



Ministry of Kampala Capital City and Metropolitan Affairs

**Final Report on the Third Annual
Performance Assessment for Mpigi 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
CBO	Community Based Organisation
CC	Consultative Committee
CCVA	Climate Change Vulnerability Assessment
CDO	Community Development Officer
CFO	Chief Finance Officer
CRD	Central Registration Depository
CSI	Circular Standing Instruction
CSO	Civil Society Organisation
DCDO	District Community Development Officer
DLI	Disbursement Linked Indicator
DLG	District Local Government
DLR	Disbursement Linked Result
DNRO	District Natural Resources Officer
DPAC	District Public Accounts Committee
ED	Executive Director
EDS	Economic Development Strategy
ENRC	Environmental and Natural Resources Committee
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
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
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
OAG	Office of the Auditor General
OSR	Own Source Revenue
O&M	Operations and Maintenance
PAC	Public Accounts Committee
PAD	Program Appraisal Document
PAP	Project Affected Person
PBS	Programme Budgeting System
PDO	Program Development Objective
PDP	Physical Development Plan
PDU	Procurement and Disposal Unit
PEO	Principal Environment Officer
PFMA	Public Financial Management Act
PforR	Program for Results
POM	Program Operational Manual
PPC	Physical Planning Committee
PPDA	Public Procurement and Disposal of Public Assets Authority
PRN	Payment Reference Number
PST	Program Support Team
PS/ST	Permanent Secretary/Secretary to the Treasury
PTC	Program Technical Committee
QAR	Quality Assurance Review
SCDO	Senior Community Development Officer
SEO	Senior Environment Officer
SMS	Short Message Service
TC	Town Clerk
ToR	Terms of Reference
TPC	Technical Planning Committee
UDP	Urban Development Program
UGX	Uganda Shillings
USD	United States Dollars
VfM	Value for Money

1 Executive summary

1.1 Introduction

This is the Final Report on the third Annual Performance Assessment (financial year 2024/25) for Mpigi District Local Government (DLG) 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.

Mpigi DLG was assessed to establish whether it had the minimum prerequisite systems, resources, and management tools required to qualify for the Institutional Strengthening Grant (ISG) under Disbursement Linked Indicator (DLI) 1 (Minimum Condition 1) 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 Mpigi 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 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 the 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 Sabagabo, 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 2010; 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 Mpigi 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 Mpigi District Local Government from 24 to 26 November 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 Authority (PPDA), National Planning Authority Board (NPAB), Ministry of Public Service (MoPS), 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 Engineers, Procurement Specialists, Physical/ Urban Planners, Financial Management Specialists, Environment and Social Safeguards Specialists, and Social Development Specialists. 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.

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 Mpigi 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 Mpigi 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 Mpigi DLG had strengthened institutional performance for service delivery, including climate resilient project designs	70%	62%	83.33%	67.86%
	DLI 4 – Assessed whether Mpigi DLG achieved the average implementation percentage of targets set in the annual work plan	15%	0%	0%	0%
	DLI 5 - Assessed whether Mpigi DLG achieved the average	80%	12.70%	99.34%	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)
	implementation percentage of targets set in the annual work plan				
	DLI 6 - Assessed Mpigi DLG achieved Value for Money when delivering the infrastructure investments	80%	55.57%	51.89%	Not determined
	DLI 7 - Assessed whether Mpigi DLG executed the budget for construction of investment projects and O&M for major infrastructure projects (roads, markets and drainage) and assets during the FY 2024/25	80%	62.5%	63%	20%
	DLI 8 - Assessed whether Mpigi 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%	41.77%	51.11%	0%

- Mpigi 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, Mpigi DLG declined from 83.33% in APA 2 to 62% in APA 3. 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, Mpigi DLG scored 0% against a target of 15% as a result of not implementing any multi-jurisdictional project in FY 2024/2025 under the GKMA–UDP. Similarly, during APA 2, Mpigi DLG scored 0% for DLI 4 because there was no implementation of multi-jurisdictional investments in FY 2023/24.
- Mpigi DLG declined significantly under DLI 5, from a score of 99.34% in APA 2 to 12.70% in APA 3. In APA 2, 23 out of 24 projects assessed were at 100% implementation rate and only one (1) project was at 82%; while in APA 3, a single project contributing 91.93% of annual budget for FY 2024/25 had 5.04% annualised physical progress, thus significantly lowering the weighted implementation rate.
- DLI 6 that is evaluated by OAG reflected an improvement in performance from 51.89% achieved during APA 2 to 55.57% achieved during APA 3.
- Mpigi DLG's performance under DLI 7 declined slightly from 63% scored during APA 2 to 62.5% in APA 3. During APA 3, it was noted that Mpigi DLG spent 72.7% of the budget, which is below the target of 80%, and the annual infrastructure inventory and condition survey included roads, drainage structures, workspaces, equipment, furniture and fittings, buildings and sanitation facilities. In

APA 2, the O&M expenditure for FY 2023/24 was above target and the annual infrastructure inventory report included roads only.

- Under DLI 8, whereas Mpigi DLG's score during APA 3 was 41.77% in comparison to a targeted 20%, this performance indicated a drop in comparison to 51.11% scored during APA 2. In APA 2, the total of climate related components for the projects assessed was 50.67% of total contract amount, while in APA 3, it was 29.68%. Similarly, according to APA 2 results, the contracted projects assessed were 93.2% complete by 30 June 2024 and the corresponding climate related investments were 94.05% complete, while in APA 3, only 3.42% of the contracted amounts was completed by 30 June 2025 and only 4.81% of the corresponding climate related components was completed by year end.

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 Mpigi 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	10,290,875.42	6,464,853.60	3,826,021.82
Total	10,893,653.20	7,067,631.38	3,826,021.82

1.7 Summary of key findings and recommendations

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

- 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)
- Putting in place a system to respond to the feedback/complaints provided by citizens (4/4)
- Sharing information with citizens (Transparency) (6/6)
- Enhancing Transparency, Accountability and participation (4/4)
- Development of a climate change vulnerability assessment (CCVA) Framework (2/2)
- Sufficiently addressing environmental, climate change and social management issues during the planning and designing of investments for all projects being implemented in the current FY (5/5)

The assessment key findings identified in this report 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.

The table below provides the definition of each priority rating.

Table 3: Definition of priority rating

Priority rating	Definitions
High 	The finding may expose Mpigi 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 Mpigi 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 Mpigi 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 Mpigi DLG.

Table 4: Key findings and recommendations from the assessment of Mpigi 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.
	Mpigi DLG obtained an unsatisfactory score and did not have a planning Compliance Certificate issued by National Planning Authority Board (NPAB).	Medium 	Non-compliance with the legal requirements may impact the DLG's continued participation in GoU supported programs.	Mpigi DLG should address to the areas of non-alignment highlighted in the physical planning certificate of compliance report in order to secure a Compliance Certificate as required by the law.
	Mpigi DLG did not carry out surveying, demarcation of roads, naming of streets and plot numbering.	High 	Failure to survey, name, and demarcate roads may create legal, physical, and financial consequences, hence impacting the effectiveness in	Mpigi DLG authorities should ensure proper practices of land administration and urban planning through surveying, demarcation of roads, naming of

DLI	Key findings	Priority rating	Implications	Recommendations
			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.	streets and 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 demand notes 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.	The 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 Mpigi 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 23.5% of the procurement audit recommendations	High 	Non-implementation of audit recommendations hinders performance improvement of the Entity's procurement and disposal function and exposes the Entity to procurement risks.	The Accounting Officer should task the Head of Internal Audit to follow up and ensure full implementation of all PPDA audit recommendations in accordance with Section 10 (l) (a) of the PPDA Act Cap 205.

DLI	Key findings	Priority rating	Implications	Recommendations
	Review of the PPDA Annual Audit Report for 2024/25 revealed that Mpigi DLG awarded two contracts worth UGX 85,038,243 to bidders who did not meet the criteria in the bidding document contrary to Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023	High 	Hinders fairness in the evaluation process and may expose the entity to sanctions, financial loss, legal challenges and reputational damage.	The Head of the Procurement and Disposal Unit should always guide the Evaluation Committees to ensure strict adherence to the criteria set out in the bidding document in accordance with Regulation 5 of the PPDA (Evaluation) Regulations, 2023
	Review of the PPDA Annual Audit Report for 2024/25 revealed that Mpigi DLG did not maintain procurement and contract management records contrary to Section 44(1) of the PPDA Act, Cap 205.	High 	May result in the procurement process being rendered non compliant and failure to demonstrate transparency and accountability.	The Head of the Procurement and Disposal Unit should ensure that all documentation relating to a procurement is maintained on the procurement action file in accordance with Section 44 (I) of the PPDA Act, Cap. 205.
	Review of the PPDA Annual Audit Report for 2024/25 revealed that Mpigi DLG did not dispose of obsolete assets.	Medium 	- This inhibits achievement of value for money as funds are held up in assets and also lost through depreciation of these assets. - Assets are exposed to a risk of theft and vandalism.	The entity should follow up with the Chief Mechanical Engineer and the Chief Government valuer to 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.
	Failure to submit the Physical Development Plan to National Planning Authority Board for approval.	High 	Failure to submit the plan for Board approval may result in non-compliance with national planning regulations and frameworks established by the	The GKMA Program Support Team (PST) should exercise their oversight function and work with the DLG to expedite the submission of the

DLI	Key findings	Priority rating	Implications	Recommendations
			National Planning Authority. This exposes the institution to regulatory sanctions and questions regarding adherence to National development planning guidelines Projects and infrastructure developments outlined in the plan may face delays or suspension since approval from the relevant authority is typically required before implementation	PDP to NPA for approval.
DLI 4	Failure by Mpigi DLG 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, environmental management). - Fragmented and uncoordinated infrastructure development across GKMA. - Reduced economic integration, mobility, and overall urban efficiency within the metropolitan area.	- 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 clear budget allocations. - Seek technical guidance from the GKMA–UDP Program Coordination Unit to ensure compliance with eligibility criteria. - Conduct targeted training for technical

DLI	Key findings	Priority rating	Implications	Recommendations
				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 - The Municipal Engineer should document the end of financial year physical progress for projects transiting into the next year and a corresponding Interim Payment Certificate (IPC) prepared.
DLI 7	Limited own-source revenue for Operations & Maintenance	Medium	Over-reliance on external funding, limiting financial sustainability and	Strengthen own-source revenue mobilization: Improve collection efficiency,

DLI	Key findings	Priority rating	Implications	Recommendations
	(O&M) activities in Mpigi District.		operational autonomy	diversify revenue streams, and enforce compliance to 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	▪ 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 of MDG incentives.	▪ Structured training should be provided in climate-resilient design for the three infrastructure options 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.

1.8 Conclusion

- Mpigi 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 Mpigi DLG on the minimum conditions indicated that the DLG met the minimum conditions under the MDG (DLI 2) and is therefore eligible to receive the program funds under DLIs 3 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 Mpigi DLG had moderately strengthened institutional performance for service delivery, including climate resilient project designs, scoring 62%. However, the PPDA Annual Audit Report for FY 2024/25 identified significant areas of non compliance; specifically, the award of two contracts worth UGX 85,038,243 to non qualifying bidders and failure to maintain procurement and contract management records. To enhance compliance, Mpigi DLG should adhere to the recommendations set out in section 3.3 of the PPDA Annual Audit Report for FY 2024/25 (recommended action plan). The authority should undertake a follow up exercise to ascertain the status of implementation of the recommendations.
 - Under DLI 4, Mpigi DLG did not participate in a multi-jurisdictional project hence scoring 0%. Mpigi DLG should develop and implement a time-bound action plan to initiate at least one (1) qualifying multi-jurisdictional project in line with the POM, strengthen coordination with neighbouring GKMA local governments, and integrate multi-jurisdictional projects into the District Development Plan and annual work plan.
 - The assessment of DLI 5 indicated very low performance at 12.70% as the DLG did not achieve the average implementation percentage of targets set in the annual work plan. This was mainly due to budget concentration in a single high-value MDG-funded road project that recorded very low physical progress (5.04%) by the end of the financial year. To improve the score, the DLG should develop more realistic phasing and annual budgeting, develop a risk management plan 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, and strengthen contract management and enforce performance timelines for contractors.
 - The assessment for DLI 6 was based on the results that the DLG achieved from the VfM audit conducted by the OAG. Mpigi DLG achieved a score of 55.57% in implementation of infrastructure investments funded by MDG and other funding sources. This performance was an improvement from APA 2 where the score achieved was 51.89%.
 - Under DLI 7, Mpigi DLG achieved a score of 62.5% in execution of the budget for construction of investment projects and O&M for major infrastructure projects. The DLG spent only 72.7% of the budget, of which only 3.6% was funded by OSR. The DLG should improve own source revenue collection efficiency, diversify revenue streams, and enforce compliance to increase financial sustainability.
 - Under DLI 8, Mpigi DLG scored 41.77% as the value of investments that contribute to climate change mitigation and adaptation in comparison to the total program investments for FY 2024/25.
- 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 scores under DLIs 2 to 8 for FY 2024/2025, the MDG earned SDR 6,464,853.60 against a maximum allocation of SDR 10,290,875.42, resulting in unearned balance of SDR 3,826,021.82. Therefore, the total earnings from ISG and MDG amounted to SDR 7,067,631.38.

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	GMKA Entity Level Institutional Support Grants (ISG)	USD 30 million (IDA Grant)	None	DLI 1	This window 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 supports 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, eight (8) Local Governments (LGs), 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 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 is 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 are 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 Mpigi District Local Government.

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 Mpigi DLG met the requirements to access the ISG under the Program.
- Measured the performance of Mpigi 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 scope of work included the following:

- Assessment of minimum conditions for Mpigi DLG to enable the MoKCC&MA to determine whether the DLG had 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 identified critical capacity gaps in the DLG that need to be addressed.
- Assessment of the performance measures for Mpigi DLG, the results of which shall be used to determine the funding allocations upon the Entity meeting the minimum conditions.
- Assessment of value for money achieved by Mpigi DLG in the infrastructure investments.

Specific details in assessment of the minimum conditions and performance measures for Mpigi 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.

DLI	DLI Performance area	Performance measure
		The entity has implemented Human Resource Management systems.
	Own Source Revenue mobilization and administration	The entity has implemented revenue mobilization strategies and increased its own source revenues in the last financial year compared to the one before the previous financial year (last 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	The participating entities have achieved the average implementation

DLI	DLI Performance area	Performance measure
	climate-resilient infrastructure investment plans	percentage of targets set in the annual work plan.
6	Value for Money (VfM) audits in the infrastructure investments funded by the MDG as well as other funding sources	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.
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 Mpigi 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 Mpigi DLG from 24 to 26 November 2025. An introductory meeting was held at the Entity on 24 November 2025 in the Council Hall. The meeting was attended by the Heads of Departments, Senior Staff, and some members of GKMA-UDP Steering Team, and was chaired by the Chief Administrative Officer. 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 on 26 November 2025 with Mpigi DLG core staff and leadership. 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 Mpigi DLG, actions were agreed upon regarding additional information that could be provided before issuance of the draft report. All entities including Mpigi DLG were given between 5 and 23 January 2026 to provide documentation and clarifications that could not be obtained during the field visits. During this period, additional supporting documents for ISG expenditure for FY 2024/25 were obtained, reviewed and considered in the preparation of the draft report.

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 Mpigi 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 institutions including MoFPED, the OAG, PPDA, Engineers' Registration Board (ERB) retrieve and review specific documentation relating to DLI 2, DLI 3, and DLI 6. The documentation obtained from the central institutions was used to validate the information received from Mpigi 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 function, land management function, and compliance with planned land use in the District PDP 2025-2040.
- b) Field inspections and reviews to assess 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 are included under **Annex 7**.

4 Assessment results

This section presents the summarised third Annual Performance Assessment (APA) results for Mpigi 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 Mpigi 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 Mpigi DLG had substantively filled key staff positions and demonstrated basic capacities in fiduciary, safeguards, and climate change/disaster risk management, and met all Program specific requirements for successful Program implementation. Meeting the Minimum Conditions under DLI 1 and DLI 2 would determine FY 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 APA.

4.1 Performance on the minimum conditions for the Institutional Strengthening Grant

Only 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 Annual Performance Assessment findings for Mpigi 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, Mpigi 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 Annual Performance Assessment findings for Mpigi 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	3rd APA 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 substantively ² 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
B) The entity has demonstrated basic capacities in budgeting,	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	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	3rd APA Results
procurement and financial management (fiduciary safeguards)		deadline issued by MoFPED (According to PFMA, the deadline is 30 June, but was adjusted to 31 July 2025 based on the OPM assessment)		
	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
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, Mpigi DLG has met the Minimum Conditions for accessing the Metropolitan Development Grant under DLI 2. Specific details are included in **Annex 1.2**.

³ The deadline of 31st July specified in the PFMA Act, 2015 was adjusted to 31st Aug as per the Assessment Guidelines by OPM.

⁴ As per the Urban Resilience Guideline and Checklist in POM

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 summarised third Annual Performance Assessment findings for Mpigi 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, budgeting and management (Maximum score is 24)	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	14	6	Areas of Compliance ▪ Mpigi DLG had a functional and fully constituted PPC whose members were all appointed on 12 February 2024. ▪ The DLG submitted four (4) sets of minutes of the PPC for the meetings held during the FY 2024/25. ▪ Mpigi DLG has a Draft Physical Development Plan (PDP) that was endorsed by Council in a meeting held on 24 September 2025 under Minute 05/09/2025. ▪ The Draft PDP 2025-2040 is aligned to the GKMA Economic Development Strategy. ▪ The Draft PDP 2025-2040 considers climate and disaster risks mitigation strategies on pages 71 – 78. ▪ The PPC meeting held on 23 May 2024 under minute MDPPC 008/05/23-24 considered the DLG infrastructure investments for the FY 2024/25 and approved them subject to user departments providing necessary documents. ▪ The District PDP and the three detailed plans confirmed that the investment projects listed above were embedded in the plans.

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
					▪ The investment projects were embedded in the plans. ▪ The DLG land cover inventory database was captured in the Mpigi District PDP 2025-2040. The land cover inventory for the district from 2015, 2020 up to 2025 was included in the Situation Analysis Report of April 2025. The report also provides the current status on comprehensive land use inventory captured in the Existing Land Use Map 2025 and the table on distribution of land use. ▪ Mpigi DLG has a functional Building Committee that was appointed by the CAO on 23 April 2024 including officers responsible for physical planning, engineering and building inspectors. Areas of Non-Compliance ▪ The PPC met quarterly to approve the decisions made by the sub-committee in IRAS, new investments were not considered and approved within 30 days after submission. ▪ At the time of this assessment, there was no evidence provided indicating that the PDP had been submitted to National Planning Authority Board (NPAB) for approval. ▪ Mpigi DLG has three (3) draft detailed local physical development plans that were approved by Council, covering 1.16% of the land (below the APA3 target of 40%). ▪ 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 Mpigi DLG was unsatisfactory at 31.8%. ▪ At the time of the assessment, there was no evidence of surveying and demarcating roads. ▪ Street naming/signage was carried out in Mpigi Town Council hence streets/roads in the remaining TCs was yet to be achieved. However, the workplan did not specify the target for the FY 2024/25; therefore, we could not determine whether Mpigi DLG did met the 80% threshold as required by the assessment tool. In addition, the

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
					information on plot numbering and demarcation was not provided at the time of assessment.
	2.	The entity has planned and budgeted for investments effectively	5	4	Areas of Compliance ▪ The AWP for the current FY 2025/26 included priority projects identified during the budget conference, thus in line with the consultations held. ▪ Mpigi DLG conducted desk appraisal for all projects in the budget. In addition, the capital investments included in the approved AWP were derived from the approved five-year development plan 2025/2026 – 2029/2030. Only one project (Upgrading Mpigi- Muduuma Road - 15.6kms) was earmarked for MDG funding in the AWP for FY 2025/26. The project was eligible for expenditure under the MDG as guided in the POM. ▪ Mpigi DLG conducted field appraisal. The field appraisal reports indicated that the projects were technically feasible and provided for environmental and social acceptability. ▪ Mpigi DLG developed detailed designs for only three (3) investment projects of the current FY (2025/26). ▪ Mpigi DLG developed seven (7) project profiles for the FY 2025/26 which were discussed by TPC in a meeting held on 29 April 2025, under Minute No.93/04/24-25. Area of Non-Compliance ▪ At the time of assessment, detailed designs for four (4) projects were either under development, or the projects were at earlier stages of planning.
	3.	The entity has implemented human resource management systems	5	4	Areas of Compliance ▪ The CAO appraised all the ten (10) Heads of Departments.

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
					▪ Mpigi DLG has a functional rewards and sanctions committee composed of seven (7) members. The committee met four (4) times and submitted the minutes to the CAO. ▪ Mpigi DLG has a functional Consultative Committee (CC) for staff grievance redress. The committee met twice in the FY 2024/25. ▪ Mpigi DLG conducted tracking and analysis of staff attendance as guided by Ministry of Public Service CSI during the FY 2024/25. ▪ All the 57 staff recruited on probation accessed the payroll in less than two months after assuming duty. ▪ All the 32 DLG staff that retired during the FY 2024/25 accessed the payroll within two months after retiring. ▪ Mpigi DLG submitted the Mpigi District Recruitment Plan for the coming FY 2026/27 to the Ministry of Public Service (MoPS) in a letter dated 8 September 2025. At the time of this report, MoPS had not provided the required information regarding the Recruitment Plan for the coming FY 2026/27. Mpigi DLG was awarded a score since the DLG provided evidence that MoPS acknowledged receipt of the recruitment plan that was submitted. Areas of Non-Compliance ▪ Mpigi DLG conducted tracking and analysis of staff attendance as guided by Ministry of Public Service CSI during the FY 2024/25 and submitted four (4) quarterly reports to MoPS. However, only one report for quarters 2 was submitted in time.
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	6	2	Areas of Compliance ▪ Mpigi DLG has a functioning electronic revenue collection system. ▪ Mpigi DLG had publicized the tax rates, collection procedures and procedure for tax appeal on the notice boards at the time of the assessment. Areas of Non-Compliance

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
		year but one) ⁵ - (2023/24)			▪ Mpigi DLG did not maintain a revenue database for events and promotion fees, and loading and offloading. ▪ There was no evidence of issuance of 100% demand notes in the previous FY 2024/25. The IVA recommends that MoKCC&MA reviews the practicality of the Assessment procedure. ▪ The DLG realised only a slight increase in OSR by 0.006% between the FY 2023/24 (UGX 1,225,593,694) and FY 2024/25 (UGX 1,225,670,468) which was less than 1%.
	5.	Local revenue administration, allocation and transparency	4	1	Area of Compliance ▪ Mpigi DLG used 16.3% of OSR on council activities which was below the maximum of 20%. Areas of Non-Compliance ▪ The mandatory LLG share was remitted to only three (3) out of nine (9) LLGs. Remittances to six (6) LLGs was below the mandatory share (100% to Town Councils and 65% to LLGs). ▪ Mpigi DLG realised only 65% of the budgeted revenue, which was less than 90%.
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 23.5% of the procurement audit recommendations contrary to section 10 of the PPDA Act Cap 205. ▪ The PPDA Annual Audit Report 2024/25 highlighted the following key exceptions:

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
					- The Entity did not dispose of obsolete assets including motor vehicles contrary to Regulation 24, Regulation 2 and Regulation 3 of the PPDA (Disposal of Public Assets) Regulations, 2023. - The Entity awarded two contracts worth UGX 85,038,243 to bidders who did not meet the criteria in the bidding document which was contrary to Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023. - The Entity failed to maintain procurement and contract management records contrary to Section 44(1) of the PPDA Act, Cap 205.
D. Accounting and Core Financial Management (Maximum score is 14)	7.	The entity makes timely and complete monthly financial reports	6	1.5	Area of Compliance - The DLG submitted twelve (12) reports to the district chairperson on or before the 15th day of the following month. Out of the 12 reports submitted timely, three periodic reports included all required statements including the trial balance, income/expenditure statement with budget comparison, balance sheet, and bank reconciliation. Area of Non-Compliance - The nine (9) monthly financial reports submitted included all required statements except the budget comparison, thus considered incomplete.
	8.	The entity maintains a detailed and updated assets' registers	4	1	Areas of Compliance - Mpigi DLG uses the asset register module in IFMIS. We obtained and reviewed the asset register in excel and noted that it comprised various assets. The asset register indicated the asset category, department (location of asset), 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 DLG used the Board of Survey report for FY 2024/25 to make assets management decisions.

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
					Area of Non-Compliance We sampled seven (7) assets including the CFO's table and chair purchased under GKMA (e.g., chair (MPG-GKMA-UDP FY 2024-25/10) and table MPG-GKMA-UDP FY 2024-25/T/10)) to confirm their existence and noted that none of the assets could be traced during the verification.
	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).	4	4	Area of Compliance Mpigi DLG submitted actions to Address Internal Auditor General's findings on 13 March 2025 as per the MoFPED's inventory/ record of submission. There was no evidence of submission of Auditor General's findings.
E. Metropolitan Governance (Maximum score is 18)	10.	The entity Authority/ Council meets and discusses service delivery related issues	4	2	Area of Compliance - Mpigi DLG Council met and discussed service delivery related issues in regard to monitoring reports and entity PAC reports. Area of Non Compliance - There was no evidence presented to demonstrate that Council met, discussed and acted on performance assessment results for OPM for last FY (2024/25). Additionally, there was no evidence presented to demonstrate that service delivery issues were acted on in regards presentation of TPC reports.
	11.	The entity has put in place a system to respond to the feedback/complaints provided by citizens	4	4	Area of Compliance Mpigi DLG has systems to respond to the feedback/complaints provided by citizens.

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
	12.	The entity shares information with citizens (Transparency)	6	6	Area of Compliance Mpigi DLG shared information with citizens.
	13.	Enhanced Transparency, Accountability and participation	4	4	Area of Compliance The DLG enhanced Transparency, Accountability and participation.
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	7	5	Areas of Compliance - Mpigi DLG has constituted a functional Environment and Natural Resource Committee as per the National Environment Act, 2019. - Mpigi DLG prepared an Environment and Climate Change Action by 30 June 2025. - Mpigi 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. - Mpigi DLG has a district state of the Environment Report dated June 2025 that was approved by the Natural Resources Committee in a meeting held on 30 June 2025 under minute number DENRC 04/06/2025. - Mpigi DLG involved the Environment and Natural Resource Committee/ Public Health and Environment Committee in dissemination of information about environment and climate change. Areas of Non-Compliance - The functional Environment and Natural Resource Committee held four meetings however none of the meetings were held in quarter 1. - Mpigi DLG did not fully involved the Environment and Natural Resources Committee in monitoring and enforcement activities to promote compliance to laws, bylaws and ordinances.

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
	15.	The entity developed a climate change vulnerability assessment (CCVA) Framework	2	2	Areas of Compliance - Mpigi DLG developed a Climate Change Vulnerability Assessment (CCVA) Framework that was approved by the Environment and Natural Resources Committee meeting held on 29 June 2021 at Mpigi District Board Room under Minute Number. DENRC 6/06/2021. - The assessment included a disaster risk profile with an indication of most vulnerable and at-risk locations (map). - Mpigi DLG implemented subsequent action points.
	16.	The entity has sufficiently addressed environmental, climate change and social management issues during the planning and design of investments for all projects being implemented in the current FY.	5	5	Areas of Compliance - Mpigi DLG conducted Environment and Social Impact Assessment (ESIA) for the two projects implemented in FY 2024/25 that required ESIA. - The DLG obtained ESIA Certificates and other permits/ licenses for Upgrading of Mpigi –Muduuma road from murram to tarmac that was being implemented before commencement of work. - Mpigi DLG considered environment, social and climate risks/ impacts in designs, BOQs, and procurement documents for the projects implemented in FY2024/25. - Mpigi DLG had evidence of land acquisition (signed consent forms and land agreements) for the Upgrading of Mpigi- Muduuma Road Project in FY 2025/26. Signed consent forms by Project Affect Persons were seen on file.
	17.	The entity has implemented, supervised and monitored compliance to environment and social management procedures	5	3	Areas of Compliance - Mpigi DLG partially implemented, supervised, and monitored compliance to environment and social management procedures. Joint monitoring was conducted for only three (3) projects including construction of Bujuko Health Centre III, construction of a pit latrine at St. Kizito Primary School (PS) and construction of a classroom block at St. Damiano. - Mpigi DLG enforced compliance to environment and social mitigation measures for the projects visited including Mpigi – Muduuma road

Performance Area	No.	Performance Measure	Maximum Score (Target)	3 rd APA Assessment Score (FY 2024/2025)	Remarks
					construction project including the campsite, construction of a two-stance lined pit latrine with a bathroom for teachers and a 5-stance with a urinal for boys at Manyogaseka Primary School. Area of Non-Compliance ▪ Mpigi DLG only carried out joint quarterly monitoring/ inspection for only three (3) listed above. There was no evidence of joint quarterly monitoring/inspection for all other projects implemented in FY 2024/25.
Total			100	62	
Percentage score				(62/100 = 62%)	

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. Mpigi DLG scored 62% as highlighted in **Table 9**. This reflects a 21.33% decline when compared with the previous year (i.e. 62% in 3rd APA from 83.33% 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 Mpigi DLG did not implement any multi-jurisdictional MDG - funded projects during FY 2024/25 as indicated in **table 10** below. In comparison with APA 2 results, Mpigi DLG scored 0% for DLI 4 because there was no implementation of multi-jurisdictional investments in FY 2023/24.

Table 10: Summary of assessment results of DLI 4

Name of Project/ Investment	Total capital investment under the program in the FY (UGX '000')	Description of multi- jurisdictional investments	Total Value that was certified as complete during the previous FY (UGX '000')	Total multi- jurisdictional Value that was certified as complete in the last FY '000')	Value of implemented investments that are multi- jurisdictional as a percentage of total investment under the Program in a FY
Upgrading Mpigi- Muduuma Road 15.6 kms under GKMA - MDG Support	39,314,777	No	0	0	0
Sub-total	39,314,777		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.

The review established that Mpigi DLG implemented 34 infrastructure projects in FY 2024/25 as indicated in **table 11** below. Contracts, physical progress reports and completion certificates were availed; 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 34 projects was UGX 42,764,214,687 and physical progress of UGX 5,430,902,448, resulting into a weighted implementation rate of **12.70%**.

Although 33 out of 34 projects (funded by sources other than MDG) had 100% physical progress by 30 June 2025, these projects contributed only 8.07% of the total annual budget for FY 2024/25. One MDG funded project – “Upgrading Mpigi-Muduuma Road 15.6 km” had contract value of UGX 71,002,891,791, annual budget for FY 2024/25 of UGX 39,314,777,000 (91.93% of the total annual budget for 34

projects implemented in FY 2024/25) and yet the annualised implementation rate was 5.04%.

In comparison with performance of DLI 5 in APA 2, Mpigi DLG had a significant decline in score from 99.34% to 12.70% attributed to the difference in implementation rate for the various projects assessed in APA 2 and APA 3. 23 out of 24 projects assessed in APA 2 were at 100% implementation rate (i.e. the annual physical progress targets set for FY 2023/24 were all met) and only one project was at 82%, while a single project contributing 91.93% of annual budget for FY 2024/25 had 5.04% annualised physical progress, thus significantly lowering the weighted implementation rate. Without the MDG-funded project, the weighted score for the 33 projects would be 99.22%.

We noted that the procurement process for the upgrading of the Mpigi–Muduuma Road (15.6 km) commenced in June 2024 and was completed in March 2025, when the contract was signed on 17 March 2025. The official commencement date was 15 April 2025, and site possession was granted on 12 May 2025 following fulfilment of the mandatory Environmental, Safety, Health, and Social Safeguards conditions precedent—a process that took approximately three months. Consequently, by the 30 June 2025 cut-off date for APA3 reporting, only one and a half months of the financial year remained available for implementation. The reported annualised physical progress of 5.04% therefore reflects works undertaken between May and June 2025 only, as no works had commenced prior to May 2025.

According to both the contractor's interim progress reports and the supervision consultant's monthly site reports signed in July 2025, the targeted physical progress for the FY 2024/25 and actual physical progress attained in FY 2024/25 for the upgrading of Mpigi – Muduuma Road were 1.39% and 0.07% respectively, resulting into an annualised Implementation rate of 5.04%. The supervision consultant confirmed that activities completed by 30 June 2025 were limited to site clearance, topsoil stripping, and gravel hauling along approximately 1.2 km of the road corridor. No pavement layer works or drainage structures had commenced by the reporting cut-off date.

Financial progress on the MDG funded project (as per the payment vouchers reviewed), stood at UGX 18.05 billion paid by 30 June 2025, representing 46% of the annual planned value of UGX 39 billion. This entirely related to the advance payment provisions under the contract (30% of the accepted contract price), hence the relatively high financial performance against low physical progress.

Table 11: Summary of assessment results of DLI 5

No	Projects	Contract Amount (UGX)	Annual Budget for Planned Activities (UGX)	Implementation rate against Annual Budget/ planned completion	Weighted (Annual Budget/planned contract amount multiplied by completion rates) - UGX
1	Upgrading Mpigi- Muduuma Road 15.6 km	71,002,891,791	39,314,777,000	5.04%	1,981,464,761
2	Construction of a 5-stance lined pit latrine with a bathroom, an incinerator and a handwashing facility at St. Kizito Mpigi in Ward D in Mpigi Town Council	29,478,243	35,478,000	100%	35,478,000
3	Construction of a 2-classroom block, supply of 36 desks and installation of a 10,000 litre water harvest tank at Damiano Makumbi	107,809,520	109,809,000	100%	109,809,000

No	Projects	Contract Amount (UGX)	Annual Budget for Planned Activities (UGX)	Implementation rate against Annual Budget/ planned completion	Weighted (Annual Budget/planned contract amount multiplied by completion rates) - UGX
	P/S in Butoolo Parish in Kammengo Sub-County				
4	A 5-classroom block renovated, 2 water harvest tanks each of 10,000 litres and 90 desks supplied at Kibuuka Memorial P/S in Ward C in Mpigi TC	169,517,502	162,119,000	100%	162,119,000
5	Construction of a 2 Classroom block with a 10,000ltr water harvesting tank and Supply of 36 3-seater desks at Kitakyusa PS in Kantini parish in Kituntu Sub-county	108,994,240	109,994,000	100%	109,994,000
6	Construction of a Classroom block with an office and furniture for the office and staff room at Kikoota UMEA in Nnindye Parish in Nkozi Sub-county	75,085,760	76,185,000	100%	76,185,000
7	Construction of a 5-stance lined pit latrine with washrooms, an incinerator and a 1000 ltr water tank at Nsumba CU P/S in Musa Parish in Kammengo Sub-county.	33,544,308	34,744,000	100%	34,744,000
8	Construction of a 5-stance lined pit latrine with washroom, an incinerator and 1000 ltr water tank at Kyanja P/S in Kyanja Parish in Kammengo Sub-county	31,696,439	33,399,000	100%	33,399,000
9	Construction of a 2-stance lined pit latrine with a bathroom for teachers and a 5-stance with a urinal for boys at Manyogaseka P/S in Luvumbula Parish in Kiringente Sub-county	44,087,726	44,987,000	100%	44,987,000
10	Construction of a 5-stance lined pit latrine with a bathroom and incinerator at Kisamula P/S in Lugyo Parish in Muduuma Sub-county	33,764,673	33,994,000	100%	33,994,000
11	Renovation of a 3 classroom block at Buwama Modern in Lubugumu Ward in Buwama Town Council	13,540,000	16,540,000	100%	16,540,000
12	Construction of a 5-stance lined pit latrine with a bathroom and 1000 litre water harvest tank at Buyala	25,110,380	30,110,000	100%	30,110,000

No	Projects	Contract Amount (UGX)	Annual Budget for Planned Activities (UGX)	Implementation rate against Annual Budget/ planned completion	Weighted (Annual Budget/planned contract amount multiplied by completion rates) - UGX
	C/U in Lugyo Parish in Muduuma Sub-county				
13	Construction of a 5-stance lined pit latrine with urinal and a 1000 litre water tank at St. Bruno Membe P/S in Maziba Ward in Mpigi Town Council	28,262,380	29,962,000	100%	29,962,000
14	A classroom block with an office and staffroom at Buyiga Seed Secondary School in Kammengo Sub-county	197,332,000	199,332,000	100%	199,332,000
15	A multipurpose structure remodeled into a classroom block 2 water harvest tanks each of 10,000 litres Solar Equipment and furniture at Buyiga Seed Secondary School in Musa Parish in Kammengo Sub-county	111,143,610	111,143,610	100%	111,143,610
16	A 5-stance pit latrine with an incinerator for girls, a 2-stance pit latrine with a bathroom for female teachers	72,040,770	72,040,770	100%	72,040,770
17	Construction of a boys' dormitory at St. Maria Gorreti SS Katende	380,000,000	380,000,000	100%	380,000,000
18	Renovation of a classroom block at St. Muggagga SS Jjalamba in Jjalamba Ward in Buwama Town Council	42,654,000	43,000,000	100%	43,000,000
19	Construction of a staff house at Bunjakko H/C III in Bunjakko parish in Buwama Sub-county (1 st phase)	49,997,898	49,997,898	100%	49,997,898
20	Construction of a 3-stance lined pit latrine at Ggolo Health Centre III in Ggolo Parish in Nkozi Sub-county	24,190,000	24,190,000	100%	24,190,000
21	Construction of a drainage at Bbongole Women Friendly Market in Bbongole Ward in Buwama Town Council	29,376,100	29,376,100	100%	29,376,100
22	Solar Street lighting in Buwama B, Bbongole and Jjalamba in Buwama Town Council	49,406,000	49,406,000	100%	49,406,000
23	Solar street lighting in Mpigi Town Council	22,656,000	23,000,000	100%	23,000,000

No	Projects	Contract Amount (UGX)	Annual Budget for Planned Activities (UGX)	Implementation rate against Annual Budget/ planned completion	Weighted (Annual Budget/planned contract amount multiplied by completion rates) - UGX
24	Construction of a 3-stance lined pit latrine with a hand-washing facility at Buwama H/C III staff house in Mbizzinnya Ward in Buwama Town Council	25,311,000	30,000,000	100%	30,000,000
25	Fencing of the Nursery bed and installation of water harvest tank under GKMA	16,832,910	16,833,000	100%	16,833,000
26	Extension of piped Water in 3 Villages of Nakirebe, Kataba and Nantwala in Kikondo parish in Kiringente Sub-county by the Central Umbrella Ministry of Water and Environment	384,121,000	385,000,000	100%	385,000,000
27	Drilling of a Deep Borehole at Gwanika in Muige Parish in Nkozi Sub-county	31,026,330	31,000,000	100%	31,000,000
28	Renovation of Boundary Wall at the District Headquarters under GKMA in Ward B in Mpigi Town Council	188,321,309	188,321,309	100%	188,321,309
29	Construction of an Administration block at Kayabwe Town Council	188,634,210	190,000,000	100%	190,000,000
30	Supply and Installation of road name signage under Physical planning GKMA	16,800,000	16,800,000	100%	16,800,000
31	Completion and furnishing of the Sub-County Administration Block at Kagezi in Luvumbula Parish	14,127,000	14,719,000	100%	14,719,000
32	Construction of Council Hall with Offices at Nkozi Sub-County	12,756,000	12,957,000	100%	12,957,000
33	Laboratory Expansion and Tiling and Installation of Solar Panels under P&M grant Production Department	14,974,000	15,000,000	100%	15,000,000
34. Maintenance of Community Access Roads under Road Maintenance Grant:					
a)	Buwama-Buwere	57,600,000	57,600,000	100%	57,600,000
b)	Nabyewanga-Bugeye-Jiri	73,800,000	73,800,000	100%	73,800,000
c)	Buwe-Kanabagege-Kabuye	24,200,000	24,200,000	100%	24,200,000
d)	Nono-Sigi-Bujunko	135,200,000	135,200,000	100%	135,200,000
e)	Buwere-Molomwe	54,000,000	54,000,000	100%	54,000,000

No	Projects	Contract Amount (UGX)	Annual Budget for Planned Activities (UGX)	Implementation rate against Annual Budget/ planned completion	Weighted (Annual Budget/planned contract amount multiplied by completion rates) - UGX
f)	Kinyinabo-Munyonyo-Kasawo-Segnyondo	167,700,000	167,700,000	100%	167,700,000
g)	Mbale-Kakoola-Kitavulja	71,100,000	71,100,000	100%	71,100,000
h)	Old-Kampala-Masuka	96,000,000	96,000,000	100%	96,000,000
i)	Road opening of Namwabula-Naniwaata	102,400,000	102,400,000	100%	102,400,000
j)	Bukemba-Bukasa	68,000,000	68,000,000	100%	68,000,000
	Total	74,425,483,099	42,764,214,687		5,430,902,448
	Weighted implementation rate for this entity (Weighted total multiplied by 100 divided by the total annual budget/planned amount – NOT total contract amount.				12.70%

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 two (2) projects in Mpigi DLG, namely;

- Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County, and
- Maintenance of Nono - Sigi – Bujuuko Road.

