



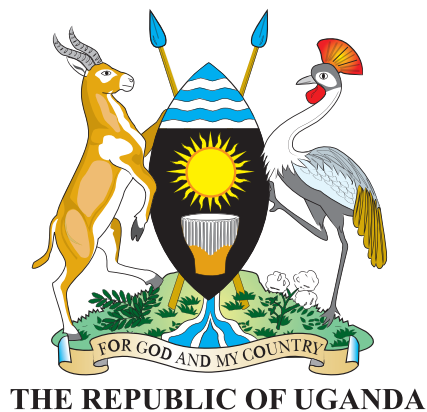
# LOCAL GOVERNMENT **PERFORMANCE ASSESSMENT, 2017/18**

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## SYNTHESIS REPORT

**June 2018**





# LOCAL GOVERNMENT PERFORMANCE ASSESSMENT, 2017/18

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## SYNTHESIS REPORT

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# Foreword

The Government of Uganda (GoU) is committed to improving the delivery of services to all citizens. This is manifested in a number of initiatives key among which are those that deliver services closer to the population. Since FY 2015/16, Government started to implement reforms to improve the way Local Governments (LGs) are financed to implement their mandates as enshrined in the law(s) governing them. These reforms focus on ensuring that the resources transferred to LGs are fairly distributed to finance local needs, focus on national priorities and are duly accounted for.

In order to ensure that public resources for service delivery are properly accounted for, Government has designed a system for assessing the performance of LGs to establish adherence to budgeting and accountability requirements as well as compliance to crosscutting, sector systems and processes. A Local Government Performance Assessment Manual was jointly developed in 2017 by relevant Ministries, Departments and Agencies (MDAs) in close consultation with Local Governments. The Manual provides detailed information and guidelines on the objectives, processes, organization and management of the performance assessment system to be applied, including activities prior to, during and after assessment. The first Local Government Performance Assessment (LG PA) exercise using the new Manual has been completed and a report generated.

I extend special gratitude to various MDAs and LGs who contributed to the design of the LG PA system, participated in the assessment and reviewing of the results as well as the quality assurance and backstopping support initiatives. These include; Ministry of Finance, Planning and Economic Development, Ministry of Local Government, Local Government Finance Commission, Ministry of Education and Sports, Ministry of Health, Ministry of Water and Environment, Ministry of Gender, Labour and Social Development, Ministry of Lands, Housing and Urban Development, Ministry of Public Service, Uganda Bureau of Statistics and the National Planning Authority as well as representatives from Uganda Local Government Association (ULGA) and Urban Authorities Association of Uganda (UAAU). I also wish to appreciate Ernst and Young Global in association with Europe Limited and KPMG, who were contracted to conduct the assessment and quality assurance respectively.

UK Aid is appreciated for the financial and technical support offered through the Overseas Development Institute – Budget Strengthening Initiative (ODI-BSI) towards the design and implementation of the local government performance assessment exercise.

It is my hope that the results of these comprehensive efforts will be put to good use, so that they can contribute to efforts to improve LG performance and service delivery. I urge LGs to follow up on the results and address the gaps and issues identified in the LGPA. I equally urge MDAs to carry out their respective institutional roles of providing the required support and coordinated capacity building to Local Governments.

For God and My Country



**Christine Guwatudde Kintu**  
Permanent Secretary  
Office of the Prime Minister

# Acronyms/Abbreviations

APA	Annual Performance Assessment
AT	Assessment Team
AWP	Annual Work Plan
CAO	Chief Administrative Officer
CC	Contracts Committee
CTL	Cluster Team Leader
DDEG	Discretionary Development Equalisation Grant
DEO	District Education Office
DES	Directorate of Education Standards
DFID	Department for International Development
DHO	District Health Officer
DHT	District Health Teams
DLG	District Local Government
DPs	Development Partners
DSC	District Service Commission
DWO	District Water Office
DWSCC	District Water and Sanitation Coordination Committee
EIAs	Environmental Impact Assessments
EMIS	Education Management Information System
E&Y	Ernst and Young
FD-SC	Fiscal Decentralisation Steering Committee
FD-TC	Fiscal Decentralisation Technical Committee
FY	Financial Year
GAPP	Governance Accountability Participation Programme
GAPR	Government Annual Performance Report
GoU	Government of Uganda
GPE	Global Partnership for Education
HC	Health Centre
HMIS	Health Management Information System
HoD	Head of Department
HR	Human Resource
HRM &D	Human Resource Management and Development
HSD	Health Sub-district
HUMC	Health Unit Management Committee
IFMIS	Integrated Financial Management Information System
IPF	Indicative Planning Figure
LG	Local Government
LGFC	Local Government Finance Commission
LG PA	Local Government Performance Assessment
LG PAC	Local Government Public Accounts Committee
LGPAM	Local Government Performance Assessment Manual
LLG	Lower Local Government
LRDP	Luwero Rwenzori Development Programme
MDAs	Ministries Departments and Agencies
M&E	Monitoring and Evaluation

MHO	Municipal Health Officer
MIS	Management Information System
MLG	Municipal Local Government
MoLHUD	Ministry of Lands Housing and Urban Development
MoFPED	Ministry of Finance, Planning and Economic Development
MoES	Ministry of Education and Sports
MoH	Ministry of Health
MoLG	Ministry of Local Government
MoWE	Ministry of Water and Environment
MoPS	Ministry of Public Service
MoU	Memorandum of Understanding
NMS	National Medical Stores
OAG	Office of the Auditor General
OBT	Output Budgeting Tool
ODI-BSI	Overseas Development Institute – Budget Strengthening Initiative
O&M	Operation and Maintenance
OPAMS	On-line Performance Assessment Management System
OPM	Office of the Prime Minister
OSR	Own Source Revenue
PAC	Public Accounts Committee
PBS	Programme Budgeting System
PDU	Procurement and Disposal Unit
PDP	Physical Development Plan
PFM	Public Finance Management
PFMA	Public Finance Management and Accountability Act
PIP	Performance Improvement Plan
PHC	Primary Health Care
PP	Procurement Plan
PPDA	Public Procurement and Disposal of Public Assets Authority
PRDP	Peace, Recovery and Development Plan for Northern Uganda
PS/ST	Permanent Secretary / Secretary to the Treasury
PWDs	Persons with Disabilities
QA	Quality Assurance
RBF	Result Based Financing
RDC	Resident District Commissioner
RGC	Rural Growth Centre
SMC	School Management Committee
SD	Service Delivery
STL	Sub-Team Leader
TEC	Technical Evaluation Committee
TF	Task Force
TPC	Technical Planning Committee
TSU	Technical Support Unit
UAAU	Urban Authorities Association of Uganda
ULGA	Uganda Local Government Association
USMID	Uganda Support to Municipal Infrastructure Development
WSCs	Water and Sanitation Committees
WSS	Water Supply and Sanitation

# Executive Summary

## Introduction

This Report presents the synthesized results from Local Government Performance Assessment (LG PA) conducted from January to February 2018. GoU introduced Intergovernmental Fiscal Transfer Reforms to increase the adequacy, improve equity and ensure efficiency of LG financing. To enhance efficiency a Local Government Performance Assessment System was developed in a collaborative way, spearheaded by the Office of the Prime Minister with involvement of all the relevant Ministries, Departments and Agencies (MDAs) and Local Governments (LGs). The objectives of the LG PA systems are to:

- a) Provide incentives to promote good practices in administration, resource management, accountability and service delivery, through rewarding and sanctioning good and bad performance practices respectively;
- b) Contribute to the identification of LG functional gaps and needs to serve as a major input in the performance improvement (institutional strengthening) plans and strategies by the LGs as well as MDAs;
- c) Contribute to the general LG Monitoring and Evaluation (M&E) system. The LG PA process and results will provide: i) information to LGs to use and make management decisions that are intended to enhance their performance; and ii) inputs to other M&E and assessment systems such as the Government Annual Performance Report (GAPR) and various sector/subject assessments and M&E systems.

The LG PA System has three dimensions: (i) accountability and budget requirements; (ii) crosscutting and sector functional processes and systems for LGs; and (iii) service delivery results<sup>1</sup>. This assessment focused on part of dimension (i) compliance with the accountability requirements and dimension ii) functional processes and systems of importance to LGs for efficiency in service delivery, addressing four assessments: a) cross-cutting issues, b) Education, c) Health and d) Water processes and systems. Within each of these four assessments, 7 thematic areas were identified, as well as a set of specific performance measures. Finally, a set of more detailed indicators linked to the overall measures has been elaborated with clear and objective measures for performance. Refer to Annex 7 for an overview of the assessment system. The indicators were developed after extensive fieldwork, review of areas impacting on effective service delivery, and through a consultative process with MDAs and LGs.

The assessment was conducted in 144 of the 162 LG Votes (districts and municipal local governments) that were operational in FY 2017/18. The remaining 18 MLGs Votes will be assessed under the Uganda Support to Municipal Infrastructure Development (USMID) Program, with an assessment closely linked to the national one. Whereas the Local Government Performance Assessment for 2017 covered 144 LGs, the analysis only focused on 138 LGs, of which 115 are districts and 23 are MLGs. The results of the 6 LGs that started operations in 2017/18<sup>2</sup> were not used for the analysis as most of the indicators were not applicable to them.

The exercise was conducted by experts contracted by Ernest & Young Global in partnership with Europe Ltd. The process was closely monitored by the LG PA Task Force through spot checks in 51 LGs. The results were quality assured by KPMG. The results will be used to, among

<sup>1</sup> The system for assessing service delivery results in schools and health facilities is being developed and will focus on process and outputs at this level.

<sup>2</sup> The new LGs are Kyotera, Namisindwa, Rukiga, Butebo, Bunyangabo, and Pakwach districts.

