA Sub-Nationals that have met the MDG Minimum Conditions (as scored by APA)

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
A) The entity has substantively ⁶ filled key staff positions that are relevant for metropolitan governance and service delivery (Check for staffing levels at the time of assessment)	1.	The staff positions that must be substantively filled in Kampala Capital City Authority (KCCA) are: i. Executive Director/Accounting Officer⁷ 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	▪ From the 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). ▪ For Officers in acting capacity check if the officer has been employed to do	N/A	▪ Not Applicable

⁶ Substantively filled means that the staff appointed to execute the tasks mentioned in the TOR, and posted, possesses the required skills and qualifications.

⁷ 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	Assessment (Met/ Not Met)	Detailed assessment findings
		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	the same job as the Officer who should be holding the position (check for the request to the mother ministry, response from the ministry, job descriptions, advertisement for the position, appointment letter, acceptance letter signed by the Officer holding the position).		
	2.	The staff positions that must be substantively filled in District Local Governments are: i. Chief Administrative Officer/Accounting Officer ii. District Engineer iii. Senior Physical Planner iv. Senior Procurement Officer v. Chief Finance Officer	▪ From the 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	MET	▪ Assessment at Wakiso DLG confirmed that the core staff as specified in the assessment tool and participation agreement were substantively appointed in all key positions. (i) Bukenya Jude Mark is the appointed Chief Administrative Officer (CAO) for Wakiso DLG. He was appointed on promotion by the Public Service Commission under Ref LG/P.10704 as per appointment letter dated 23 May 2023 signed by the He was transferred to Wakiso DLG as CAO by the Permanent Secretary (PS) Ministry of Local Government (MoLG) in a letter dated 7 August 2025 from Kyankwanzi DLG. He is the appointed Accounting Officer for Vote 933 Wakiso District for FY 2025/26 by the PS/ST MFPED as per appointment letter dated 15 August 2025 Ref HRM/55/77/01.

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
		vi. Senior Accountant vii. District Natural Resources Officer viii. Senior Environment Officer ix. District Community Development Officer x. Senior Labor Officer ⁸ xi. District Planner xii. District Commercial Officer xiii. Principal Internal Auditor xiv. Principal Human Resource Officer	he/she is registered with the Engineers Registration Board (ERB). For Officers in acting capacity check if the officer has been employed to do the same job as the Officer who should be holding the position (check for the request to the mother ministry, response from the ministry, job descriptions, advertisement for the position, appointment letter, acceptance letter signed by the Officer holding the position)		(ii) Eng Ndiwalana Geoffrey Butts is the substantive Wakiso District Engineer. He was appointed Wakiso District Engineer in a letter dated 20 February 2024 by Wakiso DSC under Minute No. 1/2024 on transfer of service from Makindye Ssabagabo MLG to Wakiso DLG. The officer's acceptance of appointment on promotion as a District Engineer is contained in a letter dated 24 April 2024. He is registered with the Engineers Registration Board (ERB) and licensed to practice for 2025. ERB registration Certificate for 2025, No 1116 dated 20 February 2025 was on file. He was first appointed Engineering Assistant on promotion by Butambala DLG under Min. 59/2012 as Water Officer. In a letter dated 14 April 2015 under DSC 42/2015 he was appointed on transfer as a Senior Civil Engineer from Butambala DLG to Wakiso Town Council. He was confirmed in a letter dated 28 July 2010 under Min. No. 54/2020 (1) of June 2010. (iii) Ms Nakatudde Ruth is the substantive Wakiso District Principal Physical Planner. She was appointed on accelerated promotion to the post Principal Physical Planner in letter dated 7 August 2018 under the DSC Minute No. 206/2018. In a letter dated 1 December 2015 under DSC Min. 159/2015, she was appointed on promotion as a Senior Physical Planner under Min. 159/2015. In letter dated 15 September 2010 under DSC Min.47/2010 she was appointed Physical Planner. She was confirmed in a letter dated 2 November 2004 under Min. 45/2004 (F).

⁸ For Mpigi DLG, please refer to their approved Organization structure and assess the exiting position

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
					(iv) Mayanja William is the substantive Wakiso District Principal Procurement Officer. He was appointed to the position as per letter dated 3 September 2009 by Wakiso DSC under Min. No 116/2009. He was first appointed by the PPDA in a letter dated 30 December 2003 under Min. PPDA/2001. He was confirmed in letter dated 25 May 2005 under Ref. PPDA/WM/36-0. In addition, Lwanyaaga Henry is the substantive Wakiso District Senior Procurement Officer. He was appointed to the position as per letter dated 26 April 2023 by Wakiso DSC under Minute No. 33 of 2/2023. (v) Ssekandi Michael is the substantive Wakiso District Chief Finance Officer. He was appointed by Wakiso DSC as the Chief Finance Officer under Min.32/2015 as per letter dated 12 March 2015. He was first appointed on probation as Examiner of Accounts as per letter dated 14 September 1998 under minute number DSC Ref. WM/1541. He was confirmed in letter dated 28 November 2002 under DSC Min. 78/2002. (vi) Ms Nabisubi Cissy is the substantive Senior Accountant for Wakiso DLG. She was appointed on promotion from the position of Accountant to Senior Accountant as per appointment letter dated 20 December 2017 by the DSC under Minute No. 148/2017. She accepted the appointment on 21 December 2017. She was earlier appointed in letter dated 7 July 2010 to Accountant under Min. 148/2017. Her initial appointment on probation was to the position of Accounts Assistant Gr 1 Wakiso DLG in letter dated 2 April 2002 by the DSC under Min No.6/2002. She was confirmed in service as per appointment letter dated 28 November 2002 by the DSC Under Min No. 78/2002. (vii) Ssebaganzi Rebecca Bukenya is the substantive District Natural Resources Officer for Wakiso DLG. The officer was appointed to the position as per letter dated 30 May

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
					2008 by Wakiso DSC under Minute No. 24/2008 (c). She was retrospectively confirmed as Agricultural Officer in letter dated 15 May 2024 under Min.286/1991. She was earlier appointed on probation as Agricultural Officer in letter dated 15 March 1991 under Minute NO. 286 OF 1991. (viii) Mr. Mpoza Esau is the substantive Senior Environment Officer for Wakiso DLG. He was appointed on promotion as a Senior Environment Officer as per letter dated 18 June 2021 by Wakiso DSC under Minute No. 71/2021. He was appointed on probation as an Environment Officer in a letter dated 2 April 2005 under Ref CR.D/10636 by Wakiso DSC under minute No. 59/2004. The officer was confirmed in service as an Environment Officer as per letter dated 1 May 2008 Ref CRD/10636 by Wakiso DSC under Minute No 12/2008. (ix) Kyejjusa John is the substantive District Community Development Officer for Wakiso DLG. The officer was appointed on probation to the post of District Community Development Officer in a letter dated 1 July 2016 under Ref CRD 12197 by the Wakiso DSC under Minute No 91/2016. He was confirmed in service as per letter dated 3 September 2021 by the DSC under Min No.120.7/10/2021. (x) Muhumuza Peter Celestine is the substantive Senior Labour Officer for Wakiso DLG. He was appointed on promotion from the position of Labour Officer to Senior Labour Officer as per letter dated 12 April 2016 under Ref. CRC: 11280 by the DSC under Min. No. 48/2016. He was appointed as Labour Officer on transfer from Bushenyi DLG as per letter dated 20 February 2009 under Minute No. 23/2009 of Wakiso DSC. He was earlier appointed as Labour Officer by the Bushenyi DSC in letter dated 24 April 2008 under minute No. 29/2008 (1). He was confirmed in service as labour officer under

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
					Minute No. 93/99 in a letter dated 17 February 2009 Ref. CR/159/3. (xi) Mr Galabuzi Paddy was re-designated by Wakiso DSC as District Planner in a letter dated 10 December 2018 under Minute. No. 354/2018. He was confirmed in appointment in a letter dated 21 May 2015 under Min. No.24.1/2014. He was earlier appointed on probation as a District Planner for Kiboga DLG and was confirmed in letter dated 12 September 2002 under Minute No. 47/2002. (xii) Kigozi Musaaazi James is the substantive District Commercial Officer for Wakiso DLG. He was appointed on transfer from Mubende Municipal Council to Wakiso DLG in a letter dated 2 April 2025 under Ref CRD:12832 by the Wakiso DSC under Minute No 59 of 2/2025. His initial appointment on probation was to the position of Principal Commercial Officer Mubende Municipal Council in a letter dated 6 April 2018 under Ref CR/MMC/156/1 by the Mubende DSC under Min No.14/2018.14.14 (1). He was confirmed in a letter dated 30 August 2019 under Minute no. 96.1.11. (xiii) Busulwa Simon Peter is the substantive Principal Internal Auditor for Wakiso DLG. He was appointed on promotion from position of Senior Accountant to Principal Internal Auditor as per letter dated 23 December 2015 under Ref. CRD 10104 by Wakiso DSC under minute No. 106/2015. His initial appointment on probation was by Mpigi DSC as a Senior Accounts Assistant G.II in a letter dated 13 June 1994 under minute No. Min.64/1994. He was confirmed in the position in a letter dated 10 June 1997 by the DSC under Minute No. 3 of 1997. (xiv) Bakobye Juliet is the substantive Principal Human Resource Officer for Wakiso DLG. She was appointed on promotion on transfer within service from the position

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
					of Principal Human Resource Officer / Secretary District Service Commission to Principal Human Resource Officer as per letter dated 13 June 2018 by Wakiso DSC under Minute No. 51/2018. She was previously appointed on transfer within service for the position of Principal Human Resource Officer / Secretary District Service Commission as per letter dated 20 May 2016 by the Chief Administrative Officer (CAO) under minute DSC Min.No 73/2016. She accepted this appointment on 16 June 2016.
	3.	The staff positions that must be substantively⁹ filled in Municipal Local Governments are: i. Town Clerk/Accounting Officer ii. Municipal Engineer iii. Senior Physical Planner iv. Procurement Officer v. Principal Finance Officer vi. Senior Accountant vii. Environment Officer viii. Community Development Officer	▪ From the Human Resource Office obtain the staff lists and appointment letters of the listed staff to establish that they are substantively filled. ▪ For the Engineering Position, check and confirm that he/she is registered with the Engineers Registration Board (ERB).	N/A	▪ Not Applicable

⁹ Must be as per the Approved Staffing Structure of the entity

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
		ix. Labor Officer x. Senior Planner xi. Principal Commercial Officer xii. Senior Internal Auditor xiii. Senior Human Resource Officer	For Officers in acting capacity check if the officer has been employed to do the same job as the Officer who should be holding the position (check for job descriptions, advertisement for the position, acceptance letter signed by the Officer holding the position).		
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 (2025/26) 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	- From MoFPED's inventory/ schedule of sub-national submissions of performance contracts, check dates of submission and issuance of receipts and: ✓ If entity submitted before or by due date, then	MET	We reviewed MoFPED's inventory/ schedule of sub-national submissions of performance contracts of the current FY (2025/26) that among others includes annual work-plan, budget and procurement plan and noted that Wakiso DLG submitted the performance contract on 27 June 2025 (a system generated date of submission) before the deadline of 31 July 2025.

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
		2025 based on the OPM assessment)	state 'compliant' ✓ If entity had not submitted or submitted later than the due date, state 'non-compliant'		
	5.	The entity submitted the Annual Performance Report for the previous FY (2024/25) on or before the deadline as determined by MoFPED of the current Financial Year¹⁰ 2025/26 (deadline for submission is 31 August 2025) <i>Note that these reports should include financial and physical progress reports even for supplementary budgets and work plans</i>	▪ From MoFPED's official record/ inventory of submission of annual performance report submitted to MoFPED, check the date MoFPED received the annual performance report: ✓ If entity submitted report to MoFPED in time, then it is compliant. If entity submitted late or did not submit, then it	MET	▪ We reviewed MoFPED's official record/ inventory of submission of annual performance report and noted that Wakiso DLG submitted their Annual Performance Report for the previous FY 2024/25 on 31 July 2025 (a system generated date of submission) before the deadline of 31 August 2025.

¹⁰ 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	Assessment (Met/ Not Met)	Detailed assessment findings															
			is not compliant.																	
	6.	The entity Internal Audit function is being executed in accordance with the LGA section 90, Procurement Regulations, PFMA and KCCA Act	From the Internal Auditor check that the Entity: - Prepared and submitted an audit work-plan to the Regional Audit Committee for the current FY (2025/26). - Produced at least three out of the four quarterly internal audit reports for the previous FY (2024/25) and submitted these reports to the Authority/ council and the PAC/LGPAC.	MET	- The District Internal Auditor/ Principal Internal Auditor prepared the Annual Internal Audit work plan for the FY 2025/26 and submitted it to the Regional Audit Committee on 1 April 2025 as per the stamp from Office of the Internal Auditor General, Ministry of Finance, Planning and Economic Development (MoFPED). - The District Internal Auditor prepared four quarterly internal audit reports for the previous FY (2024/25) and submitted them to the Speaker of District Council and to Wakiso District Public Accounts Committee (DPAC). Both submissions were acknowledged by Clerk to Council who stamped the copies on the dates indicated in the table below.<table><tr><th>Period</th><th>Report date</th><th>Date of submission to Speaker of District Council and DPAC</th></tr><tr><td>Quarter 1</td><td>30/10/2024</td><td>30/10/2024</td></tr><tr><td>Quarter 2</td><td>27/02/2025</td><td>27/02/2025</td></tr><tr><td>Quarter 3</td><td>14/05/2025</td><td>26/05/2025</td></tr><tr><td>Quarter 4</td><td>26/08/2025</td><td>26/08/2025</td></tr></table>	Period	Report date	Date of submission to Speaker of District Council and DPAC	Quarter 1	30/10/2024	30/10/2024	Quarter 2	27/02/2025	27/02/2025	Quarter 3	14/05/2025	26/05/2025	Quarter 4	26/08/2025	26/08/2025
Period	Report date	Date of submission to Speaker of District Council and DPAC																		
Quarter 1	30/10/2024	30/10/2024																		
Quarter 2	27/02/2025	27/02/2025																		
Quarter 3	14/05/2025	26/05/2025																		
Quarter 4	26/08/2025	26/08/2025																		
	7.	The audit opinion of Financial Statement for the previous FY but one (FY 2023/24) is not adverse or disclaimer	From the Auditor General check the audit opinion of the entity for the previous FY but one. If entity has adverse and disclaimer opinion: Non-compliant	MET	We reviewed the report of the Auditor General for Wakiso DLG for the audit of the year ended 30 June 2024 and noted that Wakiso DLG obtained an unqualified audit opinion indicating that, “In my opinion, the financial statements of Wakiso District Local Government for the financial year ended 30 June 2024 are prepared in all material respects, in accordance with section 49 of the Public Finance Management Act (PFMA), Cap 171, and the Financial Reporting Guide, 2024.”															

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings																																	
C) The entity has met all Program specific requirements	8.	The entity has a Metropolitan Development Forum (MDF) for FY 2024/25	From the DCDO/CDO's office obtain the appointment letters and Council minute of approval for the MDF members to establish whether the MDF is fully constituted as per Guidelines from MoLHUD.	MET	Discussion with Principal CDO indicated that Wakiso Metropolitan Development Forum (WMDF) was elected on 24 January 2024 and it has 30 elected members and four (4) members appointed by the Chief Administration Officer (CAO). The WMDF was subsequently approved by the Council in a meeting held on 31 January 2024 under Min 132/WAK/DLC6/2024. The 30 elected members of the WMDF were appointed by the CAO on 16 February 2024. Details of the WMDF composition are indicated in the table below: <table><tr><th>No.</th><th>Names</th><th>Designation/ Representation</th></tr><tr><td>1.</td><td>Eng Male Mukasa Richard</td><td>President (Profession bodies)</td></tr><tr><td>2.</td><td>Kiberu Charles Kisiriza</td><td>Vice President</td></tr><tr><td>3.</td><td>Grace Nalugwa</td><td>Secretary</td></tr><tr><td>4.</td><td>Andrew Sentumbwe</td><td>Treasurer</td></tr><tr><td>5.</td><td>Sarah Namutosi</td><td>Mobiliser</td></tr><tr><td>6.</td><td>James Kayita</td><td>Publicity/Landlords and Property Managers</td></tr><tr><td>7.</td><td>Lugoloobi Sarah Kulabako</td><td>Vulnerable representative</td></tr><tr><td>8.</td><td>Kasozi Vincent</td><td>Member (Business Community)</td></tr><tr><td>9.</td><td>Kisangala Emmanuel</td><td>Member/Development Partners</td></tr><tr><td>10.</td><td>Godfrey Tibisingwgwa</td><td>Member/ Banking Institutions</td></tr></table>	No.	Names	Designation/ Representation	1.	Eng Male Mukasa Richard	President (Profession bodies)	2.	Kiberu Charles Kisiriza	Vice President	3.	Grace Nalugwa	Secretary	4.	Andrew Sentumbwe	Treasurer	5.	Sarah Namutosi	Mobiliser	6.	James Kayita	Publicity/Landlords and Property Managers	7.	Lugoloobi Sarah Kulabako	Vulnerable representative	8.	Kasozi Vincent	Member (Business Community)	9.	Kisangala Emmanuel	Member/Development Partners	10.	Godfrey Tibisingwgwa	Member/ Banking Institutions
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Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings		
					11.	Uhuru Sam	Member/Manufacturers & Small Scale industries
					12.	Reverend Nyanja	Member/ Faith Based Organisations
					13.	Noeline Nabukenya	Member/ Media Houses
					14.	Kiwanuka Ronald	Member/Utility agencies and Parastatals
					15.	Aron Kyoyita	Member/ Youth Associations
					16.	Ssemwanga Francis	Member/ The Urban Poor/Slum dwellers /federation/organised communities
					17.	Ssendege Badru	Member/ Transporters (Boda Boda)
					18.	Ayub Migadde	Member/ Transporters (Taxi)
					19.	Kinene Byron	Member/Transporters (Lorries)
					20.	Justine Mbabazi	Security Agencies/Resident District Commissioner
					21.	Benjamin Kigongo	Member/ Wakiso Farmers Association
					22.	Timo Ayinebyona	Member/ National Identification and Registration Authority Register Wakiso
					23.	Magala Henry	Member/Market and Street Vendors
					24.	Lubwama Musisi Richard	Member/People with Disability

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings			
						25.	Nakamya Sheila	Member/Youth
						26.	Kasana Martin	Member (Property Member)
						27.	Ssekabira Livingstone	Member/Market Vendor
						28.	Magala Stephen	Member/Savings and Credit Cooperatives
						29.	Shekh Kassimu	Religious Institutions (Muslim)
						30.	Lukyamuzi Kizito	Member/ Fishermen
						31.	Namirembe Moureen	Secretary
						32.	Kiwanuka Archilles	GKMA-UDP Coordinator
						33.	Nakazibwe Mary	Principal Community Development Officer
						34.	Kyejjusa John	District Community Development Officer
	9.	The entity annual work-plan/ budget for FY 2025/26 for GKMA PforR adheres with the investment menu provided for in the Program Operational Manual (from Year 2)	From the Performance Contract for FY 2025/26 (with work-plan and budget) establish whether the entity has allocated GKMA PforR funds to eligible activities.	MET	- According to the investment menu in the POM, the following activities are considered ineligible for ISG expenditure: - Means of transport (vehicles, motorcycles) - Construction of office buildings - International travel and associated costs - Long term training costs (for example, university degree programs) - Recurrent costs (for example, salaries, utilities, and the like) for Implementing Entities. - Wakiso DLG prepared a Performance Contract for FY 2025/26 dated 27 June 2025 addressed to the PS/ST.			

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings																										
					MoFPED. However, the Performance contract was not signed as acknowledgement by the PS/ST MoFPED. ▪ We reviewed the Performance Contract for FY 2025/26 (with work-plan and budget) and noted that Wakiso DLG allocated GKMA funds worth UGX 3,242,835,000 and UGX 197,903,019,000 to Institutional Strengthening and Municipal Development eligible activities respectively. A summary of funds allocated to activities handled by the different departments is indicated in the tables below: <table><tr><th>Department</th><th>ISG Amount (UGX) '000'</th></tr><tr><td>Administration</td><td>828,900</td></tr><tr><td>Finance</td><td>141,622</td></tr><tr><td>Natural resources</td><td>1,444,171</td></tr><tr><td>Community</td><td>268,990</td></tr><tr><td>Planning</td><td>215,130</td></tr><tr><td>Audit</td><td>40,218</td></tr><tr><td>Trade, Industry and Local Development</td><td>200,700</td></tr><tr><td>Roads and Engineering (ISG component)</td><td>103,104</td></tr><tr><td>Total ISG</td><td>3,242,835</td></tr><tr><td></td><td></td></tr><tr><td>Roads and Engineering (MDG component)</td><td>197,903,019</td></tr><tr><td>Total GKMA funds</td><td>201,145,854</td></tr></table>	Department	ISG Amount (UGX) '000'	Administration	828,900	Finance	141,622	Natural resources	1,444,171	Community	268,990	Planning	215,130	Audit	40,218	Trade, Industry and Local Development	200,700	Roads and Engineering (ISG component)	103,104	Total ISG	3,242,835			Roads and Engineering (MDG component)	197,903,019	Total GKMA funds	201,145,854
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Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings										
					The detailed allocation is included in Annex 5: Allocation of GKMA funds to Eligible Activities of this report.										
	10.	The entity adheres to the eligible expenditures for MDG (investment menu) for the use of funds in the previous year (2024/25) - from Year 2	From the performance reports establish whether the entity indicated the source of funding for investments and used the GKMA PforR funds for the previous FY (2024/25) on eligible activities.	MET	- We reviewed the quarterly performance reports for FY 2024/25 (Quarter 1, 2, 3 and 4) and noted that Wakiso DLG indicated the sources of funding for investments including: - Other Government transfers including Foot and Mouth Disease Vaccination, Greater Kampala Metropolitan Area Project, Growth Opportunities and Productivity for Women Enterprises (GROW) Project, Infectious Diseases Institute (IDI), Micro Projects under Luwero Rwenzori Development Programme, Support to PLE (UNEB), Uganda Road Fund (URF), and Uganda Women Entrepreneurship Program (UWEP) - Conditional Government transfers including Transitional Conditional Grant Development and Programme Conditional Grant Development. - From the above, the performance reports indicated the source of funding including the PforR program funds. - Our review of the quarter 4 Performance Report for FY 2024/25 indicated that Wakiso DLG used GKMA PforR funds worth UGX 21,805,262,373 on eligible activities as shown in the table below.<table><tr><th>Particulars</th><th>Amount (UGX)</th></tr><tr><td>30% Advance payment for the upgrading of Bukasa-Sentema-Kakiri road</td><td>11,225,620,647</td></tr><tr><td>30% Advance payment for the upgrading of Kisozi-Kitemu Road and Naggalabi Spur</td><td>7,053,094,484</td></tr><tr><td></td><td>3,526,547,242</td></tr><tr><td>Total</td><td>21,805,262,373</td></tr></table> - The activities above are classified under “Pillar 1 (Mobility and Accessibility) linked to government program 1.1 -	Particulars	Amount (UGX)	30% Advance payment for the upgrading of Bukasa-Sentema-Kakiri road	11,225,620,647	30% Advance payment for the upgrading of Kisozi-Kitemu Road and Naggalabi Spur	7,053,094,484		3,526,547,242	Total	21,805,262,373
Particulars	Amount (UGX)														
30% Advance payment for the upgrading of Bukasa-Sentema-Kakiri road	11,225,620,647														
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	3,526,547,242														
Total	21,805,262,373														

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
					Strategic Roads Program” as determined by the investment menu in the POM.
D) The entity has demonstrated basic capacities in climate and disaster risk management	11.	Evidence that the entity has carried out climate change/ disaster risk screening checklist ¹¹ at planning, designing, implementation, and completion (O&M) stage (from Year 2)	Step 1: From the planning unit / strategy department, obtain and review the budget performance reports for the previous FY (2024/25) to identify all active MDG-funded projects¹² and their current status (planning / design / implementation / O&M stages). Step 2: Obtain from the planning unit / strategy department the completed Climate and Disaster Risk Screening Checklist for each of these active projects. Step 3: Check that all checklists for all planned investments were fully completed	MET	- Wakiso DLG carried out climate change/ disaster risk screening at planning, designing, and implementation stage. From review of the Budget Performance Report for FY 2024/25, two MDG-funded planned projects were identified and ongoing. There was evidence of fully completed climate change/ disaster risk screening checklists for the two MDG funded projects which included: - Upgrade and reconstruction of Bukasa – Sentema – Kakiri road of 12.9km screened on 15 January 2024; currently at implementation stage. - Kisozi -Kitemu of 4.5km and Nagalabi Spur (2.0km) screened on 15 January 2024; currently at implementation stage. - The climate and disaster risk screening checklists for all planned investments were fully completed and signed by the Senior Environment Officer, Senior Engineer, , Principal Physical, District Community Development Officer, Senior Engineering Officer and the CAO.

¹¹ As per the Urban Resilience Guideline and Checklist in POM

¹² 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	Assessment (Met/ Not Met)	Detailed assessment findings
			and signed by the required stakeholders. A checklist is deemed to be fully completed when: ✓ An answer has been selected in column C for each of the 29 questions. ✓ Explanation / supporting data is provided in column E for all questions where the selected answer results in a score above 0. If the project entered a new stage (design / implementation / O&M), the tab(s) corresponding to the relevant stages are completed.		
Overall conclusion	WAKISO DLG HAS MET THE MINIMUM CONDITIONS FOR ACCESSING THE METROPOLITAN DEVELOPMENT GRANT UNDER DLI 2.				

Annex 1.3: Performance on the performance measures for institutional improvements and infrastructure delivery

DLI 3: GKMA Sub-Nationals have strengthened institutional performance for service delivery, including climate resilient project designs (average percentage scores as assessed through APA)

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																								
A) Metropolitan urban planning, budgeting and management <i>Maximum Score is 24</i>	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 <i>Maximum score is 14</i>	a) If the entity has a functional Physical Planning Committee (PPC) in place that: (i) Is properly and fully constituted: Score 1 or else 0 (ii) Considers new investments/ application for development permission on time: Score 1 or else 0 (iii) Has submitted at least 4 sets of minutes of Physical Planning Committee to the National Planning Authority Board	- From the Physical Planner obtain a list of the members of the Physical Planning Committee to establish whether it is properly and fully constituted. - Review the Development Plan Application Book and minutes of PPC for FY 2024/25 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) and	1	Status of DLG PPC Wakiso DLG has a functional Physical Planning Committee (PPC) in place that is properly and fully constituted. The members of the PPC are listed in the table below. <table><tr><th>Name</th><th>Designation</th><th>Date appointed</th></tr><tr><td>Kiwanuka Archilles</td><td>Senior Assistant CAO - Chairperson</td><td>28/08/2023</td></tr><tr><td>Dr. Ruth Nakatudde G.</td><td>Principal Physical Planner - Secretary</td><td>28/06/2023</td></tr><tr><td>Kaggwa Denis</td><td>District Staff Surveyor-member</td><td>24/07/2024</td></tr><tr><td>Mpoza Esau</td><td>Senior Environment Officer</td><td>28/06/2023</td></tr><tr><td>Damba Emmanuel</td><td>Senior Environment & Health Officer</td><td>28/06/2023</td></tr><tr><td>Galabuzi Isaac</td><td>District Water Officer</td><td>28/06/2023</td></tr><tr><td>Kasozi Gilbert</td><td>Senior Land Management Officer</td><td>28/06/2023</td></tr></table>	Name	Designation	Date appointed	Kiwanuka Archilles	Senior Assistant CAO - Chairperson	28/08/2023	Dr. Ruth Nakatudde G.	Principal Physical Planner - Secretary	28/06/2023	Kaggwa Denis	District Staff Surveyor-member	24/07/2024	Mpoza Esau	Senior Environment Officer	28/06/2023	Damba Emmanuel	Senior Environment & Health Officer	28/06/2023	Galabuzi Isaac	District Water Officer	28/06/2023	Kasozi Gilbert	Senior Land Management Officer	28/06/2023
Name	Designation	Date appointed																												
Kiwanuka Archilles	Senior Assistant CAO - Chairperson	28/08/2023																												
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Kasozi Gilbert	Senior Land Management Officer	28/06/2023																												

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings		
			Score 1 or else 0	considered within 30 days after submission. Investments should be approved by PPC. ▪ From National Planning Authority Board establish whether the entity submitted at least 4 sets of minutes of PPC for FY 2024/25.			Namugyenyi Evelyn Community Development Officer 28/06/2023 Kazini Ronald Assistant District Staff Surveyor 28/06/2023 Bawayira Simon Peter Environment Officer-member 28/06/2023 Namuli Lydia Assistant District Staff Surveyor 28/06/2023 Nakijoba Rachael Physical Planner – Namayumba Town Council (TC) 28/06/2023 Ndiwalana Robert Physical Planner 28/06/2023 Mulumba Eva Siryowe Physical Planner – Kyengera Town Council 28/06/2023 Namuli Hafisa Physical Planner – Wakiso Town Council 28/06/2023 Aringo Hellen Physical Planner-Kakiri Town Council 28/06/2023 Nalukwago Shamirah Physical Planner – Kajjansi Town Council 28/06/2023 Tabula Carol Physical Planner – Katabi Town Council 28/06/2023 Nakibuule Rachael Physical Planner – Kasangati Town Council 28/06/2023	

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings														
					0	<table><tr><td>Nanvuma Rehema</td><td>Physical Planner in Private Practice</td><td colspan="2">5/12/2023</td></tr></table>	Nanvuma Rehema	Physical Planner in Private Practice	5/12/2023											
Nanvuma Rehema	Physical Planner in Private Practice	5/12/2023																		
						Consideration of new investments/ application for development permission - Records of all new investments/ applications for development are maintained in application Registration Schedule. The IVA reviewed the plans register for the FY 2024/25 and Minutes of Wakiso Physical Planning Committee (PPC) meetings for FY 2024/25 to ascertain whether consideration for new investments/ applications for development permission was done in time. IVA confirmed that a total of 686 new investment applications were received in FY 2024/25. We reviewed a sample of the applications received and considered by the PPC and noted that the committee meets on a quarterly basis. The PPC met on the following dates; 24 July 2024, 16 October 2024, 27 February 2025 and 15 April 2025. - Some of the sampled development applications (all applications reviewed were residential) considered are indicated in the table below. <table><tr><th>Month</th><th>Name of Developer</th><th>Date of receipt</th><th>Date of PPC consideration</th></tr><tr><td rowspan="2">July 2024</td><td>Kushaba Juliet Plot 1384 Block 241 Nsekwa Musisi</td><td>11 July 2024</td><td>24 July 2024</td></tr><tr><td>Kabuuza Farouk</td><td>11 July 2024</td><td>24 July</td></tr></table>				Month	Name of Developer	Date of receipt	Date of PPC consideration	July 2024	Kushaba Juliet Plot 1384 Block 241 Nsekwa Musisi	11 July 2024	24 July 2024	Kabuuza Farouk	11 July 2024	24 July
Month	Name of Developer	Date of receipt	Date of PPC consideration																	
July 2024	Kushaba Juliet Plot 1384 Block 241 Nsekwa Musisi	11 July 2024	24 July 2024																	
	Kabuuza Farouk	11 July 2024	24 July																	

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
							Plot 278 Block 95 Kitale Buguyu Masuita		2024
							Murangira Tanazio Hillary Plot 10790 Block 313 Kasero – Kirimambo go Buloba	11 July 2024	24 July 2024
							Buule George Plot 1493 Block 312 Kiwumu Buloba	11 July 2024	24 July 2024
						August 2024	Mayina Elley Plot 6765 Block 306 Kireka - Nakabugo	14 August 2024	16 October 2024
							Kasumba Felicitas Plot 182 Block 181 & 182 Sentema – Kakiri	14 August 2024	16 October 2024
							Lubega Isaq Plot 591, 592 Block 164	11 September 2024	16 October 2024

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
							Kyegobo – Kakiri		
						Feb 2025	Alex Lule Plot 12, 781, 288 Block 256 Banda Central - Mende	17 October 2024	27 February 2025
							Matovu Paul Plot 1422 Block 215 Gayaza – Kakiri	13 November 2024	27 February 2025
							Nuwabeine Esther Plot 865 Block 248 Nsekwa Musisi Namusera - Mende	29 January 2025	27 February 2025
							Kyeyune Tadeo Plot 416, 417 Block 297 Bukasa A Wakiso	29 January 2025	27 February 2025
							Mubiru Franck Plot 7977 Block 306 Kireka –	19 February 2025	27 February 2025

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings								
						<table><tr><td></td><td>Nakabugo Wakiso</td><td></td><td></td></tr><tr><td></td><td>Aisha Ndawula Plot 956 Block 220 Gimbo Lukwanga Wakiso</td><td>19 February 2025</td><td>27 February 2025</td></tr></table> - From the tabulation above, the Wakiso DLG did not consider some applications on time during FY 2024/25. - We noted a clash in guidelines. Whereas the assessment tool required the IVA to determine whether all the submissions for new investments/ applications for development permission were decided and the applicants were notified and considered within 30 days after submission, the Principal Act (PPA – 2020, Amended) stipulates timely notification of applicants within 30 days after consideration by the PPC using the form specified in 8th Schedule. - The IVA followed the guidance in the tool instead of the guideline in the Act. The IVA recommends amendment of the tool subsequent to this assessment. DLG submission of minutes of PPC to National Planning Authority (NPA) Board - From the National Planning Authority Board, we established that Wakiso DLG submitted four sets of minutes of the PPC for the meetings		Nakabugo Wakiso				Aisha Ndawula Plot 956 Block 220 Gimbo Lukwanga Wakiso	19 February 2025	27 February 2025
	Nakabugo Wakiso													
	Aisha Ndawula Plot 956 Block 220 Gimbo Lukwanga Wakiso	19 February 2025	27 February 2025											
					1									

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings										
						held during the FY 2024/25 as summarized in the table below. <table><tr><th>Date of the PPC meeting</th><th>Date submitted to the board</th></tr><tr><td>24 July 2024</td><td>29 October 2024</td></tr><tr><td>16 October 2024</td><td>31 March 2025</td></tr><tr><td>27 February 2025</td><td>17 April 2025</td></tr><tr><td>15 April 2025</td><td>17 July 2025</td></tr></table>	Date of the PPC meeting	Date submitted to the board	24 July 2024	29 October 2024	16 October 2024	31 March 2025	27 February 2025	17 April 2025	15 April 2025	17 July 2025
Date of the PPC meeting	Date submitted to the board															
24 July 2024	29 October 2024															
16 October 2024	31 March 2025															
27 February 2025	17 April 2025															
15 April 2025	17 July 2025															
		b) If the entity has a current¹³ Physical Development Plan that: (i) Was approved by Council/ Authority: Score 1 or else 0 (ii) Submitted to the National Planning Authority Board Score 1 or else 0 (iii) Is aligned to the overall GKMA Economic	From the National Planning Authority 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 Planning Authority Board (iii) Is aligned to the overall GKMA development strategy	1 1	Wakiso District Physical Development Plan (PDP) - We obtained from the NPA the Wakiso DLG Physical Development Plan (PDP) 2018 – 2040. the Plan was approved/endorsed by Wakiso District Council. The District Council meeting held on 30 November 2017 under Minute No. 091/WAKDLC5/2017 recommended the Wakiso District Physical Development Plan for approval by the National Physical Planning Board (NPPB) which is now the National Planning Authority Board (NPAB). Submission of PDP to NPA Board - The Wakiso PDP 2018 – 2040 was approved by the NPPB at its 40th meeting held on 8 June 2018 under Min. 03/40/18 as stated in a letter dated 23 February 2019 under Ref.CR:202/2											

¹³ Not outdated, based on the updated physical planning standards and guidelines

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			Development Strategy ¹⁴ Score 1 or else 0		1	Alignment of Mukono Municipal PDP 2025-2035 with the GKMA Economic Development Strategy 2020-2030 ▪ The plan is aligned to the overall GKMA Economic Development Strategy and integrates the following: — Under Strategic Objective 1: the District PDP integrates competitive economic infrastructure summarized below: (i) Upgrading of single carriage way roads totalling to 440 kms and some of them include Sentema – Buloba – Kakiri road 27.3 km, Kitende – Kitovu – Nsaggu-Kitemu road 11.3 km, Kiteezi – Kiti – Buwambo – Bombo Road – 15.2Km and Kitende -Nsaggu – Kitemu road – 11.3 KM. (ii) Slum upgrading, Pilot high density housing projects in Nansana – Nabweru, and Kasokoso. (iii) Land use zoning to guide efficient and optimal use of land — Under Strategic Objective 2: Conserve and protect environmental assets, the prioritized interventions in the PDP include the following: (i) Bwaise terminal on the northern branch.