We extracted scores for specific parameters required in the assessment tool and noted that overall score for Mpigi DLG was **55.57%** as indicated in **table 12** below. Sub-Objective 2.4 was assessed on a binary basis (Satisfactory/Not Satisfactory) which did not affect the score computation; therefore, the denominator remained 100. The VFM report did not specify the conclusion on sub-objective 2.4 as either satisfactory or non-satisfactory. One (1) of the two (2) sampled projects was still ongoing at the time of the audit; therefore, closure procedures were not applicable. For the completed project, the completion certificate and snag list were available. However, the as-built drawings were not required in the contract on this project, which was irregular. The Defects Liability Period (DLP) monitoring reports and Defects Liability Certificate (DLC) were not applicable since the project DLP had just commenced.

The APA3 score of 55.57% was an improvement in score from 51.89% obtained at APA2. According to the APA 2 report, OAG sampled two projects for VfM audits including Grading, compaction, widening, spot gravelling and swamp raising of

Table 12: Summary of assessment results of DLI 6

Objective	Sub-Objective	Target	Score	IVA 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	11.57	
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	2.5	
	Sub-Objective 2.2: To assess the existence and effectiveness of internal controls for certification and payment of executed works	18	10.5	
	Sub-Objective 2.3: To Review contract Supervision and monitoring arrangements	7	5	
	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.	The VFM report did not specify the conclusion on sub-objective 2.4 as either satisfactory or non-satisfactory. One (1) of the two (2) sampled projects was still ongoing at the time of the audit; therefore, closure procedures were not applicable. For the completed project, the completion certificate and snag list were available. However, the as-built drawings were not required in the contract on this project which was irregular. The Defects Liability Period (DLP) monitoring reports and Defects Liability Certificate (DLC) were not applicable since the project DLP had just commenced.
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	12.5	
	Sub-Objective 3.2: To assess the utilization of the infrastructure	5	3.5	
Objective 4: To assess the adequacy and fulfilment of implemented environmental, Health, social & safety	Sub objective 4.1: To assess the presence and fulfilment of ESIA/ESMF or	20	10	

Objective	Sub-Objective	Target	Score	IVA Comment
measures (Environment – Max Points - 20)	environmental screening report			
Total		100	55.57%	

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 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 DLG 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.

Overall score on DLI 7 was **62.5% (50/80)** as indicated in **Table 13** below. The denominator was reduced by 20 points from 100 to 80 because Mpigi DLG did not implement any project that qualified to undertake an environmental audit in FY 2024/25; therefore, assessment procedures for 2(a) and (b) in the table below could be allocated thus considered **Not applicable (N/A)**. The Mpigi – Muduuma project obtained an ESIA Certificate Number: CERT/2085/2025/4 on 10 April 2025 and at the time of assessment, a year had not yet elapsed to qualify the project for an annual compliance audit. Mpigi DLG conducted an annual climate and disaster risk expenditure review (plans and budgets) and prepared a report dated 30 June 2025.

The O&M Budget and expenditure were reviewed, and we noted that Mpigi DLG spent UGX 1,239,091,000 (58% of the budget of UGX 2,135,990,000), of which 3.5% was funded by OSR. Discussion with Mpigi DLG team revealed that the low O&M budget performance resulted from significant OSR under-collection against budget Total OSR collected was UGX 1,276,639,000 against a budget of UGX 1,896,354,000, a shortfall of UGX 619,715,000 (33%), which directly reduced the OSR-funded O&M expenditure pool. Some of the Key causes include;

- NEMA closed sand mining sites during the FY, eliminating a planned revenue source;
- Lake Victoria shoreline land is privately owned; the district has no legal basis to collect from it;
- Market/Gate Charges yielded only UGX 23,250,000 of UGX 237,059,000 (10%) due to political pronouncements discouraging levy payment;
- Drug shops refuse District operational permit fees citing double taxation against NDA national-level licences; and
- Telecom mast operators shelter under a national industry umbrella arrangement to avoid District-level levies.

In addition, URF funding was severely under-disbursed (24% of budget), restricting routine road maintenance transfers to LLGs and operational activities under the Roads & Engineering department.

In comparison with performance of DLI 7 in APA 2, Mpigi DLG registered a slight decline in score from 63% to 62.5%. In APA 2, the O&M expenditure for FY 2023/24 was above target and the annual infrastructure inventory report included roads only.

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	0	O&M expenditure was 58% of the budget, below the 80% minimum target; and OSR contribution to O&M expenditure was 3.5%, below the minimum target of 5%.
e) Percentage of implementing entity maintenance budget or expenditure funded by own source revenues	20	0	
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 projects implemented in FY 2024/25 qualified to undertake an environmental audit at the time of assessment.
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	50/80 (62.50%)	

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 29 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 2,513,813,312, of which UGX 1,050,125,079 was the value of completed climate related components, resulting into a **41.77%** score on value of implemented climate change related investments as percentage of total implemented investments.

In comparison with FY 2023/23 performance of DLI 8 in APA 2, Mpigi DLG had a decline in score from 51.11% to 41.77%, attributed to two major factors – the climate related component and the completion rate of the total contract value of the assessed projects. In APA 2, the computation was based on 20 building projects with an average climate design score of 51%. The total of climate related components for the projects assessed was 50.67% of total contract amount, while in APA 3, it was 29.68%. Similarly, according to APA 2 results, the contracted projects assessed were 93.2% complete by 30 June 2024 and the corresponding climate related investments were 94.05% complete, while in APA 3, only 3.42% of the contracted amounts was completed by 30 June 2025 and only 4.81% of the corresponding climate related components was completed by year end. There was no IPC for the MDG-funded project which contributed 95.19% of the total climate related component for the projects (0% complete), while the 33 projects were all at 100% completion. However, the weighted score of 41.77% for all 34 projects is comparatively high because of the high completion rate of the 33 projects (100% excluding one MDG funded project), of which 50.78% of weighted climate related component was contributed by six (6) investments which primarily targeted climate change adaptation and mitigation (option 1 – 100% climate design score).

Table 14: Calculation of Value for Climate Resilient Projects

List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs) - UGX	Type of Climate related investments	Value of climate related components (UGX)				Value of completed climate related components (UGX)	
Investments primarily targeting climate change adaptation and mitigation (option 1)									
1. Fencing of the Nursery bed and installation of water harvest tank under GKMA	16,832,914	16,832,914	Fully Eligible		16,832,914			16,832,914	
2. Extension of piped Water in 3 Villages of Nakirebe, Kataba and Nantwala in Kikondo parish in Kiringente Sub-county by the Central Umbrella Ministry of Water and Environment	384,000,000	384,000,000	Fully Eligible		384,000,000			384,000,000	
3. Drilling of a Deep Borehole at Gwanika in Muige Parish in Nkozi Sub-county	31,026,330	31,026,330	Fully Eligible		31,026,330			31,026,330	
4. Solar Street lighting in Buwama B, Bbongole and Jjalamba in Buwama Town Council	49,406,000	49,406,000	Fully Eligible		49,406,000			49,406,000	
5. Solar street lighting in Mpigi Town Council	22,656,000	22,656,000	Fully Eligible		22,656,000			22,656,000	
6. Construction a drainage at Bbongole Women Friendly Market in Bbongole Ward in Buwama Town Council	29,376,100	29,376,100	Fully Eligible		29,376,100			29,376,100	
Urban Road Projects (Option 2)									
7. Upgrading Mpigi-Muduuma Road 15.6kms under GKMA -MDG Support	71,002,891,791	0	Section 1700 - Environmental protection and waste disposal	452,770,720	20,771,709,299			0	
			Section 2000 - Drainage	20,220,048,907					
			Section 5600 - Landscaping and grassing	98,889,672					
			Total			0%			0%
Other Projects: Buildings and Others (Option 3)									

List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs) - UGX	Type of Climate related investments		Value of climate related components (UGX)			Value of completed climate related components (UGX)		
8. Construction of a 5-stance lined pit latrine with a bathroom, an incinerator and a hand washing facility at St. Kizito Mpigi in Ward D in Mpigi Town Council	29,478,243	29,478,243	Climate Design Score	31%		9,181,748			9,181,748	
9. Construction of a 2 classroom block, supply of 36 desks and installation of a 10,000 litre water harvest tank at Damiano Makumbi P/S in Butoolo Parish in Kammengo Sub-county	107,809,520	107,809,520	Climate Design Score	26%		28,277,907			28,277,907	
10. A 5 classroom block renovated, 2 water harvest tanks each of 10,000 litres and 90 desks supplied at Kibuuka Memorial P/S in Ward C in Mpigi TC	169,517,502	169,517,502	Climate Design Score	26%		44,463,607			44,463,607	
11. Construction of a 2 Classroom block with a 10,000ltr water harvesting tank and Supply of 36 3-seater desks at Kitakyusa PS in Kantini parish in Kituntu Sub-county	108,994,240	108,994,240	Climate Design Score	26%		28,588,653			28,588,653	
12. Construction of a Classroom block with an office and furniture for the office and staff room at Kikoota UMEA in Nnindy Parish in Nkozi Sub-county	75,085,760	75,085,760	Climate Design Score	26%		19,694,626			19,694,626	
13. Construction of a 5-stance lined pit latrine with washrooms, an incinerator and a 1000 ltr water tank at Nsumba CU P/S in Musa Parish in Kammengo Sub-county.	33,544,308	33,544,308	Climate Design Score	31%		10,448,227			10,448,227	

List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs) - UGX	Type of Climate related investments		Value of climate related components (UGX)			Value of completed climate related components (UGX)		
14. Construction of a 5-stance lined pit latrine with washroom, an incinerator and 1000 ltr water tank at Kyanja P/S in Kyanja Parish in Kammengo Sub-county	31,696,439	31,696,439	Climate Design Score	31%		9,872,661			9,872,661	
15. Construction of a 2-stance lined pit latrine with a bathroom for teachers and a 5-stance with a urinal for boys at Manyogaseka P/S in Luvumbula Parish in Kiringente Sub-county	44,087,726	44,087,726	Climate Design Score	31%		13,732,243			13,732,243	
16. Construction of a 5-stance lined pit latrine with a bathroom and incinerator at Kisamula P/S in Lugyo Parish in Muduuma Sub-county	33,764,673	33,764,673	Climate Design Score	31%		10,516,865			10,516,865	
17. Renovation of a 3 classroom block at Buwama Modern in Lubugumu Ward in Buwama Town Council	13,540,000	13,540,000	Climate Design Score	31%		4,217,377			4,217,377	
18. Construction of a 5-stance lined pit latrine with a bathroom and 1000 litre water harvest tank at Buyala C/U in Lugyo Parish in Muduuma Sub-county	25,110,380	25,110,380	Climate Design Score	31%		7,821,266			7,821,266	
19. Construction of a 5-stance lined pit latrine with urinal and a 1000 litre water tank at St. Bruno Membe P/S in Maziba Ward in Mpigi Town Council	28,262,380	28,262,380	Climate Design Score	31%		8,803,036			8,803,036	
20. A classroom block with an office and staffroom at Buyiga Seed Secondary School in Kammengo Sub-county	197,332,000	197,332,000	Climate Design Score	26%		51,759,213			51,759,213	

List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs) - UGX	Type of Climate related investments		Value of climate related components (UGX)			Value of completed climate related components (UGX)		
21. A multipurpose structure remodelled into a classroom block 2 water harvest tanks each of 10,000 litres Solar Equipment and furniture at Buyiga Seed Secondary School in Musa Parish in Kammengo Sub-county	111,143,610	111,143,610	Climate Design Score	26%		29,152,422			29,152,422	
22. A 5-stance pit latrine with an incinerator for girls, a 2-stance pit latrine with a bathroom for female teachers	72,040,770	72,040,770	Climate Design Score	31%		22,438,928			22,438,928	
23. Construction of a boys dormitory at St. Maria Gorreti SS Katende	380,000,000	380,000,000	Climate Design Score	25%		93,442,623			93,442,623	
24. Renovation of a classroom block at St. Muggagga SS Jjalamba in Jjalamba Ward in Buwama Town Council	42,654,000	42,654,000	Climate Design Score	26%		11,187,934			11,187,934	
25. Construction of a staff house at Bunjakko H/C III in Bunjakko parish in Buwama Sub-county (1st phase)	49,997,898	49,997,898	Climate Design Score	20%		9,835,652			9,835,652	
26. Construction of a 3--stance lined pit latrine at Ggolo Health Centre III in Ggolo Parish in Nkozi Sub-county	24,190,000	24,190,000	Climate Design Score	31%		7,534,590			7,534,590	
27. Construction of a 3-stance lined pit latrine with a hand washing facility at Buwama H/C staff house in Mbizzinnya Ward in Buwama Town Council	25,311,000	25,311,000	Climate Design Score	31%		46,385,461			46,385,461	
28. Renovation of Boundary Wall at the District Headquarters under GKMA in Ward B in Mpigi Town Council	188,321,309	188,321,309	Climate Design Score	2%		3,087,235			3,087,235	
29. Construction of an Administration block at Kayabwe Town Council	188,634,210	188,634,210	Climate Design Score	25%		46,385,461			46,385,461	

List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs) - UGX	Type of Climate related investments	Value of climate related components (UGX)	Value of completed climate related components (UGX)
Total	73,516,705,103	2,513,813,312			1,050,125,079
Value of implemented climate change related investments as % of total implemented investments.					41.77%

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 (Mpigi DLG)	602,777.78

From the above table, the ISG allocation for Mpigi 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 Mpigi 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 for FY 2024/25

DLI	Target Score	Actual Score	Projected (SDR) (A)	Actual (SDR) (B)	Variance (SDR) (C=A-B)
DLI 2	Meet Minimum Condition	Meet Minimum Condition	952,566.19	952,566.19	0.00
DLI 3	70.00%	62.00%	952,566.19	862,254.15	90,312.04
DLI 4	15.00%	0.00%	1,270,205.31	0.00	1,270,205.31
DLI 5	80.00%	12.70%	2,222,947.08	570,871.46	1,652,075.62
DLI 6	80.00%	55.57%	1,588,195.61	1,158,763.00	429,432.61
DLI 7	80.00%	62.50%	1,270,205.31	1,034,457.00	235,748.31
DLI 8	20.00%	41.80%	2,034,189.73	1,885,941.80	148,247.93
Total			10,290,875.42	6,464,853.60	3,826,021.82

Note: To maintain scalable earnings within the annual allocation available, the results for the overachieved DLI 8 have been capped at the respective APA3 annual target scores of 20% and corresponding annual allocated amounts 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	6,464,853.60
Total	7,067,631.38

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

5 Key recommendations

5.1 Urban and Physical Planning

- (a) The MoKCC&MA should address the legal citations in the tool with regard to PM 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 A - 1 (a) (ii). 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 was overwhelming concern from assessed entities 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.
- (b) Some of the actions/performance of Local Governments require input from external agencies. External delays compromise efficiency and performance. Our recommendation is that the DLG should not be penalised for interventions beyond their control. Cases in point include:
 - (i) Under DLI 3 PM A-3(g) regarding access on payroll given the required input and delays from MoPS that affects efficiency in execution of human resource management processes at the entity; our recommendation is that the DLG should not be penalised for interventions beyond their control.
- (c) Unattainable indicators that cut across all entities should be reviewed or even eliminated from the tool. Specifically, on Performance Measure (A) 1 (f) for surveying and pegging/demarcation of roads, all entities in the GKMA-UDP face the challenge pertaining to land tenure regime. Performance on the measure requires interventions including compensation to survey and demarcate road reserves. This involves issues of compensation to both the registered and at times the Bonafide occupants or both, and the LG indicated lack of resources to undertake such interventions.
- (d) There is need for guidance across participating entities on some of the performance requirements specified in the tool. Case in point is the need for a uniform format and instrumentation for use across board on carrying out and reporting on the Land Use Inventory and Road Inventory to eliminate wide disparities across entities. Given that the program is in the third year of implementation, participating entities need urgent support and capacity building on this matter.
- (e) There is a challenge of imperfect and lack of uniform structure of the Building Application Registers across all LGs. The register lacked the necessary fields/information column to track and assess performance regarding tracking when the PPC considered 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 - the new Integrated Revenue Administration System (IRAS) a system 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 committee decision and approval by issuance of a notification certificate. Hence all investment/development applications are considered by the select sub-committee comprising

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 are later performed by the PPC.

- (f) Under Performance Area A, number 1c) Mpigi DLG's detailed Physical Development Plans cover only 1.16% of its land compared to the APA3 target of 40%. This is attributed to the limited ISG funding allocations towards climate change related activities in the category of Urban planning and services. We recommend that the APA tool is revised to target Town Councils for all DLGs where urbanization has adequately taken root; hence where detailed planning is critical to guide development. In addition, the PST/Bank should review whether entities are receiving adequate support and resources for street addressing Programs.
- (g) The DLG did not allocate funding towards road surveying and demarcation, street naming, and plot numbering out of Own Source Revenue (OSR). Further, the target of 80% is unattainable without significant Central Government, Local Government and donor support and this requires a major change in approach. The PST/Bank should assess whether entities are receiving adequate support and resources for street addressing programs.

In addition, MoKCC&MA should include road surveying and demarcation, street naming and numbering, and plot numbering under the high-impact activities, hence the need to consider revising the PAT from APA4 onwards.

- (h) Retooling is very critical in technical departments (physical planning, surveying, environmental management, and engineering) that are supposed to support planning, design and implementation of the GKMA-UDP and ensure compliance to approved PDP. Mpigi LG 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, for better analytical basis for decision making and integrated plans. The POM recommends information management systems and tools that are very critical for the centre and sub-nationals. These form part 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 as indicated in **table 18** below.

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

Items required	Tools and materials required for Physical Planning
Spatial /GIS tools prioritised in the POM	The key items for physical planning include standardised Spatial/ GIS tools, equipment, software and trainings at the subnational (entity) level in form of specifications (i.e. to have uniform specifications for the tools, equipment, software, etc. in all the GKMA-entities) acquired to support physical planning surveying, engineering, environment and natural resources activities. Some of the tools are specified in this table (under specialised tools).
Information Management Systems prioritised in the POM	GKMA centralized GIS information management system that shall have access rights for each entity. The system shall create efficiency in spatial planning, digitalization of plans and maps, monitoring and evaluation of project outputs and provide access to information for use by the public. The POM recommends the DRIMS system aimed at enhancing compliance to development control through digital issuance of development permits, licenses and necessary approvals to the GKMA

Items required	Tools and materials required for Physical Planning
	entities. The system will ensure robust and integration with other relevant GoU systems to enhance compatibility and efficiency.
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 require a minimum of 12ft by 10ft room)
Data requirements and sources	Data requirements for the key technical departments are 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	
Physical Planning	▪ GPS receivers ▪ Tape measure/s ▪ Transport
Engineering	▪ Rebound hammer ▪ Micrometre screw gauge ▪ Earth mega tester ▪ Transport
Surveying	▪ Varied surveying equipment
Natural resources	▪ Handheld sound level meter ▪ Light meter ▪ Humidity meter ▪ Temperature meter ▪ Vibration meter

5.2 Financial Management

- The DLG 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. Furthermore, the DLG should engage the 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 maintained at the DLG.
- 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.
- The recommendations from the Board of survey report should be implemented and actions monitored by the respective officers.
- The monthly financial reports should be complete to include a trial balance, monthly income and expenditure statements with budget comparison, balance sheet and bank reconciliation statements. In addition, submission of monthly financial statements to the Chairperson LC5 should be evidenced by his/her office stamp instead of the DLG central portal registry stamp that was found on the monthly financial reports.
- 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 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.

- (f) The Institutional Strengthening Grant (ISG) expenditure information maintained by the Finance department should reconcile with the figures reported in the GKMA quarterly performance progress reports. Adequate supporting documentation should be maintained for each expense. Further, the hardcopy supporting documentation for ISG expenditure should be filed systematically and recorded in Excel, clearly indicating the expenditure breakdown per activity.

5.3 Infrastructure

Based on the comprehensive assessment of Mpigi District Local Government's performance across the various DLIs, the following recommendations are proposed to enhance institutional performance, project implementation, and overall outcomes under the GKMA-UDP program:

- (a) There is a need to review and refine DLI-4 (Multi-Jurisdictional Projects) indicator, specifically, a review of the disbursement mechanism to better align budgeted amounts with actual fund transfers in tandem with project implementation. The significant shortfall (only 48.8% of planned funding received) severely impacts performance metrics, particularly for DLI-5 (Implementation Rate). Performance assessments should more heavily weight achievements based on the proportion of funds received. For geographically constrained entities like Mpigi, the criterion is inherently disadvantageous. Alternative metrics, such as the degree of functional integration with neighbouring jurisdictions or national trunk roads, should be considered to ensure equitable assessment, particularly for entities that are geographically disenfranchised.
- (b) There is need to prioritize the completion of all pending design reports. For projects like the Lungala Link Road and Mpigi Central Market, set clear time-bound milestones to move from the "under design" or "screening" stages to finalized, actionable documents to avoid delays in procurement and implementation.
- (c) For DLI-5 (Implementation of Climate-Resilient Plans), Improve phasing and prioritisation of large projects: For large projects like the upgrading of Mpigi-Muduuma Road, which had a 0% implementation rate, there is need to develop more realistic phasing and annual budgeting. Ensure that the large-ticket items planned are implemented. Enhance and strengthen project management, project monitoring and reporting to actively track and report on physical and financial progress, providing early warning for projects at risk of delay and enabling proactive interventions.
- (d) MoKCC&MA should convene a formal contract performance review meeting within 30 days of receipt of this report. The meeting should involve the Project Steering Committee (PSC), District Engineer, contractor, supervision consultant, and District Land Officer, with the objective of developing a credible catch-up implementation plan containing clear quarterly milestones prior to APA4 and subsequent to APA4 reporting periods. Progress against the agreed recovery plan shall thereafter constitute a standing agenda item during the GKMA Project Monitoring Team's monthly review meetings
- (e) Institutionalize the methodology used in the assessment of DLI 8 to routinely track and report the value and percentage of climate-related investments. This

will provide better data for decision-making and demonstrate the entity's commitment to climate resilience in future reporting periods.

- (f) To improve the district's capacity to manage large infrastructure projects, the DLG should invest in targeted staff training in project planning, contract management, M&E, financial management, risk mitigation, quality assurance, project time management, and review of consultants' and contractors' reports. Strengthening these skills will enhance accountability, ensure technical compliance, and accelerate progress towards the timely delivery of infrastructure projects.

5.4 Environment and social management

- (a) All implemented projects should be regularly monitored. Additionally, project-specific reports should be prepared whenever a monitoring exercise is conducted. ESHS monitoring reports should be prepared for specific projects and these reports should include the field visit dates and related details.

6 Annex

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 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	MET	DLG Capacity Needs Assessment report - Mpigi DLG carried out their Annual Institutional Strengthening Capacity Needs Assessment for the FY 2025/26 and prepared a report dated February 2025. The report outlines the background; objectives, scope and methodology used; the assessment carried out, the findings and analysis of the entity's SWOT, and capacity gaps identified for each department; and a conclusion proposing strategic interventions to close the identified gaps in order to reinforce institutional resilience, and service delivery in the DLG. - The report was prepared by the Head of Human Resource in February 2025 and was endorsed by the CAO on 17 February 2025. Annual IS Work Plan and Budget for the FY 2025/26 - Mpigi DLG has an Annual Institutional Strengthening work plan and Budget for the FY 2025/26 which reflects strategies meant to strengthen Mpigi DLG institutional resilience service delivery. The work plan and budget for the FY 2025/26 target and integrate the institutional performance gaps defined in the capacity needs assessment report and are in line with the institutional strengthening menu included in the POM. The work plan and budget targeted programs including the following: - Promoting urban planning services on preparation of detailed PDPs, roads naming, and preparation of PDPs for three (3) Town Councils.

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings
		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.		— 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, O&M strategy, Board of Survey report. — Retooling involving renovation of district headquarters building and procurement of 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. — Program coordination activities such as management, monitoring and reporting activities. Evidence of approval of IS Work Plan and Budget by Council ▪ The Mpigi DLG Annual Institutional Strengthening work plan and budget for the FY 2025/26 was approved by the Council Meeting held on 4 May 2025 under Minute 05/05/2025.
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	— 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).	MET	Compliance with ISP for FY 2024/25: ▪ We reviewed the ISP and ISG expenditure statement for FY 2024/25 and established that the Mpigi DLG planned and spent UGX 5,595,483,769 and UGX 4,924,297,253 respectively in FY 2024/25. (88% performance) as summarised in the table below.

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings																																									
	Grant in previous 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.		<table><tr><th>Functional area</th><th>ISP Amount budgeted for FY 2024/25 (UGX)</th><th>ISG Amount in the expenditure statement for FY 2024/25 (UGX)</th></tr><tr><td>Urban planning & Services</td><td>717,950,000</td><td>717,950,000</td></tr><tr><td>Urban economic development and Competitiveness</td><td>311,489,163</td><td>311,489,163</td></tr><tr><td>Own Source Revenue (OSR) improvements</td><td>232,656,670</td><td>232,656,670</td></tr><tr><td>Asset Management</td><td>81,549,172</td><td>81,549,172</td></tr><tr><td>Urban resilience and climate change/disaster risk management</td><td>355,659,931</td><td>355,659,931</td></tr><tr><td>Environmental Management</td><td>1,201,279,883</td><td>1,201,279,883</td></tr><tr><td>E-Government Services</td><td>130,995,528</td><td>130,039,284</td></tr><tr><td>Stakeholder engagement</td><td>285,960,566</td><td>285,960,566</td></tr><tr><td>Program management</td><td>426,992,547</td><td>426,992,547</td></tr><tr><td>Human Resource Development</td><td>212,527,042</td><td>212,527,042</td></tr><tr><td>Retooling</td><td>1,638,423,267</td><td>968,192,995</td></tr><tr><td>Total</td><td>5,595,483,769</td><td>4,924,297,253</td></tr></table>	Functional area	ISP Amount budgeted for FY 2024/25 (UGX)	ISG Amount in the expenditure statement for FY 2024/25 (UGX)	Urban planning & Services	717,950,000	717,950,000	Urban economic development and Competitiveness	311,489,163	311,489,163	Own Source Revenue (OSR) improvements	232,656,670	232,656,670	Asset Management	81,549,172	81,549,172	Urban resilience and climate change/disaster risk management	355,659,931	355,659,931	Environmental Management	1,201,279,883	1,201,279,883	E-Government Services	130,995,528	130,039,284	Stakeholder engagement	285,960,566	285,960,566	Program management	426,992,547	426,992,547	Human Resource Development	212,527,042	212,527,042	Retooling	1,638,423,267	968,192,995	Total	5,595,483,769	4,924,297,253		
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Total	5,595,483,769	4,924,297,253																																											
				Compliance with IS Expenditure guidelines in the POM: ▪ We reviewed the financial accountabilities for the FY 2024/25 and noted that expenditure worth UGX 4,873,904,402 was adequately supported (98.98% of UGX 4,924,297,253 reported expenditure). A net difference of UGX 50,392,851 included both inadequately supported and unsupported transactions. A summary of findings per functional area is indicated in the table below.																																									

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings			
				Functional area	ISG Amount in the expenditure statement for FY 2024/25 (UGX)	ISP Amount adequately supported for FY 2024/25 (UGX)	Difference (UGX)
				Urban planning & Services	717,950,000	716,861,820	1,088,180
				Urban economic development and Competitiveness	311,489,163	309,248,300	2,240,863
				Own Source Revenue (OSR) improvements	232,656,670	223,544,002	9,112,668
				Asset Management	81,549,172	48,528,650	33,020,522
				Urban resilience and climate change/disaster risk management	355,659,931	352,044,931	3,615,000
				Environmental Management	1,201,279,883	1,162,544,414	38,735,469
				E-Government Services	130,039,284	130,952,764	(913,480)
				Stakeholder engagement	285,960,566	232,151,197	53,809,369
				Program management	426,992,547	511,296,349	(84,303,802)
				Human Resource Development	212,527,042	218,538,981	(6,011,939)
				Retooling	968,192,995	968,192,994	1
				Total	4,924,297,253	4,873,904,402	50,392,851
				Percentage		98.98%	1.02%
				None of the adequately supported expenditure was spent on ineligible activities defined in the POM.			

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings																								
				- We have considered the 1.02% unsupported expenditure as immaterial. Expenditure on Climate Change Activities: - We reviewed the accountability documents for the ISG expenditure for FY 2024/25 and noted that Mpigi DLG spent only 30.5% on climate change activities under the functional areas of urban resilience and climate change/disaster risk management and Environmental and Social Management, Human Resource Development and Retooling. A summary is indicated in the table below. <table><tr><th>Activity relating to Climate change</th><th>Amount (UGX)</th></tr><tr><td>Preparation of DCCR & Vulnerability Report Plan, DDMS, DDP, VAR, and RPR</td><td>195,060,000</td></tr><tr><td>Procurement and supply of indigenous tree seedlings for establishment of woodlots</td><td>101,442,000</td></tr><tr><td>Waste management (sensitization campaigns, installation of wastebins, development for integrated waste management facilities at Kakoola)</td><td>264,358,256</td></tr><tr><td>Restoration and management of Mekanaga wetland</td><td>386,205,465</td></tr><tr><td>Preparation of the District State of Environment Report, and the District Environment Action Plan</td><td>278,487,618</td></tr><tr><td>Development of Mpigi District wetland inventory report</td><td>154,310,000</td></tr><tr><td>Fencing of the district nursery and installation of water harvesting tank</td><td>16,832,914</td></tr><tr><td>Environmental, social and climate screening for the upgrade of Mpigi-Muduma road</td><td>9,636,000</td></tr><tr><td>Screening for a green park along Mpigi-Muduma Road</td><td>4,763,500</td></tr><tr><td>District Environment and natural resources committee meetings and supervision of consultancy works</td><td>52,053,960</td></tr><tr><td>Conducting ESIA for renovation of Mpigi District headquarter</td><td>30,000,000</td></tr></table>	Activity relating to Climate change	Amount (UGX)	Preparation of DCCR & Vulnerability Report Plan, DDMS, DDP, VAR, and RPR	195,060,000	Procurement and supply of indigenous tree seedlings for establishment of woodlots	101,442,000	Waste management (sensitization campaigns, installation of wastebins, development for integrated waste management facilities at Kakoola)	264,358,256	Restoration and management of Mekanaga wetland	386,205,465	Preparation of the District State of Environment Report, and the District Environment Action Plan	278,487,618	Development of Mpigi District wetland inventory report	154,310,000	Fencing of the district nursery and installation of water harvesting tank	16,832,914	Environmental, social and climate screening for the upgrade of Mpigi-Muduma road	9,636,000	Screening for a green park along Mpigi-Muduma Road	4,763,500	District Environment and natural resources committee meetings and supervision of consultancy works	52,053,960	Conducting ESIA for renovation of Mpigi District headquarter	30,000,000
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Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings																					
				GIS training of 20 staff10,000,000 Total spent on climate related activities1,503,149,713 ISG Amount spent in FY 2024/254,924,297,253 Percentage expenditure30.5%																					
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	Proportion of Budget FY 2025/26 towards climate change related activities Mpigi DLG drew up an annual ISP with 31% of funds being allocated to climate change related activities for the FY 2025/26 which is above the threshold benchmark of 30%. Specific details are indicated in the table below. <table><tr><th>Activity</th><th>Budget (UGX)</th></tr><tr><td>Dissemination of the approved District Climate Change Vulnerability Assessment Report and Action Plan</td><td>360,000,000</td></tr><tr><td>Revitalization of the 55 acres of selected Makanaga Wetland section</td><td>220,161,027</td></tr><tr><td>Dissemination of District Disaster management strategy and Action plan</td><td>155,000,000</td></tr><tr><td>Development of a Drainage Masterplan</td><td>100,000,000</td></tr><tr><td>Preparation of Annual Climate Change and disaster expenditure review plan & Budget for Infrastructure projects</td><td>63,378,547</td></tr><tr><td>Conducting emergency response and recovery for environmental disaster risks in local communities</td><td>81,946,887</td></tr><tr><td>Development of 2 ordinances and 2 bylaws for E&S Risk Mitigation in Infrastructure Projects</td><td>186,904,397</td></tr><tr><td>Conducting compliance field visits to monitor the contractor's adherence to the Environmental and Social Management Plan along Mpigi-Muduuma Road</td><td>38,032,074</td></tr><tr><td>Dissemination of the District Wetland Inventory Report and strategy</td><td>48,855,683</td></tr></table>		Activity	Budget (UGX)	Dissemination of the approved District Climate Change Vulnerability Assessment Report and Action Plan	360,000,000	Revitalization of the 55 acres of selected Makanaga Wetland section	220,161,027	Dissemination of District Disaster management strategy and Action plan	155,000,000	Development of a Drainage Masterplan	100,000,000	Preparation of Annual Climate Change and disaster expenditure review plan & Budget for Infrastructure projects	63,378,547	Conducting emergency response and recovery for environmental disaster risks in local communities	81,946,887	Development of 2 ordinances and 2 bylaws for E&S Risk Mitigation in Infrastructure Projects	186,904,397	Conducting compliance field visits to monitor the contractor's adherence to the Environmental and Social Management Plan along Mpigi-Muduuma Road	38,032,074	Dissemination of the District Wetland Inventory Report and strategy	48,855,683
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Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings	
				Restoration of Nabunya and Semajimbi wetlands with reduced pollution levels and improved biodiversity	104,800,000
				Conducting quarterly DENRC operationalization activities conducted	55,136,057
				Development of Environmental Audit and Corrective Action Plan for Mpigi Muduuma road infrastructure	64,480,082
				Retooling (Specialized GIS mapping tools to support Environmental related activities)	70,000,000
				Total	1,548,694,760
				Annual IS Work Plan and Budget for the FY 2025/26	4,990,608,948
				Percentage of budget f funds targeting climate change related activities	31%
				Percentage of budgeted funds targeting climate change related activities = $\frac{1,548,694,760}{4,990,608,948} \times 100 = 31\%$	
Overall conclusion	MPIGI DLG MET THE MINIMUM CONDITIONS FOR ACCESSING THE INSTITUTIONAL STRENGTHENING GRANT UNDER DLI 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	MET	- Mpigi DLG is required to substantively recruit all core staff responsible for designing and implementation of the GKMA-UDP. The DLG is required to maintain the status throughout the program period to achieve effective program implementation. - Assessment at Mpigi DLG confirmed that the core staff as specified in the assessment tool and participation agreement were substantively appointed in all key positions at the time of assessment as indicated below. <u>Chief Administrative Officer/ Accounting Officer</u> - Ms. Namayega Edith was the appointed CAO for Mpigi DLG at the time of assessment. — She was appointed on promotion to the post of CAO on probation by the Public Service Commission under Instrument No. 6/2020 as per appointment letter dated

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	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 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		29 December 2020 Ref LG/P.10559 signed by the Permanent Secretary (PS) Ministry of Local Government (MoLG). — She was transferred to Mpigi DLG as CAO by the PS MoLG in a letter dated 22 December 2023 Ref. LG/P.10559. — She is the appointed Accounting Officer for Vote 897 Mpigi District for FY 2025/26 by the Permanent Secretary/Secretary to the Treasury Ministry of Finance Planning and Economic Development (MoFPED) as per appointment Letter dated 23 June 2025 Ref. BPD/102/158/05. — Acceptance of appointment as an Accounting Officer was contained in her letter to the PS/ST MFPEP dated 10 July 2025 Ref. CR.1051. <u>District Engineer</u> ▪ Eng. Mukiibi Isaac was the substantively appointed Mpigi District Engineer at the time of assessment. — He was appointed District Engineer on probation by Mpigi District Service Commission (DSC) under Minute No. 35/2025 vide appointment letter dated 17 April 2025 Ref. MPG/P/10858 — The officer accepted the appointment on Probation as a District Engineer on 24 April 2025. — At the time of assessment, the officer was due for confirmation. In a letter dated 12 November 2025 Ref. CR. 214/2/1, the Mpigi DLG CAO submitted the Officer's personal file and Annual Confidential Report to the DSC recommending his confirmation in appointment as District Engineer – Salary Scale UIE (SC).

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
					Registration with the Engineers Registration Board (ERB) and Academic Qualifications ▪ Eng. Mukiibi Isaac was admitted to the Class of Members of UIPE on 9 November 2012. ▪ He is registered with the Engineers Registration Board (ERB) and licensed to practice. He was registered in 2022 and holds a registration Certificate number 1452 and a valid practicing licence number 1452/2025 for the year ending December 2025. ▪ He holds the following qualifications: — Master of Science in Civil Engineering from Makerere University – May 2022. — Post Graduate Diploma in Project Planning and Management – UNI Nov 2021. — Bachelor of Engineering Degree in Civil and Building Engineering from Kyambogo University – January 2015. — Ordinary Diploma in Civil and Building Engineering – Kyambogo University – February 2010. <u>Senior Physical Planner</u> ▪ Sitenda Nicodemus Magulu was the substantively appointed Mpigi District Senior Physical Planner at the time of assessment. — He was appointed on promotion from the post of Physical Planner to the post of Senior Physical Planner by Mpigi DSC under Minute No.3/2025 in a letter dated 17 April 2025 Ref. MPG/P/10318. <u>Senior Procurement Officer</u> ▪ Mutumba Eric was the substantively appointed Mpigi District Senior Procurement Officer at the time of assessment.