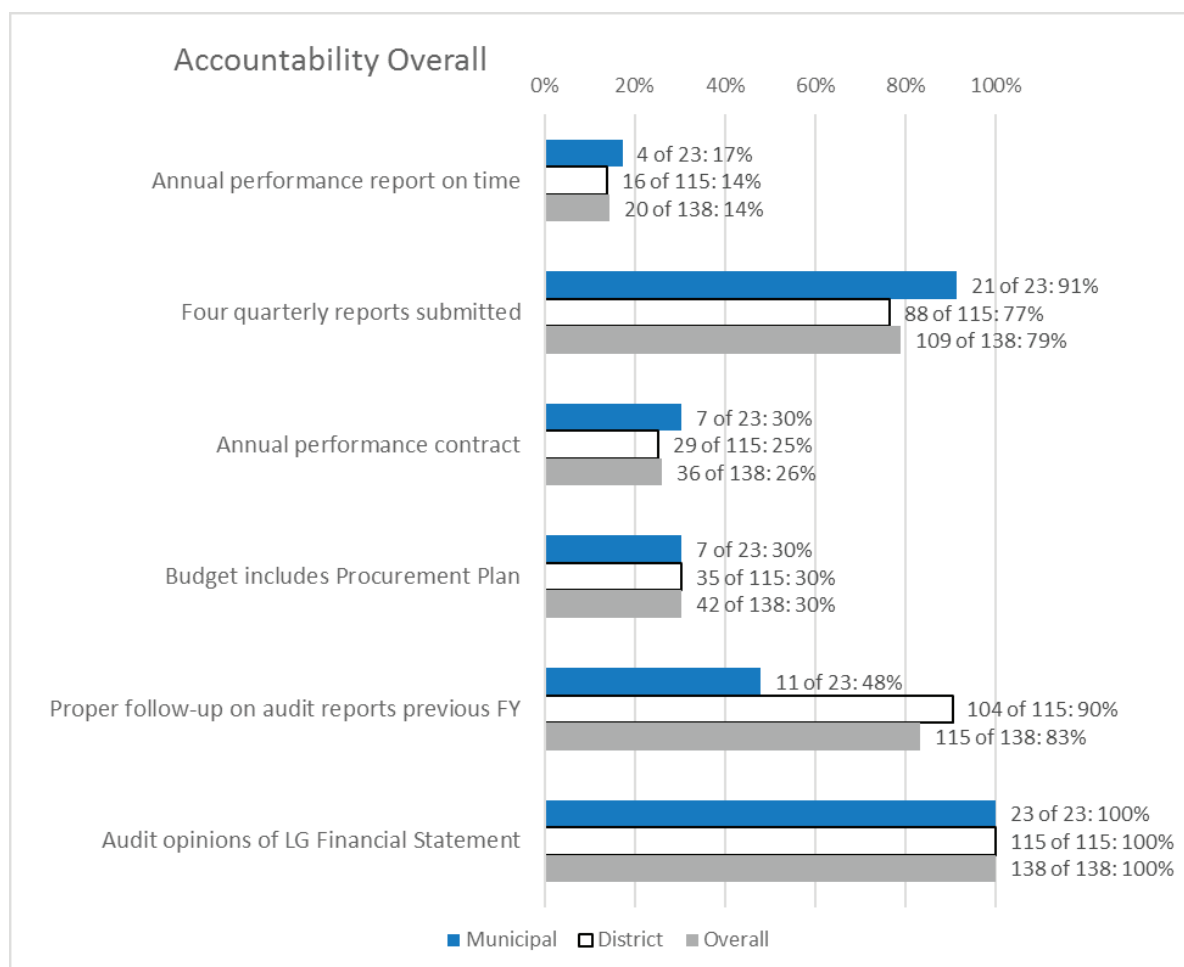
others: inform the Government Annual Performance Report; and develop initiatives to address identified weak areas at both the LG and MDA levels.

## Summary of Findings

The overall key findings from the assessment are presented below. The details are presented in the main report (Chapter 3) and in LG specific reports (in OPAMS).

### Compliance to Accountability requirements

The compliance varies greatly across the six requirements and across LGs as illustrated in the figure below.



Note: The % indicates the average % of LG which comply with this specific requirement, e.g. 14 % for submission of annual performance contract.

The best performing area was on the audit opinion where none of the LGs had an adverse or disclaimer opinion for 2016/17, hence 100 % complied with the requirement. 93% and 7% of LGs had unqualified and qualified opinion respectively.

However, there are challenges with submission of the annual performance reports on time where only 14% of the LGs (20 out of 138) submitted before 31 July 2017 as is required. There are no major differences in compliance to accountability requirements: between districts and municipalities; and across the country, despite their differences in administrative set-up, functions and formal capacities.

## **Results on the Performance Measures**

### **Overall Performance Assessment Results**

Across the four assessments (performance measures in cross-cutting areas, education, health and water) the districts scored an average of 56% of the maximum points (which was 100 for each of the four assessments) while the MLGs scored an average of 53% across the three assessments (note that water was not included for MLGs). The district with the highest overall score was Butambala with 77%, while Ngora was the district with the lowest overall score of 30%. The Municipal Local Government (MLG) with highest overall score was Masindi with 85% while Kumi MLG had the lowest overall score of 28%.

The average performance for each of the 4 assessments is: 56%<sup>3</sup> for the cross-cutting performance measures, 56% for education, 53% for health and 59% for water. For all assessments, most of the LGs are in the range of 40-70 points out of the maximum obtainable level of 100 points. However, there are a few outliers. There are LGs in all regions across the country with good as well as poor performance. This indicates among others that it is possible, with sufficient management and incentives to improve performance within the conditions that LGs are working under. Refer to section 8.4 in the main report for an overview of the performance measures with strongest and weakest results.

The overall conclusion is that whereas some of the basic systems are in place at the local level such as operations of the councils, basic planning and budgeting systems, public service commissions, among others there are several operational and implementation challenges and bottlenecks.

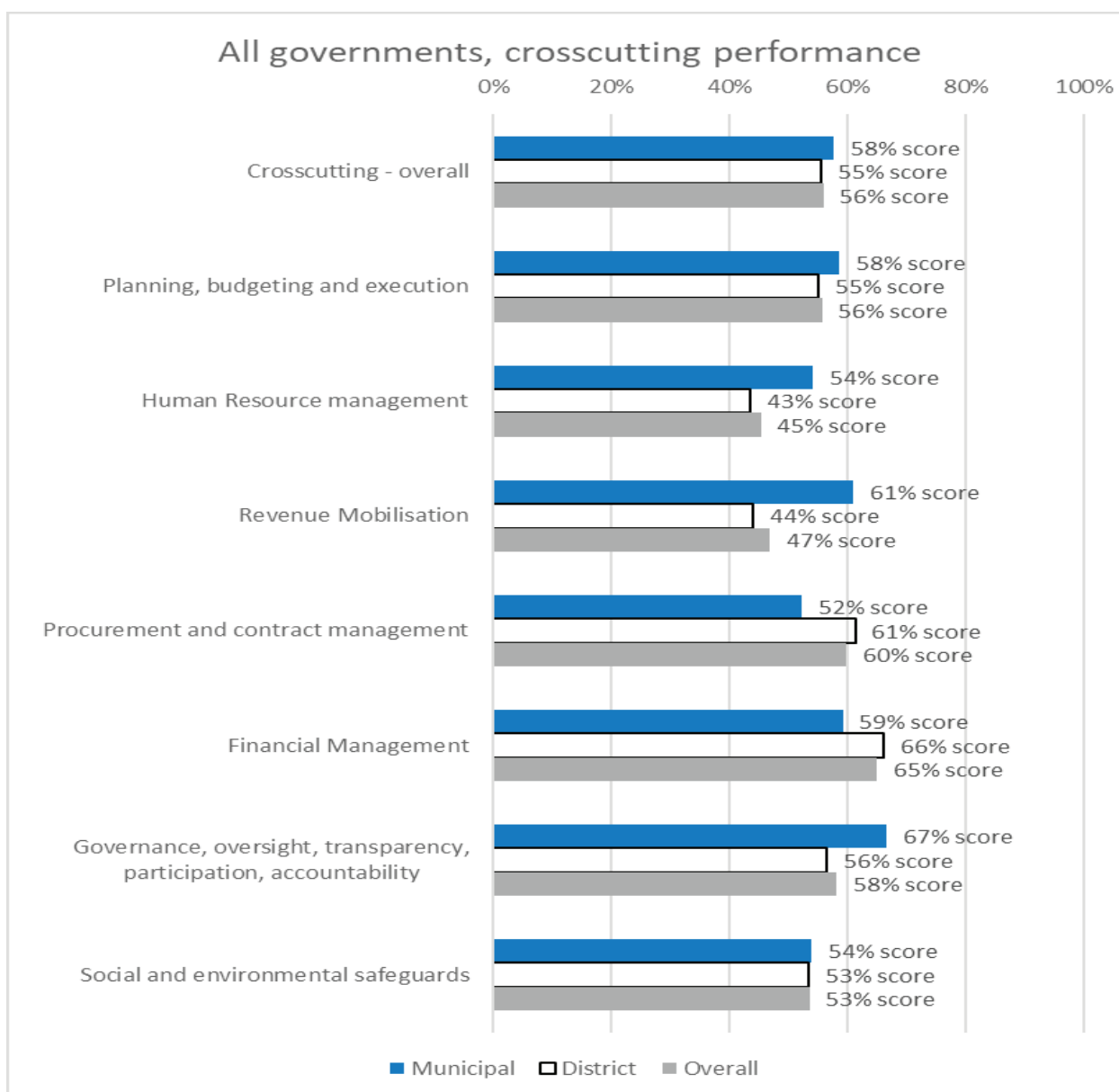
### **Core findings on the Cross cutting performance**

The next figure shows the performance of LGs in the seven thematic areas that were assessed. There was no significant difference between districts and MLGs with the average of 55% and 58% respectively.

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<sup>3</sup> This means that on average LGs obtained 56 points out of 100 maximum points for this assessment.





Note: The first pillars show the average performance across the 7 thematic areas. 56 % means that on average the LGs obtained 56 points out of 100 obtainable points in this cross-cutting assessment. In each of the thematic areas, e.g. 56 % means that the LGs managed to receive on average 56 % of the obtainable maximum points (100 points).

The best performance thematic area within the cross-cutting assessment was Financial Management (65% of the full obtainable points) followed by procurement and contract management (60%) then governance and transparency (58%). Human resource management was the worst performance measure (45%), followed by revenue mobilization at 47% and social and environmental management (53%).