¹⁴ 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	Detailed assessment findings
						(ii) Gayaza road terminal northern bypass – Kalerwe market station, Kireka terminal and Zana terminal on the southern branch. — Under Strategic Objective 3: PDP integrates land use strategies for business support to transform the informal sector, the youth, and economic cluster growth. The interventions include the following: (i) Redevelopment of Lake Victoria waterfront for recreation; (ii) Conserve the ecologically sensitive areas such as wetlands; (iii) Investment in modern solid waste management facilities through Public-Private Partnerships (PPPs) i.e. Mpigi to serve Entebbe, Makindye Ssabagabo MC, Entebbe and Wakiso. (iv) Satellite sites for primary sorting and transfer stations e.g. Nkumba in Entebbe to serve Entebbe and Makindye Ssabagabo MC, Menvu in Busukuma Div Nansana MC, Kakoola in Wakiso and Kitezi for KCCA & Wakiso — Under Strategic Objective 4: Business Support to Informal Sector, the Youth and Economic Clusters. The interventions include the following: (i) Organize monthly market days in existing markets.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings						
						(ii) Provide market spaces for informal enterprise in existing markets. (iii) Workplace and markets for informal sector in existing market — Under Strategic Objective 5: A unique centre for tourism. The interventions include the following: (i) Tourism development program i.e. development of a tourism masterplan. (ii) Lake and eco-tourism by; upgrading Busabala & Nakabugo road. (iii) Upgrade eco-tourism sites of Lutembe and Mabamba including. birding & the Shoebill stock avian. — Under Strategic Objective 6: Effective City and Local Government Service Delivery. The interventions include the following: (i) Tax simplification & E-governance rollout across the GKMA – UDP local government. (ii) Urban planning training & technical support.						
			c) If the entity has detailed physical development plan(s) or/ and area action plan(s) approved by the Authority/ Council	From the Physical Planner: ▪ Obtain the detailed physical plan to establish the proportion of the entity area covered and whether it was	0	▪ Wakiso DLG has three detailed physical development plan(s) that were approved by Council as summarized below <table><tr><th>Name of Area Planned</th><th>Minute of approval</th><th>Area covered (Sqkm)</th></tr><tr><td>Bulaga and Bulenga detailed plan</td><td>Wakiso DLG has Detailed Physical Development Plans</td><td>50</td></tr></table>	Name of Area Planned	Minute of approval	Area covered (Sqkm)	Bulaga and Bulenga detailed plan	Wakiso DLG has Detailed Physical Development Plans	50
Name of Area Planned	Minute of approval	Area covered (Sqkm)										
Bulaga and Bulenga detailed plan	Wakiso DLG has Detailed Physical Development Plans	50										

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings								
			covering (coverage of the entity excludes the area occupied by water bodies and environmental y sensitive areas such as wetlands) at least the percentage below: ✓ 30% in 1 st and 2 nd APA ✓ 40% in 3 rd APA – consider for current assessment ✓ 50% in 4 th APA Score 1 or else 0.	approved by the Authority/ Council. ▪ Establish the availability of an approved action area plan for the previous FY (2024/25).		<table><tr><td>Kasero detailed plan</td><td rowspan="2">approved by Council during the District Council Meeting held on 12 August 2025 under Minute No.106/WAK/DLC6/2025</td><td></td></tr><tr><td>Buloba detailed plan</td><td></td></tr><tr><td colspan="2">Total</td><td>50</td></tr></table> ▪ District land coverage – 2,807 sq kms ▪ Area under water coverage – 964 sq kms ▪ Land under jurisdictions of MLG of Makindye Ssabagabo, Kira, Entebbe and Nansana – 1652.03 sq km ▪ Total land area: 2,807 – 1,652.03 = 1,154.97 sq. kms ▪ Area under detailed planning – 50 sq kms Coverage (50/1,154.97) *100= 4.33%. The coverage is therefore less than 40%.	Kasero detailed plan	approved by Council during the District Council Meeting held on 12 August 2025 under Minute No.106/WAK/DLC6/2025		Buloba detailed plan		Total		50
			Kasero detailed plan	approved by Council during the District Council Meeting held on 12 August 2025 under Minute No.106/WAK/DLC6/2025										
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Total		50												
		d) If the current Physical Development Plan considers climate and disaster risks (e.g. flooding) Score 1 or else 0	▪ From the National Planning Authority 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	▪ From the National Planning Authority, we obtained the current Physical Development Plan of Wakiso DLG which was recommended for approval by Wakiso DLG in a council meeting held on 30 November 2017. We noted that the PDP considers climate and disaster risks mitigation strategies as indicated on pages 156, 159, 160, and 161 which include: — Changes in energy sources from charcoal to hydro and solar; — Planning of all urban and rural development in the district to consider									

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						extreme climate events, leading to greater flooding in the future by ensuring all new developments along the Late Victoria coastline is located within the stipulated requirements in the national wetlands, riverbanks and lake shore) management regulations 2003 and the Physical Planning guidelines, 2011; — Relocation of residents and community facilities out of low-lying areas; and — Planning and construction of infrastructure outside and protecting wetlands and natural systems to ensure less vulnerability to impacts of floods. ▪ The plan provides interventions for environment management on climate resilience, mitigation and adaptation which include the following: — Incorporate green infrastructure; — Integrating and developing pedestrian-friendly infrastructure (sidewalks, crosswalks, cycling infrastructure); — Use of renewable energy sources; — Design buildings and infrastructure with energy-efficient features; and — Climate-smart agriculture practices
			e) If all infrastructure investments implemented by the entity in the previous FY (2024/25);	▪ From the Physical Planner obtain a list of investments that were initiated in the previous FY (2024/25) and determine whether	1	▪ The PPC meeting held on 16 October 2024 under minute DPPC 36/317/24 considered the DLG infrastructure investments for the FY 2024/25 and approved them subject to user departments providing necessary documents. The projects covered the following categories:

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			(i) are consistent with the approved Physical Development Plan; (ii) have a planning compliance certificate issued by National Planning Authority Board (NPAB). Score 1 or else 0	they were approved by the Physical Planning Committee, are consistent with the approved physical development plan, and have a planning compliance certificate issued by NPAB.		— Upgrading of Watubba – Jokolera road (3.6 km). — Buloba – Bukasa road (9.6 km). — Construction of Kayunga – Kawanda – Kiteezi – Luteete road (12.9 kms) and Kitetika Masooli Link (4.2 km). — Kajjansi junction link (7 km) Kajjansi Kijapan (2.3 km), Kijapan – Kitende (1.8 km) and Kajjansi HC (1.2km). — Bukasa – Sentema – Kakiri (12.9 km). — Seguku – Nalumunye – Bandwe – Kinawa Kyengera (8.2km); — Kisozi – Kitemu (4.5 km) and Nagalabi Spur (2.0 km); — Bubebbere – Bussi (Earth embankments & bridging (2.5km); — Seguku – Kasenge – Budo (remedial works, overlay and drainage improvement (10 km); — Namulanda – Bunya – Kajjansi – Lubowa & Bweya airstrip Lutembe beach (17.5km) a total of 96.6 kms of road works; — Construction of Market in Wakiso Town Council; — Construction of Kawuku market in Katabi Town Council. ▪ All the infrastructure investments implemented by the Wakiso DLG in the previous FY (2024/25) are consistent with the approved Physical Development Plan.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings								
						- The Senior Physical Planner presented evidence of a submission to NPA on the state of compliance to Physical Development Plan through a Physical Planning Compliance tool for a compliance certificate. The evidence on file indicates a letter from the Executive Director NPA to the PS MoLG dated 31 October 2025 Ref EXD.517.44 indicating the Local Governments that had not yet submitted their respective LG physical planning compliance assessments and Wakiso DLG was not among them. - We reviewed a letter dated 9 April 2026 Ref:EXD.517.44 from the Executive Director NPA regarding the results for the physical planning compliance for the nine (9) GKMA entities. The letter stated that the result for Wakiso DLG was moderately satisfactory at 55.6%.								
			f) If entity has named streets, numbered plots, surveyed and demarcated roads as planned in the previous FY (2024/25) as per targets below: (i) Entities with roads surveyed and	From the Physical Planner obtain and review the annual work plan for the previous FY (2024/25) and establish whether the planned activities - street naming, plot numbering, surveying and demarcating	0	Wakiso DLG Institutional Strengthening Annual work plan and budget for FY 2024/25 integrated activities for the following institutional capacity development activities under Urban Planning Services:<table><tr><th>Functiona l area</th><th>Outputs</th><th>Annual cost (UGX)</th></tr><tr><td rowspan="2">Urban Planning Services</td><td>Three detailed Plans for growth centres (Scentema – Bukasa)</td><td>242,870,745</td></tr><tr><td>Five Area Action Plans for Wakiso Subcounty developed, land use inventory and</td><td>10,081,875</td></tr></table>	Functiona l area	Outputs	Annual cost (UGX)	Urban Planning Services	Three detailed Plans for growth centres (Scentema – Bukasa)	242,870,745	Five Area Action Plans for Wakiso Subcounty developed, land use inventory and	10,081,875
Functiona l area	Outputs	Annual cost (UGX)												
Urban Planning Services	Three detailed Plans for growth centres (Scentema – Bukasa)	242,870,745												
	Five Area Action Plans for Wakiso Subcounty developed, land use inventory and	10,081,875												

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																											
			demarcated ✓ 1st & 2nd APA = at least 75% ✓ 3rd APA = 80% - consider for current assessment ✓ 4th APA = 90% Score 1 or else 0 (ii) Entities with streets named numbered ✓ 1st & 2nd APA = at least 75% ✓ 3rd APA = 80% - consider for current assessment ✓ 4th APA = 90% - Score 1 or else 0 (iii) Entities with plots numbered	roads were implemented as per targets mentioned. ▪ Check that implemented activities are recorded in the computerized street addressing/ plot numbering and road system and database. ▪ Visit a sample of 2 to 3 streets to establish whether the streets have been numbered, roads surveyed and demarcated.		<table><tr><td></td><td>tabular data base updated</td><td></td></tr><tr><td></td><td>Development of district road naming fees and road name signage installation</td><td>96,873,364</td></tr><tr><td></td><td>Community awareness on Physical Planning</td><td>14,054,585</td></tr><tr><td></td><td>Four District Physical Planning Committee and Building Committee meeting held</td><td>24,218,341</td></tr><tr><td>Total</td><td></td><td>400,208,081</td></tr></table> ▪ The planned and achieved targets in relation to surveying and demarcation of roads, numbering of streets and plot is indicated in the table below: <table><tr><th>Activity</th><th>Planned</th><th>Output</th></tr><tr><td>Roads surveyed and demarcated</td><td>Sentema – Kakiri road surveyed</td><td>Not demarcated due to ongoing road works</td></tr><tr><td>Streets named</td><td>200 names installed</td><td>180 streets names installed</td></tr><tr><td>Plots numbered</td><td>This activity was not undertaken</td><td>Not undertaken</td></tr></table> The implemented activities of road naming and signage installation are recorded in the computerised street addressing / plot numbering		tabular data base updated			Development of district road naming fees and road name signage installation	96,873,364		Community awareness on Physical Planning	14,054,585		Four District Physical Planning Committee and Building Committee meeting held	24,218,341	Total		400,208,081	Activity	Planned	Output	Roads surveyed and demarcated	Sentema – Kakiri road surveyed	Not demarcated due to ongoing road works	Streets named	200 names installed	180 streets names installed	Plots numbered	This activity was not undertaken	Not undertaken
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			✓ 1st & 2nd APA = at least 30% ✓ 3rd APA = 40% - consider for current assessment ✓ 4th APA = 50% Score 1 or else 0 <i>Note: For Districts consider Town Councils</i>		1 0	and road system database and street location is geo-referenced. The IVA team noted the following: ▪ The DLG had not surveyed or demarcated roads. ▪ Street naming was implemented. The entity carried out street naming on 180 streets which represents a 90% achievement. The IVA visited 3 streets including Mayanja road, Choice road and Kikokiro road and noted that they were numbered, surveyed and demarcated. ▪ At the time of assessment there was no evidence indicating that the DLG had numbered plots.
			g) If entity has an updated land inventory featuring a tabular and/or spatial database Score 1 or else 0	▪ From the Physical Planner obtain the Consolidated Urban Land Inventory updated for vacant, residential, commercial and industrial areas, as well as reserves for roads or other public facilities. ▪ Check for existence of tabular and/ or spatial database	1	▪ Land cover inventory database at the DLG is captured in the Wakiso District Physical Development Plan 2018 – 2040. The existing situation analysis indicates land cover inventory for the district from 2015 up to 2025. The comprehensive land use inventory is captured in the existing Land Use Map 2025. Additionally, there is a table that shows distribution of land use. ▪ Records at the DLG obtained from the District Senior Physical Planner and District Engineer, the Wakiso DLG Physical Development Plan 2018– 2040 and existing land use map 2025 provides the detailed categorization regarding residential, commercial and industrial areas, reserves for road, public facilities and all land uses in the district as of 2025. ▪ A site visit by the IVA identified different land use categories including commercial,

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																		
				for the corresponding land uses. Visit a sample of 3 to 4 land use categories.		residential, Institutional and environmental (wetlands). There was a mix of land use where residential use was mixed with commercial. A visit of sample of 3 to 4 land use categories identified residential land use as the dominant land use in the DLG.																		
			h) If the entity has a functional Building Committee (KCCA has both Building Committee and Development Control Staff - physical planners and building inspectors who support the Building Committee). Score 1 or else 0	From the Physical Planner check for the following: - Establishment: Date of formation and structure - Staffing: The team comprises of at least three staff of physical planner(s), engineer(s) and building inspector(s). - Operation: Annual work plan and annual progress report (activities including identification of illegal developments, post approval inspections, and issuing penalties for occupation of	1	Wakiso DLG has a functional Building Committee appointed by the CAO. The committee was formed on 25 August 2023 with the appointment of its Chairperson. The committee comprises of at least three Development Control Staff who support the Building Committee. The table below provides a summary on the composition of the committee. <table><tr><th>Name</th><th>Membership</th><th>Date appointed</th></tr><tr><td>Mulindwa Vincent</td><td>Chairperson</td><td>25/08/2023</td></tr><tr><td>Kakembo Faseh</td><td>Assistant Engineering Officer/Buildin g Inspector</td><td>25/08/2023</td></tr><tr><td>Azizi Abdullah</td><td>Senior Assistant Engineering Officer/Buildin g Inspector</td><td>25/08/2023</td></tr><tr><td>Namutebi Lillian</td><td>Senior Engineering Officer</td><td>25/08/2023</td></tr><tr><td>Ssekaboga David</td><td>Assistant District Health Officer</td><td>25/08/2023</td></tr></table>	Name	Membership	Date appointed	Mulindwa Vincent	Chairperson	25/08/2023	Kakembo Faseh	Assistant Engineering Officer/Buildin g Inspector	25/08/2023	Azizi Abdullah	Senior Assistant Engineering Officer/Buildin g Inspector	25/08/2023	Namutebi Lillian	Senior Engineering Officer	25/08/2023	Ssekaboga David	Assistant District Health Officer	25/08/2023
Name	Membership	Date appointed																						
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Ssekaboga David	Assistant District Health Officer	25/08/2023																						

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																								
				buildings without development permits.)		<table><tr><td>Nankindu Betty</td><td>Deputy Chief Administrative Officer</td><td>22/02/2024</td></tr><tr><td>Sendi Stephen</td><td>Architect</td><td>25/08/2023</td></tr><tr><td>Nakatudde Ruth</td><td>Principal Physical Planner</td><td>25/08/2023</td></tr><tr><td>Mpoza Esau</td><td>Senior Environment Officer</td><td>25/08/2023</td></tr><tr><td>Kasozi Gilbert</td><td>Senior Land Management Officer</td><td>25/08/2023</td></tr><tr><td>Namuddu Cate</td><td>Secretary for Production</td><td>25/08/2023</td></tr><tr><td>Mumbejja Mazzi</td><td>District Councilor</td><td>25/08/2023</td></tr><tr><td>Ategeka Jonah</td><td>Officer in charge of Fire Prevention</td><td>25/08/2023</td></tr></table> - Reviewed minutes of the Committee meetings for the FY 2024/25 indicated that the committee met sixteen times on the dates indicated below: 11 July 2024 14 August 2024 28 August 2024 11 September 2024 25 September 2024 17 October 2024	Nankindu Betty	Deputy Chief Administrative Officer	22/02/2024	Sendi Stephen	Architect	25/08/2023	Nakatudde Ruth	Principal Physical Planner	25/08/2023	Mpoza Esau	Senior Environment Officer	25/08/2023	Kasozi Gilbert	Senior Land Management Officer	25/08/2023	Namuddu Cate	Secretary for Production	25/08/2023	Mumbejja Mazzi	District Councilor	25/08/2023	Ategeka Jonah	Officer in charge of Fire Prevention	25/08/2023
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																
						— 30 October 2024 — 13 November 2024 — 28 November 2024 — 20 December 2024 — 29 January 2025 — 19 February 2025 — 3 April 2025 — 7 May 2025 — 28 May 2025 — 25 June 2025 ▪ Wakiso DLG Development Control Annual Work Plan for FY 2024/25 provided for four activities namely building plan verifications, building inspections, and public awareness on development control as indicated below. <table><tr><th>Activity</th><th>Output</th><th>Outcome</th><th>Budget ('000') (UGX)</th></tr><tr><td>Building Plan verification / building committee sitting</td><td>Building plans verified by Building committee</td><td>Well planned and environmentally friendly neighbourhoods</td><td>11,000</td></tr><tr><td>Building Inspections</td><td>Illegal developments stopped and demolished</td><td>Well organized and orderly development</td><td>10,000</td></tr><tr><td>Public awareness</td><td>Community awareness of development control and</td><td>Easy implementation of PDP</td><td>4,500</td></tr></table>	Activity	Output	Outcome	Budget ('000') (UGX)	Building Plan verification / building committee sitting	Building plans verified by Building committee	Well planned and environmentally friendly neighbourhoods	11,000	Building Inspections	Illegal developments stopped and demolished	Well organized and orderly development	10,000	Public awareness	Community awareness of development control and	Easy implementation of PDP	4,500
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Public awareness	Community awareness of development control and	Easy implementation of PDP	4,500																			

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings												
						<table><tr><td>and outreach</td><td>enforcement procedure</td><td></td><td></td></tr><tr><td>Collaboration and partnerships</td><td>Create collaborations with developers and other partners in development control activities</td><td>Creation of planned neighbourhoods</td><td>10,000</td></tr><tr><td>Total</td><td></td><td></td><td>35,500</td></tr></table> The IVA reviewed the annual progress report and noted that the developers were more compliant with building plan submissions and revenue from building fees had increased. The annual progress report included the number of building inspections undertaken and occupation permits.	and outreach	enforcement procedure			Collaboration and partnerships	Create collaborations with developers and other partners in development control activities	Creation of planned neighbourhoods	10,000	Total			35,500
and outreach	enforcement procedure																	
Collaboration and partnerships	Create collaborations with developers and other partners in development control activities	Creation of planned neighbourhoods	10,000															
Total			35,500															
	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 (2025/26) are based on the outcomes of the discussions and consultations from budget conferences, Metropolitan Development Forum (MDF),	From the Economic Planner, obtain and review minutes, budget conference report and the AWP of the current FY (2025/26) to determine whether the prioritized AWP activities are in line with	1	- Wakiso Budget Conference was held on 6 November 2024. Our review of the conference report confirmed that members of the Wakiso District Development Forum attended and identified development priorities as captured on page 67. The report also summarises priorities that emanated from the lower local governments of sub counties of Namayumba, Masuliita, Namayumba, Bussi, Kakiri, and Town Councils of Kyengera, Kasangati, Kajjansi, Kasanje, and Masuliita on Page 61. Priorities identified by the conference for FY 2025/26 were captured under pages 20 - 43. - Review of the Wakiso Vote 933 performance contract and the AWP for FY 2025/26												

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings						
			LLG and Private Sector ¹⁵ , before being approved for investment: Score 1 or else 0	outcomes of consultations held.		confirmed that the DLG integrated the same priorities under pages 30 - 83 where the DLG's Annual Work Plan and Quarterly work plans FY 2025/26 are captured.						
			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 and if investments were derived from the five-year Development Plan and are eligible.	1	The assessment team analysed the listed infrastructure projects to determine whether a desk appraisal had been conducted for each project and whether the projects were derived from the approved five-year development plan. The team confirmed that Wakiso DLG prepared desk appraisal reports. Specific details are provided in the table below: <table><tr><th>Name of Project</th><th>Date of desk appraisal report</th></tr><tr><td>Lot 2 - Rehabilitation of classroom block at Masuliita Junior School in Masuliita Town Council</td><td rowspan="3">12 March 2025</td></tr><tr><td>Rehabilitation of classroom block at Gayaza Church of Uganda Primary School in Kasangati Town Council.</td></tr><tr><td>Rehabilitation of classroom block at Masuliita Secondary School in Masuliita Town Council</td></tr></table>	Name of Project	Date of desk appraisal report	Lot 2 - Rehabilitation of classroom block at Masuliita Junior School in Masuliita Town Council	12 March 2025	Rehabilitation of classroom block at Gayaza Church of Uganda Primary School in Kasangati Town Council.	Rehabilitation of classroom block at Masuliita Secondary School in Masuliita Town Council
Name of Project	Date of desk appraisal report											
Lot 2 - Rehabilitation of classroom block at Masuliita Junior School in Masuliita Town Council	12 March 2025											
Rehabilitation of classroom block at Gayaza Church of Uganda Primary School in Kasangati Town Council.												
Rehabilitation of classroom block at Masuliita Secondary School in Masuliita Town Council												

¹⁵ 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	Detailed assessment findings		
						Rehabilitation of classroom block at Mende Kalema Seed Secondary School in Mende Subcounty .		
						Rehabilitation of classroom block at Kavumba Church of Uganda Primary School in Wakiso Town Council		
						Lot 1: Construction of Teacher's House with a two (2) Stance Pit Latrine at St. Joseph Maya Primary School in Kyengera Town Council		
						Lot 6: Construction of Teacher's House with a two (2) Stance Pit Latrine at Manze Secondary School in Masuliita Sub County		
						Lot 5: Construction of Teacher's House with a two (2) Stance Pit Latrine at -St. Mathias Bananywa Primary School in Kasangati Town Council		
						Lot 2: Construction of Teacher's House with a two (2) Stance Pit Latrine at Buwanuka Primary School in Kakiri Subcounty		
						Construction of 5-Stance VIP Latrine at Kabulamuliro Primary School in Kajjansi Town Council & Kasaamu Primary School in Kasanje Town Council – Lot 3,		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						Construction of 5-Stance VIP Latrine at Kasengejje Church of Uganda Primary School in Wakiso Town Council, St. Thereza Gayaza Girls Primary School in Kasangati Town Council and St. Francis Bugimba Primary School in Namayumba Sub County, Mende Kalema Secondary School in Mende Sub county Lot 4, Construction of 5-Stance VIP Latrine at Nabukalu Primary School in Wakiso Sub County and St. Luke Nkumba Primary School in Katabi Town Council – Lot 5 Construction of 5-Stance VIP Latrine at Mugongo Primary School & Makamba Primary School in Kyengera Town Council– Lot 1, Construction of 2- classroom block at Mabombwe Church of Uganda Primary School in Mende Sub County and St. Kizito Lubbe Primary School in Kakiri Subcounty. Construction of 2- classroom block at Kasangati Muslim Primary School in Kasangati Town Council and Bbaale Wasswa Primary School in Masuliita Town council. Upgrade of Namulanda-Bweya-Kajjansi- Bweya - Airstrip - Ddewe link; Lutembe Beach (17.5km Construction of 2- classroom block at Buyege Boys Primary School in Kasanje Town council and St. Kizito

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings	
						Namugonde Primary School in Katabi Town council.	
						Construction of 2- classroom block at Namagoma UMEA Primary School in Kyengera Town council.	
						Completion of external works, Construction of a placenta pit, medical waste pit, an incinerator for managing medical waste and Construct a 4 VIP pit latrine with PWD, staff house and drilling of borehole at Mutuba I Nangabo Health Centre III	18 March 2025
						Completion of external works, Construction of a placenta pit, medical waste pit, an incinerator for managing medical waste and Construct a 4 VIP pit latrine with PWD at Buloba Kitawuluzi HC III	
						Upgrade of Kayunga-Kawanda	20 March 2025
						Seguku-Nalumunye-Bandwe-Kinawa-Kyengera (8.2km)	
						Construction of Wakiso Central Market	
						Construction of Kawuku Market	
						Drainage structures at Kajjansi - Bulonde (Jaraja Swamp) and Kagga (Swamp and Bridge) in Bulenga	
						Drilling of 2 deep boreholes (Motorized)	

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings		
						<table><tr><td>Deep borehole drilling (Hand Pump)</td><td></td></tr></table>	Deep borehole drilling (Hand Pump)	
			Deep borehole drilling (Hand Pump)					
c) If entity conducted field appraisal to check for; (i) technical feasibility; and (ii) environmental and social acceptability of projects in the current FY (2025/26) Score 1 or else score 0	From the Economic Planner, obtain and review all projects financed using MDG funds to check whether field appraisals were conducted and if scrutiny for technical feasibility and environmental and socially acceptability was done.	1	- The Economic Planner and the District Engineer presented all the projects that Wakiso DLG was implementing funded by MDG funds during FY 2025/26: - Construction upgrading of Bukasa-Sentema-Kakiri Road (12.9Km); - Construction upgrading of Kasozi - Kitemu, Road (4.5Km) and Naggalabi Spur (2.0Km); - Construction upgrading of Kayunga – Kawanda – Kiteezi - Luteete and Kitetika – Namirembe Hillside Link (14.1Km); - Construction upgrading of Seguku-Nalumunye – Bandwe – Kinawa - Kyengera (8.2km); - Construction upgrading of Namulanda – Bweya – Kajjansi - Bweya - Airstrip - Ddewe Link, Lutembe Beach (17.5km); - Construction upgrading of Watubba – Jokolera Road (3.6Km); - Kajjansi – Bulonde (Jaraja Swamp Crossing – 3.5Km); - Kagga Swamp Crossing (and Bridge); - Construction of Bulaga Market; - Construction of Wakiso Central Market; and - Construction of Kawuku Market.					

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings										
						The DLG presented evidence of field appraisal reports for projects that were planned for execution during FY 2025/26. The details of the projects and dates of the field appraisal are indicated in the table below. <table><tr><th>Name of Project</th><th>Date of field appraisal report</th></tr><tr><td>Lot 2 - Rehabilitation of classroom block at Masuliita Junior School in Masuliita Town Council</td><td>1 March 2025</td></tr><tr><td>Rehabilitation of classroom block at Gayaza Church of Uganda Primary School in Kasangati Town Council.</td><td rowspan="5">26 March 2025</td></tr><tr><td>Rehabilitation of classroom block at Masuliita Secondary School in Masuliita Town Council</td></tr><tr><td>Rehabilitation of classroom block at Mende Kalema Seed Secondary School in Mende Subcounty .</td></tr><tr><td>Rehabilitation of classroom block at Kavumba Church of Uganda Primary School in Wakiso Town Council</td></tr><tr><td>Lot 1: Construction of Teacher's House with a two (2) Stance Pit Latrine at St. Joseph Maya Primary School in Kyengera Town Council</td></tr></table>	Name of Project	Date of field appraisal report	Lot 2 - Rehabilitation of classroom block at Masuliita Junior School in Masuliita Town Council	1 March 2025	Rehabilitation of classroom block at Gayaza Church of Uganda Primary School in Kasangati Town Council.	26 March 2025	Rehabilitation of classroom block at Masuliita Secondary School in Masuliita Town Council	Rehabilitation of classroom block at Mende Kalema Seed Secondary School in Mende Subcounty .	Rehabilitation of classroom block at Kavumba Church of Uganda Primary School in Wakiso Town Council	Lot 1: Construction of Teacher's House with a two (2) Stance Pit Latrine at St. Joseph Maya Primary School in Kyengera Town Council
Name of Project	Date of field appraisal report															
Lot 2 - Rehabilitation of classroom block at Masuliita Junior School in Masuliita Town Council	1 March 2025															
Rehabilitation of classroom block at Gayaza Church of Uganda Primary School in Kasangati Town Council.	26 March 2025															
Rehabilitation of classroom block at Masuliita Secondary School in Masuliita Town Council																
Rehabilitation of classroom block at Mende Kalema Seed Secondary School in Mende Subcounty .																
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Lot 1: Construction of Teacher's House with a two (2) Stance Pit Latrine at St. Joseph Maya Primary School in Kyengera Town Council																

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						Lot 6: Construction of Teacher's House with a two (2) Stance Pit Latrine at Manze Secondary School in Masuliita Sub county Lot 5: Construction of Teacher's House with a two (2) Stance Pit Latrine at -St. Mathias Bananywa Primary School in Kasangati Town Council Lot 2: Construction of Teacher's House with a two (2) Stance Pit Latrine at Buwanuka Primary School in Kakiri Subcounty Construction of 5-Stance VIP Latrine at Kabulamuliro Primary School in Kajjansi Town Council & Kasaamu Primary School in Kasanje Town Council – Lot 3, Construction of 5-Stance VIP Latrine at Kasengeje Church of Uganda Primary School in Wakiso Town Council ,St. Thereza Gayaza Girls Primary School in Kasangati Town Council and St. Francis Bugimba Primary School in Namayumba Sub county, Mende Kalema Secondary School in Mende Sub county Lot 4, Construction of 5-Stance VIP Latrine at Nabukalu Primary School in Wakiso Sub County and St. Luke Nkumba Primary School in Katabi Town Council – Lot 5 Construction of 5-Stance VIP Latrine at Mugongo Primary School & Makamba Primary

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings	
						School in Kyengera Town Council– Lot 1, Construction of 2- classroom block at Mabombwe Church of Uganda Primary School in Mende Sub County and St. Kizito Lubbe Primary School in Kakiri Subcounty. Construction of 2- classroom block at Kasangati Muslim Primary School in Kasangati Town Council and Bbaale Wasswa Primary School in Masuliita Town council. Upgrade of Namulanda-Bweya-Kajjansi- Bweya - Airstrip - Ddewe link; Lutembe Beach (17.5km Construction of 2- classroom block at Buyege Boys Primary School in Kasanje Town council and St. Kizito Namugonde Primary School in Katabi Town council. Construction of 2- classroom block at Namagoma UMEA Primary School in Kyengera Town council. Completion of external works, Construction of a placenta pit, medical waste pit, an incinerator for managing medical waste and Construct a 4 VIP pit latrine with PWD, staff house and drilling of borehole at Mutuba I Nangabo Health Centre III Completion of external works, Construction of a placenta pit, medical waste pit, an incinerator	27 March 2025

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						for managing medical waste and Construct a 4 VIP pit latrine with PWD at Buloba Kitawuluzi HC III Upgrade of Kayunga-Kawanda Seguku-Nalumunye-Bandwe-Kinawa-Kyengera (8.2km) Construction of Wakiso Central Market Construction of Kawuku Market Drainage structures at Kajjansi - Bulonde (Jaraja Swamp) and Kagga (Swamp and Bridge) in Bulenga Drilling of 2 deep boreholes (Motorized) Deep borehole drilling (Hand Pump) 28 March 2025 The field appraisal forms presented confirmed that scrutiny for technical feasibility and environmental and socially acceptability was done hence the team confirmed that the DLG projects were technically feasible and environmentally and socially acceptable.
			d) If entity developed detailed designs for all investment projects of the current FY (2025/26)	From the Engineer: - Obtain and review all projects that will be financed using MDG funds. - Obtain and review detailed	1	The District Engineer presented a list of all projects that were being financed by MDG funds: - Construction upgrading of Bukasa-Sentema-Kakiri Road (12.9Km); - Construction upgrading of Kasozi - Kitemu,Road (4.5Km) and Naggalabi Spur (2.0Km);

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings									
			Score 1 or else score 0	designs for all investment projects that will be financed using MDG funds in the current FY (2025/26).		- Construction upgrading of Kayunga – Kawanda – Kiteezi - Luteete and Kitetika – Namirembe Hillside Link (14.1Km); - Construction upgrading of Seguku-Nalumunye – Bandwe – Kinawa - Kyengera (8.2km); - Construction upgrading of Namulanda – Bweya – Kajjansi - Bweya - Airstrip - Ddewe Link, Lutembe Beach (17.5km[11.1]); - Construction upgrading of Watubba – Jokolera Road (3.6Km); - Construction of Bulaga Market; - Construction of Wakiso Central Market; and - Construction of Kawuku Market. - Wakiso DLG had prepared detailed designs for all the investments projects for the current year 2025/26. The table below lists the investment projects and the dates of the design reports. <table><tr><th>Project name</th><th>Date of design report</th></tr><tr><td>Upgrade of Kayunga-Kawanda</td><td rowspan="3">1 May 2024</td></tr><tr><td>Seguku-Nalumunye-Bandwe- Kinawa-Kyengera (8.2km)</td></tr><tr><td>Upgrade of Namulanda-Bweya-Kajjansi- Bweya - Airstrip - Ddewe link; Lutembe Beach (17.5km)</td></tr><tr><td>Construction of Wakiso Central Market</td><td rowspan="2">1 February 2025</td></tr><tr><td>Construction of Kawuku Market</td></tr></table>	Project name	Date of design report	Upgrade of Kayunga-Kawanda	1 May 2024	Seguku-Nalumunye-Bandwe- Kinawa-Kyengera (8.2km)	Upgrade of Namulanda-Bweya-Kajjansi- Bweya - Airstrip - Ddewe link; Lutembe Beach (17.5km)	Construction of Wakiso Central Market	1 February 2025	Construction of Kawuku Market
Project name	Date of design report														
Upgrade of Kayunga-Kawanda	1 May 2024														
Seguku-Nalumunye-Bandwe- Kinawa-Kyengera (8.2km)															
Upgrade of Namulanda-Bweya-Kajjansi- Bweya - Airstrip - Ddewe link; Lutembe Beach (17.5km)															
Construction of Wakiso Central Market	1 February 2025														
Construction of Kawuku Market															
			e) If the entity has developed project profiles	From the Economic Planner check	1	Wakiso DLG developed project profiles for all projects that were to be implemented during FY 2025/26. These were presented in the TPC									

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			with costing and discussed by TPC for all investments in the AWP for the current FY (2025/26) Score 1 or else score 0.	whether the minutes from the TPC indicate that all project profiles for investments were discussed by the TPC.		Meeting of 28 April 2025025 under Minute Number Min. 06/DTPC/04/2025.
	3.	The entity has implemented human resource management systems Maximum score is 5	If the entity has: a) Conducted a staff performance appraisal for all HoDs (for KCCA, use Heads of Directorates) as per guidelines issued by MoPS during the previous FY (2024/25) b) Has also implemented administrative rewards and sanctions on time as provided for in the guidelines. c) Has established a	From the human resource management division obtain and review Personnel files to assess whether: ▪ HoDs were appraised during the previous FY (2024/25). ▪ Administrative rewards and sanctions were implemented. ▪ A CC for staff grievance has been established and is operational (i.e. has considered cases).	1	▪ The DLG approved structure provides for the following 10 departments: Administration, Finance, Planning, Works, Community Based Services, Natural Resources, Production, Education, Trade - Industry and LED, and Health Services. ▪ Circular standing instructions No. 9 of 2024 for Performance Management Guidelines on the implementation of Result Based Performance Management Framework – Balanced Score Card (BSC) in the Public Service were issued by the Permanent Secretary Ministry of Public Service dated 29 April 2024 Ref PER 330/463/01 provides Management Guidelines on the implementation of Balanced Score Card in the Public Service. The BSC provides for the following; — Assess performance in relation to translation of entity's Vision and Strategies translated into actionable outcomes per sector — Performance plan and performance appraisal/measures that cuts across four balanced Score Card Perspectives; namely; Client/stakeholder, Financial,

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			Consultative Committee (CC) for staff grievance redress which is functional. Score 1 or else 0			Customer, Internal processes, as well as LG Capacity (takes up 80%) — Behavioural assessment (with overall score of 20%) — Section on performance improvement plan — Section on comments ▪ The BSC provides the following timeframes; — End of every three months for officers on probation — By 31 December for confirmed teaching and non-teaching staff — At end of every 12 months for officers serving on contract appointment of 1 year and above — 30 June for confirmed public officers in MDAs/LGs — Submit synthesized reports to MoPS by 15 August for public officers running with the FY ▪ IVA reviewed appraisal files for the 10 Heads of Departments (HODs) to determine the DLG performance on the measure. The assessment revealed that all HoDs were appraised within stipulated timeframes and performance rated satisfactory as indicated below: — DCAO-Kizza Godfrey; scored 85% and performance level was 4 which indicated very satisfactory. Process ended on 30 June 2025. He was appraised by Malinga Alfred – CAO.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						— Chief Finance Officer – Ssekandi Michael scored 86% and performance level was 4.3 which indicated very satisfactory. Process ended on 30th June 2025. He was appraised by Kizza Godfrey - DCAO — District Planner- Galabuzi Paddy scored 80% and performance level was 4 which indicated very satisfactory. Process ended on 30 June 2025 He was appraised by Kizza Godfrey – DCAO — District Engineer Ndiwalana Geoffrey Butts Scored 86% and performance level which indicated very satisfactory. The process ended on 30 June 2025. He was appraised by Kizza Godfrey - DCAO — District Education Officer- Kiyingi Fredrick Kinobe scored 86% and performance level was 4.3 which indicated very satisfactory. The process ended on 30 June 2025. He was appraised by Kizza Godfrey - DCAO — District Community Development Officer – Kyejjusa John scored 60% and performance level was 4.3 which indicated satisfactory. The process ended on 30 June 2025. He was appraised by Kizza Godfrey – DCAO — Ssebaganzi Rebecca -District Natural Resources Officer scored 86% and performance level was 3 which indicated very satisfactory. The process

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings									
						ended on 30 June 2025. She was appraised by Lutalo John - PA CAO — District Production Officer Lubulwa Michael scored 86% and performance level was 4.3 which indicated very satisfactory. The process ended on 30 June 2025. He was appraised by Kizza Godfrey – DCAO — District Commercial Officer – Kigozi Musasizi James scored 60% and performance level was 4.33 which indicated satisfactory. The process ended on 30 June 2025. He was appraised by Kizza Godfrey – DCAO — District Health Officer- Dr Mukisa Emmanuel scored 86% and performance level was 3 which indicated very satisfactory. The process ended on 30 June 2025. He was appraised by Lutalo John – PA CAO ▪ Wakiso DLG has a functional rewards and sanctions committee in place. The table below provides a summary of the composition and dates when members were appointed by the CAO. <table><tr><th>Name</th><th>Title/ Designation</th><th>Date of Appointment</th></tr><tr><td>Kizza Godfrey Rwakijuma</td><td>Administration Chairperson</td><td>15 May 2025</td></tr><tr><td>Bakobye Juliet</td><td>Principal Human Resource Officer / Secretary</td><td>26 February 2024</td></tr></table>	Name	Title/ Designation	Date of Appointment	Kizza Godfrey Rwakijuma	Administration Chairperson	15 May 2025	Bakobye Juliet	Principal Human Resource Officer / Secretary	26 February 2024
Name	Title/ Designation	Date of Appointment													
Kizza Godfrey Rwakijuma	Administration Chairperson	15 May 2025													
Bakobye Juliet	Principal Human Resource Officer / Secretary	26 February 2024													