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
					— He was appointed to the post by Mpigi DSC under Min. No. 16/2022 in a letter dated 25 February 2022 Ref. MPG/P/10772. <u>Chief Finance Officer</u> ▪ Ssemata Dungu Godfrey was the substantively appointed Mpigi District Chief Finance Officer at the time of assessment. — He was appointed by Mpigi DSC as the Chief Finance Officer under Min.01.1/2018 in a letter dated 2 February 2018 Ref. MPG/P/10497F. <u>Senior Accountant</u> ▪ Kyagambiddwa Godfrey was the substantively appointed Senior Accountant at the time of assessment. — He was appointed on promotion from the post of Accountant to Senior Accountant by the Mpigi DSC under Min. No. 01/2020 in an appointment letter dated 19 March 2020 Ref. MPG/P/10188. <u>District Natural Resources Officer</u> ▪ Mwidyeki Tonny was the substantively appointed Mpigi District Natural Resources Officer at the time of assessment. — The officer was appointed to the post by Mpigi DSC under Minute No. 14/2020 in a letter dated 24 June 2020 Ref. MPG/P/10714. <u>Senior Environment Officer</u> ▪ Nampeera Esther was the substantively appointed Mpigi District Senior Environment Officer at the time of assessment. — She was appointed on transfer from Kiboga DLG to Mpigi DLG as the Senior Environment Officer by Mpigi

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
					DSC under Minute No.25/2019 in a letter dated 7 May 2019.
					<u>District Community Development Officer</u> ▪ Nabuuma Annet was the substantively appointed Mpigi District Community Development Officer at the time of assessment. — The officer was appointed on accelerated promotion from post of Senior Probation & Welfare Officer to the post of District Community Development Officer by the Mpigi DSC under Minute No. 18/2023 vide letter dated 3 May 2023 Ref. MPG/P/10206.
					<u>Senior Labour Officer</u> ▪ Nayiga Frances was the substantively appointed Senior Labour Officer. — She was appointed on promotion from post of Labour Officer to Senior Labour Officer by Mpigi DSC under Min. No. 32/2025 as per letter dated 17 April 2025 Ref. MPG/P/10686.
					<u>District Planner</u> ▪ Nsoby Charles was the substantively appointed Principal Planner at the time of assessment. — He was later appointed as Principal Planner by Mpigi DSC under minute No.24/2022 in a letter dated 25 February 2022.
					<u>District Commercial Officer</u> ▪ Kazibwe Ronald was the substantively appointed District Commercial Officer at the time of assessment. — He was appointed on promotion from post of Principal Commercial Officer to District Commercial Officer by

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
					Mpigi DSC under Minute No. 45/2021 vide letter dated 18 October 2021 Ref MPG/P/10500. <u>Principal Internal Auditor</u> ▪ Nakku Christine Kyenalaba was the substantively appointed District Principal Internal Auditor at the time of assessment. — She was appointed on accelerated promotion from post of Internal Auditor to the post of Principal Internal Auditor by Mpigi DSC under minute No. 37/2020 in a letter dated 26 June 2020 Ref. MPG/P/101198. <u>Principal Personnel Officer</u> ▪ Kaweesa Selestino was the substantively appointed Principal Personnel Officer at the time of assessment. — He was appointed on promotion from post of Personnel Officer to Principal Personnel Officer by Mpigi DSC under Minute No. 63/2009 in a letter dated 25 June 2009 Ref. CR. D.10383.
	3.	The staff positions that must be substantively⁹ filled in Municipal Local Governments are: xiv. Town Clerk/Accounting Officer xv. Municipal Engineer xvi. Senior Physical Planner	— From the Human Resource Office obtain the staff lists and appointment letters of the listed staff to establish that they are substantively filled.	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
		xvii. Procurement Officer xviii. Principal Finance Officer xix. Senior Accountant xx. Environment Officer xxi. Community Development Officer xxii. Labor Officer xxiii. Senior Planner xxiv. Principal Commercial Officer xxv. Senior Internal Auditor xxvi. Senior Human Resource Officer	— 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 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	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	— From MoFPED's inventory/ schedule of sub-national submissions of performance contracts, check dates of	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 Mpigi DLG submitted the performance contract on 4 July 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
(fiduciary safeguards)		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)	submission and issuance of receipts and: ✓ If entity submitted before or by due date, then state 'compliant' ✓ If entity had not submitted or submitted later than the due date, state 'non-compliant'		
	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	MET	▪ We reviewed MoFPED's official record/ inventory of submission of annual performance report and noted that Mpigi DLG submitted their Annual Performance Report for the previous FY 2024/25 on 6 August 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																				
			time, then it is compliant. If entity submitted late or did not submit, then it is not compliant.																						
	6.	The entity Internal Audit function is being executed in accordance with the LGA section 90, 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	Audit work-plan ▪ The Annual Audit work plan for the FY 2025/26 was dated 31 March 2025, prepared and approved by the Principal Internal Auditor and CAO respectively. ▪ The Annual Audit work plan was submitted to the Office of the Internal Auditor General, MoFPED, and Chairman Central Regional Audit Committee (in the MoFPED) on 30 May 2025. Quarterly internal audit reports ▪ The Principal Internal Auditor prepared four quarterly internal audit reports for the previous FY (2024/25) and submitted them to the DLG Public Accounts Committee as indicated in the table below. <table><tr><th>Period</th><th>Report date</th><th>Submission date to Council speaker</th><th>Submission Dates to DPAC</th></tr><tr><td>Q1: Jul – Sept 24</td><td>27/11/2024</td><td>27/11/2024</td><td>Signed by Secretary PAC, but not dated</td></tr><tr><td>Q2: Oct – Dec 24</td><td>27/02/2024</td><td>27/02/2025</td><td>28/04/2025</td></tr><tr><td>Q3: Jan – Mar 25</td><td>23/07/2025</td><td>23/07/2025</td><td>08/08/2025</td></tr><tr><td>Q4: Apr – Jun 25</td><td>23/09/2025</td><td>23/09/2025</td><td>Not dated but signed by</td></tr></table>	Period	Report date	Submission date to Council speaker	Submission Dates to DPAC	Q1: Jul – Sept 24	27/11/2024	27/11/2024	Signed by Secretary PAC, but not dated	Q2: Oct – Dec 24	27/02/2024	27/02/2025	28/04/2025	Q3: Jan – Mar 25	23/07/2025	23/07/2025	08/08/2025	Q4: Apr – Jun 25	23/09/2025	23/09/2025	Not dated but signed by
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Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings															
								Secretary PAC. Not stamped												
	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	▪ Mpigi DLG obtained an unqualified audit opinion indicating that, “In my opinion, the financial statements of Mpigi 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.”															
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	Establishment and District Metropolitan Development Forum ▪ We reviewed council meeting minutes and appointment letters of the MDF members and established that the district MDF was formed on 29 December 2023 and it has 32 members. The District MDF was subsequently approved by the Council in a meeting held on 14 February 2024 under minute MIN.3/02/2024. ▪ The MDF was formed basing on the MoLHUD Operational Manual for Urban Forums in Uganda. We reviewed the appointment letter with names of all MDF members and established that the members of the Mpigi District MDF were appointed on 29 February 2024. The details of the composition is indicated in the table below. <table><tr><th>No.</th><th>Names</th><th>Designation/ Representation</th></tr><tr><td>1.</td><td>Mayanja John Kasule</td><td>President</td></tr><tr><td>2.</td><td>Sarah Nanono Kaweesi</td><td>Vice President/Women</td></tr><tr><td>3.</td><td>Nabbumba Stella</td><td>Secretary/Farmers Association</td></tr></table>				No.	Names	Designation/ Representation	1.	Mayanja John Kasule	President	2.	Sarah Nanono Kaweesi	Vice President/Women	3.	Nabbumba Stella	Secretary/Farmers Association
No.	Names	Designation/ Representation																		
1.	Mayanja John Kasule	President																		
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Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings		
					4.	Bwanika Nimrod Mujuzi	Treasurer
					5.	Mukasa Joseph	Mobilizer
					6.	Mbogo Sadat	Publicity Secretary/Media Houses
					7.	Kyeyune Yowasi	Special Interest Group/Older persons
					8.	Kazibwe Muhammad	Markets
					9.	Makubuya Abdunaaf	Religious leaders
					10.	Matovu Steven Muliika	Cultural Institutions
					11.	Nakalanzi Elizabeth	Youths
					12.	Ssengendo John Baptist	Academic Institutions
					13.	Mateega Tonny	Landlords
					14.	Ndagire Betty	People living with HIV
					15.	Reverend. Father Kiganda Gerald	Opinion Leaders
					16.	Mubiru Sirajje	UMEME
					17.	Nakasinde Veronica	People living with HIV
					18.	Ssebagala Samuel	SACCOS
					19.	Namiwanda Janet	Banking Institutions and Microfinance
					20.	Mukasa Joseph	NGOs/CBOs
					21.	Kyagaba George	Small Scale Industries
					22.	Saazi Godfrey	Boda representatives
					23.	Rev Masembe Saul	Opinion Leaders
					24.	Mugonza Andrew	Traders and Private Sector
					25.	Magenzi Laban	People living with HIV
					26.	Loum Richard	National Water and Sewerage Corporations
					27.	Muluya Manisoor	Youths
					28.	Kajubi Musa	Opinion Leader
					29.	Kazoora Saadi	Transporters representative (South)

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings																																						
					30.	Nsubuga James Kayizzi	Transporters representative (North)																																				
					31.	Nabuumma Annet	Coordinator of MDF -Technical Officer																																				
					32.	Kazibwe Ronald	District Commercial Officer (technical 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	- Review of the Performance contract for FY 2025/26 revealed that Mpigi DLG allocated ISG worth UGX 4,990,608,949 and MDG worth UGX 51,242,799,924 (totalling to UGX 56,233,408,873) to eligible activities including adverts, workshops and seminars, printing, stationary, photocopying, binding, ICT supplies and services, inland travel, fuel lubricants, oils, staff trainings, small office equipment, special meals and drinks, maintenance of transport equipment, acquisition of furniture and fittings, and consultancy services. - None of the activities above is part of the ineligible investment menu included in the POM. A summary of funds allocated to activities being handled by the different departments is indicated in the table below and specific details are included in Annex 5. <table><tr><th>Department</th><th>ISG Amount (UGX)</th><th>MDG Amount (UGX)</th><th>Total (UGX)</th></tr><tr><td>Roads and Engineering</td><td>1,176,411,682</td><td>41,494,568,208</td><td>42,670,979,890</td></tr><tr><td>Natural Resources</td><td>2,247,769,942</td><td>4,000,000,000</td><td>6,247,769,942</td></tr><tr><td>Planning</td><td>569,174,684</td><td>-</td><td>569,174,684</td></tr><tr><td>Trade</td><td>279,413,692</td><td>5,748,231,716</td><td>6,027,645,408</td></tr><tr><td>Finance</td><td>157,046,000</td><td>-</td><td>157,046,000</td></tr><tr><td>Administration</td><td>404,064,949</td><td>-</td><td>404,064,949</td></tr><tr><td>Community Based Services</td><td>156,728,000</td><td>-</td><td>156,728,000</td></tr><tr><td>Total</td><td>4,990,608,949</td><td>51,242,799,924</td><td>56,233,408,873</td></tr></table>			Department	ISG Amount (UGX)	MDG Amount (UGX)	Total (UGX)	Roads and Engineering	1,176,411,682	41,494,568,208	42,670,979,890	Natural Resources	2,247,769,942	4,000,000,000	6,247,769,942	Planning	569,174,684	-	569,174,684	Trade	279,413,692	5,748,231,716	6,027,645,408	Finance	157,046,000	-	157,046,000	Administration	404,064,949	-	404,064,949	Community Based Services	156,728,000	-	156,728,000	Total	4,990,608,949	51,242,799,924	56,233,408,873
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	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 obtained the performance reports for FY 2024/25 (Quarter 1, 2, 3, and 4) and noted that Mpigi DLG indicated the sources of funding for its investments including Locally Raised Revenues; Discretionary Government Transfers; Conditional Government Transfers; Other Government Transfers comprising Agro Forestry Activities, GKMA, GROW Project, Support to PLE (UNEB), Uganda Road Fund, Uganda Women Entrepreneurship Program (UWEP), and Youth Livelihood Program (YLP); and External Financing. - From the above, the performance reports indicated the source of funding including the PforR program funds. - According to the Q4 performance report for FY 2024/25, Mpigi DLG received GKMA-UDP funds worth UGX 24,055,978,000 and spent the funds as indicated in the table below.<table><tr><th>Particulars</th><th>Amount (UGX'000)</th></tr><tr><td>Amount spent on ISG (as per DLI 1)</td><td>4,924,297</td></tr><tr><td>Amount spent on MDG (table below)</td><td>18,527,823</td></tr><tr><td>Unspent balance</td><td>603,858</td></tr><tr><td>Total</td><td>24,055,978</td></tr></table> - We reviewed accountability documents for MDG expenditure and noted that Mpigi DLG used GKMA funds on eligible activities for MDG as indicated in the table below.<table><tr><th>Particulars</th><th>Amount (UGX)</th></tr><tr><td>Consultancy Services</td><td>476,240,740</td></tr><tr><td>Initial advance for Mpigi-Muduma Road</td><td>11,917,593,960</td></tr></table>	Particulars	Amount (UGX'000)	Amount spent on ISG (as per DLI 1)	4,924,297	Amount spent on MDG (table below)	18,527,823	Unspent balance	603,858	Total	24,055,978	Particulars	Amount (UGX)	Consultancy Services	476,240,740	Initial advance for Mpigi-Muduma Road	11,917,593,960
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Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings				
					<table><tr><td>Top-up on advance for Mpigi-Muduma Road</td><td>6,133,988,698</td></tr><tr><td>Total</td><td>18,527,823,398</td></tr></table>	Top-up on advance for Mpigi-Muduma Road	6,133,988,698	Total	18,527,823,398
Top-up on advance for Mpigi-Muduma Road	6,133,988,698								
Total	18,527,823,398								
					The activities above are classified under “Pillar 1 (Mobility and Accessibility) linked to government program 1.1 - 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	MET	MDG Funded Projects FY (2024/25) and current status - The budget performance report for the previous FY (2024/25) indicated only one MDG-funded project for FY 2024/25 (Upgrading of Mpigi – Muduuma road from murrum to tarmac). - From field verification conducted at the time of assessment, the Mpigi -Muduuma road project had just began with only road drainage underworks and some sections being levelled. Therefore, the status of the project at the time of assessment was implementation stage. Evidence of climate change/ disaster risk screening - Mpigi DLG carried out climate change/ disaster risk screening at planning, designing, and implementation stage for the project mentioned above.				

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 work plan 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
			for each of these active projects. Step 3: Check that all checklists for all planned investments were fully completed and signed by the required stakeholders. A checklist is deemed to be fully completed when: ✓ An answer has been selected in column C for each of the 29 questions. ✓ Explanation / supporting data is provided in column E for all 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.		▪ We reviewed three screening checklists for the Upgrading of Mpigi – Muduuma road from murrum to tarmac, dated 22 April 2024, 22 May 2024 and 1 July 2025. The screening checklists were completed and signed by the Senior Environment Officer, District Community Development Officer, Senior Physical planner, Assistant Engineering Officer and Senior Labour Officer.
Overall conclusion	MPIGI DLG MET THE MINIMUM CONDITIONS UNDER THE MDG AND IS THEREFORE ELIGIBLE TO RECEIVE THE PROGRAM FUNDS UNDER DLIs 3 TO 8.				

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	- 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 considered within 30 days after	1	Substantive Mpigi DLG PPC Mpigi DLG has a functional and fully constituted PPC whose members were all appointed on 12 February 2024. The table below provides the details. <table><tr><th>Post occupied in DLG Structure</th><th>Name</th><th>Position on PPC</th></tr><tr><td>CAO</td><td>Namayega Edith</td><td>Chairperson</td></tr><tr><td>District Physical Planner</td><td>Sitenda Nicodemus Magulu</td><td>Secretary</td></tr><tr><td>District Surveyor</td><td>Mukiibi George</td><td>Member</td></tr><tr><td>District Roads Engineer</td><td>Sam Kyambadde</td><td>Member</td></tr><tr><td>District Education Officer</td><td>Sekyole Deogratiuous</td><td>Member</td></tr><tr><td>District Agriculture Officer</td><td>Ssekivubu Valentine</td><td>Member</td></tr><tr><td>District Water Engineer</td><td>Ssekalega Joseph</td><td>Member</td></tr><tr><td>District CDO</td><td>Nabuma Annet</td><td>Member</td></tr><tr><td>District Medical Officer</td><td>Batte James</td><td>Member</td></tr><tr><td>District EO</td><td>Nameera Esther</td><td>Member</td></tr><tr><td>Natural Resources Officer</td><td>Mwidyeki Tonny</td><td>Member</td></tr><tr><td>Physical Planner in private practice appointed by the Council</td><td>Gombe Fasil</td><td>Physical Planner in private practice</td></tr><tr><td colspan="3">Co-opted members</td></tr><tr><td rowspan="3">Town Clerks of all Urban Council</td><td>Mutaawe Raymond I Mpigi TC</td><td>Member</td></tr><tr><td>Lutaalo Michael – Kayabwe TC</td><td>Member</td></tr><tr><td>Nakawunde Flavia – Buwama TC</td><td>Member</td></tr></table>	Post occupied in DLG Structure	Name	Position on PPC	CAO	Namayega Edith	Chairperson	District Physical Planner	Sitenda Nicodemus Magulu	Secretary	District Surveyor	Mukiibi George	Member	District Roads Engineer	Sam Kyambadde	Member	District Education Officer	Sekyole Deogratiuous	Member	District Agriculture Officer	Ssekivubu Valentine	Member	District Water Engineer	Ssekalega Joseph	Member	District CDO	Nabuma Annet	Member	District Medical Officer	Batte James	Member	District EO	Nameera Esther	Member	Natural Resources Officer	Mwidyeki Tonny	Member	Physical Planner in private practice appointed by the Council	Gombe Fasil	Physical Planner in private practice	Co-opted members			Town Clerks of all Urban Council	Mutaawe Raymond I Mpigi TC	Member	Lutaalo Michael – Kayabwe TC	Member	Nakawunde Flavia – Buwama TC	Member
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			Planning Authority Board Score 1 or else 0	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.	0	Compliance with statutory requirements on appointment of Physical Planner in Private Practice; - The Mpigi DLG Council approved Gombe Fazil for appointment as a Physical Planner in Private Practice on the Mpigi DLG PPC in a meeting held on 23 May 2019 under minute Min. No. 3/5/2029. - We reviewed a request from Mpigi DLG to the PS MoLHUD Ref. CR.2020/2 dated 15 July 2019 for clearance of Mr Gombe Fazil as a Physical Planner in Private Practice on the Mpigi DLG PPC. - A No Objection and approval was granted by the PS MoLHUD in a letter Ref. PPD/143/193/02 dated 21 August 2019. - All the documents referenced above were availed for review. Timely consideration of new investments/ application for development permission - We reviewed the Development Plan Application Book and established that during the FY 2024/25, 202 new investment applications were received. - Discussions with the Senior Physical Planner indicated that Mpigi DLG has been utilizing the new Integrated Revenue Administration System (IRAS), where a selected PPC sub-committee handles the application on the system within two weeks after submission. The decision of the sub-committee is notified to the developer within the third week after submission by SMS using the phone numbers registered in the system. During their quarterly meetings, the PPC ratifies the decision of the sub-committee. - We reviewed minutes of four (4) PPC meetings held on 9 May 2025, 14 January 2025, 16 July 2024, and 16 December 2024 and established that the PPC met quarterly during the FY 2024/25.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																																																																																																																
						Review of a sample of applications indicated that the Mpigi DLG sub-committee considered new investment applications timely in IRAS as indicated in the table below. However, given that the PPC met quarterly to approve the decisions made by the sub-committee in IRAS, new investments were not considered and approved within 30 days after submission. <table><tr><th>Date Submitted</th><th>Developer</th><th>Development type</th><th>Date of consideration by sub-committee in IRAS</th></tr><tr><td>01/07/2024</td><td>Matovu R</td><td>Residential</td><td>23/07/2024</td></tr><tr><td>03/07/2024</td><td>Senyonjo G</td><td>Institution</td><td>23/07/2024</td></tr><tr><td>17/07/2024</td><td>Zachary School</td><td>Institution</td><td>14/08/2024</td></tr><tr><td>30/07/2024</td><td>Waiswa J</td><td>Residential</td><td>14/08/2024</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>12/08/2024</td><td>Namukasa J</td><td>Residential</td><td>28/08/2024</td></tr><tr><td>13/08/2024</td><td>Kalema R</td><td>Residential</td><td>28/08/2024</td></tr><tr><td>22/08/2024</td><td>Okiring P</td><td>Residential</td><td>12/09/2024</td></tr><tr><td>28/08/2024</td><td>Nantale M</td><td>Institution</td><td>12/09/2024</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>02/09/2024</td><td>Tendo V</td><td>Institution</td><td>12/09/2024</td></tr><tr><td>04/09/2024</td><td>Kasibante A</td><td>Residential</td><td>12/09/2024</td></tr><tr><td>04/09/2024</td><td>Nalweyiso O</td><td>Institution</td><td>12/09/2024</td></tr><tr><td>09/09/2024</td><td>Nakachwa F</td><td>commercial</td><td>26/09/2024</td></tr><tr><td>27/09/2024</td><td>Galiwango N</td><td>Residential</td><td>10/10/2024</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>04/10/2024</td><td>Lubowa Muhammad</td><td>Commercial</td><td>24/10/2024</td></tr><tr><td>10/10/2024</td><td>Ssenyonga G</td><td>Mixed use</td><td>24/10/2024</td></tr><tr><td>14/10/2024</td><td>Prof Wavamuno G</td><td>Commercial</td><td>24/10/2024</td></tr><tr><td>15/10/2024</td><td>Dr. Sseruyange</td><td>Recreational</td><td>23/10/2024</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>05/11/2024</td><td>Lubega Peter</td><td>Residential</td><td>14/11/2024</td></tr><tr><td>05/11/2024</td><td>Lwasa R N</td><td>Residential</td><td>14/11/2024</td></tr><tr><td>08/11/2024</td><td>Mabuya Job</td><td>Residential</td><td>14/11/2024</td></tr><tr><td>27/11/2024</td><td>Mukasa J</td><td>Institutional</td><td>12/12/2024</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>02/12/2024</td><td>Mbowa C.W</td><td>Residential</td><td>12/12/2024</td></tr></table>	Date Submitted	Developer	Development type	Date of consideration by sub-committee in IRAS	01/07/2024	Matovu R	Residential	23/07/2024	03/07/2024	Senyonjo G	Institution	23/07/2024	17/07/2024	Zachary School	Institution	14/08/2024	30/07/2024	Waiswa J	Residential	14/08/2024					12/08/2024	Namukasa J	Residential	28/08/2024	13/08/2024	Kalema R	Residential	28/08/2024	22/08/2024	Okiring P	Residential	12/09/2024	28/08/2024	Nantale M	Institution	12/09/2024					02/09/2024	Tendo V	Institution	12/09/2024	04/09/2024	Kasibante A	Residential	12/09/2024	04/09/2024	Nalweyiso O	Institution	12/09/2024	09/09/2024	Nakachwa F	commercial	26/09/2024	27/09/2024	Galiwango N	Residential	10/10/2024					04/10/2024	Lubowa Muhammad	Commercial	24/10/2024	10/10/2024	Ssenyonga G	Mixed use	24/10/2024	14/10/2024	Prof Wavamuno G	Commercial	24/10/2024	15/10/2024	Dr. Sseruyange	Recreational	23/10/2024					05/11/2024	Lubega Peter	Residential	14/11/2024	05/11/2024	Lwasa R N	Residential	14/11/2024	08/11/2024	Mabuya Job	Residential	14/11/2024	27/11/2024	Mukasa J	Institutional	12/12/2024					02/12/2024	Mbowa C.W	Residential	12/12/2024
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						04/12/2024	Owori Rogers	Residential	12/12/2024
						09/12/2024	Kizito Nsubuga	Residential	23/12/2025
						17/12/2024	Queen of peace	Chapel	23/12/2025
						20/01/2025	Kato & Katusiime	Residential	06/02/2025
						21/01/2025	Namboga J	Residential	06/02/2025
						27/01/2025	Ssekidde S	Residential	06/02/2025
						10/02/2025	Mutyaba Noah	Commercial	20/02/2025
						10/02/2025	Kayijja Julius	Residential	07/03/2025
						28/02/2025	Kasule Gerald	Residential	07/03/2025
						03/03/2025	Ssali F K	Residential	21/03/2025
						03/03/2025	Katende parish	Institution	21/03/2025
						13/03/2025	Sematimba G.	Institution	21/03/2025
						08/04/2025	Gafabusa	Residential	18/04/2025
						09/04/2025	Mulema A	Residential	18/04/2025
						06/05/2025	Matovu D	Residential	15/05/2025
						13/05/2025	Kirinya S	Commercial	29/05/2025
						19/05/2025	Amony O	Residential	29/05/2025
						20/05/2025	Seruyange S	Residential	29/05/2025
						05/06/2025	Male M	Mixed Use	25/06/2025
						11/06/2025	Mulondo K	Recreational	25/06/2025
						12/06/2025	Wasswa J	Institutional	25/06/2025
						23/06/2025	Ddamulira S	Commercial	10/07/2025
						Timely notification of applicants - We noted double notification of the decision on the investment applications (by SMS after sub-committee's consideration in IRAS and after PPC's ratification of the sub-committee's decisions). We reviewed evidence that applicants were notified using the statutory form specified in 8th Schedule. - We noted a clash in guidelines. Whereas the assessment tool required the IVA to determine whether all the			

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings									
						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. ▪ For purposes of this assessment, we considered timely consideration and notification by PPC (not sub-committee). Whereas the applicants in the sample above were notified by SMS through the system on consideration by the sub-committee, Mpigi DLG PPC did not notify new investment applicants in time since the committee met quarterly to approve the investments and notify the applicants using the statutory form (not by SMS). Therefore, score is zero.									
					1	DLG submission of minutes of PPC to National Planning Authority (NPA) Board ▪ From the National Planning Authority Board, we established that the DLG submitted four (4) sets of minutes of the PPC for the meetings held during the FY 2024/25 as summarized in the table below. <table><tr><th>Dates when the PPC held meetings</th><th>Date of submission of minutes to NPAB</th><th>Date of NPA acknowledgement and stamp</th></tr><tr><td>9 May 2025</td><td rowspan="4">21 October 2025</td><td rowspan="4">28 October 2025</td></tr><tr><td>14 January 2025</td></tr><tr><td>16 December 2024</td></tr><tr><td>16 July 2024</td></tr></table>	Dates when the PPC held meetings	Date of submission of minutes to NPAB	Date of NPA acknowledgement and stamp	9 May 2025	21 October 2025	28 October 2025	14 January 2025	16 December 2024	16 July 2024
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			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 Development Strategy¹⁴ Score 1 or else 0	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 0 0	Mpigi DLG PDP Endorsed by Council - Mpigi DLG has a Draft Physical Development Plan that was endorsed by Council in a meeting held on 24 September 2025 under Minute 05/09/2025, where Council recommended the Mpigi District Physical Development Plan for approval by the NPA Board. DLG Submission of Draft PDP to NPA Board - At the time of assessment, there was no evidence provided indicating that the PDP had been submitted to NPA Board. Alignment of Mpigi DLG PDP with GKMA Economic Development Strategy (EDS) 2020-2030 - The Draft Mpigi DLG PDP 2025-2040 is aligned to the GKMA Economic Development Strategy (EDS) and integrates the following strategic requirements prioritized in the EDS strategy. However, the PDP was not yet approved by NPA at the time of assessment, hence the score of zero. a) Integrated strategies in line with Objective 1 in the GKMA Strategy: The PDP integrates competitive economic infrastructure summarized below: - Strategic road projects for upgrading and urgent repair including Mudduma-Mpigi-Bikondo-Kasanje-Kawuku road, Kakiri-Bujjuko-Katende-Kawuku road, and Buwama-Kalangala road.

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

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
						— Strategic new road - Kampala - Mpigi express way. — Standard Gauge Railway through the district. — Water transport infrastructure and the four landing sites in Mpigi (MEWs Light Vessel route, Bukina, Kiwanga, Lwalaro, Nakaziba landing sites). — Multi-product oil pipeline and Kampala Storage terminal at Buvuma. — Land use zoning to guide efficient and optimal use of land. b) Integrated strategies in line with Objective 2 in the GKMA Strategy regarding conservation and Protect Environmental Assets: The prioritized interventions in the PDP include the following: — Lake Victoria and wetlands designation and provision of statutory buffers in the PDP to ensure conservation. — Strategies and reinforcing elements, in line with the GKMA Waste Management Policy – Solid waste management facility in Kololo. — Designated zones for light industries. c) Integrated strategies in line with Objective 3 in the GKMA Strategy requiring support to transform the informal sector, the youth, and economic cluster growth: The PDP integrates the following land use strategies: — A hierarchy of centres with commercial, service and other workspaces. — Waterfront centres along Lake Vitoria shoreline. — Economic infrastructure sites (main markets/wholesale markets in Bujuuko, Mpigi, Kayabwe, and Buwama). — Tourism & Recreational development (Makanaga Ramsar Site, Equator Monuments in Kayebwa and Buyiga).

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						d) Integrated strategies in line with Objective 4 on tourism development: The PDP designates all district tourism products and opportunities (natural attractions, historical heritage, and cultural and traditional heritage) prioritized for harnessing integration under Chapter 2, Section 2.3 covering the following: — Lakes Victoria and Wamala waterfront projects. — Designated Makenaga Ramsar Site - An important birding hotspot. — Equator Monuments. — Designated cultural sites of the Buganda clans, Butaka historical sites and the common one of Endiga clan. — Proposed Buganda kingdom museum in Mbaale growth Centre, in Mpigi Town Council. — Significant cultural sites in Olusozi Iwa Namwama for Kobe clan located in Mbizinnya, Mawokota site where the name Mawokota traces its origin, Kiringente stone. — Sites for proposed two museums - Katonga Military Museum in Nkozi subcounty at Nkozi- Katonga, and Kibuuka Mumbaale Museum in Mpigi town council. — Designated sites for tourism infrastructure such as hotels. e) Integrated strategies in line with Objective 5 requiring effective District local government service delivery: The Draft PDP prioritises the following: — Section 2.4 provides future service requirements, objectives and strategies (Education, Health, gender, civic, security, community, markets, sports & recreation). — Institutional intercity arrangements prioritized between Mpigi DLG and GKMA entities.
			c) If the entity has detailed physical development	From the Physical Planner: — Obtain the detailed physical	0	DLG Performance on Detailed Planning Function ▪ Mpigi DLG has three (3) draft detailed local physical development plans that were approved by Council,

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings													
			plan(s) or/ and area action plan(s) approved by the Authority/ Council covering (coverage of the entity excludes the area occupied by water bodies and environmental ly sensitive areas such as wetlands) at least the percentage below: ✓ 30% in 1st and 2nd APA ✓ 40% in 3rd APA – consider for current assessment ✓ 50% in 4th APA Score 1 or else 0.	plan to establish the proportion of the entity area covered and whether it was approved by the Authority/ Council. — Establish the availability of an approved action area plan for the previous FY (2024/25).		covering 1.16% of the land (below the APA3 target of 40%) as summarized in the table below. <table><tr><th>Name of Area Planned</th><th>Minute of approval</th><th>Area covered (Sqkm)</th></tr><tr><td>Kamengo Growth Center neighbourhood Detailed Plan-Block Plan Layout 2025-2035</td><td rowspan="3">The District Council Meeting of the 5 Session of the 10 DLG held on 24 September 2025 under Minute under Minute 06/09/2025 Council approved the detailed plans</td><td>8.74</td></tr><tr><td>Buyala Nanziri Neighbourhood Detailed Plan 2025-2035</td><td>5.9</td></tr><tr><td>Nakirebe Neighbourhood Detailed Plan 2025-2035</td><td>5.9</td></tr><tr><td>Total</td><td></td><td>20.54</td></tr></table> District land coverage (water & land) – 2,094 Sqkm Under water coverage – 317.7 Sqkm Land - 1,776.3 Sqkm (2,094 – 317.7) Coverage = $\frac{20.54}{1,776.3} = 1.16\%$ Most of Mpigi DLG’s land is still rural and there was meagre Council budgetary allocations towards physical planning. The DLG has nine (9) lower local governments, of which six (6) are sub counties and three (3) town councils (Kayabwe, Buwama, and Mpigi). The IVA observed that the 40% APA3 target for DLGs was unachievable given the size in area coverage and rural nature in the DLGs. The minimal achievement in Mpigi DLG was as a result of targeted Bank - ISG funding allocations towards climate change related activities in the category of Urban planning & services, specifically for	Name of Area Planned	Minute of approval	Area covered (Sqkm)	Kamengo Growth Center neighbourhood Detailed Plan-Block Plan Layout 2025-2035	The District Council Meeting of the 5 Session of the 10 DLG held on 24 September 2025 under Minute under Minute 06/09/2025 Council approved the detailed plans	8.74	Buyala Nanziri Neighbourhood Detailed Plan 2025-2035	5.9	Nakirebe Neighbourhood Detailed Plan 2025-2035	5.9	Total		20.54
Name of Area Planned	Minute of approval	Area covered (Sqkm)																	
Kamengo Growth Center neighbourhood Detailed Plan-Block Plan Layout 2025-2035	The District Council Meeting of the 5 Session of the 10 DLG held on 24 September 2025 under Minute under Minute 06/09/2025 Council approved the detailed plans	8.74																	
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Total		20.54																	

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						preparation of the District PDP and the three Detailed Plans. This alone without Central Government and Local Government funding creates little impact. To achieve the set DLI targets, the APA tool requires a major change in approach. In addition, there is also need to improve the APA tool to target Town Councils for all DLGs where urbanisation has adequately taken root hence requiring detailed planning to guide development.
		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	▪ The Draft Mpigi District Physical Development Plan 2025-2040 considers climate and disaster risks mitigation strategies on pages 71 – 78 covering the following: — Designated surface water (Lake Victoria, rivers such as Katonga, Mayanja and Kiyanja, vast wetlands, streams and underground water resource) demarcated and instituted buffers as specified in the national environment (wetlands, riverbanks, and lake shows management) regulations 2020 and the Water Act, Cap 152. — Flood management strategies in low lying areas in the sub-counties of Buwama, Mpigi Town, Kituntu, Muduuma, Nkozi, and Nabyewanga; hotspots in Kiyanja Maziba Ward; Mayanja swamp in Lugyo parish-Buyala village Muduuma Sub-county; and Kinyika swamp in Kantini parish Kituntu subcounty, Lwera, Kamaliba. Mitigation measures are captured on pages 75 – 76. — Designated permanent wetlands (133.15 Kms); and seasonal wetlands (113.43 kms) with statutory buffer as specified in the national guidelines. — Solid waste management strategy and mitigation measures on pages 76-77.	

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						▪ The plan provides the following interventions for environment management on climate resilience, mitigation and adaptation on pages 77-79: — Incorporate green infrastructure — Promoting waterborne transportation — Integrating and developing pedestrian-friendly infrastructure (sidewalks, crosswalks, cycling infrastructure) — Use of renewable energy sources — Design buildings and infrastructure with energy-efficient features — Integrating climate-smart agriculture practices
			e) If all infrastructure investments implemented by the entity in the previous FY (2024/25); (i) are consistent with the approved Physical Development Plan; (ii) have a planning compliance certificate issued by National Planning Authority	▪ From the Physical Planner obtain a list of investments that were initiated in the previous FY (2024/25) and determine whether 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.	0	PPC minute that approved the DLG Infrastructure Investments for FY 2024/25 ▪ The PPC meeting held on 23 May 2024 under minute MDPPC 008/05/23-24 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: 1. Upgrading Mpigi- Muduuma Road 15.6kms under GKMA -MDG Support. 2. Construction of a 5-stance lined pit latrine with a bathroom, an incinerator and a hand-washing facility at St. Kizito Mpigi in Ward D in Mpigi Town Council. 3. Construction of a 2-classroom block, supply of 36 desks and installation of a 10,000-litre water harvest tank at Damiano Makumbi P/S in Butoolo Parish in Kammengo Sub-county. 4. A 5-classroom block renovated, two (2) water harvest tanks each of 10,000 litres and 90 desks supplied at Kibuuka Memorial P/S in Ward C in Mpigi TC. 5. Construction of a 2-Classroom block with a 10,000-litre water harvesting tank and supply of 36 three-

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			Board (NPAB). Score 1 or else 0			seater desks at Kitakyusa PS in Kantini parish in Kituntu Sub-county. 6. Construction of a classroom block with an office and furniture for the office and staff room at Kikoota UMEA in Nnindye Parish in Nkozi Sub-county. 7. Construction of a 5-stance lined pit latrine with washrooms, an incinerator, and a 1,000-litre water tank at Nsumba CU P/S in Musa Parish in Kammengo Sub-county. 8. Construction of a 5-stance lined pit latrine with washroom, an incinerator and a 1,000 litre water tank at Kyanja P/S in Kyanja Parish in Kammengo Sub-county. 9. Construction of a 2-stance lined pit latrine with a bathroom for teachers and a 5-stance with a urinal for boys at Manyogaseka P/S in Luvumbula Parish in Kiringente Sub-county. 10. Construction of a 5-stance lined pit latrine with a bathroom and incinerator at Kisamula P/S in Lugyo Parish in Muduuma Sub-county. 11. Renovation of a 3-classroom block at Buwama Modern in Lubugumu Ward in Buwama Town Council. 12. Construction of a 5-stance lined pit latrine with a bathroom and 1,000 litre water harvest tank at Buyala C/U in Lugyo Parish in Muduuma Sub-county. 13. Construction of a 5-stance lined pit latrine with urinal and a 1,000 litre water tank at St. Bruno Membe P/S in Maziba Ward in Mpigi Town Council. 14. A classroom block with an office and staffroom at Buyiga Seed Secondary School in Kammengo Sub-county. 15. A multipurpose structure remodeled into a classroom block, two (2) water harvest tanks each of 10,000 litres, solar equipment, and furniture at Buyiga Seed Secondary School in Musa Parish in Kammengo Sub-county

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						16. A 5-stance pit latrine with an incinerator for girls, a 2-stance pit latrine with a bathroom for female teachers 17. Construction of a boy's dormitory at St. Maria Gorreti SS Katende. 18. Renovation of a classroom block at St. Muggagga SS Jjalamba in Jjalamba Ward in Buwama Town Council. 19. Construction of a staff house at Bunjakko H/C III in Bunjakko parish in Buwama Sub-county (1st phase). 20. Construction of a 3-stance lined pit latrine at Ggolo Health Centre III in Ggolo Parish in Nkozi Sub-county. 21. Construction of a drainage at Bbongole Women Friendly Market in Bbongole Ward in Buwama Town Council. 22. Solar street lighting in Buwama B, Bbongole and Jjalamba in Buwama Town Council. 23. Solar street lighting in Mpigi Town Council. 24. Construction of a 3-stance lined pit latrine with a handwashing facility at Buwama H/C staff house in Mbizzinnya Ward in Buwama Town Council. 25. Fencing of the nursery bed and installation of water harvest tank under GKMA. 26. Extension of piped Water in three villages of Nakirebe, Kataba and Nantwala in Kikondo parish in Kiringente Sub-county by the Central Umbrella Ministry of Water and Environment. 27. Drilling of a deep borehole at Gwanika in Muige Parish in Nkozi Sub-county. 28. Renovation of a boundary wall at the district headquarters under GKMA in Ward B in Mpigi Town Council. 29. Construction of an Administration block at Kayabwe Town Council. Consistency with PDP

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						▪ The Council meeting held on 24 September 2025 under Minute 05/09/2025 Council recommended the Mpigi District Physical Development Plan for approval by the NPA. The Detailed Neighborhood Physical Development Plans for Kamengo, Buyala-Nanziri, and Nakirebe were approved by Council meeting held on 24 September 2025 under Minute 06/09/2025. ▪ Our review of the District PDP and the three detailed plans confirmed that the investment projects listed above were embedded in the plans. The plans reflect land designated for schools where some of the projects were implemented, and alignments for road infrastructure investments implemented by the DLG including the following: — Kamengo urban neighbourhood detailed plan; designated land for Schools (St Bonaventure Kanyike Primary School, St Mark Secondary School, St Mark COU & Raynolds PS); sites for administration infrastructure at Kamengi Sub-county. — Muduma detailed plan that integrates sites for health infrastructure development, schools (St Peters PS, Kawomya SS); and public cemetery. — Nakirebe detailed plan that designates land for education institutions and cemetery, among others. — Road network designated for upgrading and street lighting through the urban nodes embedded in the District PDP. Compliance Certificate ▪ The Senior Physical Planner presented evidence of a submission to NPA on state of compliance to Physical Development Plan through a Physical Planning Compliance tool (https://ee.kobotoolbox.org/x/be/4KHA01) for a compliance certificate. The submitted tool reflects that the entity scored 40.9% indicating that the NPA compliance

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						rating for the entity was therefore in the unsatisfactory category. 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 Mpigi DLG was unsatisfactory at 31.8%.												
			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 demarcated ✓ 1 st & 2 nd APA = at least 75% ✓ 3 rd APA = 80% - consider for current	— 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 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.	0 0	Physical Planning Annual work plan and budget for FY 2024/25 - Mpigi DLG Institutional Strengthening Annual work plan and budget for FY 2024/25 included the following institutional capacity development activities under urban planning services: <table><thead><tr><th>Annual costed outputs</th><th>Annual cost (UGX)</th></tr></thead><tbody><tr><td>District Physical Development Plan developed</td><td>666,904,000</td></tr><tr><td>District PPC functionalized (4 meetings and monitoring report)</td><td>10,996,000</td></tr><tr><td>District Building Committee functionalized (4 meetings held and minutes produced)</td><td>8,000,000</td></tr><tr><td>15 roads within Mpigi and Muduuma estates surveyed, mapped and named</td><td>12,050,000</td></tr><tr><td>Total</td><td>697,950,000</td></tr></tbody></table> Progress on survey and pegging of roads - Information on roads surveyed and demarcated was not provided at the time of assessment. Discussions with the Senior Physical Planner indicated that despite the activity being prioritized in the budget for FY 2024/25, there was no release of funds towards implementation. Progress on installation of street names/ signage	Annual costed outputs	Annual cost (UGX)	District Physical Development Plan developed	666,904,000	District PPC functionalized (4 meetings and monitoring report)	10,996,000	District Building Committee functionalized (4 meetings held and minutes produced)	8,000,000	15 roads within Mpigi and Muduuma estates surveyed, mapped and named	12,050,000	Total	697,950,000
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			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 ✓ 1st & 2nd APA = at least 30% ✓ 3rd APA = 40% - consider for current	— Visit a sample of 2 to 3 streets to establish whether the streets have been numbered, roads surveyed and demarcated.	0	- Street naming activity was implemented and execution was beyond target. The entity carried out street naming on 24 streets and recorded the streets in the computerized street addressing system and database. The activity was carried out in Mpigi Town Council (TC) hence streets/roads in the remaining TCs is yet to be achieved. However, the workplan did not specify the target for the FY 2024/25; therefore, we could not determine whether Mpigi DLG met the 80% threshold as required by the assessment tool. - We inspected three (03) sampled roads and established that the streets had names/signage. The roads included Kanyoro road, Obadia Mukumbi road, and Alifunsi Musoke road. - We observed that the 80% APA3 target for District LGs was unachievable given the size in area coverage and rural nature in the DLG. Most of Mpigi DLG's land is still under rural. The DLG has nine (9) lower local governments, of which six (6) are sub counties and three (3) town councils (Kayabwe, Buwama and Mpigi). This meagre achievement in Mpigi DLG was as a result of targeted funding allocations out of funds for climate change related activities in the category of urban planning and services. A meagre UGX 12 million was allocated towards the street naming portfolio for the entire district road/street naming. Therefore, the APA3 target of 80% is unattainable without significant Central Government, Local Government and donor funding support. We recommend that PST/Bank review whether entities are receiving adequate support and resources for street addressing Programs. Plots numbering/ addressing - Information on plots numbering and demarcated was not provided at the time of assessment. Discussions with the Senior Physical Planner revealed that this activity was not