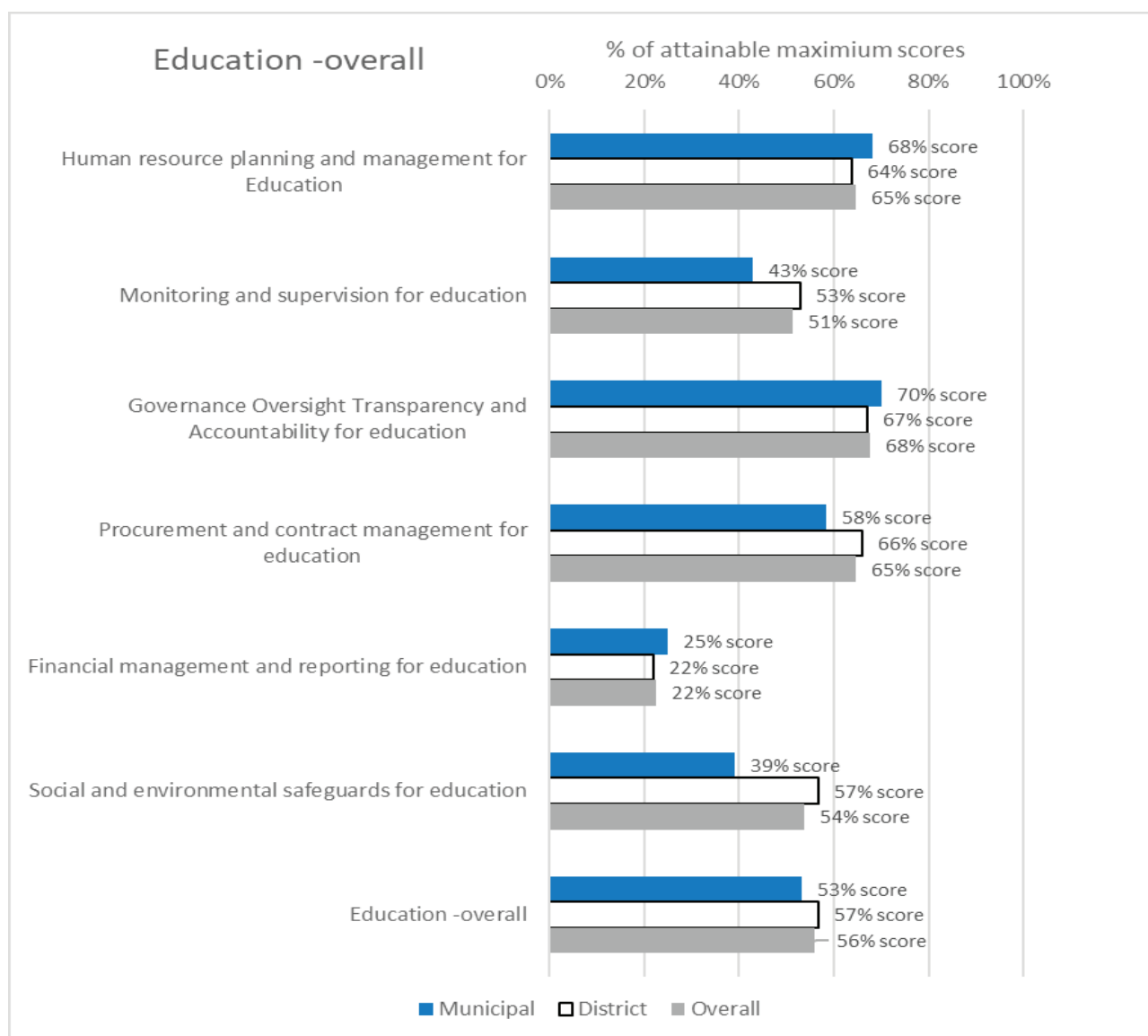
When it comes to the specific performance measures, the worst performance indicator was the one on filling the positions of all Heads of Departments (HoDs), which was achieved by only 2 % of the LGs. Other performance indicators which registered poor achievement with 25 % or less of the maximum score were: physical planning; the linkages of approved infrastructure investments with the physical plans (20% performance), especially for the districts; timing of access to pension payrolls (9%), labelling of projects for transparency (9%) and management of land issues (25%), see the table below with an overview of the top-five and 5 lowest scoring performance indicators. Also refer to sections 8.4 of the main report.

*Overview of the 5 top- and bottom scoring performance indicators for the cross-cutting assessment*

<b>Top five performing performance indicators</b>	
Evidence that TEC produced and submitted reports to the contracts committee for the previous FY	98%
Evidence that the LG had adhered with procurement thresholds for previous FY	96%
Evidence that the Council meets and discusses service delivery related issues including TPC reports, monitoring reports, performance assessment results and LG PAC reports	94%
Evidence that 100 % of staff submitted for disciplinary actions have been considered	91%
Evidence that 100 % of staff submitted for recruitment have been considered	90%
<b>Lowest five performing performance indicators</b>	
Evidence that the LG has filled all HoDs substantially	2 %
Evidence that 100 % of the staff recruited during the previous FY have accessed the salary payroll not later than two months after appointment	9%
Evidence that all works projects for the current FY are clearly labelled (site board) indicating the name of the project, contract value, the contractor, source of funding and expected duration	7 %
A functional physical planning committee in place that considers new investments on time	14 %
Evidence that all projects are implemented on land where LGs has proof of ownership (e.g. land tittle, agreement, etc.)	25 %

### **Core findings in Education**

The next figure shows the performance of LGs in the six thematic areas that were assessed under the education performance measures. The overall average score was 56%. There was no significant difference between districts and MLGs with the average score of 57% and 53% respectively, despite differences in administrative set-up and formal capacity.



The best performance thematic area was governance and transparency with an average performance of 68%. The worst performed thematic area was financial management and reporting with an average of 22%. Another critical and poorly performed area was monitoring, supervision and inspection at an average of 51%. Within these specific performance measures, the biggest challenges with an average of less than 30% were: education departments acting on internal audit findings (7%); inspecting all private and public primary schools at least once a term (14%); timely submission of annual reports to the Planning Units for consolidation (22%), issuing of guidelines on sanitation for girls and PWDs in primary schools (22%); conducting performance appraisal of head teachers (25%), and filling of structures for teachers with a wage provision (30%).

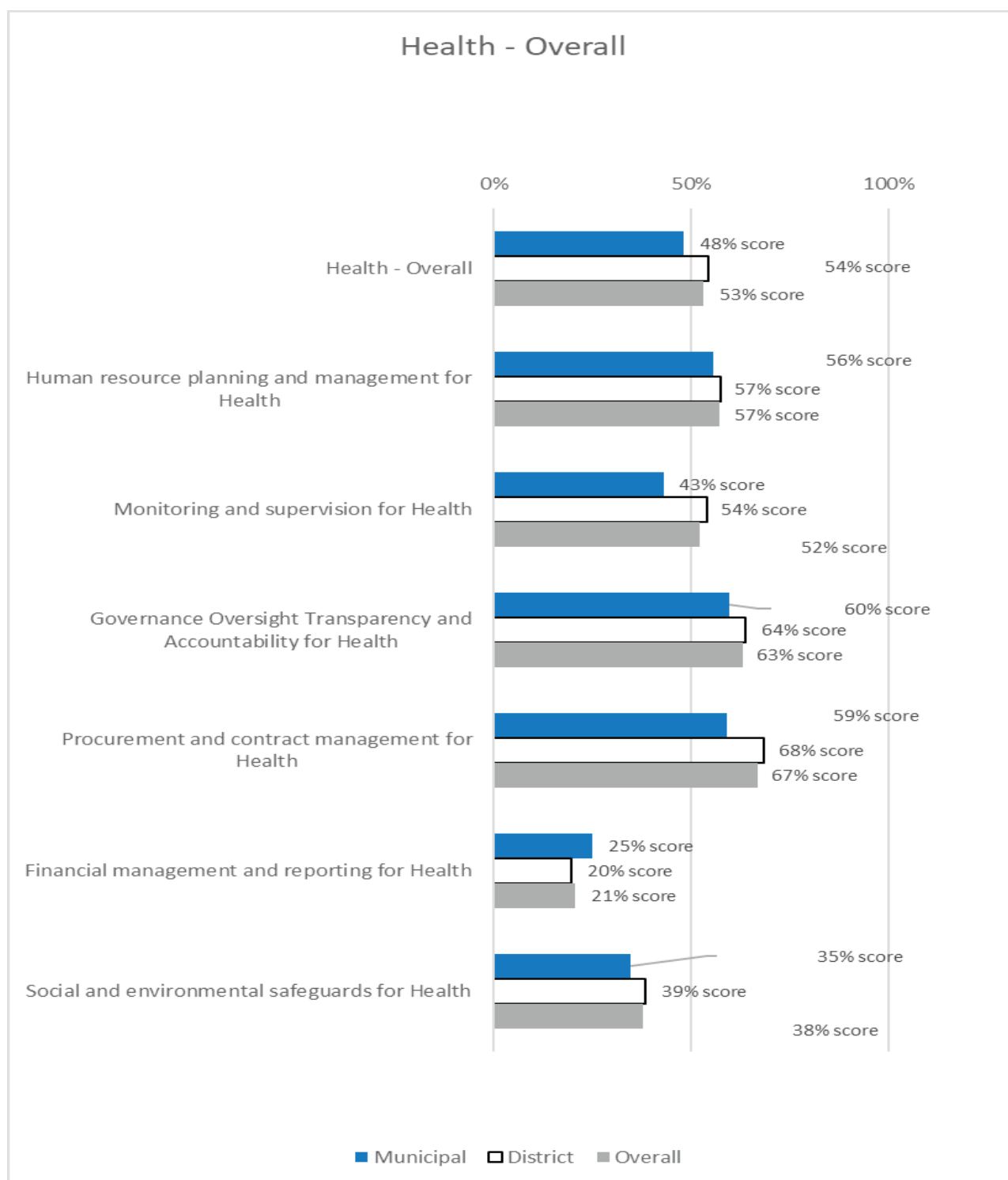
The next table provides an overview of the top-five and five lowest scoring performance indicators. Also refer to Section 8.4 of the main report.

Overview table with the top five and five lowest performing performance indicators in Education.

<b>Top five performing performance indicators</b>	
Evidence that the education sector committee has presented issues that require approval to council	93%
Evidence that LG has budgeted for a head Teacher and minimum 7 teachers per school (or minimum a teacher per class for schools with less than P.7) for the current FY	90%
Evidence that the LG Education department has submitted a recruitment plan to HRM for the current FY to fill positions of teachers	86%
Evidence that council committee responsible for education met and discussed service delivery issues, including inspection, performance assessment results, LG PAC reports, etc. during the previous FY	86%
Evidence that the School Management Committee meet the guidelines on gender composition	80%
<b>Bottom five performing performance indicators</b>	
Evidence that the sector has provided information to the internal audit on the status of the implementation of all audit findings for the previous year	7%
Evidence that the department submitted the annual performance report for previous FY (with all four quarterly reports) to the Planner by mid-July for consolidation	17 %
Financial management and reporting for Education	22%
Evidence that LG Education Department appraised head teachers during previous FY	25%
Evidence that LG has filled the structure of primary teachers with a wage bill provision	30%

### **Core findings in Health**

The next figure shows the performance of LGs in the six thematic areas that were assessed in Health. There was no significant difference between districts and MLGs with the average of 54% and 48% respectively and an overall average score of 53% of the maximum obtainable points (100 points).



Within Health, the strongest thematic areas were procurement (67%) and governance (63%). The weakest areas were financial management and reporting (21%), social environmental safeguards (38%) and monitoring and supervision (52%).