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
							Ssabaganzi Rebecca	District Natural Resources Officer	26 February 2024
							Lugoloobi Mathias	Senior Medical Officer	26 February 2024
							Nakintu Prossy	Sen Assistant Chief Administrative Officer	26 February 2024
							Nanyanzi Prim	Senior Inspector of Schools	26 February 2024
							Mwasanje Stephen	Principal Township Officer	26 February 2024
						▪ Reviewed minutes of the rewards and sanctions committee meetings held during FY 2024/25 indicated that the committee met three times and considered, implemented administrative rewards and sanctions on time as summarized in the table below.			
						<table><tr><th>Date of meeting</th><th>Deliberations</th></tr><tr><td>16 October 2024</td><td>Under Minute 5, there was presentation of cases, responses and recommendations as detailed below; — Abine Sylvia, an Education Assistant where a case of abandonment of duty from 16/05/2023 was presented. The committee was informed that the husband of Sylvia was very sick, and she produced documentary evidence. It was the committee’s recommendation that she should be reinstated on the payroll with</td></tr></table>			Date of meeting
Date of meeting	Deliberations								
16 October 2024	Under Minute 5, there was presentation of cases, responses and recommendations as detailed below; — Abine Sylvia, an Education Assistant where a case of abandonment of duty from 16/05/2023 was presented. The committee was informed that the husband of Sylvia was very sick, and she produced documentary evidence. It was the committee’s recommendation that she should be reinstated on the payroll with								

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings		
								updates to the Head teacher on the status of the sick husband. — A total of 14 staff were sanctioned.
							27 March 2025	The rewards and sanctions Committee under item 5 received a presentation of cases and responses: — Kauma Rose Barbara, an Education Assistant was accused of abandonment from duty since 2014. She explained that she was ill, and it worsened when she was transferred to Chadwick Primay School. The committee recommended retirement of Kauma Rose in public interest. — Nakabuye Florence – Education Assistant Grade II deployed with Ttaba Primary School. She was accused of abandonment of duty since 27 May 2024. She admitted that she was away taking care of a sick mother and returned as soon the mother felt better. The rewards and sanction committee recommended a warning against absenteeism from duty without formal communication. — A total of 17 staff were sanctioned.
							25 June 2025	Under Min 5 of the Rewards and Sanctions committee meeting, the committee received the cases and responses from the affected personnel;

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings					
							— Kyejjusa John – District Community Development Officer – The concern was failure to meet performance targets. It was recommended that the officer should be warned against making false statements. — Nakitende Solome – Assistant Nursing Officer at Bulondo Health Centre II. She was accused of extorting patients in a government health facility It was recommended that the officer be cautioned. — Musinguzi Alex – Security officer/Askari. He was accused of theft of government property – the Security officer/Askari was asked to submit an incident report. — Nakidde Lydia – Education Assistant Grade II – Kasenge Primary School. The officer missed the validation exercise carried out by the office of the Auditor General. — A total of 17 staff were sanctioned. ▪ The Committee prepared quarterly progress reports that were submitted to the CAO as summarised in the table below. <table><tr><th>Quarter</th><th>Date submitted to CAOs office</th></tr><tr><td>Quarter 1</td><td>16 October 2024</td></tr></table>	Quarter	Date submitted to CAOs office	Quarter 1	16 October 2024
Quarter	Date submitted to CAOs office										
Quarter 1	16 October 2024										

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings		
							Quarter 2	19 December 2024
							Quarter 3	30 April 2025
							Quarter 4	30 July 2025
						▪ Wakiso DLG has a functional Consultative Committee (CC) for staff grievance redress in place. The table below provides a summary of the composition and dates of appointment of members by the CAO:		
						Representation	Name of member	Date of appointment
						Staff representatives	Lutalo John – Principal Assistant CAO-Chairperson	20 April 2022
							Katamba Mathias (Senior Human Resource Officer)-Secretary	20 April 2022
							Abudalla Aziz (Civil Engineer)-Member	28 April 2025
							Lukwago Joel (Community Development Officer)-Member	28 April 2025
							Galabuzi Isaac (Senior Engineer Water)-Member	20 April 2022
	Jjagwe Joseph (Senior Agricultural Engineer)-Member	20 April 2022						

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings		
							Nabayunga Stella (Principal Fisheries Officer)-Member 20 April 2022	
							Nabuganda Betty (Assistant District Health Officer)-Member 20 April 2022	
							Nakabugo Janat Ssali (Senior Education Officer)-Member 20 April 2022	
							Kyolobi John Senior Commercial Office-Member 20 April 2022	
							Tamale Richard Deputy Head teacher (Member) 20 April 2022	
						Reviewed minutes of the Consultative Committee (CC) meetings for the FY 2024/25 indicated that the committee met three times and considered staff grievance cases requiring redress as summarized in the table below:		
							Date	Deliberations
							7 August 2024	Under Min 5 there was a presentation of the case of Nagingo Leah, a law Enforcement Officer of Namayumba Town Council whose grievance was due to overstaying at her current duty station since 2016. She requested to be transferred so that she gets exposure to other stations. The CC recommended that Nagingo

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings	
							be transferred in the next general transfers.
						30 December 2024	Under minute 5. The CC received a grievance from Ms Naiga Mooza Meso the Acting Assistant Town Clerk who complained of failure to allocate enough duties by his supervisor the Senior Assistant Town Clerk. The CC discussed and recommended that the Senior Assistant Town Clerk should delegate more duties and responsibilities to his Assistant. Additionally, the human resource department was to follow up the matter.
						26 March 2025	- Under minute 5. The CC received a grievance from Ms Mugerwa Grace Nassiwa who requested medical allowance for officers who have served for a long period of time as she was battling an illness that required expensive medicines. Additionally, Ms Nabanoba Agnes complained about lack of protective gear at the health facility. The committee recommended; - Fund raising as the DLG budget did not have a vote on medical allowance. - Regarding the case of Ms Nabanoba the committee requested the District Medical Officer to budget and equip the health facilities with more protective gear.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						The CC Chairperson and Secretariat prepared its annual Negotiating, Consultative, and Disputes Settlement Machinery Annual report for 2024/25 and submitted it to the CAO.
			d) Budgeting for and actual recruitment and deployment of staff: If the entity has consolidated and submitted the staffing requirements for the coming FY 2026/27 to the Ministry of Public Service (MoPS) by 30 Sept 2025, with copy to the respective MDAs and MoFPED Score 1 or else 0	From MoPS, obtain letters from the entity with the requested staffing requirements and review the timing of the submission.	1	- The assessment tool required the IVA to obtain from MoPS letters from the entity with the requested staffing requirements. At the time of this report, MoPS had not provided the required information. - The IVA obtained the letter of submission of staffing requirements for FY 2026/27 to MoPS. The CAO submission of Wakiso District Recruitment Plan for the coming FY 2026/27 to the Ministry of Public Service (MoPS) was dated 2 September 2025 under Ref CR. 156/4 and received by MoPS on 8 September 2025. The letter was copied to the PS/ST MoFPED and the Resident District Commissioner of Wakiso DLG. - The DLG was awarded a score since there is evidence that MoPS acknowledged receipt of the recruitment plan.
			e) Performance management: If the entity has conducted a tracking and analysis of staff attendance as guided by Ministry of	From the HRM Division obtain and review the tracking reports and analysis of staff attendance as per guidelines by MoPS CSI.	1	The entity prepared 12 Staff Tracking reports and submitted them to CAO. The monthly reports included tracking and analysis of staff attendance. The report preparation and submission dates are indicated in the table below. <table><tr><th>Month</th><th>Date of Preparation</th><th>Date of Submission to CAO</th></tr></table>
Month	Date of Preparation	Date of Submission to CAO				

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings		
			Public Service CSI Score 1 or else 0			July 2024	20 August 2024	20 August 2024
						August 2024	2 September 2024	2 September 2024
						September 2024	1 October 2024	1 October 2024
						October 2024	4 November 2024	4 November 2024
						November 2024	2 December 2024	2 December 2024
						December 2024	6 January 2025	6 January 2025
						January 2025	4 February 2025	5 February 2025
						February 2025	14 March 2025	14 March 2025
						March 2025	3 April 2025	2 April 2025
						April 2025	5 May 2025	6 May 2025
						May 2025	10 June 2025	11 June 2025
						June 2025	9 July 2025	10 July 2025
		f) Payroll management¹⁶ : If 100% of the staff recruited during the previous FY	From the HRM Unit obtain the list of all staff that were recruited and determine	1	- From the HRM the IVA obtained a list of all staff recruited in FY 2024/25 and the Human Resource processed the payroll LG during FY 2024/25 - From the HRM the IVA was availed a list of 86 staff who were recruited in FY 2024/25. The			

¹⁶ 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	Score	Detailed assessment findings																																								
			(2024/25) have accessed the salary payroll not later than two months after appointment. Score 1 or else 0.	whether they accessed the salary payroll during the previous FY (2024/25), not later than 2 months after appointment.		IVA also reviewed minutes of the Wakiso District Service Commission for the FY 2024/25 and HR Personnel files indicate that the entity recruited a total of 86 staff on probation into the district staff establishment. Inspection of the Salary Payroll indicates that they all accessed the payroll within two months after assuming duty. The table below summarizes when the officers were appointed/ assumed duty and when they accessed payroll: <table><tr><th>Name</th><th>Title</th><th>Date of Appointment</th><th>Date of Access</th></tr><tr><td>Nakiranda Immaculate</td><td>Town Agent</td><td>14/05/2025</td><td>June 2025</td></tr><tr><td>Naddungu Robinah</td><td>Parish Chief</td><td>5/05/2025</td><td>June 2025</td></tr><tr><td>Nagawa Brenda</td><td>Parish Chief</td><td>5/05/2025</td><td>June 2025</td></tr><tr><td>Nakimuli Sophia</td><td>Parish Chief</td><td>8/05/2025</td><td>June 2025</td></tr><tr><td>Navubya Olga Joan</td><td>Office Attendant</td><td>5/05/2025</td><td>May 2025</td></tr><tr><td>Nswadi William</td><td>Office Attendant</td><td>15/04/2025</td><td>May 2025</td></tr><tr><td>Nakibuka Immaculate</td><td>Health Information Assistant</td><td>4/06/2025</td><td>June 2025</td></tr><tr><td>Muyiira Isaac Muwonge</td><td>Assistant Information Technology Officer</td><td>15/04/2025</td><td>May 2025</td></tr><tr><td>Salirwe Babra</td><td>Porter</td><td>8/05/2025</td><td>May 2025</td></tr></table>	Name	Title	Date of Appointment	Date of Access	Nakiranda Immaculate	Town Agent	14/05/2025	June 2025	Naddungu Robinah	Parish Chief	5/05/2025	June 2025	Nagawa Brenda	Parish Chief	5/05/2025	June 2025	Nakimuli Sophia	Parish Chief	8/05/2025	June 2025	Navubya Olga Joan	Office Attendant	5/05/2025	May 2025	Nswadi William	Office Attendant	15/04/2025	May 2025	Nakibuka Immaculate	Health Information Assistant	4/06/2025	June 2025	Muyiira Isaac Muwonge	Assistant Information Technology Officer	15/04/2025	May 2025	Salirwe Babra	Porter	8/05/2025	May 2025
Name	Title	Date of Appointment	Date of Access																																											
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Muyiira Isaac Muwonge	Assistant Information Technology Officer	15/04/2025	May 2025																																											
Salirwe Babra	Porter	8/05/2025	May 2025																																											

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
						Babirye Teopister	Porter	30/05/2025	June 2025
						Ssabavuma Brian	Porter	22/05/2025	June 2025
						Luyimbazi Tonny	Porter	2/06/2025	June 2025
						Nakiyamu Noreen	Porter	2/06/2025	June 2025
						Pule Christine	Askari/Security officer	4/06/2025	June 2025
						Onach Cosmas	Askari/Security officer	2/06/2025	June 2025
						Wabyona Joel	Askari/Security officer	30/04/2025	June 2025
						Ahebwa Ronald	Askari/Security officer	4/06/2025	June 2025
						Nannono Margaret	Askari/Security officer	9/06/2025	June 2025
						Kangave Brian	Assistant Agriculture Officer	30/04/2025	June 2025
						Mbwali Cissy	Assistant Animal Husbandry Officer	13/05/2025	May 2025
						Nandawula Catherine	Medical Officer	13/06/2025	June 2025
						Mugyema David	Medical Officer	11/06/2025	June 2025
						Ssenyonjo Lawrence	Education Assistant	28/04/2025	June 2025
						Namukose Phionah	Education Assistant	25/04/2025	June 2025

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
						Mudondo Gloria	Education Assistant	30/04/2025	June 2025
						Namuli Agnes	Education Assistant	28/04/2025	May 2025
						Elume Eria	Education Assistant	28/04/2025	May 2025
						Walulya Christopher	Education Assistant	25/04/2025	May 2025
						Namagga Jadidah	Education Assistant	28/04/2025	June 2025
						Bahati John	Education Assistant	25/04/2025	May 2025
						Ssesanga Denis	Education Assistant	29/04/2025	June 2025
						Nakijoba Scovia	Education Assistant	29/04/2025	June 2025
						Nakazibwe Madinah	Education Assistant	28/04/2025	June 2025
						Nanteza Sophia	Education Assistant	4/06/2025	June 2025
						Nukuhiira Kamuhuri	Education Assistant	28/04/2025	May 2025
						Nabyonga Efrance	Education Assistant	25/04/2025	May 2025
						Nerima Gift	Education Assistant	28/04/2025	May 2025
						Wandera Sadam	Education Assistant	2/05/2025	June 2025
						Nabagereka Grace	Education Assistant	29/04/2025	May 2025
						Nakiyaga Racheal Kasozi	Education Assistant	28/04/2025	June 2025

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
						Kisakye Boris	Education Assistant	20/04/2025	May 2025
						Kimera Fred	Education Assistant	25/04/2025	June 2025
						Daada Muzamiru	Education Assistant	8/05/2025	June 2025
						Okello Joseph	Education Assistant	28/04/2025	June 2025
						Kyarisiima Mallion	Education Assistant	28/04/2025	May 2025
						Mugisha Cleophas	Education Assistant	28/04/2025	May 2025
						Lutaaya Philidaus Mariam	Education Assistant	5/05/2025	May 2025
						Nakitto Anne Vivian	Education Assistant	29/04/2025	May 2025
						Kyobutungi Adrine	Education Assistant	29/04/2025	May 2025
						Nabirye Margret	Education Assistant	28/04/2025	June 2025
						Muboli Simon	Education Assistant	28/04/2025	May 2025
						Konga Lucy	Education Assistant	28/04/2025	June 2025
						Nanyanzi Florence	Education Assistant	2/06/2025	June 2025
						Mirembe Viola	Education Assistant	13/05/2025	June 2025
						Golyo Stanley	Education Assistant	2/05/2025	May 2025
						Nansambu Maria Gorret	Education Assistant	7/05/2025	June 2025

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
						Nantege Joy	Education Assistant	7/05/2025	June 2025
						Nabukalu Justine	Education Assistant	5/06/2025	May 2025
						Kakai Jemimah	Education Assistant	28/04/2025	May 2025
						Nakiyaga Marion	Education Assistant	28/04/2025	June 2025
						Nalubanga Shamim	Education Assistant	30/04/2025	May 2025
						Wandera George	Education Assistant	10/05/2025	June 2025
						Nkemba Abdujabar	Education Assistant	28/04/2025	June 2025
						Niwamanya Moris	Education Assistant	28/04/2025	May 2025
						Nabbanda Angel	Education Assistant	21/05/2025	June 2025
						Buwembo Allan	Education Assistant	4/06/2025	June 2025
						Nankoma Alisat	Education Assistant	28/04/2025	June 2025
						Gwokyalya Teopista	Education Assistant	29/04/2025	June 2025
						Nemwa Patience	Education Assistant	28/04/2025	June 2025
						Nsimenta Annet	Education Assistant	10/06/2025	June 2025
						Opolot Vincent	Education Assistant	28/04/2025	June 2025
						Tewali Sheila Mavis	Education Assistant	28/04/2025	June 2025

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
						Kitimbo Joel	Education Assistant	25/04/2025	May 2025
						Cherotin Beatrice	Education Assistant	2/05/2025	June 2025
						Nandecha Ritah	Education Assistant	25/04/2025	June 2025
						Ayebale Anita	Education Assistant	25/04/2025	May 2025
						Ayang Mathew	Education Assistant	30/04/2025	May 2025
						Kabugho Joysnet	Education Assistant	2/05/2025	May 2025
						Tigatoola Umaru	Education Assistant	28/04/2025	June 2025
						Nabukwasi Agatha	Education Assistant	9/05/2025	June 2025
						Zanna Everine	Education Assistant	30/04/2025	June 2025
						Namwanje Joan	Education Assistant	21/5/2025	June 2025
						Nnakabiito Joan	Education Assistant	26/04/2025	June 2025
						Woniala Philip	Education Assistant	29/04/2025	June 2025
						Nakirembeka Beneth	Education Assistant	25/04/2025	June 2025
						Nankwanga Hellen	Education Assistant	9/05/2025	June 2025
			g) Pension Management: If 100% of staff that retired during the	From the HRM Unit obtain the list of staff that retired during the previous FY	1	The HRM unit provided a list of staff that retired during the FY 2024/25. We noted that a total of 15 DLG staff retired during the previous FY 2024/25. Review of their files, and pension payroll indicate that not all accessed the			

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																																																
			previous FY (2024/25) have accessed the pension payroll not later than two months after retirement. This excludes cases of death – as entities may have no control over submission of documents by claimants to get death benefits. Score 1 or else 0.	(2024/25). Obtain the pension payroll to determine whether staff accessed the pension payroll within two months of retirement.		pension payroll within two months after retiring. The table below summarizes the dates when the officers were retired from service and when they accessed the pension payroll: <table><tr><th>Name</th><th>Title</th><th>Date of Retirement</th><th>Date of access of Payroll</th></tr><tr><td>Nansereko Margaret</td><td>Headteacher (Primary)</td><td>13/06/2025</td><td>June 2025</td></tr><tr><td>Baligeya Musa</td><td>Headteacher (Primary)</td><td>06/06/2025</td><td>June 2025</td></tr><tr><td>Kiggundu Mohammed</td><td>Headteacher (Primary)</td><td>25/05/2025</td><td>June 2025</td></tr><tr><td>Arinanye Edith</td><td>Deputy Headteacher</td><td>15/05/2025</td><td>June 2025</td></tr><tr><td>Owilli Charles</td><td>Deputy Headteacher</td><td>14/05/2025</td><td>June 2025</td></tr><tr><td>Kamusiime James</td><td>Deputy Headteacher (Secondary)</td><td>13/05/2025</td><td>June 2025</td></tr><tr><td>Lutakome Dickson</td><td>Education Assistant</td><td>13/05/2025</td><td>May 2025</td></tr><tr><td>Wasswa Byamukama</td><td>Assistant Education Officer</td><td>17/4/2025</td><td>June 2025</td></tr><tr><td>Muwanga Edward</td><td>Education Officer</td><td>12/4/2025</td><td>May 2025</td></tr><tr><td>Were Wilson</td><td>Assistant Education Officer</td><td>16/4/2025</td><td>May 2025</td></tr><tr><td>Byamukama Godfrey</td><td>Assistant Education Officer</td><td>6/3/2025</td><td>April 2025</td></tr></table>	Name	Title	Date of Retirement	Date of access of Payroll	Nansereko Margaret	Headteacher (Primary)	13/06/2025	June 2025	Baligeya Musa	Headteacher (Primary)	06/06/2025	June 2025	Kiggundu Mohammed	Headteacher (Primary)	25/05/2025	June 2025	Arinanye Edith	Deputy Headteacher	15/05/2025	June 2025	Owilli Charles	Deputy Headteacher	14/05/2025	June 2025	Kamusiime James	Deputy Headteacher (Secondary)	13/05/2025	June 2025	Lutakome Dickson	Education Assistant	13/05/2025	May 2025	Wasswa Byamukama	Assistant Education Officer	17/4/2025	June 2025	Muwanga Edward	Education Officer	12/4/2025	May 2025	Were Wilson	Assistant Education Officer	16/4/2025	May 2025	Byamukama Godfrey	Assistant Education Officer	6/3/2025	April 2025
Name	Title	Date of Retirement	Date of access of Payroll																																																			
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings				
							Mugambwa Ben	Education Officer	1/3/2025	April 2025
							Masilili Emmanuel	Assistant Education Officer	17/2/2025	April 2025
							Nanyondo Aisa	Deputy Headteacher (Secondary)	8/10/2024	November 2025
							Nabbuto Anne	Education Officer	29/09/2024	November 2025
B) Own Source Revenue Mobilization and Administration (Consider OSR in totality – at district and subcounty level) <i>Maximum score is 10</i>	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) ¹⁷ - (2023/24) <i>Maximum score is 6</i>	a) If entity has established a comprehensive revenue database ¹⁸ Score 1 or else 0	▪ From the CFO/ Treasury Directorate obtain and review the revenue database.	1	▪ Wakiso DLG uses Integrated Revenue Administration System (IRAS) to maintain the database for all taxpayers. IRAS is used to capture the database for the following revenue sources: 1. Trade License; 2. Local Hotel Tax; 3. Property; 4. Outdoor Advertising; 5. Other Non-Tax Revenue (ONTR); 6. Local Service Tax (LST); 7. Market Rent; 8. Operational Permit; 9. Ground Rent; 10. Transport; 11. Rent and Rates;				

¹⁷ Excluding one-off revenue sources (i.e. sale of property and assets); as well as revenue from bus and taxi parks.

¹⁸ The Local Government Act, 1997 (as amended) empowers LGs to levy, charge and collect fees and taxes, including rates, rents, royalties, stamp duties, personal graduated tax, Local Service Tax (LST) and Local Government Hotel Tax (LGHT), registration and licensing fees and taxes. For a LG to have a comprehensive revenue database, it must at least have the basic revenue sources listed below i.e., (i) Development Permit, (ii) Events and Promotion Fees, (iii) Market fees, (iv) Tendered Revenue, (v) Loading and off-loading, (vi) Local Hotel Tax, (vii) Local Service Tax, (viii) Market Rent, (ix) Off-Loading Fees, (x) Operational Permits, (xi) Other Non-Tax Revenue, (xii) Outdoor Advertising, (xiii) Property Tax and (xiv) Trading License

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						12. Lease Application; 13. Excavation Permit; 14. Condominium Permit; 15. Demolition Permit; 16. Renovation Permit; 17. Subdivision Consolidation Permit; 18. Outdoor Consolidation Permit; 19. Hoarding Permit; 20. Chain link Permit; 21. Development Permit; 22. Building Operation; 23. Occupation Permit; 24. Market dues; 25. Bims Building Operation; 26. Tendered; and 27. Park User fees We obtained the IRAS system extract of ONTR for FY 2024/25 and noted that revenue sources related to Events and Promotion Fees, Loading and Off-loading fees were captured under Other Non-Tax Revenue (ONTR).
			b) If entity has a functioning electronic revenue collection system Score 1 or else 0	From the CFO/ Treasurer: Request information on the number and functionality of payment	1	- Discussions with the Senior Commercial Officer indicated that Wakiso DLG uses payment platforms including MTN Mobile money, agent banking, direct deposit to the bank, Electronic Funds Transfer (EFT), and Cheques. - We obtained the current year's system extract and noted that the system extract included payment modes such as Cash, Cheque, EFT, swift, and mobile payment

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
				channels ¹⁹ used for collection. Request for latest updated report on collections through the system.		
			c) 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; and (iii) procedure for tax appeal	0	- We reviewed the information on the Wakiso DLG notice board located on Block A and noted that the DLG had displayed information on procedure for tax appeal against assessment. - At the time of the assessment, the notice board only displayed how to pay for Local Service Tax. There were no collection procedures for other taxes and tax rates displayed on the notice board. - In addition, we reviewed the Wakiso DLG website and noted that the tax information was not available.
			d) If entity has issued 100% demand notes in the previous FY (2024/25) Score 1 or else 0	From the CFO/ Treasurer, establish whether demand notes have been issued to all due taxpayers.	0	- Discussions with the Senior Commercial Officer indicated that all taxpayers that are issued with Payment Reference Numbers (PRNs) are also given demand notes via emails. - The DLG also maintains an acknowledgement of receipt of demand notices for property rates as these are taxes collected directly by the DLG. However, the entity did not provide

¹⁹ Payment channel may include Mobile money, Banks, Payway, POS, cash, etc.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																					
						evidence of issuance of 100% demand notes to all due taxpayers. The IVA recommends that MoKCC&MA reviews the practicality of the Assessment procedure.																					
			e) If increase in OSR from previous FY but one (2023/24) to previous FY (2024/25) is: ✓ More than 5 %: score 2 points ✓ If the increase is from 1 – 5%: score 1 point ✓ If the increase is less than 1%: score 0 points.	▪ From the CFO obtain and review audited final accounts for the previous two FYs (2023/24 and 2024/25) to calculate the percentage increase on OSR collection.	2	▪ We obtained the audited financial statements for FY 2023/24 and FY 2024/25 and computed the increase in OSR. We noted that OSR increased by 37.7% (UGX 6,011,187,958) between FY 2023/24 and FY2024/25 as shown in the table below. <table><tr><th>Particulars</th><th>Revenue FY 2024/25 (UGX)</th><th>Revenue FY 2023/24 (UGX)</th></tr><tr><td>Taxes</td><td>8,048,676,966</td><td>6,574,025,965</td></tr><tr><td>Non-Taxes Revenue – Non-Exchange</td><td>10,306,149,976</td><td>9,308,105,966</td></tr><tr><td>Non-Taxes Revenue - Exchange</td><td>3,600,710,447</td><td>62,217,500</td></tr><tr><td>Total</td><td>21,955,537,389</td><td>15,944,349,431</td></tr><tr><td>Increase</td><td colspan="2">6,011,187,958</td></tr><tr><td>Percentage increment</td><td colspan="2">37.7%</td></tr></table> <i>NB: There was no disposal of assets during the year; otherwise, revenue from disposal of assets would have been deducted in the computation above.</i>	Particulars	Revenue FY 2024/25 (UGX)	Revenue FY 2023/24 (UGX)	Taxes	8,048,676,966	6,574,025,965	Non-Taxes Revenue – Non-Exchange	10,306,149,976	9,308,105,966	Non-Taxes Revenue - Exchange	3,600,710,447	62,217,500	Total	21,955,537,389	15,944,349,431	Increase	6,011,187,958		Percentage increment	37.7%	
Particulars	Revenue FY 2024/25 (UGX)	Revenue FY 2023/24 (UGX)																									
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Total	21,955,537,389	15,944,349,431																									
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Percentage increment	37.7%																										

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
	5.	Local revenue administration, allocation and transparency Maximum score is 4	a) If the implementing entity has remitted the mandatory LLG share of local revenues (Not Applicable to KCCA) Score 1 or else 0	From the Treasurer/ CFO obtain and review annual financial accounts for FY 2024/25 to determine whether the entity remitted the mandatory LLG²⁰ share of local revenues.	1	- We reviewed the annual financial statements for FY 2024/25 and noted that the share of OSR remitted to Lower Local Governments (LLGs) was consolidated under “grant and other transfers”. Review of the specific code 263402 “Transfer to other government Units” revealed that the DLG remitted UGX 22,793,641,581 to LLG. - Discussion with the Senior Accountant indicated that the UGX 22.7 billion above included both LLG’s share of revenue and other transfers for specific program activities being implemented by the LLGs. We obtained a breakdown of the charge code 263402 and noted that only UGX 15,726,720,432 related to a share of revenue remitted to LLGs. - We reviewed the final annual financial statements for FY 2024/25 and noted that out of UGX 21,955,537,389 (total revenue recognised in FY 2024/25), only UGX 18,792,217,362 was collected, while UGX 3,163,320,027 remained receivable as at 30 June 2025. - We compared the amount remitted to each LLG and the revenue collected and established that each LLG received the appropriate share of the revenue collected by them (100% to Town Councils and 65% to Sub-counties). Details are indicated in the table below.

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

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
						Entity	Revenue Collected (UGX)	Amount Remitted To LLG	%age
						Town Councils			
						Wakiso Town Council	1,090,873,210	1,090,873,210	100%
						Namayumba Town Council	184,318,918	184,318,918	100%
						Masulita Town Council	86,604,540	86,604,540	100%
						Kyengera Town Council	3,394,263,664	3,394,263,664	100%
						Katabi Town Council	2,135,307,870	2,135,307,870	100%
						Kasanje Town Council	243,126,322	243,126,322	100%
						Kasangati Town Council	2,229,168,622	2,229,168,622	100%
						Kakiri Town Council	591,124,989	591,124,989	100%
						Kajjansi Town Council	3,375,848,757	3,375,848,757	100%
						Sub-total	13,330,636,892	13,330,636,892	100%
						Sub-counties			
						Wakiso Sub county	2,539,708,456	1,650,810,496	65%
						Namayumba Sub county	49,113,746	31,923,935	65%
						Mende Sub county	611,563,304	397,516,148	65%
						Masulita Sub county	153,261,006	99,619,654	65%

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
						Kakiri Sub County	282,607,581	183,694,928	65%
						Bussi Sub County	50,028,275	32,518,379	65%
						Sub-total	3,686,282,368	2,396,083,540	65%
						Wakiso District Headquarter	1,775,298,102	-	
						Grand Total	18,792,217,362	15,726,720,432	
			b) Evidence that the entity is not using more than 20% of OSR on council activities: Score 1 or else 0	▪ From the Treasurer/ CFO obtain and review the annual financial statement for FY 2024/25 and check whether the entity is not using more than 20% of OSR on council activities	1	▪ From the review of the Trial Balance for FY2024/25, we noted that expenditure on council activities was recorded under the code “01-003-160100-7240003010-0000-000014-000” and “01-003-160300-9330003010-0000-000012-0000”. ▪ We extracted all council expenditure under these codes as indicated in the table below. We compared the total expenditure on council activities and noted that Wakiso DLG used 5.8% of OSR on council activities as shown in the table below:			
						Account	Description	Amount (UGX)	
						211107	Boards, Committees	565,667,563	
						221001	Advertising and Publicity	15,000,000	
						221007	Books, Periodicals	1,914,970	
						221009	Welfare and Entertainment	1,000,000	
221009	Welfare and Entertainment	40,400,000							

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings		
						221011	Printing, Stationery	20,000,000
						221011	Printing, Stationery	30,988,000
						221012	Small Office Equipment	4,999,999
						222001	Information and Communication	151,136,942
						227001	Travel inland	36,373,400
						227001	Travel inland	188,573,200
						227004	Fuel, Lubricants	195,996,696
						228002	Maintenance – Transport	10,000,000
						282101	Donations	2,000,000
						Total council expenditure		1,264,050,770
						Total OSR collected		21,955,537,389
						Percentage		5.8%
			c) If the OSR collected by the entity against planned for the previous FY 2024/25 (budget realization) is within +/- 10 % (90% - 110%): then Score 2 or else score 0.	From the Treasurer/ CFO, obtain and review the original budget and budget execution reports for FY 2024/25 to determine the ratio of revenue budgeted that has been collected.	0	- We obtained and reviewed the original budget and the budget execution report for FY 2024/25 (as indicated in the draft financial statements for FY 2024/25) and noted that the Wakiso DLG collected 113.5% of the budgeted OSR revenue as shown in the table below. - Whereas the DLG performed strongly on OSR growth (37.7%) as computed under DLI 3-4(e) above, the increment resulted in collection beyond the set budget realisation range specified under DLI 3-5(c) which was designed to encourage realistic budgeting among others. - The budget realisation was +13.5%, outside the +/-10% range. Therefore, the score is 0.		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																	
						<table><tr><th>Revenue</th><th>Budget (UGX)</th><th>Actual (UGX)</th></tr><tr><td>Taxes</td><td>7,520,044,714</td><td>8,048,676,966</td></tr><tr><td>Non-tax revenue</td><td>11,826,516,240</td><td>13,906,860,423</td></tr><tr><td>Total</td><td>19,346,560,954</td><td>21,955,537,389</td></tr><tr><td>Percentage Budget performance</td><td colspan="2">113.5%</td></tr></table>			Revenue	Budget (UGX)	Actual (UGX)	Taxes	7,520,044,714	8,048,676,966	Non-tax revenue	11,826,516,240	13,906,860,423	Total	19,346,560,954	21,955,537,389	Percentage Budget performance	113.5%	
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Percentage Budget performance	113.5%																						
C) Procurement Audit Reports Maximum score is 15	6.	Quality of entity procurement regarding economy and efficiency. Maximum score is 15	Procurement Audit conducted by PPDA for FY 2024/25. Scoring guide: - For Satisfactory results (0 – 30%); score 15 points) - For Moderately satisfactory results (31% - 70%); score 7.5 points) - For Unsatisfactory (71% -100%) results; score 0 points)	- From the PPDA annual audits for FY 2024/25, obtain the score of each entity as per audited procurements results²¹. - Document the interpretation for the score and reasons for any decline in scores attained by Entities from the previous APA.	7.5	- The PPDA undertook a procurement and disposal audit on the procurement and disposal activities of Wakiso DLG. The audit exercise involved the review of the procurement systems, processes and disposal following the Public Procurement and Disposal of Assets Cap 205. From the findings of the performance audit exercise, the summary performance revealed an aggregate risk rating of 34% which was a moderately satisfactory performance. Despite the moderate satisfactory performance, the following key exceptions were noted: - Failure to implement 36% of the procurement audit recommendations which deprived the Entity of the opportunity for continuous improvement, contrary to section 10 of the PPDA Act Cap 205; - Failure to implement 37% of the procurement plan contrary to Section 60																	

²¹ The Procurement Audit including scores will be conducted as per the manual/tool developed by PPDA. The IVA will use the scores provided by PPDA.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						(7) of the of the PPDA Act Cap 205.This denied service delivery of to the intended beneficiaries. — Low bidder response in four procurement worth UGX 596,432,561 contrary to Section 45 and 46 of the PPDA Act, Cap.205; — Irregularities at bid evaluation stage including unfair disqualification of bidders, failure to sign ethical code of conduct among others in three procurements worth UGX 4,065,633,192 contrary to Regulation 5 (1) of the Public Procurement and Disposal Assets (Evaluation) Regulations, 2023. This exposed the Entity to the risk of mis-procurement — Lack of evidence of issuance of best evaluated bidder notices in all the sampled procurements worth UGX 120,950,651,806 contrary to Regulations 3(4) and (5) of the PPDA (Contracts) Regulations, 2023 which signalled lack of transparency and accountability in the procurement process. — Failure to dispose obsolete assets contrary to Regulation 2 (1) and (2) of the PPDA (Disposal of Public Assets) Regulation, 2023 which inhibited the achievement of value for money as funds were held up in assets and also lost through depreciation. — Signing of inadequate contracts in five procurements worth UGX 58,536,656,935

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings									
						contrary to Regulation 9 (1) of the PPDA (Contracts) Regulations, 2023 which provides the contents of a contract and the manner in which it should be prepared. This exposed the Entity to the risk of conflicts during contract execution. ▪ We reviewed the procurement audit reports for Wakiso DLG for two Financial Years.i.e.2023/24 and 2024/25. We noted that the overall weighted average risk rating has reduced by 13.6% which demonstrates an improved performance. The table below shows an overall weighted average risk rating for the two financial years. <table><tr><th>Financial year</th><th>Overall weighted average risk rating</th><th>Description of performance</th></tr><tr><td>2024/25</td><td>34%</td><td>Moderately satisfactory</td></tr><tr><td>2023/24</td><td>47.6%</td><td>Moderately satisfactory</td></tr></table>	Financial year	Overall weighted average risk rating	Description of performance	2024/25	34%	Moderately satisfactory	2023/24	47.6%	Moderately satisfactory
Financial year	Overall weighted average risk rating	Description of performance													
2024/25	34%	Moderately satisfactory													
2023/24	47.6%	Moderately satisfactory													
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	▪ From Treasurer/ CFO obtain and review monthly bank reconciliations and establish that they are done and up to date. (Consider 31 October 2025 as the cutoff date for	0	▪ We received and reviewed 12 monthly financial reports and noted that all of them were submitted to the District Chairperson before 15th of the following month. The internal memos submitting the financial reports were all stamped with the district registry stamp and signed received by the office Secretary ▪ However, all the 12 monthly financial reports only comprised of the statement of financial performance, statement of financial position and Trial Balance. The financial reports all lacked budget comparisons and bank									