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			assessment ✓ 4th APA = 50% Score 1 or else 0 <i>Note: For Districts consider Town Councils</i>			included in the budget, hence was not carried out during FY 2024/25 due to lack of funding.
			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 for the corresponding land uses. — Visit a sample of 3 to 4 land use categories.	1	Mpigi DLG Land cover inventory - Land cover inventory database at the DLG was captured in the Mpigi District Physical Development Plan 2025-2040. The land cover inventory for the district from 2015, 2020 up to 2025 was included in the Situation Analysis Report of April 2025. The report also provides the current status on comprehensive land use inventory captured in the Existing Land Use Map 2025 and the table on distribution of land use. - The POM does not specify the format and categorization as required in the tool. However, the Mpigi District Physical Development Plan 2025-2040, the Situation Analysis Report of April 2025 report and the Existing Land Use Map 2025 provide the detailed categorization regarding residential, commercial and industrial areas, reserves for roads, public facilities and all land uses in the district as of 2025. Road inventory - Records at the DLG obtained from the District Senior Physical Planner and District Engineer provided an up-to-date inventory for the following; - Road inventory for Mpigi Town Council - Road inventory for Muduma Sub-county - Road inventory for District roads

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																								
						- Mpigi DLG Works & Engineering department also compiled an Annual Inventory and Condition Survey report for all infrastructure and facilities (roads, bridges, building, equipment and machinery) for the FY 2024/25. Visit to a sample of land use categories - Inspection of existing land use was conducted in a residential zone in Muduuma, commercial zone in Mpigi TC central business district and agricultural zone in Maziba area to confirm level of compliance with Draft Mpigi District PDP 2025-2040. No exceptions were noted at the sites visited.																								
		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	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	1	Functional Building Committee Mpigi DLG has a functional Building Committee that was appointed by the CAO on 23 April 2024 including officers responsible for physical planning, engineering and building inspectors. Details of the composition of the committee members are indicated in the table below. <table><tr><th>Designation in DLG structure</th><th>Name</th><th>Position on Building Committee</th></tr><tr><td>Chairperson Works, Finance and Planning Committee</td><td>Hon. Nsamba Benon</td><td>Chairperson</td></tr><tr><td>District Engineer</td><td>Eng. Sam Kyambadde</td><td>Secretary</td></tr><tr><td>CAO</td><td>Namayega Edith</td><td>Member</td></tr><tr><td>Senior Physical Planner</td><td>Sitenda Nicodemus Magulu</td><td>Member</td></tr><tr><td>Senior Environment Officer</td><td>Nampera Esther</td><td>Member</td></tr><tr><td>Senior Environment Health Officer</td><td>Ssali Richard</td><td>Member</td></tr><tr><td>Representative of PWDs</td><td>Mayanja John Kisule</td><td>Member</td></tr></table>	Designation in DLG structure	Name	Position on Building Committee	Chairperson Works, Finance and Planning Committee	Hon. Nsamba Benon	Chairperson	District Engineer	Eng. Sam Kyambadde	Secretary	CAO	Namayega Edith	Member	Senior Physical Planner	Sitenda Nicodemus Magulu	Member	Senior Environment Officer	Nampera Esther	Member	Senior Environment Health Officer	Ssali Richard	Member	Representative of PWDs	Mayanja John Kisule	Member
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				developments, post approval inspections, and issuing penalties for occupation of buildings without development permits.)		<table><tr><td>Officer in-charge Fire Prevention</td><td>Turyasingura Richard</td><td>Member</td></tr><tr><td>Member DEC</td><td>Hon Nakirijja Aisha</td><td>Member</td></tr><tr><td>Town Clerk (TC) Mpigi T-Council</td><td>Mutaawe Raymond</td><td>Member</td></tr><tr><td>TC Kayabwe T-Council</td><td>Lutalo Michael</td><td>Member</td></tr><tr><td>TC Buwama T-Council</td><td>Nakawunde Gloria</td><td>Member</td></tr></table>				Officer in-charge Fire Prevention	Turyasingura Richard	Member	Member DEC	Hon Nakirijja Aisha	Member	Town Clerk (TC) Mpigi T-Council	Mutaawe Raymond	Member	TC Kayabwe T-Council	Lutalo Michael	Member	TC Buwama T-Council	Nakawunde Gloria	Member					
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						TC Buwama T-Council	Nakawunde Gloria	Member																					
						Minutes of the Committee Meetings FY 2024/25 We reviewed minutes of the Committee meetings for the FY 2024/25 and noted that the committee held meetings on 18 March 2025, 13 May 2025, 8 November 2024 and 1 October 2024.																							
						Annual work plan for Building Committee (BC) Mpigi DLG Development Control Annual Work Plan for FY 2024/25 provided for three (3) activities indicated below.																							
						<table><tr><th>Activity</th><th>Output</th><th>Outcome</th><th>Budget (UGX '000)</th></tr><tr><td>Building Plan verification</td><td>Building plans verified by BC</td><td>Well planned and environmentally friendly neighbourhood</td><td>8,000</td></tr><tr><td>Enforcing and control of illegal building operations</td><td>Illegal developments stopped and demolished</td><td>Well organised and orderly development</td><td>5,389</td></tr><tr><td>Community sensitization development control</td><td>Community awareness of development control and enforcement procedure</td><td>Easy implementation of PDP</td><td>2,000</td></tr><tr><td>TOTAL</td><td></td><td></td><td>15,389</td></tr></table>				Activity	Output	Outcome	Budget (UGX '000)	Building Plan verification	Building plans verified by BC	Well planned and environmentally friendly neighbourhood	8,000	Enforcing and control of illegal building operations	Illegal developments stopped and demolished	Well organised and orderly development	5,389	Community sensitization development control	Community awareness of development control and enforcement procedure	Easy implementation of PDP	2,000	TOTAL			15,389
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						Building Committee FY 2024/25 annual progress report - The Building Control Officer submitted the annual progress report for the Building Committee for FY 2024/25 to the CAO on 27 June 2025. The report detailed the following: - Review of the Building Plan - Number of meetings held by the committee during FY 2024/25 - Planned field activities achieved - Community sensitization workshops achieved - Challenges encountered - Strategies and recommendations for improved service delivery
	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), LLG and Private	— 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 outcomes of consultations held.	1	Participatory planning and prioritizing by stakeholders during budget conference - Records obtained from Mpigi District Local Government indicated that the DLG involved stakeholders in planning and budgeting meetings to identify, prioritise, plan and budget for investments. - The stakeholders' planning and budget conference was held by the DLG on 6 November 2024 at the District Council Chambers that culminated into identification of development needs and priorities. The budget conference was attended by a cross-section of stakeholders ranging from private sector representatives, wider local community, sub-county and Town Council representatives, District leadership and technical team, the MDF, and interest groups from the entire district. - The conference identified and consolidated district development priorities including: - Upgrading of Nakirebe – Sekiwunga – Buyala – Naziri – Sekiwunga Roads under GKMA – UDP – MDG.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			Sector¹⁵, before being approved for investment: Score 1 or else 0			2. Upgrading of various roads using other funding. 3. Mechanized and manual maintenance of various roads. 4. Maintenance of various urban and community access roads under URF. 5. Renovation of the District Headquarters under GKMA – UDP – ISG. 6. Renovation of the boundary perimeter wall at the District Headquarters Phase II. 7. Retooling of Administration offices and LLGs, among others. 8. Renovation and partitioning of Production Office Block. 9. Construction and furnishing of Community Learning Centre at Buwama Sub-County Headquarters. 10. Completion and furnishing of the Sub-County Administration Block at Kagezi in Luvumbula Parish. 11. Construction of a Council Hall with offices and furnishing of the Sub-County Administration Block at Nkozi Sub-County. 12. Construction of staff houses at Bunjanko HC III in Buwama Sub-County. 13. Construction of staff house and a 5,000 litre water harvest tank at Kyali HC. 14. Construction of bathroom facilities at Mpigi HC IV. 15. Construction of a 2-classroom block and supply of 36 desks and a 10,000 litre water harvest tank at Bessania Primary School 16. Construction of 2-classroom block with an office at Buyiga Seed Secondary School. 17. Construction of a 2-classroom block and supply of 36 desks and 10,000 litres water harvest tanks at Damiano Makumbi Primary School in Butoolo Parish, Kamengo subcounty.

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
						18. Construction of a classroom block with an office at Kataba Primary School. 19. Completion of a classroom block at Bukibira Primary School. 20. Renovation of a 4-classroom block and supply of 72 desks and two (2) water harvest tanks at Galatiya C/U Primary School. 21. Renovation of a 3-classroom block and supply of 54 desks at Kitakyusa Primary School. 22. Renovation of a 3-classroom block and supply of 54 desks at Sango Primary School. 23. Construction of a workshop, supply of equipment and fencing of Katonga Technical Institute for skills development under GKMA. 24. Renovation of a 4-classroom block and headteacher's office at Buwama Modern Primary School. 25. Construction of 5-stance lined pit latrines with urinals and hand-washing facilities at Bujjo, Bulamu C/U, Mpambire and Luvumbula Primary Schools. 26. Construction of a 5-stance lined pit latrines with a bathroom, incinerator, and hand-washing facilities at Buyijja Kabira RC, St. Jude Kitokolo, St. Andrews Konkoma and St. Anne Bujjuuko Primary Schools. 27. Renovation of the Inspectorate Block, a 3-stance pit latrine and installation of a 10,000 litres water harvest tank. 28. Construction of a deep borehole in Busaasi in Magala Parish. 29. Design and construction of a mini-solar water supply at Ssenyondo in Bunjakko Parish. 30. Demarcation of Mekanaga wetland and tourist site. 31. Construction of a market at Nakirebe. 32. Construction of Mpigi Central Market. Integrated planning and budgeting Review of the AWP for the FY 2025/26 confirmed that the AWP was submitted to the Permanent Secretary/ Secretary

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						to the Treasury MoFPED on 15 July 2025. The plan was approved by Council on 4 May 2025 under Minute No.05/05/2025. We established that the AWP for the current FY 2025/26 included priority projects identified during the budget conference, thus in line with the consultations held. Below is a list of capital investments included in the AWP for FY 2025/26: — Upgrading of 4.8kms of Lungala Link (2.3kms along Mbale-Bukakala and 2.5kms along Nabunya-Lungala). — Upgrading Mpigi- Muduuma Road (15.6kms) under GKMA - MDG Support. — Construction of Mpigi Central Market in Ward A in Mpigi Town Council. — Demarcation of Makanaga wetland eco-tourism site. — Renovation of the District Administration Block under GKMA-UDP ISG. - Renovation of the Boundary perimeter wall at the District Headquarters in Ward B in Mpigi Town Council (Phase II). ▪ The project below was part of the AWP for the previous year, but it was not implemented. Therefore, it was included in the AWP for FY 2025/26. — Establishment of a Green Park at Lufuka.
			b) If the entity has conducted a desk appraisal for all projects in the budget and established that the prioritized	— 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	1	Projects in the FY 2025/26 budget derived from the approved five-year development plan ▪ We reviewed the five-year development plan 2025/2026 – 2029/2030 and the Annual Work Plan 2025/26 and established that the capital investments included in the approved AWP were derived from the approved five-year development plan 2025/2026 – 2029/2030. ▪ Only one project was earmarked for MDG funding in the AWP for FY 2025/26. We noted that the “Upgrading Mpigi- Muduuma Road - 15.6kms” projects was eligible for expenditure under the MDG as guided in the POM. The

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings														
			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	five-year Development Plan and are eligible.		project falls under Pillar 1 (Mobility and Accessibility) linked to government program on Strategic Roads. - The DLG prioritized the following projects: - Upgrading of 4.8kms of Lungala Link (2.3kms along Mbale-Bukakala and 2.5kms along Nabunya-Lungala) - Construction of Mpigi Central Market in Ward A in Mpigi Town Council. - Establishment of a Green Park at Lufuka. - Demarcation of Makanaga wetland eco-tourism site. - Renovation of the District Administration Block (under GKMA-UDP ISG). - Renovation of the boundary perimeter wall at the District Headquarters in Ward B in Mpigi Town Council (Phase II). DLG desk appraisal for all projects in the budget - We reviewed desk appraisal reports and established that Mpigi DLG conducted desk appraisals for all planned projects. Specific details for MDG funded projects are provided in the table below. <table><tr><th>Projects</th><th>Date of desk appraisal report</th></tr><tr><td>Upgrading of 4.8kms of Lungala Link (2.3kms along Mbale-Bukakala and 2.5kms along Nabunya-Lungala)</td><td>3 April 2025</td></tr><tr><td>Upgrading Mpigi- Muduuma Road 15.6kms (under GKMA -MDG Support)</td><td>23 June 2024</td></tr><tr><td>Construction of Mpigi Central Market in Ward A in Mpigi Town Council</td><td>8 April 2025</td></tr><tr><td>Establishment of a Green Park at Lufuka</td><td>3 April 2025</td></tr><tr><td>Demarcation of Makanaga Wetland Eco-Tourism Site</td><td>8 April 2025</td></tr><tr><td>Renovation of the District Administration Block (under GKMA-UDP ISG)</td><td>11 April 2025</td></tr></table>	Projects	Date of desk appraisal report	Upgrading of 4.8kms of Lungala Link (2.3kms along Mbale-Bukakala and 2.5kms along Nabunya-Lungala)	3 April 2025	Upgrading Mpigi- Muduuma Road 15.6kms (under GKMA -MDG Support)	23 June 2024	Construction of Mpigi Central Market in Ward A in Mpigi Town Council	8 April 2025	Establishment of a Green Park at Lufuka	3 April 2025	Demarcation of Makanaga Wetland Eco-Tourism Site	8 April 2025	Renovation of the District Administration Block (under GKMA-UDP ISG)	11 April 2025
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																	
						Renovation of the Boundary perimeter wall at the District Headquarters in Ward B in Mpigi Town Council (Phase II)	11 April 2025																
			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	Field appraisal of Projects in FY 2025/26 - We reviewed field appraisal reports and established that Mpigi DLG conducted field appraisal reports for the seven (7) projects in the approved AWP for FY 2025/26. Two of the projects were to be financed using MDG funds. Specific details are provided in the table below: <table><tr><th>Projects</th><th>Date of field appraisal report</th></tr><tr><td>Upgrading Mpigi- Muduuma Road 15.6kms under GKMA -MDG Support</td><td>15 April 2024</td></tr><tr><td>Construction of Mpigi Central Market in Ward A in Mpigi Town Council</td><td>2 May 2025</td></tr><tr><td>Upgrading of 4.8kms of Lungala Link (2.3kms along Mbale-Bukakala and 2.5kms along Nabunya-Lungala)</td><td>23 April 2025</td></tr><tr><td>Establishment of a Green Park at Lufuka</td><td>15 April 2025</td></tr><tr><td>Demarcation of Makanaga Wetland Eco-Tourism Site</td><td>2 May 2025</td></tr><tr><td>Renovation of the District Administration Block under GKMA-UDP ISG</td><td>30 April 2025</td></tr><tr><td>Renovation of the Boundary perimeter wall at the District Headquarters in Ward B in Mpigi Town Council (Phase II)</td><td>28 April 2025</td></tr></table> Feasibility of the projects - Review of the field appraisal reports revealed that the DLG projects were technically feasible and provided for environmental and social acceptability. This was evidenced by the fact that the filled forms were checking for priorities that were arrived at through a down-up participatory		Projects	Date of field appraisal report	Upgrading Mpigi- Muduuma Road 15.6kms under GKMA -MDG Support	15 April 2024	Construction of Mpigi Central Market in Ward A in Mpigi Town Council	2 May 2025	Upgrading of 4.8kms of Lungala Link (2.3kms along Mbale-Bukakala and 2.5kms along Nabunya-Lungala)	23 April 2025	Establishment of a Green Park at Lufuka	15 April 2025	Demarcation of Makanaga Wetland Eco-Tourism Site	2 May 2025	Renovation of the District Administration Block under GKMA-UDP ISG	30 April 2025	Renovation of the Boundary perimeter wall at the District Headquarters in Ward B in Mpigi Town Council (Phase II)	28 April 2025
Projects	Date of field appraisal report																						
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings															
						approach, addressed women issues, had been screened for environmental issues and mitigation measures in place, and utilizing available land and designs in place.															
			d) If entity developed detailed designs for all investment projects of the current FY (2025/26) Score 1 or else score 0	From the Engineer: — Obtain and review all projects that will be financed using MDG funds. — Obtain and review detailed designs for all investment projects that will be financed using MDG funds in the current FY (2025/26).	0	Project detailed designs - Mpigi DLG developed detailed designs for only three (3) investment projects of the current FY (2025/26). Detailed designs for the other four (4) projects were either under development, or the projects were at earlier stages of planning, at the time of assessment. Two of the projects were to be financed using MDG funds. - Specific details are indicated in the table below. <table><tr><th>Projects</th><th>Date of Design reports</th></tr><tr><td>Upgrading Mpigi- Muduuma Road 15.6kms under GKMA -MDG Support</td><td>May 2025</td></tr><tr><td>Construction of Mpigi Central Market in Ward A in Mpigi Town Council</td><td>The design was not availed for review for this project.</td></tr><tr><td>Upgrading of 4.8kms of Lungala Link (2.3kms along Mbale-Bukakala and 2.5kms along Nabunya-Lungala)</td><td>Under Design</td></tr><tr><td>Establishment of a Green Park at Lufuka</td><td>At the screening stage and development of ToR</td></tr><tr><td>Demarcation of Makanaga Wetland Eco-Tourism Site</td><td>At the screening stage and the development of ToR</td></tr><tr><td>Renovation of the District Administration Block under GKMA-UDP ISG</td><td rowspan="2">Architectural designs dated 30 June 2025</td></tr><tr><td>Renovation of the Boundary perimeter wall at the District Headquarters in Ward B in Mpigi Town Council (Phase II)</td></tr></table>	Projects	Date of Design reports	Upgrading Mpigi- Muduuma Road 15.6kms under GKMA -MDG Support	May 2025	Construction of Mpigi Central Market in Ward A in Mpigi Town Council	The design was not availed for review for this project.	Upgrading of 4.8kms of Lungala Link (2.3kms along Mbale-Bukakala and 2.5kms along Nabunya-Lungala)	Under Design	Establishment of a Green Park at Lufuka	At the screening stage and development of ToR	Demarcation of Makanaga Wetland Eco-Tourism Site	At the screening stage and the development of ToR	Renovation of the District Administration Block under GKMA-UDP ISG	Architectural designs dated 30 June 2025	Renovation of the Boundary perimeter wall at the District Headquarters in Ward B in Mpigi Town Council (Phase II)
			Projects	Date of Design reports																	
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Demarcation of Makanaga Wetland Eco-Tourism Site	At the screening stage and the development of ToR																				
Renovation of the District Administration Block under GKMA-UDP ISG	Architectural designs dated 30 June 2025																				
Renovation of the Boundary perimeter wall at the District Headquarters in Ward B in Mpigi Town Council (Phase II)																					
	e) If the entity has developed project	— From the Economic Planner check whether the minutes from the	1	Mpigi DLG developed seven (7) project profiles for the FY 2025/26 which were discussed by TPC in a meeting held on 29 April 2025, under Minute No.93/04/24-25.																	

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			profiles with costing and discussed by TPC for all investments in the AWP for the current FY (2025/26) Score 1 or else score 0.	TPC indicate that all project profiles for investments were discussed by the TPC.		
	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.	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	Mpigi DLG approved structure ▪ The DLG approved structure provides for ten (10) departments including Administration, Finance, Planning, Works, Community Based Services, Natural Resources, Production, Education, Trade - Industry and LED, and Health Services. Performance management system in use ▪ Mpigi DLG has transitioned from the Output-Based Budgeting management system to a new Results Based Performance Management System called the Balanced Score Card (BSC). Circular standing instructions No. 9 of 2024 issued by the Permanent Secretary Ministry of Public Service on 29 April 2024 Ref. PER 330/463/01 provides management guidelines on the implementation of Balanced Score Card in the public service effective 1 July 2024. The BSC provides for the following: — Assess performance in relation to translation of the entity's vision and strategies translated into actionable outcomes per sector. — Performance plan and performance appraisal/ measures that cut across four balanced score card perspectives, namely; client/ stakeholder, financial, customer, internal processes, as well as LG capacity (takes up 80%).

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																					
			c) Has established a Consultative Committee (CC) for staff grievance redress which is functional. Score 1 or else 0			— 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. HoD Performance planning and performance appraisal for FY 2024/25 ▪ We reviewed appraisal files for the ten Heads of Departments (HoDs) and noted that they were all appraised by the CAO within stipulated timeframes as indicated below: <table><tr><th>Position</th><th>Name</th><th>Date of appraisal</th></tr><tr><td>The Deputy CAO/ Head of Administration</td><td>Dr Kwizera George</td><td>30 June 2025</td></tr><tr><td>Chief Finance Officer</td><td>Semata Dungu Godfrey</td><td>30 June 2025</td></tr><tr><td>District Planner</td><td>Nsobyia Charles</td><td>30 June 2025</td></tr><tr><td>District Engineer</td><td>Mukiibi Isaac</td><td>30 June 2025</td></tr><tr><td>District Education Officer</td><td>Ssekyole Deogratiuous</td><td>30 June 2025</td></tr><tr><td>District Community Development Officer</td><td>Nabwuma Annet</td><td>30 June 2025</td></tr></table>	Position	Name	Date of appraisal	The Deputy CAO/ Head of Administration	Dr Kwizera George	30 June 2025	Chief Finance Officer	Semata Dungu Godfrey	30 June 2025	District Planner	Nsobyia Charles	30 June 2025	District Engineer	Mukiibi Isaac	30 June 2025	District Education Officer	Ssekyole Deogratiuous	30 June 2025	District Community Development Officer	Nabwuma Annet	30 June 2025
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
						District Natural Resources Officer	Mwidyeki Tonny	30 June 2025	
						District Production Officer	Serwadda Patrick James	30 June 2025	
						District Commercial Officer	Kazibwe Ronald	30 June 2025	
						District Health Officer	Dr Batte James	30 June 2025	
						DLG Rewards and sanctions committee			
						▪ Mpigi DLG has a functional rewards and sanctions committee whose composition and dates of appointment by the CAO are summarized in the table below.			
						Designation on DLG structure	Name	Position on Committee	Date of Appointment
						Assistant Chief Admin. Officer	Wamala Francis	Chair-person	3 April 2024
						Senior HRO	Nabagala Oliver (Renewal)	Secretary	22 January 2024
						District Education Officer	Ssekyole Deogratiious (Renewal)	Member	22 January 2024
						Senior Environment Health Officer	Ssali Richard	Member	11 November 2024
						Assistant DHO	Nannozi Margaret (Renewal)	Member	22 January 2024
						Principal Township Officer/TC	Mutaawe Raymond (Renewal)	Representative from Lower Local Government	22 January 2024
						Senior Prob. & Welfare Officer	Kibarama Bruhan	Member	13 December 2023
Functioning and performance of the Rewards and Sanctions Committee									

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						</

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																											
						Sanction issues handled for the FY 2024/2025 on 25 June 2025 and the Town Clerk instructed the Senior HRO to present the report to the Technical Planning Committee. Mpigi DLG Consultative Committee (CC) ▪ Mpigi DLG has a functional Consultative Committee (CC) for staff grievance redress. ▪ The Public Service (Negotiating, Consultative and Disputes Settlement Machinery) Act- Cap. 93 Section 3 (1) requires a Consultative Committee to consist of a Chairperson and not less than ten other members. Section 3 (2) requires that every Consultative Committee shall consist of five persons representing an autonomous body, ministry, department, division, or unit of the public service and five union representatives. ▪ The table below provides a summary of the DLG CC's current composition of the consultative committee whose members were all appointed on 15 June 2022. <table><tr><th>Post occupied on DLG structure</th><th>Name of member</th><th>Designation on CC</th></tr><tr><td>District Community Development Officer</td><td>Nabuma Annet</td><td>Chairperson</td></tr><tr><td>HRO</td><td>Namatovu Rachael</td><td>Secretariat</td></tr><tr><td>Assistant CAO</td><td>Wamala Francis</td><td>Member</td></tr><tr><td>Senior Labour Officer</td><td>Naiga Francis</td><td>Member</td></tr><tr><td>Assistant DHO</td><td>Nanozi Margret</td><td>Member</td></tr><tr><td>Senior Inspector of Schools</td><td>Katongole Gerald</td><td>Member</td></tr><tr><td>Senior Assistant Secretary</td><td>Kajubi Edwin</td><td>Member</td></tr><tr><td colspan="3">Union representatives</td></tr></table>	Post occupied on DLG structure	Name of member	Designation on CC	District Community Development Officer	Nabuma Annet	Chairperson	HRO	Namatovu Rachael	Secretariat	Assistant CAO	Wamala Francis	Member	Senior Labour Officer	Naiga Francis	Member	Assistant DHO	Nanozi Margret	Member	Senior Inspector of Schools	Katongole Gerald	Member	Senior Assistant Secretary	Kajubi Edwin	Member	Union representatives		
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						<table><tr><td>District Community Development Officer</td><td>Kazibwe Ronald</td><td>Representing Uganda local Govt Workers Union</td></tr><tr><td>Senior Education Assistant</td><td>Wakulira Emmanuel</td><td>Chairperson UNATU</td></tr><tr><td>Nursing Officer</td><td>Kavubu Richard</td><td>Representing Uganda Nurses and Midwives Union</td></tr><tr><td>Sen Env and Health Officer</td><td>Ssali Richard</td><td>Representing Allied Health Professionals</td></tr></table> ▪ The Act requires the Consultative Committee to meet at least once in every three months. ▪ We reviewed minutes of the Committee meetings for the FY 2024/25 and noted that the committee met twice as summarized in the table below. <table><tr><th>Date</th><th>Deliberations</th></tr><tr><td>16 July 2024</td><td>Under Min. 6/7/2024 the committee prepared a work plan for submission to CAO.</td></tr><tr><td>14 January 2025</td><td>Under minute 4/1/2025 there was a discussion on the functionality of the committee.</td></tr></table> ▪ The Consultative Committee (CC) Chairperson and Secretary prepared the CC's annual Negotiating, Consultative, and Disputes Settlement Machinery Annual report for FY 2024/25 and submitted the same to the District CAO on 26 June 2025. ▪ The report indicated that no staff grievance or disputes were received by the committee hence no formal dispute resolution sessions were convened in the financial year.	District Community Development Officer	Kazibwe Ronald	Representing Uganda local Govt Workers Union	Senior Education Assistant	Wakulira Emmanuel	Chairperson UNATU	Nursing Officer	Kavubu Richard	Representing Uganda Nurses and Midwives Union	Sen Env and Health Officer	Ssali Richard	Representing Allied Health Professionals	Date	Deliberations	16 July 2024	Under Min. 6/7/2024 the committee prepared a work plan for submission to CAO.	14 January 2025	Under minute 4/1/2025 there was a discussion on the functionality of the committee.
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		d) Budgeting for and actual recruitment	— From MoPS, obtain letters from the entity with the requested staffing		1	▪ The assessment tool required the IVA to obtain information from MoPS. At the time of this report, MoPS had not provided the required information																		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings								
			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	requirements and review the timing of the submission.		From the Mpigi District Human Resource Officer, we obtained and reviewed a letter indicating that the CAO submitted the Mpigi District Recruitment Plan for the coming FY 2026/27 to the Ministry of Public Service (MoPS). The letter was dated 8 September 2025 Ref. CR. 156/4 and copied to the PS/ST MoFPED and the RDC Mpigi District. The Mpigi District Recruitment Plan was received by Clerk of MoPS on 19 September 2025. 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 Public Service CSI Score 1 or else 0	— From the HRM Division obtain and review the tracking reports and analysis of staff attendance as per guidelines by MoPS CSI.	0	- The Ministry of Public Service CSI require submission of Quarterly Attendance Analysis Reports (QAARs) to Ministry of Public Service on the 15th day of the first month after the end of the Quarter. - Mpigi DLG conducted tracking and analysis of staff attendance as guided by Ministry of Public Service CSI during the FY 2024/25 and submitted four (4) quarterly reports to MoPS. - However, only one report for quarters 2 was submitted in time as indicated in the table below. <table><tr><th>Quarter</th><th>Report date</th><th>Submission to MoPS</th><th>Comment</th></tr><tr><td>Quarter 1</td><td>5 November 2024</td><td>9 November 2024</td><td>Late submission (report was due on 15/10/2025).</td></tr></table>	Quarter	Report date	Submission to MoPS	Comment	Quarter 1	5 November 2024	9 November 2024	Late submission (report was due on 15/10/2025).
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
						Quarter 2	15 January 2025	15 January 2025	Timely submission
						Quarter 3	8 May 2025	18 May 2025	Late submission (report was due on 15/04/2025.
						Quarter 4	17 July 2025	1 August 2025	Late submission (report was due on 15/07/2025.
						The annual report on tracking and analysis of staff attendance was submitted to MoPS on 12 August 2025.			
			f) Payroll management ¹⁶ : If 100% of the staff recruited during the previous FY (2024/25) have accessed the salary payroll not later than two months after appointment. Score 1 or else 0.	— From the HRM Unit obtain the list of all staff that were recruited and determine whether they accessed the salary payroll during the previous FY (2024/25), not later than 2 months after appointment.	1	- The HR processes regarding access to salary payroll by recruited staff were executed diligently in Mpigi DLG during the FY 2024/25. - We reviewed the minutes of the Mpigi DSC for the FY 2024/25, HR Personnel files, and the staff payroll and noted that the entity recruited 57 staff on probation into the district staff establishment. Appointment letters for all 57 new staff were dated 17 April 2025, and they all accessed the payroll in May 2025, less than two months after assuming duty.			
			g) Pension Management: If 100% of staff that	— From the HRM Unit obtain the list of staff that retired	1	32 DLG staff retired during the FY 2024/25. Review of the staff files and the pension payroll indicated that 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																																																																																
			retired during the 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.	during the previous FY (2024/25). Obtain the pension payroll to determine whether staff accessed the pension payroll within two months of retirement.		staff all accessed the payroll within two months after retiring. Specific details are indicated in the table below. <table><tr><th>Name</th><th>Title</th><th>Date of retirement</th><th>Month of access on payroll</th></tr><tr><td>Kaggwa Azariah</td><td>Assistant Agricultural Officer</td><td>06/05/2025</td><td>June 2025</td></tr><tr><td>Mukasa Sulaiman</td><td>Education Assistant Grade II</td><td>05/05/2025</td><td>June 2025</td></tr><tr><td>Kigonya Vincent</td><td>Deputy Headteacher (Secondary)</td><td>28/02/2025</td><td>April 2025</td></tr><tr><td>Kirigwajjo Anatoli</td><td>Education Officer Sc</td><td>30/03/2025</td><td>April 2025</td></tr><tr><td>Lukwago Achilles</td><td>Senior Education Assistant</td><td>30/03/2025</td><td>April 2025</td></tr><tr><td>Nakirya Agatha</td><td>Senior Education Assistant</td><td>25/02/2025</td><td>April 2025</td></tr><tr><td>Kiggundu John</td><td>Fisheries Officer</td><td>12/01/2025</td><td>January 2025</td></tr><tr><td>Kayinza Rose</td><td>Parish Chief</td><td>30/12/2024</td><td>January 2025</td></tr><tr><td>Kalungi Adam</td><td>Education Assistant Grade II</td><td>30/12/2024</td><td>January 2025</td></tr><tr><td>Namugambe Fatuma</td><td>Headteacher (Primary)</td><td>26/12/2024</td><td>January 2025</td></tr><tr><td>Kaweesi Charles</td><td>Headteacher (Primary)</td><td>24/12/2024</td><td>January 2025</td></tr><tr><td>Nalwoga Betty</td><td>Senior Education Assistant</td><td>17/12/2024</td><td>January 2025</td></tr><tr><td>Mukwaya Emmanuel</td><td>Senior Education Assistant</td><td>10/12/2024</td><td>December 2025</td></tr><tr><td>Asea Emmanuel</td><td>Senior Education Assistant</td><td>29/11/2024</td><td>January 2025</td></tr><tr><td>Kabonesa Beatrice</td><td>Headteacher (Primary)</td><td>10/11/2024</td><td>November 2024</td></tr><tr><td>Namusisi Felicity</td><td>Education Assistant Grade II</td><td>05/10/2024</td><td>October 2024</td></tr><tr><td>Nansubuga Harriet</td><td>Nursing Assistant</td><td>26/09/2024</td><td>October 2024</td></tr><tr><td>Kizza Rogers</td><td>Education Officer</td><td>26/09/2024</td><td>October 2024</td></tr><tr><td>Namata Marion</td><td>Parish Chief</td><td>31/07/2024</td><td>August 2024</td></tr></table>	Name	Title	Date of retirement	Month of access on payroll	Kaggwa Azariah	Assistant Agricultural Officer	06/05/2025	June 2025	Mukasa Sulaiman	Education Assistant Grade II	05/05/2025	June 2025	Kigonya Vincent	Deputy Headteacher (Secondary)	28/02/2025	April 2025	Kirigwajjo Anatoli	Education Officer Sc	30/03/2025	April 2025	Lukwago Achilles	Senior Education Assistant	30/03/2025	April 2025	Nakirya Agatha	Senior Education Assistant	25/02/2025	April 2025	Kiggundu John	Fisheries Officer	12/01/2025	January 2025	Kayinza Rose	Parish Chief	30/12/2024	January 2025	Kalungi Adam	Education Assistant Grade II	30/12/2024	January 2025	Namugambe Fatuma	Headteacher (Primary)	26/12/2024	January 2025	Kaweesi Charles	Headteacher (Primary)	24/12/2024	January 2025	Nalwoga Betty	Senior Education Assistant	17/12/2024	January 2025	Mukwaya Emmanuel	Senior Education Assistant	10/12/2024	December 2025	Asea Emmanuel	Senior Education Assistant	29/11/2024	January 2025	Kabonesa Beatrice	Headteacher (Primary)	10/11/2024	November 2024	Namusisi Felicity	Education Assistant Grade II	05/10/2024	October 2024	Nansubuga Harriet	Nursing Assistant	26/09/2024	October 2024	Kizza Rogers	Education Officer	26/09/2024	October 2024	Namata Marion	Parish Chief	31/07/2024	August 2024
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						Musisi Deogratious	Education Assistant Grade II	31/07/2024	August 2024
						Nantongo Grace	Senior Education Assistant	31/07/2024	August 2024
						Nakawungu Pauline	Senior Education Assistant	31/07/2024	August 2024
						Nansamba Nuulu	Education Assistant Grade II	31/07/2024	August 2024
						Amuge Mary	Education Assistant Grade II	31/07/2024	September 2024
						Birungi Juliet	Headteacher (Primary)	31/07/2024	August 2024
						Sserunjogi David	Education Assistant Grade II	31/07/2024	August 2024
						Namyalo Edith	Education Assistant Grade II	31/07/2024	August 2024
						Nabisubi Hawa	Senior Education Assistant	31/07/2024	August 2024
						Mandida Annet	Education Assistant Grade II	31/07/2024	September 2024
						Asekenye Loyce	Senior Education Assistant	31/07/2024	August 2024
						Yatuwa Rose	Education Assistant Grade II	31/07/2024	August 2024
						Namazzi Rehema	Senior Education Assistant	31/07/2024	August 2024
B) Own Source Revenue Mobilization and Administration (Consider OSR in totality – at	4.	The entity has implemented revenue mobilization strategies and increased its own source revenues in	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.	0	▪ Mpigi DLG uses the Integrated Revenue Administration System (IRAS) to maintain the database for all taxpayers. IRAS is used to capture the databases for the following revenue sources: 1. Trading License 2. Local Hotel Tax 3. Property Tax 4. Outdoor Advertising			

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
district and subcounty level) Maximum score is 10		the last FY compared to the one before the previous financial year (last FY year but one) ¹⁷ - (2023/24) Maximum score is 6				5. Other Non-Tax Revenue (ONTR) 6. Local Service Tax 7. Market Rent 8. Operational Permit 9. Ground Rent 10. Transport 11. Rent and Rates 12. Lease Applications 13. Excavation Permit 14. Condominium Permit 15. Demolition Permit 16. Renovation Permit 17. Subdivision Consolidation Permit 18. Outdoor Advertisement 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 27. Park User Fees We noted that Mpigi DLG does not maintain revenue databases for events and promotion fees, and loading and off-loading fees. In addition, our review of the IRAS system extract confirmed that these revenue sources were not captured under other revenue sources.
			b) If entity has a functioning electronic	From the CFO/ Treasurer:	1	Discussions with the finance team indicated that Mpigi DLG has various payment platforms for taxpayers including MTN mobile money, banking agents, and bank

¹⁷ 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	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			revenue collection system Score 1 or else 0	- Request information on the number and functionality of payment channels¹⁹ used for collection. - Request for latest updated report on collections through the system.		deposits made directly at the bank. We reviewed the IRAS system extract for collections and confirmed that the DLG uses various electronic payment modes including cash deposit at the bank, cheque, Electronic Funds Transfer (EFT), mobile payment transfer, online, and point of sale. The DLG receives all the payments made from various payment platforms into the URA bank collection accounts.
			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	1	We inspected the noticeboards at Mpigi DLG and noted that the entity publicized the tax rates, collection procedures and procedure for tax appeal at the time of the assessment.
			d) If entity has issued 100% demand notes in the previous FY (2024/25)	From the CFO/ Treasurer, establish whether demand notes have been issued	0	- Evidence was not provided to establish issuance of 100% demand notes in the previous FY (2024/25). - Discussions with the Senior Finance Officer indicated that the IRAS system generates demand notes automatically for all taxpayers that have been issued Payment Registration Numbers (PRNs). Issuance of

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

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																					
			Score 1 or else 0	to all due taxpayers.		demand notes is handled at the Lower Local Governments (LLGs). Mpigi DLG advises the LLGs to issue demand notes to tax defaulters. The demand notes are physically delivered by the Parish Chiefs to the tax defaulters. We obtained the IRAS system extract of all taxpayers that had PRNs assigned in the FY 2024/25 and extracted a list of taxpayers with unpaid PRNs. We requested for the demand notes issued to the taxpayers in the previous FY 2024/25. However, we were not availed with evidence of issuance of demand notes to all due taxpayers at the time of assessment. 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.	0	We obtained the audited financial statements for the FY 2023/24 and FY 2024/25 and computed the increase in OSR as shown below: We noted that OSR increased only by 0.006% between FY2023/24 and FY2024/25, which was less than 1%. <table><tr><th>Revenue</th><th>FY 2024/25 (UGX)</th><th>FY 2023/24 (UGX)</th></tr><tr><td>Taxes</td><td>497,981,014</td><td>807,775,789</td></tr><tr><td>NTR - Non exchange</td><td>422,777,371</td><td>225,876,980</td></tr><tr><td>NTR - Exchange</td><td>304,912,083</td><td>191,940,925</td></tr><tr><td>Total</td><td>1,225,670,468</td><td>1,225,593,694</td></tr><tr><td>Increase</td><td colspan="2">76,774</td></tr><tr><td>Percentage increase</td><td colspan="2">0.006%</td></tr></table>	Revenue	FY 2024/25 (UGX)	FY 2023/24 (UGX)	Taxes	497,981,014	807,775,789	NTR - Non exchange	422,777,371	225,876,980	NTR - Exchange	304,912,083	191,940,925	Total	1,225,670,468	1,225,593,694	Increase	76,774		Percentage increase	0.006%	
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Percentage increase	0.006%																										
5.	Local revenue administration,	a) If the implementing	— From the Treasurer/ CFO	0	We reviewed the audited annual financial statements for FY 2024/25 and noted that all LLGs remittances made																						