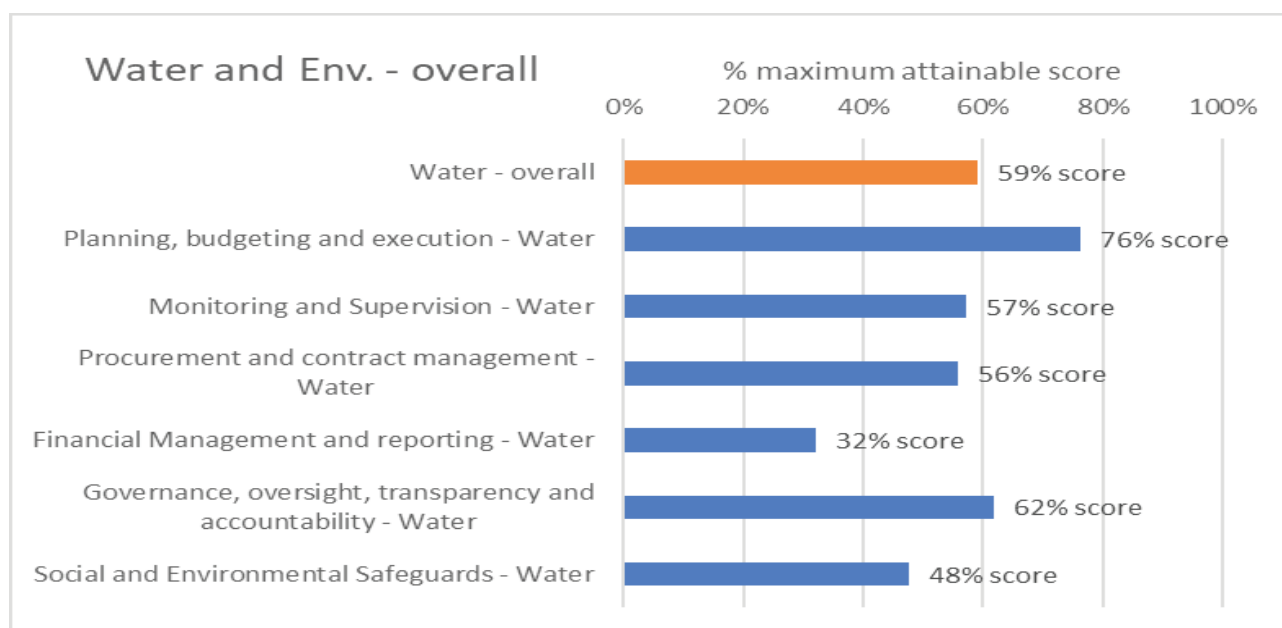
The weakest performance indicators were: actions on internal audit recommendations (7%); supervision of health facilities (26%), and evidence that DHO held meetings with health facility in charges to among others explain guidelines (30%), see the table below with a list of the top five and bottom five performing performance indicators.

Overview table with the top five and bottom five performing performance indicators in Health

<b>Top five performing performance indicators</b>	
Evidence that the health sector committee has presented issues that require approval to Council	91%
Evidence that the council committee responsible for health met and discussed service delivery issues including supervision reports, performance assessment results, LG PAC reports, etc. during the previous FY	87%
Evidence that the DHO (as per contract) certified and recommended suppliers for payment	78%
Evidence that Health Department has submitted a comprehensive recruitment plan/request to HRM for the current FY, covering vacant positions of health workers	77%
Evidence that the Health Unit Management Committee (HUMC) met the gender composition as per guidelines	73%
<b>Bottom five performing performance indicators</b>	
Evidence that the sector has provided information to the internal audit on the status of implementation of all audit findings for the previous FY	7%
Evidence that the department submitted the annual performance report for the previous year (including all four quarterly reports) to the Planner by mid-July for consolidation	12%
Evidence that the LGs has issued guidelines on how to manage sanitation in health facilities including separating facilities for men and women	12 %
Evidence that the health facilities have been supervised by HSD and reports produced	26%
Evidence that the DHO has held meetings with the health facility in-charge and among others explained the guidelines, policies, circulars issued by the national level	30%

### **Core findings in Water**

The next figure shows the performance of LGs in the six thematic areas that were assessed. The LGs averaged 59% of the maximum obtainable points (100).



The strong thematic area in water was planning and budgeting (76% of the maximum obtainable points). The weakest thematic performance areas were financial management and reporting (32%), followed by Social and Environmental Safeguards (48%). In terms of performance indicators, the most challenging areas were: acting on internal audit recommendations (11%), following-up on unacceptable environmental concerns (27%) and timely submission of annual reports to the Planner for consolidation (32%), see the next table for the top five and bottom five performing performance indicators.

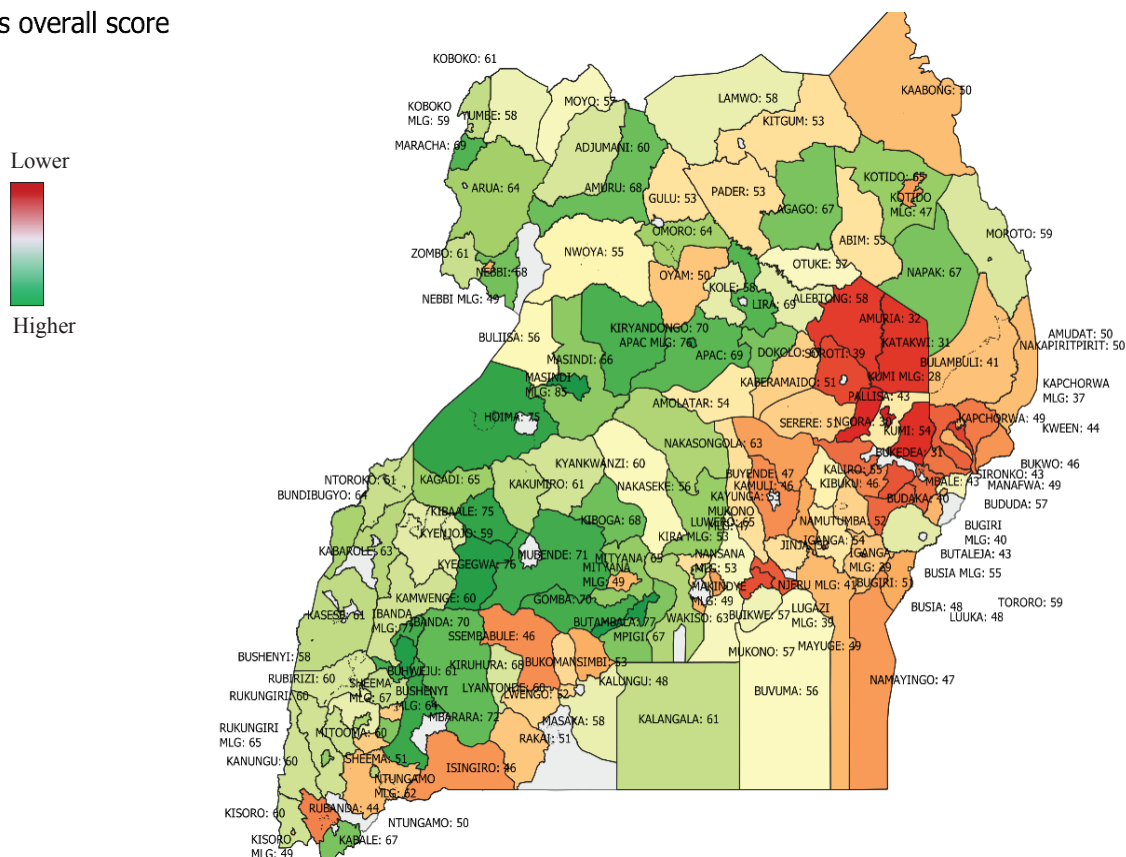
Overview table with the Top five and bottom five performing performance indicators in Water

<b>Top five performing performance indicators</b>	
The DWOs timely (as per contract) certified and recommended suppliers for payment	83%
The CC responsible for water met and discussed SD issues including supervision reports, PA results, LG PAC reports and submissions from the DWSCC etc. during previous FY	83%
LG Water Department has targeted sub-counties with safe water coverage below the district average in the budget for the current FY	77%
LG Water Department has implemented budgeted water projects in the targeted sub-counties with safe water coverage below the district average in the previous FY	76%
If water and sanitation facilities are constructed as per design(s)	75%
<b>Bottom five performing performance indicators</b>	
Evidence that the sector has provided information to the internal audit on the status of implementation of all audit findings for the previous financial year	11%
The department submitted annual performance report for previous FY (including all four quarterly reports) to the Planner by mid-July for consolidation	19%
There has been follow-up support provided in case of unacceptable environmental concerns in the past FY	27%
Financial management and reporting	32 %
The sector has submitted procurement requests to the PDU that cover all investment items in the approved Sector Annual Work Plan and budget on time (by April 30)	36%

## Conclusions on the key findings

For the three **sectors**, the worst performing indicators were in: timely submission of reports; financial reporting; acting on internal audit recommendations; staff performance appraisal; monitoring and inspection; and social and environmental management. It should be noted that districts and MLGs, despite differences in administration structures and formal capacities, did not have a significant difference in performance, except for a few areas such as increase in Own Source Revenue collection, where MLGs were better due to better conditions for urban revenue generation. There is also no marked difference in LG performance across regions in the country as shown in the next map.

LGs overall score



## Summary of the Recommendations

### 1. Process recommendations

- The task force coordinated by the OPM should revise the LG PA Manual before the next annual performance assessment to incorporate lessons learnt from the completed LG PA exercise. The revision will focus on sharpening some of the indicators and refinement of the weights and explanation on a few others. At the same time, the work on the elaboration of indicators on Dimension 3 focusing on service delivery units will proceed for future assessments.
- OPM shall disseminate the LG PA results to LGs including the implications for future FYs. The LG specific assessment results will be accessed online. In addition, a national dissemination and awards event will be organized.



- c) OPM and the task force shall organize LG specific events to: discuss LG specific results, explain the revised LG PA Manual, explain the circular on administrative actions and advise on performance improvement areas and requisite actions to be taken.
- d) All LGs shall follow-up on the weaker performance areas and conduct internal assessments to ensure adequate preparations for the forthcoming assessment.
- e) OPM should contract and conduct the LG PA exercise in time (starting September) following all the prescribed procedures and in line with the budget calendar. This will ensure that the results are used to inform the appointment of Accounting Officers and allocation of development grants for 2019/20.