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																										
			12 months preceding the assessment. For KCCA, quarterly financial or management reports are submitted to the City Executive Committee Score 0.5 or else 0 for each month; and score 1.5 points for quarterly KCCA report (KCCA prepares reports at 6, 9 and 12 months but management report will be considered for the 1st quarter) <i>Note: complete means that they include: trial balance; monthly income and expenditure statements with budget comparison, balance sheet and</i>	<i>the eight entities; for KCCA consider end of quarter – 31 September 2025)</i> From the Lord Mayor/ Mayor/Chairpers on, obtain and review the monthly/quarterl y financial reports and establish whether they are complete and submitted by the 15th day of the following month.		reconciliations. Although the bank reconciliations had been prepared timely, they had not been attached to the monthly financial reports that were submitted to the District Chairperson. Dates of submission of the monthly financial reports are indicated in the table below. <table><tr><th>Month</th><th>Date of submission to District Chairperson</th></tr><tr><td>November 2024</td><td>13 December 2024</td></tr><tr><td>December 2024</td><td>13 January 2025</td></tr><tr><td>January 2025</td><td>10 February 2025</td></tr><tr><td>February 2025</td><td>10 March 2025</td></tr><tr><td>March 2025</td><td>09 April 2025</td></tr><tr><td>April 2025</td><td>12 May 2025</td></tr><tr><td>May 2025</td><td>13 June 2025</td></tr><tr><td>June 2025</td><td>11 July 2025</td></tr><tr><td>July 2025</td><td>13 August 2025</td></tr><tr><td>August 2025</td><td>12 September 2025</td></tr><tr><td>September 2025</td><td>8 October 2025</td></tr><tr><td>October 2025</td><td>14 November 2025</td></tr></table>	Month	Date of submission to District Chairperson	November 2024	13 December 2024	December 2024	13 January 2025	January 2025	10 February 2025	February 2025	10 March 2025	March 2025	09 April 2025	April 2025	12 May 2025	May 2025	13 June 2025	June 2025	11 July 2025	July 2025	13 August 2025	August 2025	12 September 2025	September 2025	8 October 2025	October 2025	14 November 2025
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																
			bank reconciliation statements																			
	8.	The entity maintains a detailed and updated assets' registers Maximum score is 4	a) If the entity maintains an up-dated assets register covering details on buildings, vehicles, etc. as per asset module in IFMIS Score 2 or else 0	- From Treasurer/ CFO obtain and review if assets register is detailed and up to date as of 30 June 2025. - Sample some assets and confirm that they are included in the register	0	- Wakiso DLG maintains the Fixed Assets register in Integrated Financial Management System (IFMS). Our review of the assets register indicated that it covers details of assets per category and department as shown in the table below. - In addition, the asset register includes Asset Number, Item, Description, Life in months, Tag Number, Date of Purchase, Date placed in Service, Recoverable Cost, Accumulated Depreciation Cost, Net Book Value, and Year-to-date Depreciation. The table below indicates the information missing from the assets register per asset category. <table><tr><th>Major Category</th><th>Asset Category</th><th>Information missing from the Assets Register</th></tr><tr><td rowspan="7">Buildings and structures</td><td>Buildings other than dwellings</td><td rowspan="7">Date of purchase and some tag numbers</td></tr><tr><td>Non-residential buildings</td></tr><tr><td>Residential buildings</td></tr><tr><td>Roads and bridges</td></tr><tr><td>Other structures</td></tr><tr><td>Water Supply Systems</td></tr><tr><td>Other land improvements</td></tr><tr><td rowspan="2"></td><td>Cycles</td><td rowspan="2">None</td></tr><tr><td>Electrical machinery</td></tr></table>	Major Category	Asset Category	Information missing from the Assets Register	Buildings and structures	Buildings other than dwellings	Date of purchase and some tag numbers	Non-residential buildings	Residential buildings	Roads and bridges	Other structures	Water Supply Systems	Other land improvements		Cycles	None	Electrical machinery
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																						
						<table><tr><td rowspan="8">Machinery and equipment</td><td>Furniture and fittings</td><td>Date of purchase and some tag numbers</td></tr><tr><td>Heavy vehicles</td><td>None</td></tr><tr><td>Light ICT hardware</td><td rowspan="2">Some tag numbers</td></tr><tr><td>Light vehicles</td></tr><tr><td>MED lab research appliances</td><td>Date of purchase and some tag numbers</td></tr><tr><td>Office equipment</td><td rowspan="3">None</td></tr><tr><td>Other ICT equipment</td></tr><tr><td>Other transport equipment</td></tr><tr><td>Naturally occurring assets</td><td>Land</td><td>Some dates of purchase and some tag numbers</td></tr><tr><td>Other natural occurring assets</td><td>Plants</td><td>None since the missing date of purchase is not applicable</td></tr></table>	Machinery and equipment	Furniture and fittings	Date of purchase and some tag numbers	Heavy vehicles	None	Light ICT hardware	Some tag numbers	Light vehicles	MED lab research appliances	Date of purchase and some tag numbers	Office equipment	None	Other ICT equipment	Other transport equipment	Naturally occurring assets	Land	Some dates of purchase and some tag numbers	Other natural occurring assets	Plants	None since the missing date of purchase is not applicable		
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						▪ The table below lists 10 sampled assets procured under GKMA that could not be traced to the asset register generated from IFMS. <table><tr><th colspan="2">Asset</th><th>Finding</th></tr><tr><td colspan="2">Laptop: WAK/GKMA/LAP/3</td><td rowspan="3">Not Seen in the asset register</td></tr><tr><td colspan="2">Chair: WAK/GKMA/ORDCHR13</td></tr><tr><td colspan="2">Printer: GKMA-WAK-PRIN-25</td></tr></table>	Asset		Finding	Laptop: WAK/GKMA/LAP/3		Not Seen in the asset register	Chair: WAK/GKMA/ORDCHR13		Printer: GKMA-WAK-PRIN-25													
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings	
			50% score 1, greater than 51% score 2, less than 50% score zero			1	The Accounting Officer was advised to commence the disposal of all unserviceable assets in all the departments within the district.
						2	The Accounting Officer was encouraged to ensure that all assets not engraved by the time of the Board of Survey exercise are engraved.
						3	The Accounting Officer was advised to always request for up dated asset data from local Governments regarding purchases, disposals and loses to enable timely submission to Accountant General to enable effective update of the asset data on the IFMS system, also request the Accountant General to make submitted amendments in the Asset data on IFMS
						4	The three plots of land which remained after disposal of land to UNRA at Manja, need installation of clear boundary marks to deter encroachment (Manja measuring 0.0370 hectares, block 325, plot 446; Manja measuring 0.730 hectares, block 325, plot 445; and Manja measuring 0.0730 hectares, block 325, plot 444)
						5	The fire extinguishers installed in the Education department office block should be serviced to enable them effectively serve their intended purpose.
						6	The two land titles in the custody of the district should be transferred into the names of the district. (Kyanuna Namyumba Town Council, block 01, plot no., area 3.3840 hectares; and Nanzinga Primary School Land, block 469, plot no. 59 and area 0.787 hectares).

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings						
						<table><tr><td>7</td><td>The Principal Township Officer was advised to liaise with the Chief Administrative Office to cause a meeting with Uganda Peoples Defence Forces to forge a way forward on modalities of utilization of Kitale Bamba land currently occupied by the Army.</td></tr><tr><td>8</td><td>The 10-acre land at Kamuli should be put to commercial use to avoid more encroachers from settling on it which may turn out to be costly in the long run.</td></tr><tr><td>9</td><td>The Senior Assistant Chief Administrative Officer should ensure that land titles for Sentema Primary School (P/S) and Katiiti P/S pieces of land are processed.</td></tr></table>	7	The Principal Township Officer was advised to liaise with the Chief Administrative Office to cause a meeting with Uganda Peoples Defence Forces to forge a way forward on modalities of utilization of Kitale Bamba land currently occupied by the Army.	8	The 10-acre land at Kamuli should be put to commercial use to avoid more encroachers from settling on it which may turn out to be costly in the long run.	9	The Senior Assistant Chief Administrative Officer should ensure that land titles for Sentema Primary School (P/S) and Katiiti P/S pieces of land are processed.
7	The Principal Township Officer was advised to liaise with the Chief Administrative Office to cause a meeting with Uganda Peoples Defence Forces to forge a way forward on modalities of utilization of Kitale Bamba land currently occupied by the Army.											
8	The 10-acre land at Kamuli should be put to commercial use to avoid more encroachers from settling on it which may turn out to be costly in the long run.											
9	The Senior Assistant Chief Administrative Officer should ensure that land titles for Sentema Primary School (P/S) and Katiiti P/S pieces of land are processed.											
						- The DLG took the following actions to implement the recommendations. <table><tr><th>No.</th><th>Action taken</th></tr><tr><td>1.</td><td> - The Chief Administrative Officer (CAO) prepared a letter dated 30 June 2025 addressed to the Chief Government Valuer, Ministry of Lands, Housing and Urban Development (MoLHUD) submitting a list of obsolete assets including road equipment, motor vehicles and motorcycles for assessment of their values. The MoLHUD acknowledged receipt of the letter on 2 July 2025. - The CAO prepared a letter dated 30 June 2025 addressed to the Permanent Secretary, Ministry of Works and Transport submitting a list of obsolete assets including road equipment, motor vehicles and motorcycles for the FY 2024-2025 assessment of their values to inform asset disposal. The Ministry of Works and </td></tr></table>		No.	Action taken	1.	- The Chief Administrative Officer (CAO) prepared a letter dated 30 June 2025 addressed to the Chief Government Valuer, Ministry of Lands, Housing and Urban Development (MoLHUD) submitting a list of obsolete assets including road equipment, motor vehicles and motorcycles for assessment of their values. The MoLHUD acknowledged receipt of the letter on 2 July 2025. - The CAO prepared a letter dated 30 June 2025 addressed to the Permanent Secretary, Ministry of Works and Transport submitting a list of obsolete assets including road equipment, motor vehicles and motorcycles for the FY 2024-2025 assessment of their values to inform asset disposal. The Ministry of Works and	
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						Transport acknowledged receipt of the letter on 2 July 2025. - The Ministry of Works and Transport responded through a letter dated 7 July 2025 requesting for facilitation of UGX 1,740,000 and requested the DLG to submit their maintenance records and registration logbooks of motor vehicles, motorcycles or equipment. - Based on the above, Wakiso DLG acted on one (1) out of the eight (8) recommendations, equivalent to 13% of the recommendations from the Board of Survey Report for the FY 2024/25. This results in a 0 score.
	9.	The entity has provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous financial year but one (2023/24) by 30 April 2025 (PFMA s. 11 2g). Maximum score is 4	a) If the entity submitted a 'Response'/statement that includes actions against all findings where the Internal Auditor General or Auditor General recommended the Accounting Officer to act (PFMA Act 2015; Local Governments Financial and Accounting Regulations 2007; The	From MoFPED obtain and review the inventory/ record of Entity submissions of statements entitled "<i>Actions to Address Internal Auditor General's or Auditor General's findings</i>" to check whether the sub-national entity submitted a 'Response'/ statement Check: If Entity did not submit a 'response',	4	Information received from MoFPED on 13 March 2026 via email indicated that Wakiso DLG submitted actions to Address Internal Auditor General's findings and Auditor General's findings 11 December 2024 and 14 March 2025 respectively as per the MoFPED's inventory/ record of submission.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings				
			Local Governments Act, Cap 243) Score 4 or else 0.	then it is non-compliant ▪ If there is a response for all – Entity is compliant ▪ If there are partial or not all issues responded to – Entity is not compliant. Dates for both submissions should be recorded (submission dates for Internal Auditor General findings and Auditor General findings)						
E) Metropolitan governance Maximum score is 18	10.	The entity Authority/ Council meets and discusses service delivery related issues Maximum score is 4	a) If the Authority/ Council met, discussed and acted on service delivery related issues during the last FY (2024/25) including at least one under each of the following:	From the Clerk to Council obtain and review the minutes from council meetings for FY 2024/25 to determine whether they meet and discuss service delivery issues and acted on: ▪ TPC reports	4	▪ Review of minutes of Council indicated that Council discussed and took action on the benchmarked service delivery related issues as indicated in the below. <table><tr><th>Date of Council Meeting</th><th>Service Delivery Issue that was discussed</th></tr><tr><td>27 March 2025</td><td>Under minute 183/WAK/DLC6/2025, TPC issues were presented from the Works and technical services committee sub-section. One recommendation was that the mechanical engineer avails a report</td></tr></table>	Date of Council Meeting	Service Delivery Issue that was discussed	27 March 2025	Under minute 183/WAK/DLC6/2025, TPC issues were presented from the Works and technical services committee sub-section. One recommendation was that the mechanical engineer avails a report
Date of Council Meeting	Service Delivery Issue that was discussed									
27 March 2025	Under minute 183/WAK/DLC6/2025, TPC issues were presented from the Works and technical services committee sub-section. One recommendation was that the mechanical engineer avails a report									

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings	
			✓ TPC reports: score 1 or else 0 ✓ Monitoring reports: score 1 or else 0 ✓ Annual UDP and OPM performance assessment results: score 1 or else 0 ✓ LG/ City PAC reports: score 1 or else 0	▪ Monitoring reports ▪ Performance assessment results for UDP and OPM ▪ Entity PAC reports for last FY (2024/25)			on all road units and mechanical imprest expenditure for 2023/2024. A mechanical imprest expenditure report dated 25 April 2025 signed by the Mechanical Engineer for the works department was provided to the IVA. Under minute 183/WAK/DLC6/2025, monitoring reports were discussed with a number of issues including the presence of the Shoebill birds in Bussi Sub-County for tourist attraction yet most of the tourists access the center from Mpigi, resulting in loss of revenue for Wakiso DLG. It was recommended that the Production, Natural Resources and Trade and Commerce committee undertakes a monitoring exercise at Makanga village in Bussi subcounty to pave ways of improving the Mabamba route in Bussi sub county. A report about the tourism sector activities monitored at Makanaga village, Bussi sub county dated 16 June 2025 was presented. This activity covered Mabamba area where the Shoebill tourism happens.
						29 May 2025	Under minute 200/WAK/DLC6/2025, GKMA UDP annual performance assessment II results and OPM National performance assessment results were discussed and there was no recommendation to act on. Under minute 198/WAK/DLC6/2025, Presentation and approval of DPAC reports for 2024/25 and there was no recommendation to act on. Under minute 200/WAK/DLC6/2025, TPC reports were presented as Budget recommendation by Finance, Planning

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																				
							and General Duties Committee. The recommendation was that the CAO was requested to write a formal letter to some great taxpayers especially international investors who violate operations and evade taxes within Wakiso District. On 26 June 2025, the CAO wrote to Zhing Dhing Company informing them about the District Finance, Planning and General Duties Committee monitoring visit.																			
	11.	The entity has put in place a system to respond to the feedback/complaints provided by citizens Maximum score is 4	a) If the entity has (i) designated a person to coordinate response to feed-back (grievance /complaints) and (ii) established a centralized Grievance Redress Committee (GRC), with optional co-option of relevant departmental heads/staff as relevant. Score 1 or else score 0	From the designated Grievance Redress Coordinator obtain information to establish: - Whether the GKMA entity has designated a person to coordinate response to feedback (grievance /complaints). - Evidence that the person responsible has been designated to coordinate response to the feedback or complaints. - Whether a centralized GRC	1	- In a letter dated 15 August 2023, Nakyeyune Lukia, the Senior Community Development Officer was designated to coordinate response to feed-back (grievance /complaints) . - There is a centralized Grievance Redress Committee (GRC) in place. Members are indicated in the table below. <table><tr><th>Name</th><th>Designation on the committee</th><th>Date of appointment</th></tr><tr><td>Kizza Godfrey Rwakijuma</td><td>Chairperson</td><td>16 August 2024</td></tr><tr><td>Mazzi Deborah</td><td>Member</td><td rowspan="4">15 August 2023</td></tr><tr><td>Nakyeyune Lukia</td><td>Secretary and Coordinator of Wakiso DLG</td></tr><tr><td>Mpoza Esau</td><td>Co-opted Member</td></tr><tr><td>Namugenyi Stellah</td><td>Member</td></tr><tr><td>Walakira Nicholus</td><td>Member</td><td></td></tr></table>			Name	Designation on the committee	Date of appointment	Kizza Godfrey Rwakijuma	Chairperson	16 August 2024	Mazzi Deborah	Member	15 August 2023	Nakyeyune Lukia	Secretary and Coordinator of Wakiso DLG	Mpoza Esau	Co-opted Member	Namugenyi Stellah	Member	Walakira Nicholus	Member	
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Namugenyi Stellah	Member																									
Walakira Nicholus	Member																									

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																		
				has been established.			Ndiwalana Geoffrey	Co-opted Member																
				Ssewagudde Samuel	Member																			
							Nakazibwe Mary	Member																
							Muhumuza Celestine	Member																
							Kiwanuka Archilles	Co-Opted member																
			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	▪ From the designated person/ CDO obtain information on whether the entity has a specified system for recording, investigating and responding to grievances, which includes a centralized complaints log with clear information and reference for onward action (a defined complaints referral path), and the public display of	2	▪ Wakiso DLG has specified a system for recording, investigating and responding to grievances. There are committees to handle community and workers' grievances at the project site. The following worker's and community grievance committees were in place for specific projects in the district as indicated below:																		
							<table><tr><th>Name of Road</th><th>Grievance Redress Centre</th><th>Name</th><th>Title/ Designation</th></tr><tr><td rowspan="5">Kitemu-Kisozi Nagalabi Spur</td><td rowspan="5">Kisozi</td><td>Nakyeyune Ruth Kalule</td><td>Chairperson</td></tr><tr><td>Ssali Stella</td><td>Secretary</td></tr><tr><td>Nabiwemba Florence</td><td>Woman representative</td></tr><tr><td>Tamale Daniel</td><td>Mobiliser</td></tr><tr><td>Wandella Stella</td><td>Opinion leader</td></tr></table>	Name of Road	Grievance Redress Centre	Name	Title/ Designation	Kitemu-Kisozi Nagalabi Spur	Kisozi	Nakyeyune Ruth Kalule	Chairperson	Ssali Stella	Secretary	Nabiwemba Florence	Woman representative	Tamale Daniel	Mobiliser	Wandella Stella	Opinion leader	
Name of Road	Grievance Redress Centre	Name	Title/ Designation																					
Kitemu-Kisozi Nagalabi Spur	Kisozi	Nakyeyune Ruth Kalule	Chairperson																					
		Ssali Stella	Secretary																					
		Nabiwemba Florence	Woman representative																					
		Tamale Daniel	Mobiliser																					
		Wandella Stella	Opinion leader																					

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
			complaints referral path), and (iii) public display of information at entity offices Score 2 or else 0	information at district/ municipal offices. ▪ Review the GRCs at various levels to establish: ✓ Evidence that the grievances that were received were acted upon. ✓ Evidence that the GRC activities are funded. ✓ Evidence that the community/ workers have been sensitized about the existence of the GRC. ✓ Evidence that the GRC committees have been trained on their roles and responsibilities.				Kiddawali me Balama	Youth Leader
							Kivu - Kitemu	Kyagulanyi Jackson	Chairman
								Kiwanuka Francis	Chairman
								Lule Suubi	Secretary
								Luboyera Josephine	Women representative
								Shafik	Mobiliser
								Kidaga Musa	Opinion leader
								Bulondo Andrew	Youth Leader
							Nagalabi Spur	Ssegane Eddie	Chairman
								Nsubuga Joseph	Secretary
								Nankya Susan	Women Representative
								Musa Kiberu	Mobiliser
								Kizito Paul	Opinion Leader
								Katende Edrisa	Youth Leader
						Bukasa-Sentema -Kakiri	Bukasa A and B	Serwanga Samuel (A)	Chairman
								Kinene Samuel (B)	Chairman

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
								Kajuube Deo	Secretary
								Alitubeera Noreen	Women representative
								Musisi Francis	Mobiliser
								Muwaya Masembe	Mobiliser
								Alirabaki Herman	Opinion leader
								Musanje Joseph	Youth Leader
								Joseph Kato	Youth Leader
							Lukwanga	Nakalema Florence (Lukwanga)	Chairman
								Ndyanabo Aron (Gimbo)	Chairman
								Sseruwagi Rogers	Chairman
								Galiwango Solomon	Secretary
								Mukasa Ann	Women Representative
								Tabojwa Martin	Mobiliser
								Ssemwanga James	Opinion Leader
							Ezra Nantyama	Youth leader	
							Sentema, Nakiyooya	Serupanise Francis	Chairman (Kakooge)

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
								Sentogo David	Chairman (Sentema)
								Semafuma Lwanga Joseph	Secretary
								Nasula Nanyonga	Women representative
								Seruyanga Hatwib	Mobiliser 1
								Mutuhair Hope	Mobiliser
								Haruna Kanaabo	Opinion Leader
								Kyeyune Abubaker	Opinion Leader 2
								Sunday Matovu	Youth
							Bugwanya/ Kikumbampan ga	Kasasa Pauline	Chairman
								Buwembo	Secretary
								Nakamatte Josephine	Women representative
								Kayemba Anthony	Mobiliser 1
								Buyinza Ibrahim	Mobiliser 2
								Musisi Ronald	Opinion leader
								Mutyaba Patrick	Youth Leader
								Kateregga Charles	Designation was not indicated

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings								
						▪ Wakiso DLG has a centralised grievance handling logbook with clear information and reference for onward action. The grievance handling logbook captures the following fields; Name of complainant, address, gender, category of grievance, brief description of grievance, location and effects, status of grievance, date of response and action status and brief description of response. ▪ At the time of the assessment, a grievance redress committee and the complaints flow chart were found on display on the entity's main notice board (block A) and the entity's website. ▪ We noted that there were three community sensitization meetings about existence of GRC. The details of the meetings are summarised below: <table><thead><tr><th>Details of the meetings</th><th>Date of the meeting</th></tr></thead><tbody><tr><td>Engagement meeting for the community members of Kisozi Budo along Kitemu-Kisozi project held at Makamba memorial school</td><td>15 July 2025</td></tr><tr><td>Engagement meeting for the community members of Kisozi Budo along Kitemu-Kisozi project held at Makamba memorial school</td><td>4 September 2025</td></tr><tr><td>Engagement meeting for residents along Kivu-Kitemu and Naggalabi spur road</td><td>13 June 2025</td></tr></tbody></table> ▪ We reviewed eight sets of meeting minutes for FY 2024/25 that were held on the following dates 3 October 2024, 14 November 2024,18 December 2024,20 February 2025,12 March	Details of the meetings	Date of the meeting	Engagement meeting for the community members of Kisozi Budo along Kitemu-Kisozi project held at Makamba memorial school	15 July 2025	Engagement meeting for the community members of Kisozi Budo along Kitemu-Kisozi project held at Makamba memorial school	4 September 2025	Engagement meeting for residents along Kivu-Kitemu and Naggalabi spur road	13 June 2025
Details of the meetings	Date of the meeting													
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Engagement meeting for residents along Kivu-Kitemu and Naggalabi spur road	13 June 2025													

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings								
						2025,30 April 2025,19 May 2025 and 17 June 2025. - There is evidence that GRC activities are funded. We reviewed payment vouchers and support documents for GRC member training along the following roads: - Kitemu, Kisozi and Nagalabi Spur - Namulanda Bweeya-Kajjansi <table><tr><th>Name of the roads</th><th>Amount Paid (UGX)</th><th>Payment voucher number</th></tr><tr><td>Kitemu, Kisozi and Nagalabi Spur</td><td>3,055,000</td><td rowspan="2">16769667</td></tr><tr><td>Namulanda Bweeya-Kajjansi</td><td>3,735,000</td></tr></table> - The GRC members were trained about their roles and responsibilities on 9 July 2025. A report on the training was on file. - At the time of the assessment, we reviewed two sets of minutes for the first quarter of the current FY 2025/26 for the GRC. The meetings were held on 21 August 2025 and 24 September 2025. - Grievances that were received by the DLG were acted upon. Our review of the grievance logbook revealed that 22 grievances were registered by 30 June 2025. The IVA reviewed the minutes of the GRCs dated; 3 October 2024,14 November 2024,18 December 2024, 30 April 2025,19 May 2025 and 17 June 2025. Our review of the minutes revealed that grievances registered were acted upon. The IVA sampled one complaint from the grievance logbook and noted that the grievance was	Name of the roads	Amount Paid (UGX)	Payment voucher number	Kitemu, Kisozi and Nagalabi Spur	3,055,000	16769667	Namulanda Bweeya-Kajjansi	3,735,000
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Namulanda Bweeya-Kajjansi	3,735,000													

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						reported on 23 June 2025 by Nsubuga Simon relating to right of way and loss of privacy. On the 30 June 2025, the Deputy CAO and other members of the district GRC visited the scene and engaged the complainant. Subsequently a road realignment survey was done to confirm the size of encroachment of the road. An agreement was reached between the district and the complainant, and the issue was resolved.
			c) If the entity has publicized the grievance redress mechanisms for FY 2024/25 so that aggrieved parties know where to report and get redress. Score 1 or else 0	From the entity notice boards or websites review whether the entity has publicized the grievance redress mechanisms so that aggrieved parties know where to report and get redress.	1	The complaints handling process for FY 2024/254 was found on display on the entity website. Additionally, the complaints handling process flow chart was found on the entity's main notice board.
	12.	The entity shares information with citizens (Transparency) Maximum score is 6	a) If the entity publicized the list of projects for FY 2024/25 that have met the selection criteria for public information before they are approved.	- Establish from the CDO whether the list of projects for FY 2024/25 has been publicized (notice board or adverts). - Physically review the existence of the	1	This list of projects for FY 2024/25 that have met the selection criteria for public information before they were approved was present on the notice board next to the CAO's office.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			Score 1 or else 0	list of projects on the Entity Notice Board / adverts.		
			b) If the entity published the list of Project Affected Persons (PAPs) for FY 2024/25 Score 1 or else 0	Establish from the CDO the list of PAPs for FY 2024/25	1	The List of Project Affected Persons for FY 2024/25 was found on display at the entity's main notice board.
			c) If the entity has published the procurement plan for FY 2024/25 and awarded contracts and amounts Score 1 or else 0	From PDU obtain evidence for publicized information to citizens on awarded contracts and amounts for FY 2024/25.	1	The entity published the procurement plan and awarded contracts and amounts for 2024/5. These were found on the notice board next to the PDU. The Contract register showing awarded contracts and amounts for FY 2024/25 was published on the notice board next to the PDU.
			d) If the entity has made information publicly available on the selected infrastructure projects implemented and their budget	From the public notice boards at the Entity and other means establish whether information on the infrastructure projects and their budget amounts for FY	1	The DLG information on the selected infrastructure projects implemented and their budget amounts for the FY 2024/25 was found on display on the Entity Procurement Notice board.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			amounts for FY 2024/25 Score 1 or else 0	2024/25 has been publicized.		
			e) If the entity has published the performance assessment results and implications, for the previous year (FY 2024/25) Score 1 or else 0.	From the Economic Planner, obtain evidence for publicized information to citizens on Entity performance assessment results and implications reports for FY 2024/25.	1	The 2024 Local Government Management of Service Delivery (LGMSD) national assessment results and implications were found on display on entity's notice board.
			f) If the entity conducted discussions (e.g. through municipal urban fora, barazas, radio programmes etc.) with the public to provide feedback on status of activity implementation during the	From the Economic Planner obtain and review evidence of meetings of feed-back to the public on status of project implementation for FY 2024/25.	1	The DLG conducted discussions with the public through radio talk shows. An evening radio talk show on Emanduso program was held on 6 May 2025 where issues concerning service delivery were shared. Pictures and clips were received for 6 May 2025 radio talk show where the Local Council 5 Vice Chairperson was hosted. During the radio talk show, the Local Council 5 Vice Chairperson provided feedback on status of activity implementation during the previous FY (2024/25).

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings									
			previous FY (2024/25) Score 1 or else 0												
	13.	Enhanced Transparency, Accountability and participation Maximum score is 4	a) If the MDF has met and discussed among others assessment reports, complaints handling, quarterly progress report and MDF has held at least 4 meetings in the previous FY (2024/25) Score 2 or else 0	▪ From TC/CAO/ED obtain MDF meeting documents for FY 2024/25 to ascertain whether they met and discussed: ✓ Assessment reports ✓ Complaints handling ✓ Quarterly progress report ✓ MDF reports	0	▪ The MDF met five times during FY 2024/25. The meetings were held on 15 August 2024, 21 August 2024,13 January 2025, 5 March 2025 and 21 May 2025. Details of dates and key issues discussed at the MDF meetings are documented in the table below: <table><tr><th>Meeting date</th><th>Minute no.</th><th>Key issues discussed</th></tr><tr><td>21 May 2025</td><td>07/MDF/MAY CEC/2025</td><td>Presentation and discussion of the GRC report.</td></tr><tr><td>15 August 2024</td><td>WMDF/CEC/05/08/ 2024</td><td>Presentation and discussion Quarter report</td></tr></table> ▪ There was no evidence of discussion of assessment reports and MDF reports in the meetings minutes dated 13 January 2025, 5 March 2025 and 21 August 2024	Meeting date	Minute no.	Key issues discussed	21 May 2025	07/MDF/MAY CEC/2025	Presentation and discussion of the GRC report.	15 August 2024	WMDF/CEC/05/08/ 2024	Presentation and discussion Quarter report
Meeting date	Minute no.	Key issues discussed													
21 May 2025	07/MDF/MAY CEC/2025	Presentation and discussion of the GRC report.													
15 August 2024	WMDF/CEC/05/08/ 2024	Presentation and discussion Quarter report													
			b) 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	▪ From the CDC/ DCDO's office, obtain and review the report on IGG findings and MDF minutes for FY 2024/25.	2	▪ Wakiso DLG prepared biannual report on IGG findings on cases of alleged fraud and corruption and their status including administrative or other action taken/ being as indicated in the table below. <table><tr><th>Period of report prepared by the entity</th><th>Issue from IGG</th><th>Status</th></tr></table>	Period of report prepared by the entity	Issue from IGG	Status						
Period of report prepared by the entity	Issue from IGG	Status													

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings									
			taken/ being taken and the report has been presented and discussed at MDF for FY 2024/25 Score 2 or else 0			<table><tr><td>July to December 2024</td><td>Malicious damage of property and non-compensation by Namayumba Town Council officials. It was alleged that during the construction of St Mark road at Lutisi Village, Town Council Officials destroyed personal property of Mr Habib Ssembatya</td><td>Namyumaba Town Council paid compensation of UGX 3,000,000 for property damaged. The road was narrowed down to the original measurement.</td></tr><tr><td>January to June 2024</td><td>There were no issues raised by IGG's office for this period.</td><td>Not applicable</td></tr></table>	July to December 2024	Malicious damage of property and non-compensation by Namayumba Town Council officials. It was alleged that during the construction of St Mark road at Lutisi Village, Town Council Officials destroyed personal property of Mr Habib Ssembatya	Namyumaba Town Council paid compensation of UGX 3,000,000 for property damaged. The road was narrowed down to the original measurement.	January to June 2024	There were no issues raised by IGG's office for this period.	Not applicable			
July to December 2024	Malicious damage of property and non-compensation by Namayumba Town Council officials. It was alleged that during the construction of St Mark road at Lutisi Village, Town Council Officials destroyed personal property of Mr Habib Ssembatya	Namyumaba Town Council paid compensation of UGX 3,000,000 for property damaged. The road was narrowed down to the original measurement.													
January to June 2024	There were no issues raised by IGG's office for this period.	Not applicable													
						The biannual IGG reports were presented and discussed by the MDF as indicated in the table below. <table><tr><th>Period of report prepared by the entity</th><th>MDF Meeting where it was discussed</th></tr><tr><td>July to December 2024</td><td>Report was discussed on 13 January 2025 under Min: 05/MDF/JAN CEC/2025</td></tr><tr><td>January 2024 to June 2024</td><td>Report was discussed on 21 August 2024 under Min: 07/MDF/AUG/WDLG/2024</td></tr></table>			Period of report prepared by the entity	MDF Meeting where it was discussed	July to December 2024	Report was discussed on 13 January 2025 under Min: 05/MDF/JAN CEC/2025	January 2024 to June 2024	Report was discussed on 21 August 2024 under Min: 07/MDF/AUG/WDLG/2024	
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																						
F) Climate change planning, Environmental and social safeguards Performance Strengthened Maximum score is 20	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 in case of KCCA that meets at least quarterly. Score 1 or else 0	▪ From the Environment Officers or District Natural Resources Officer (DNRO) establish whether the entity has constituted a functional Environment and Natural Resource Committee/ Public Health and Environment Committee in case of KCCA that meets at least quarterly.	1	▪ Wakiso DLG provided evidence that it has constituted a functional Environment and Natural Resource Committee as per the National Environment Act, 2019.																						
						▪ A letter, quote CR: 554/1 dated 20 February 2024 signed by the Chief Administrative Officer appointing the Natural Resources Committee and attached acceptance statements from respective appointees were seen on file. The table below provides the details of the members:																						
						<table><tr><th>Name</th><th>Designation</th></tr><tr><td>Kalema Ronald</td><td>LC III Katabi Town Council</td></tr><tr><td>Kayondo Albashir Ndawula</td><td>LC III Chairperson Kajjansi Town Council</td></tr><tr><td>Ndiwalana Geoffrey Butts</td><td>District Engineer</td></tr><tr><td>Bukenya Ssabaganzi Rebecca</td><td>District Natural Resources Officer</td></tr><tr><td>Mabanja Jimmy</td><td>Town Clerk, Wakiso</td></tr><tr><td>Galabuzi Paddy</td><td>District Planner</td></tr><tr><td>Kyejjusa John</td><td>District Community Development Officer</td></tr><tr><td>Betty Bethel Naluyima</td><td>Woman Member of Parliament – Wakiso</td></tr><tr><td>Justine Mbabazi</td><td>Resident District Commissioner – Wakiso</td></tr><tr><td>Cate Namuddu</td><td>Secretary Production and Natural Resources</td></tr></table>	Name	Designation	Kalema Ronald	LC III Katabi Town Council	Kayondo Albashir Ndawula	LC III Chairperson Kajjansi Town Council	Ndiwalana Geoffrey Butts	District Engineer	Bukenya Ssabaganzi Rebecca	District Natural Resources Officer	Mabanja Jimmy	Town Clerk, Wakiso	Galabuzi Paddy	District Planner	Kyejjusa John	District Community Development Officer	Betty Bethel Naluyima	Woman Member of Parliament – Wakiso	Justine Mbabazi	Resident District Commissioner – Wakiso	Cate Namuddu	Secretary Production and Natural Resources
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																									
						<table><tr><td>Dr. Matia Lwanga Bwanika</td><td>District Chairperson</td></tr><tr><td>Mwasanje Stephen</td><td>Town Clerk, Kyengera Town Council</td></tr><tr><td>Nakatudde Ruth</td><td>Principal Physical Planner Wakiso</td></tr><tr><td>Lubega Robert</td><td>Town Clerk, Kasanje</td></tr><tr><td>Nakimuli Fausta</td><td>Vice Chairperson LC III, Kasanje Town Council</td></tr><tr><td>Sewankambo James</td><td>Town Clerk, Kajjansi Town Council</td></tr><tr><td>Ambrose Yerinde</td><td>Assistant Environment Officer – Kyengera Town Council</td></tr><tr><td>Mugabe Nicholas</td><td>Assistant Environment Officer -</td></tr><tr><td>Muwanguzi Ibrahim</td><td>Assistant Environment Officer -</td></tr><tr><td>Mpoza Esau</td><td>Senior Environment Officer</td></tr><tr><td>Bawaira Simon Peter</td><td>Environment Officer</td></tr><tr><td>Ssegona Medard Lubega</td><td>MP. Busiro East</td></tr></table>	Dr. Matia Lwanga Bwanika	District Chairperson	Mwasanje Stephen	Town Clerk, Kyengera Town Council	Nakatudde Ruth	Principal Physical Planner Wakiso	Lubega Robert	Town Clerk, Kasanje	Nakimuli Fausta	Vice Chairperson LC III, Kasanje Town Council	Sewankambo James	Town Clerk, Kajjansi Town Council	Ambrose Yerinde	Assistant Environment Officer – Kyengera Town Council	Mugabe Nicholas	Assistant Environment Officer -	Muwanguzi Ibrahim	Assistant Environment Officer -	Mpoza Esau	Senior Environment Officer	Bawaira Simon Peter	Environment Officer	Ssegona Medard Lubega	MP. Busiro East	There was evidence that Wakiso DLG constituted a functional Environment and Natural Resource Committee. Minutes of the Natural Resources Committee quarterly meetings held in FY 2024/25 were availed for review. Minutes reviewed were dated 21 August 2024, 22 August 2024,16 December 2024, 10 January 2025 and 30 June 2025
Dr. Matia Lwanga Bwanika	District Chairperson																														
Mwasanje Stephen	Town Clerk, Kyengera Town Council																														
Nakatudde Ruth	Principal Physical Planner Wakiso																														
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Ssegona Medard Lubega	MP. Busiro East																														

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			b) If the entity has prepared Environment and Climate Change action plans by 30 June 2025. Score 1 or else 0	From the Environmental Officer obtain environment and climate change action plans and establish whether the entity prepared Environment and Climate Change action plans by 30 June 2025.	1	- Wakiso DLG prepared an Environment and Natural Resources Action plan. It was approved by the DENRC on the 30 June 2025 during the DENRC Meeting held at Block D Board Room at Wakiso District Headquarters. - In a meeting held on 30 June 2025, the following were presented; - Under Minute No. 6/30/6/2025, submission of consultancies under GKMA-UDP for FY 2024/25 and the District Environment and Natural Resources Action Plan. - Under Minute 7/30/6/2025, a motion to approve the District Environment and Natural Resources Action Plan was moved by the Chairperson Kasanje Town Council. - The final Wakiso DLG Environment and Climate Change Action Plan dated 30 June 2025 was signed off by the CAO and DENRC members.
			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	From the Environmental Officer obtain and review the Development Plan for FY 2024/25 and: Check if climate change and environmental planning assessments are undertaken as part of the	2	- Wakiso DLG approved environment and climate change interventions and ensured that environmental and climate change concerns were integrated in its plans and projects approved by the council for FY 2024/25. - Review of the Wakiso DLG 5 year Development Plan 2020/21-2024/25, from the situational analysis, page 35-57, environment and natural resources aspects including resilience, environment and climate change issues are assessed. The section highlights key challenges including environmental degradation, air pollution, flooding and droughts, soil erosion among other issues. The