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																																																							
		allocation and transparency Maximum score is 4	entity has remitted the mandatory LLG share of local revenues (Not Applicable to KCCA) Score 1 or else 0	obtain and review annual financial accounts for FY 2024/25 to determine whether the entity remitted the mandatory LLG ²⁰ share of local revenues.		were consolidated under “grant and other transfers”. Review of the specific code 263402 “Transfer to other government Units” revealed that the DLG remitted OSR worth UGX 716,921,237 to LLGs. We compared the amount remitted to the LLGs to the breakdown of the revenue collected and noted that the mandatory LLG share was remitted to only three (3) out of nine (9) LLGs. Remittances to six (6) LLGs was below the mandatory share (100% to Town Councils and 65% to LLGs). Details are indicated in the table below. <table><tr><th>LLG</th><th>Collections in FY24/25 (UGX)</th><th>Remittance to LLGs in FY24/25 (UGX)</th><th>%age remittance</th><th>Comment</th></tr><tr><td>Kayabwe TC</td><td>101,944,046</td><td>102,153,258</td><td>100.2%</td><td>Above 100%</td></tr><tr><td>Mpigi TC</td><td>283,762,786</td><td>214,241,609</td><td>75.5%</td><td>Below 100%</td></tr><tr><td>Buwama TC</td><td>91,509,687</td><td>72,998,130</td><td>79.8%</td><td>Below 100%</td></tr><tr><td>Kituntu S/C</td><td>19,178,692</td><td>14,331,291</td><td>74.7%</td><td>Above 65%</td></tr><tr><td>Kammengo S/C</td><td>71,779,644</td><td>47,963,683</td><td>66.8%</td><td>Above 65%</td></tr><tr><td>Buwama S/C</td><td>30,182,552</td><td>18,601,334</td><td>61.6%</td><td>Below 65%</td></tr><tr><td>Muduuma S/C</td><td>149,586,164</td><td>94,916,793</td><td>63.5%</td><td>Below 65%</td></tr><tr><td>Nkozi S/C</td><td>78,388,208</td><td>50,366,672</td><td>64.3%</td><td>Below 65%</td></tr><tr><td>Kiringente S/C</td><td>178,458,907</td><td>101,348,467</td><td>56.8%</td><td>Below 65%</td></tr><tr><td>Mpigi District Head quarter</td><td>220,879,782</td><td>-</td><td></td><td></td></tr></table>	LLG	Collections in FY24/25 (UGX)	Remittance to LLGs in FY24/25 (UGX)	%age remittance	Comment	Kayabwe TC	101,944,046	102,153,258	100.2%	Above 100%	Mpigi TC	283,762,786	214,241,609	75.5%	Below 100%	Buwama TC	91,509,687	72,998,130	79.8%	Below 100%	Kituntu S/C	19,178,692	14,331,291	74.7%	Above 65%	Kammengo S/C	71,779,644	47,963,683	66.8%	Above 65%	Buwama S/C	30,182,552	18,601,334	61.6%	Below 65%	Muduuma S/C	149,586,164	94,916,793	63.5%	Below 65%	Nkozi S/C	78,388,208	50,366,672	64.3%	Below 65%	Kiringente S/C	178,458,907	101,348,467	56.8%	Below 65%	Mpigi District Head quarter	220,879,782	-		
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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																															
						Total	1,225,670,468	716,921,237																													
		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	We reviewed the annual financial statement for FY 2024/25 and from the Trial Balance, we noted that expenditure on council activities was recorded under the code “-0003010-0000-”. We extracted expenditure on council activities under this code and considered only those funded by OSR. We compared the total expenditure on council activities and noted that Mpigi DLG used 16.3% of OSR on council activities as indicated in the table below. <table><thead><tr><th>Revenue</th><th>FY 2024/25 (UGX)</th></tr></thead><tbody><tr><td>211107 - Boards, Committees and Council Allowances</td><td>96,921,362</td></tr><tr><td>221001 - Advertising and Publicity</td><td>500,000</td></tr><tr><td>221005 - Official Ceremonies and State Functions</td><td>2,000,000</td></tr><tr><td>221009 - Welfare and Entertainment</td><td>1,600,000</td></tr><tr><td>221010 - Special Meals and Drinks</td><td>5,200,000</td></tr><tr><td>221011 - Printing, Stationery, Photocopying and Binding</td><td>3,639,505</td></tr><tr><td>222001 - Information and Communication Technology Services</td><td>1,100,000</td></tr><tr><td>227001 - Travel inland</td><td>3,665,500</td></tr><tr><td>227004 - Fuel, Lubricants and Oils</td><td>71,420,987</td></tr><tr><td>228002 - Maintenance – Transport Equipment</td><td>13,237,840</td></tr><tr><td>Total amount spent on council activities</td><td>199,285,194</td></tr><tr><td>Total</td><td>1,225,670,468</td></tr><tr><td>Percentage</td><td>16.3%</td></tr></tbody></table>					Revenue	FY 2024/25 (UGX)	211107 - Boards, Committees and Council Allowances	96,921,362	221001 - Advertising and Publicity	500,000	221005 - Official Ceremonies and State Functions	2,000,000	221009 - Welfare and Entertainment	1,600,000	221010 - Special Meals and Drinks	5,200,000	221011 - Printing, Stationery, Photocopying and Binding	3,639,505	222001 - Information and Communication Technology Services	1,100,000	227001 - Travel inland	3,665,500	227004 - Fuel, Lubricants and Oils	71,420,987	228002 - Maintenance – Transport Equipment	13,237,840	Total amount spent on council activities	199,285,194	Total	1,225,670,468	Percentage	16.3%
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings															
			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 per the draft financial statements) and noted that Mpigi DLG realised only 65% of the budgeted revenue, which was less than 90%. Specific details are indicated in the table below. <table><tr><th>Revenue</th><th>Budget (UGX)</th><th>Actual (UGX)</th></tr><tr><td>Taxes</td><td>1,100,674,100</td><td>497,981,014</td></tr><tr><td>Other non-tax revenue</td><td>795,680,258</td><td>727,689,454</td></tr><tr><td>Total</td><td>1,896,354,358</td><td>1,225,670,468</td></tr><tr><td>Percentage Budget performance</td><td></td><td>65%</td></tr></table>	Revenue	Budget (UGX)	Actual (UGX)	Taxes	1,100,674,100	497,981,014	Other non-tax revenue	795,680,258	727,689,454	Total	1,896,354,358	1,225,670,468	Percentage Budget performance		65%
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Percentage Budget performance		65%																			
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)	— From the PPDA annual audits for FY 2024/25, obtain the score of each entity as per audited procurements results ²¹ . — 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 Mpigi 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 31.35% which was a moderately satisfactory performance. Despite the moderate satisfactory performance, the following key exceptions were noted from the PPDA Annual Audit report for FY 2024/25: - In nine procurements worth UGX 801,867,479, the Entity issued inadequate bidding documents to bidders with inappropriate requirements in evaluation criteria, incomplete special conditions of contract and inadequate evaluation criteria contrary to Section 67 (2) of the PPDA Act, Cap. 205. This exposed the															

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
			▪ For Unsatisfactory (71% -100%) results; score 0 points)			Entity to the risk of unenforceable contracts and award of contracts to incompetent providers. — The Entity awarded seven contracts worth UGX 60,774,348,017, above the procurement plan with a variance of UGX 16,974,710,388, contrary to Regulation 3 of the PPDA (Procurement Planning) Regulations, 2023. This exposed the district to the risk of domestic arrears due to over commitment. — The Entity awarded two contracts worth UGX 85,038,243 to bidders who did not meet the criteria in the bidding document such as documentation on previous works done, academic qualifications and CVs of the key personnel and Tax Clearance Certificate addressed to another Entity, which was contrary to Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023. This hindered fairness and transparency in the evaluation process and exposed the Entity to the risk of awarding contracts to non-compliant bidders. — The Entity did not dispose of obsolete assets including motor vehicles contrary to Regulation 24, Regulation 2 and Regulation 3 of the PPDA (Disposal of Public Assets) Regulations, 2023. This inhibited achievement of value for money due to loss of asset value caused by further deterioration, theft and vandalism. — The Entity failed to maintain procurement and contract management records including payment records, progress reports and contract management plans, among others in 16 procurements worth UGX 7,648,961,729, contrary to Section 44(1) of the PPDA Act, Cap 205, which hindered transparency and accountability in the procurement process. ▪ We reviewed the procurement audit reports for Mpigi DLG for two Financial Years. i.e. 2023/24 and 2024/25. We

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings									
						noted that the overall weighted average risk rating has reduced by 7.25% 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>31.35%</td><td>Moderately satisfactory</td></tr><tr><td>2023/24</td><td>38.6%</td><td>Moderately satisfactory</td></tr></table>	Financial year	Overall weighted average risk rating	Description of performance	2024/25	31.35%	Moderately satisfactory	2023/24	38.6%	Moderately satisfactory
Financial year	Overall weighted average risk rating	Description of performance													
2024/25	31.35%	Moderately satisfactory													
2023/24	38.6%	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 12 months preceding the assessment. For KCCA, quarterly financial or management reports are submitted to the City Executive Committee	— From Treasurer/ CFO obtain and review monthly bank reconciliations and establish that they are done and up to date. (Consider 31 October 2025 as the cutoff date for the eight entities; for KCCA consider end of quarter – 31 September 2025) — From the Lord Mayor/ Mayor/Chairperson, obtain and review the monthly/quarterly financial reports and establish whether they are	1.5	▪ We received and reviewed nine (9) monthly financial reports and three (3) cumulative financial reports (6 months period ended December 2024, 9 months period ended March 2025, and annual financial statements for the period ended June 2025). ▪ We noted that the nine (9) reports were submitted to the district chairperson on or before the 15th day of the following month as per the central registry stamp. The nine (9) reports comprised of the statement of financial performance, statement of financial position, the Trial Balance, and the bank reconciliations only, all generated from the IFMIS. However, all the nine (9) monthly financial reports did not include the budget comparison, thus considered incomplete. ▪ The three periodic reports included all required statements and were submitted timely. Therefore, Mpigi scores only 1.5 points for the three periodic financial reports which were both complete and submitted in time. ▪ Details of the dates of submission are indicated in the table below; <table><tr><th>Month</th><th>Date of submission to District Chairperson</th><th>Comment</th></tr><tr><td>November 2024</td><td>12/12/2024</td><td></td></tr></table>	Month	Date of submission to District Chairperson	Comment	November 2024	12/12/2024				
Month	Date of submission to District Chairperson	Comment													
November 2024	12/12/2024														

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
			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 1 st quarter) <i>Note: complete means that they include: trial balance; monthly income and expenditure statements with budget comparison, balance sheet and bank reconciliation statements</i>	complete and submitted by the 15th day of the following month.			December 2024	06/06/2025	Deadline was 15/02/2025
							January 2025	13/02/2025	
							February 2025	14/03/2025	
							March 2025	15/04/2025	Deadline was 15/05/2025
							April 2025	15/05/2025	
							May 2025	13/06/2025	
							June 2025	29/08/2025	Deadline was 31/08/2025
							July 2025	13/08/2025	
							August 2025	15/09/2025	
							September 2025	14/10/2025	
							October 2025	14/11/2025	
							Discussions with the Accountant revealed that the DLG follows the LGFA manual 2007 which does not require the monthly reports to include the budget comparison. However, the entity was advised as per the tool requirements.		
	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.	- 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	0	- Discussions with the Senior Finance Officer revealed that Mpigi DLG uses the asset register module in IFMIS. The DLG extracts a PDF or excel version of the asset register which is printed off whenever needed. - We obtained and reviewed the asset register in excel and noted that it comprised various asset categories as indicated in the table below. The asset register indicated the asset category, department (location of asset), asset number, item, description, life in months, tag number,			

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																																																																												
			as per asset module in IFMIS Score 2 or else 0	are included in the register		date of purchase, date placed in service, recoverable cost, accumulated depreciation cost, net book value, and year-to-date depreciation. ▪ Specific information missing under each asset category is indicated in the table below. <table><tr><th>No.</th><th>Asset category</th><th>No. of assets</th><th>Other key information missing in the asset register</th></tr><tr><td>1</td><td>Non-residential buildings</td><td>141</td><td>61 tag numbers</td></tr><tr><td>2</td><td>Roads and bridges</td><td>21</td><td>3 tag numbers</td></tr><tr><td>3</td><td>Other structures</td><td>24</td><td>All Tag numbers</td></tr><tr><td>4</td><td>Water supply systems</td><td>7</td><td>All Tag numbers</td></tr><tr><td>5</td><td>Residential buildings</td><td>3</td><td>All tag numbers</td></tr><tr><td>6</td><td>Cycles</td><td>100</td><td>1 tag number</td></tr><tr><td>7</td><td>Electrical machinery</td><td>95</td><td>3 tag numbers</td></tr><tr><td>8</td><td>Furniture and fittings</td><td>11002</td><td>241 tag numbers</td></tr><tr><td>9</td><td>Heavy vehicles</td><td>7</td><td>None</td></tr><tr><td>10</td><td>Light ICT hardware</td><td>301</td><td>45 tag numbers</td></tr><tr><td>11</td><td>Light vehicles</td><td>10</td><td>None</td></tr><tr><td>12</td><td>Medical laboratory research appliances</td><td>871</td><td>None</td></tr><tr><td>13</td><td>Office equipment</td><td>17</td><td>None</td></tr><tr><td>14</td><td>Other ICT equipment</td><td>37</td><td>16 Tag numbers</td></tr><tr><td>15</td><td>Other transport equipment</td><td>6</td><td>None</td></tr><tr><td>16</td><td>Plant machinery</td><td>4</td><td>None</td></tr><tr><td>17</td><td>Precision optical instruments</td><td>5</td><td>None</td></tr><tr><td>18</td><td>Land</td><td>20</td><td>None</td></tr></table>	No.	Asset category	No. of assets	Other key information missing in the asset register	1	Non-residential buildings	141	61 tag numbers	2	Roads and bridges	21	3 tag numbers	3	Other structures	24	All Tag numbers	4	Water supply systems	7	All Tag numbers	5	Residential buildings	3	All tag numbers	6	Cycles	100	1 tag number	7	Electrical machinery	95	3 tag numbers	8	Furniture and fittings	11002	241 tag numbers	9	Heavy vehicles	7	None	10	Light ICT hardware	301	45 tag numbers	11	Light vehicles	10	None	12	Medical laboratory research appliances	871	None	13	Office equipment	17	None	14	Other ICT equipment	37	16 Tag numbers	15	Other transport equipment	6	None	16	Plant machinery	4	None	17	Precision optical instruments	5	None	18	Land	20	None
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5	Residential buildings	3	All tag numbers																																																																															
6	Cycles	100	1 tag number																																																																															
7	Electrical machinery	95	3 tag numbers																																																																															
8	Furniture and fittings	11002	241 tag numbers																																																																															
9	Heavy vehicles	7	None																																																																															
10	Light ICT hardware	301	45 tag numbers																																																																															
11	Light vehicles	10	None																																																																															
12	Medical laboratory research appliances	871	None																																																																															
13	Office equipment	17	None																																																																															
14	Other ICT equipment	37	16 Tag numbers																																																																															
15	Other transport equipment	6	None																																																																															
16	Plant machinery	4	None																																																																															
17	Precision optical instruments	5	None																																																																															
18	Land	20	None																																																																															

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																				
						<table><tr><td>19</td><td>Plants</td><td>17</td><td>None</td></tr><tr><td>20</td><td>Swamps and wetlands</td><td>7</td><td>None</td></tr></table>	19	Plants	17	None	20	Swamps and wetlands	7	None												
						19	Plants	17	None																	
						20	Swamps and wetlands	7	None																	
						We sampled seven (7) assets (two of which were purchased under GKMA) to confirm their existence. We noted that none of the assets could be traced during the verification. Discussions with the finance team revealed that the tag numbers allocated by IFMIS are different from the tag numbers engraved on the assets hence making it impossible to correlate the physical assets to those in the asset register. Specific details on the seven (7) assets are indicated in the table below.																				
						<table><tr><th>Item sampled</th><th>Findings</th></tr><tr><td colspan="2">Floor to sheet method:</td></tr><tr><td>Chair (MPG-GKMA-UDP FY 2024-25/10)</td><td>Not found in assets register</td></tr><tr><td>Table (MPG-GKMA-UDP FY 2024-25/T/10)</td><td>Not found in assets register</td></tr><tr><td colspan="2">Sheet to floor method:</td></tr><tr><td>Motorcycle (LG 0019-082)</td><td>Not found in the office</td></tr><tr><td>Filing Cabinet (897-FUR-10552)</td><td>Not found in the office</td></tr><tr><td>Laptop (897-ICT-0128)</td><td>Not found in the office</td></tr><tr><td>Monitor (897-ICT-0173)</td><td>Not found in the office</td></tr><tr><td>Projector (897-ICT-0175)</td><td>Not found in the office</td></tr></table>	Item sampled	Findings	Floor to sheet method:		Chair (MPG-GKMA-UDP FY 2024-25/10)	Not found in assets register	Table (MPG-GKMA-UDP FY 2024-25/T/10)	Not found in assets register	Sheet to floor method:		Motorcycle (LG 0019-082)	Not found in the office	Filing Cabinet (897-FUR-10552)	Not found in the office	Laptop (897-ICT-0128)	Not found in the office	Monitor (897-ICT-0173)	Not found in the office	Projector (897-ICT-0175)	Not found in the office
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b) If the entity has used the Board of Survey Report of the	— Review Board of Survey report recommendations for FY 2024/25 and seek	1	We obtained the Report on the Annual Board of Survey on Cash, Bank Balances and Stores of Mpigi DLG for the FY ended 30 June 2025. The report was dated 28 July																							

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings												
			previous FY (2024/25) to make Assets Management decisions including procurement of new assets, maintenance of existing assets and disposal of assets 50% score 1, greater than 51% score 2, less than 50% score zero	evidence of the entity's implementation of the recommendations .		2025 and addressed to the Accountant General, MoFPED who acknowledged receipt on 20 August 2025. The Board of Survey report highlighted eight (8) recommendations related to asset management. Mpigi DLG implemented four (4) out of eight (8) recommendations as indicated in the table below, which is 50%. <table><tr><th>No.</th><th>Recommendations</th><th>Status and actions taken by Mpigi DLG</th></tr><tr><td>1</td><td>The district should prepare on an Annual Basis a plan and budget for disposal of assets recommended for Board off</td><td>Action taken: The DLG prepared an annual Procurement and Disposal Plan for FY 2025/26 on 10/10/2025 and submitted the same to PSST on 17/10/2025 as per the MoFPED registry stamp. The plan included the disposal of assets, some of which were recommended for disposal by the Board of Survey. The DLG engaged the government valuer regarding valuation of the assets that had been marked for disposal.</td></tr><tr><td>2</td><td>The district should develop an asset management plan to ensure acquisitions, maintenance and asset disposals are well planned for to avoid wastage of resources and to ensure the durability of the acquired assets</td><td>Action taken: An asset management plan for the period FY2025/26 – FY2028/29 was provided to the assessment team.</td></tr><tr><td>3</td><td>Items for boarding off should be collected in a central place to ease inspection by prospective buyers.</td><td>In progress: Some medical items were collected at the health department and motorcycles at the works department. The senior procurement officer mentioned that this recommendation will be fully implemented once the disposal process commences.</td></tr></table>	No.	Recommendations	Status and actions taken by Mpigi DLG	1	The district should prepare on an Annual Basis a plan and budget for disposal of assets recommended for Board off	Action taken: The DLG prepared an annual Procurement and Disposal Plan for FY 2025/26 on 10/10/2025 and submitted the same to PSST on 17/10/2025 as per the MoFPED registry stamp. The plan included the disposal of assets, some of which were recommended for disposal by the Board of Survey. The DLG engaged the government valuer regarding valuation of the assets that had been marked for disposal.	2	The district should develop an asset management plan to ensure acquisitions, maintenance and asset disposals are well planned for to avoid wastage of resources and to ensure the durability of the acquired assets	Action taken: An asset management plan for the period FY2025/26 – FY2028/29 was provided to the assessment team.	3	Items for boarding off should be collected in a central place to ease inspection by prospective buyers.	In progress: Some medical items were collected at the health department and motorcycles at the works department. The senior procurement officer mentioned that this recommendation will be fully implemented once the disposal process commences.
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings		
						4	In line with land management, entities with no land titles are advised to plan for legalization of land ownership by acquiring titles or leases. Efforts should also be made towards safeguarding the available land from encroachers.	No action yet: There was no evidence of legalization of land ownership at the time of assessment.
						5	Management is urged to follow up the regularization of tenancy with Buganda Land Board for the land housing District installations at Mayembegambogo and other areas where the district has interest	No action yet: There was no evidence that the meetings took place.
						6	Management should ensure that adequate budgetary provisions are made for all its assets to enhance service delivery.	No action yet: The budget for Operation and Maintenance was not enhanced. The budget was reduced from UGX 1,144,864,432 to UGX 957,561,497. The Senior Accountant indicated that this recommendation is out of the LG's control.
						7	Assets registers, stores registers and cashbooks should always be kept up to date.	In progress: Cashbook at DLG was updated. Whereas the asset register was not up to date, the DLG had commenced updating the assets register on acquisition of the assets.
						8	Internal controls towards asset management should be strengthened across the district to	No action yet: There was no evidence that a new Asset management plan and strategy had been developed including internal controls towards asset management.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings		
							mitigate chances of mismanagement.	
	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 Local Governments Act, Cap 243) Score 4 or else 0.	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', 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.	4	Information received from MoFPED on 13 March 2026 via email indicated that Mpigi DLG submitted actions to Address Internal Auditor General's findings on 13 March 2025 as per the MoFPED's inventory/ record of submission. There was no evidence of submission of Auditor General's findings.		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings						
				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: ✓ TPC reports: score 1 or else 0 ✓ Monitoring reports: score 1 or else 0 ✓ Annual UDP and OPM performance	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 — Monitoring reports — Performance assessment results for UDP and OPM — Entity PAC reports for last FY (2024/25)	2	▪ Mpigi DLG Council met six (6) times during the FY 2025/24 on 28 August 2024, 30 October 2024, 18 December 2024, 5 March 2025, 4 May 2025 and 27 June 2025. ▪ Review of minutes of Council indicated that Council discussed and acted on the benchmarked service delivery related issues as indicated in the below: <table><tr><th>Date of Council meeting</th><th>Service delivery issues discussed</th></tr><tr><td>28 August 2024</td><td>Under Min. 03/08/2024, the secretary Finance committee presented the TPC reports among which the progress report for the 1st Quarter of the FY 2024/25 was discussed. The Council subsequently approved the recommendations to guide improved service delivery in the subsequent quarters. One of the key actions was to conduct capacity building in the areas of planning, budgeting, reporting, and project supervision. There was no evidence presented to demonstrate that capacity building was conducted.</td></tr><tr><td>30 October 2024</td><td>Monitoring report was discussed under Min. 03/10/2024/b where the Finance committee report was presented. Areas discussed included low local revenue collection, monitoring and increased sensitisation along the Mpigi -Muduma road under GKMA regarding the right of way as some of the residents were still hesitant to sign consent forms, hence delaying the start of the project. The Finance</td></tr></table>	Date of Council meeting	Service delivery issues discussed	28 August 2024	Under Min. 03/08/2024, the secretary Finance committee presented the TPC reports among which the progress report for the 1 st Quarter of the FY 2024/25 was discussed. The Council subsequently approved the recommendations to guide improved service delivery in the subsequent quarters. One of the key actions was to conduct capacity building in the areas of planning, budgeting, reporting, and project supervision. There was no evidence presented to demonstrate that capacity building was conducted.	30 October 2024	Monitoring report was discussed under Min. 03/10/2024/b where the Finance committee report was presented. Areas discussed included low local revenue collection, monitoring and increased sensitisation along the Mpigi -Muduma road under GKMA regarding the right of way as some of the residents were still hesitant to sign consent forms, hence delaying the start of the project. The Finance
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			assessment results: score 1 or else 0 ✓ LG/ City PAC reports: score 1 or else 0			Committee report was subsequently approved with amendments. One of the key actions recommended by council was to increase sensitisation along Mpigi - Muduma road under GKMA regarding. the right of way as some of the residents were still hesitant to sign consent forms. A community sensitisation meeting was held along Mpigi Muduma road at Ggava village on 13 December 2024, where the District Community Development Officer requested for cooperation in securing the right of way. 27 June 2025 The GKMA-UDP APA 2 assessment results for Mpigi DLG were discussed formally adopted by Council under Min 5/06/2025. Council recommended that that a performance improvement plan should be executed to improve performance in the subsequent assessments. There was no evidence presented to demonstrate that a performance improvement plan was executed. 30 October 2024 PAC reports for 2024/25 were discussed Council under minute 04/10/2024. There was no key action recommended by council ▪ There was no evidence presented to demonstrate that Council met, discussed and acted on performance assessment results for OPM for last FY (2024/25). Additionally, there was no evidence presented to demonstrate that service delivery issues were acted on in regards presentation of TPC reports
	11.	The entity has put in place a system to respond to the feedback/complaints provided by citizens	a) If the entity has (i) designated a person to coordinate response to feed-back (grievance /complaints)	From the designated Grievance Redress Coordinator obtain information to establish: — Whether the GKMA entity has designated a	1	A designated person to coordinate response to feedback: ▪ In a letter dated 5 July 2023 from Chief Administrative Officer (CAO), Nabuuma Annet, the District Community Development Officer was designated to coordinate response to the feedback (Grievance/ complaints). A centralized GRC has been established

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																				
		Maximum score is 4	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	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 has been established.		We reviewed appointment letters of the members and established that Mpigi has a centralized Grievance Redress Committee (GRC) that was appointed on 5 July 2023 by CAO. The members are indicated in the table below. <table><tr><th>Name</th><th>Designation on the committee</th></tr><tr><td>Wamala Francis</td><td>Chairperson</td></tr><tr><td>Nabuumma Annet</td><td>Secretary</td></tr><tr><td>Maluya Manioor</td><td>Member</td></tr><tr><td>Ssonko Joseph</td><td>Member</td></tr><tr><td>Mayanja John Kasule</td><td>Member</td></tr><tr><td>Nayiga Frances</td><td>Member</td></tr><tr><td>Busuulwa Fred</td><td>Member</td></tr><tr><td>Kyambadde Sam</td><td>Member</td></tr><tr><td>Kajubi Hamza</td><td>Member</td></tr></table>	Name	Designation on the committee	Wamala Francis	Chairperson	Nabuumma Annet	Secretary	Maluya Manioor	Member	Ssonko Joseph	Member	Mayanja John Kasule	Member	Nayiga Frances	Member	Busuulwa Fred	Member	Kyambadde Sam	Member	Kajubi Hamza	Member
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Kajubi Hamza	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	— 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	2	Committee to handle community and workers' grievances for the Mpigi - Muduuma project site Committees to handle community and workers' grievances at the project site as specified in the POM exist. For example, the Mpigi - Muduuma Road has four different GRCs based on villages. One of them is the GRC for Muduuma Village which comprises the members indicated in the table below. <table><tr><th>No.</th><th>Name</th><th>Title</th></tr><tr><td>1</td><td>Sarah Nsubuga</td><td>Community Development Officer</td></tr><tr><td>2</td><td>Kawooya Baziliyo</td><td>Parish Chief</td></tr><tr><td>3</td><td>Ssewajje Charles</td><td>Elder</td></tr><tr><td>4</td><td>Nnalongo Sseguya</td><td>Special Interest</td></tr><tr><td>5</td><td>Kiwuuwa Geofrey</td><td>Nominee by Chairperson</td></tr></table>	No.	Name	Title	1	Sarah Nsubuga	Community Development Officer	2	Kawooya Baziliyo	Parish Chief	3	Ssewajje Charles	Elder	4	Nnalongo Sseguya	Special Interest	5	Kiwuuwa Geofrey	Nominee by Chairperson			
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings												
			specified in the POM; and (ii) a centralized complaints log with clear information and reference for onward action (a defined complaints referral path), and (iii) public display of information at entity offices Score 2 or else 0	onward action (a defined complaints referral path), and the public display of information at district/ municipal offices. — Review the GRCs at various levels to establish: ✓ Evidence that the grievances that were received were acted upon. ✓ Evidence that the GRC activities are funded. ✓ Evidence that the community/ workers have been sensitized about the existence of the GRC. ✓ Evidence that the GRC committees have been trained on their roles and responsibilities.		<table><tr><td>6</td><td>Namubiru Jalia</td><td>Female Worker/ Sociologist</td></tr><tr><td>7</td><td>Levi Rugasira</td><td>Male Worker</td></tr><tr><td>8</td><td>Zhu Richeng</td><td>Project Manager</td></tr><tr><td>9</td><td>Mukasa Ndibalekera Lydia</td><td>Manager Health & Safety</td></tr></table> Centralized complaints log ▪ Mpigi DLG has a centralized complaints log with clear information and reference for onward action. The grievance log captures the following fields; Name of complainant, sex, contact of the complainant, date received, details of the nature of the grievance, to whom the grievance was submitted, action taken to resolve the grievance, date grievance was settled and/or status and how the response was provided. ▪ We reviewed minutes for the current FY 2025/26 for the GRC. The minutes were prepared and signed off by DCDO and the chairperson. The minutes were dated 8 July 2025, 22 July 2025, and 31 July 2025. Training of GRC members ▪ The assessment team was availed with a training report for grievance committee members held on 10 December 2024. The training covered the roles and responsibilities of the members. Public Display of Information at Offices ▪ There was evidence of public display of information at the offices. The grievance redress mechanism and members of the GRCs were displayed at the DLG headquarters and Mpigi Town Council noticeboards at the time of assessment. Workers/communities have been sensitized about the existence of the GRC ▪ A community sensitisation meeting was held along Mpigi Muduma road at Ggava village on 13 December 2024	6	Namubiru Jalia	Female Worker/ Sociologist	7	Levi Rugasira	Male Worker	8	Zhu Richeng	Project Manager	9	Mukasa Ndibalekera Lydia	Manager Health & Safety
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						where the District Community Development officer sanitised residents about the existence of GRCs. Evidence that the grievances that were received were acted upon - Grievances that were received by Mpigi DLG were acted upon. Our review of the GRC meeting held on 10 February 2025 revealed that three grievances were discussed and acted on. The grievance related project affected persons Evidence that the GRC activities are funded. - There was evidence presented to the IVA to demonstrate that GRC activities were funded. We reviewed a payment voucher number 15013941 for supply of meals for grievance management amounting to UGX 2,835,000
			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 grievance redress mechanisms for FY 2024/25 were displayed on the planning unit and administration notice boards at the time of assessment. - Additionally, the grievance redress mechanisms were displayed on the Mpigi District website (https://mpigi.go.ug/publications/grievance-redress-mechanism-1).
	12.	The entity shares information with citizens (Transparency)	a) If the entity publicized the list of projects for FY 2024/25 that have met the selection criteria for	— Establish from the CDO whether the list of projects for FY 2024/25 has been publicized (notice board or adverts).	1	The list of projects for FY 2024/25 was displayed on the planning unit notice board at the time of assessment.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
		Maximum score is 6	public information before they are approved. Score 1 or else 0	— Physically review the existence of the 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 the FY 2024/25 was displayed at the planning unit notice board at the time of assessment.
			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 for FY 2024/25 and awarded contracts and amounts on the procurement noticeboard at the time of assessment.
			d) If the entity has made information publicly available on the selected infrastructure projects implemented and their	— From the public notice boards at the Entity and other means establish whether information on the infrastructure projects and their budget amounts for FY 2024/25	1	The DLG information on the selected infrastructure and projects implemented and their budget amounts for the FY 2024/25 was displayed on both the Administration and Procurement noticeboards at the time of assessment.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			budget amounts for FY 2024/25 Score 1 or else 0	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 FY 2024 Local Government Management of Service Delivery (LGMSD) national assessment results were displayed on the Procurement Notice Board at the time of assessment.
			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 feedback to the public on status of project implementation for FY 2024/25.	1	▪ Mpigi DLG conducted discussions with the public to provide feedback on the status of activity implementations during the FY 2024/25. ▪ We reviewed an activity report for a community Baraza which was held on 29 May 2025 at Kammengo playground in Kammengo Sub-county. The community baraza had 294 attendants. During the community baraza, the following information was disseminated to the public: — Annual Performance Assessment (APA 2) for Mpigi DLG for FY 2023/24. — Status of implementation for the projects conducted by the districts. — National Assessment results for 2024.

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	2	- The MDF met four times during the FY 2024/25. The meetings were held on 29 August 2024, 17 December 2024, 14 March 2025, and 27 June 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 rowspan="3">29 August 2024</td><td>MIN06/08/MDF /2024</td><td>Presentation of the quarterly report by MDF Coordinator</td></tr><tr><td>MIN08/08/MDF /2024</td><td>Discussion of the National assessment results for FY 2022/23</td></tr><tr><td>MIN/7/08/MDF/ 2024</td><td>Presentation and discussion of grievances registered</td></tr><tr><td>14 March 2025</td><td>Min 06/03/MDF/202 5</td><td>Presentation and discussion of registered grievances</td></tr><tr><td>17 December 2024</td><td>MIN NO 08/12/MDF/202 4</td><td>Submission and discussion of reports for activities participated in by MDF members</td></tr><tr><td>27 June 2025</td><td>Min.07/MDF- AGM/2025</td><td>Presentation and discussion of Assessment results for FY 2023/24 (APA 2)</td></tr></table>	Meeting date	Minute no.	Key issues discussed	29 August 2024	MIN06/08/MDF /2024	Presentation of the quarterly report by MDF Coordinator	MIN08/08/MDF /2024	Discussion of the National assessment results for FY 2022/23	MIN/7/08/MDF/ 2024	Presentation and discussion of grievances registered	14 March 2025	Min 06/03/MDF/202 5	Presentation and discussion of registered grievances	17 December 2024	MIN NO 08/12/MDF/202 4	Submission and discussion of reports for activities participated in by MDF members	27 June 2025	Min.07/MDF- AGM/2025	Presentation and discussion of Assessment results for FY 2023/24 (APA 2)
			Meeting date	Minute no.		Key issues discussed																			
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MIN/7/08/MDF/ 2024		Presentation and discussion of grievances registered																							
14 March 2025	Min 06/03/MDF/202 5	Presentation and discussion of registered grievances																							
17 December 2024	MIN NO 08/12/MDF/202 4	Submission and discussion of reports for activities participated in by MDF members																							
27 June 2025	Min.07/MDF- AGM/2025	Presentation and discussion of Assessment results for FY 2023/24 (APA 2)																							
		b) If the entity has prepared the biannual report on IGG findings on cases of alleged fraud and corruption	— From the CDC/ DCDO's office, obtain and review the report on IGG findings and MDF minutes for FY 2024/25.	2	Mpigi 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><tr><td></td><td></td><td></td></tr></table>	Period of report prepared by the entity	Issue from IGG	Status																	
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																	
			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 Score 2 or else 0			<table><tr><td>January to June 2025</td><td>Unaccounted funds amounting to UGX 11,805,338 for 3rd and 4th quarter of FY 2019/20</td><td>The support documents were submitted to IGG on 6 May 2025.</td></tr></table> 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 colspan="2">MDF Meeting where it was discussed</th></tr><tr><td>July to December 2024</td><td colspan="2">Report was discussed on 17 December 2024 under minute MIN.06/12/MDF/2024</td></tr><tr><td>January 2025 to June 2025</td><td colspan="2">Report was discussed on 27 June 2025 under minute MIN.10/MDF-AGM/2025</td></tr></table>	January to June 2025	Unaccounted funds amounting to UGX 11,805,338 for 3 rd and 4 th quarter of FY 2019/20	The support documents were submitted to IGG on 6 May 2025.	Period of report prepared by the entity	MDF Meeting where it was discussed		July to December 2024	Report was discussed on 17 December 2024 under minute MIN.06/12/MDF/2024		January 2025 to June 2025	Report was discussed on 27 June 2025 under minute MIN.10/MDF-AGM/2025						
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F) Climate change planning, Environmental and social safeguards Performance Strengthened <i>Maximum score is 20</i>	14.	The entity has a functional District/ Urban Environment and Natural Resource Committee/Pu blic Health and Environment Committee in case of KCCA <i>Maximum score is 7</i>	a) If the entity has constituted a functional Environment and Natural Resource Committee/Pu blic 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.	0	Mpigi DLG Environment and Natural Resource Committee - Evidence was provided indicating that Mpigi DLG has constituted a functional Environment and Natural Resource Committee. - We reviewed a designation letter reference number CR.553/1 dated 25 June 2021, highlighting names and designation of 14 committee members and the roles of the committee. The letter was signed by the Assistant CAO on behalf of the CAO. - The composition of the committee is summarised in the table below. <table><tr><th>Name</th><th>Designation</th><th>Position on Committee</th></tr><tr><td>Wamala Francis</td><td>Assistant CAO</td><td>Chairperson</td></tr><tr><td>Mwidyeki Tonny</td><td>District Natural Resources Officer</td><td>Secretary</td></tr><tr><td>Nkinga Abdu Rashid</td><td>Mayor- Buwama Town Council (TC)</td><td>Member</td></tr><tr><td>Katende Musa</td><td>Town Clerk -Kayabwe TC</td><td>Member</td></tr></table>			Name	Designation	Position on Committee	Wamala Francis	Assistant CAO	Chairperson	Mwidyeki Tonny	District Natural Resources Officer	Secretary	Nkinga Abdu Rashid	Mayor- Buwama Town Council (TC)	Member	Katende Musa	Town Clerk -Kayabwe TC	Member
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Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																																															
						<table><tr><td>Bukenya Paddy</td><td>Secretary Production</td><td>Member</td></tr><tr><td>Sitenda Magulu</td><td>District Physical Planner</td><td>Member</td></tr><tr><td>Nabbuma Annet</td><td>DCDO</td><td>Member</td></tr><tr><td>Mutaawe Raymond</td><td>Town Clerk - Mpigi TC</td><td>Member</td></tr><tr><td>Mutebi Isaac</td><td>District Engineer</td><td>Member</td></tr><tr><td>Nampeera Esther</td><td>Senior Environment Officer</td><td>Member</td></tr><tr><td>Kasule Zedi</td><td>Mayor - Kayabwe TC</td><td>Member</td></tr><tr><td>Sssejemba Martin</td><td>LCV</td><td>Member</td></tr><tr><td>Nakawunde Gloria</td><td>Town Clerk Buwama TC</td><td>Member</td></tr><tr><td>Nsohya Charles</td><td>District Planner</td><td>Member</td></tr></table> Meetings held during FY 2024/25 - Minutes of the natural resources committee meetings held in FY 2024/25 were availed for review. Although the committee held four meetings, none of them was held in quarter 1, indicating that the meetings were not held quarterly. Details are summarised in the table below. <table><tr><th>Quarter</th><th>Date of meeting</th><th>Location of meeting</th></tr><tr><td>Quarter 1</td><td>Not provided.</td><td>Not provided.</td></tr><tr><td>Quarter 2</td><td>24 and 25 October 2024</td><td>Darshen's Gardens.</td></tr><tr><td>Quarter 3</td><td>11 February 2025</td><td>Darshen's Gardens.</td></tr><tr><td rowspan="2">Quarter 4</td><td>25 April 2025</td><td>Sandton Hotel, Kasese</td></tr><tr><td>30 June 2025</td><td>Darshen's Gardens,</td></tr></table> - Mpigi DLG scores zero because the committee did not hold quarterly meetings in FY 2024/25.	Bukenya Paddy	Secretary Production	Member	Sitenda Magulu	District Physical Planner	Member	Nabbuma Annet	DCDO	Member	Mutaawe Raymond	Town Clerk - Mpigi TC	Member	Mutebi Isaac	District Engineer	Member	Nampeera Esther	Senior Environment Officer	Member	Kasule Zedi	Mayor - Kayabwe TC	Member	Sssejemba Martin	LCV	Member	Nakawunde Gloria	Town Clerk Buwama TC	Member	Nsohya Charles	District Planner	Member	Quarter	Date of meeting	Location of meeting	Quarter 1	Not provided.	Not provided.	Quarter 2	24 and 25 October 2024	Darshen's Gardens.	Quarter 3	11 February 2025	Darshen's Gardens.	Quarter 4	25 April 2025	Sandton Hotel, Kasese	30 June 2025	Darshen's Gardens,
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		b) If the entity has prepared	— From the Environmental	1	Mpigi DLG prepared the Environment and Climate Change Action plan by 30 June 2025.																																																

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			Environment and Climate Change action plans by 30 June 2025. Score 1 or else 0	Officer obtain environment and climate change action plans and establish whether the entity prepared Environment and Climate Change action plans by 30 June 2025.		- We reviewed the climate change action plan titled 'Mpigi District Environment Action Plan 2025-2027' dated 30 June 2025, stamped and signed by the chairperson LCV and the District CAO. - The Environment and Climate Change Action plan was discussed and approved by the natural resources committee meeting held on 30 June 2025 under Minute Number Min. DENRC 04/06/2025.
			c) If the entity has approved environment and climate change interventions or ensured that environmental and climate change concerns are integrated in its plans and projects approved by the urban or district council Score 2 or else 0	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 situational analysis - Review recently (last FY 2024/25) approved plans for evidence of environmental and climate change concerns.	2	Integration of environment and climate change interventions in Annual Work plan - There was evidence that Mpigi 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 district council for FY 2024/25. - The Mpigi District Council meeting held on 26 June 2024 approved the annual work plan for FY 2024/25 under Minute Number Min.05/05/2024. Council approved the budget estimates of UGX 90,698,878,000. Review of approved Budget and Annual Workplan for FY 2024/25 indicated that the specific budget for climate, environment and disaster risk management was UGX 4,302,762,330. Climate change and environmental planning assessments during situational analysis - We established that the DLG carried out climate change and environmental planning assessments during situational analysis. Environment and climate change screening checklists were availed and reviewed for the following projects:

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						1. Construction of a 2-classroom block and installation of a 10,000 litre water harvest tank at Damiano Makumbi Primary school screened on 14 October 2024 and checklists signed by the SEO and DCDO. 2. Upgrading of Mpigi – Muduuma road from murrum to tarmac project screened on 22 April 2024, 22 May 2024 and 1 July 2025 and checklists signed by the SEO, DCDO, Senior Physical Planner, Assistant Engineering Officer, and Senior Land Officer. 3. Construction of a 2-Classroom block with a 10,000 litre water harvesting tank and supply of 36 3-seater desks at Kitakyusa PS in Kantini parish in Kituntu Sub-county screened on 22 July 2025 and checklists signed by the SEO and DCDO. 4. Construction of a 5-stance lined pit latrine with washroom, an incinerator and a 1,000 litre water tank at Kyanja P/S in Kyanja Parish in Kamengo Sub-county screened on 16 July 2024 and checklists signed by the SEO and DCDO. 5. Construction of a two-stance lined pit latrine with a bathroom for teachers and a 5-stance with a urinal for boys at Manyogaseka Primary School in Luvumbula Parish in Kiringente Sub-county screened on 30 October 2024 and checklists signed by the SEO and DCDO. 6. Construction of a 5-stance lined pit latrine with a bathroom and incinerator at Kismula P/S in Lugyo Parish in Muduuma Sub-county screened on 9 July 2024 and checklists signed by the SEO and DCDO. 7. Renovation of a 3-classroom block at Buwama Modern in Lubugumu Ward in Buwama Town Council screened on 25 July 2024 and checklists signed by the SEO and DCDO. 8. Construction of a 5-stance lined pit latrine with a bathroom and 1,000 litre water harvest tank at Buyala C/U in Lugyo Parish in Muduuma Sub-county screened on 28 August 2024 and checklists signed by the SEO and DCDO.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						9. Construction of a 5-stance lined pit latrine with urinal and a 1,000 litre water tank at St. Bruno Membe P/S in Maziba Ward in Mpigi Town Council screened on 10 July 2024 and checklists signed by the SEO and DCDO. 10. Renovation of a classroom block with an office and staffroom at Buyiga Seed Secondary School in Kamengo Sub-county screened on 7 July 2025 and checklists signed by the SEO and DCDO. 11. Renovation of a classroom block at St. Muggagga SS in Jjalamba Ward in Buwama Town Council screened on 25 July 2024 and checklists signed by the SEO and DCDO. 12. Construction of a staff house at Bunjakko H/C III in Bunjakko parish in Buwama Sub-county screened on 3 October 2024 and checklists signed by the SEO and DCDO. 13. Construction of a drainage at Bbongole Women Friendly Market in Bbongole Ward in Buwama Town Council checklists screened on 6 August 2024 and signed by the SEO and DCDO. 14. Construction of a 3-stance lined pit latrine with a hand-washing facility at Buwama H/C staff house in Mbizzinnya Ward in Buwama Town Council screened on 5 September 2024 and checklists signed by the SEO and DCDO. 15. Extension of piped Water in 3 villages of Nakirebe, Kataba and Nantwala in Kikondo parish in Kiringente Sub-county by the Central Umbrella Ministry of Water and Environment screened on 6 October 2023 and checklists signed by the SEO and DCDO. 16. Construction of a Parking Lot and drainage works at Bbongole Women Friendly Market in Bbongole Ward in Buwama Town Council screened on 6 August 2024, signed by the SEO and DCDO. 17. Construction of a 3 stance lined pit latrine with a hand-washing facility at Buwama H/C staff house in Mbizzinnya

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						Ward in Buwama Town Council screened on 5 September 2024 signed by the SEO and DCDO. 18. Extension of piped Water in 3 Villages of Nakirebe, Kataba and Nantwala in Kikondo parish in Kiringente Sub County by the Central Umbrella Ministry of Water and Environment screened on 6 October 2023 and signed by the SEO and DCDO.
			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	Mpigi DLG has a district state of the environment report dated June 2025 and stamped 30 June 2025. The natural resources committee meeting held on 30 June 2025 discussed and approved the district state of environment report and other reports under Minute Number DENRC 04/06/2025.
			e) If the entity has involved the Environment and Natural Resource Committee/	— From the Environmental Officer obtain and review monitoring and enforcement	0	- Mpigi DLG did not fully involved the Environment and Natural Resources Committee in monitoring and enforcement activities to promote compliance to laws, bylaws and ordinances. - Monitoring reports for only nine (9) projects were availed for review at the time of assessment, and we noted that the

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			Public Health and Environment Committee in monitoring and enforcement activities to promote compliance to laws, bylaws, ordinances Score 1 or else 0	activity reports for FY 2024/25		Natural Resources Committee members participated as evidenced by attendance lists attached to the reports. However, there was no evidence of monitoring of the other projects to promote compliance to laws, bylaws, ordinances. Details of the projects and dates of the monitoring reports are indicated below. 1. Construction of a five-stance Pit Latrine at the Kyajja Primary School dated 24 February 2025. 2. Construction of a 5-stance Lined Pit Latrine with an Incinerator at Sumba Primary School dated 3 March 2025. 3. Construction of a 5-stance Lined Pit Latrine at St. Kizito Primary School dated 24 February 2025. 4. Construction of a 5-stance Lined Pit Latrine at Mayogaseka Primary School dated 4 March 2025. 5. Construction of a 5-stance Lined Pit Latrine at St. Kisamula Primary School dated 5 March 2025. 6. Renovation of Five Classroom Blocks in Kibuuka Memorial Primary School dated 5 March 2025. 7. Construction of a 5-stance Lined Pit Latrine at Buwama Health Centre III dated 3 March 2025. 8. Construction of a 5-stance Lined Pit Latrine at St. Bruno Primary School Membe dated 6 March 2025. 9. Construction of a 2 Classroom Block at Kitakyusa Primary School dated 4 March 202.
			f) If the entity has involved the Environment and Natural Resource Committee/ Public Health and Environment	— From the Environmental Officer obtain and review dissemination activity reports for FY 2024/25.	1	▪ Mpigi DLG involved the Environment and Natural Resource Committee in dissemination of information about environment and climate change. ▪ We reviewed the following information dissemination activity reports and noted that the Natural Resources Committee members participated as evidenced by attendance lists attached to the reports. — Review, finalisation and dissemination of the Makanga Community Development Plan Report dated 19 June 2025.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			Committee in dissemination of information about environment and climate change Score 1 or else 0			- Radio talk show report dated 10 December 2024 regarding sensitisation of masses about the exercise of preparation of the district wetlands inventory report. Payment slip dated 23 October 2024 issued by Central Broadcasting Station (CBS) FM was seen on file. - Report about a two-day stakeholder's awareness workshop on preparation of the District Wetland Inventory report under the GMKA-UDP ISP year 2 FY 2024/25 QTR1 dated 15 October 2024.
	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. 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.	- Request evidence of approved CCVA Framework for FY 2024/25 from Planner/ District/ Urban Environment and Natural Resource Committee. - Request evidence for implementation of the action points.	2	DLG Climate Change vulnerability Assessment Framework 2024/25 - Mpigi DLG developed a Climate Change Vulnerability Assessment (CCVA) Framework. We reviewed the Climate Change Risk and Vulnerability Assessment Report for Mpigi District 2025/26- 2029/30, stamped and dated 30 June 2025 and signed by the Chairperson LCV and the CAO. - The Climate Change Framework document was approved by the Environment and Natural Resources Committee meeting held on 29 June 2021 at Mpigi District Board Room under Minute Number. DENRC 6/06/2021. Framework that includes Disaster risk profile - The assessment included a disaster risk profile with an indication of most vulnerable and at-risk locations (map). DLG implementation of action points - Mpigi DLG implemented subsequent action points. We reviewed an action report on Environmental, Social and safeguards and climate change corrective action for the gaps identified during the monitoring exercise. The report was dated 30 April 2025 and signed by the Senior

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			Score 2 or else 0			Environment Officer, the Community Development Officer, and the CAO. - The Mpigi DLG CCVA, indicates that the entity has a high level of vulnerability attributed to environmental degradation, heavy industrial impact and urbanisation pressure. The CCVA notes recommendations and actions to be undertaken which include; - environmental protection (need to restore the environment), - infrastructure management and resilience building (enhancing capacity of the community to handle related shocks). - From the action report dated 30 April 2025, we noted that the DLG has considered use of regular monitoring of implemented capital projects as one of the ways of ensuring environmental protection. The report indicated enforcement in waste management, integration of drainage improvements, erosion control and resilient materials used in road infrastructure projects, implementation of restoration plans and ensuring of environmental and social safeguards of all implemented capital projects.
	16.	The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments for all projects	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.	1	Environment and Social Assessments for DLG projects - Only two projects implemented in FY 2024/25 required Environment and Social Impact Assessment (ESIA). We reviewed the ESIA reports for the following two projects: Upgrading of Mpigi –Muduuma road from murram to tarmac: The ESIA report dated September 2024 prepared by Air Water and Earth Limited was seen on file. Renovation of the Mpigi District Administration Block: The Project Brief report was seen on file with a receipt stamp dated 25 June 2025 by the CAO.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
		being implemented in the current FY. Maximum score is 5				Screening for DLG projects We reviewed screening checklists for the following projects: 1. Construction of a two-classroom block and installation of a 10,000 litre water harvest tank at Damiano Makumbi Primary school screened on 14 October 2024 and checklists signed by the SEO and DCDO. 2. Upgrading of Mpigi – Muduuma road from murrum to tarmac project screened on 22 April 2024, 22 May 2024 and 1 July 2025 and checklists signed by the Senior Environment Officer, District Community Development Officer, Senior Physical Planner, Assistant Engineering Officer, and Senior Land Officer. 3. Construction of a 2-classroom block with a 10,000 litre water harvesting tank and supply of 36 3-seater desks at Kitakyusa PS in Kantini parish in Kituntu Sub-county screened on 22 July 2025 and checklists signed by the SEO and DCDO. 4. Construction of a 5-stance lined pit latrine with washroom, an incinerator and 1,000 litre water tank at Kyanja P/S in Kyanja Parish in Kamengo Sub-county screened on 16 July 2024 and checklists signed by the SEO and DCDO. 5. Construction of a two-stance lined pit latrine with a bathroom for teachers and a 5-stance with a urinal for boys at Manyogaseka Primary School in Luvumbula Parish in Kiringente Sub-county screened on 30 October 2024 and checklists signed by the SEO and DCDO. 6. Construction of a 5-stance lined pit latrine with a bathroom and incinerator at Kisamula P/S in Lugyo Parish in Muduuma Sub-county screened on 9 July 2024 and checklists signed by the SEO and DCDO. 7. Renovation of a 3-classroom block at Buwama Modern in Lubugumu Ward in Buwama Town Council screened on 25 July 2024 and checklists signed by the SEO and DCDO.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						8. Construction of a 5-stance lined pit latrine with a bathroom and 1,000 litre water harvest tank at Buyala C/U in Lugyo Parish in Muduuma Sub-county screened on 28 August 2024 and checklists signed by the SEO and DCDO. 9. Construction of a 5-stance lined pit latrine with urinal and a 1,000 litre water tank at St. Bruno Membe P/S in Maziba Ward in Mpigi Town Council screened on 10 July 2024 and checklists signed by the SEO and DCDO. 10. Renovation of a classroom block with an office and staffroom at Buyiga Seed Secondary School in Kamengo Sub-county screened on 7 July 2025 and checklists signed by the SEO and DCDO. 11. Renovation of a classroom block at St. Muggagga SS Jjalamba in Jjalamba Ward in Buwama Town Council screened on 25 July 2024 and checklists signed by the SEO and DCDO. 12. Construction of a staff house at Bunjakko H/C III in Bunjakko parish in Buwama Sub-county screened on 3 October 2024 and checklists signed by the SEO and DCDO. 13. Construction of a Parking Lot and drainage works at Bbongole Women Friendly Market in Bbongole Ward in Buwama Town Council screened on 6 August 2024, signed by the SEO and DCDO. 14. 14. Construction of a 3 stance lined pit latrine with a hand washing facility at Buwama H/C staff house in Mbizzinnya Ward in Buwama Town Council screened on 5 September 2024 signed by the SEO and DCDO. 15. 15. Extension of piped Water in 3 Villages of Nakirebe, Kataba and Nantwala in Kikondo parish in Kiringente Sub County by the Central Umbrella Ministry of Water and Environment screened on 6 October 2023 and signed by the SEO and DCDO. Stakeholder Engagement

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings			
						- Evidence of stakeholder engagement was found in the ESIA report on page 113 Appendix 2- Record of meetings with stakeholders. Meetings were held with different stakeholders from Mpigi Town Council, Mpigi Sub-county and Mpigi District on the 26 March 2024. Stakeholder engagement was conducted by National Engineering Services Pakistan (PVT) Ltd in Joint Venture with Air Water Earth (AWE) Ltd. - Consent forms signed by Project Affected Persons on the Mpigi-Muduuma Road Project were submitted to the CAO by Air Water and Earth on 28 August 2024.			
			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.	1	- For the Upgrading of Mpigi –Muduuma road from murrum to tarmac; the ESIA report was dated September 2024. Mpigi DLG obtained ESIA Certificate Number: CERT/2085/2025/4 issued on 10 April 2025 before commencement date of 15 April 2025 as per the correspondence letter ref. MM/MPIGI-GKMA/TRIO-GECUL/ZHONGMEI/MAY/2025/004. The letter included a communication to the County Manager Zhongmei about the possession of site, commencement of physical works and insurance policies for the Mpigi Muduuma Road Construction Project. - A Project Brief report for the renovation of the Mpigi district administration office headquarters was submitted to NEMA on 23 June 2025 and referenced PB/18594/2025/B. Other permits/ licenses - Mpigi DLG obtained other permits/ licenses for the Mpigi-Mudduma road project before commencement of works as stated in the checklist provided. Permits and Licenses seen on file are provided in the table below. <table><tr><th>Permit Description</th><th>Auxiliary Components</th><th>Permit Numbers</th></tr><tr><td></td><td></td><td></td></tr></table>	Permit Description	Auxiliary Components	Permit Numbers
Permit Description	Auxiliary Components	Permit Numbers							

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings		
						ESIA approvals	- Campsite	- CERT/1521/2025/5
						Nnono dumping Site	- Row	- CERT/2085/2025/4
						Kibuutu dumping Site	- Nnono dumping Site	- CERT/16518/2025/7
						Commercial stone quarry at Nakawuka where the contractor purchases stones	- Kibuutu dumping Site	- CERT/16521/2025/7
						Row (Box Culvert at Km 6+220)	- Commercial Stone quarry at Nakawuka where the contractor purchases stones	- CERT/14341/2025/5
						Construction Permit for Box Culvert	- Row (Box Culvert at Km 6+220)	- MP101/CP-23585/2025/NN
						Workplace Registration Certificate	- Campsite	- OSH25-00583
						Commercial Stone quarry at Nakawuka where the contractor purchases stones	- RoW	- OSH25-00584
						Commercial stone quarry at Nakawuka where the contractor purchases stones	- NEMA/EA/00452	- 10 April 2025
								c) If the entity considered environment, social and climate risks/ impacts in designs, BOQs, and procurement

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			documents for FY2024/25 Score 1 or else 0	within documentation of considerations of environment, social and climate risks/ impacts		drainage, lightening protection and environment and social concerns. 2. Construction of a 5-stance Lined Pit Latrine with an Incinerator at Sumba Primary School allocated UGX 4,216,000 for rainwater harvesting and plumbing system, incinerator, and environment and social concerns. 3. Construction of a Classroom block with an office and furniture for the office and staff room at Kikoota UMEA in Nnindyie Parish in Nkozi Sub-county, allocated UGX 8,445,000 for roof water drainage, lightening protection, and environment and social concerns. 4. Construction of a 5-stance Lined Pit Latrine with a washroom, an incinerator and a 1,000 litre water tank at St. Kizito Mpigi Primary School allocated UGX 4,320,000 for rainwater harvesting and plumbing system, incinerator, and environment and social concerns. 5. Construction of a 2-classroom block with a 10,000 litre water harvesting tank and supply of 36 3-seater desks at Kitakyusa PS in Kantini parish in Kituntu Sub-county allocated UGX 7,077,000 for roof drainage, lightening protection and environmental and social issues. 6. Construction of a five-stance lined pit latrine with a washroom and an incinerator and 1000-liter water tank at St Kizito Mpigi PS allocated UGX 4,320,000 for rainwater harvesting and plumbing system, incinerator and environmental and social issues. 7. Construction of a 5-stance lined pit latrine with washroom, an incinerator and a 1,000 litre water tank at Kyanja P/S in Kyanja Parish in Kamengo Sub-county allocated UGX 4,410,000 for rainwater harvesting and plumbing system, environmental, and social concerns. 8. Construction of a two-stance lined pit latrine with a bathroom for teachers and a 5-stance with a urinal for boys at Manyogaseka Primary School in Luvumbula Parish in Kiringente Sub-county allocated UGX

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						1,647,000 for rainwater harvesting and plumbing system and environmental, and social concerns. 9. Construction of a 5-stance lined pit latrine with a bathroom and incinerator at Kisamula P/S in Lugyo Parish in Muduuma Sub-county allocated UGX 5,367,000 for rainwater harvesting and plumbing system, incinerator and environmental and social issues. 10. Renovation of a 3-classroom block at Buwama Modern in Lubugumu Ward in Buwama Town Council, allocated UGX 7,690,000 for roof water drainage, and environmental and social issues. 11. Construction of a 5-stance lined pit latrine with a bathroom and a 1,000 litre water harvest tank at Buyala C/U in Lugyo Parish in Muduuma Sub-county allocated UGX 5,367,5000 for roof water harvesting and plumbing system, and environmental and social issues. 12. Construction of a 5-stance lined pit latrine with urinal and a 1,000 litre water tank at St. Bruno Membe P/S in Maziba Ward in Mpigi Town Council allocated UGX 1,779,000 forrainwaterr harvesting and plumbing system and environmental and social issues. 13. Renovation of a classroom block with an office and staffroom at Buyiga Seed Secondary School in Kamengo Sub-county allocated UGX 7,055,000 for environmental, climate change and social concerns. 14. Construction a five-stance pit latrine for girls, renovation of a five-stance pit latrine and urinal for boys and renovation of a two-stance latrine for teachers at Buyiga Seed Secondary School in Kamengo Sub-county allocated UGX 5,367,000 for rain water harvesting and plumbing, incinerator and environmental and social issues. 15. Construction of a 3--stance lined pit latrine at Ggolo Health Centre III in Ggolo Parish in Nkozi Sub-county allocated UGX 1,995,000 for roof rainwater harvesting and environmental and social issues.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						16. A 5-classroom block renovated, 2 water harvest tanks each of 10,000 litres and 90 desks supplied at Kibuuka Memorial P/S in Ward C in Mpigi TC allocated UGX 8,556,000 for water drainage and environmental and social issues. 17. Construction of a staff house at Bunjakko H/C III in Bunjakko parish in Buwama Sub-county allocated UGX 3,810,000 for external drainage and environmental and social issues. 18. Upgrading of Mpigi – Muduuma road from murrum to tarmac project allocated UGX 383,704,000 for environmental protection and waste disposal and UGX 233,828,000 for occupational health and safety, HIV Aids and Gender.
			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.	2	▪ Mpigi DLG has evidence of land acquisition (signed consent forms and land agreements) for the Upgrading of Mpigi- Muduuma Road Project in FY 2025/26. ▪ Signed consent forms by Project Affect Persons were seen on file. They were submitted to the CAO by Air Water and Earth Limited on 28 August 2024. All the consent forms were completed and signed by the responsible personnel. Examples of consent forms reviewed included; — Consent agreements between individual residents of Ggava Village and Mpigi District dated 4 July 2024. — Consent agreements between individual residents of Nnono village and Mpigi District dated 5 and 8 July 2024. ▪ Acceptance letters to construct other capital investments reviewed included; 1. Acceptance letter to construct a pit latrine on school land at St. Bruno Mmembe PS dated 17 September 2024 signed by the School Board Chairperson and the Headteacher.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						2. A letter dated 28 October 2024 granting permission to construct a 5-stance lined latrine at St. Kizito Mpigi Primary School on a leasehold land title Plot 20, Block 77 at Mayembegambogo approximately 5.6 hectares that is registered under trustees of Kampala Archdiocese. 3. A no objection letter on renovating and facilitating the development of Buyiga Seed Secondary School located on Plot 15, Block 353 under the registered trustees of Kampala Archdiocese dated 28 February 2024 and signed by the Chief Executive Officer ref. no. KALB70/Admin01/2024. 4. A no objection letter for the construction of a classroom block at St. Damiano Makumbi, located on 2 acres piece of land – Kababka’s land signed and stamped by the Parish Priest dated 17 September 2024. 5. A certificate of title under mailo tenure for the construction of Bunjako HC III, Plot 50, Block No. 116 on 0.405Hectares piece of land in Mawokota, Ssabagabo 6. Land consent forms for the Nakirebe piped water supply system between Namuli Specioza, Lule Joseph and Mpigi District. 7. A land title for the construction of the perimeter wall at Mpigi District Offices on Plot 259, Block 94 on an approximately 0.323 piece of land.
	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 reports on file) in FY 2024/25 Score 2 or else 0	— From the Environmental Officer request and review available documentation to establish that the entity has carried out implementation monitoring and enforcement for	0	Joint quarterly monitoring/ inspection of DLG Projects ▪ Mpigi DLG partially implemented, supervised, and monitored compliance to environment and social management procedures. ▪ Only Three (3) Joint Environmental and Safety and Health (ESH) monitoring reports were availed for review, dated 27 June 2025, 8 April 2025 and 17 March 2025. Participants in the joint inspections included; Resident District Commissioner, Chief Administrative Officer, Vice Chairperson, Representative of Works department, DHO,

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
		Maximum score is 5	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	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.	3	District Planner, District Natural Resources Officer, Secretary for Health and Social Services, DCDO, Procurement Officer, Representative of Education department, District Chairperson, Assistant Resident District Commissioner, Deputy Chief Administrative Officer, Senior Civil Engineer, District Education Officer, District Water Officer, Secretary for Works, Water and Natural Resources, Senior Environment Officer, Senior Labour Officer, District Speaker, Planner, Senior Procurement Officer and CDO. - However, we observed that reviewed reports did not include all implemented projects for FY 2024/25. Projects included in the reviewed reports included construction of Bunjko HC III, construction of a pit latrine at St.Kizito PS and construction of a classroom block at St. Damiano. All other projects implemented in FY 2024/25 were not included in the reports. Enforcement for compliance to environment and social mitigation measures - We conducted field verification on 25 November 2025 at the following projects: Mpigi – Muduuma road construction project including the campsite. The project activities were ongoing and compliant with Environmental and Social Safety requirements. The workers had adequate protective wears, the campsite was fenced off and warning signs around road working sites were observed as attached in Annex 7. Construction of a two-stance lined pit latrine with a bathroom for teachers and a 5-stance with a urinal for boys at Manyogaseka Primary School: At the time of assessment, the project had been completed. We observed that the site had been well cleared of all construction debris.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						- We reviewed the Environment, Social, and Climate Change mitigation compliance agreements. The agreements were signed between the contractors and the DLG environmental, social and engineering team. The reviewed agreements belonged to the following projects; - Construction of a staff house at Bunjakko H/C III in Bunjakko parish in Buwama Sub-county; the agreement was dated 21 May 2025. - A 5-classroom block renovated, two (2) water harvest tanks each of 10,000 litres and 90 desks supplied at Kibuuka Memorial P/S in Ward C in Mpigi TC; the agreement was dated 5 June 2025. - Construction of a five-stance lined pit latrine with a bathroom, an incinerator and a hand-washing facility at St. Kizito Mpigi in Ward D in Mpigi Town Council; the agreement was dated 30 April 2025.
Total score						62 (62/100) = 62%

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 value of investments 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%	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	FY (2024/25) Projects implemented using MDG funds - Budget performance reports for the previous financial year (FY 2024/25) were obtained from the Accounting Officer to identify and classify projects implemented using MDG funds. - The review established that Mpigi DLG participated in only one MDG-funded project during the period: i.e. upgrading of the Mpigi–Muduuma Road (15.6 kms) under the GKMA–MDG Support Programme. Mpigi 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 or the MDG project indicated above. Therefore, Mpigi DLG did not participate in any multi-jurisdictional projects under MDG.

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

No.	Performance Indicator	Assessment Procedure	Detailed assessment findings
	FY 2027/28: 30%	least 3 requirements (from the above list) can proceed to Stage 3. 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	
		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: 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. Mpigi District Local Government did not participate in any Multi-Jurisdictional Projects during the period under review

No.	Performance Indicator	Assessment Procedure	Detailed assessment findings																	
		d) Step 4: Conduct field trips to each of the projects to verify the actual implementation and multi-jurisdiction nature of the projects. 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. Mpigi 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) 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	Not applicable. Mpigi DLG did not participate in any Multi-Jurisdictional Project. <table><tr><th>Name of Project/Investment</th><th>Total capital investment under the program in the FY (UGX '000')</th><th>Description of multi-jurisdictional investments</th><th>Total Value that was certified as complete during the previous FY (UGX '000')</th><th>Total multi-jurisdictional Value that was certified as complete in the last FY ('000')</th><th>Value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY</th></tr><tr><td>Upgrading Mpigi-Muduuma Road 15.6 kms under GKMA - MDG Support</td><td>39,314,777</td><td>No</td><td>0</td><td>0</td><td>0</td></tr></table>						Name of Project/Investment	Total capital investment under the program in the FY (UGX '000')	Description of multi-jurisdictional investments	Total Value that was certified as complete during the previous FY (UGX '000')	Total multi-jurisdictional Value that was certified as complete in the last FY ('000')	Value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY	Upgrading Mpigi-Muduuma Road 15.6 kms under GKMA - MDG Support	39,314,777	No	0	0	0
Name of Project/Investment	Total capital investment under the program in the FY (UGX '000')	Description of multi-jurisdictional investments	Total Value that was certified as complete during the previous FY (UGX '000')	Total multi-jurisdictional Value that was certified as complete in the last FY ('000')	Value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY															
Upgrading Mpigi-Muduuma Road 15.6 kms under GKMA - MDG Support	39,314,777	No	0	0	0															

No.	Performance Indicator	Assessment Procedure	Detailed assessment findings																	
		scores/percentages; and (ii) weighted to the basic formula	Sub-total	39,314,777		0	0	0												
		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	▪ Mpigi DLG did not participate in any Multi-Jurisdictional Project. <table><tr><th>GKMA Entity</th><th>Total value of all investments that was certified as complete during the previous FY (UGX '000')</th><th>Total value of implemented investments that are multi-jurisdictional under the Program in a FY</th><th>Value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY</th></tr><tr><td>Mpigi DLG</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Sub-total</td><td>0</td><td>0</td><td>0</td></tr></table>						GKMA Entity	Total value of all investments that was certified as complete during the previous FY (UGX '000')	Total value of implemented investments that are multi-jurisdictional under the Program in a FY	Value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY	Mpigi DLG	0	0	0	Sub-total	0	0	0
GKMA Entity	Total value of all investments that was certified as complete during the previous FY (UGX '000')	Total value of implemented investments that are multi-jurisdictional under the Program in a FY	Value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY																	
Mpigi DLG	0	0	0																	
Sub-total	0	0	0																	
Average percentage score		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 work plan 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 Mpigi District Local Government implemented a total of 34 projects in FY 2024/25, which are presented below: 1. Upgrading Mpigi- Muduuma Road 15.6kms under GKMA -MDG Support 2. Construction of a 5-stance lined pit latrine with a bathroom, an incinerator and a hand-washing facility at St. Kizito Mpigi in Ward D in Mpigi Town Council 3. Construction of a 2-classroom block, supply of 36 desks and installation of a 10,000 litre water harvest tank at Damiano Makumbi P/S in Butoolo Parish in Kammengo Sub-county 4. A 5-classroom block renovated, 2 water harvest tanks each of 10,000 litres and 90 desks supplied at Kibuuka Memorial P/S in Ward C in Mpigi TC 5. Construction of a 2 Classroom block with a 10,000ltr water harvesting tank and Supply of 36 3-seater desks at Kitakyusa PS in Kantini parish in Kituntu Sub-county 6. Construction of a Classroom block with an office and furniture for the office and staff room at Kikoota UMEA in Nnindye Parish in Nkozi Sub-county 7. Construction of a 5-stance lined pit latrine with washrooms, an incinerator and a 1000 ltr water tank at Nsumba CU P/S in Musa Parish in Kammengo Sub-county. 8. Construction of a 5-stance lined pit latrine with washroom, an incinerator and 1000 ltr water tank at Kyanja P/S in Kyanja Parish in Kammengo Sub-county 9. Construction of a 2-stance lined pit latrine with a bathroom for teachers and a 5-stance with a urinal for boys at Manyogaseka P/S in Luvumbula Parish in Kiringente Sub-county 10. Construction of a 5-stance lined pit latrine with a bathroom and incinerator at Kisamula P/S in Lugyo Parish in Muduuma Sub-county 11. Renovation of a 3-classroom block at Buwama Modern in Lubugumu Ward in Buwama Town Council 12. Construction of a 5-stance lined pit latrine with a bathroom and 1000 litre water harvest tank at Buyala C/U in Lugyo Parish in Muduuma Sub-county 13. Construction of a 5-stance lined pit latrine with urinal and a 1000 litre water tank at St. Bruno Membe P/S in Maziba Ward in Mpigi Town Council

No	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings
					14. A classroom block with an office and staffroom at Buyiga Seed Secondary School in Kammengo Sub-county 15. A multipurpose structure remodelled into a classroom block 2 water harvest tanks each of 10,000 litres Solar Equipment and furniture at Buyiga Seed Secondary School in Musa Parish in Kammengo Sub-county 16. A 5-stance pit latrine with an incinerator for girls, a 2-stance pit latrine with a bathroom for female teachers. 17. Construction of a boys' dormitory at St. Maria Gorreti SS Katende 18. Renovation of a classroom block at St. Muggagga SS Jjalamba in Jjalamba Ward in Buwama Town Council 19. Construction of a staff house at Bunjakko H/C III in Bunjakko parish in Buwama Sub-county (1st phase) 20. Construction of a 3--stance lined pit latrine at Ggolo Health Centre III in Ggolo Parish in Nkozi Sub-county 21. Construction of a drainage at Bbongole Women Friendly Market in Bbongole Ward in Buwama Town Council 22. Solar Street lighting in Buwama B, Bbongole and Jjalamba in Buwama Town Council 23. Solar street lighting in Mpigi Town Council 24. Construction of a 3-stance lined pit latrine with a hand-washing facility at Buwama H/C staff house in Mbizzinnya Ward in Buwama Town Council 25. Fencing of the Nursery bed and installation of water harvest tank under GKMA 26. Extension of piped Water in 3 Villages of Nakirebe, Kataba and Nantwala in Kikondo parish in Kiringente Sub-county by the Central Umbrella Ministry of Water and Environment 27. Drilling of a Deep Borehole at Gwanika in Muige Parish in Nkozi Sub-county 28. Renovation of Boundary Wall at the District Headquarters under GKMA in Ward B in Mpigi Town Council 29. Construction of an Administration block at Kayabwe Town Council 30. Maintenance of the following Community Access Roads under Road Maintenance Grant including; Buwama-Buwere, Nabyewanga-Bugeye-Jiri, Buwe-Kanabagege, Kabuye, Nono-Sigi-Bujunko, Buwere-Molomwe, Kinyinabo-Munyonyo-Kasawo-Segnyondo, Mbale-Kakoola-Kitavulja, Old-Kampala-Masuka, Road opening of Namwabula-Naniwaata, and Bukemba-Bukasa. 31. Supply and Installation of road name signage under Physical planning GKMA

No	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings								
					32. Completion and furnishing of the Sub-County Administration Block at Kagezi in Luvumbula Parish 33. Construction of Council Hall with Offices at Nkozi Sub-County 34. Laboratory Expansion and Tiling and Installation of Solar Panels under P&M grant Production Department								
			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.		- Signed contracts, bills of quantities, approved contractors' work plans, and annual progress reports were obtained from the Municipal Engineer to determine the annual targets. - Physical progress reports for FY 2024/25 were reviewed to assess progress against the planned targets. According to the Supervising Consultant's (M/s Trio Consultants Limited in JV with Greenlife Enviro Consult (U) Limited June 2025 Monthly Progress Report No. 1, for the upgrading of Mpigi – Muduuma Road, the actual physical progress achieved was 0.07% against planned physical progress of 1.39% and 9.11% time progress. This results into a 5.04% implementation progress. <table><tr><th>Project</th><th>Targeted physical progress for the FY 2024/25</th><th>Actual physical progress attained in FY 2024/25</th><th>Implementation rate.</th></tr><tr><td>Upgrading of Mpigi – Muduuma Road</td><td>1.39%</td><td>0.07%</td><td>5.04%</td></tr></table>	Project	Targeted physical progress for the FY 2024/25	Actual physical progress attained in FY 2024/25	Implementation rate.	Upgrading of Mpigi – Muduuma Road	1.39%	0.07%	5.04%
Project	Targeted physical progress for the FY 2024/25	Actual physical progress attained in FY 2024/25	Implementation rate.										
Upgrading of Mpigi – Muduuma Road	1.39%	0.07%	5.04%										
			c) Step 3: Obtain and review the physical progress report to determine progress made against planned targets in the previous FY (2024/25).		- The rest of the projects listed at Step 1 above had 100% physical progress by year end, hence considering implementation rate as 100%. - These implementation rates have been used in the computation table at step 6 below.								
			d) Step 4: Conduct field trips to each of the projects to		Field trips were conducted to selected projects to verify the physical progress and actual implementation of works. The visits focused on the following projects: — Projects at Manyogaseka Primary School								

No	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings												
			verify the actual implementation rate.		— Nono-SIGI Road (maintenance) — Mpigi-Muduuma Road — Construction of a Boundary wall at the Mpigi District Headquarters — Renovation of Mpigi District Head Quarters ▪ The results of the field visits confirmed that the physical progress reported generally aligned with the actual progress observed on site. For ongoing projects, the physical works were found to be significantly ahead of what had been reported, due to continuous work on multi-year projects. Additionally, all Government of Uganda (GoU) projects scheduled to close by 30 June 2025 were reported to have achieved 100% physical progress.												
			e) Step 5: Calculate the average implementation rate in the previous FY (2024/25) for all the projects.		▪ Average implementation rate for the MDG funded project has been computed at Steps 2 and 3 above. The target and actual physical progress for the other projects were 100%; hence their implementing rate of 100%.												
			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.		▪ Our review of the Work plan for FY 2024/25 from the District Planner and BoQs, Physical progress reports and completion certificates from the District Engineer indicated the Average Percentage of implementation of climate-resilient annual infrastructure investment plan in FY 2024/2025 was as shown below <table> <tr> <th>No</th><th>Projects</th><th>Contract Amount (UGX)</th><th>Annual Budget for Planned Activities (UGX)</th><th>Implementation rate against Annual Budget/ planned completion</th><th>Weighted (Annual Budget/planned contract amount multiplied by completion rates) - UGX</th></tr> <tr> <td>1</td><td>Upgrading Mpigi-Muduuma Road 15.6 km</td><td>71,002,891,791</td><td>39,314,777,000</td><td>5.04%</td><td>1,981,464,761</td></tr> </table>	No	Projects	Contract Amount (UGX)	Annual Budget for Planned Activities (UGX)	Implementation rate against Annual Budget/ planned completion	Weighted (Annual Budget/planned contract amount multiplied by completion rates) - UGX	1	Upgrading Mpigi-Muduuma Road 15.6 km	71,002,891,791	39,314,777,000	5.04%	1,981,464,761
No	Projects	Contract Amount (UGX)	Annual Budget for Planned Activities (UGX)	Implementation rate against Annual Budget/ planned completion	Weighted (Annual Budget/planned contract amount multiplied by completion rates) - UGX												
1	Upgrading Mpigi-Muduuma Road 15.6 km	71,002,891,791	39,314,777,000	5.04%	1,981,464,761												

No	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings					
			✓ IVA should assess all 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.		2	Construction of a 5-stance lined pit latrine with a bathroom, an incinerator and a hand washing facility at St. Kizito Mpigi in Ward D in Mpigi Town Council	29,478,243	35,478,000	100%	35,478,000
					3	Construction of a 2 classroom block, supply of 36 desks and installation of a 10,000 litre water harvest tank at Damiano Makumbi P/S in Butoolo Parish in Kammengo Sub-County	107,809,520	109,809,000	100%	109,809,000
					4	A 5-classroom block renovated, 2 water harvest tanks each of 10,000 litres and 90 desks supplied at Kibuuka Memorial P/S in Ward C in Mpigi TC	169,517,502	162,119,000	100%	162,119,000
					5	Construction of a 2 Classroom block with a 10,000ltr water harvesting tank and Supply of 36 3-seater desks at Kitakyusa PS in Kantini parish in Kituntu Sub-county	108,994,240	109,994,000	100%	109,994,000
					6	Construction of a Classroom block	75,085,760	76,185,000	100%	76,185,000

No	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings					
						with an office and furniture for the office and staff room at Kikoota UMEA in Nnindye Parish in Nkozi Sub-county				
					7	Construction of a 5-stance lined pit latrine with washrooms, an incinerator and a 1000 ltr water tank at Nsumba CU P/S in Musa Parish in Kammengo Sub-county.	33,544,308	34,744,000	100%	34,744,000
					8	Construction of a 5-stance lined pit latrine with washroom, an incinerator and 1000 ltr water tank at Kyanja P/S in Kyanja Parish in Kammengo Sub-county	31,696,439	33,399,000	100%	33,399,000
					9	Construction of a 2-stance lined pit latrine with a bathroom for teachers and a 5-stance with a urinal for boys at Manyogaseka P/S in Luvumbula Parish in Kiringente Sub-county	44,087,726	44,987,000	100%	44,987,000
					10	Construction of a 5-stance lined pit latrine with a	33,764,673	33,994,000	100.00%	33,994,000

No	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings					
						bathroom and incinerator at Kisamula P/S in Lugyo Parish in Muduuma Sub-county				
					11	Renovation of a 3 classroom block at Buwama Modern in Lubugumu Ward in Buwama Town Council	13,540,000	16,540,000	100.00%	16,540,000
					12	Construction of a 5-stance lined pit latrine with a bathroom and 1000 litre water harvest tank at Buyala C/U in Lugyo Parish in Muduuma Sub-county	25,110,380	30,110,000	100.00%	30,110,000
					13	Construction of a 5-stance lined pit latrine with urinal and a 1000 litre water tank at St. Bruno Membe P/S in Maziba Ward in Mpigi Town Council	28,262,380	29,962,000	100.00%	29,962,000
					14	A classroom block with an office and staffroom at Buyiga Seed Secondary School in Kammengo Sub-county	197,332,000	199,332,000	100.00%	199,332,000
					15	A multipurpose structure remodeled into a classroom	111,143,610	111,143,610	100.00%	111,143,610

No	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings					
						block 2 water harvest tanks each of 10,000 litres Solar Equipment and furniture at Buyiga Seed Secondary School in Musa Parish in Kammengo Sub-county				
					16	A 5-stance pit latrine with an incinerator for girls, a 2-stance pit latrine with a bathroom for female teachers	72,040,770	72,040,770	100.00%	72,040,770
					17	Construction of a boys' dormitory at St. Maria Gorreti SS Katende	380,000,000	380,000,000	100.00%	380,000,000
					18	Renovation of a classroom block at St. Muggagga SS Jjalamba in Jjalamba Ward in Buwama Town Council	42,654,000	43,000,000	100.00%	43,000,000
					19	Construction of a staff house at Bunjakko H/C III in Bunjakko parish in Buwama Sub-county (1 st phase)	49,997,898	49,997,898	100.00%	49,997,898
					20	Construction of a 3-stance lined pit latrine at Ggolo Health Centre III in Ggolo Parish in Nkozi Sub-county	24,190,000	24,190,000	100.00%	24,190,000

No	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings					
					21	Construction of a drainage at Bbongole Women Friendly Market in Bbongole Ward in Buwama Town Council	29,376,100	29,376,100	100.00%	29,376,100
					22	Solar Street lighting in Buwama B, Bbongole and Jjalamba in Buwama Town Council	49,406,000	49,406,000	100.00%	49,406,000
					23	Solar street lighting in Mpigi Town Council	22,656,000	23,000,000	100.00%	23,000,000
					24	Construction of a 3-stance lined pit latrine with a hand-washing facility at Buwama H/C III staff house in Mbizzinnya Ward in Buwama Town Council	25,311,000	30,000,000	100.00%	30,000,000
					25	Fencing of the Nursery bed and installation of water harvest tank under GKMA	16,832,910	16,833,000	100.00%	16,833,000
					26	Extension of piped Water in 3 Villages of Nakirebe, Kataba and Nantwala in Kikondo parish in Kiringente Sub-county by the Central Umbrella Ministry of Water and Environment	384,121,000	385,000,000	100.00%	385,000,000

No	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings					
					27	Drilling of a Deep Borehole at Gwanika in Muige Parish in Nkozi Sub-county	31,026,330	31,000,000	100.00%	31,000,000
					28	Renovation of Boundary Wall at the District Headquarters under GKMA in Ward B in Mpigi Town Council	188,321,309	188,321,309	100.00%	188,321,309
					29	Construction of an Administration block at Kayabwe Town Council	188,634,210	190,000,000	100.00%	190,000,000
					30	Supply and Installation of road name signage under Physical planning GKMA	16,800,000	16,800,000		16,800,000
					31	Completion and furnishing of the Sub-County Administration Block at Kagezi in Luvumbula Parish	14,127,000	14,719,000	100%	14,127,000
					32	Construction of Council Hall with Offices at Nkozi Sub-County	12,756,000	12,957,000	100%	12,756,000
					33	Laboratory Expansion and Tiling and Installation of Solar Panels under P&M grant Production Department	14,974,000	15,000,000	100%	14,974,000

No	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings					
					34. Maintenance of Community Access Roads under Road Maintenance Grant:					
					a)	Buwama-Buwere	57,600,000	57,600,000	100.00%	57,600,000
					b)	Nabyewanga-Bugeye-Jiri	73,800,000	73,800,000	100.00%	73,800,000
					c)	Buwe-Kanabagege-Kabuye	24,200,000	24,200,000	100.00%	24,200,000
					d)	Nono-Sigi-Bujunko	135,200,000	135,200,000	100.00%	135,200,000
					e)	Buwere-Molomwe	54,000,000	54,000,000	100.00%	54,000,000
					f)	Kinyinabo-Munyonyo-Kasawo-Segnyondo	167,700,000	167,700,000	100.00%	167,700,000
					g)	Mbale-Kakoola-Kitavulja	71,100,000	71,100,000	100.00%	71,100,000
					h)	Old-Kampala-Masuka	96,000,000	96,000,000	100.00%	96,000,000
					i)	Road opening of Namwabula-Naniwaata	102,400,000	102,400,000	100.00%	102,400,000
					j)	Bukemba-Bukasa	68,000,000	68,000,000	100.00%	68,000,000
						Total	74,425,483,099	42,764,214,687		5,430,902,448
							Weighted implementation rate for this entity (Weighted total multiplied by 100 divided by the total annual budget/planned amount – NOT total contract amount.			12.70%
Total score				12.70%						

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 Mpigi DLG scored 55.57 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 two sampled projects was still ongoing at the time of the audit, therefore closure procedures were not applicable. For the completed project, the completion certificate and snag list were available. However, the as-built drawings were not required in the contract on this project which was irregular. The Defects Liability Period (DLP) monitoring reports and Defects Liability Certificate (DLC) were not applicable since the project DLP had just commenced.