**2. Immediate Administrative Action based on review of the specific needs identified during the assessment:** The Ministry of Finance, Planning and Economic Development shall issue a circular consolidating all issues for attention/redress by LGs including, among others the weaker core areas identified of urgent attention:

- a) Requirement for timely submission of performance contracts, annual reports and implications of non-compliance. The circular should emphasize the deadlines for departments to submit reports to the Planner for consolidation.
- b) Prioritization of Heads of Departments (HoDs) and other critical positions during recruitment.
- c) Remind Chief Administrative Officers/Town Clerks to appraise HoDs.
- d) Accounting officers ensuring bid documents are prepared by August 30<sup>th</sup>.
- e) Accounting officers ensuring that all infrastructure projects are clearly labeled including details required to enhance transparency.
- f) Requirement for accounting officers to have a Memorandum of Understanding (MoU) with the land-owners, where the LG has no land title.
- g) Designate a Communication/Information Officer to enhance transparency and accountability.

**3. Performance Improvement of LGs:** MDAs under the auspices of the LG Performance Improvement Task Force will use the LG PA results to identify areas of weakness and offer support to LGs. The support will focus on: 1) thematic areas of underperformance and 2) low performing LGs. The performance improvement will be offered through a mix of mutually reinforcing approaches, including regional and district specific performance improvement clinics as well as local government specific hands-on support. The indicative areas for performance improvement, based on a review of the core weaker areas in the assessment, that will be concretized into a Performance Improvement Plan, include:

- a) Planning, budgeting and execution: (i) issue and orient LGs on sector grants, budgeting and implementation guidelines (including issues on social and environmental safeguards) on time; (ii) publicize Indicative Planning Figures (IPFs) for LGs on time; (iii) provide ample support to LGs to use the PBS and minimize changes to the budgeting and reporting systems; (iv) provide guidance and support to LGs to execute the physical planning function; (v) support in the development and use of Statistical Abstracts
- b) Human Resource Planning and Management: (i) staff recruitment and retention e.g. support LGs to submit recruitment plans to fill all HoDs and other prioritized positions especially where there is a wage provision, customized and practical guidance on how to attract and retain staff and MoPS in consultation with the relevant MDAs could consider revisiting the required qualifications for some of the positions in the LG structure. (ii) Staff performance management including: staff deployment, staff performance appraisals; access to payroll etc. (iii) staff retirement: Guidance to staff due for retirement to process requisite documents in time, automatic switchover from salary to pension payroll given

the details of employees are already available and open and publicise the grievance window for redress of anomalies.

- c) Support revenue mobilization: Replicate LGFC type support including supporting LGs to establish local revenue data bases which provide accurate information of tax payers and amounts to be charged and involve political leadership in revenue enhancement efforts.
- d) Procurement and contract management: Support the sector departments to appreciate and perform their roles related to procurement and contract management.
- e) Financial management and reporting: Improve linkages between the sector departments and the planning/PFM functions
- f) Monitoring, inspection and supervision: Strengthen inspection of service delivery units at both schools and health facilities
- g) Governance, oversight, transparency, participation and accountability: ensuring functionality of community oversight and accountability structures – harmonization of guidelines, ensuring proper constitution and induction/training.
- h) Environmental and social safeguards: provision of funding to execute environmental and social safeguards functions and ensuring that Environmental and Social mitigation certification forms are signed by Environment Officer.

LGs should use the grants eligible for capacity building as well as other funding/support sources available to actively develop their performance improvement plans, and follow-up on weak performance areas. They should also prepare themselves adequately for the next Local Government Performance Assessment.

# PART A: INTRODUCTION

This section presents:

- a) The structure of the Synthesis Report
- b) The background and objectives of the LG PA exercise
- c) The LG PA process including: the preparatory activities that were undertaken, the process through which the assessment was conducted, the quality assurance mechanisms, the spot checks, as well as the process of compiling the reports
- d) The section is concluded with the process challenges that were encountered and recommendations to forestall a re-occurrence.

# 1. Background and Overview

## 1.1 Structure of the Synthesis Report

The Synthesis Report is structured into four parts as described below:

**Part A** presents the introduction that describes the background and objectives of the LG PA as well as the process through which the LG PA exercise was conducted. As this is the first assessment under the new system performance assessment, this part is elaborated in details as well.

**Part B** presents the LG PA results for all the areas assessed thus: (i) accountability requirements; (ii) crosscutting performance measures; (iii) education performance measures; (iv) health performance measures; and (v) water performance measures. For each of the assessments, the objectives are outlined, overall results presented; results per thematic area discussed and analysed and main conclusions and recommendations presented.

**Part C** provides the overall conclusions and recommendations.

**Part D** provides the annexes with the league tables for all the areas assessed indicating the LGs overall scores, relative performance and rank as well as an overview of the indicators assessment.

## 1.2 Background to Local Government Performance Assessment

The Constitution of the Republic of Uganda and the LG Act Cap 243 mandates Local Governments (LGs) to deliver a wide range of services to citizens. To perform their mandates, LGs require systems and capacities as well as resources (human, financial etc.). Whereas several efforts have been put in place to assess, support, and finance LGs, the systems, procedures and effectiveness of LGs in local service delivery need to be improved. Government has embarked on reforms to finance LGs to enable them to better deliver the mandated services. Among these is the Intergovernmental Fiscal Transfer Reform that started in FY 2014/15. The Government's Intergovernmental Fiscal Transfers Reform Program focuses on three main objectives. These are:

- a. Restore adequacy in financing of decentralized service delivery;
- b. Ensure equity in allocation of funds to LGs for service delivery; and
- c. Improve the efficiency of LGs in the delivery of services.

Within the intergovernmental fiscal transfer reform process, the LG Performance Assessment (PA) system is aimed at attaining the third objective of the reform: using the fiscal transfer system to provide incentives for improved institutional and service delivery performance of Local Governments.

The LG performance assessment system has three dimensions: 1) divided in: 1a) Budget and 1b) Accountability requirements, 2) cross-cutting and sector functional processes and systems broken down in measures for districts and municipalities (2a) and for sub-counties, town councils and divisions (2b) and 3) service delivery results targeting the service delivery units. This first assessment under the new system covers 1 and 2. The synthesis report presents the findings from the review of accountability requirements and performance measures under 2a, whereas the budget requirements are being reviewed currently by the MDA along the budget preparation process.

### 1.3 Objectives of the LG Performance Assessment

The overall objective of the LG PA system is to promote effective behaviour, systems and procedures of importance for LGs' efficient administration and service delivery. The specific objectives of the LG PA system are to:

- a) Provide incentives and promote good practice in administration, resource management, accountability and service delivery through rewarding and sanctioning good and bad practices respectively.
- b) Contribute to the identification of LG functional capacity gaps and needs to serve as a major input in the performance improvement (institutional development/strengthening) plans and strategies by the LGs as well as Ministries, Departments and Agencies.
- c) Contribute to the general LG monitoring and evaluation (M&E) system. The LG PA process and results will provide: (i) Information to LGs for use in making management decisions that are intended to enhance their performance; and (ii) inputs to other M&E and assessment systems such as the Government Annual Performance Report (GAPR) and various sector/subject specific assessments and M&E systems.

## 2. Assessment Process

### 2.1 Preparation for the LG PA Exercise

The LG PA process was carefully designed and rigorously implemented in a clear and sequenced manner to ensure credible assessment results.

#### **Preparation/orientation of LGs**

The LGs were assessed using the Local Government Performance Assessment Manual (LG PAM<sup>4</sup>). The LG PAM was developed through a consultative process of both Central Government and Local Government Officials by a dedicated Inter-ministerial LG PA Task Force. It was discussed by the Fiscal Decentralisation Technical Committee (FD-TC) and finally approved by the Fiscal Decentralisation Steering Committee (FD-SC).

The LG PA Task Force noted the essentiality of orienting the LGs on the rationale, process, indicators and implications of the local government performance assessment before they are assessed in order for them to be adequately prepared. The LG PA Task Force conducted orientation meetings of LGs on the LG PA Manual/system in July 2017 for the LGs to: internalize the LG PA manual, the rationale behind the assessment process, the scoring, means of verification for the various accountability requirements and performance measures; seek clarification on issues regarding the assessment; understand the implications of the assessment results and have ample time to prepare for the assessment.

One-day orientation sessions were conducted in each of the 162 LG votes that were operational in FY 2017/18, targeting members of Technical Planning Committees (TPC) and Executive Committees. This approach allowed for targeting of both technical staff and political leaders as well as providing an opportunity to address LG specific issues. During the orientation exercise each LG received 30 copies of the manual as reference materials. The LGs were expected to use the LG PAM to conduct mock assessments intended to prepare them for the LGPA. However, some of the LGs did not conduct internal assessments because they were not mandatory for this LG PA exercise. This meant that some of them were not adequately prepared by the time the LG PA was conducted, an issue which will be addressed in future LG PA exercises.

#### **Contracting and training of the LG PA firm**

To ensure capacity, neutrality and sufficient quality from the central level, with support from UK Aid, the LG PA was contracted to Ernst & Young Global Limited in association with EUROPE Ltd. Thereafter the assessors were oriented for three days from January 8 to 10, 2018. The objectives of the orientation were for members to: understand the background and objectives of the LG performance assessment system; internalize the LG PA Indicators and assessment procedures; develop checklists to be used during the collection of data; discuss and agree on data collection arrangements; understand the procedures for compiling the LG specific reports; practice the process of generating LG assessment reports using OPAMS; discuss and agree on the logistical and administrative arrangements. During the training, the printed version of the LGPAM 2017 was distributed to the participants and logins were provided to enable them access to the Online Performance Assessment Management System (OPAMS) to facilitate progressive reporting. Data checklists were also developed for each thematic area to facilitate faster retrieval of pertinent information to verify performance under each indicator.

<sup>4</sup> Refer to the LG PA Manual, June 2017 for an overview of the process that was followed to develop the manual

## **Contracting and training of the LG PA QA firm**

A LG PA QA firm - KPMG Uganda - was contracted, to verify that the LG PA teams had conducted a credible and neutral PA of all LGs, according to the LG PA guidelines. Like the LG PA firm, the QA firm was also oriented.

## **2.2 LG PA Exercise**

### **Team composition and organisation**

The LGPA was conducted by 11 sub-teams; each comprised of 7 assessors each with an area of specialisation corresponding to the thematic/sector areas to be assessed. Each assessor had clear responsibilities. The work of each of the 11 sub-teams was coordinated by a Sub-Team Leader (STL). The 3 sub-teams within each region (only 2 sub-teams in the Central region) were headed by a Cluster Team Leader (CTL).