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			approved by the urban or district council Score 2 or else 0	situational analysis Review recently (last FY 2024/25) approved plans for evidence of environmental and climate change concerns.		plan identifies challenges relating to environment management, lack of state of environment report, lack of finances to address environment issues, high rates of urbanisation leading to wetland encroachment, failure to gazette critical ecological zones and solid waste management. The plan goes ahead to provide strategic direction on page 58 onwards about interventions, actions, programmes that the entity would adopt to manage these challenges. Table 31 on page 67 and 68, aspects relating to climate change, land and water management are assessed. Other programmes including, agriculture, tourism development, integrated transport infrastructure, sustainable urbanisation and housing also incorporate issues of climate change and environment. The entity went ahead to provide budgets for these activities for the financial year. - In a meeting held on 29 May 2024 under minute number 149/WAK/DLC6/2024 , the District Annual Work Plans and budget Estimates for FY 2024/2025 were approved. Meeting minutes were signed off by the speaker and Annet Ssesanga the Senior Assistant Chief Administrative Officer on 30 May 2024. - Environment and climate change screening checklists were also availed and reviewed for the following projects: - Renovation works of staff quarters at Zzinga HC III, screened on 20 September 2022, signed by the Senior Environment Officer (SEO) and PCDO.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						— Completion of Buloba Kitawuluzi Health Centre III (Phase 3), screened 28 June 2024, signed by Environment Officer (EO) and PCDO. — Completion of Bulondo Health Centre III Staff Quarters, screened on 11 July 2024, signed by EO and PCDO. — Completion of Mende Health Centre III Staff quarters, screened on 16 July 2024, signed by EO and PCDO. — Completion of staff quarters at Nakitokolo Namayumba Health Centre III, screened on 19 July 2024, signed by EO and PCDO. — Phased completion of sub county administration block at Kasanje, screened on 7 May 2024, signed by SEO and CDO. — Mechanized maintenance of roads (Apolo Matovu- Mende road, Mabombwe- Tongolo- Bulondo road, Mende- Bugga- Buyinja road, Nsekwa- Musisi- Bukaada road, Kagala road, Katula- Katolingo road, screened on 21 June 2024, signed by EO and PCDO. — Phased construction of Kyebando UMEA boundary wall in Wakiso Sub County, screened on 7 May 2024, signed by SEO and CDO. — Phased completion of Wakiso Sub County headquarters building, screened on 7 May 2024, signed by SEO and CDO. — Periodic maintenance of Gobero Masuliita, screened on 2 July 2024, signed by SEO

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						and District Community Development officer (DCDO). — Mechanized maintenance of community access roads, screened on 18 May 2024, signed by SEO and CDO. — Periodic maintenance of Jenina- Kyebando- Nansana link 7.7km) sealing of 300m and drainage works, screened on 8 September 2022, signed by SEO and DCDO. — Periodic maintenance of Bulenga- Lubanyi road (2.3km), screened on 5 July 2024, signed by SEO and DCDO. — Periodic maintenance of Manyangwa- Katabaana road (6.3km), screened on 27 June 2024, signed by SEO and DCDO. — Periodic maintenance of Nkoowe- Mende- Sanga Road (14.5km) screened on 28 June 2024 and 19 July 2024, signed by SEO and DCDO. — Phased construction of the District Garden/ Park, screened on 21 June 2024, signed by SEO and DCDO. — Upgrading of Bukasa Sentema- Kakiri (12.17km) to paved standards screened on 19 December 2023 signed by EO and PCDO. — Upgrading of Kisozi- Kitemu road (4.5km) and Nagalabi Spur (2km) screened on 19 December 2023 signed by EO and PCDO. — Installation of solar lights – Kyengera screened on 18 May 2024, signed by SEO and DCDO.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						— Phased construction of Kyengera Administration block (Phase IV), screened on 18 May 2024, signed by SEO and DCDO. — Mechanized maintenance of Buwaali-Kakoooge road 5km, Luwunga- Half London-Barracks, Gala- Nalya road and completion of Kabaagano swamp, screened on 21 May 2025, signed by SEO and CDO. — Construction of hatchery and soil laboratory at Wakiso District Headquarter Demonstration Garden, screened on 8 May 2024, signed by SEO and CDO. — Mechanized maintenance of Mpatta Kibujjo (6.5km), Sempya A Kapeke (4.5km) and Malangata Katindo Ngondwe (5km), screened on 18 May 2024, signed by SEO and CDO. — Installation of culverts at Bugimba- Nkuubi road and Kalungu Sports Kyasa, screened on 18 May 2024, signed by SEO and CDO. — Drilling of four deep boreholes (Motorized pump) in Bussi sub county, Kyengera Town Council, Masuliita sub county - screened on 5 July 2024, signed by SEO and DCDO. — Deep borehole drilling (hand pump) in Kasangati Town Council and Kakiri Sub county screened on 9 July 2024 signed by SEO and DCDO. — Construction of five stance VIP latrine at St. Kizito Katwe primary school in Kajjansi Town Council and St. Kizito Mpala primary

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						School in Katabi Town Council, screened on 14 June 2024 signed by EO and DCDO. — Construction of five stance VIP latrine at Kabulamuliro primary school and Sanda primary school in Kajjansi Town Council, screened on 14 June 2024, signed by EO and DCDO. — Construction of five stance VIP latrine at Baka Primary School in Mende sub county, Masuliita Junior Primary School in Masuliita Town Council and Sir Apollo Kaggwa Primary School in Kasangati Town Council , screened on 7 July 2024, signed by EO and DCDO — Construction of a five stance VIP latrine at Kitale Primary School and St. Paul Bulega Primary School in Katabi Town Council, screened on 26 June 2024, signed by EO and DCDO — Construction of a five stance VIP latrine at St. Bruno Ziru and Bulwany Primary School in Kajjansi Town Council, screened on 14 June 2024, signed by EO and DCDO — Construction of a five stance VIP latrine at Namusera UMEA CU in Wakiso Town Council, St. Bruno Kasenge in Kyengera Town Council, screened on 25 June 2024, Bussi Seed in Bussi sub county, screened on 23 June 2024 and Balibaseka SSS in Kakiri Sub County screened on 2 July 2024, signed by EO and DCDO. — Construction of a two classroom Block at Gombe Kayunga Primary School screened on 22 May 2024, in Wakiso Town Council

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						and Kanzize Primary School in Masuliita Town Council, screened on 3 May 2024, signed by EO and DCDO. — Construction of two classroom Block at Muzinda Church of Uganda in Kyengera Town Council screened on 4 June 2024 and Entebbe UMEA Primary School in Katabi Town Council screened on 12 June 2024, signed by signed by EO and DCDO. — Construction of a two classroom Block at Kasengejje Secondary School in Wakiso Town Council, screened on 6 June 2024, signed by EO and DCDO — Construction of a two classroom Block at Bugogo Primary School and Zziba Primary School in Kasanje Town Council, screened on 7 June 2024, signed by EO and DCDO — Construction of a Teachers' house with a two-stance latrine at Buwanuka Primary School in Kakiri sub county and St. Puis Naddangira in Kakiri Town Council, screened on 2 May 2024 signed by EO and DCDO — Construction of a Teachers' house with a two stance latrine at Naggulu UMEA Primary School in Namayumba Town Council and Kasudde Primary School in Masuliita Sub County, screened on 3 May 2024, signed by EO and DCDO. — Construction of a Teachers' House with a two stance latrine at Wampeewo Primary School in Kasangati Town Council,

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						screened on 9 May 2024, signed by EO and DCDO. — Construction of a Teachers' house with a two stance latrine at Bukasa Mixed Primary School in Wakiso Town Council and Kyebando UMEA Primary School in Wakiso Sub County, screened on 16 May 2024, signed by EO and DCDO. — Construction of a Teachers' house with a two stance latrine at Munkabira Primary School in Kajjansi Town Council and St. Kizito Kisozi Primary School in Kyengera Town Council, screened on 8 May 2024, signed by EO and DCDO. — Rehabilitation of classroom block at Mayirikiti Muslim and Kabaale Primary School, screened on 13 May 2024, signed by EO and DCDO. — Rehabilitation of classroom block at Namusera UMEA and Mende Kalema Primary School, screened on 20 May 2024, signed by EO and DCDO. — Rehabilitation of classroom blocks at Bussi Seed Secondary School, screened on 23 June 2024, signed by EO and DCDO — Rehabilitation of classroom blocks at Naggulu Seed Secondary School screened on 13 June 2024 and Balibaseka Secondary School, screened on 14 June 2024, signed by EO and DCDO.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			d) If the entity has prepared and have the Environment and Natural Resource Committee/ Public Health Committee endorse the District/ Municipal/City state of the environment report (prepared every 2 years) for the previous FY (2024/25) Score 1 or else 0	From the Environmental Officer or DNRO review District/ Municipal/ City State of Environment Report as well as committee meeting minutes for FY 2024/25 to verify committee endorsement.	1	- Wakiso DLG has a state of environment report titled “Wakiso District Local Government – State of Environment Report 2025- 2027” dated 30 June 2025 signed by Chairperson LCV and CAO. - In a meeting held on 30 June 2025, the following were presented; - Under Minute No. 6/30/6/2025, submission of consultancies under GKMA-UDP for FY 2024/25 and the District State of Environment Report (DSOER) was availed for review. - Under Minute No. 7/30/6/2025, the District State of Environment Report was approved.
			e) If the entity has involved the Environment and Natural Resource Committee/ Public Health and Environment Committee in monitoring and enforcement activities to promote compliance to	From the Environmental Officer obtain and review monitoring and enforcement activity reports for FY 2024/25	1	- Wakiso DLG engaged the Environment and Natural Resource Committee (ENRC) in monitoring and enforcement activities to promote compliance to laws, bylaws and ordinances. - The following report on enforcement and monitoring activities for FY 2024/25 was reviewed; - Field visit report for the District Environment and Natural Resources Committee Monitoring held on 8 January 2025. - Field visit report for the District Environment and Natural Resources

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			laws, bylaws, ordinances Score 1 or else 0			Committee Monitoring held on 7 April 2025. — Field visit report for the District Environment and Natural Resources Committee Monitoring held on 6 June 2025. — Field visit report for the District Environment and Natural Resources Committee Monitoring held on 27 June 2025. ▪ All the reports above had captioned pictures and attendance lists that showed involvement of the DENRC.
			f) If the entity has involved the Environment and Natural Resource Committee/ Public Health and Environment Committee in dissemination of information about environment and climate change Score 1 or else 0	▪ From the Environmental Officer obtain and review dissemination activity reports for FY 2024/25.	1	▪ There was evidence that Wakiso DLG involved the Environment and Natural Resource Committee in dissemination of information about environment and climate change for implemented projects in FY 2024/25. ▪ The assessment team was availed with pictures, links to YouTube recordings, voice recordings from radio talk shows, dissemination activity reports for FY 2024/25. These dissemination activity reports included: — Report for onsite sensitisation and monitoring of the Kinglong mining company staff in the development mineral Sector on Climate change located at Buteregga in Mende Subcounty. — Report for sensitisation of Artisanal and small-scale miners in the development mineral sector on climate change at Kiteredde for delight quarry in Kakiri Town Council

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						- The following You tube links were shared with the IVA: — https://youtu.be/Vfkl3t4gR_A?si=YGuY2U-OGgdjF2R;a and — https://youtu.be/PCJFC3b23jl?si=BUpldA5NAg2OEhxq - The you tube links focused on wetland degradation, solid and liquid waste management and water pollution along the Lubigi drainage system and the impacts of the GKMA roads in Wakiso District to the environment and climate change aspects and how these can be rectified. - Two voice recordings were availed to the team. Radio talk shows were held on 24 February 2025 and 24 April 2025 on CBS 89.2FM focusing on the GKMA roads project, their impact on the environment and climate change and related land acquisition aspects. - It is noted that the reports on sensitisation included attendance lists and the youtube clips attached evidenced the involvement of the Natural Resources Committee members in dissemination of information about environment and climate change.
	15.	The entity developed a climate change vulnerability assessment (CCVA) Framework Maximum score is 2	a) If the entity developed and approved a climate change vulnerability assessment framework in FY 2024/25.	Request evidence of approved CCVA Framework for FY 2024/25 from Planner/ District/ Urban Environment and Natural	2	Wakiso DLG developed a climate change vulnerability assessment (CCVA) Framework. A copy availed for review was titled “Climate Change Risk and Vulnerability Assessment Report for Wakiso District 2025- 2035 stamped and signed by the Chairperson LCV. The CCVA framework document was approved in an Environment and Natural Resources

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			b) If the assessment includes a disaster risk profile with indication of most vulnerable and at-risk locations (map). c) If the entity implemented the subsequent action points. Score 2 or else 0	Resource Committee. ▪ Request evidence for implementation of the action points.		Committee meeting held on 30 June 2025 under minute Min.6/30/2025. ▪ The assessment included a disaster risk profile with indication of most vulnerable and at-risk locations (map). ▪ From review of the Wakiso DLG climate change vulnerability assessment (CCVA) Framework, disaster risk profiles within the district were identified. Areas prone to floods were identified and one of the major action plans was to implement community led catchment protection as a subsequent action plan. There is evidence of implementation community led catchment protection and awareness under the water sector and ecosystem sector by Mabamba Community Based Wetland Management Strategy developed in 2025. Community members participated in the development of the strategy.
	16.	The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments for all projects being implemented in the current FY. Maximum score is 5	a) If the entity has carried out Environment and Social Assessments for all projects in FY 2024/25 Score 1 or else 0	▪ From the Environmental Officer obtain evidence of screening, scoping, social impact assessment, Project Brief, ESIA, and Stakeholder Engagement Plan for FY 2024/25.	0	▪ There was no evidence that Wakiso DLG carried out Environment and Social Assessments for all projects in FY 2024/25 as indicated below. ▪ Four projects were required to conduct Environment and Social Impact Assessment (ESIA). The projects included; — Upgrading of Bukasa Sentema- Kakiri (12.17km) to paved standards, — Road rehabilitation of Kitemu, Kisozi Naggalabi Spur (6.5Km) and upgrading of Kisozi- Kitemu road (4.5km) and Nagalabi Spur (2km) dated September 2024 prepared by Air water and Earth Limited was seen on file.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						— Construction of Buloba – Kitawulizi HC III — Construction of Mutuba 1 HC III Staff Quarters ▪ ESIA Certificate No. CERT/2023/2025/2 for the road projects was attained. Whereas it is a requirement in the National Environment Act (NEA) 2019, the construction or upgrade of health centre facilities did not attain ESIA. ▪ Other projects conducted screening. Screening forms for the following projects were reviewed: — Renovation works of staff quarters at Zzinga HC III, screened on 20 September 2022, signed by the Senior Environment Officer (SEO) and PCDO. — Completion of Buloba Kitawuluzi Health Centre III (Phase 3), screened 28 June 2024, signed by Environment Officer (EO) and PCDO. — Completion of Bulondo Health Centre III Staff Quarters, screened on 11 July 2024, signed by EO and PCDO. — Completion of Mende Health Centre III Staff quarters, screened on 16 July 2024, signed by EO and PCDO. — Completion of staff quarters at Nakitokolo Namayumba Health Centre III, screened on 19 July 2024, signed by EO and PCDO. — Phased completion of sub county administration block at Kasanje, screened on 7 May 2024, signed by SEO and CDO. — Mechanized maintenance of roads (Apolo Matovu- Mende road, Mabombwe-

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						Tongolo- Bulondo road, Mende- Bugga- Buyinja road, Nsekwa- Musisi- Bukaada road, Kagala road, Katula- Katolingo road, screened on 21 June 2024, signed by EO and PCDO. — Phased construction of Kyebando UMEA boundary wall in Wakiso Sub County, screened on 7 May 2024, signed by SEO and CDO. — Phased completion of Wakiso Sub County headquarters building, screened on 7 May 2024, signed by SEO and CDO. — Periodic maintenance of Gobero Masuliita, screened on 2 July 2024, signed by SEO and District Community Development officer (DCDO). — Mechanized maintenance of community access roads, screened on 18 May 2024, signed by SEO and CDO. — Periodic maintenance of Jenina- Kyebando- Nansana link 7.7km) sealing of 300m and drainage works, screened on 8 September 2022, signed by SEO and DCDO. — Periodic maintenance of Bulenga- Lubanyi road (2.3km), screened on 5 July 2024, signed by SEO and DCDO. — Periodic maintenance of Manyangwa- Katabaana road (6.3km), screened on 27 June 2024, signed by SEO and DCDO. — Periodic maintenance of Nkoowe- Mende- Sanga Road (14.5km) screened on 28 June

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						2024 and 19 July 2024, signed by SEO and DCDO. — Phased construction of the District Garden/ Park, screened on 21 June 2024, signed by SEO and DCDO. — Upgrading of Bukasa Sentema- Kakiri (12.17km) to paved standards screened on 19 December 2023 signed by EO and PCDO. — Upgrading of Kisozi- Kitemu road (4.5km) and Nagalabi Spur (2km) screened on 19 December 2023 signed by EO and PCDO. — Installation of solar lights – Kyengera screened on 18 May 2024, signed by SEO and DCDO. — Phased construction of Kyengera Administration block (Phase IV), screened on 18 May 2024, signed by SEO and DCDO. — Mechanized maintenance of Buwaali- Kakooge road 5km, Luwunga- Half London- Barracks, Gala- Nalya road and completion of Kabaagano swamp, screened on 21 May 2025, signed by SEO and CDO. — Construction of hatchery and soil laboratory at Wakiso District Headquarter Demonstration Garden, screened on 8 May 2024, signed by SEO and CDO. — Mechanized maintenance of Mpatta Kibujjo (6.5km), Sempya A Kapeke (4.5km) and Malangata Katindo Ngondwe (5km),

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						screened on 18 May 2024, signed by SEO and CDO. — Installation of culverts at Bugimba- Nkuubi road and Kalungu Sports Kyasa, screened on 18 May 2024, signed by SEO and CDO.. — Drilling of four deep boreholes (Motorized pump) in Bussi sub county, Kyengera Town Council , Masuliita sub county - screened on 5 July 2024, signed by SEO and DCDO. — Deep borehole drilling (hand pump) in Kasangati Town Council and Kakiri Sub county screened on 9 July 2024 signed by SEO and DCDO. — Construction of five stance VIP latrine at St. Kizito Katwe primary school in Kajjansi Town Council and St. Kizito Mpala primary School in Katabi Town Council, screened on 14 June 2024 signed by EO and DCDO. — Construction of five stance VIP latrine at Kabulamuliro primary school and Sanda primary school in Kajjansi Town Council, screened on 14 June 2024, signed by EO and DCDO. — Construction of five stance VIP latrine at Baka Primary School in Mende sub county, Masuliita Junior Primary School in Masuliita Town Council and Sir Apollo Kaggwa Primary School in Kasangati Town Council , screened on 7 July 2024, signed by EO and DCDO — Construction of a five stance VIP latrine at Kitala Primary School and St. Paul Bulega Primary School in Katabi Town Council,

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						screened on 26 June 2024, signed by EO and DCDO — Construction of a five stance VIP latrine at St. Bruno Ziru and Bulwanyi Primary School in Kajjansi Town Council, screened on 14 June 2024, signed by EO and DCDO — Construction of a five stance VIP latrine at Namusera UMEA CU in Wakiso Town Council, St. Bruno Kasenge in Kyengera Town Council, screened on 25 June 2024, Bussi Seed in Bussi sub county, screened on 23 June 2024 and Balibaseka SSS in Kakiri Sub County screened on 2 July 2024, signed by EO and DCDO. — Construction of a two classroom Block at Gombe Kayunga Primary School screened on 22 May 2024, in Wakiso Town Council and Kanzize Primary School in Masuliita Town Council, screened on 3 May 2024, signed by EO and DCDO — Construction of two classroom Block at Muzinda Church of Uganda in Kyengera Town Council screened on 4 June 2024 and Entebbe UMEA Primary School in Katabi Town Council screened on 12 June 2024, signed by signed by EO and DCDO — Construction of a two classroom Block at Kasengeje Secondary School in Wakiso Town Council, screened on 6 June 2024, signed by EO and DCDO — Construction of a two classroom Block at Bugogo Primary School and Zziba Primary

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						School in Kasanje Town Council, screened on 7 June 2024, signed by EO and DCDO — Construction of a Teachers' house with a two stance latrine at Buwanuka Primary School in Kakiri sub county and St. Puis Naddangira in Kakiri Town Council, screened on 2 May 2024 signed by EO and DCDO — Construction of a Teachers' house with a two stance latrine at Naggulu UMEA Primary School in Namayumba Town Council and Kasudde Primary School in Masuliita Sub County, screened on 3 May 2024, signed by EO and DCDO. — Construction of a Teachers' House with a two stance latrine at Wampeewo Primary School in Kasangati Town Council, screened on 9 May 2024, signed by EO and DCDO. — Construction of a Teachers' house with a two stance latrine at Bukasa Mixed Primary School in Wakiso Town Council and Kyebando UMEA Primary School in Wakiso Sub County, screened on 16 May 2024, signed by EO and DCDO. — Construction of a Teachers' house with a two stance latrine at Munkabira Primary School in Kajjansi Town Council and St. Kizito Kisozi Primary School in Kyengera Town Council, screened on 8 May 2024, signed by EO and DCDO. — Rehabilitation of classroom block at Mayirikiti Muslim and Kabaale Primary

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings						
						School, screened on 13 May 2024, signed by EO and DCDO. — Rehabilitation of classroom block at Namusera UMEA and Mende Kalema Primary School, screened on 20 May 2024, signed by EO and DCDO. — Rehabilitation of classroom blocks at Bussi Seed Secondary School, screened on 23 June 2024, signed by EO and DCDO — Rehabilitation of classroom blocks at Naggulu Seed Secondary School screened on 13 June 2024 and Balibaseka Secondary School, screened on 14 June 2024, signed by EO and DCDO.						
			b) If the entity has obtained NEMA ESIA certificate and other permits/ licenses for projects being implemented in the current FY (2025/26) before commencement of works as stated in the checklist provided Score 1 or else 0	▪ From the Physical Planner/ the Environmental Officer/ CDO obtain NEMA ESIA certificate and other permits/ licenses for projects being implemented in the current FY (2025/26) before commencement of works. ▪ Review documentation.	0	▪ Wakiso DLG obtained NEMA ESIA Certificate for: — Upgrading of Bukasa Sentema- Kakiri (12.17km) to paved standards; and upgrading of Kisozi- Kitemu road (4.5km) and Nagalabi Spur (2km) roads ESIA Certificate No. CERT/2023/2025/2, issued on 11 February 2025. The road projects commenced on 2 May 2025. ▪ Permits and Licenses for the road projects were also seen on file and these included. <table><tr><th>Permit/certificate</th><th>Certificate/permit number</th></tr><tr><td>ESIA certificate for roads.</td><td> ▪ CERT/2023/2025/2 </td></tr><tr><td>ESIA certificate for the asphalt and concrete batching Plant.</td><td> ▪ CERT/1102/2024/8 </td></tr></table>	Permit/certificate	Certificate/permit number	ESIA certificate for roads.	▪ CERT/2023/2025/2	ESIA certificate for the asphalt and concrete batching Plant.	▪ CERT/1102/2024/8
Permit/certificate	Certificate/permit number											
ESIA certificate for roads.	▪ CERT/2023/2025/2											
ESIA certificate for the asphalt and concrete batching Plant.	▪ CERT/1102/2024/8											

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings	
						ESIA certificate Borrow pit. Nakonge.	- CERT/15518/2024/7 - CERT/18958/2025/12
						ESIA certificate campsites	- CERT/16662/2025/7 - CERT/15663/2025/8
						Hazardous Waste handler	MOU – Mphosharif (U) Ltd, License No. TR/034/2025
						Approval of dump sites and stockpile yards.	- Approval letter ref: KYTC//554/2 dated 25 November 2025. - Approval letter ref: KYTC//554/2 dated 11 November 2025. - Inspection reports for Kisozi 1 & 2 ref. KYTC//554/2 dated 16 June 2025. - Letter of no objection – Approval of stockpile dated 19 June 2025 signed by the CAO – Kiiza Godfrey Rwakijuma.
						Wetland use permits for road sections in wetlands.	Permit No. WAK01/CP-23823/2025/NN
						Surface Water abstraction permits.	Permit No. WAK01/SP-23609/2025/NN.
						Workplace registration permit for camp site	- Certificate No: OSH 25-00526 - Certificate No: OSH 25-00559

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings														
						<table><tr><td>Workplace registration permit for Road</td><td> - Certificate No: OSH 25-00525 - Certificate No: OSH 25-00558 </td></tr><tr><td>Magazines certificate for quarry site</td><td>Magazine license NO: 1322</td></tr><tr><td>Waste collection and disposal</td><td>Waste collection agreement – Hygiene Consultants Ltd License No. TR/124/2024</td></tr><tr><td>OTV Licenses for Vehicles</td><td>Available dated 1 August 2025</td></tr><tr><td>Workplace registration permit for the road.</td><td>Certificate No. OSH25-00558</td></tr><tr><td>Building permit</td><td>Available dated 12 June 2025.</td></tr><tr><td>MoU Medical</td><td>Available</td></tr></table>	Workplace registration permit for Road	- Certificate No: OSH 25-00525 - Certificate No: OSH 25-00558	Magazines certificate for quarry site	Magazine license NO: 1322	Waste collection and disposal	Waste collection agreement – Hygiene Consultants Ltd License No. TR/124/2024	OTV Licenses for Vehicles	Available dated 1 August 2025	Workplace registration permit for the road.	Certificate No. OSH25-00558	Building permit	Available dated 12 June 2025.	MoU Medical	Available
			Workplace registration permit for Road	- Certificate No: OSH 25-00525 - Certificate No: OSH 25-00558																
Magazines certificate for quarry site	Magazine license NO: 1322																			
Waste collection and disposal	Waste collection agreement – Hygiene Consultants Ltd License No. TR/124/2024																			
OTV Licenses for Vehicles	Available dated 1 August 2025																			
Workplace registration permit for the road.	Certificate No. OSH25-00558																			
Building permit	Available dated 12 June 2025.																			
MoU Medical	Available																			
			c) If the entity considered environment, social and climate risks/ impacts in designs,	From the Environmental Officer/ CDO obtain and review project designs, BOQs and	0	Wakiso DLG considered environment, social and climate risks/ impacts in designs, BOQs, and procurement documents for FY2024/25. BOQs, and procurement documents for the following projects were reviewed:														

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			BOQs, and procurement documents for FY2024/25 Score 1 or else 0	procurement documents. Review evidence within documentation of considerations of environment, social and climate risks/ impacts		— Construction of five stance Lined VIP pit Latrines at Sanda Primary School; allocated UGX 2,200,000 for environment and social safeguards adherence and compliance. — Construction of five Stance Lined VIP Pit Latrines at Kabulamuliro Primary School; allocated UGX 2,200,000 for environment and social safeguards adherence and compliance — Construction of five Stance Lined VIP Pit Latrines at Kitala Primary School; allocated UGX 2,300,000/= for environment and social safeguards adherence and compliance. — Construction of five Stance lined VIP Pit Latrines at St Paul Bulega Primary School; allocated UGX 2,300,000 for environment and social safeguards adherence and compliance. — Construction of five stance Lined VIP Pit Latrines at Baka Primary School; allocated UGX 2,300,000 for environment and social safeguards adherence and compliance. — Construction of five Stance Lined VIP Pit Latrines at Masulita Junior Primary School, Construction of 5-Stance Lined VIP Pit Latrines at Baka P/S; allocated 2,300,000/= for environment and social safeguards adherence and compliance. — Construction of five stance lined VIP Pit Latrines at Sir Appollo Kaggwa Primary School, construction of five Stance Lined VIP Pit Latrines at Baka Primary school;

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						allocated UGX 2,300,000 for environment and social safeguards adherence and compliance. — Construction of five stance lined VIP Pit Latrines at Namusera Primary School; allocated UGX 2,500,000 for environment and social safeguards adherence and compliance. — Construction of five stance Lined VIP Pit Latrines at St Bruno Kasenge; allocated UGX 2,500,000 for environment and social safeguards adherence and compliance. — Construction of five Stance Lined VIP Pit Latrines at Bussi Seed Secondary School; allocated UGX 2,500,000 for environment and social safeguards adherence and compliance. — Construction of five Stance Lined VIP Pit Latrines at Balibaseka Senior Secondary School; allocated UGX 2,500,000 for environment and social safeguards adherence and compliance. — Construction of five Stance Lined VIP Pit Latrines at St Kizito Katwe Primary School; allocated Ugx 2,400,000 for environment and social safeguards adherence and compliance. — Construction of five Stance Lined VIP Pit Latrines at St Paul Mpala PS; allocated UGX 2,400,000 for environment and social safeguards adherence and compliance. — Construction of Teachers' Houses with two-stance Latrines Bukasa Mixed Primary

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						School; allocated UGX 2,250,000/= for environment and social safeguards adherence and compliance. — Construction of Teachers' Houses with two stance Latrines Munkabira Primary School; allocated UGX 3,200,000/= for environment and social safeguards adherence and compliance. — Construction of Teachers' Houses with two stance Latrines ST Kizito Kisozi; allocated UGX 3,350,000 for environment protection, social safeguard issues and health and safety. — Construction of Teachers' Houses with two stance Latrines Naggulu UMEA Primary School; allocated UGX 5,200,000 for water harvesting tank, and environment and social safeguards adherence and compliance. — Construction of Teachers' Houses with two stance Latrines at St Pius Naddangira Primary School; allocated UGX 3,005,000 for water harvesting tank, and environment and social safeguards adherence and compliance. — Construction of Teachers' Houses with two stance Latrines at Kyebando UMEA Primary School allocated; UGX 6,400,241 for water harvesting tank, and environment and social safeguards adherence and compliance. — Rehabilitation of classroom blocks Namusera UMEA Primary School; allocated

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						UGX 300,000 for environment and social safeguards adherence and compliance. — Construction of classroom blocks Balibaseka Secondary School; allocated UGX 300,000 for environment and social safeguards adherence and compliance. — Rehabilitation of classroom blocks Busawula Primary School; allocated UGX 1,000,000 for environment and social safeguards adherence and compliance. — Rehabilitation of classroom blocks at Kabaale Primary School allocated; UGX 1,000,000 for environment and social safeguards adherence and compliance. — Rehabilitation of classroom blocks at Mayirikiti Primary School; allocated UGX 3,200,000 for environment and social safeguards adherence and compliance. — Construction of classroom blocks at Kasengejje Secondary School; allocated UGX 3,000,000 for environmental and social management. — Construction of two new classroom blocks Muzinda Church of Uganda Primary School; allocated UGX 3,350,000 for environmental and social management. — Construction of two new classroom blocks at Entebbe UMEA Primary School; allocated 3,350,000 for environmental and social management. — Construction of two new classroom blocks at Gombe Kayunga Primary School;

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						allocated UGX 3,947,536 for environmental and social management. — Construction of two new classroom blocks at Kanzize Primary School; allocated UGX 3,947,536 for environmental and social management. — Construction of two new classroom blocks at Sokolo Primary School allocated UGX 3,000,000 for environmental and social management. — Construction of two new classroom blocks at Nankonge Primary School; allocated UGX 3,000,000 for environmental and social management. — Construction of two new classroom blocks at Kitayita Primary School; allocated Ugx 4,500,000 for environment and social safeguards adherence and compliance. — Completion of Kyengera Administration block; allocated UGX 5,500,000 in the BoQs for environment and social safeguards adherence and compliance. — Construction of two new classroom blocks Bbembe Church Primary School; Namayumba Primary School allocated UGX 3,500,000 for environment and social safeguards adherence and compliance. — Construction of two new classroom blocks at Bugogo primary school; allocated UGX 3,300,000 for environmental protection, social safeguards and protective wears. — Construction of two new classroom blocks at Ziba Primary School; allocated UGX

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						3,300,000 for environmental protection, social safeguards and protective wears. — Construction of perimeter wall phase 2 at Wakiso Seed secondary school; allocated UGX 5,000,000 for environmental and social safeguards adherence and compliance. — Construction of Mutuba One – Nangabo Health Centre III; did not allocate for environmental protection, social safeguards and protective wear. — Completion of Buloba Kitawuluzi Health Centre III; allocated UGX 5,000,000 for environmental protection, social safeguards and protective wears. — Completion of Mende Health Centre III staff quarters; allocated UGX 11,750,000 for environmental protection, social safeguards and protective wears. — Renovation Works at Nakitokolo Health Centre III; allocated UGX 2,917,000 for environmental protection, social safeguards and protective wears. — Renovation works of staff quarters at Zzinga Health Centre III; allocated UGX 1,600,000 for environmental protection, social safeguards and protective wears. — Construction of chairman's Garden Phase 4; allocated UGX 1,000,000 for screened environmental impacts implementation. — Renovation of council chambers allocated; UGX 3,000,000 for screened environmental impacts implementation.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						— Upgrading of Kitemu, Kisozi Naggalabi Spur (6.5Km) allocated; UGX 364,200,000 for environmental protection and waste disposal, Occupational Health and Safety. HIV/AIDS and Gender. — Construction of Bukasa – Sentema - Kakiri (12.9Km) allocated; UGX 1,978,190,392 for environmental protection and waste disposal, Occupational Health and Safety. HIV/AIDS and Gender ▪ Wakiso DLG did not score under this performance measure because they did not allocate funds for environmental protection, social safeguards and protective wear for the construction of Mutuba One – Nangabo Health Centre III.
			d) If the entity has evidence of land acquisition (signed consent forms and land agreements) for all subproject investments to be implemented in the current FY (2025/26) Score 2 or else 0	▪ Request documentation from DCDO/ District Engineer for all sub-projects that require land acquisition for FY 2024/25. ▪ Review evidence of consent forms, strip maps and land agreements.	0	▪ Wakiso DLG did not provide evidence of land acquisition for all sub projects to be implemented in FY 2025/26. Land acquisition for some projects was availed while others were not provided for. The assessment team noted evidence of land acquisition for the following projects: — Consent forms for Kitemu, Kisozi Naggalabi Spur (6.5Km) and Construction of Bukasa-Sentema-Kakiri (12.9Km) were availed for review. A sample of reviewed consent forms included ; Consent forms from Majuma Katuramu dated 24 January 2025, Maganda Edward dated January 2024, Kasumba Edward dated 26 January 2025, Male R. Mukasa dated 31 January 2025, Nakakye Catherine dated 20 July 2024, Anastazia Kigongo dated 27 January 2025,

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						Nakiguli Spreter dated 21 January 2025, Namagembe E.K dated 31 July 2024, Namadi Tina dated 31 July 2024, Nakabugo Sara dated 31 July 2024, Nalwago Rahuma 31 July 2024, Mubiru Moses 31 July 2024, Nkuubi Anthony dated 31st July 2024, Nabiwande Jalia dated 31 July 2024, Nakiguli Cate dated 1 August 2024 and Nantongo Ruth dated 1 August 2024 among others. These forms were signed off by the respective individuals the Senior Community Development Officer(SCDO) and witnessed by the CAO . — Solar powered piped water system located in Lukwanga Village. A private mailo land title dated 3 April 2023 located on Bukasa Estate plot 566, block 666 was reviewed. — A consent form dated 7 October 2024 for Buloba Church of Uganda Primary School; and a copy of the land title dated 31 October 2023 at block 313, Plot 10518 for construction of Buloba Kitawuluzi Health Centre IV was also availed for review. ▪ However, there was no land acquisition evidence for all the education and health projects to be implemented in FY 2025/26.
	17.	The entity has implemented, supervised and monitored compliance to environment and social management procedures	a) Joint quarterly monitoring/ inspection carried out for all projects (evidence will be monitoring	▪ From the Environmental Officer request and review available documentation to establish that the entity has	0 3	Joint quarterly monitoring/ inspection ▪ Wakiso DLG did not provide evidence of conducting joint quarterly monitoring/ inspections for all projects implemented in FY 2024/25. No joint quarterly reports were availed for review comprising of all projects. Field Verifications and compliance

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
		Maximum score is 5	reports on file) in FY 2024/25 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	carried out implementation monitoring and enforcement for compliance to environment and social management procedures for FY 2024/25. ▪ Carry out field verifications and request for evidence of monitoring and inspection reports for ongoing works, auxiliary facilities, and their status. ▪ Carry out field verifications and request for evidence of compliance to permits/ licenses, ESIA conditions of approval, bylaws, guidelines, contracts, restoration of sites etc.		▪ Field verification was undertaken on 12 December 2025. The following project sites were visited; — Upgrading of Bukasa- Sentema – Kakiri Road (12.17km) to Paved Standard. — Construction of new health centre III at (Buloba Kitawuluzi Health Centre III). — Construction of Teachers’ House with two stance latrine at St. Pius Naddangira Primary school. — Construction of two classroom block at Gombe Kayunga Primary school. ▪ Observations made included: — Construction at St. Pius Naddangira and Gombe Kayunga Primary schools was already completed, sites were well restored and grass planted at both sites. — Construction of Bukasa- Sentema – Kakiri Road (12.17km) to paved standard was still ongoing. The IVA observed that the Workers on site were putting on protective wear, and warning signs and traffic barriers were visible along busy construction sections. — Construction site at Buloba Kitawuluzi HC III had minimal ongoing activities such as painting and carpentry installation works. The site has temporary fencing and visible warning signs displayed at the gate.
Total score					65.5	

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
					(65.5/100 = 65.5%)	

DLI 4: Delivery of climate-resilient infrastructure investments in an integrated and coordinated manner (average percentage scores as assessed through APA)

No.	Performance Indicator	Assessment Procedure	Detailed assessment findings
1.	GKMA-UDP implementing entities have achieved average percentage score of <u>value of investments</u> that are multi-jurisdictional out of total investment under the Program in a FY Annual average Targets FY 2023/24: 5% FY 2024/25: 10% FY 2025/26: 15% FY 2026/27: 20% FY 2027/28: 30%	a) Step 1: From the Accounting Officer, obtain and review the budget performance reports for the previous FY (2024/25) to identify and list all the projects that were implemented using MDG funds. <i>Note: The World Bank will disburse the full allocation to Government of Uganda if the annual average target for the FY is met. If the average percentage is below the target for FY, pro-rata reduction. If the average percentage is above the target for FY, pro-rata increase. Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula</i> 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 supervision²². Entities that meet at least 3 requirements (from the above list) can proceed to Stage 3. <i>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-</i>	▪ Wakiso DLG implemented one project comprising of two distinct roads during FY 2024/25. 1. Upgrading construction of Bukasa-Sentema-Kakiri Road (12.9Km). 2. Upgrading construction of Kitemu - Kisozi and Naggalabi Spur (6.5Km). ▪ Wakiso DLG did not provide evidence of coordination and integration of multi-jurisdictional investments, including (i) joint planning; (ii) same design standards; (iii) connectivity for infrastructure (roads, markets and drainages); (iv) joint procurement of contractors; and (v) joint supervision for the MDG project indicated above. Therefore, Wakiso DLG did not participate in any multi-jurisdictional projects during the period under review.