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)	3.57	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 Mpigi District Local Government, as shown in the table below:		
					Project		Score
					Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County		3.04
					Maintenance of Nono - Sigi – Bujuuko Road		4.10
					Average = (3.04+4.10)		3.57

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings										
					2										
		Unit project item costs as per signed Contracts (5 Marks)	Cross referenced across municipalities (refer to table 2 below)	3.79	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 Mpigi DLG, as shown in the table below:										
					<table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County</td><td>3.44</td></tr><tr><td>Maintenance of Nono - Sigi – Bujuuko Road</td><td>4.14</td></tr><tr><td>Average = $(3.44+4.14)$</td><td>3.79</td></tr><tr><td colspan="2">2</td></tr></table>	Project	Score	Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	3.44	Maintenance of Nono - Sigi – Bujuuko Road	4.14	Average = $(3.44+4.14)$	3.79	2	
		Project	Score												
		Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	3.44												
		Maintenance of Nono - Sigi – Bujuuko Road	4.14												
		Average = $(3.44+4.14)$	3.79												
		2													
		Unit cost per square meter of road/building works among the municipalities (5 Marks).	Cross referenced across municipalities (refer to table 2 below)	4.21	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 Mpigi District Local Government, as shown in the table below:										
					<table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County</td><td>5.00</td></tr><tr><td>Maintenance of Nono - Sigi – Bujuuko Road</td><td>3.42</td></tr><tr><td>Average = $(5.00+3.42)$</td><td>4.21</td></tr><tr><td colspan="2">2</td></tr></table>	Project	Score	Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	5.00	Maintenance of Nono - Sigi – Bujuuko Road	3.42	Average = $(5.00+3.42)$	4.21	2	
Project	Score														
Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	5.00														
Maintenance of Nono - Sigi – Bujuuko Road	3.42														
Average = $(5.00+3.42)$	4.21														
2															
Objective 2: To assess the level of implementation	Sub-Objective 2.1: To assess the progress of the	Physical progress lag – (difference between the planned as derived	Physical lag ≤ 5% - 5mks; >5% - ≤ 15% - 3mks; >15% -	0	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										

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings								
of the works against the agreed contract approved work programs and outputs (Efficiency) Max points – 35	works against time (10 Marks)	from initial work program and actual physical progress) (5 Marks)	≤ 30% -1mk; above 30% - 0mks		Report for FY 2024/25, indicated the performance of Mpigi District Local Government, as shown in the table below: <table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County</td><td>0</td></tr><tr><td>Maintenance of Nono - Sigi – Bujuuko Road</td><td>0</td></tr><tr><td>Average = (0+0) 2</td><td>0</td></tr></table>	Project	Score	Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	0	Maintenance of Nono - Sigi – Bujuuko Road	0	Average = (0+0) 2	0
		Project	Score										
		Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	0										
		Maintenance of Nono - Sigi – Bujuuko Road	0										
Average = (0+0) 2	0												
Physical progress lag – (difference between the planned as derived from the current approved revised work program and actual physical progress) (5 Marks)	Physical lag ≤ 5% - 5mks; >5% - ≤ 15% - 3mks; >15% - ≤ 30% -1mk; above 30% - 0mks	2.50	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 Mpigi District Local Government, as shown in the table below: <table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County</td><td>5.00</td></tr><tr><td>Maintenance of Nono - Sigi – Bujuuko Road</td><td>0</td></tr><tr><td>Average = (5.00+0) 2</td><td>2.50</td></tr></table>	Project	Score	Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	5.00	Maintenance of Nono - Sigi – Bujuuko Road	0	Average = (5.00+0) 2	2.50		
Project	Score												
Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	5.00												
Maintenance of Nono - Sigi – Bujuuko Road	0												
Average = (5.00+0) 2	2.50												
	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	1.00	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 Mpigi 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	
					Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County.	2.00
					Maintenance of Nono - Sigi – Bujuuko Road	0
					Average = $\frac{(2.00+0)}{2}$	1.00
		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	3.00	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 Mpigi District Local Government, as shown in the table below:	
					Project	Score
					Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	3.00
					Maintenance of Nono - Sigi – Bujuuko Road	3.00
					Average = $\frac{(3.00+3.00)}{2}$	3.00
		% 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 Mpigi District Local Government, as shown in the table below:	
					Project	Score
					Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	5.00
					Maintenance of Nono - Sigi – Bujuuko Road	5.00

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings									
					Average = $\frac{(5.00+5.00)}{2}$	5.00								
		Timeliness in payment of IPCs, fee notes, material supply invoices etc. (3 Marks)	Payment within contractual provision – 3mks; Otherwise – 0mks	1.50	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 Mpigi District Local Government, as shown in the table below: <table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County</td><td>3.00</td></tr><tr><td>Maintenance of Nono - Sigi – Bujuuko Road</td><td>0</td></tr><tr><td>Average = $\frac{(3.00+0)}{2}$</td><td>1.50</td></tr></table>		Project	Score	Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	3.00	Maintenance of Nono - Sigi – Bujuuko Road	0	Average = $\frac{(3.00+0)}{2}$	1.50
Project	Score													
Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	3.00													
Maintenance of Nono - Sigi – Bujuuko Road	0													
Average = $\frac{(3.00+0)}{2}$	1.50													
	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	0	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 Mpigi District Local Government, as shown in the table below: <table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County</td><td>0</td></tr><tr><td>Maintenance of Nono - Sigi – Bujuuko Road</td><td>0</td></tr><tr><td>Average = $\frac{(0+0)}{2}$</td><td>0</td></tr></table>		Project	Score	Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	0	Maintenance of Nono - Sigi – Bujuuko Road	0	Average = $\frac{(0+0)}{2}$	0
Project	Score													
Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	0													
Maintenance of Nono - Sigi – Bujuuko Road	0													
Average = $\frac{(0+0)}{2}$	0													

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings								
		Presence of Minutes of Site Meetings (2 Marks)	Minutes of site meetings present – 2mks; Absent – 0mks	2.00	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 Mpigi District Local Government, as shown in the table below: <table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County</td><td>2.00</td></tr><tr><td>Maintenance of Nono - Sigi – Bujuuko Road</td><td>2.00</td></tr><tr><td>Average = $\frac{(2.00+2.00)}{2}$</td><td>2.00</td></tr></table>	Project	Score	Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	2.00	Maintenance of Nono - Sigi – Bujuuko Road	2.00	Average = $\frac{(2.00+2.00)}{2}$	2.00
		Project	Score										
		Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	2.00										
		Maintenance of Nono - Sigi – Bujuuko Road	2.00										
		Average = $\frac{(2.00+2.00)}{2}$	2.00										
		% 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 Mpigi District Local Government, as shown in the table below: <table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County</td><td>2.00</td></tr><tr><td>Maintenance of Nono - Sigi – Bujuuko Road</td><td>2.00</td></tr><tr><td>Average = $\frac{(2.00+2.00)}{2}$</td><td>2.00</td></tr></table>	Project	Score	Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	2.00	Maintenance of Nono - Sigi – Bujuuko Road	2.00	Average = $\frac{(2.00+2.00)}{2}$	2.00
		Project	Score										
		Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	2.00										
		Maintenance of Nono - Sigi – Bujuuko Road	2.00										
		Average = $\frac{(2.00+2.00)}{2}$	2.00										
% of approved equipment on site (1 Mark)	100% equipment – 1mk; otherwise - 0mk	1.00	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 Mpigi District Local Government, as shown in the table below:										

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings									
					<table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County</td><td>1.00</td></tr><tr><td>Maintenance of Nono - Sigi – Bujuuko Road</td><td>1.00</td></tr><tr><td>Average = $\frac{(1.00+1.00)}{2}$</td><td>1.00</td></tr></table>	Project	Score	Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	1.00	Maintenance of Nono - Sigi – Bujuuko Road	1.00	Average = $\frac{(1.00+1.00)}{2}$	1.00	
Project	Score													
Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	1.00													
Maintenance of Nono - Sigi – Bujuuko Road	1.00													
Average = $\frac{(1.00+1.00)}{2}$	1.00													
	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 conclusion was mentioned in the VFM report	The VFM report did not specify the conclusion on sub-objective 2.4 as either satisfactory or non-satisfactory. Construction of a classroom block with office at Buyiga Seed Secondary School in Kammengo Subcounty - A completion certificate accompanied by a snag list was availed. - The "As-built" drawings were not required in the contract on this project which was irregular. - Defects Liability Period (DLP) monitoring reports were not applicable at the time of audit since the DLP had just commenced. - The Defects Liability Certificate (DLC) was not due since the project was still within the DLP. Maintenance of Nono-Sigi-Bujuuko road": The project was still not complete; hence, closure processes were not due.					
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 3: To assess the usage and quality of the infrastructural works	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	0	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 Mpigi 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	
undertaken by the municipalities (effectiveness) Max points - 30			than 80%; 0 marks		Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	0
					Maintenance of Nono - Sigi – Bujuuko Road	0
					Average = $\frac{(0+0)}{2}$	0
		% 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	1.00	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 Mpigi District Local Government, as shown in the table below:	
					Project	Score
					Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	1.00
					Maintenance of Nono - Sigi – Bujuuko Road	1.00
					Average = $\frac{(1.00+1.00)}{2}$	1.00
		% conformance of audit test results to specifications (10 Marks)	100% conformance – 10mks; 99% - ≥80% - 5mks; 79% - ≥60% - 3mk; less than 60% - 0mk	10.00	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 Mpigi District Local Government, as shown in the table below:	
					Project	Score
					Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	N/A
					Maintenance of Nono - Sigi – Bujuuko Road	10
					Average = $\frac{(10.00)}{1}$	10

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings								
		Presence of defects from visual observations (5 Marks)	No defects observed – 5; Minor defects observed – 2; Major defects observed - 0	1.50	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 Mpigi District Local Government, as shown in the table below:								
					<table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County</td><td>3.00</td></tr><tr><td>Maintenance of Nono - Sigi – Bujuuko Road</td><td>0</td></tr><tr><td>Average = $\frac{(3.00+0)}{2}$</td><td>1.50</td></tr></table>	Project	Score	Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	3.00	Maintenance of Nono - Sigi – Bujuuko Road	0	Average = $\frac{(3.00+0)}{2}$	1.50
					Project	Score							
					Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	3.00							
					Maintenance of Nono - Sigi – Bujuuko Road	0							
	Average = $\frac{(3.00+0)}{2}$	1.50											
	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	3.50	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 Mpigi District Local Government, as shown in the table below:								
<table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County</td><td>5.00</td></tr><tr><td>Maintenance of Nono - Sigi – Bujuuko Road</td><td>2.00</td></tr><tr><td>Average = $\frac{(5.00+2.00)}{2}$</td><td>3.50</td></tr></table>					Project	Score	Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	5.00	Maintenance of Nono - Sigi – Bujuuko Road	2.00	Average = $\frac{(5.00+2.00)}{2}$	3.50	
Project					Score								
Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County					5.00								
Maintenance of Nono - Sigi – Bujuuko Road					2.00								
Average = $\frac{(5.00+2.00)}{2}$	3.50												
Objective 4: To assess the adequacy and fulfilment of implemented environmental,	Sub objective 4.1: To assess the presence and fulfilment of ESIA/ESMF or environmental	Presence of Screening report, or ESIA/ESMF or Project brief (5 Marks)	Presence of Screening report, or ESIA/ESMF or Project brief – 5	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 Mpigi 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	
Health, social & safety measures (Environment – Max Points - 20)	screening report (20 Marks)		marks, otherwise 0		Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	5.00
					Maintenance of Nono - Sigi – Bujuuko Road	5.00
					Average = $\frac{(5.00+5.00)}{2}$	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 Mpigi District Local Government, as shown in the table below:	
					Project	Score
					Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	0
					Maintenance of Nono - Sigi – Bujuuko Road	0
					Average = $\frac{(0+0)}{2}$	0
	Presence of c-ESMP (5 Marks)	Presence of c-ESMP – 5 marks, otherwise 0	5.00		Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on presence of c-ESMP - 5, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mpigi District Local Government, as shown in the table below:	
					Project	Score
					Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	5.00
					Maintenance of Nono - Sigi – Bujuuko Road	N/A
					Average = $\frac{(5.00)}{1}$	5.00

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings								
		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 Mpigi District Municipal in the table below: <table><tr><th>Project</th><th>Score</th></tr><tr><td>Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County</td><td>0</td></tr><tr><td>Maintenance of Nono - Sigi – Bujuuko Road</td><td>N/A</td></tr><tr><td>Average = (0) 1</td><td>0</td></tr></table>	Project	Score	Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	0	Maintenance of Nono - Sigi – Bujuuko Road	N/A	Average = (0) 1	0
Project	Score												
Construction of a classroom block with an office at Buyiga Seed Secondary School in Kammengo Sub-County	0												
Maintenance of Nono - Sigi – Bujuuko Road	N/A												
Average = (0) 1	0												
Total score				55.57%									

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 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)	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 ²⁴ 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	From the Engineer obtain and review 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.	15	- Mpigi DLG prepared the Annual Infrastructure Inventory and Condition Survey Report for FY 2024/25 in the month of May 2024; covering both roads and other infrastructure assets such as buildings, vehicles, such as buildings and structures—non-residential, electrical machinery, ICT equipment, transport assets and drainage infrastructure. - The report was in full compliance with the POM guidelines; as it covered the roads and bridges infrastructure, drainages; machinery, furniture, equipment and Council vehicles; then Buildings (under Administration, Health, Education, and including sanitation facilities. The report also covered the status and the required O&M interventions.
		b) If the implementing entity prepared an O&M Plan which is consistent with O&M Strategy for all investments requiring maintenance,	From the Engineer obtain and review O&M strategy for all investments requiring maintenance,	15	- The DLG developed an Operations and Maintenance (O&M) Strategy for the period 2023/24–2027/28, prepared by the District Engineer and endorsed by the Chief Administrative Officer in June 2023. - We reviewed the O&M strategy and established that it covered both roads and other infrastructure such as buildings and structures—non-residential, electrical machinery, ICT equipment, and transport assets.

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												
		including breakdown on projects, time-plan 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	and check maintenance plan and costing.														
		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	▪ Review of Mpigi DLG AWP and the Approved Budget Estimates for FY 2024/25 revealed the entity budgeted for roads and other infrastructure in accordance with the O&M Strategy and plan during FY 2024/25. ▪ The table below provides a summary of the O&M budget 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>Particulars under Roads and Engineering Department</th><th>Budget (UGX)</th></tr><tr><td>Oil, Fuel and Lubricants</td><td>953,825,000</td></tr><tr><td>Inland Travel</td><td>210,555,000</td></tr><tr><td>Maintenance of Machinery & Equipment</td><td>179,449,000</td></tr><tr><td>Maintenance of roads in Townships and Sub-counties</td><td>792,161,000</td></tr><tr><td>Total</td><td>2,135,990,000</td></tr></table>	Particulars under Roads and Engineering Department	Budget (UGX)	Oil, Fuel and Lubricants	953,825,000	Inland Travel	210,555,000	Maintenance of Machinery & Equipment	179,449,000	Maintenance of roads in Townships and Sub-counties	792,161,000	Total	2,135,990,000
Particulars under Roads and Engineering Department	Budget (UGX)																
Oil, Fuel and Lubricants	953,825,000																
Inland Travel	210,555,000																
Maintenance of Machinery & Equipment	179,449,000																
Maintenance of roads in Townships and Sub-counties	792,161,000																
Total	2,135,990,000																
		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	▪ Check whether the implementing entity has spent at least 80% of O&M budget received for infrastructure projects the	0	▪ We checked the O&M budget performance in the fourth quarter budget performance report for FY 2024/25 to evaluate the level of O&M implementation related to infrastructure. ▪ Overall, the budget implementation performance stood at 58%, which is below the 80% target. Details are indicated in the table below: <table><tr><th>Department</th><th>Budget (UGX)</th><th>Expenditure (UGX)</th></tr><tr><td>Oil, Fuel and Lubricants</td><td>953,825,000</td><td>595,700,000</td></tr></table>	Department	Budget (UGX)	Expenditure (UGX)	Oil, Fuel and Lubricants	953,825,000	595,700,000						
Department	Budget (UGX)	Expenditure (UGX)															
Oil, Fuel and Lubricants	953,825,000	595,700,000															

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings																		
		exclusively, and additional 5 points for other infrastructure.	previous FY (2024/25) based on sample of projects.		<table><tr><td>Inland Travel</td><td>210,555,000</td><td>66,240,000</td></tr><tr><td>Maintenance of Machinery & Equipment</td><td>179,449,000</td><td>120,999,000</td></tr><tr><td>Maintenance of roads in Townships and Sub-counties</td><td>792,161,000</td><td>456,152,000</td></tr><tr><td>TOTAL UGX</td><td>2,135,990,000</td><td>1,239,091,000</td></tr></table>	Inland Travel	210,555,000	66,240,000	Maintenance of Machinery & Equipment	179,449,000	120,999,000	Maintenance of roads in Townships and Sub-counties	792,161,000	456,152,000	TOTAL UGX	2,135,990,000	1,239,091,000						
Inland Travel	210,555,000	66,240,000																					
Maintenance of Machinery & Equipment	179,449,000	120,999,000																					
Maintenance of roads in Townships and Sub-counties	792,161,000	456,152,000																					
TOTAL UGX	2,135,990,000	1,239,091,000																					
					O&M Implementation = Expenditure/Budget x 100 =1,239,091,000 / 2,135,990,000= 58%.																		
		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	Review breakdown of the maintenance budget and check whether the implementing entity has allocated Own Source Revenue towards O&M.	0	- We assessed the Fourth Quarter Budget Performance Report for FY 2024/25 and the IFMS Reports to assess the allocation performance of Own Source Revenue towards O&M Revenue. The DLG had planned to spend UGX 71,901,734 from Own Source Revenue on O&M of infrastructure. However, O&M expenditure worth UGX 43,351,942 only was contributed from OSR. - We compared the OSR contribution to O&M expenditure to total O&M expenditure and noted that 3.5% of the total O&M expenditure was funded by OSR, which is less than 5%. A summary is indicated in the table below: <table><tr><th>Own Source Revenue (OSR)</th><th>Budget (UGX)</th><th>Expenditure (UGX)</th></tr><tr><td>228002 – Maintenance of Transport Equipment</td><td>62,724,734</td><td>38,566,442</td></tr><tr><td>228003 – Maintenance of Machinery & Equipment other than Transport Equipment</td><td>9,177,000</td><td>4,785,500</td></tr><tr><td>Total</td><td>71,901,734</td><td>43,351,942</td></tr><tr><td colspan="2">Total O&M expenditure</td><td>1,239,091,000</td></tr><tr><td colspan="2">Percentage OSR contribution</td><td>3.5%</td></tr></table>	Own Source Revenue (OSR)	Budget (UGX)	Expenditure (UGX)	228002 – Maintenance of Transport Equipment	62,724,734	38,566,442	228003 – Maintenance of Machinery & Equipment other than Transport Equipment	9,177,000	4,785,500	Total	71,901,734	43,351,942	Total O&M expenditure		1,239,091,000	Percentage OSR contribution		3.5%
Own Source Revenue (OSR)	Budget (UGX)	Expenditure (UGX)																					
228002 – Maintenance of Transport Equipment	62,724,734	38,566,442																					
228003 – Maintenance of Machinery & Equipment other than Transport Equipment	9,177,000	4,785,500																					
Total	71,901,734	43,351,942																					
Total O&M expenditure		1,239,091,000																					
Percentage OSR contribution		3.5%																					

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
		previous FY (2024/25) – score 20, - Entity has spent 60-80%; score 10, - Below 60% - score is zero.			Own source revenue performance = OSR Expenditure/ Total Expenditure on O&M activities $43,351,942 \times 100 / 1,239,091,000 = 3.5\%$
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 projects implemented in FY 2024/25 qualified to undertake an environmental audit at the time of assessment. The Mpigi – Muduuma project obtained an ESIA Certificate Number: CERT/2085/2025/4 on 10 April 2025. According to the National Environment Act 2019 and the Audit Regulations 2020, the annual compliance audit would be undertaken after a year following issuance of the NEMA certificate. Therefore, at the time of assessment, a year had not yet elapsed to qualify the project for an annual compliance audit.

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
		b) If the implementing entity has developed and implemented a corrective action plan as part of the Annual Compliance Audit Score 10 or else 0	- From the Environmental Officer, obtain and review the correction action plan - Confirm implementation of the action plan (full score for over 50% implementation)	N/A	None of the project implemented in FY 2024/25 qualified to undertake an environmental audit at the time of assessment as explained above.
		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	- Mpigi DLG conducted an annual climate and disaster risk expenditure review (plans and budgets) for the previous FY 2024/25. - A performance report for FY 2024/25 was availed for review and we noted that the implemented projects covered aspects regarding climate and disaster risk management including, Construction of a drainage at Bbongole Women Friendly Market in Bbongole Ward in Buwama Town Council; Solar Street lighting in Buwama B, Bbongole and Jjalamba in Buwama Town Council; and Solar street lighting in Mpigi Town Council, among others. — Regarding climate, environment and disaster risk interventions management, the district allocated UGX 4,302,762,330 to climate, environment and disaster risk interventions management with actual expenditures totalling to UGX 3,302,762,330 (corresponding to 76.76% absorption rate).

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
Total score				50/80 (62.5%)	

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.	▪ We reviewed the Quarter 4 budget performance report for FY 2024/25 for Mpigi DLG and classified the active projects into Options 1, 2 and 3. Complete information required for the computation of the value of completed climate relevant investments was provided for 29 projects, of which 6 were fully eligible projects under Option 1, 1 road project under Option 2, and 22 Building Infrastructure Projects under Option 3. Details of this classification are presented in Table 8A below.
	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	
	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.	▪ We obtained signed contracts (including Bills of Quantities), Interim Payment Certificates, and physical progress reports from the District Engineer and the PDU and reviewed the documents to establish the value of completed works, with particular focus on climate-related investments. Details of this assessment are presented in Table 8A below.
	d) Step 3 (b) – For investment projects covered by Option 3 only (buildings): Obtain completed Building Climate	▪ We obtained the Building Climate Score table completed by the Designer and used the scores to compute the value of completed climate-relevant investments as presented in Table 8A below.

Performance Indicator	Assessment Procedure	Detailed assessment findings
	Score table completed by the Designer.	
	e) Step 3: Conduct field trips to each of the projects to verify the actual implementation of climate change mitigation and adaptation projects.	▪ We conducted field trips only to four projects to verify the actual implementation of climate change mitigation and adaptation measures. The visits focused on the following projects due to time constraints. — Toilet Latrine at Manyogaseka Primary School — Nono-SIGI Road — Mpigi-Muduuma Road — Construction of a Boundary wall at the Mpigi District Headquarters ▪ Observations: We confirmed that the physical progress was consistent with what had been reported in the project documentation for GoU projects scheduled to end on 30 June 2025. Notably, progress on the Road Project exceeded expectations, as work had advanced beyond the cut-off assessment period of 30 June 2025.
	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.	▪ We assessed Mpigi DLG to determine the value of investments contributing to climate change mitigation and adaptation as a proportion of total program investments for FY 2024/25, using the three approved evaluation methodologies (Options 1, 2, and 3). ▪ Complete information required for the computation of the value of completed climate relevant investments was provided for 29 projects only as indicated in Table 8-A below. ▪ The DLG planned and implemented climate-related investments totaling UGX 1,050,125,079 out of a total implemented investment of UGX 2,513,813,312 resulting in a climate implementation score of 41.77%. Table 8-A below presents the detailed calculation of the value of climate-resilient projects.

Table 8-A

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

List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs) - UGX	Type of Climate related investments	Value of climate related components (UGX)				Value of completed climate related components (UGX)		
Investments primarily targeting climate change adaptation and mitigation (option 1)										
30. Fencing of the Nursery bed and installation of water harvest tank under GKMA	16,832,914	16,832,914	Fully Eligible		16,832,914			16,832,914		
31. Extension of piped Water in 3 Villages of Nakirebe, Kataba and Nantwala in Kikondo parish in Kiringente Sub-county by the Central Umbrella Ministry of Water and Environment	384,000,000	384,000,000	Fully Eligible		384,000,000			384,000,000		
32. Drilling of a Deep Borehole at Gwanika in Muige Parish in Nkozi Sub-county	31,026,330	31,026,330	Fully Eligible		31,026,330			31,026,330		
33. Solar Street lighting in Buwama B, Bbongole and Jjalamba in Buwama Town Council	49,406,000	49,406,000	Fully Eligible		49,406,000			49,406,000		
34. Solar street lighting in Mpigi Town Council	22,656,000	22,656,000	Fully Eligible		22,656,000			22,656,000		
35. Construction a drainage at Bbongole Women Friendly Market in Bbongole Ward in Buwama Town Council	29,376,100	29,376,100	Fully Eligible		29,376,100			29,376,100		
Urban Road Projects (Option 2)										
36. Upgrading Mpigi-Muduuma Road 15.6kms under GKMA -MDG Support	71,002,891,791	0	Section 1700 - Environmental protection and waste disposal		452,770,720	20,771,709,299			0	
			Section 2000 - Drainage		20,220,048,907					
			Section 5600 - Landscaping and grassing		98,889,672					
			Total				0%			0 %

List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs) - UGX	Type of Climate related investments		Value of climate related components (UGX)			Value of completed climate related components (UGX)		
Other Projects: Buildings and Others (Option 3)										
37. Construction of a 5-stance lined pit latrine with a bathroom, an incinerator and a hand washing facility at St. Kizito Mpigi in Ward D in Mpigi Town Council	29,478,243	29,478,243	Climate Design Score	31%		9,181,748			9,181,748	
38. Construction of a 2 classroom block, supply of 36 desks and installation of a 10,000 litre water harvest tank at Damiano Makumbi P/S in Butoolo Parish in Kammengo Sub-county	107,809,520	107,809,520	Climate Design Score	26%		28,277,907			28,277,907	
39. A 5 classroom block renovated, 2 water harvest tanks each of 10,000 litres and 90 desks supplied at Kibuuka Memorial P/S in Ward C in Mpigi TC	169,517,502	169,517,502	Climate Design Score	26%		44,463,607			44,463,607	
40. Construction of a 2 Classroom block with a 10,000ltr water harvesting tank and Supply of 36 3-seater desks at Kitakyusa PS in Kantini parish in Kituntu Sub-county	108,994,240	108,994,240	Climate Design Score	26%		28,588,653			28,588,653	
41. Construction of a Classroom block with an office and furniture for the office and staff room at Kikoota UMEA in Nnindye Parish in Nkozi Sub-county	75,085,760	75,085,760	Climate Design Score	26%		19,694,626			19,694,626	
42. Construction of a 5-stance lined pit latrine with washrooms, an incinerator and a 1000 ltr water tank at Nsumba CU P/S in Musa Parish in Kammengo Sub-county.	33,544,308	33,544,308	Climate Design Score	31%		10,448,227			10,448,227	

List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs) - UGX	Type of Climate related investments		Value of climate related components (UGX)			Value of completed climate related components (UGX)		
43. Construction of a 5-stance lined pit latrine with washroom, an incinerator and 1000 ltr water tank at Kyanja P/S in Kyanja Parish in Kammengo Sub-county	31,696,439	31,696,439	Climate Design Score	31%		9,872,661			9,872,661	
44. Construction of a 2-stance lined pit latrine with a bathroom for teachers and a 5-stance with a urinal for boys at Manyogaseka P/S in Luvumbula Parish in Kiringente Sub-county	44,087,726	44,087,726	Climate Design Score	31%		13,732,243			13,732,243	
45. Construction of a 5-stance lined pit latrine with a bathroom and incinerator at Kisamula P/S in Lugyo Parish in Muduuma Sub-county	33,764,673	33,764,673	Climate Design Score	31%		10,516,865			10,516,865	
46. Renovation of a 3 classroom block at Buwama Modern in Lubugumu Ward in Buwama Town Council	13,540,000	13,540,000	Climate Design Score	31%		4,217,377			4,217,377	
47. Construction of a 5-stance lined pit latrine with a bathroom and 1000 litre water harvest tank at Buyala C/U in Lugyo Parish in Muduuma Sub-county	25,110,380	25,110,380	Climate Design Score	31%		7,821,266			7,821,266	
48. Construction of a 5-stance lined pit latrine with urinal and a 1000 litre water tank at St. Bruno Membe P/S in Maziba Ward in Mpigi Town Council	28,262,380	28,262,380	Climate Design Score	31%		8,803,036			8,803,036	
49. A classroom block with an office and staffroom at Buyiga Seed Secondary School in Kammengo Sub-county	197,332,000	197,332,000	Climate Design Score	26%		51,759,213			51,759,213	

List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs) - UGX	Type of Climate related investments		Value of climate related components (UGX)			Value of completed climate related components (UGX)		
50. A multipurpose structure remodelled into a classroom block 2 water harvest tanks each of 10,000 litres Solar Equipment and furniture at Buyiga Seed Secondary School in Musa Parish in Kammengo Sub-county	111,143,610	111,143,610	Climate Design Score	26%		29,152,422			29,152,422	
51. A 5-stance pit latrine with an incinerator for girls, a 2-stance pit latrine with a bathroom for female teachers	72,040,770	72,040,770	Climate Design Score	31%		22,438,928			22,438,928	
52. Construction of a boys dormitory at St. Maria Gorreti SS Katende	380,000,000	380,000,000	Climate Design Score	25%		93,442,623			93,442,623	
53. Renovation of a classroom block at St. Muggagga SS Jjalamba in Jjalamba Ward in Buwama Town Council	42,654,000	42,654,000	Climate Design Score	26%		11,187,934			11,187,934	
54. Construction of a staff house at Bunjakko H/C III in Bunjakko parish in Buwama Sub-county (1st phase)	49,997,898	49,997,898	Climate Design Score	20%		9,835,652			9,835,652	
55. Construction of a 3--stance lined pit latrine at Ggolo Health Centre III in Ggolo Parish in Nkozi Sub-county	24,190,000	24,190,000	Climate Design Score	31%		7,534,590			7,534,590	
56. Construction of a 3-stance lined pit latrine with a hand washing facility at Buwama H/C staff house in Mbizzinnya Ward in Buwama Town Council	25,311,000	25,311,000	Climate Design Score	31%		46,385,461			46,385,461	
57. Renovation of Boundary Wall at the District Headquarters under GKMA in Ward B in Mpigi Town Council	188,321,309	188,321,309	Climate Design Score	2%		3,087,235			3,087,235	
58. Construction of an Administration block at Kayabwe Town Council	188,634,210	188,634,210	Climate Design Score	25%		46,385,461			46,385,461	

List of projects	Contract Amount (UGX)	Value of completed investments (as certified in IPCs) - UGX	Type of Climate related investments		Value of climate related components (UGX)			Value of completed climate related components (UGX)		
Total	73,516,705,103	2,513,813,312							1,050,125,079	
Value of implemented climate change related investments as % of total implemented investments.									41.77%	

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

Attendance

No	Name	Title/function	Contact
Technical Team			
1.	Namayega Edith	Chief Administrative Officer	0772 382931
2.	Deogratius Kiryowa	Project Monitoring and Evaluation	0704 740042
3.	Nampeera Harriet	Senior Community Development Officer	0772 832926
4.	Sitenda N. Magala	Senior Physical Planner	0701 778300
5.	Mwidyeki Tonny	Deputy Natural Resources Officer	0776 931935
6.	Mutumba Eric	Senior Procurement Officer	0781 468438
7.	Nakku Christine Kyenalaba	Principal Internal Auditor	0772 936353
8.	Kaweesi Selestino	Principal Human Resource Officer	0704 938097
9.	Ssemata Ddungu	Chief Finance Officer	0706 183406
10.	Nabaggala Oliver	Senior Human Resource Officer	0705 381348
11.	Eng. Nsereko Fred Musisi	Assistant Engineering Officer	0774 180390
12.	Nakawuki Rosemary	Assistant Secretary	0750 499163
13.	Kajubi Bashir	Clerk to Council	0701 319155
14.	Allan Sentamu	GKMA Focal person/ Planner	0704 341210
15.	Eng. Mukiibi Isaac	District Engineer	0783 095635
16.	Nayiga Frances	Senior Labour Officer	0775 130425
17.	Nabuuma Annet	Deputy Community Development Officer	0703 971974
18.	Kazibwe Ronald	District Commercial Officer	0781 712824
19.	Madasi Bosco	Senior Economist (Program Support Team)	0700 945574
20.	Arinda Samantha	Monitoring and Evaluation (Program Support Team)	0776 923040
21.	John Matovu	Senior Finance Officer	0752 695545
22.	Nsibambi Mathias	GKMA Focal Accountant	0772 427984
23.	Nsobyia Charles	District Planner	0780 285222
24.	Nampeera Esther	Senior Environment Officer	0775 767924
25.	Hannington Mutabarura	Monitoring and Evaluation Specialist	0772 873682
KPMG Team			
1.	Peter Katebalirwa	Physical Planner/ Team Leader	0772 434852
2.	Justin Bimanywa	Procurement Specialist	0774 090345
3.	Andrew Kaggwa	Procurement Specialist	0757 536388
4.	Geoffrey Katabazi	Physical Planning Specialist	0772 424630
5.	Engineer Julius Twesigye	Infrastructure Development Specialist	0787 823868
6.	Jotham Ivan Sempewo	Infrastructure Development Specialist	0776 568426
7.	Sandra Nanteza	Financial Management Specialist	0773 065543
8.	Esther Yongeza	Financial Management Specialist	0777 189987
9.	Jerome Twimukye	Environmental Specialist	0784 115204
10.	Elizabeth Ahimbisibwe	Environmental Specialist	0774 294829

Agenda

1. Prayer
2. Introduction
3. Remarks from the Chief Administration Officer
4. Remarks from the Team Leader
5. Remarks from the M&E of the MoKCC&MA
6. Commencement of the assignment

GKMA/Mpigi-01/24/11/2025; Prayer and Introduction

The meeting commenced at 9:45 am with an opening prayer and self-introductions by the Mpigi DLG team, KPMG team and Ministry of Kampala Capital City and Metropolitan Affairs team.

GKMA/Mpigi-02/24/11/2025; Remarks from the Chief Administration Officer (CAO)

The CAO welcomed the IVA team to the entity.

She communicated the following:

- Mpigi DLG uses the Program Operational Manual (POM) as the guiding tool when implementing the GKMA program.
- The team conducted mock and self-assessment and was ready for APA 3.
- The team is ready to cooperate with the assessors as the tool was to be pre-tested at Mpigi DLG.
- The DLG team will provide all the necessary documents and will purpose to report early to work.
- Value for Money and PPDA audits were recently concluded and APA 3 will integrate the audit results.
- The DLG should meet the Minimum Conditions to qualify for funding.
- The DLG continues to learn and expects to be mentored by the assessors.

The CAO invited the IVA Team Leader to give his remarks.

GKMA/Mpigi-03/24/11/2025; Remarks from the Team Leader

The Team Leader thanked the CAO for the welcoming the IVA team. He communicated the following:

- The GKMA is a five year program funded by the World Bank.
- The objectives of the program and the APA.
- The reason for the pilot was to pre-test the applicability of the assessment tool.
- Some of the information to be reviewed during APA 3 will be obtained from central agencies.
- The assessment is evidence based and the IVA may obtain copies of the information availed by the DLG.
- The assessment was scheduled for two days and some team members will conduct field visits.
- The IVA team will hold a debrief meeting with the entity to present preliminary findings and scores.

The Team Leader requested the IVA Specialists to re-introduce themselves and their areas of specialisation.

GKMA/Mpigi-03/24/11/2025; Remarks from the M&E Specialist of the MoKCC&MA

The M&E Specialist from MoKCC&MA requested the DLG team to reflect on why they need the assessment. He requested the DLG team to provide the necessary information and emphasised that copies of the same may be obtained by the IVA.

He mentioned that the tool was not new therefore expected the DLG to be ready for the assessment. After the assessment by the IVA, there will be a Quality Assurance performed.

He indicated that the reason for pre-testing was because the IVA was new and hence, they need to learn although the assessment should be taken as the final assessment for the DLG and not mock.

In addition, he indicated that the seven days grace period that was previously given by the IVA to the DLG would not apply as this was the third APA. He then requested the team to provide all the required information.

Further, he mentioned that the funding informed by APA 3 will support projects in the FY 2025/26 and FY 2026/27. He concluded by urging the DLG team to work hard during the assessment.

GKMA/Mpigi-04/24/11/2025: Closing Remarks

The CAO thanked the M&E Specialist, and IVA team and adjourned the meeting at 10:40am.