### **National level data collection**

The team obtained and reviewed different documents submitted by the LGs to the National MDAs prior to the field visits to assess compliance to accountability requirements and some of the performance measures. The sector Specialists visited the Office of the Internal Auditor General of the MoFPED; the Office of the Auditor General (OAG); Ministry of Lands Housing and Urban Development (MoLHUD); Ministry of Public Service (MoPS); Ministry of Education and Sports (MoES) including the Directorate of Education Standards (DES); Ministry of Health (MoH) and Ministry of Water and Environment (MoWE).

### **LG level data collection:**

Two days were allocated to the process of data collection in each LG being assessed inclusive of the report compilation and uploading it onto the OPAMS. The process involved a courtesy call to the District Chair/Mayor, the Resident District Commissioner (RDC), followed by an introductory/entry meeting with the Technical Planning Committee (TPC). The meeting was used to introduce the Assessment Team (AT) and present an overview of the assessment process, data requirements, timelines, and to seek cooperation and participation of all the key LG staff in the exercise. This meeting also presented the LG officials with an opportunity to seek any clarifications on both the process and the documentation requirements or any other issues they wished to have clarified. It was also an early opportunity for the AT to present requests for information to enable them sample projects for field checks.

After the introductory meeting, the assessment team split into their respective thematic areas and conducted the assessment in strict adherence to the LGPAM. This entailed review of documents and site visits as necessary to obtain unequivocal evidence on the specific assessment indicator.

During the afternoon of the 2<sup>nd</sup> day in each LG, the AT held a wrap-up/debriefing meeting with the TPC of the LG to give them feedback on the assessment (not including the results). The teams presented the highlights including; description of the performance assessment for each area (overall trends not results), challenges encountered during the assessment process as well as complimenting the LG team on areas they had excelled in. The AT gave the LG team an opportunity to provide feedback on their performance as assessors and raise any other comment/observation or questions pertaining to the assessment thus demystifying the exercise.

## **Compilation of LG-specific reports**

Data compilation and the production of assessment reports was progressively undertaken concurrently with the data collection. At the close of each fieldwork day, the assessors held a review meeting to appraise each other on the status of data collection, identify information gaps and plan on how to collaborate to ensure all data required was accessed on the final day of the LG assessment. This was followed by data entry into the OPAMS system in the evening. The CTLs continuously moved among their supervised sub-teams and visited them at least four times each, to ensure that the assessment was conducted in strict adherence to the LGPAM and to provide both technical and logistical back stopping support. When the assessors completed uploading of their assessments to the OPAMS, the CTLs provided QA by reviewing all reports before submitting them as complete. The Home office provided support through a dedicated project manager at EUROPE Ltd who was in regular contact with DFID, OPM and ODI-BSI.

## **Compilation of Synthesis Report**

EY Global and EUROPE Limited carried out the reporting by use of OPAMS so that the Synthesis Report could be generated within the timeframe established in the Inception report.

### **2.3 LG PA Spot Checks**

As part of the overall QA of the process, the LG PA Task Force conducted comprehensive spot checks of the LG PA exercise in 51 LGs selected from each of the 11 sub-clusters in the Northern, Eastern, Western and Central Regions of the country, comprising 46 DLGs and 5 Municipal Local Governments.

## **Team composition and organisation**

The spot checks were organised in sub-teams. Each sub-team comprised three LG PA TF members out of whom a team leader was designated to coordinate and ensure effective execution of the exercise. Each of the four Clusters was supported by an ODI-BSI Consultant.

## **The spot-check process (timing, duration and process)**

The LG PA TF spot checks took place from 16<sup>th</sup> January to 15<sup>th</sup> February 2018. Prior to the start of the spot checks, the LGPA TF held a preparatory meeting to develop a checklist for data collection and agree on the logistical arrangements for fieldwork. At each LG, the LG PA TF started with a meeting at the office of the Chief Administration Officer/Town Clerk to introduce themselves and the purpose of the exercise. The LG PA TF then checked the visitors' books to ascertain whether the assessors had registered their visits in the LG. This was followed by interviews with HODs to get in-depth insights into the following aspects: i) evidence of sampling and field visits by the LGPA team; ii) adherence to the LGPA procedures as set out in the LGPAM - proof that they checked for evidence and; iii) the working style of the LGPA teams (whether they were firm, used check lists and properly coordinated the exercise). The LG PA TF attended selected introductory and exit meetings and visited some of the sampled facilities in health, education and water sectors to validate the findings of the LGPA teams.

## **Compilation of LG specific spot check reports**

At the end of the spot checks, each of the LG PA TF teams prepared LG specific spot check reports detailing findings on the following issues:

- Presence of the LGPA team in the LG with the required team members
- LGPA team's compliance with the duration of the LGPA
- Evidence of sampling and field visits by the LGPA team
- Evidence of compliance with assessment procedures
- Evidence that the working style of the LGPA team was efficient (firm, use of check lists, coordination etc.)
- Weaknesses observed in local government



- Responsiveness of the LG to the assessment exercise e.g.: availability of staff, documents and preparedness
- Overall comments on the LGPA (Specific concerns on performance measures, LG feedback on the LGPA and how it can be improved)
- Conclusions and recommendations

### **Compilation of LG PA Spot Check Synthesis Report**

Eleven sub-teams submitted their reports to the LG PA Secretariat for consolidation into the LG PA Spot check synthesis report.

In general, the LG PA TF spot checks documented that the overall process for the LGPA was well established and implemented. All the seven specialists assigned to each of the 11 sub-teams were available and reported to the LGs on the scheduled dates in the sampled LGs. In addition, the ATs complied with the two days of the assignment. However, the team that assessed sub-cluster 10 conducted the assessment in one of the LGs on a day different from the scheduled date.

The majority of CAOs and HODs felt that the ATs executed the assignment professionally; they were accommodative, friendly and knowledgeable on government systems. They suggested that OPM should maintain the system and procedures of ATs with similar experience and skills for future LGPAs.

The spot checks indicated that the LGs appreciated the choice of performance measures and felt that most of these are comprehensive and clear. They were optimistic that the LG PA would contribute to the identification of areas of support, which would eventually lead to improved LG performance.

Overall, majority of the LG staff were physically available for the LGPA although most of the documents required as means of verification were not easily accessible due to poor documentation, filing and insufficient preparation by LGs prior to the LG PA exercise.

## **2.4 LG PA Quality Assurance Process**

### **Team composition and organisation**

To ensure high quality and neutral performance assessment results, a comprehensive system of quality assurance was introduced from the start of the new LG PA system. In addition to the above-mentioned system of internal quality assurance (QA) by the contracted LGPA Company, and the comprehensive spot-checks by the LG PA Task Force, an independent company was contracted to conduct quality assurance of the LG PA results. It was ensured that the QA team had the same composition and team members as the LGPA teams and; the QA exercise had an internal system of quality enhancement before uploading the results on OPAMS.

### **Sampling of LGs for QA**

The QA exercise was conducted in 10 LGs sampled to represent various regions, clusters and types of LGs in the LG-PA. The QA team conducted the assessment without knowing the results from the LG PA team/firm. This was to encourage learning from the process for future improvement of the overall system<sup>5</sup> and to ensure complete independence in the results.

It was ensured that the sampling: i) selected LGs from each LG PA sub-team; ii) excluded LGs where the LG PA spot checks were conducted; iii) covered at least 2 Municipal LGs; iv) had a mix of relatively new and old LGs, v) covered LGs with DP Programmes e.g. at least one district receiving GAPP support; and vi) covered at least one LG hosting refugees.

<sup>5</sup> The intention is that the indicators will be so clear that two independent teams will arrive at the same result when going out for field assessments.

### **National level data collection**

The QA process lasted 3-4 weeks. It kicked off with training of the QA teams by the LG PA Task Force members, and then proceeded with data collection at the central government level. Backstopping support to the QA team was provided by the LG PA Task Force supported by ODI-BSI Consultants.

### **LG level data collection**

The LG level data collection generally proceeded as per planned schedule with two days of interactions in each LG. However, some LGs felt that they should only be fully available for the original LGPA; hence they were not 100 % available for the QA intervention.

### **Compilation of LG specific reports**

The QA team also applied the OPAMS to produce detailed LG PA reports and justification for each finding.

### **Comparison of LG PA and QA reports**

The LG PA Task Force compared the results from the LG PA and QA teams in a systematic manner to identify variations and issues for clarification. Some of these concerned: variations in sampling of service delivery facilities (in the first LGs until this was communicated to the QA team), variations in interpretation of the LG PAM, e.g. regarding scoring of the new LGs, variation in availability of data, but also in the judgement of performance based on the documents received.

Based on this, a list of issues was prepared by the LG PA Task Force, which were then discussed during the LG PA TF retreat of March 12-14, 2018. During this retreat, reasons for variations in results were clarified and agreement on final results reached to ensure harmonised and reconciled results. Based on this the LG PA team reviewed some of the initial findings and ensured standardised scoring on the few areas where revision was required.

## **2.5 Process of compiling the National Synthesis Report**

The process of compiling the final national LG PA synthesis report benefitted from a wide range of inputs. First, all results from the national LGPA and QA were uploaded on the OPAMs with clear identification of the authors. The contracted company EY/Europe Limited produced a field-based synthesis report, which was supplemented by findings and observations by the Quality Assurance team and the LG PA TF spot checks.

The LG PA Task Force and its Secretariat prepared a list of deviations between the LGPA team and QA field results, which were then presented, discussed and addressed during the retreat of March 12-14, 2018. During this meeting, agreements were reached to reconcile the few areas where there were gaps in justification(s) on some indicators and some differences in interpretation of some indicators, leading to differences in specific results between the AT and QA teams. The LG PA Task force made technical decisions and justifications presented below, subject to review by the Fiscal Decentralisation Technical Committee (FD TC) and approval by the Fiscal Decentralisation Steering Committee (FD SC).

## 2.6 Key Decisions made by the LG PA Task Force

**Scoring for the new Local Governments that became effective in FY 2017/18<sup>6</sup>:** It was agreed that, whereas 6 LGs that started operating in FY 2017/18<sup>6</sup> were assessed, their results will not be applied for allocation of funds, but rather used as baseline. Grant allocations for the affected LGs should therefore derive from: (i) the basic allocation formulae and (ii) performance component based on average scores of the overall APA results.

**Sampling of facilities between the LG PA team and the QA team differs for the first districts reviewed:** Where discrepancies in results of the assessment and QA firm arose on account of two teams having sampled different facilities (where sampling was required per LG PA manual), it was agreed to discuss the results with the two teams, clarify areas of discrepancy to arrive at an agreeable final result. This was done during the workshop, and based on this, the APA team updated the report.