²² The details of coordination arrangements will be detailed in the POM.

No.	Performance Indicator	Assessment Procedure	Detailed assessment findings
		<i>rata increase. Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula</i>	
		c) Step 3: Obtain the Interim Payment Certificates and ascertain the value that was certified as complete during the previous FY (2024/25) for all projects. Note: <i>The World Bank will disburse the full allocation to Government of Uganda if the annual average target for the FY is met. If the average percentage is below the target for FY, pro-rata reduction. If the average percentage is above the target for FY, pro-rata increase. Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula</i>	Not applicable Wakiso DLG did not participate in any multi-jurisdictional projects during the period under review.
		d) Step 4: Conduct field trips to each of the projects to verify the actual implementation and multi-jurisdiction nature of the projects. Note: <i>The World Bank will disburse the full allocation to Government of Uganda if the annual average target for the FY is met. If the average percentage is below the target for FY, pro-rata reduction. If the average percentage is above the target for FY, pro-rata increase. Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula</i>	Not applicable Wakiso DLG did not participate in any multi-jurisdictional projects during the period under review.
		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)	Not applicable. Wakiso DLG did not participate in any multi-jurisdictional projects during the period under review.

No.	Performance Indicator	Assessment Procedure	Detailed assessment findings
		Note: The World Bank will disburse the full allocation to Government of Uganda if the annual average target for the FY is met. If the average percentage is below the target for FY, pro-rata reduction. If the average percentage is above the target for FY, pro-rata increase. Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula	
		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) Note: The World Bank will disburse the full allocation to Government of Uganda if the annual average target for the FY is met. If the average percentage is below the target for FY, pro-rata reduction. If the average percentage is above the target for FY, pro-rata increase. Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula	Not applicable Wakiso DLG did not participate in any multi-jurisdictional projects during the period under review.
Average percentage score		Wakiso DLG did not implement a multi-jurisdictional project during FY 2024/25. Hence the average percentage score under DLI 4 is 0.	

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

This is not applicable.

Entity: Wakiso DLG

Name of Project/ Investment	Total capital investment under the program in the FY UGX ('000')	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 UGX ('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 4)
(1)	(2)	(3)	(4)	(5)	(6)
Upgrading construction of Bukasa-Sentema-Kakiri Road (12.9Km).	16,838,430,970	No	0	0	0
Upgrading construction of Kitemu - Kisozi and Naggalabi Spur (6.5Km).	10,579,641,725		0	0	0
Sub-total	27,418,072,695		0	0	0

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

This is not applicable.

FY: 2024/25 Name of Entity	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 FY (2024/25)
Wakiso DLG	0	0	0

DLI 5: Implementation of annual climate-resilient infrastructure investment plans (average percentage scores as assessed through APA)

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings
1.	The participating entities have achieved the average implementation percentage of targets set in annual work plan (maximum 100 points)	Weighted implementation of physical targets as set in the sub-national entity annual work plan for the previous FY (2024/25) (see table below for calculation illustration) <i>The score on this indicator will be between 0 and 100 points</i>	a) Step 1: From the Planner obtain and review the work plan for the previous FY (2024/25) to identify the projects and activities/ phases that were agreed to be implemented (consider roads, markets, schools, hospitals, water access points).		▪ The workplan for the previous financial year (FY 2024/25) was obtained from the District Planner to identify and review projects implemented during the period. The review established that Wakiso District Local Government implemented the following projects as indicated below in FY 2024/25; 3. Construction of a 5 stance VIP Latrines at Kabulamuliro Primary School and Sanda Primary School. 4. Construction of 5 stance VIP Latrines at Kitale Primary School and ST Paul Bulega Primary School. 5. Construction of 5 stance VIP Latrines at Baka Primary School, Masulita Junior Primary School, Sir Appollo Kaggwa Primary School. 6. Construction of 5 stance VIP Latrines at Namusera Primary School, St Bruno Kasenge, Bussi Seed Secondary School, Balibaseka Senior Secondary School. 7. Construction of 5 stance VIP Latrines at St Kizito Katwe Primary School, St Paul Mpala Primary School. 8. Construction of Teachers' Houses with 2-Stance Latrines at Bukasa mixed Primary School. 9. Construction of Teachers' Houses with 2-Stance Latrines at Munkabira Primary School. 10. Construction of Teachers' Houses with 2-Stance Latrines at St Kizito Kisozi. 11. Construction of Teachers' Houses with 2-Stance Latrines at Wampeewo Primary School. 12. Construction of Teachers' Houses with 2-Stance Latrines at Naggulu UMEA Primary School. 13. Construction of Teachers' Houses with 2-Stance Latrines at St Pius Nadangira Primary School. 14. Construction of Teachers' Houses with 2-Stance Latrines at Kyebando UMEA Primary School. 15. Rehabilitation of Classroom Blocks at Namusera UMEA Primary School.

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings
					16. Rehabilitation of Classroom Blocks at Naggulu Seed Secondary School. 17. Rehabilitation of Classroom Blocks at Balibaseka Secondary School. 18. Rehabilitation of Classroom Blocks at Busawula Primary School. 19. Rehabilitation of Classroom Blocks at Kabaale Primary School. 20. Rehabilitation of Classroom Blocks at Mayirikiti Primary School. 21. Rehabilitation of Classroom Blocks at Kassengejje Secondary School. 22. Construction of 2 Classroom Block at Gombe Kayunga Primary School and Kanzize Primary School. 23. Construction of 2 Classroom Block at Kitayita Primary School and Bbembe Church of Uganda Primary School in Namayumba subcounty. 24. Construction of 2 Classroom Block at Bugogo and Ziba Primary Schools. 25. Construction of 2 Classroom Block at Wakiso Seed Secondary School. 26. Construction of 2 Classroom Block at Muzinda Primary School and Entebbe Umea Primary Schools. 27. Construction of 2 Classroom block at Sokolo and Nankonge Primary Schools. 28. Construction of perimeter wall (Phase 2) at Wakiso Seed Secondary School. 29. Completion of New Health Centre III in selected Urban Local Government under the Uganda Inter-Government Fiscal Transfer Program for Results- Buloba Kitawuluzi Health Centre III. 30. Construction of new Health Centre III at Kasangati Trading Centre. 31. Completion of Mende Health Centre III staff quarters. 32. Renovation works at Nakitokolo Health Centre III. 33. Renovation works of staff quarters at Zzinga Health Centre III. 34. Completion of Nakitokolo Health Centre III staff quarters. 35. Completion of Bulondo Health Centre III Staff Quarters. 36. Phased construction of the Chairman's Garden (Phase 4). 37. Phased soundproofing of Council Chambers (Phase II).

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings
					38. Supply and installation of cameras at Block B (Health Department). 39. Phased completion of Mende Administration Block Phase II. 40. Phased completion of Kyengera Administration Block. 41. Phased construction of Wakiso Sub-county Headquarters. 42. Phased construction of Kyebando UMEA Primary School boundary wall. 43. Renovation of Works Department Lot 2 at Wakiso DLG. 44. Periodic maintenance of Gobero - Masulita road (7.6km). 45. Periodic maintenance of Bulenga - Lubanyi road (2.3km). 46. Periodic maintenance of Kikaya - Nabuzinga road (6.2km). 47. Periodic maintenance of Nkowe - Mende - Sanga (14.5km). 48. Spot improvement on Nabimyola Swamp. 49. Spot improvement on Sissa -Kitovu Road in Kajjansi Town Council. 50. Spot improvement of Sumbwe Drainage. 51. Spot Improvement of Busemba Swamp. 52. Upgrading construction of Bukasa-Sentema-Kakiri Road (12.9Km). 53. Upgrading construction of Kitemu - Kisozi and Naggalabi Spur (6.5Km). 54. Construction of Hatchery and Soil Laboratory at Wakiso District Headquarters Demonstration Garden. 55. Borehole drilling and handpump installation. 56. Borehole drilling and motorised pump installation at Kyengera and Masulita Trading Centre and Bussi Sub-county.

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings
					57. Phased supply and installation of mark posts on selected roads. 58. Mechanised maintenance of Kanzize – Bbale – Busemba (8.2km) and Gobero – Magogo – Mwera (12.5km) road (Wet rate) – Lot 1 59. Mechanised maintenance of Buloba – Bukasa (4.8km), Buloba – Sentema (6.0km) and Buddo – Nsagu – Kitovu (8.0km) (Wet rate) – Lot 2 60. Supply and installation of solar street lighting at Kambe Trading Centre 61. Installation of containerised storage under GKMA 62. Installation of micro-scale irrigation systems
			b) Step 2: From the Engineer obtain and review the signed contracts, bills of quantities, approved Contractors' work plans and annual progress reports to determine the targets.		▪ We reviewed the signed contracts and bills of quantities for the projects indicated in step 1 above. ▪ Reports indicating achieved physical progress for FY 2024/25 were reviewed to assess progress against the planned targets. ▪ We noted that physical progress targets for the FY 2024/25 for the projects listed in step 1 above were not found in the documents availed for review at the time of assessment. Therefore, actual physical progress percentages were considered as implementation rate. The results are indicated in the table below at Step 6.
			c) Step 3: Obtain and review the physical progress report to determine progress made against planned targets in the previous FY (2024/25).		
			d) Step 4: Conduct field trips to each of the projects to verify the actual		
					▪ Field trips were conducted to selected projects to verify the physical progress and actual implementation of works. The visits focused on the following projects: — Upgrading of Bukasa- Sentema – Kakiri Road (12.17km) to paved Standard.

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings																				
			implementation rate.		— Construction of new Buloba Kitawuluzi Health Centre III. — Construction of Teachers' House with two stance latrine at St. Pius Nadangira Primary school. — Construction of two classroom block at Gombe Kayunga Primary school. ▪ The results of the field visits confirmed that the physical progress reported generally matched the actual progress observed on site. We note that even though the tool expects the IVA team to conduct field trips to each of the projects to verify the actual implementation rate, it was not practically possible; given the limited time (two days) and the number of projects and vastness of the entity.																				
			e) Step 5: Calculate the average implementation rate in the previous FY (2024/25) for all the projects.		▪ Refer to steps 2 and 3 above. In the absence of physical progress targets for all projects for the FY 2024/25, the achieved physical progress percentages have been considered as implantation rates for the respective projects as indicated in the table at step 6 below.																				
			f) Step 6: The completion rate (%) of each project, when determined, will then be weighed with the relatively contracted size of the planned activities of the projects to get an aggregate result, see the example below. ✓ IVA should assess all		The weighted completion rate for projects implemented in FY 2024/2025 is 29.80% as computed in the table below. <table><tr><th>Projects</th><th>Contract Amount (UGX)</th><th>Annual Budget for Planned Activities for FY 2024/25 (UGX)</th><th>Implementati on rate against Annual Budget/ planned completion</th><th>Weighted (Annual Budget/plan ned contract amount multiplied by completion rates) - UGX</th></tr><tr><td>1. Construction of Bukasa-Sentema-Kakiri (12.9Km)</td><td>66,231,161,815</td><td>16,838,430,970</td><td>0%</td><td>-</td></tr><tr><td>2. Upgrade of Kitemu, Kisozi Naggalabi Spur (6.5Km)</td><td>41,613,257,451</td><td>10,579,641,725</td><td>0%</td><td>-</td></tr><tr><td>3. Construction of 2 Classroom block at Sokolo</td><td>199,728,452</td><td>200,000,000</td><td>0%</td><td>-</td></tr></table>	Projects	Contract Amount (UGX)	Annual Budget for Planned Activities for FY 2024/25 (UGX)	Implementati on rate against Annual Budget/ planned completion	Weighted (Annual Budget/plan ned contract amount multiplied by completion rates) - UGX	1. Construction of Bukasa-Sentema-Kakiri (12.9Km)	66,231,161,815	16,838,430,970	0%	-	2. Upgrade of Kitemu, Kisozi Naggalabi Spur (6.5Km)	41,613,257,451	10,579,641,725	0%	-	3. Construction of 2 Classroom block at Sokolo	199,728,452	200,000,000	0%	-
Projects	Contract Amount (UGX)	Annual Budget for Planned Activities for FY 2024/25 (UGX)	Implementati on rate against Annual Budget/ planned completion	Weighted (Annual Budget/plan ned contract amount multiplied by completion rates) - UGX																					
1. Construction of Bukasa-Sentema-Kakiri (12.9Km)	66,231,161,815	16,838,430,970	0%	-																					
2. Upgrade of Kitemu, Kisozi Naggalabi Spur (6.5Km)	41,613,257,451	10,579,641,725	0%	-																					
3. Construction of 2 Classroom block at Sokolo	199,728,452	200,000,000	0%	-																					

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings				
			projects and visit a sample ✓ IVA should take photos of all projects visited, including meetings held at the sites during the field assessments. ✓ Consider actual physical progress of projects. ✓ Consider actual certified work.		and Nankonge Primary Schools				
					4. Renovation works of staff quarters at Zzinga Health Centre III	133,265,120	140,000,000	0%	-
					5. Construction of a 5 stance VIP Latrines at Kabulamuliro Primary School and Sanda Primary School.	59,765,643	60,000,000	100%	60,000,000
					6. Construction of 5 stance VIP Latrines at Kitala Primary School and St Paul Bulega Primary School.	59,746,114	60,000,000	100%	60,000,000
					7. Construction of 5 stance VIP Latrines at Baka Primary School, Masulita Junior Primary School, Sir Appollo Kaggwa Primary School	89,981,579	90,000,000	100%	90,000,000
					8. Construction of 5 stance VIP Latrines at Namusera UMEA Primary School, St Bruno Kasenge, Bussi Seed Secondary School, and Balibaseka Senior Secondary School	119,410,572	120,000,000	100%	120,000,000
					9. Construction of 5 stance VIP Latrines at St Kizito Katwe Primary School and St. Kizito Mpala Primary School	59,953,322	60,000,000	100%	60,000,000
					10. Construction of Teachers' Houses with 2-Stance Latrines at Bukasa Mixed Primary School.	150,884,216	145,000,000	100%	145,000,000
					11. Construction of Teachers' Houses with 2-Stance Latrines at Munkabira Primary School.	164,273,606	145,000,000	100%	145,000,000
					12. Construction of Teachers' Houses with 2-	164,273,606	145,000,000	100%	145,000,000

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings				
					Stance Latrines at St Kizito Kisozi P/S				
					13. Construction of Teachers' Houses with 2-Stance Latrines at Wampeewo Primary School.	144,719,578	145,000,000	100%	145,000,000
					14. Construction of Teachers' Houses with 2-Stance Latrines at Naggulu UMEA Primary School.	164,400,786	145,000,000	100%	145,000,000
					15. Construction of Teachers' Houses with 2-Stance Latrines at St Pius Nadangira Primary School	164,443,800	145,000,000	100%	145,000,000
					16. Construction of Teachers' Houses with 2-Stance Latrines at Kyebando UMEA Primary School.	164,348,123	145,000,000	100%	145,000,000
					17. Rehabilitation of Classroom Blocks. Namusera UMEA Primary School.	129,598,220	130,000,000	100%	130,000,000
					18. Rehabilitation of Classroom Blocks at Naggulu Seed Secondary School	79,978,040	80,000,000	100%	80,000,000
					19. Rehabilitation of Classroom Blocks at Balibaseka Secondary School	159,905,340	160,000,000	100%	160,000,000
					20. Rehabilitation of Classroom Blocks at Busawula Primary School	127,700,780	130,000,000	100%	130,000,000
					21. Rehabilitation of Classroom Blocks at Kabaale Primary School	127,700,780	118,000,000	100%	118,000,000
					22. Rehabilitation of Classroom Blocks at Mayirikiti Muslim Primary School	124,313,236	118,000,000	100%	118,000,000

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings				
					23. Construction / Rehabilitation of Classroom Blocks at Kassengejje Secondary School	129,993,520	130,000,000	100%	130,000,000
					24. Construction of 2 Classroom block at Gombe Kayunga Primary School and Kanzire Primary School.	248,985,428	250,000,000	100%	250,000,000
					25. Construction of 2 Classroom block at Kitayita Primary School and Bbembe C/U Primary School in Namayumba Sub-county	222,433,540	250,000,000	100%	250,000,000
					26. Construction of 2 Classroom block at Bugogo and Ziba Primary Schools	247,366,496	250,000,000	100%	250,000,000
					27. Construction of two classroom block at Wakiso Seed secondary school	199,927,657	200,000,000	100%	200,000,000
					28. Construction of 2 Classroom Block at Muzinda PS and Entebbe UMEA Primary Schools	197,497,828	200,000,000	100%	200,000,000
					29. Construction of Perimeter wall phase 2 at Wakiso Seed secondary school	196,027,934	185,000,000	100%	185,000,000
					30. Completion of New Health Centre iii in selected Urban local Government under the Uganda Inter Government Fiscal Transfer Program for Results-Buloba Kitawuluzi Health Centre III	1,198,327,767	1,244,538,000	100%	1,244,538,000
					31. Completion of New Health Centre iii in selected Urban local Government under the Uganda Inter Government Fiscal Transfer Program for Results-New Mutuba 1 – Nangabo Health	1,196,418,778	1,244,538,000	100%	1,244,538,000

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings				
					Centre III at Kasangati Trading Centre				
					32. Phased completion of Mende Health Centre III Staff Quarters	84,495,552	85,822,000	100%	85,822,000
					33. Renovation Works at Nakitokolo Health Centre III	59,631,300	47,214,000	100%	47,214,000
					34. Phased completion of Mende Administration Block (Phase II)	42,465,368	42,627,531	100%	42,627,531
					35. Completion of Bulondo Health Centre III Staff Quarters	85,434,478	85,822,125	100%	85,822,125
					36. Phased construction of Kyebando Umea PS boundary wall -Lot 1-wakiso DLG	64,792,343	65,028,060	100%	65,028,060
					37. Phased construction completion of Kyengera Administration Block (Phase IV)	249,627,068	250,000,000	100%	250,000,000
					38. Phased construction of Wakiso Sub-county Headquarters	190,632,068	191,356,682	100%	191,356,682
					39. Phased construction of Chairman's Garden Phase 4	195,921,100	196,000,000	100%	196,000,000
					40. Phased Sound Proofing of Council Chambers (Phase II)	304,546,200	305,000,000	100%	305,000,000
					41. Renovation of Works Department Lot 2 at Wakiso DLG	20,088,320	20,095,400	100%	20,095,400
					42. Mechanised maintenance of Kanzize – Bbale – Busemba (8.2km) and Gobero – Magogo – Mwera (12.5km) road (Wet rate) – Lot 1	137,903,862	150,586,434	100%	150,586,434

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings				
					43. Mechanised maintenance of Buloba – Bukasa (4.8km), Buloba – Sentema (6.0km) and Buddo – Nsagu – Kitovu (8.0km) (Wet rate) – Lot 2	145,205,372	150,586,434	100%	150,586,434
					44. Periodic maintenance of Gobero - Masulita road (7.6km)	174,271,000	174,271,000	100%	174,271,000
					45. Bulenga - Lubanyi road (2.3km)	153,505,000	153,505,000	100%	153,505,000
					46. Kikaya - Nabuzinga road (6.2km)	250,345,000	250,345,000	100%	250,345,000
					47. Nkove - Mende - Sanga (14.5km)	321,521,000	321,521,000	100%	321,521,000
					48. Spot improvement on Nabinyola swamp	62,995,480	66,842,109	100%	66,842,109
					49. Spot improvement on Sissa -Kitovu Road in Kajjansi Town Council	137,416,996	138,400,000	100%	138,400,000
					50. Spot improvement of Sumbwe Drainage	100,752,412	102,650,000	100%	102,650,000
					51. Spot Improvement of Busemba Swamp	184,387,460	185,086,182	100%	185,086,182
					52. Supply and installation of solar street lighting at Kambe Trading Centre	16,696,000	20,000,000	100%	20,000,000
					53. Supply and installation of cameras at Block B (Health Department).	20,900,000	20,960,000	100%	20,960,000
					54. Phased Supply and installation of mark posts on selected roads (Buyege, Serinya, Kirolo and Mabamba Roads)	198,000,268	198,534,228	100%	198,534,228
					55. Construction of Hatchery and Soil Laboratory at Wakiso District Headquarter Demonstration Garden	81,032,958	82,361,882	100%	82,361,882

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings							
					56. Installation of containerised storage under GKMA	34,498,244	50,000,000	100%	50,000,000			
					57. Borehole drilling and motorised pump installation at Kyengera and Masulita Trading Centre and Bussi Sub-county	219,386,800	240,000,000	100%	240,000,000			
					58. Borehole drilling and installation of hand pump in Kasangati T/C and Kakiri S/C - 1	54,735,480	60,000,000	100%	60,000,000			
					59. Installation of micro-scale irrigation systems	2,045,791,620	2,026,850,000	100%	2,026,850,000			
					Total	119,906,767,876	39,534,613,762		11,776,541,067			
					Weighted implementation rate for this entity (Weighted total multiplied by 100 divided by the total annual budget/planned)							
					29.80%							
Total score				29.80%								

DLI 6: Achievement of Value for Money (VfM) when delivering the infrastructure investments

No.	Performance Indicator	Scoring Guide	Assessment procedure	Remarks	Summary assessment findings
1.	Value for the money audit results in the infrastructure investments <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.	Note that VfM is conducted for projects financed by MDG as well as other funding sources.	- Our review of the Value for Money (VfM) audit results for infrastructure investments, as presented in the Auditor General's Report for FY 2024/25, indicated that Wakiso District Local Government (DLG) scored 55.88 out of 100. - The VFM report did not specify the conclusion on sub-objective 2.4 as either satisfactory or non-satisfactory. One of the three (3) sampled projects did not have evidence of any completion documents on file. Both the second and third project had the completion certificate, as-built drawings and the Defects Liability Period (DLP) monitoring reports on file. The Defects Liability Certificate (DLC) was not applicable since both projects were within the DLP at the time of the audit.

Table 1: Scoring guideline for Value for Money Audit

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings						
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)	4.14	▪ Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on unit project item costs as per the Engineer's Estimates, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below.						
					<table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of teacher's house with 2-stance latrine at Kyebando UMEA Primary School (P/S) in Wakiso Subcounty (S/C)</td><td>4.35</td></tr><tr><td>Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso Town Council (T/C) and Kanzire P/S in Masulita T/C</td><td>4.33</td></tr></table>	Project	Score	Construction of teacher's house with 2-stance latrine at Kyebando UMEA Primary School (P/S) in Wakiso Subcounty (S/C)	4.35	Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso Town Council (T/C) and Kanzire P/S in Masulita T/C	4.33
					Project	Score					
Construction of teacher's house with 2-stance latrine at Kyebando UMEA Primary School (P/S) in Wakiso Subcounty (S/C)	4.35										
Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso Town Council (T/C) and Kanzire P/S in Masulita T/C	4.33										

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings		
					Periodic maintenance of Gobero – Masulita Road (7.60Km)	3.73	
					Average = $\frac{(4.35+4.33+3.73)}{3}$	4.14	
		Unit project item costs as per signed Contracts (5 Marks)	Cross referenced across municipalities (refer to table 2 below)	4.28	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on unit project item costs as per the Signed Contracts, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso DLG, as indicated in the table below.		
					Project	Score	
					Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	4.77	
						Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	4.04
						Periodic maintenance of Gobero – Masulita Road (7.60Km)	4.04
						Average = $\frac{(4.77+4.04+4.04)}{3}$	4.28
		Unit cost per square meter of road/building works among the municipalities (5 Marks).	Cross referenced across municipalities (refer to table 2 below)	3.46	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on unit cost per square meter, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below.		
					Project	Score	
					Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	3.84	

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings	
					Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	4.04
					Periodic maintenance of Gobero – Masulita Road (7.60Km)	2.49
					Average = $\frac{(3.84+4.04+2.49)}{3}$	3.46
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% - 5mks; >5% - ≤ 15% - 3mks; >15% - ≤ 30% - 1mk; above 30% - 0mks	5.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on Physical Progress lag – Initial Work Program, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as shown in the table below.	
					Project	Score
					Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	5.00
					Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	5.00
					Periodic maintenance of Gobero – Masulita Road (7.60Km)	5.00
					Average = $\frac{(5.00+5.00+5.00)}{3}$	5.00
		Physical progress lag – (difference between the planned as derived from the current approved revised work program and actual physical	Physical lag ≤ 5% - 5mks; >5% - ≤ 15% - 3mks; >15% - ≤ 30% - 1mk; above 30% - 0mks	0.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on Physical Progress lag – Revised Work Program, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as shown in the table below.	
					Project	Score

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings										
		progress) (5 Marks)			<table><tr><td>Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C</td><td>N/A</td></tr><tr><td>Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C</td><td>N/A</td></tr><tr><td>Periodic maintenance of Gobero – Masulita Road (7.60Km)</td><td>0</td></tr><tr><td>Average = $\frac{0}{1}$</td><td>0</td></tr></table>	Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	N/A	Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	N/A	Periodic maintenance of Gobero – Masulita Road (7.60Km)	0	Average = $\frac{0}{1}$	0		
Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	N/A														
Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	N/A														
Periodic maintenance of Gobero – Masulita Road (7.60Km)	0														
Average = $\frac{0}{1}$	0														
	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 – 2mks; Absent – 0mks	2.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on detailed payment documentation, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below. <table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C</td><td>2.00</td></tr><tr><td>Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C</td><td>2.00</td></tr><tr><td>Periodic maintenance of Gobero – Masulita Road (7.60Km)</td><td>2.00</td></tr><tr><td>Average = $\frac{2.00+2.00+2.00}{3}$</td><td>2.00</td></tr></table>	Project	Score	Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	2.00	Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	2.00	Periodic maintenance of Gobero – Masulita Road (7.60Km)	2.00	Average = $\frac{2.00+2.00+2.00}{3}$	2.00
Project	Score														
Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	2.00														
Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	2.00														
Periodic maintenance of Gobero – Masulita Road (7.60Km)	2.00														
Average = $\frac{2.00+2.00+2.00}{3}$	2.00														
		Payment above certified amounts (IPCs, fee notes, material supply invoices etc.) (3 Marks)	No payment above certified amount – 3mks; Any payment above certified amount -0mks	2.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on payment above certified amounts, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below. <table><tr><th>Project</th><th>Score</th></tr></table>	Project	Score								
Project	Score														

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings	
					Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	3.00
					Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	0
					Periodic maintenance of Gobero – Masulita Road (7.60Km)	3.00
					Average = $\frac{(3.00+0+3.00)}{3}$	2.00
		% of overpayment (as a result of variance between audit values and certified works) to the certified value of the works (10 Marks)	0% overpayment - 10mks; >0% - ≤5% - 5mks; >5% - ≤10% - 2mks; above 10% - 0mks	5.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on %-overpayment, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below.	
					Project	Score
					Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	5.00
					Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	5.00
					Periodic maintenance of Gobero – Masulita Road (7.60Km)	5.00
					Average = $\frac{(5.00+5.00+5.00)}{3}$	5.00
		Timeliness in payment of IPCs, fee notes, material supply invoices etc. (3 Marks)	Payment within contractual provision – 3mks; Otherwise – 0mks	2.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on timeliness in payment of IPCs, Fee Notes and Invoices, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below.	
					Project	Score

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings										
					<table><tr><td>Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C</td><td>3.00</td></tr><tr><td>Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C</td><td>0</td></tr><tr><td>Periodic maintenance of Gobero – Masulita Road (7.60Km)</td><td>3.00</td></tr><tr><td>Average = $\frac{(5.00+0.00+5.00)}{3}$</td><td>2.00</td></tr></table>	Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	3.00	Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	0	Periodic maintenance of Gobero – Masulita Road (7.60Km)	3.00	Average = $\frac{(5.00+0.00+5.00)}{3}$	2.00		
Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	3.00														
Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	0														
Periodic maintenance of Gobero – Masulita Road (7.60Km)	3.00														
Average = $\frac{(5.00+0.00+5.00)}{3}$	2.00														
	Sub-Objective 2.3: To Review contract Supervision and monitoring arrangements (7 Marks)	% of quality progress reports prepared (2 Marks)	100% reports – 2mks; otherwise - 0mks	1.33	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on quality progress reports, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below. <table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C</td><td>2.00</td></tr><tr><td>Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C</td><td>2.00</td></tr><tr><td>Periodic maintenance of Gobero – Masulita Road (7.60Km)</td><td>0</td></tr><tr><td>Average = $\frac{(2.00+2.00+0)}{3}$</td><td>1.33</td></tr></table>	Project	Score	Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	2.00	Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	2.00	Periodic maintenance of Gobero – Masulita Road (7.60Km)	0	Average = $\frac{(2.00+2.00+0)}{3}$	1.33
Project	Score														
Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	2.00														
Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	2.00														
Periodic maintenance of Gobero – Masulita Road (7.60Km)	0														
Average = $\frac{(2.00+2.00+0)}{3}$	1.33														
		Presence of Minutes of Site Meetings (2 Marks)	Minutes of site meetings present – 2mks; Absent – 0mks	1.33	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on presence of site meetings minutes, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below. <table><tr><th>Project</th><th>Score</th></tr></table>	Project	Score								
Project	Score														

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings											
					<table><tr><td>Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C</td><td>2.00</td></tr><tr><td>Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C</td><td>0</td></tr><tr><td>Periodic maintenance of Gobero – Masulita Road (7.60Km)</td><td>2.00</td></tr><tr><td>Average = $\frac{(2.00+0+2.00)}{3}$</td><td>1.33</td></tr></table>	Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	2.00	Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	0	Periodic maintenance of Gobero – Masulita Road (7.60Km)	2.00	Average = $\frac{(2.00+0+2.00)}{3}$	1.33			
Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	2.00															
Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	0															
Periodic maintenance of Gobero – Masulita Road (7.60Km)	2.00															
Average = $\frac{(2.00+0+2.00)}{3}$	1.33															
		% of approved supervising personnel on site (2 Marks)	100% personnel – 2mks; otherwise - 0mk	2.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on % of approved supervising personnel on site, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as shown in the table below. <table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C</td><td>2.00</td></tr><tr><td>Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C</td><td>2.00</td></tr><tr><td>Periodic maintenance of Gobero – Masulita Road (7.60Km)</td><td>2.00</td></tr><tr><td>Average = $\frac{(2.00+2.00+2.00)}{3}$</td><td>2.00</td></tr></table>	Project	Score	Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	2.00	Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	2.00	Periodic maintenance of Gobero – Masulita Road (7.60Km)	2.00	Average = $\frac{(2.00+2.00+2.00)}{3}$	2.00	
Project	Score															
Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	2.00															
Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	2.00															
Periodic maintenance of Gobero – Masulita Road (7.60Km)	2.00															
Average = $\frac{(2.00+2.00+2.00)}{3}$	2.00															
		% of approved equipment on site (1 Mark)	100% equipment – 1mk; otherwise - 0mk	0.67	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on approved equipment on site, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as shown in the table below. <table><tr><th>Project</th><th>Score</th></tr></table>	Project	Score									
Project	Score															

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings								
					<table><tr><td>Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C</td><td>1.00</td></tr><tr><td>Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C</td><td>1.00</td></tr><tr><td>Periodic maintenance of Gobero – Masulita Road (7.60Km)</td><td>0</td></tr><tr><td>Average = $\frac{(1.00+1.00+0)}{3}$</td><td>0.67</td></tr></table>	Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	1.00	Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	1.00	Periodic maintenance of Gobero – Masulita Road (7.60Km)	0	Average = $\frac{(1.00+1.00+0)}{3}$	0.67
Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	1.00												
Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	1.00												
Periodic maintenance of Gobero – Masulita Road (7.60Km)	0												
Average = $\frac{(1.00+1.00+0)}{3}$	0.67												
	Sub-Objective 2.4: To Review contract Supervision and monitoring arrangements during project closure (Satisfactory/Non-Satisfactory)	<table><tr><td>Presence of detailed certificate of completion and snag list</td></tr><tr><td>Presence of As-built drawings and maintenance manuals</td></tr><tr><td>Presence of DLP progress/ monitoring reports</td></tr><tr><td>Presence of Defects Liability Certificate</td></tr></table>	Presence of detailed certificate of completion and snag list	Presence of As-built drawings and maintenance manuals	Presence of DLP progress/ monitoring reports	Presence of Defects Liability Certificate	At least 3/4 parameters present – Satisfactory, otherwise, unsatisfactory.		▪ The VFM report did not specify the conclusion on sub-objective 2.4 as either satisfactory or non-satisfactory. Construction of Teacher's House with 2-stance Latrine at Kyebando UMEA P/S in Wakiso Sub-county. ▪ A substantial completion certificate was issued to the Contractor. ▪ As-built drawings were availed. ▪ One Defects Liability Period (DLP) monitoring report was availed on file. ▪ The Defects Liability Certificate (DLC) was not due since the project was still within the DLP. Construction of Two Classroom Blocks at Gombe-Kayunga P/S in Wakiso Town Council and Kanzize P/S in Masulita Town Council. ▪ Both a substantial completion certificate and snag list were availed on file. ▪ As-built operational maintenance manuals for the constructed facilities were availed. ▪ One Defects Liability Period (DLP) monitoring report was availed on file. ▪ The Defects Liability Certificate (DLC) was not due since the project was still within the DLP. Periodic Maintenance of Gobero - Masulita Road (7.6km) in Masulita Subcounty Wakiso District.				
Presence of detailed certificate of completion and snag list													
Presence of As-built drawings and maintenance manuals													
Presence of DLP progress/ monitoring reports													
Presence of Defects Liability Certificate													

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings										
					- There was no evidence of a completion report and snag list on file. • As-built drawings were not expected. • DLP monitoring reports were not expected on file. • Defects liability certificate was not expected on file.										
Objective 3: To assess the usage and quality of the infrastructural works undertaken by the municipalities (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 – 5marks; 90% - ≤100% - 3marks; 80% - ≤90% - 2mark; Less than 80%; 0 marks	1.67	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on percentage of Material Test Results, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below. <table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C</td><td>0</td></tr><tr><td>Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C</td><td>5.00</td></tr><tr><td>Periodic maintenance of Gobero – Masulita Road (7.60Km)</td><td>0</td></tr><tr><td>Average = $\frac{(0+5.00+0)}{3}$</td><td>1.67</td></tr></table>	Project	Score	Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	0	Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	5.00	Periodic maintenance of Gobero – Masulita Road (7.60Km)	0	Average = $\frac{(0+5.00+0)}{3}$	1.67
		Project	Score												
		Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	0												
		Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	5.00												
Periodic maintenance of Gobero – Masulita Road (7.60Km)	0														
Average = $\frac{(0+5.00+0)}{3}$	1.67														
% conformance of site works to design drawings and physical specifications (5 Marks)	100% conformance – 5mks; <100% - ≥80% - 3mks; <80% - ≥60% - 1mk; less than 60% - 0mk	4.33	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on % conformance of site works to design drawings and physical specifications, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below. <table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C</td><td>5.00</td></tr></table>	Project	Score	Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	5.00								
Project	Score														
Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	5.00														

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings												
						Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	3.00										
						Periodic maintenance of Gobero – Masulita Road (7.60Km)	5.00										
						Average = $\frac{(5.00+3.00+5.00)}{3}$	4.33										
		% conformance of audit test results to specifications (10 Marks)	100% conformance – 10mks; 99% - ≥80% - 5mks; 79% - ≥60% - 3mk; less than 60% - 0mk	0	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on % conformance of audit test results to specifications, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below. <table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C</td><td>N/A</td></tr><tr><td>Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C</td><td>N/A</td></tr><tr><td>Periodic maintenance of Gobero – Masulita Road (7.60Km)</td><td>0</td></tr><tr><td>Average = $\frac{(0)}{1}$</td><td>0</td></tr></table>			Project	Score	Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	N/A	Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	N/A	Periodic maintenance of Gobero – Masulita Road (7.60Km)	0	Average = $\frac{(0)}{1}$	0
Project	Score																
Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	N/A																
Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	N/A																
Periodic maintenance of Gobero – Masulita Road (7.60Km)	0																
Average = $\frac{(0)}{1}$	0																
		Presence of defects from visual observations (5 Marks)	No defects observed – 5; Minor defects observed – 2; Major defects observed - 0	3.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on presence of defects from visual observations, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below. <table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C</td><td>2.00</td></tr></table>			Project	Score	Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	2.00						
Project	Score																
Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	2.00																

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings	
					Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	5.00
					Periodic maintenance of Gobero – Masulita Road (7.60Km)	2.00
					Average = $\frac{(2.00+5.00+2.00)}{3}$	3.00
	Sub-Objective 3.2: To assess the utilization of the infrastructure (5Marks)	Observed Functionality and Usage (5 Marks)	Functioning and used as intended – 5mks; below – pro-rata basing on team judgement	3.67	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on Observed Functionality and Usage, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below.	
					Project	Score
					Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	3.00
					Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	5.00
					Periodic maintenance of Gobero – Masulita Road (7.60Km)	3.00
					Average = $\frac{(3.00+5.00+3.00)}{3}$	3.67
Objective 4: To assess the adequacy and fulfilment of implemented environmental, Health, social & safety measures	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	5.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on presence of Screening Report or ESIA/ESMF or Project Brief, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below:	
					Project	Score
					Construction of teacher's house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	5.00

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings	
(Environment – Max Points - 20)					Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	5.00
					Periodic maintenance of Gobero – Masulita Road (7.60Km)	5.00
					Average = $\frac{(5.00+5.00+5.00)}{3}$	5.00
		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	0	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on evidence of fulfilment of the requirements in the Screening Report or ESIA/ESMF or Project Brief, as presented in the Auditor General’s Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below.	
					Project	Score
					Construction of teacher’s house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	0
					Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	0
					Periodic maintenance of Gobero – Masulita Road (7.60Km)	0
					Average = $\frac{(0+0+0)}{3}$	0

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings		
					Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	5.00	
					Periodic maintenance of Gobero – Masulita Road (7.60Km)	N/A	
					Average = $\frac{(5.00+5.00)}{2}$	5.00	
		Evidence of fulfilment of c-ESMP measures (5 Marks)	Evidence of fulfilment of c-ESMP measures – 5 marks, otherwise 0	0	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on evidence of fulfilment of c-ESMP measures, as presented in the Auditor General’s Report for FY 2024/25, indicated the performance of Wakiso District Local Government, as indicated in the table below.		
		Project		Score			
		Construction of teacher’s house with 2-stance latrine at Kyebando UMEA P/S in Wakiso S/C	0				
		Construction of 2-classroom blocks at Gombe-Kayunga P/S in Wakiso T/C and Kanzire P/S in Masulita T/C	0				
		Periodic maintenance of Gobero – Masulita Road (7.60Km)	N/A				
		Average = $\frac{(0+0)}{2}$	0				
		Total score				55.88	

DLI 7: Execution of operation and maintenance for all major Infrastructure assets in accordance with guidelines in the Project Operations Manual (average percentage scores as assessed through APA)

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
1.	The implementing	a) If the implementing entity has prepared	From the Engineer obtain and review	15	Wakiso DLG prepared the Annual Infrastructure Inventory and Condition Survey Report on 10 January 2024 in full compliance with the POM

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
	entity has executed the budget for construction of investment projects and O&M for major ²³ infrastructure projects (roads, markets and drainage) and assets during the previous FY (2024/25) (maximum 70 points)	an Annual Infrastructure inventory and condition survey (including roads, drainage, job creation centers) as per condition survey inventory²⁴ for FY 2024/25 Score 8 points for entities with only road inventory, & 7 points for other infrastructure inventories and conditional surveys or else 0	the aggregated Annual Infrastructure inventory and condition survey Report for FY 2024/25 to establish whether it was prepared using the right Format in the POM.		Guidelines. The report, prepared by the District Engineer and approved by the CAO, covered roads (tarmacked and murrum) across all the sub-counties and Town Councils; drainage structures; Workspaces, inter alia, markets; equipment, furniture and fittings; buildings (under Administration, Health and Education Departments) and sanitation Facilities. Further, the inventory highlighted asset sizes, status at the time of assessment, required interventions and estimated schedule and cost of O&M envisaged interventions.
		b) If the implementing entity prepared an O&M Plan which is consistent with O&M Strategy for all investments requiring maintenance, including breakdown on projects, time-plan	From the Engineer obtain and review O&M strategy for all investments requiring maintenance, and check maintenance plan and costing.	15	- The Wakiso DLG with support from the World Bank and AFD developed a five-year Operations and Maintenance (O&M) Strategy for the period 2023/24–2027/28. The strategy covered District roads, bridges, culverts and other drainage systems; buildings under education, health and market buildings; and machines and equipment. - The entity had prepared an O&M Plan for FY 2024/25 on 10 January 2024. The O&M Plan presented was prepared by the District Engineer and approved by the Chief Administrative Officer. It captured the maintenance of district's infrastructural assets including roads, drainage structures, workspaces (markets) and buildings. Spreadsheets with quarterly costing were also attached. The O&M Workplan for FY 2024/25 of 10 January 2024

²³ 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.