Peter Katebaliawe
KPMG - Team Leader



Sandra Nanteza
Secretary

DRAFT

Annex 3: List of documents reviewed

1. The Uganda Public Service Standing Orders, 2021
2. The Public Service (Negotiating, Consultative and Disputes Settlement Machinery) Act, Cap. 93
3. Salaries and Allowances (Specified Officers) Act Cap. 94
4. Public Finance Management Act Cap. 171
5. Labour Disputes (Arbitration and Settlement) Act Cap. 227
6. Labour Unions Act cap. 228
7. Land Acquisition Act Cap. 235
8. Public Procurement and Disposal of Public Assets Act, Cap. 205
9. Financial Reporting Guide, 2024
10. Ministry of Public Service, May 2024, Guidelines for Implementation of Balanced Score Card in the Public Service
11. Office of the Auditor General; Consolidated Value for Money Audit/Assessment Report on selected infrastructure Projects Implemented in the FY 2024/2025
12. Integrated Urban Development Master Plan for Kampala Special Planning Area in the Republic of Uganda. Final Report Summary - October 2024
13. Kimwanyi ward Detailed Plan 2025-2030
14. Kyaliwajala Ward Detailed plan 2020-2030
15. HR files for Core staff and Heads of Departments from the entity registry
16. MoFPED's inventory/ schedule of sub-national submissions of performance contracts
17. Local Government audit work-plan for the current FY (2025/26).
18. Quarterly internal audit reports for the previous FY (2024/25).
19. Appointment letters for current MDF members
20. Council minute approving current MDF members.
21. Performance Contract for FY 2025/26.
22. Budget performance reports for the previous FY (2024/25)
23. Climate and Disaster Risk Screening Checklist for each of the active projects.
24. Budget conference report and the AWP of the current FY (2025/26)
25. Desk appraisal reports for all investments for the current FY (2025/26)
26. Field appraisal reports for all projects financed using MDG funds
27. Minutes of TPC for FY 2024/25
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. Revenue databases
33. Demand notes issued to all due taxpayers

34. Audited annual financial accounts for the previous two FYs (2023/24 and 2024/25)
35. PPDA annual audits report for FY 2024/25
36. Monthly bank reconciliations for 12 months ending October 2025
37. Monthly financial reports for 12 months ending October 2025
38. Assets register as of 30 June 2025.
39. Board of Survey report for FY 2024/25
40. Council meeting minutes for FY 2024/25
41. Entity PAC reports for last FY (2024/25)
42. Appointment letters for current members of GRC
43. Minutes of meetings of GRC for FY 2024/25
44. Minutes of MDF meetings for FY 2024/25
45. Appointment letters for members of Environment and Natural Resource Committee
46. Entity Environment and Climate Change action plans for FY 2024/2025
47. Entity State of Environment Report and committee meeting minutes for FY 2024/25
48. Information dissemination activity reports for FY 2024/25
49. Approved CCVA Framework for FY 2024/25
50. Screening, scoping, social impact assessment, Project Brief, ESIA, and Stakeholder Engagement reports for FY 2024/25.
51. NEMA ESIA certificate and other permits/ licenses for capital projects being implemented in the current FY (2025/26)
52. Project designs, BOQs and procurement documents for projects implemented in FY 2024/25
53. Land titles, consent forms, strip maps and land agreements.
54. Reports on implementation monitoring and enforcement for compliance with environment and social management procedures for FY 2024/25 for ongoing works, auxiliary facilities
55. Appointment letters of current members of the PPC
56. Development Plan Application Book
57. Minutes of PPC for FY 2024/25
58. Letters of submission of minutes of the PPC submitted to National Planning Authority Board for FY 2024/25
59. Approved current Physical Development Plan
60. Greater Kampala Economic Development Strategy 2020-2030; December 2019
61. Approved detailed physical plans for the previous FY (2024/25).
62. Consolidated Urban Land Inventory
63. Detailed designs for all investment projects to be financed using MDG funds in the current FY (2025/26).
64. Interim Payment Certificates during the previous FY (2024/25) for all projects
65. Signed contracts, bills of quantities, approved Contractors' work plans and annual progress reports for the FY 2024/25

66. Physical progress report on planned targets in the previous FY (2024/25).
67. Aggregated Annual Infrastructure inventory and condition survey Report for FY 2024/25
68. O&M strategy for all investments requiring maintenance
69. The Environment and Social Audit (Annual Compliance Audit) report for previous year (2024/25)
70. Field Appraisal for projects to be implemented in FY 2025/2026
71. Desk Appraisal projects to be implemented in FY 2025/2026
72. Project Profiles for projects implemented in FY 2024/25
73. Reports on Execution for the Previous FY (2024/2025)
74. Annual Infrastructure inventory and condition survey report for FY 2024/25
75. Signed Construction Contracts for FY 2024/2025

Annex 4: Minutes of Mpigi DLG debrief meeting held on 26 November 2025 under the Greater Kampala Metropolitan Area (GKMA)

Attendance

No.	Name	Title/function	Contact
District Technical Team			
26.	Namyega Edith	Chief Administrative Officer (CAO)	0772382931
27.	Mukiibi Isaac	District Engineer	0783095635
28.	Nayiga Frances	Senior Labour Officer	0775130425
29.	Nabuuma Annet	District Community Development Officer	0703971974
30.	Sentamu Allan	Planner/Focal Point Person (GKMA)	0704341210
31.	John Matovu	Senior Finance Officer	0752695545
32.	Nsibambi Mathias	GKMA Focal Accountant/Senior Accountant	0772427984
33.	Nampeera Esther	Senior Environment Officer	0775767924
34.	Sitenda N Magulu	Senior Physical Planner	0701778300
35.	Mwedyeki Tonny	District Natural Resources Officer	0776931935
36.	Mutumba Eric	Senior Procurement Officer	0781468438
37.	Nakku Christine	Principal Internal Auditor	0772936353
38.	Nabaggala Oliver	Senior Human Resource Officer	0705381348
39.	Nsereko Fred Musisi	Assistant Engineering Officer	0774180390
40.	Mukwaya Benon	Assistant Statistical Officer	0772930681
41.	Ssemata Ddungu Godfrey	Chief Finance Officer	0756183402
KPMG Team			
11.	Peter Katebaliwe	Physical Planning Specialist/Team Leader	
12.	Geoffrey Katabazi	Physical Planning Specialist	0772424630
13.	Justin Bimanywa	Procurement Specialist	0774090345
14.	Andrew Kaggwa	Procurement Specialist	0757536388
15.	Dr Eng Jotham Sempewo	Infrastructure Development Specialist	0776568426
16.	Eng Julius Twesigye	Infrastructure Development Specialist	0787823868
17.	Jerome Twimukye	Environment and Social safeguards Specialist	0784115204
18.	Elizabeth Ahimbisibwe	Environment and Social safeguards Specialist	0774294829
19.	Sandra Nanteza	Financial Management Specialist	0773065543
20.	Esther Yongeza	Financial Management Specialist	0777189987
Ministry of Kampala City and Metropolitan Affairs team			
21.	Hannington Mutabarura	Monitoring and Evaluation Specialist	0772873682

Agenda

1. Prayer
2. Communication from the Chief Administration Office
3. Presentation of the preliminary Mpigi DLG GKMA assessment findings by KPMG Team
4. Reactions and way forward.

5. Closing Remarks

GKMA/Mpigi 01/26/11/2025; Communication from the CAO

The meeting commenced at 11:00am. with a prayer led by the District Community Development Officer (Nabuuma Annet) from Mpigi DLG.

The CAO welcomed members to the debrief meeting and thanked the assessment team and DLG team for the cooperation.

The CAO also thanked the assessment and DLG team for the cooperation and effort towards finalizing the assessment. Lastly, she welcomed 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 documents 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 welcomed the team to present their findings.

GKMA/Mpigi 02/26/11/2025; Presentation of the preliminary Mpigi DLG GKMA assessment findings by KPMG Team

Performance measures

Disbursed Linked Indicator (DLI) 3 – The entity has planned and budgeted for investments effectively: Score 4/5

- Mpigi DLG planned and budgeted for investments and submitted the Annual Work Plan (AWP) to the PS/MoFPED on 15 July 2025. The AWP was approved by the Council on 4 May 2025 under Minute 05/05/2025. All capital investments for FY 2025/26 were derived from the approved Five-Year Development Plan.
- The district prepared project profiles, which were discussed in the TPC on 29th April 2025 under Minute MIN 93/04/24-25. In addition, desk appraisal reports and field appraisal reports were prepared for all projects for FY 2025/26.
- Mpigi DLG prepared design reports for all planned capital investments. The Lungala Link Road design is still under development, while the Mpigi–Muduuma Road design was completed in May 2025. Drawings for Mpigi Central Market were provided and require updating. The Green Park at Lufuka and the Makanaga Wetland Eco-Tourism Site projects remain at the screening stage with Terms of reference under preparation. Architectural designs for the District Administration Block were completed on 30th June 2025, while design details for the Boundary Perimeter Wall were not provided. Overall, the DLG demonstrated progress in advancing projects through required design stages, including those still under development or review.

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

- Mpigi DLG did not participate in any multi-jurisdictional projects. It should be noted that the district lacks roads shared across jurisdictions, as its feeder roads only connect to national trunk roads.

DLI 5 – Implementation of Climate-Resilient Annual Infrastructure Investment Plan: Score 7.85%

- Mpigi DLG planned a total of 39 projects and activities for FY 2024/2025. While the majority of these achieved 100% completion, the major GKMA–MDG road project registered 0% progress during the year, significantly affecting the overall performance and resulting in a weighted completion rate of 7.85%.

- Given the disproportionately large budget allocation for this GKMA project, its non-performance heavily impacted the weighted score. Mpigi DLG should therefore place greater emphasis on the timely implementation of GKMA-supported projects to improve future performance outcomes.

DLI 6 – Value for Money (VfM) Audits-Not Scored

- Value for Money (VfM) reports were not yet available at the time of the assessment; therefore, **DLI-6 remains pending** and shall be computed as soon as the data is made available.

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

- The Annual Infrastructure Inventory and Condition Survey Report has been prepared in full compliance with the POM guidelines. Full marks have been awarded. **7+8=15 Marks**
- The O&M Strategy (2023/24–2027/28) has been developed and is available. Full marks have been awarded **7+8=15 Marks**.
- Budgeting for O&M (Roads and Other Infrastructure) is aligned with the O&M Strategy. Five points have been allocated for Roads and five points for Other Infrastructure projects 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: **Too be determined (TBD)**
- Regarding Own-Source Revenue Contribution to Maintenance Budget, the required figures have been obtained. Calculation and scoring are pending according to the assessment tool: **TBD**

DLI 8 – Climate Change Mitigation and Adaptation Investments: Climate implementation score of 26.35%,

- The assessment team undertook a comprehensive analysis of climate-related components across all projects. This included the large GKMA road project for Mpigi-Muduuma, as well as several building and other projects, all of which incorporated climate-resilient features such as rainwater harvesting, solar energy, improved drainage, and tree planting.
- The total value of completed climate-related investments amounted to UGX 657,991,433 out of UGX 2,496,997,231 in total implemented investments. This resulted in a climate implementation score of 26.35%, which was significantly affected by the slow implementation of the large GKMA project.

Performance on the minimum conditions

Program Specific Requirements

- Mpigi DLG has a Metropolitan Development Forum (MDF) for FY 2024/25. The district Metropolitan Development Forum was formed on 29 December 2023. **The DLG has met this Minimum Condition.**

Scores attained on Municipal performance measures

PPDA Annual Audits

- Under the quality of municipal procurement regarding economy and efficiency, the DLG has not received assessment results by 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 UDP and OPM performance assessment results as well as DLG PAC reports. **The DLG scored 4 points on this measure.**
- 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 Assistant CAO. **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 DLG has published the procurement plan for FY 2024/25 and awarded contracts and amounts. **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 performance assessment results and implications, for the previous year (FY 2024/25). **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 the discussions. **The DLG scored 1 point on this measure.**
- 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). The DLG 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). **The DLG scored 2 points on this measure.**

- 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 MDF for FY 2024/25. **The DLG scored 2 points on this measure.**

Minimum Condition requiring the DLG to have an approved annual Institutional Strengthening Plan was confirmed as follows:

- Mpigi DLG carried out and prepared their Annual Institutional Strengthening Capacity Needs Assessment Report for the FY 2025/26. The report was prepared by the Head of Human Resource (Kaweesa Salestino) in February 2025 and was endorsed by the CAO (Namayega Edith) on 17 February 2025. The Mpigi DLG Annual Institutional Strengthening work plan and Budget for the FY 2025/26 reflect strategies meant to strengthen Mpigi DLG service delivery, Institutional strengthening activities are in line with the Institutional performance gaps defined in the needs assessment report and in line with the institutional strengthening menu in the POM. The DLG Met the Minimum Condition.

Assessment on whether the DLG has in place the core staff responsible for designing and implementation of the MDG infrastructure projects confirmed the following core staff were in place.

Mpigi DLG **MET** the Minimum Condition requiring the district to have in place the core staff responsible for designing and implementation of the infrastructure projects as summarised below:

- DLG has in place a substantive Chief Administrative Officer designated by MoLG as CAO – Mpigi DLG and appointed by MoFPED as Accounting Officer Vote 897 Mpigi District for FY 2025/26 with effect from 1 July 2025
- The DLG has the position of District Engineer substantively filled. The officer was appointed by the DSC and is a Member of the Uganda Institution of Professional Engineers.
- The position of District Senior Physical Planner is substantively filled.
- The position of Senior Procurement Officer is substantively filled.
- The position of a Chief Finance Officer is substantively filled
- Position of Senior Accountant is substantively filled
- The position of the District Natural Resources Officer is substantively filled.
- The position of Senior Environmental Officer is substantively filled.
- The position of District Community Development Officer is substantively filled.
- The position of Senior Labour Officer is substantively filled
- The position of Principal Planner is substantively filled.
- The position of District Commercial Officer is substantively filled.
- Position of Principal Internal Auditor is substantively filled
- Position of Principal Personnel Officer is substantively filled

Regarding Metropolitan urban planning function, assessment of DLG's performance on set indicators established the following:

- There was evidence of a functional Physical Planning Committee that is properly and fully constituted that oversees the physical planning function – **DLG scored 1 point.**
- The development register and minutes of the PPC indicated that the committee does not timely consider investments/building – **DLG scored 0**
- Confirmed that the DLG submitted four (4) sets of minutes of the Physical Planning Committee meetings for the 4 quarters to the National Planning Authority Board during FY 2024/25 - **DLG scored 1 point.**
- Mpigi current Physical Development Plan (PDP) was approved by Council - **Score 1**
- The DLG is yet to submit the Draft PDP to the National Planning Authority Board - **Score 0**
- The PDP is aligned to the overall GKMA Economic Development Strategy - **Score 1**
- Mpigi DLG has 3 detailed physical development plan(s) for Kamengo urban neighbourhood, Buyala Nanziri, and Nakirebe covering 20.14 Sq. kms. The coverage constitutes 1.13% of the total area with detailed plans far below the benchmarked 40% - **DLG scored 0**
- The Draft DLG Physical Development Plan integrated climate and disaster risks mitigation strategies – **DLG scored 1 point**
- During FY 2024/25, the PPC met and considered the DLG infrastructure investments (under education sector, health sector, administration infrastructure, etc.) and approved them. The DLG is one of the few in the country that submitted to NPA through a Physical Planning Compliance tool for a compliance certificate. However, NPA has not yet granted the same - **DLG scored 1 point**
- The DLG ISG Annual work plan and budget FY 2024/25 integrated activities for institutional capacity development activities under Urban Planning Services covering street naming, plot numbering, surveying and demarcating roads. However, the DLG implemented the street naming/addressing activity out of the three- **DLG scored 1 out of the 3 points for this PM.**
- The entity has an updated land cover inventory featuring a tabular and/or spatial database in the land use situational analysis report 2025; Road inventory report for Mpigi TC, Muduma Sub-county, District and overall Annual Inventory and Condition Survey of all Mpigi DLG Infrastructure and facilities for FY 2024/25 – **DLG scored 1 point**
- Mpigi DLG has a functional Building Committee that is beefed up with Development Control Staff - physical planners and building inspectors who support the functioning of the Committee). The Committee prepared an operation: Annual work plan. Met four times in the FY 2024/25 – **DLG scored 1 point**
- Review of Budget Conference held on the 6th of November 2024, and priorities contained in the AWP for the current FY 2025/26 indicated integration and considered the priorities in the AWP were based on the outcomes of the discussions and consultations from budget conferences, Metropolitan Development Forum (MDF) – **DLG scored 1 point**

Regarding Metropolitan implementation of human resource management systems, assessment of DLG's performance on set indicators established the following;

- The CAO Mpigi DLG, using the Circular standing instructions No. 9 of 2024 for Performance Management Guidelines on the implementation of Result Based Performance Management Framework – Balanced Score Card in the Public Service were issued by the Permanent

Secretary Ministry of Public Service dated 29 April 2024, appraised all ten (10) heads of departments within the confines of the guidelines – **DLG scored 1 point**

- Mpigi DLG has in place a functional rewards and sanctions committee in place that met and considered, implemented administrative rewards and sanctions on time during the FY 2024/25 – **DLG scored 1 point**
- Mpigi DLG has in place a functional Consultative Committee (CC) for staff grievance redress. The committee considered staff grievance cases requiring redress during the FY 2024/25 – **DLG scored 1 point**
- The CAO consolidated and submitted the staffing requirements for the coming FY 2026/27 to the Ministry of Public Service (MoPS) by 30 September 2025 – **DLG scored 1 point**
- Mpigi DLG conducted a tracking and analysis of staff attendance as guided by Ministry of Public Service CSI during the FY 2024/25 and an annual report was submitted to MoPS during the FY – **DLG scored 1 point**
- 100% of the 57 staff recruited during the FY (2024/25) accessed the salary payroll not later than two months after appointment – **DLG scored 1 point**
- 100% of 32 staff that retired during the FY 2024/25 accessed the pension payroll not later than two months after retirement – **DLG scored 1 point**
- Mpigi DLG has drawn up an annual ISP with 31.03% of funds for climate change related activities for the FY 2025/26 activities. **The Minimum Condition is MET.**
- The DLG carried out climate change/ disaster risk screening checklist at planning, designing, implementation, and completion stage. **The Minimum Condition is MET.**
- The DLG has a functional District/ Urban Environment and Natural Resource Committee. There is evidence of names and designation of the committee members. **Score 1.**
- Mpigi DLG prepared Environment and climate Change Action plan at end of the financial year on 30 June 2025. **Score 0.**
- Mpigi DLG approved environment and climate change interventions and has ensured that environmental and climate change concerns were integrated in its plans and projects approved by the district council for FY 2024/25. **Score 2.**
- Mpigi DLG Environment and Natural Resource Committee endorsed the district state of the environment report for the previous FY (2024/25). However, the report was endorsed at the end of the financial year – **Score 0.**
- The entity has involved the Environment and Natural Resource Committee in monitoring and enforcement activities to promote compliance to laws, bylaws, ordinances. Some Monitoring reports were seen on file but not for all projects - **Score 0.**
- 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 and approved a climate change vulnerability assessment framework in FY 2024/25. The assessment includes a disaster risk profile with indication of most vulnerable and at-risk locations (map) and entity implemented the subsequent action points. **Score: 2.**
- Mpigi DLG carried out Environment and Social Assessments for all projects in FY 2024/25. Two projects required to conduct Environment and Social Impact Assessment (ESIA). The projects included; Upgrading of Mpigi – The ESIA report for the Mpigi - Muduuma Road from

murram to tarmac dated September 2024 prepared Air water and Earth Limited was seen on file. **Score: 1**

- Mpigi DLG obtained ESIA Certificate Number: CERT/2085/2025/4. A Project Brief report was submitted to NEMA on 23 June 2025, and a reference number was issued out: PB/18594/2025/B. Permits and Licenses were also seen on file. **Score: 1**
- Mpigi DLG considered environment, social and climate risks/ impacts in designs, BOQs, and procurement documents for FY2024/25. **Score: 1**
- Mpigi DLG has availed the team with evidence of land acquisition for the Upgrading of Mpigi-Muduuma Road Project FY 2025/26 however, all these documents need to be further reviewed. **Score 2**
- Some joint quarterly monitoring/ inspection reports were availed for review. **Score 0**
- Enforcement for compliance to environment and social mitigation measures. - **Score 3**
- None of the implemented projects in FY 2024/25 qualified to undertake an environment audit. **Score: 10**
- Mpigi DLG conducted an annual climate and disaster risk expenditure review (plans and budgets). **Score: 10.**

Assessment of the minimum conditions

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

- Mpigi 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 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 includes 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.**
- 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 is 31 August 2025. **Hence, this is not assessed.**
- The DLG prepared and submitted an audit work-plan to the Regional Audit Committee 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.** However, there should be a provision for the Secretary to include the date of receipt and acknowledge with a stamp.
- 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 with the investment menu provided for in the Program Operational Manual (from Year 2). **This is still ongoing.**
- 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, **the DLG scores 1/1**.
- There was no evidence of issuing 100% demand notes in the previous FY (2024/25) **hence the score 0/1**.
- The DLG Own Source Revenue increased by 0.006% from the FY 2023/24 to FY 2024/25 **hence the score 0/2**.
- The DLG has remitted the mandatory share of local revenue to LLGs hence the **score 1/1**.
- The DLG did not use more than 20% of OSR on council activities hence **the score 1/1**.
- The DLG collected 65% 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 scores 5/6**.
- 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**.
- The DLG has 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. Based on the scoring guide, **the DLG scores 1/2**.
- 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 although the record here indicates timely submission.

Areas of improvement under Finance sections

- The support documents for ISG should be filed per functional area and per activity, each should be accompanied by the soft copy preferably in Excel clearly indicating the expenditure breakdown (dates, activity, voucher number and amount among others). The totals should be reconciled with the totals reported in the quarterly performance reports.
- The fixed asset tags or unique numbers should correlate with those generated in IFMS.
- The recommendations from the Board of survey report should be implemented and actions monitored by the respective officers.
- The monthly financial statements – submission to chairperson LC5 should be evidenced by his/her stamp instead of the central registry stamp that was found on majority of the monthly financial reports.
- Whereas the financial reports are generated from IFMIS, they should be reviewed by the generating officers to ensure alignment of columns and figures before printing. The various components should be signed off by the generating officer or preparer

GKMA/Mpigi 03/26/11/2025: 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 CFO clarified that the serialising of assets may not be possible because the system is managed MoFPED hence they DLG has no control for any adjustments;

- The District Engineer indicated that the aspect of multi-jurisdictional Planning and Investments is not applicable to Mpigi DLG hence Ministry of GKMA should look into this.
- The District Commercial Officer indicated that it is difficult for the taxpayers to acknowledge the demand notes issued due to the informal nature of the tax base with in the DLG.
- The Monitoring and Evaluation Specialist of the Ministry of Kampala City and Metropolitan Affairs indicated that DLI 4 (Multi-Jurisdictional Planning and Investments) has been considered for in APA 4; and
- The Focal Person for the GKMA-UDP at the DLG clarified the discrepancy between planning and budgeting. He stated that the discrepancy is brought about by Ministry that communicates the Indicative Planning Figures (IPF) to the entity and the delayed remittances of the funds.
- The Infrastructure Development Specialist from KPMG indicated that the information relating to transfers for Operation and Maintenance (Funds received for O&M) for the FY 2024/25 had not been provided.

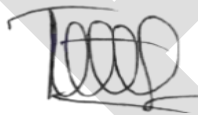
GKMA/Mpigi 04/26/11/2025; Closing Remarks

The CAO thanked the assessment team for the work done and requested the DLG team to work with the assessment team to complete DLI and DL2.

The meeting was closed at 1:13 pm.



Peter Katebalirwe
KPMG - Team Leader



Edith Namayega
Chief Administrative Officer



Justin Bimanywa
Secretary

Annex 5: Allocation of GKMA funds to Eligible Activities

Expense code	Description	Initial Budget FY 2025/2026
Administration and Management		
221001	Advertising and Public Relations	5,000,000
221002	Workshops, Meetings and Seminars	164,675,572
221003	Staff Training	34,389,377
227001	Travel inland	100,000,000
312221	Light ICT hardware - Acquisition	100,000,000
Total		404,064,949
Finance		
221001	Advertising and Public Relations	43,999,992
221002	Workshops, Meetings and Seminars	23,350,000
221011	Printing, Stationery, Photocopying and Binding	9,500,000
222001	Information and Communication Technology Services	50,000
227001	Travel inland	43,400,000
227004	Fuel, Lubricants and Oils	36,746,008
Total		157,046,000
Works		
225203	Appraisal and Feasibility Studies for Capital	50,584,066
225203	Appraisal and Feasibility Studies for Capital	120,000,000
225204	Monitoring and Supervision of capital work	138,900,000
225201	Consultancy Services - ISG	866,927,616
225201	Consultancy Services - Capital	3,082,799,924
312131	Roads and Bridges- Acquisition	38,411,768,284
Total		42,670,979,890
Natural Resources		
221001	Advertising and Public Relations	2,500,000
221002	Workshops, Meetings and Seminars	8,000,000
225101	Consultancy Services	156,000,000
227001	Travel inland	27,543,000
227004	Fuel, Lubricants and Oils	27,682,919
221002	Workshops, Meetings and Seminars	24,000,000
221011	Printing, Stationery, Photocopying and Binding	2,000,000

Expense code	Description	Initial Budget FY 2025/2026
227001	Travel inland	34,000,000
227004	Fuel, Lubricants and Oils	30,000,000
225101	Consultancy Services	100,000,000
221002	Workshops, Meetings and Seminars	45,000,000
221011	Printing, Stationery, Photocopying and Binding	8,803,510
227001	Travel inland	57,000,000
227004	Fuel, Lubricants and Oils	60,000,000
221002	Workshops, Meetings and Seminars	32,000,000
221011	Printing, Stationery, Photocopying and Binding	3,000,000
225101	Consultancy Services	210,000,000
227001	Travel inland	30,000,000
227004	Fuel, Lubricants and Oils	85,000,000
221002	Workshops, Meetings and Seminars	22,567,984
225101	Consultancy Services	150,000,000
227001	Travel inland	68,000,000
227004	Fuel, Lubricants and Oils	60,000,000
221002	Workshops, Meetings and Seminars	52,060,423
221011	Printing, Stationery, Photocopying and Binding	6,000,000
223001	Property Management Expenses	15,194,689
227001	Travel inland	15,000,000
227004	Fuel, Lubricants and Oils	11,744,888
221002	Workshops, Meetings and Seminars	20,000,000
224003	Agricultural Supplies and Services	50,000,000
227001	Travel inland	20,000,000
227004	Fuel, Lubricants and Oils	30,000,000
221002	Workshops, Meetings and Seminars	31,689,500
221011	Printing, Stationery, Photocopying and Binding	7,655,900
224010	Protective Gear	10,000,000
227001	Travel inland	60,654,600
227004	Fuel, Lubricants and Oils	60,000,000
225201	Consultancy Services (MDG)	4,000,000,000
221001	Advertising and Public Relations	2,000,000
221002	Workshops, Meetings and Seminars	38,239,377

Expense code	Description	Initial Budget FY 2025/2026
225101	Consultancy Services	574,433,152
Total		6,247,769,942
Community Based Services		
221009	Welfare and Entertainment	2,000,000
221001	Advertising and Public Relations	8,000,000
221002	Workshops, Meetings and Seminars	38,620,000
221008	Information and Communication Technology Supplies	
221011	Printing, Stationery, Photocopying and Binding	19,112,033
221012	Small Office Equipment	2,000,000
222001	Information and Communication Technology Services	
227001	Travel inland	28,968,930
227004	Fuel, Lubricants and Oils	34,792,348
221002	Workshops, Meetings and Seminars	3,200,000
312229	Other ICT Equipment - Acquisition	20,034,689
Total		156,728,000
Planning		
221010	Special Meals and Drinks	7,170,033
221001	Advertising and Public Relations	15,000,000
221002	Workshops, Meetings and Seminars	209,718,017
225101	Consultancy Services	124,686,634
227001	Travel inland	131,100,000
228002	Maintenance – Transport Equipment	10,000,000
312235	Furniture and Fittings- Acquisition	71,500,000
Total		569,174,684
Trade		
225201	Consultancy Services (MDG)	5,748,231,716
221002	Workshops, Meetings and Seminars	21,700,000
221010	Special Meals and Drinks	42,195,000
221011	Printing, Stationery, Photocopying and Binding	2,306,000
222001	Information and Communication Technology Services	3,029,000
225101	Consultancy Services	51,584,066
227001	Travel inland	134,234,626

Expense code	Description	Initial Budget FY 2025/2026
227004	Fuel, Lubricants and Oils	24,365,000
Total		6,027,645,408
Grand total		56,233,408,873

DRAFT

Annex 6: List of the Officers Interviewed

1. Accounting Officer/Town Clerk
2. Principal Finance Officer
3. Procurement officer
4. Human Resource officer
5. Senior Internal Auditor
6. Community Development Officer
7. Municipal Planner
8. Building Control Officer
9. Clerk to Council
10. Designated Grievance Redress Coordinator
11. CDO
12. Municipal Engineer
13. Environment Officer or District Natural Resources Officer (DNRO)
14. GKMA Project Accountant
15. Senior Planner
16. Physical Planner
17. Senior Accountant

Annex 7: Pictorial of field observations

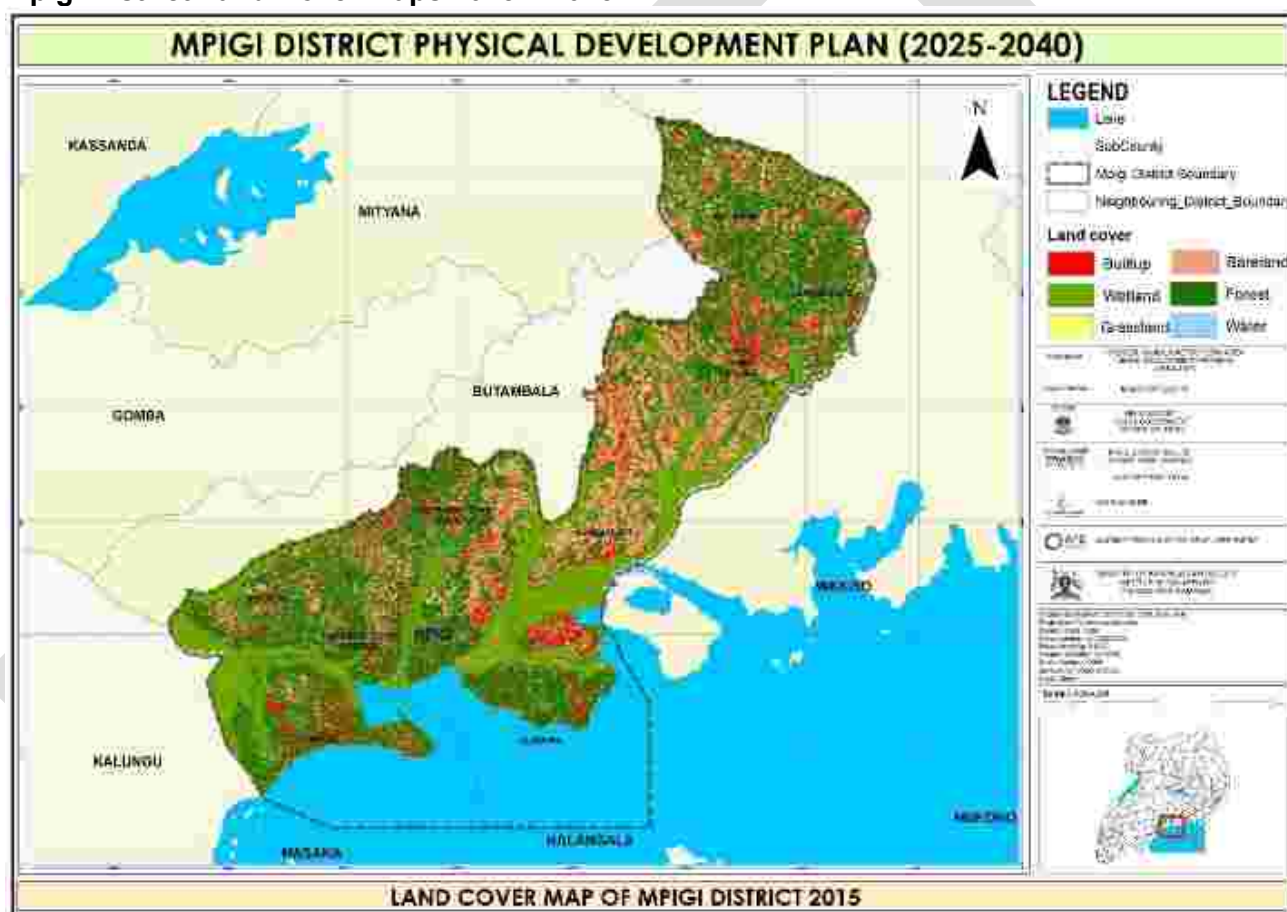
Urban and Physical Planning

Summary of land cover change in Mpigi district by area coverage 2015 – 2025

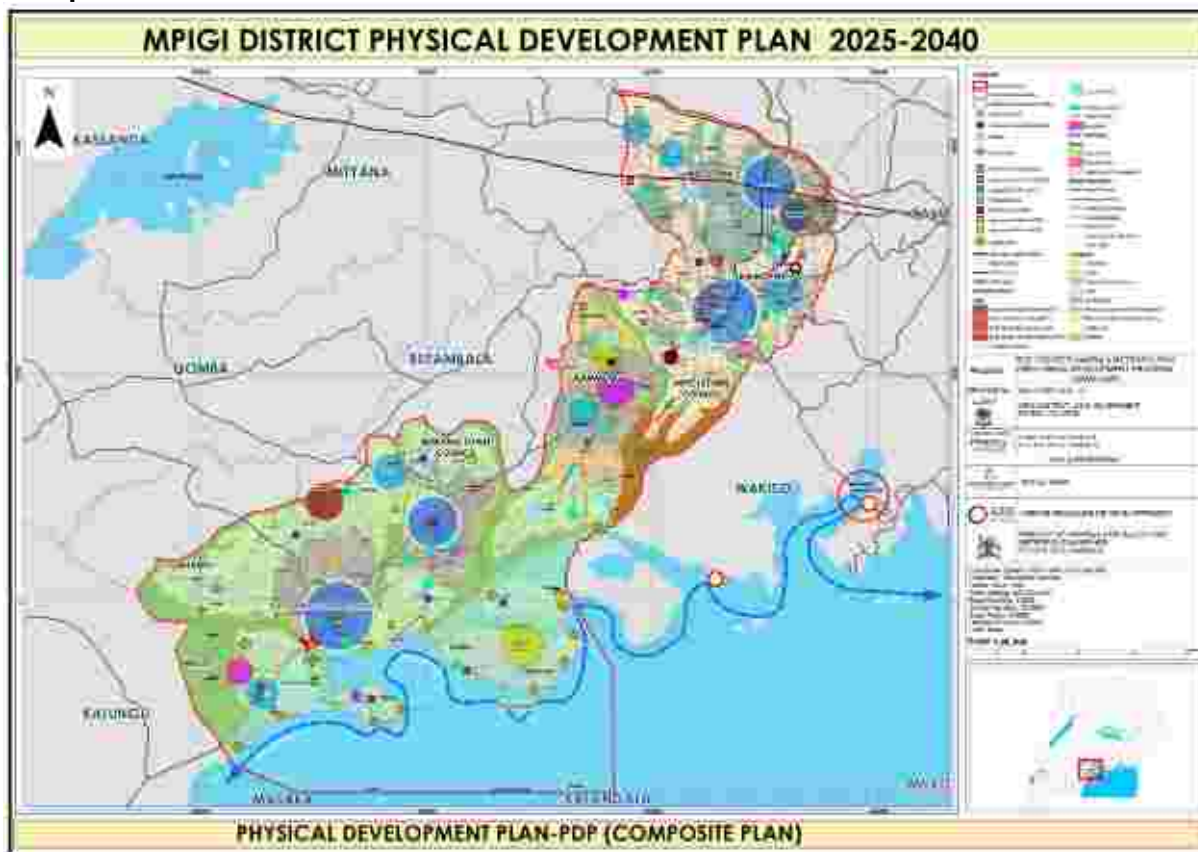
Land Cover type	2015		2020		2025	
	Km ²	%age	Km ²	%age	Km ²	%age
Built-up	110.5	7.2	99.4	6.5	113.1	7.3
Wetland	276.2	17.9	341.4	22.2	383.8	24.9
Bare land	217.2	14.1	413.1	26.8	300.5	19.5
Grassland	70.6	4.6	107.6	7.0	96.8	6.3
Forest	555.9	36.1	262.9	17.1	329.4	21.4
Water	310.6	20.2	316.7	20.6	317.4	20.6

Source; Mpigi District Physical Development Plan 2025-2040; Existing Situation Analysis Report

Mpigi District Land Cover Maps 2015 – 2025

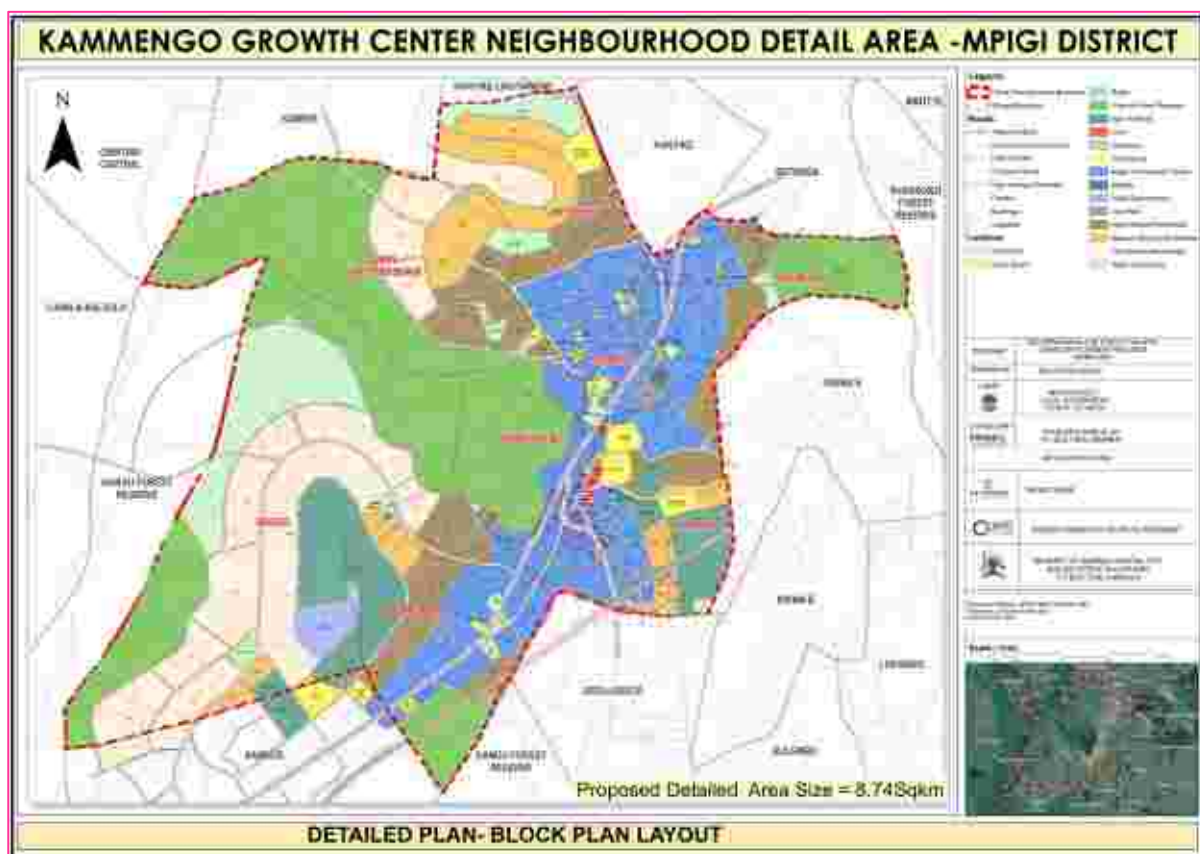


Draft Mpigi District Physical Development Plan 2025-2040 used to verify Land Use Compliance



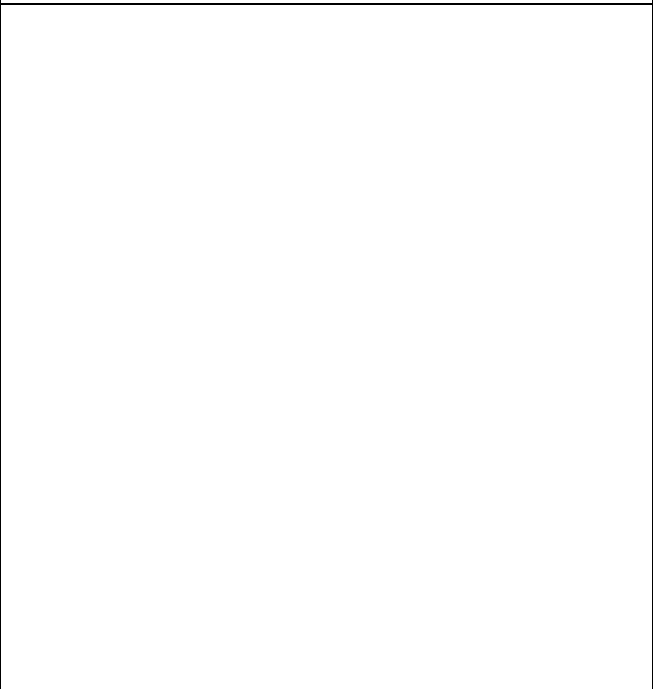
Mpigi DLG Detailed Plans





Mpigi DLG – Ev

Sample of three roads inspected and confirmation on street/road signage installation in Mpigi DLG



Infrastructure projects



Toilet Latrine at Manyogaseka Primary School



Nono-SIGI Road



Mpigi-Muduuma Road drainage inlet



Mpigi-Muduuma Road signage



Construction of a Boundary wall at the Mpigi District Headquarters

Environment and social safeguards

Workers with PPE on Mpigi Muduuma Road construction project.



Site cleared of debris at Manyogaseka Primary School



Fenced Campsite with safety signages for the Mpigi Muduuma Road construction project.



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