**Differences in results based on review of documents:** Where discrepancies in results of the assessment firm and QA firm arose on account of the two teams having reviewed different documents (referring to the same indicators) at LGs as presented to them, it was agreed that it is important that differences are ironed out, and that the results are based on sufficient documentation of evidence, leading to a few up-dates of the original results.

**Issue on timing and handling of grievances by LGs:** Whereas the LG PA manual provides for a period of 7 days for LGs to launch grievances to the LG PA TF following receipt of results, it was agreed to postpone this facility to next LG PA. This is due to the time constraints which have arisen on account of the delayed start of the LG PA process, and with the argument that results have been checked and undergone several rounds of QA.

**Issue on incorporation of results of USMID – 18 Municipal LGs<sup>7</sup>:** USMID results will be delayed till June 2018, given that procurement of the firm to undertake the assessment has been delayed.

**Applicability of QA findings and recommendations adopted by the LGPA TF:** The agreed QA findings and recommendations adopted by the LG PA Task force apply not only to the 10 LGs sampled for QA but to all other LGs, and this has been the basis of the final results.

## 2.7 Review and approval of the assessment results

**Fiscal Decentralisation Technical Committee (FD-TC):** The technical approval of the LG PA results, including handling of grievances is the responsibility of the Fiscal Decentralisation Technical Committee (FD TC). Prior to this, the Local Government Performance Assessment Task Force (LG PA TF) received and reviewed the assessment reports from both the LG PA and Quality Assurance (QA) teams and made recommendations to the FD TC to guide them on the approval process.

<sup>6</sup> Rukiga, Butebo, Bunyangabo, Pakwach, Kyotera and Namisindwa

<sup>7</sup> USMID MLGs are: Arua; Gulu; Lira; Kitgum; Soroti; Tororo; Moroto; Mbale; Jinja; Kamuli; Masaka; Entebbe; Mubende; Kabale; Mbarara; Fort Portal; Hoima and Kasese.

**Fiscal Decentralisation Steering Committee (FD-SC):** The Fiscal Decentralisation Technical Committee reviewed and provided recommendations on the final results of the LG Performance Assessment to the Fiscal Decentralisation Steering Committee (FD SC) comprised of the core Permanent Secretaries concerned with the performance-based grant system (OPM, MoPS, MoFPED, MoLG, MoLHUD; MoWE, MoH, MoES) and the Secretary of the Local Government Finance Commission. The Fiscal Decentralisation Steering Committee will consider the results and present them to the political leadership of the respective ministries for buy-in and guidance.

## 2.8 Use of the Assessment results (Next steps)

**The results of the assessment will have important implications on among others:**

- a) Informing the Appointment of LG Accounting Officers: Given the delays in the finalisation of the LG PA exercise, the results were not used to inform the appointment of LG Accounting Officers for FY 2018/19. However, the results were used to establish a baseline and further warn the Accounting Officers that compliance to accountability requirements will be a major input into their appointment for FY 2019/20.
- b) The allocation of development grants: The results of the LG PA will not be used during the allocation of development grants for 2018/19 because they were finalised after the final IPFs were issued to LGs. In order to be used to allocate grants for 2019/20 the LG PA will be conducted timely in order to fit into the budget cycle and the LGs have already been notified on the same.
- c) Informing the development of Performance Improvement Plan: The development of Performance Improvement Plans (PIP) will commence in May 2018. The PIP will provide a comprehensive set of actions to address the identified gaps and support the LGs to prepare for the forthcoming LG PA exercises.
- d) Informing the Government Annual Performance Report (GAPR): The results of the LG PA will be captured in the GAPR, issues requiring policy actions discerned and discussed with the concerned MDAs and LGs representatives.
- e) Inform the refinement of the LG PA Manual including process and indicators: Lessons learnt from the LG PA will inform the refinement of the next version of LG PA Manual focusing on both the process and indicators.
- f) Dissemination of the LG PA results to LGs: A national stakeholders' workshop will be held in June 2018 to: (i) disseminate the LG PA results; (ii) launch the revised LG PA Manual, announce the process, timelines as well as the implications for the forthcoming LG PA exercise; and (iii) announce measures for supporting performance improvement of LGs.

# PART B PRESENTATION OF LG PA RESULTS

The LG PA 2017/18 covered five assessment areas, namely:

- a) Accountability Requirements;
- b) Crosscutting Performance Measures;
- c) Education Performance measures;
- d) Health Performance Measures;
- e) Water Performance Measures.

This section presents the findings on:

- a) Accountability Requirements;
- b) Performance measures
  - o Overall performance assessment results
  - o Crosscutting Performance Measures;
  - o Education Performance measures;
  - o Health Performance Measures;
  - o Water Performance Measures.

Each section covers:

- a) Introduction providing the areas assessed and purpose;
- b) Overall performance assessment results;
- c) Performance assessment result per thematic area

## 3 Accountability Requirements

### 3.1 Introduction to Accountability Requirements

As part of the LGPA, the compliance with the accountability requirements was assessed to inform, together with additional information from the MoLG, the appointment of LG Accounting Officers for the FY 2018/19.

Six indicators were assessed, namely:

1. The LG has submitted an annual performance contract of the forthcoming year (2017/18) by June 30<sup>th</sup> (2017) on the basis of the Public Finance Management and Accountability Act (PFMA) and LG Budget guidelines for the coming financial year (2017/18);
2. The LG has submitted a Budget that includes a Procurement Plan for the forthcoming FY (2017/18);
- 3a. The LG has submitted the annual performance report for the previous FY (2016/17) by 31 July 2017;
- 3b. The LG has submitted the four quarterly budget performance reports for the previous FY (2016/17) before the 31st of July 2017;
4. The LG has provided information to the Permanent Secretary (PS)/ST on the status of implementation of the Internal Auditor General or Auditor General findings for the previous FY (2016/17) by April 30; 2017
5. The audit opinion of the LG Financial Statement (issued in January 2018) is not “adverse” or “disclaimer”.

Each of the six indicators had a binary score only: compliance or non-compliance and in principle all the six (6) requirements have to be complied with to adhere.

### 3.2 Overall Performance of LGs on Accountability Requirements

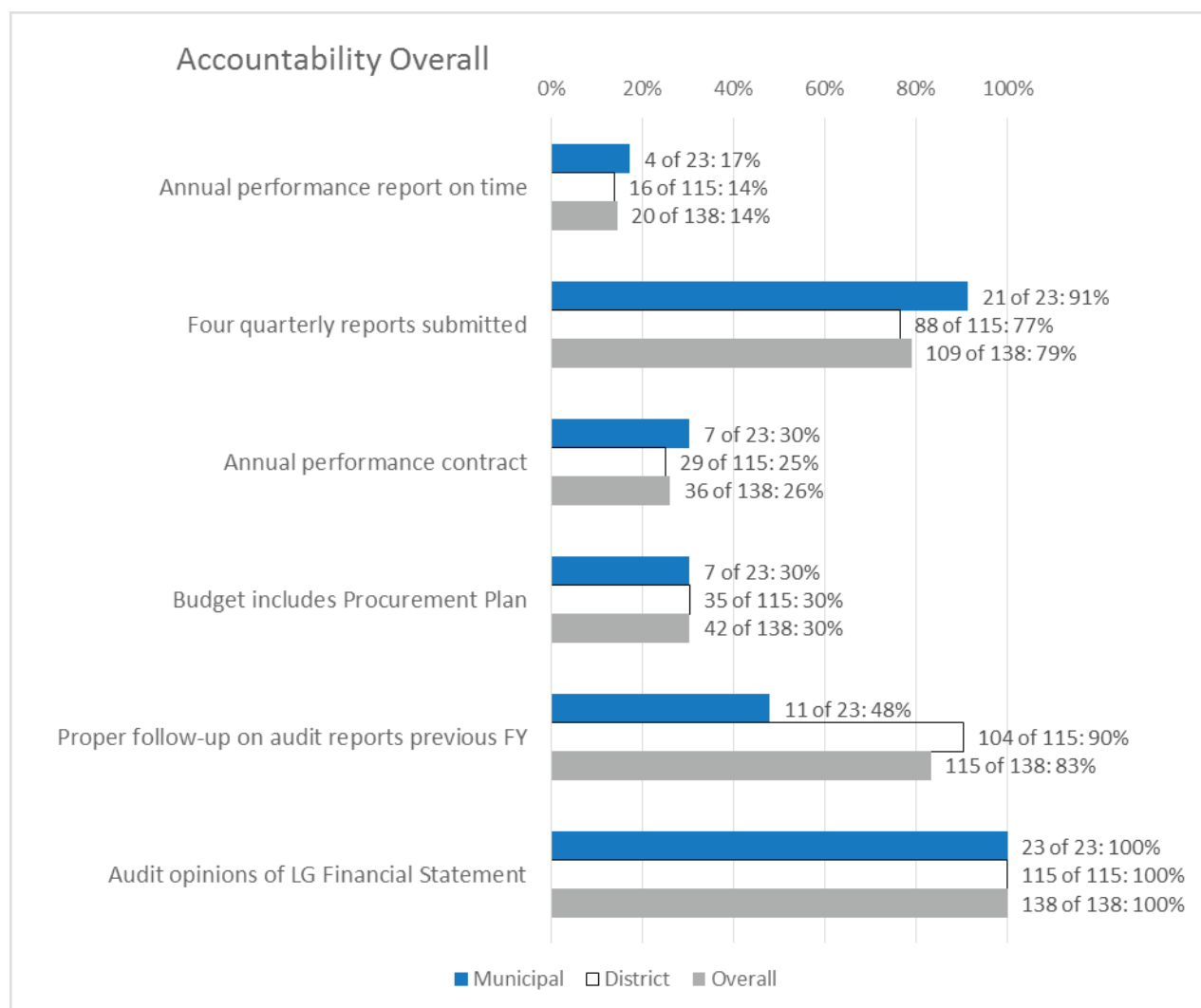
The compliance varies greatly across the six requirements. All LGs complied with the requirement on audit opinion as none of the LGs had an adverse audit opinion for FY 2016/17. The majority of LGs - 129 out of 138 representing 93% - had an unqualified (clean) audit opinion and 7% of the LGs had a qualified opinion. Out of the 138 LGs, 115 - representing 83% - had followed up and provided response to all audit issues raised during FY 2016/17. In addition the majority of LGs - 109 of the 138 translating into 79% - submitted budgets that included procurement plans.

However, only 27% (37 out of 138) of the LGs submitted Annual performance contracts by 30<sup>th</sup> June, 2017 as required. Similarly, 15% of the LGs (21 out of 138) submitted Annual performance reports before 31 July 2017 as required. Many of the other LGs (71 LGs) submitted the performance contracts and reports within a month of the deadline. 42 LGs of the 138 (translating into 30%) had submitted all the four quarterly reports for 2016/17 to MoFPED by July 31, 2017. The LGs that complied with all the six (6) accountability requirements are: Adjumani, Busia, Dokolo, Ibanda, Lira, Mitooma, Tororo districts and Ntungamo MLG.