²⁴ 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.”,

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																														
		and sequencing - for FY 2024/25 Score 8 points for entities with only O&M Plan roads, & 7 points for O&M Plan for other infrastructure or else 0			was consistent with the O&M Strategy; as it was also prepared in the same format as the strategy details, except now covering only one FY 2024/25.																														
		c) If the implementing entity has budgeted in line with the workplan for the previous FY (2024/25): 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	10	A review of Wakiso DLG annual work plan and the approved budget estimates for the FY 2024/25 revealed that the entity budgeted for maintenance of roads, equipment, vehicles, buildings and other infrastructure in accordance with the O&M Strategy. The DLG presented evidence of budgeting for (O&M) in line with the O&M Strategy and Plan for FY 2024/25. The table below provides a summary of the O&M budget allocated for infrastructure-related O&M activities as reflected in the Annual Work Plans and the Approved Budget Estimates for FY 2024/25. <table><tr><th>Department and activity</th><th>O&M Budget for FY 2024/25 (UGX)</th></tr><tr><td>Roads and Engineering</td><td></td></tr><tr><td>Maintenance of transport equipment</td><td>200,000,000</td></tr><tr><td>Urban and community access roads maintenance</td><td>2,873,349,000</td></tr><tr><td>Maintenance of drainage channels (gangs / casuals)</td><td>58,700,000</td></tr><tr><td>Inland travel</td><td>404,129,000</td></tr><tr><td>Fuel, oils and lubricants</td><td>20,000,000</td></tr><tr><td>Maintenance of structures</td><td>3,404,163,000</td></tr><tr><td>Sub-Total UGX</td><td>6,960,341,000</td></tr><tr><td>Natural Resources (Greening / tree planting / eco-park development)</td><td></td></tr><tr><td>Gangs / casuals</td><td>32,602,000</td></tr><tr><td>Inland travel</td><td>106,778,000</td></tr><tr><td>Fuels, oils and lubricants</td><td>3,000,000</td></tr><tr><td>Maintenance of transport equipment</td><td>3,250,000</td></tr><tr><td>Seedlings</td><td>41,107,000</td></tr></table>	Department and activity	O&M Budget for FY 2024/25 (UGX)	Roads and Engineering		Maintenance of transport equipment	200,000,000	Urban and community access roads maintenance	2,873,349,000	Maintenance of drainage channels (gangs / casuals)	58,700,000	Inland travel	404,129,000	Fuel, oils and lubricants	20,000,000	Maintenance of structures	3,404,163,000	Sub-Total UGX	6,960,341,000	Natural Resources (Greening / tree planting / eco-park development)		Gangs / casuals	32,602,000	Inland travel	106,778,000	Fuels, oils and lubricants	3,000,000	Maintenance of transport equipment	3,250,000	Seedlings	41,107,000
Department and activity	O&M Budget for FY 2024/25 (UGX)																																		
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Seedlings	41,107,000																																		

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
					Sub-Total UGX		186,737,000	
					TOTAL UGX		7,147,078,000	
		d) If the implementing entity has spent at least 80% of O&M budget received for infrastructure in the previous FY (2024/25): Score 5 points if the entity spent on roads exclusively, and additional 5 points for other infrastructure.	▪ Check whether the implementing entity has spent at least 80% of O&M budget received for infrastructure projects the previous FY (2024/25) based on sample of projects.	10	▪ We reviewed the (O&M) budget performance using the Fourth Quarter Budget Performance Report for FY 2024/25 to evaluate the level of O&M spending related to infrastructure. Overall, the budget implementation performance stood at 102.3%, as summarized below.			
						Department and activities	O&M Budget for FY 2024/25 (UGX)	O&M Expenditure for FY 2024/25 (UGX)
						Roads and Engineering		
						1. Maintenance of transport equipment	200,000,000	200,000,000
						2. Urban and community access roads maintenance	2,873,349,000	3,391,909,000
						3. Maintenance of drainage channels (gangs / casuals)	58,700,000	57,772,000
						4. Inland travel	404,129,000	402,360,000
						5. Fuel, oils and lubricants	20,000,000	20,000,000
						6. Maintenance of structures	3,404,163,000	3,094,563,000
						Sub-Total UGX	6,960,341,000	7,166,604,000
						Natural Resources:		
						1. Gangs / casuals	32,602,000	3,900,000
						2. Inland travel	106,778,000	99,752,000
3. Fuels, oils and lubricants	3,000,000	0						
4. Maintenance of transport equipment	3,250,000	2,499,000						
5. Seedlings / grassing	41,107,000	41,107,000						
Sub-Total UGX	186,737,000	147,258,000						
TOTAL	7,147,078,000	7,313,862,000						
				▪ $\text{O\&M Implementation} = \frac{\text{Expenditure}}{\text{Budget}} \times 100 = \frac{7,313,862,000}{7,147,078,000} \times 100 = 102.3\%$				

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings												
					Wakiso DLG spent 102.3% of O&M budget received for infrastructure projects the previous FY (2024/25), which is above the 80%.												
		e) Percentage of the implementing entity maintenance budget or expenditure funded by own source revenues: 10-20% or more are funded by own source revenues: Score 20 points (5-10%): score 10 points - Below 5%: score 0 points For KCCA: - Entity has spent at least 80% of O&M budget received from GoU (other than URF) for infrastructure projects the previous FY (2024/25) – score 20, - Entity has spent 60-80%; score 10,	Review breakdown of the maintenance budget and check whether the implementing entity has allocated Own Source Revenue towards O&M.	0	- We reviewed the FY 2024/25 Fourth Quarter Budget Performance Report and the IFMS Reports to assess the allocation performance of Own Source Revenue towards O&M Revenue. The DLG had planned to spend UGX 172,538,000 from Own Source Revenue on O&M of its infrastructure. However, they spent UGX 113,157,642 resulting in a 1.55% contribution, as indicated in the table below.<table><tr><th>Own Source Revenue (OSR)</th><th>Budget FY 2024/25 (UGX)</th><th>Expenditure FY 2024/25 (UGX)</th></tr><tr><td>228001 Maintenance of buildings and structures</td><td>85,288,000</td><td>81,321,642</td></tr><tr><td>228002 Maintenance of Transport Equipment</td><td>87,250,000</td><td>31,836,000</td></tr><tr><td>Total</td><td>172,538,000</td><td>113,157,642</td></tr></table> - Percentage OSR performance = $\frac{\text{OSR contribution to O\&M Expenditure}}{\text{Total Expenditure on O\&M activities}}$ $= \frac{113,157,642}{7,313,862,000} \times 100 = 1.55\%$ - Wakiso DLG funded 1.55% of O&M budget from Own Source revenue which is below 5%.	Own Source Revenue (OSR)	Budget FY 2024/25 (UGX)	Expenditure FY 2024/25 (UGX)	228001 Maintenance of buildings and structures	85,288,000	81,321,642	228002 Maintenance of Transport Equipment	87,250,000	31,836,000	Total	172,538,000	113,157,642
Own Source Revenue (OSR)	Budget FY 2024/25 (UGX)	Expenditure FY 2024/25 (UGX)															
228001 Maintenance of buildings and structures	85,288,000	81,321,642															
228002 Maintenance of Transport Equipment	87,250,000	31,836,000															
Total	172,538,000	113,157,642															

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
		Below 60% - score is zero.			
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 – 2024/25 (Score 10 or else 0 Please note that projects with approved ESIA/TORs/Project Briefs are eligible for Environment and Social Audit. Minor projects will be eligible for supervision reports. Entities with none of the above won't be scored.	From the Environment Officer, obtain and review a copy of the Environment and Social Audit (Annual Compliance Audit) report for previous year (2024/25)	N/A	None of the implemented projects in FY 2024/25 qualified to undertake an Environmental and Social Audit. Wakiso DLG obtained one ESIA certificate for the MDG funded roads project. As per the ESIA certificate CERT/2123/2025/2 for the Construction of Bukasa - Sentema-Kakiri (12.9Km) and Kitemu, Kisozi Naggalabi Spur (6.5Km)) approval conditions, the first audit should be carried out and submitted 12 months from the date of issuance of the certificate. The ESIA certificate was issued on 11 February 2025, and the first annual compliance audit would fall due in February 2026.
		b) If the implementing entity has developed and implemented a corrective action plan as part of the	From the Environmental Officer, obtain and review the correction action plan	N/A	- None of the implemented projects in FY 2024/25 qualified to undertake an environmental audit. Wakiso DLG obtained one ESIA certificate for the MDG funded roads project. - As per the ESIA certificate CERT/2123/2025/2 for the Construction of Bukasa - Sentema-Kakiri (12.9Km) and Kitemu, Kisozi Naggalabi Spur (6.5Km)) approval conditions, the first audit should be carried out and

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
		Annual Compliance Audit Score 10 or else 0	Confirm implementation of the action plan (full score for over 50% implementation)		submitted 12 months from the date of issuance of the certificate. The certificate was issued on 11 February 2025 and the first annual compliance audit would fall due in February 2026 In light of the above, the entity cannot prepare a corrective action plan if an audit has not been conducted.
		c) If the implementing entity has conducted an annual climate and disaster risk expenditure review (plans and budgets). Score 10 or else 0	- From the Planner, obtain the Annual Budget and performance report to check whether the GKMA entity had budgeted and spent on climate and disaster risk management in the previous FY (2024/25). - Obtain and review climate and disaster risk expenditure review reports for FY 2024/25.	10	- An annual Climate and Disaster risk expenditure report for Wakiso DLG for the FY 2024/25 dated 30 June 2025 was availed for review. - From review of the Annual Budget and performance report, it was noted that Wakiso DLG annual budget expenditure amounted to UGX 140,600,117,000, with climate change and disaster risk expenditure amounting to UGX 46,971,380,692 which makes 33.44% of the total actual expenditure.
Total score				60/80 (75%)	

DLI 8: Delivery of infrastructure investments that contribute to climate change mitigation and adaptation (average percentage scores as assessed through APA).

Performance Indicator	Assessment Procedure	Detailed assessment findings
The implementing entities have achieved average percentage score of value of investments that contribute to climate change mitigation and adaptation out of total investment under the Program in a FY Targets FY 2023/24: 5% FY 2024/25: 15% (capped to 15% for the 2nd APA) FY 2025/26: 20% FY 2026/27: 25% FY 2027/28: 30%	a) Step 1: From the Planner obtain the budget performance reports for the previous FY (2024/25) and review them to identify all active projects and their value. b) Step 2: Review each project implemented that year and define the applicable method to evaluate the investment. For each project /investment, identify components that contribute to climate change mitigation and adaptation: ✓ Option 1: Investments listed as primarily targeting climate adaptation and mitigation ✓ Option 2: Urban Road Projects ✓ Option 3: Building Projects	▪ According to the DLG budget performance report for FY 2024/25, signed construction contracts and Interim payment certificates for completed works executed during FY 2024/25, the following were the active projects and their values (included in Table 8-A); ▪ Option 1: Investments listed as primarily targeting climate — Spot improvement on Nabimyola Swamp. — Spot improvement on Sissa -Kitovu Road in Kajjansi Town Council. — Spot improvement of Sumbwe Drainage. — Spot Improvement of Busemba Swamp. — Installation of micro-scale irrigation systems — Supply and installation of solar street lighting at Kambe T/C — Borehole drilling and handpump installation in Kasangati T/C and Kakira S/C. — Borehole drilling and motorised pump installation at Kyengera and Masulita Trading Centre and Bussi Sub-county. ▪ Option 2: Urban Road Projects — Periodic maintenance of Gobero - Masulita road (7.6km). — Periodic maintenance of Bulenga - Lubanyi road (2.3km). — Periodic maintenance of Kikaya - Nabuzinga road (6.2km). — Periodic maintenance of Nkowe - Mende - Sanga (14.5km). — Mechanised maintenance of Kanzize – Bbale – Busemba (8.20Km) and Gobero – Magogo – Mwera (12.5Km) Road — Mechanised maintenance of Buloba – Bukasa (4.8Km), et al — Upgrading construction of Bukasa-Sentema-Kakiri Road (12.9Km). — Upgrading construction of Kitemu - Kisozi and Naggalabi Spur (6.5Km). — Phased supply and installation of mark posts on selected roads.

Performance Indicator	Assessment Procedure	Detailed assessment findings
		▪ Option 3: Building Projects — Construction of a 5 stance VIP Latrines at Kabulamuliro Primary School and Sanda Primary School. — Construction of 5 stance VIP Latrines at Kitala Primary School and ST Paul Bulega Primary School. — Construction of 5 stance VIP Latrines at Baka Primary School, Masulita Junior Primary School, Sir Appollo Kaggwa Primary School. — Construction of 5 stance VIP Latrines at Namusera Primary School, St Bruno Kasenge, Bussi Seed Secondary School, Balibaseka Senior Secondary School. — Construction of 5 stance VIP Latrines at St Kizito Katwe Primary School, St Paul Mpala Primary School. — Construction of Teachers' Houses with 2-Stance Latrines at Bukasa Mixed Primary School. — Construction of Teachers' Houses with 2-Stance Latrines at Munkabira Primary School. — Construction of Teachers' Houses with 2-Stance Latrines at St Kizito Kisozi Primary School. — Construction of Teachers' Houses with 2-Stance Latrines at Wampeewo Primary School. — Construction of Teachers' Houses with 2-Stance Latrines at Naggulu UMEA Primary School. — Construction of Teachers' Houses with 2-Stance Latrines at St Pius Nadangira Primary School. — Construction of Teachers' Houses with 2-Stance Latrines at Kyebando UMEA Primary School. — Rehabilitation of Classroom Blocks at Namusera UMEA Primary School. — Rehabilitation of Classroom Blocks at Naggulu Seed Secondary School. — Rehabilitation of Classroom Blocks at Balibaseka Secondary School. — Rehabilitation of Classroom Blocks at Busawula Primary School. — Rehabilitation of Classroom Blocks at Kabaale Primary School.

Performance Indicator	Assessment Procedure	Detailed assessment findings
		— Rehabilitation of Classroom Blocks at Mayirikiti Primary School. — Rehabilitation of Classroom Blocks at Kassengejje Secondary School. — Construction of 2 Classroom Block at Gombe Kayunga Primary School and Kanzize Primary School. — Construction of 2 Classroom Block at Kitayita Primary School and Bbembe Church of Uganda Primary School in Namayumba Subcounty. — Construction of 2 Classroom Block at Bugogo and Ziba Primary Schools. — Construction of 2 Classroom Block at Wakiso Seed Secondary School. — Construction of 2 Classroom Block at Muzinda Primary School and Entebbe Umea Primary Schools. — Construction of 2 Classroom block at Sokolo and Nankonge Primary Schools. — Construction of perimeter wall (Phase 2) at Wakiso Seed Secondary School. — Completion of New Health Centre III in selected Urban Local Government under the Uganda Inter-Government Fiscal Transfer Program for Results-Buloba Kitawuluzi Health Centre III. — Construction of new Health Centre III at Mutumba 1 – Nangabo HC III at Kasangati Trading Centre. — Completion of Mende Health Centre III staff quarters. — Renovation works of staff quarters at Zzinga Health Centre III. — Completion of Nakitokolo Health Centre III staff quarters. — Completion of Bulondo Health Centre III Staff Quarters. — Phased construction of the Chairman's Garden (Phase 4). — Phased soundproofing of Council Chambers (Phase II). — Supply and installation of cameras at Block B (Health Department). — Phased completion of Mende Administration Block Phase II. — Phased completion of Kyengera Administration Block. — Phased construction of Wakiso Sub-county Headquarters. — Phased construction of Kyebando UMEA Primary School boundary wall.

Performance Indicator	Assessment Procedure	Detailed assessment findings
		— Renovation of Works Department Lot 2 at Wakiso DLG. — Construction of Hatchery and Soil Laboratory at Wakiso District Headquarters Demonstration Garden. — Installation of containerized storage facilities under GKMA ISG
	c) Step 3 (a): Obtain signed contracts (including BoQs) and Interim Payment Certificates from the Head of Finance of the entity and review them to establish the value of completed works.	▪ <i>See Table 8 A and B attached.</i>
	d) Step 3 (b) - For investment projects covered by Option 3 only (buildings): Obtain completed Building Climate Score table completed by the Designer.	▪ <i>See Table 8 A and B attached:</i> The Municipal Engineer availed completed Building Climate Scores.
	e) Step 3 (c): Conduct field trips to each of the projects to verify the actual implementation of climate change mitigation and adaptation projects.	▪ We visited the following project sites and verified the actual implementation of climate change mitigation and adaptation projects: — Upgrading construction of Bukasa-Sentema-Kakiri Road (12.9Km). — Upgrading construction of Kitemu - Kisozi and Naggalabi Spur (6.5Km). — Phased construction of the Chairman's Garden (Phase 4). — Completion of New Health Centre III in selected Urban Local Government under the Uganda Inter-Government Fiscal Transfer Program for Results-Buloba Kitawuluzi Health Centre III. — Construction of Teachers' Houses with 2-Stance Latrines at St Pius Nadangira Primary School. — Construction of 2 Classroom Block at Gombe Kayunga Primary School The results of the field visits confirmed that the actual implementation of the components for climate change mitigation and adaptation projects were as presented in the progress reports.

Performance Indicator	Assessment Procedure	Detailed assessment findings
	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.	▪ See <i>Table 8 A and B attached</i>.

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

No.	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		
	Option 1: Investments primarily targeting climate change adaptation and mitigation									
1	Construction of Chairman's Garden Phase 4	195,921,100	195,921,100	Fully Eligible		195,921,100			195,921,100	
2	Supply and installation of solar street lighting at Kambe Trading Centre	20,000,000	16,696,000	Fully Eligible		16,696,000			16,696,000	
3	Borehole drilling and motorised pump installation at Kyengera and Masulita Trading Centre and Bussi Sub-county	219,386,800	219,386,800	Fully Eligible		219,386,800			219,386,800	
4	Borehole drilling and installation of hand pump in Kasangati T/C and Kakiri S/C - 1	54,735,480	54,735,480	Fully Eligible		54,735,480			54,735,480	
5	Installation of micro-scale irrigation systems	2,026,850,000	2,026,850,000	Fully Eligible		2,026,850,000			2,026,850,000	
6	Spot improvement on Nabimyola swamp	62,995,480	57,646,080	Fully Eligible		57,646,080			57,646,080	
7	Spot improvement on Sissa -Kitovu Road in Kajjansi Town Council	137,416,996	125,763,845	Fully Eligible		125,763,845			125,763,845	
8	Spot improvement of Sumbwe Drainage	100,752,412	90,662,940	Fully Eligible		100,752,412			90,662,940	
9	Spot Improvement of Busemba Swamp	184,387,460	137,898,576	Fully Eligible		137,898,576			137,898,576	
	Option 2: Roads									
10	Periodic maintenance of Gobero - Masulita road (7.6km)	174,271,000	174,271,000	Section 1700 - Environmental protection and waste disposal	42,924,990	42,924,990		42,924,990	42,924,990	
				Section 2000 - Drainage						
				Section 5600 - Landscaping and grassing						
				Total			25%			25%
11	Bulenga - Lubanyi road (2.3km)	153,505,000	153,505,000	Section 1700 - Environmental protection and waste disposal	131,484,910	107,756,030		107,756,030	107,756,030	
				Section 2000 - Drainage						
				Section 5600 - Landscaping and grassing						
				Total			70%			70%

No.	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		
12	Kikaya - Nabuzinga road (6.2km)	250,345,000	250,345,000	Section 1700 - Environmental protection and waste disposal		112,900,395	122,750,000		122,750,000	122,750,000	49%
				Section 2000 - Drainage							
				Section 5600 - Landscaping and grassing							
				Total				49%			
13	Nkowe - Mende - Sanga (14.5km)	321,521,000	321,521,000	Section 1700 - Environmental protection and waste disposal		132,050,000	132,050,000		132,050,000	132,050,000	41%
				Section 2000 - Drainage							
				Section 5600 - Landscaping and grassing							
				Total				41%			
14	Upgrading of Kitemu - Kisozi (4.5Km) & Nagalabi spur (2Km) to paved standards	66,231,161,815	-	Section 1700 - Environmental protection and waste disposal		137,400,000	9,822,138,450			-	
				Section 2000 - Drainage		9,593,812,970					
				Section 5600 - Landscaping and grassing		90,925,480					
				Total				15%			
15	Upgrading of Bukasa - Sentema - Kakiri (12.17Km) to paved standards	41,613,257,451	-	Section 1700 - Environmental protection and waste disposal		1,732,895,392	20,817,855,640			-	
				Section 2000 - Drainage		18,873,999,429					
				Section 5600 - Landscaping and grassing		210,960,819					
				Total				50%			
	Option 3: Buildings										
16	Construction of 2 classroom block at Gombe -Kayunga	124,492,714	124,492,714	Climate Design Score	25%		30,612,962			30,612,962	
17	Construction of 2 classroom block at Kanzize PS	124,492,714	124,492,714	Climate Design Score	25%		30,612,962			30,612,962	
18	Construction of Teachers House with 2 stance Pit Latrine at Kyebando PS	164,348,128	164,348,128	Climate Design Score	23%		37,719,242			37,719,242	
19	Construction of Mutuba 1 Nangabo Health centre 3	1,196,418,778	1,196,418,778	Climate Design Score	31%		372,655,029			372,655,029	
20	Construction of Buloba Kitawuluzi Health centre 3	1,198,327,767	1,198,327,767	Climate Design Score	31%		373,249,632			373,249,632	

No.	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		
21	Construction of Teachers House with 2 stance Pit Latrine at Naggulu UMEA P/S	164,400,786	164,400,786	Climate Design Score	23%		37,731,328			37,731,328	
22	Construction of Teachers House with 2 stance Pit Latrine at Bukasa Mixed PS	150,884,216	150,884,216	Climate Design Score	23%		34,629,164			34,629,164	
23	Construction of Teachers House with 2 stance Pit Latrine at Wampeewo PS	144,719,578	144,719,578	Climate Design Score	23%		33,214,329			33,214,329	
24	Construction of Teachers House with 2 stance Pit Latrine at Munkabira PS	164,273,606	164,273,606	Climate Design Score	23%		37,702,139			37,702,139	
25	Construction of Teachers House with 2 stance Pit Latrine at ST Kizito Kisozi PS	164,273,606	164,273,606	Climate Design Score	23%		37,702,139			37,702,139	
26	Construction of Teachers House with 2 stance Pit Latrine at ST Pius Nandagira PS	164,443,800	164,443,800	Climate Design Score	23%		37,741,200			37,741,200	
27	Five stance VIP Latrine at St Kizito Mpala P/S	29,976,661	29,976,661	Climate Design Score	23%		6,879,889			6,879,889	
28	Five stance VIP Latrine at St Kizito Katwe P/S	29,976,661	29,976,661	Climate Design Score	23%		6,879,889			6,879,889	
29	Five stance VIP Latrine at Bulega P/S	29,873,057	29,873,057	Climate Design Score	23%		6,856,111			6,856,111	
30	Five stance VIP Latrine at Balibaseka SSS	29,852,643	29,852,643	Climate Design Score	23%		6,851,426			6,851,426	
31	Five stance VIP Latrine at Bussi SS	29,852,643	29,852,643	Climate Design Score	23%		6,851,426			6,851,426	
32	Five stance VIP Latrine at St Bruno Kasenge P/S	29,852,643	29,852,643	Climate Design Score	23%		6,851,426			6,851,426	
33	Five stance VIP Latrine at Namusera C/S P/S	29,852,643	29,852,643	Climate Design Score	23%		6,851,426			6,851,426	
34	Five stance VIP Latrine at Appollo Kaggwa P/S	29,993,860	29,993,860	Climate Design Score	23%		6,883,837			6,883,837	
35	Five stance VIP Latrine at Masulita Junior P/S	29,993,860	29,993,860	Climate Design Score	23%		6,883,837			6,883,837	
36	Five stance VIP Latrine at Baka P/S	29,993,860	29,993,860	Climate Design Score	23%		6,883,837			6,883,837	
37	Five stance VIP Latrine at Kitala P/S	29,873,057	29,873,057	Climate Design Score	23%		6,856,111			6,856,111	
38	Five stance VIP Latrine at Sanda P/S	29,882,822	29,882,822	Climate Design Score	23%		6,858,352			6,858,352	

No.	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		
39	Five stance VIP Latrine at Kabulamuliro P/S PS	29,882,822	29,882,822	Climate Design Score	23%		6,858,352			6,858,352	
40	Construction of 2 classroom block at Entebbe UMEA P/S	98,748,914	98,748,914	Climate Design Score	25%		24,282,520			24,282,520	
41	Construction of 2 classroom block at Muzinda C/U P/S	98,748,914	98,748,914	Climate Design Score	25%		24,282,520			24,282,520	
42	Construction of 2 classroom block at Kitayita P/S	111,216,770	111,216,770	Climate Design Score	25%		27,348,386			27,348,386	
43	Construction of 2 classroom block at Bbembe C/U P/S	111,216,770	111,216,770	Climate Design Score	25%		27,348,386			27,348,386	
44	Construction of 2 classroom block at Bugogo P/S	123,683,248	123,683,248	Climate Design Score	25%		30,413,913			30,413,913	
45	Construction of 2 classroom block at Ziba P/S	123,683,248	123,683,248	Climate Design Score	25%		30,413,913			30,413,913	
46	Rehabilitation of classrooms at Namusera UMEA P/S	129,598,220	129,598,220	Climate Design Score	25%		31,868,415			31,868,415	
47	Rehabilitation of classrooms at Naggulu Seed Secondary School	79,978,040	79,978,040	Climate Design Score	10%		7,866,692			7,866,692	
48	Rehabilitation of classrooms at Balibaseka Secondary School	159,905,340	159,905,340	Climate Design Score	25%		39,320,985			39,320,985	
49	Rehabilitation of classrooms at Busawula P/S	127,700,780	127,700,780	Climate Design Score	25%		31,401,831			31,401,831	
50	Rehabilitation of classrooms at Kabaale P/S	127,700,780	127,700,780	Climate Design Score	25%		31,401,831			31,401,831	
51	Rehabilitation of classrooms at Mayirikiti P/S UMEA P/S	124,313,236	124,313,236	Climate Design Score	25%		30,568,829			30,568,829	
52	Rehabilitation of classrooms at Kassengeje SS	129,993,520	129,993,520	Climate Design Score	25%		31,965,620			31,965,620	
53	Completion of Bulondo health centre staff house	85,435,478	85,435,478	Climate Design Score	23%		19,608,142			19,608,142	
54	Completion of Mende Health centre iii staff quarters	84,495,552	84,495,552	Climate Design Score	23%		19,392,422			19,392,422	
55	Renovation Works at Nakitokolo Health Centre iii	59,631,300	59,631,300	Climate Design Score	10%		5,865,374			5,865,374	
56	Phased construction completion of Mende Administration Block	42,465,368	42,465,368	Climate Design Score	23%		9,767,035			9,767,035	
57	Phased construction completion of Kyengera Administration Block (Phase IV)	249,627,068	249,627,068	Climate Design Score	23%		57,414,226			57,414,226	
58	Phased construction of Wakiso Sub-county Headquarters	190,632,068	190,632,068	Climate Design Score	23%		43,845,376			43,845,376	

No.	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		
59	Construction of two classroom block at Wakiso Seed secondary school	199,927,657	199,927,657	Climate Design Score	25%		49,162,539			49,162,539	
60	Construction of 2 classroom block at Sokolo and Nankonge Primary Schools	199,728,452	199,728,452	Climate Design Score	23%		45,937,544			45,937,544	
	Total	118,554,870,642	10,633,566,469				35,753,417,947			5,103,334,385	
	Value of implemented climate change related investments as % of total implemented investments									48.0%	

Table 8-B: Calculation of GKMA Overall Score

FY: 2024/5 Name of Entity: Wakiso DLG	Total Contract Amount in annual work plan (UGX)	Value of TOTAL completed investments (Completion as certified by Supervising Consultant (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 %age of total implemented investments
Wakiso District	118,554,870,642	10,633,566,469	5,103,334,385	48.0%

Annex 2: Minutes of introductory meeting conducted at the implementing entity on 10 December 2025 prior to commencement of the verifications

Attendance

No.	Name	Title/function	Contact
Technical Team			
1.	Jude Bukenya Mark	Chief Administrative Officer (CAO)	0782511427
2.	Ssessanga Annet	Principal Assistant (CAO)	0772898990
3.	Kiwanuka Archilles	Senior Assistant (CAO)	0772876815
4.	Galabuzi Paddy	District Planner	0772666616
5.	Abudalla Azizi	Senior Assistant Engineering Officer	0779908037
6.	Katamba Mathias	Senior Human Resource Officer	0782157946
7.	Kyolobi John	Senior Commercial Officer	0772592872
8.	Ndiwalana Robert	Physical Planner	0772634817
9.	Mpoza Esau	Senior Environment Officer	0782688709
10.	Kyejjusa John	District Community Development Officer	0706308383
11.	Nakyeyune Lukia	Senior Community Development Officer	0782023495
12.	Ssekaboga David	Acting District Health Officer	0752275855
13.	Busulwa Simon	District Internal Audit	0772847243
14.	Nakatudde Ruth	Principal Physical Planner	0772823920
15.	Ssekandi Micheal	Chief Finance Officer	0772431724
16.	Nakazibwe Mary	Principal Community Officer	0772562541
17.	Nalwanga Olivia	Senior Accounts Assistant	0772315858
18.	Lwanyaaga Henry	Senior Procurement Officer	0701043906
KPMG Team			
1.	Justin Bimanywa	Procurement Specialist/ Team Leader	0774090345
2.	Geoffrey Katabazi	Physical Planning Specialist	0772424630
3.	Engineer Julius Twesigye	Infrastructure Development Specialist	0787823868
4.	Jerome Twimukye	Environment and Social Safeguards Specialist	0784115204
5.	Sandra Nanteza	Financial Management Specialist	0773065543
6.	Mugume Elvis	Finance Support	0785964152
7.	Elizabeth Ahimbisibwe	Environment and Social Safeguards Specialist	0774294829
8.	Deogratus Atugonza	Finance Support	0778723447
9.	Engineer Jotham Sempewo	Infrastructure Development Specialist	0776568426

Agenda

1. Prayers
2. Self-Introductions
3. Communication from the Chief Administrative Officer (CAO)
4. Communication from the Team Leader

GKMA/Wakiso/ 01/10/12/2025; Prayers and Introductions

The meeting commenced at 9:20am.

The Senior Community Development Officer led team in an opening prayer.

The Wakiso District Local Government (DLG) and Independent Verification Assessment team introduced themselves.

GKMA/Wakiso / 02/10/12/2025; Communication from the Town Clerk

The CAO welcomed members to the entry meeting. He indicated the following:

1. APA 3 is a do or die as funds are needed to complete projects.
2. The DLG team should cooperate with the assessors. The assessors arrived at the DLG by 8:00 am and had to wait for the DLG team.

The CAO further indicated that they are looking forward to the support from KPMG.

GKMA/Wakiso / 03/10/12/2025; Communication from the Team Leader

The team leader indicated that GKMA-UDP is a five year programme (2023 to 2026) that was developed to implement the GKMA Economic Development Strategy (2020 to 2030) through the Ministry of Kampala Capital City and Metropolitan Affairs. He further stated that the programme is aimed at improving climate resilience and providing urban economic and transport infrastructure in nine (9) entities. The assessment is a Program for Results (PforR) and informs funding allocation for all entities.

He Indicated that the APA would focus on following financial years:

- | | |
|---------------------------------------|--------------|
| 1. Previous year (year of assessment) | 2024/25; |
| 2. Previous year but one | 2023/24; |
| 3. Current year | 2025/26; and |
| 4. Forth coming financial year | 2026/27. |

He indicated that the assessment team allocated two (2) days and requested for the DLG's cooperation. In addition, he informed the DLG that there will be a Quality Assurance Review team that will review the same documents reviewed by KPMG and requested the DLG team to keep the information safely.

Lastly, he indicated that the KPMG shall hold a debrief meeting with the DLG team to present the preliminary findings from the assessment.



Justin Bimanywa
KPMG - Team Leader



Sandra Nanteza
Secretary

Annex 3: List of documents reviewed

1. Performance Contract 2025/26
2. Field Appraisal for project 2025/26
3. Desk Appraisal project 2025/26
4. Project Profiles
5. Annual Performance Work plan 2025/26 and 2024/25
6. Detailed designs for all investment projects that are to be financed using MDG funds in the current FY (2025/26)
7. List of all projects financed using MDG funds for FY 2025/26
8. Bills of quantities for previous FY 2024/25
9. Reports on Execution for the Previous FY (2024/25)
10. Interim Payment Certificates for FY 2024/25
11. Substantial Completion Certificate for previous FY 2024/25 projects
12. Annual Infrastructure inventory and condition survey report for FY 2024/25
13. O&M strategy document for FY 2024/25
14. Signed Construction Contracts for FY 2024/25
15. The Uganda Public Service Standing Orders, 2021
16. The Public Service (Negotiating, Consultative and Disputes Settlement Machinery) Act, Cap. 93
17. Salaries and Allowances (Specified Officers) Act Cap. 94
18. Public Finance Management Act (PFMA), Cap 171
19. Financial Reporting Guide, 2024
20. Ministry of Public Service, May 2024, Guidelines for Implementation of Balanced Score Card in the Public Service
21. Office of the Auditor General; Consolidated Value for Money Audit/Assessment Report on Selected Infrastructure Projects Implemented in the FY 2024/25 by Entities Participating in the GKMA-UDP, Final Report - December 2025
22. HR files for Core staff and Heads of Departments from the entity registry
23. Appointment letters and Council minute of approval for the MDF members
24. Performance Contract for FY 2025/26.
25. Budget performance reports for the previous FY (2024/25)
26. Climate and Disaster Risk Screening Checklist for each of the active projects.
27. Budget conference report and the AWP of the current FY (2025/26)
28. Appointment letters, minutes and reports of Rewards and Sanctions Committee for FY2024/25
29. Appointment letters, minutes and reports of Consultative Committee for FY 2024/25
30. Tracking reports and analysis of staff attendance for FY 2024/25
31. Staff and Pensioners payrolls for FY 2024/25
32. Updated Revenue databases
33. Demand notes issued to all due taxpayers.
34. Audited final accounts for the previous two FYs (2023/24 and 2024/25)
35. Board of Survey report for FY 2024/25
36. Minutes from council meetings for FY 2024/25
37. Appointment letters for members of Grievance Redress Committee

- 38. Minutes of meetings of Grievance Redress Committee for FY 2024/25.
- 39. Appointment letters of members, minutes of MDF meetings for FY 2024/25
- 40. Development Plan Application Book
- 41. Minutes of the PPC submitted to National Planning Authority Board for FY 2024/25
- 42. GKMA development strategy

Annex 4: Minutes of the debrief meeting held at the implementing entity at the end of the assessments on 12 December 2025

Attendance

No.	Name	Title/function	Contact
Technical Team			
1.	Ssessanga Annet	Principal Assistant (CAO)	0772898990
2.	Kiwanuka Archilles	Senior Assistant (CAO)	0772876815
3.	Galabuzi Paddy	District Planner	0772666616
4.	Kabaale David	Principal Finance Officer	0701124129
5.	Bakobye Juliet	Principal Human Resource Officer	0752483113
6.	Abudalla Azizi	Senior Assistant Engineering Officer	0779908037
7.	Katamba Mathias	Senior Human Resource Officer	0782157946
8.	Ndiwalana Robert	Physical Planner	0772634817
9.	Mpoza Esau	Senior Environment Officer	0782688709
10.	Kyejjusa John	District Community Development Officer	0706308383
11.	Nakyeyune Lukia	Senior Community Development Officer	0782023495
12.	Bawayira Simon Peter	Environment Officer	0756286061
13.	Busulwa Simon	District Internal Audit	0772847243
14.	Nakatudde Ruth	Principal Physical Planner	0772823920
15.	Ssekandi Micheal	Chief Finance Officer	0772431724
16.	Nakazibwe Mary	Principal Community Officer	0772562541
17.	Nalwanga Olivia	Senior Accounts Assistant	0772315858
18.	Lwanyaaga Henry	Senior Procurement Officer	0701043906
KPMG Team			
19.	Justin Bimanywa	Procurement Specialist/ Team Leader	0774090345
20.	Geoffrey Katabazi	Physical Planning Specialist	0772424630
21.	Peter Katebaliwe	Physical Planning Specialist	0772434852
22.	Engineer Julius Twesigye	Infrastructure Development Specialist	0787823868
23.	Jerome Twimukye	Environment and Social Safeguards Specialist	0784115204
24.	Sandra Nanteza	Financial Management Specialist	0773065543
25.	Esther Yongeza	Financial Management Specialist	0777189987
26.	Mugume Elvis	Finance Support	0785964152
27.	Elizabeth Ahimbisibwe	Environment and Social Safeguards Specialist	0774294829
28.	Deogratus Atugonza	Finance Support	0778723447
29.	Engineer Jotham Sempewo	Infrastructure Development Specialist	0776568426

Agenda

1. Communication from the Chief Administrative Officer
2. Presentation of the preliminary Wakiso DLG GKMA assessment findings by the KPMG Team
3. Reactions from the Technical team from DLG
4. Closing remarks by the CAO

GKMA/Wakiso/01/12/12/2025; Communication from the Town Clerk

The meeting commenced at 4:30 pm. The CAO welcomed members to the debrief meeting and thanked the assessment team and DLG team for the cooperation. She requested Kyejjusa John (District Community Development Officer) to give an opening prayer. He indicated that assessment should be taken as a learning exercise to improve the performance of the entity.

The CAO also thanked the assessment and DLG team for their cooperation and effort towards finalizing the assessment. He highlighted that this assessment has helped them to learn, and improvements will be made especially in the storage of vouchers and promised to have an organised way in the next assessment.

Lastly, he invited the KPMG Team Leader to present the findings. The KPMG Team Leader appreciated the DLG team for their support and revealed that a quality assurance review would be done. Therefore, the DLG team should safeguard all the documents. Additionally, the Team Leader indicated that there are documents the assessment team is meant to obtain from related ministries and government institutions such as Ministry of Finance, Planning and Economic Development (MoFPED), Public Procurement and Disposal of Public Assets Authority (PPDA), Office of Auditor General (OAG) to complete the assessment. He later invited the team to present their findings.

GKMA/Wakiso/02/12/12/2025; Presentation of the preliminary Wakiso DLG GKMA assessment findings by KPMG Team

DLI 3 – Planning and Budgeting for Investments

Wakiso District Local Government demonstrated full compliance with all requirements under DLI 3. Evidence confirms that capital investments for FY 2025/2026 were derived from the approved Five-Year Development Plan (2025/26–2029/2030), approved by TPC under Minute MIN.06 /DTPC/04/2025 of 28th April 2025 and Council on 29th May 2025 under Minute Min199/WAK/DLC6/2025 2025 and submitted to NPA on 20th Feb 2025.

Wakiso DLG developed project profiles, among others, for the FY 2025/26. The TPC meeting held on 16th April 2025, under Minute. 06/DTPC/04/2025, discussed the project profiles.

- The Annual Work Plan (AWP) for FY 2025/2026 was submitted to the Permanent Secretary, MoFPED, on 4 July 2025, consistent with MoFPED requirements.
- Desk and field appraisal reports were available for all planned projects, confirming comprehensive technical and field assessments.
- Wakiso DLG developed project profiles for the FY 2025/26. The TPC meeting held on 16th April 2025, under Minute. 06/DTPC/04/2025, discussed the project profiles.
- Design reports for all capital investments were prepared with support from consultants, with timelines ranging from May 2024 to August 2025. The Drainage design for structures at Kajjansi-Bulonde (Jaraja Swamp) and Kagga (Swamp and Bridge) in Bulenga was not accessed as it is still under development

Wakiso DLG met all requirements under DLI 3 and is awarded the maximum score of 4/5.

DLI 4 – Multi-Jurisdictional Planning and Investments-Score: 0

- Some progress was made on upgrading Lot 1 of the Bukasa–Sentema–Kakiri Road (12.17 km). However, Wakiso District Local Government did not implement any multi-jurisdictional projects in FY 2024/2025 under the GKMA–UDP in line with the PM criteria. With no multi-jurisdictional participation, the district scores 0 under DLI 4.

DLI 5 – Implementation of the Climate-Resilient Annual Infrastructure Investment Plan

Wakiso DLG planned 38 investment projects for the FY 2024/2025.

Performance assessment shows:

- 35 projects out of 37 projects were completed at 100%, including the construction of VIP latrines in numerous schools, building teachers' houses with latrines, and both rehabilitating and constructing new classroom blocks. Additional works included completing and renovating several Health Centre III facilities, constructing the perimeter wall at Wakiso Seed Secondary School, and advancing community projects such as the chairman's garden and Phase II of the council chambers' soundproofing. Significant road maintenance and construction were also carried out across key routes, alongside the establishment of a new hatchery and soil laboratory at the Wakiso District Headquarters Demonstration Garden.
- The district's flagship GKMA–MDG project—the construction of the Bukasa–Sentema–Kakiri road (12.9 km) and the Kitemu–Kisozi Naggalabi Spur (6.5 km), improving connectivity and transport infrastructure.—registered 0% physical progress against the annual budget allocation of UGX 50.27 billion, lowering the district's overall performance.
- Wakiso DLG had a total annual budget of UGX 56.66 billion, with a weighted completion of UGX 7.80 billion. Although the district performed well on small and medium-scale projects, the slow progress of the major road project significantly affected its DLI-5 score. Weighted Implementation Rate: 14%

DLI 6 – Value for Money (VfM) Audits

- Not Scored-The Office of the Auditor General had not yet issued the VfM audit reports for FY 2024/2025 at the time of assessment. Scoring will be determined upon the release of these reports.

DLI 7 – Operation and Maintenance (O&M) of Infrastructure Projects

Wakiso DLG demonstrated strong institutional systems for O&M:

- The Annual Infrastructure Inventory and Condition Survey Report of 10 January 2024 presented had been prepared in full compliance with the POM guidelines. Full marks were awarded:7+8=15 Marks
- The entity had an O&M Strategy for FY 2023/24 to 2027/28 and had been prepared by the District Engineer on 5 January 2023. Further, the entity presented O & M Plans for FY 2024/25 prepared by the District Engineer and endorsed by the CAO on 10 January 2025; covering roads, bridges and drainage structures, workspaces especially markets, and buildings across other departments with infrastructural assets like Health and Education. Full marks were awarded-7+8=15 Marks
- Budgeting for O&M (Roads and Other Infrastructure) was aligned with the O&M Strategy. Five points were allocated for Roads and five points for Other Infrastructure Score: 5 + 5 = 10 Points
- For the 80% O&M Budget Absorption Indicator, allocation and expenditure figures have been obtained. Computations are pending, and the score will be awarded per the assessment tool: TBD
- Regarding Own-Source Revenue Contribution to Maintenance Budget, the required figures were obtained; including the IFMS generated report highlighting expenditures on operations and maintenance using OSR. Calculation and scoring will be computed according to the assessment tool: TBD

DLI 8 -Climate Change Mitigation and Adaptation Investments. Climate implementation score of 9%,

- The assessment team conducted an in-depth evaluation of climate-related elements across all projects and found that several initiatives incorporated climate-resilient features such as rainwater harvesting systems, drainage infrastructure, solar lighting, landscaping and tree planting, as well as environmental management, waste handling, and disposal measures. While Wakiso DLG integrates climate considerations into project designs, actual implementation remains low relative to the size of the investment portfolio.

- The total value of completed climate-related investments was UGX 2,165,741,414 out of a total implemented investment of UGX 25,306,002,573. Consequently, a climate implementation score of 9% was recorded, reflecting the relatively limited emphasis on climate-focused activities within the projects.

Recommendations

1. Accelerate Progress on Major Infrastructure Projects

Given the zero-progress status of the Bukasa–Sentema–Kakiri Road (12.9 km) and the Kitemu–Kisozi Naggalabi Spur (6.5 km), Wakiso DLG should take urgent corrective measures to safeguard overall performance:

- Conduct a rapid diagnostic review to identify project bottlenecks (contractual, technical, financial or administrative).
- Strengthen contractor supervision, performance enforcement, and project management systems.
- Develop and implement a time-bound catch-up plan with clear quarterly milestones, accountability mechanisms, and early-warning triggers.
- Integrate gap identification and closure actions within Monthly TPC meetings.
- Build capacity of engineering and technical staff in supervision of large and complex infrastructure projects.

2. Prioritise Multi-Jurisdictional Planning and Collaboration

To enhance performance under DLI 4, the District should demonstrate leadership in cross-boundary planning and implementation:

- Fast-track execution of already-identified multi-jurisdictional projects and proactively identify new collaborative initiatives (e.g., shared water infrastructure, regional transport corridors, joint waste management systems).
- Actively participate in joint planning platforms under the GKMA–UDP framework.
- Leverage national and development-partner financing that prioritizes inter-district collaborative investments.
- Strengthen coordination between Wakiso sub-counties, municipalities, and adjacent districts to generate high-impact, cross-boundary project pipelines.

3. Enhance Climate Resilience Integration Across the Investment Cycle

With only 9% of investments classified as climate-related, Wakiso DLG should accelerate climate adaptation and mitigation integration:

- Adopt and operationalize the Building Climate Score Table and related design approach.
- Embed climate-resilient design principles at the earliest stages of project conception and planning.
- Ensure comprehensive Environmental and Social Assessments (ESAs) are conducted and integrated throughout appraisal, design, supervision, and certification.
- Increase resource allocation toward climate-responsive infrastructure (e.g., sustainable urban drainage, green spaces, renewable energy systems).
- Strengthen staff capacity on climate-resilient engineering, planning, costing, and compliance standards.
- Work closely with mother ministries (e.g., MoH, MoES) to align all building and infrastructure designs with climate mitigation and adaptation standards.

- Incentivize innovation in design, materials, and construction practices that reduce carbon footprint and increase resilience.

4. **Position GKMA–MDG as a Disruptor for Climate-Resilient Transformation**

Although GKMA funding is ring-fenced, the process improvements it introduces should catalyse systemic change across all district operations. This requires reforms in:

a) **General Design Processes**

- Mainstream sustainability and climate resilience across all new project designs.
- Introduce climate-responsive architectural, structural, and civil engineering standards.

b) **Project Appraisal and Documentation**

Ensure every project answers:

- What have we found on the ground?
- What are we leaving behind?
- How are we safeguarding the environment?
- Are materials sustainably sourced and certified?

This includes:

- Mandatory documentation of environmental baselines.
- Certification of material sources.
- Use of sustainable, low-carbon, and circular-economy materials.
- Strengthening documentation systems to reflect transparency, compliance, and environmental stewardship.

Program Specific Requirements

- Wakiso DLG has a Metropolitan Development Forum (MDF) for FY 2024/25. The DLG Metropolitan Development Forum was elected on 24 January 2024 and subsequently approved by Council. **The DLG has met this Minimum Condition.**

Scores attained on Municipal performance measures

PPDA Annual Audits

- Under the quality of municipal procurement with regard to economy and efficiency, the DLG has not received assessment results from PPDA, hence DLG was not assessed on this measure.

Metropolitan governance

- If the Council met, discussed and acted on service delivery related issues during the last FY (2024/25) including at least one under each of the following; The council met and discussed TPC reports, monitoring reports, annual GKMA-UDP and OPM performance assessment results as well as DLG DPAC reports. The DLG scores 4 points
- If the entity has (i) designated a person to coordinate response to feed-back (grievance /complaints) and (ii) established a centralized Grievance Redress Committee (GRC), with optional co-option of relevant departmental heads/staff as relevant. The DLG has a designated person to coordinate response to feedback (grievance/complaints) and a GRC was appointed by the Town Clerk. **The DLG scored 1 point on this measure**
- 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 (defined complaints referral path), and (iii) public display of information at entity offices. The DLG has a grievance handling mechanism, there is a committee to handle community and workers' grievances at the project site, a complaints log exists and there is public display of information at the entity offices. **The DLG scored 2 points on this measure.**

- If the entity has publicized the grievance redress mechanisms for FY 2024/25 so that aggrieved parties know where to report and get redress. The DLG has publicised the grievance redress mechanism on notice boards and the website. **The DLG scored 1 point on this measure.**
- If the entity publicized the list of projects for FY 2024/25 that have met the selection criteria for public information before they are approved. The DLG publicized the list of projects for FY 2024/25 that have met the selection criteria for public information. **The DLG scored 1 point on this measure**
- If the entity published the list of Project Affected Persons (PAPs) for FY 2024/25. The DLG published the list of Project Affected Persons (PAPs) for FY 2024/25. **The DLG scored 1 point on this measure.**
- If the entity has published the procurement plan for FY 2024/25 and awarded contracts and amounts. The entity published the procurement plan and awarded contracts for FY 2024/5. These were found on the notice board next to the PDU. The Contract register showing awarded contracts and amounts was published on the notice board next to the PDU. **The DLG scored 1 point on this measure.**
- If the entity has made information publicly available on the selected infrastructure projects implemented and their budget amounts for FY 2024/25. The DLG made information publicly available on the selected infrastructure projects implemented and their budget amounts for FY 2024/25. **The DLG scored 1 point on this measure.**
- If the entity has published the performance assessment results and implications, for the previous year (FY 2024/25). The DLG published the 2024 Local Government Management of Service Delivery (LGMSD) national assessments. **The DLG scored 1 point on this measure**
- If the entity conducted discussions (e.g. through municipal urban fora, barazas, radio programmes etc.) with the public to provide feedback on status of activity implementation during the previous FY (2024/25). The DLG conducted a radio talk show on 6 May 2025. **The DLG scored 1 point on this measure.**
- If the MDF has met and discussed among others assessment reports, MDF reports complaints handling, quarterly progress report and MDF has held at least 4 meetings in the previous FY (2024/25). The DLG MDF has met and discussed among others, complaints handling and quarterly progress report and MDF has held at least 4 meetings in the previous FY (2024/25). **The DLG scored 0 points on this measure** because there was no evidence of discussions of assessment reports and MDF reports
- 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 for FY 2024/25. The DLG 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 the MDF for FY 2024/25. **The DLG scored 2 points on this measure.**

Presentation of Preliminary findings for Wakiso DLG Assessment by Physical / Urban Planning Specialist.

DLI 1. Number of GKMA Sub-Nationals that have met the ISG Minimum Conditions.

- DLG has an approved annual Institutional Strengthening Work Plan that has been informed by an Annual Institutional Strengthening Capacity Needs Assessment Report, includes Urban resilience and climate change / disaster risk management and prepared as per format specified in the POM. The plan 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 and retooling and equipment and ISG work plan was approved by Wakiso District Council in meeting held on 30th July 2024 under Min. 157/WAK/DLC6/2024 (g). The minimum condition is Met.

District performance under DLI 2 – GKMA Sub-Nationals that have met the MDG minimum conditions. On whether Municipality has substantially filled key staff positions that are relevant for metropolitan governance and service delivery.

- The substantive CAO is Mr Bukenya Jude Mark appointed CAO by the PS MoLG and Accounting Officer for Vote 933 by the PS/ST MoFPED. The minimum condition is Met.
- The DLG has a substantive District Engineer, Ndiwalana Geoffrey , he was appointed in letter dated 20th February 2024 under Minute DSC 1/2024. He has an ERB practicing certificate for 2025, Certificate No. 1116 dated 20th February 2025. The minimum condition is Met.
- Wakiso DLG has a substantively appointed Principal Physical Planner. The minimum condition is Met.
- Wakiso DLG has a substantively appointed Principal Procurement Officer. The minimum Condition is Met.
- Wakiso DLG has a substantively appointed Chief Finance Officer. The minimum condition is Met.
- Wakiso DLG has a substantively appointed Senior Environmental Officer. The minimum condition is Met.
- Wakiso DLG has a substantively appointed Principal Community Development Officer. The minimum condition is Met.
- Wakiso DLG has a substantively appointed Labour Officer. The minimum condition is Met.
- Wakiso DLG has a substantively appointed District Planner. The minimum condition is Met.
- Wakiso DLG has a substantively appointed Principal Commercial Officer. The minimum condition is Met.
- Wakiso DLG has a substantively appointed Senior Internal Auditor. The minimum condition is Met.
- Wakiso DLG has a substantively appointed Principal Human Resource Officer. The minimum condition is Met.

Municipal performance under DLI 3 - Performance measures

The assessment determined the following performance positions on the physical planning function in the DLG;

- Wakiso DLG has a functional Physical Planning Committee that has developed and implemented the approved Physical Development Plan that is aligned to the overall GKMA Economic Development Strategy. The DLG has a functional Physical Planning Committee in place that is fully constituted. Review of the development plan application book and minutes of physical planning committee for the FY 2024/25 indicated that the committee considers some new investment applications 30 days after submission. We established that the committee sits quarterly and hence the DLG scored 0 point.
- Wakiso DLG complied with the set measure of submitting four sets of minutes of Physical Planning Committee to the National Planning Authority Board during FY 2024/25 and hence scored 1 point.
- Wakiso DLG has a current Physical Development Plan that was approved by Wakiso District Council in its meeting held on 30th November 2017 and recommended for approval under Min. No. 091/WAKDLC5/2017 and hence scored 1 point.
- The Physical Development was submitted to the National Planning Authority Board previously (National Physical Planning Board) at its 40th Meeting held on 8th June 2018 under Min. 03/40/18 and hence scored 1 point
- The PDP is aligned to the overall GKMA Economic Development Strategy and hence scored 1 point.

- Wakiso DLG has detailed physical development plan(s) or/ and area action plans (s) approved by the Council covering excluding the area occupied by water bodies and environmentally sensitive areas such as wetlands, Total land area for Wakiso DLG is 1310.36 sq. kms and the area with Detailed Physical Development Plans is 65.68 sq. kms which is equivalent to 5% percentage coverage which is less than 40% considered by the APA and hence the DLG scored 0 point.
- The current Physical Development Plan considers climate and disaster risks e.g. flooding. The current PDP at Page 204 integrates conservation of ecologically sensitive areas, investment in modern solid waste management facilities and hence the DLG scores 1 Point
- During FY (2024/25), the PPC meeting held on 24th July 2024 considered the District infrastructure investments and approved them under Minute No. PPC.35/311/24 and hence the DLG scores 1 Point.
- The DLG is one of the few in the country that submitted to NPA through a Physical Planning Compliance tool for a compliance certificate and was awarded a score of 62.5% which was satisfactory. However, NPA has not yet granted the same. The DLG scored 1 point since operations within NPA are beyond the control and mandates of the District Council.
- Whether the DLG has the roads surveyed and demarcated roads as planned in the previous FY (2024/25). The team inspection indicated efforts by the DLG to survey the Bukasa – Sentema – Kakiri road and Kisozi–Kitemu and Nagalabi Spur undertaken by a Consultant Gipea Africa Ltd. There is a report on the activity executed by the Consultant but marking and installations of concrete pegs is awaiting completion of ongoing road works and hence the DLG scores 1 Point.
- Whether the DLG had streets named. A site visit revealed that streets were named within Wakiso Town Council. The DLG scored 1 point.
- Whether the DLG has plots numbered. There was no indication of numbering of plots. The DLG scored 0 point.
- The DLG has an updated land inventory featuring a tabular and/or spatial database. The DLG scored 1 point.
- Whether the DLG has a functional building committee. The team confirmed the LG list of the appointed Building Committee members, minutes of quarterly meetings held in FY 2024/25, the Annual Work Plan of Building Committee and Annual Progress Report. The DLG scored 1 point.

The assessment confirmed that the DLG had implemented Human resource management systems through the execution of following functions;

- Assessment established that all HoDs were appraised in the FY 2024/25. The DLG scored 1 point.
- The DLG staff structure and staffing for FY 2025/26 indicated that all key vacant positions were substantially filled and hence the DLG scored 1 point.
- The DLG has a Rewards and Sanctions Committee has established as per Page 34 of the Public Service Standing Orders of 2021 and has implemented rewards and administrative function on time as provided in the guidelines and hence the Municipality scored 1 point.
- The DLG has a consultative committee as provided for in Section 3 of the Public Service (Negotiating, Consultative and Disputes Settlement Machinery), Act 2008 for staff grievance redress and hence the DLG scored 1 point.
- The DLG has consolidated and submitted the staffing requirements for the coming FY 2026/27 and were submitted to the PS Ministry of Public Service (MoPS) by 30th September 2025 and hence the DLG scored 1 point.
- The DLG has conducted a tracking and analysis of staff attendance as guided by the Ministry of Public Service CSI and hence the DLG scored 1 point. But there is need for more analysis to understand the trends in absenteeism and its causes.
- All newly recruited staff during the previous FY 2024/25 accessed the salary payroll not later than two months after assumption of duty and hence scored 1 point.

- All the staff that retired during the previous FY 2024/25 accessed the pension payroll not later than two months after retirement and hence scored 1 point.

Presentation of Preliminary findings for Wakiso DLG Assessment by Environment and Social safeguards Specialist

Assessment of the minimum conditions

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 (consider FY 2025/26 activities). – 32.2% **(MET Minimum Condition)**

The entity has demonstrated basic capacities in climate and disaster risk management

Evidence that the entity has carried out climate change/ disaster risk screening checklist²⁵ at planning, designing, implementation, and completion (O&M) stage (from Year 2)

- Wakiso DLG had a climate change/ disaster risk screening checklist at planning, designing, implementation, and completion stage. Two MDG-funded planned projects for the FY 2024/25 were identified and there was evidence that the projects were screened. Two checklists for roads were reviewed and were fully completed. **(MET Minimum Condition)**

Score on performance measures

Climate change planning, Environmental and social safeguards Performance Strengthened

- The entity has a functional District/ Urban Environment and Natural Resource Committee – Score: 1
- If the entity has prepared Environment and Climate Change action plans by 30 June 2025. Score: 1
- 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
- If the entity has prepared and the Environment and Natural Resource Committee endorsed the District State of the Environment Report (prepared every 2 years) for the previous FY (2024/25): Score: 1
- If the entity has involved the Environment and Natural Resource Committee/ Public Health and Environment Committee in monitoring and enforcement activities to promote compliance with laws, bylaws, ordinances: Score: 1
- If the entity has involved the Environment and Natural Resource Committee/ Public Health and Environment Committee in dissemination of information about environment and climate change: Score: 1
- The entity developed a climate change vulnerability assessment (CCVA) Framework. If the entity developed and approved a climate change vulnerability assessment framework in FY 2024/25.
- If the assessment includes a disaster risk profile with indication of most vulnerable and at-risk locations (map) If the entity implemented the subsequent action points. Score: 2

The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments for all projects being implemented in the current FY.

- If the entity has carried out Environment and Social Assessments for all projects in FY 2024/25: Score: 0
- If the entity has obtained NEMA ESIA certificate and other permits/ licenses for projects being implemented in the current FY (2025/26) before commencement of works as stated in the checklist provided: Score: 0
- If the entity considered environment, social and climate risks/ impacts in designs, BOQs, and procurement documents for FY 2024/25: Score: 1

²⁵ As per the Urban Resilience Guideline and Checklist in POM

- 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 (2025/26): Score: 0

The entity has implemented, supervised and monitored compliance with environmental and social management procedures

- Joint quarterly monitoring/ inspection carried out for all projects (evidence will be monitoring reports on file) in FY 2024/25: Score: pending review of documents availed.
- Enforcement for compliance with environmental and social mitigation measures. Score: 3

DLI 7: GKMA Sub-National have executed Operation and Maintenance for all major Infrastructure assets in accordance with guidelines in the Project Operations Manual (average percentage scores as assessed through APA) The implementing entity has incorporated Environment and climate change sustainability in O&M.

- If the implementing entity has carried out Environment and Social Audit (Annual Compliance Audit) for all major infrastructural projects completed in the previous FY – 2024/25: Score: N/A - No project qualifies to undertake annual compliance audit so no score.
- If the implementing entity has developed and implemented a corrective action plan as part of the Annual Compliance Audit: Score: N/A - No project qualifying to undertake annual compliance audit so no score.
- If the implementing entity has conducted an annual climate and disaster risk

DLI 1 B) Institutional Strengthening Grant spent according to the eligible expenditures

- Wakiso DLG spent Institutional Strengthening Grant according to the eligible expenditures. The expenditure complied with approved annual ISP work plan and ISG expenditure guidelines as defined in the Program Operational Manual (POM). 30% of the ISG (funds received) was spent on climate change activities as planned. **This is still ongoing.**

DLI 2 B) The entity has demonstrated basic capacities in budgeting, procurement and financial management (fiduciary safeguards)

- We shall check MoFPED's inventory record to ascertain whether the DLG submitted an annual performance contract of the current FY (2025/26), that among others, annual work-plan, budget and procurement plan) by the deadline issued by MoFPED of 30 June but was adjusted to 31 July 2025 based on the OPM assessment). Hence, this is not assessed. Based on information available at the DLG, this is MET.
- We shall check MoFPED's inventory record to ascertain whether the DLG submitted annual performance report for the FY 2024/25 to MoFPED by the deadline for submission of 31 August 2025. Hence, this is not assessed. Based on information available at the DLG, this is MET.
- The DLG prepared and submitted an audit work-plan to the Internal Auditor General, Ministry of Finance, Planning and Economic Development (MoFPED) for the current FY (2025/26) and the quarterly internal audit reports for the FY 2024/25 to the LGPAC hence the Minimum Condition was MET.
- The DLG obtained an unqualified opinion for the FY 2023/24 hence the Minimum Condition is MET.
- The DLG annual work-plan/ budget for FY 2025/26 for GKMA PforR adheres to the investment menu provided for in the Program Operational Manual (from Year 2). This is MET.
- The DLG adhered to the eligible expenditures for MDG (investment menu) for the use of funds in the previous year (2024/25) hence the Minimum Condition was MET.

Scores on performance measures

- The DLG has comprehensive revenue databases for its revenue sources hence the score 1/1.
- The DLG has a functioning electronic revenue collection system hence the score 1/1.

- Regarding whether the DLG has made information publicly available on (i) tax rates (ii) collection procedure (iii) procedure for tax appeal for property tax, on public places like the noticeboard and websites. We noted that the DLG has displayed information relating to procedures for tax appeal, tax rates and tax collection procedures for Local Service Tax (LST) but not for other revenue sources hence the DLG scores 0/1.
- The tool requires us to establish whether the demand notes have been issued to all due taxpayers (issuing 100% demand notes in the previous FY 2024/25). We noted that the DLG maintains an acknowledgement of receipt of demand notices for property rates, however, there was no evidence of issuance of 100% demand notes, hence the DLG scores 0/1
- The DLG Own Source Revenue increased by 37% from FY 2023/24 to FY 2024/25 hence the score 2/2.
- The DLG remitted the mandatory share of local revenue to LLGs based on our computation hence the score 1/1.
- The DLG did not use more than 20% of OSR on council activities, they used 12.5% of OSR, hence the score 1/1.
- The DLG collected 113.5% of the budgeted revenue for the FY 2024/25 hence the score of 0/2.
- Regarding whether the DLG makes complete monthly financial reports and submits them to the Mayor/ Chairperson by the 15th day of the following month for the 12 months preceding the assessment. The DLG submitted the financial reports timely, however, they did not have monthly bank reconciliation and budget comparison, hence the score 0/6.
- Regarding whether the entity maintains an up-dated assets register covering details on buildings, vehicle, etc. as per asset module in IFMIS, the DLG scores 0/2. As it was not possible to trace the serial numbers engraved on the physical assets to the IFMS asset register.
- Regarding whether, the DLG used the Board of Survey Report of the previous FY (2024/25) to make Assets Management decisions including procurement of new assets, maintenance of existing assets and disposal of assets. The DLG took action to implement one (1) out of the eight (8) recommendations. Based on the scoring guide, the DLG scores 0/2.
- Regarding the DLG providing information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous financial year but one (2023/24) by 30 April 2025. We shall check MoFPED's inventory/record and score accordingly. Based on information available at DLG, the score is 4/4.

Areas of improvement

- The Finance team should continue guiding the non-finance team on the minimum required support documents for ISG expenditure.
- The DLG should engage the Ministry of Finance, Planning and Economic Development (MoFPED) to include a provision for the serial numbers engraved on the physical assets. This will allow for a correlation between the assets in the fixed asset register and the physical assets.
- The recommendations from the Board of survey report should be implemented and actions monitored by the respective officers.
- The monthly financial reports should include bank reconciliations for all the banks and a budget comparison.

GKMA/Wakiso/03/12/12/2025; Reactions and Way Forward

The CAO thanked the assessment team and requested the DLG team to respond to the issues identified. A summary of the deliberations is indicated below;

- The CAO requested additional time for the assessment however, this was not granted due to timelines of the assessment however the PST team will clarify on any additional timelines to be granted .
- The CFO requested to be allowed to include bank reconciliations and budget analysis to the monthly financial reports so that the DLG can earn the six points.

- The IVA environment specialist guided that the DLG should ensure that all DLG investment projects are executed on land where the DLG has sought consent of the owners.

GKMA/Wakiso/04/12/12/2025; Closing Remarks

The CAO thanked the assessment team for the work done and requested the Principal Community Development Officer to give us a closing prayer.

The meeting was closed at 6:30 pm.



Justin Bimanywa
KPMG - Team Leader



Ssesanga Annet
Principal Assistant CAO



Sandra Nanteza
Secretary

Annex 5: Allocation of GKMA funds to Eligible Activities

Department	Particulars	Amount (UGX)
Administration	Allowances (Incl. Casuals, Temporary, sitting allowances)	20,000,000
Administration	Advertising and Public Relations	30,000,000
Administration	Workshops, Meetings and Seminars	40,327,512
Administration	Travel inland	38,864,335
Administration	Advertising and Public Relations	88,982,535
Administration	Consultancy Services	24,218,341
Administration	Workshops, Meetings and Seminars	250,356,827
Administration	Workshops, Meetings and Seminars	86,313,941
Administration	Staff Training	41,171,180
Administration	Travel inland	6,054,585
Administration	Other Structures - Acquisition	60,545,853
Administration	Light ICT hardware - Acquisition	110,893,233
Administration	Furniture and Fittings - Acquisition	31,171,180
Finance	Travel inland	30,273,000
Finance	Consultancy Services	56,489,000
Finance	Travel inland	40,575,001
Finance	Travel inland	14,284,592
Natural Resources	Consultancy Services	15,136,000
Natural Resources	Travel inland	85,825,000
Natural Resources	Workshops, Meetings and Seminars	88,103,000
Natural Resources	Travel inland	72,655,000
Natural Resources	Consultancy Services-Capital	112,443,000
Natural Resources	Travel inland	57,975,059
Natural Resources	Workshops, Meetings and Seminars	101,425,000
Natural Resources	Consultancy Services-Capital	357,221,000
Natural Resources	Monitoring and Supervision of capital work	50,546,000
Natural Resources	Travel inland	102,633,000
Natural Resources	Workshops, Meetings and Seminars	23,273,000
Natural Resources	Consultancy Services-Capital	361,936,000
Natural Resources	Travel inland	15,000,000
Community	Travel inland	268,990,221
Planning	Workshops, Meetings and Seminars	69,437,000
Planning	Printing, Stationery, Photocopying and Binding	5,000,000
Planning	Travel inland	54,718,135
Planning	Workshops, Meetings and Seminars	40,566,000
Planning	Consultancy Services	45,409,000
Audit	Workshops, Meetings and Seminars	10,000,000
Audit	Information and Communication Technology	3,200,000
Audit	Printing, Stationery, Photocopying and Binding	3,500,000

Department	Particulars	Amount (UGX)
Audit	Travel inland	7,118,341
Audit	Fuel, Lubricants and Oils	16,400,000
Trade, Industry and Local Development	Workshops, Meetings and Seminars	50,000,000
Trade, Industry and Local Development	Fuel, Lubricants and Oils	30,000,000
Trade, Industry and Local Development	Workshops, Meetings and Seminars	90,699,567
Trade, Industry and Local Development	Workshops, Meetings and Seminars	30,000,000
Roads and Engineering	Travel inland	103,104,150
Roads and Engineering	Consultancy Services-Capital	
Roads and Engineering	Roads and Bridges - Improvement	
Sub-Total ISG		3,242,834,588

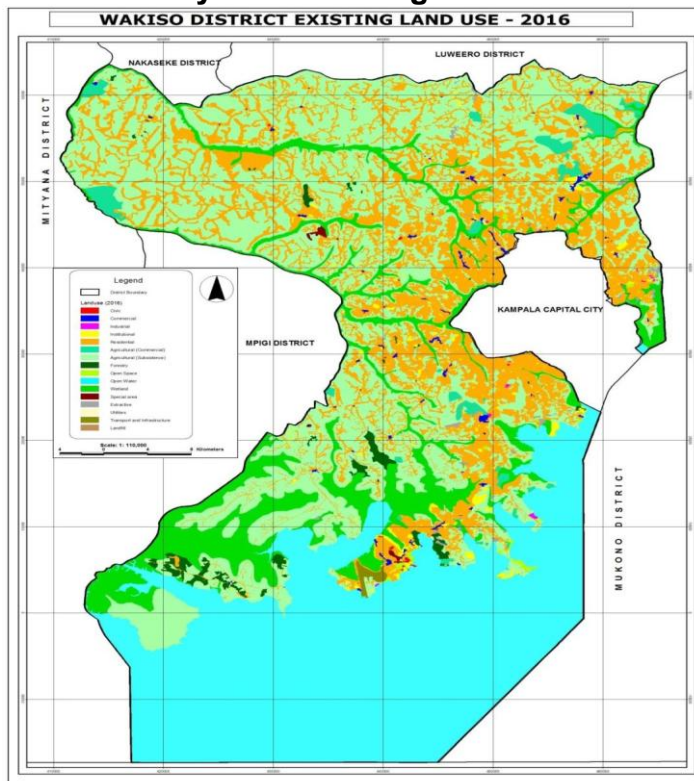
Department	Activity	Amount (UGX)
Roads and Engineering	Consultancy Services-Capital	12,946,926,000
Roads and Engineering	Roads and Bridges - Improvement	184,956,092,666
Sub-Total MDG		197,903,018,666
GRAND TOTAL		201,145,853,254

Annex 6: List of officers interviewed

No.	Title/function	Contact
Technical Team		
1.	Senior Assistant (CAO)	0772876815
2.	District Planner	0772666616
3.	Principal Finance Officer	0701124129
4.	Principal Human Resource Officer	0752483113
5.	Senior Assistant Engineering Officer	0779908037
6.	Senior Human Resource Officer	0782157946
7.	Physical Planner	0772634817
8.	Senior Environment Officer	0782688709
9.	District Community Development Officer	0706308383
10.	Senior Community Development Officer	0782023495
11.	Environment Officer	0756286061
12.	District Internal Audit	0772847243
13.	Principal Physical Planner	0772823920
14.	Chief Finance Officer	0772431724
15.	Principal Community Officer	0772562541
16.	Senior Accounts Assistant	0772315858
17.	Senior Procurement Officer	0701043906

Annex 7: Pictorial of field observations

Urban and Physical Planning



Wakiso District land Use 2016



Road signage in Wakiso DLG



Infrastructure projects



Construction of 2 Staff House and 2 Stance Pit Latrine at St Pius Nadangira Primary School (Left Front View) Right Behind View



Completion of New Health Centre III in selected Urban local Government under the Uganda Inter Government Fiscal Transfer Program for Results-Buloba Kitawuluzi Health centre III



Upgrade of Bukasa-Sentema-Kakiri to Bituminous Standards

Environment and social safeguards



Grass planted at St. Pius Naddangira Primary school.



Dust suppression; section of Bukasa-Sentema-Kakiri Road



Fenced construction site at Buloba - Kitawuluzi Health Centra III.



Grass planted at Gombe Kayunga Primary school.

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