The next figures show the compliance of all the LGs to the accountability requirements. The number of accountability requirements complied with by each LG is indicated on each bar.

Figure 1 presents the compliance with the accountability requirements by all local governments.

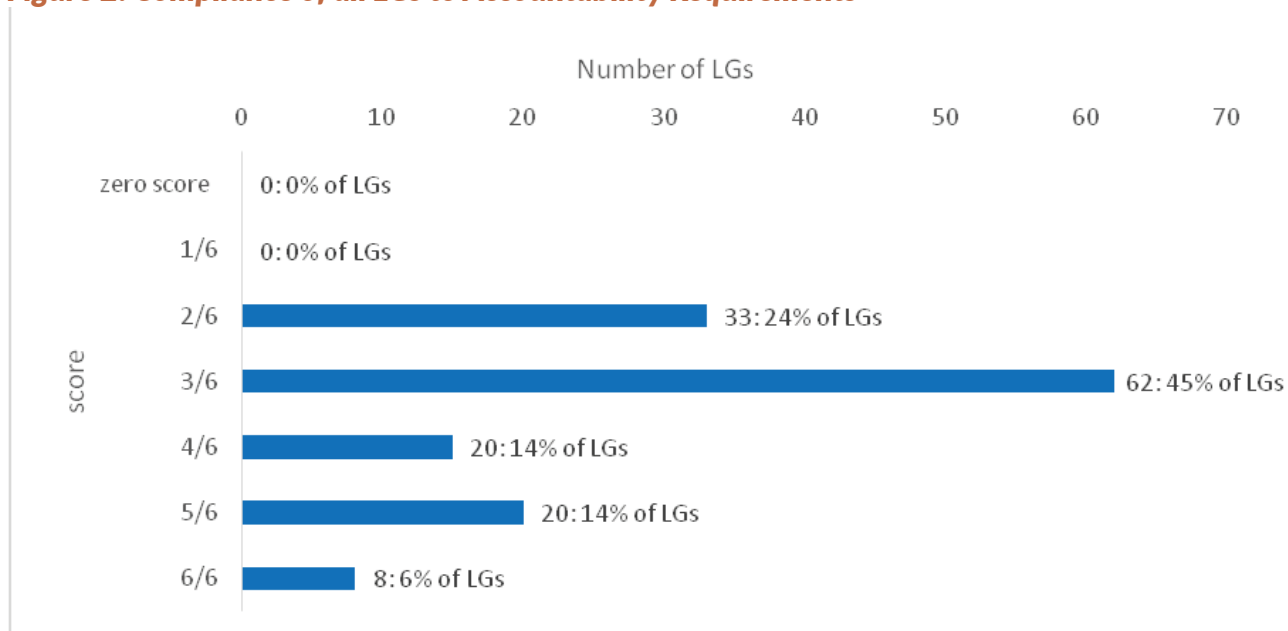
**Figure 1: Status of Compliance to Accountability Requirements by all LGs**



The six set of pillars show the average compliance rate for each requirement, e.g. 14 % for submission of annual performance report on time.

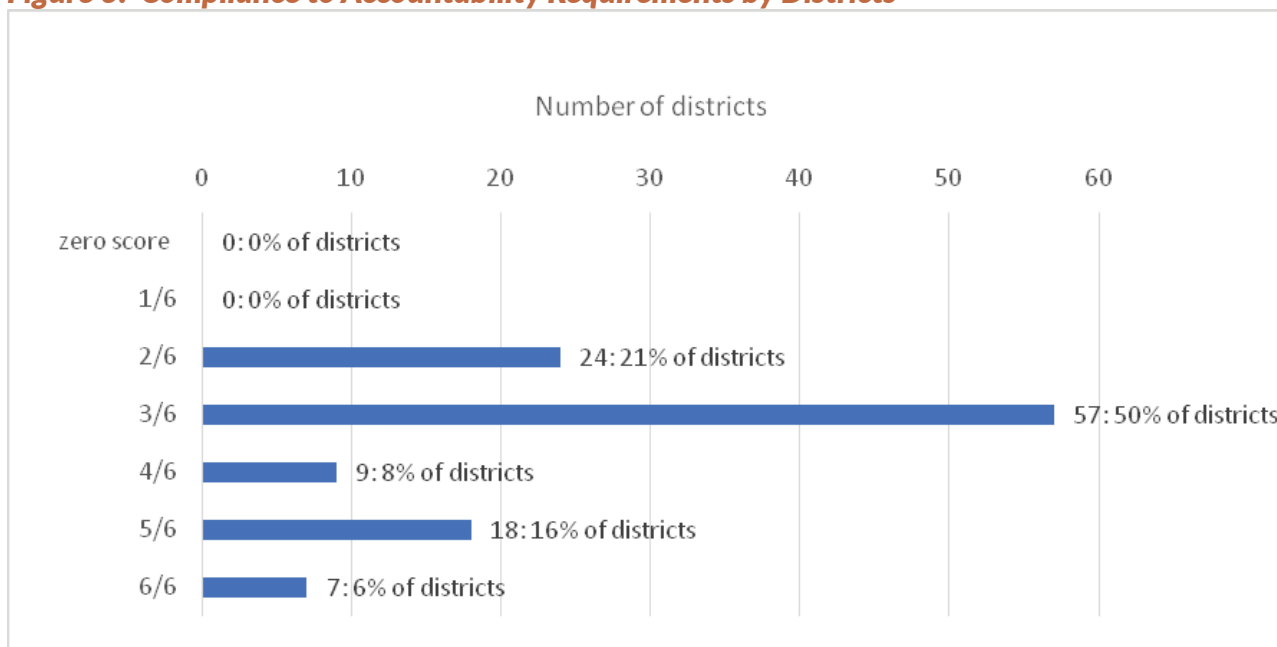
Only 8 of the 138 LGs (6%) complied with all 6 accountability requirements. They are Adjumani, Busia, Dokolo, Ibanda, Lira, Mitooma, Tororo districts and Ntungamo MLG. 62 LGs out of 138 representing 45% complied with 3 out of the 6 accountability requirements. The worst performing LGs 33 (24%) complied with only 2 out of the 6 accountability requirements.

The following table provides further information on number of LGs complying with the six accountability requirements.

**Figure 2: Compliance of all LGs to Accountability Requirements**

N= 138 LGs. The table shows that 6 % complied with all 6 requirements, and that the lowest level of compliance was compliance with two of the six requirements (33 out of 138 LGs or 24 %), etc.

Figure 3 below shows the compliance status to accountability requirements by district local governments.

**Figure 3: Compliance to Accountability Requirements by Districts**

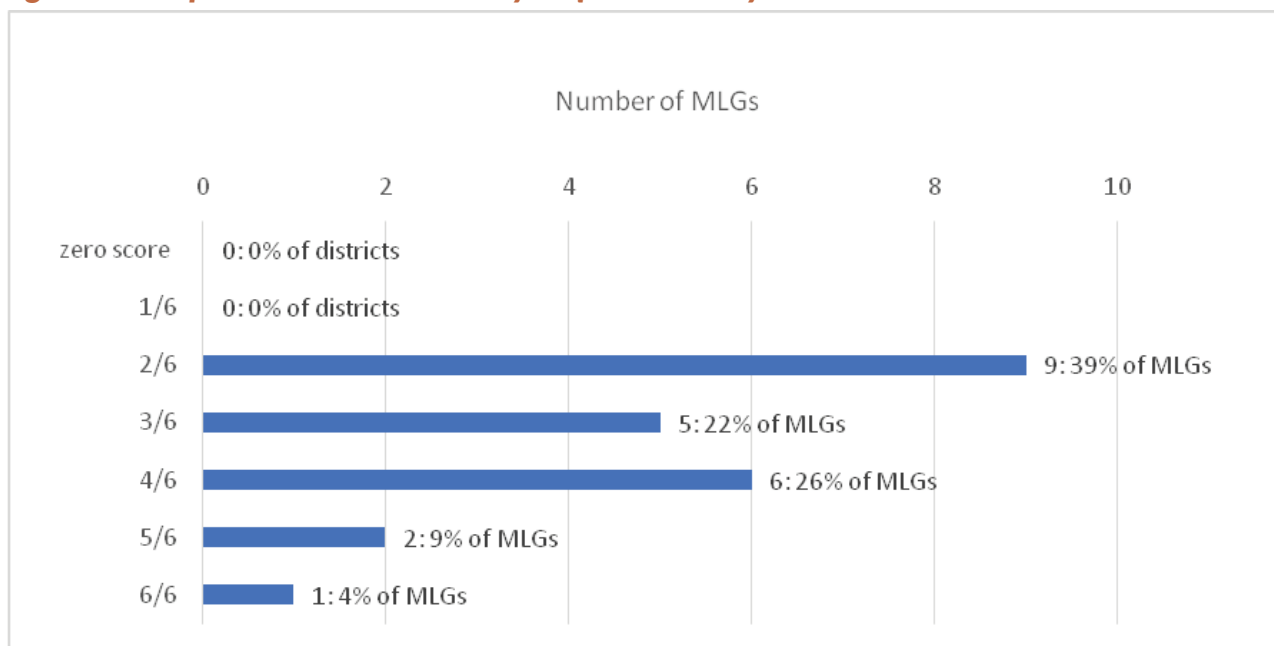
N=115 Districts

Only 7 (6%) of districts complied with all the six accountability requirements. 57 districts (50%) complied with 3 of the 6 requirements and 24 (21%) complied with 2 of the 6 requirements.



Figure 4 below presents the compliance status to accountability requirements by Municipal Local Governments (MLGs).

**Figure 4: Compliance to Accountability Requirements by MLGs**



N=23 Municipal local governments

Only 1 MLG (Ntungamo MLG) complied with all the six accountability requirements. Two out of 23 (9%) complied with five out of six requirements, 6 (26%) complied with 4 out of six requirements; 5 (22%) complied with 3 out of six requirements and 9 MLGs (39%) complied with 2 of the 6 requirements.

### 3.3 Best and worst LGs regarding Compliance to Accountability Requirements

Table 1 and 2 present the lists of best and worst LGs regarding compliance with the accountability requirements.

Table 1 Best LGs on Compliance to Accountability Requirements

<b>List of LGs who complied with all 6 accountability requirements</b>
Adjumani District
Busia District
Dokolo District
Ibanda District
Lira District
Mitooma District
Tororo District
Ntungamo Municipal LG

Table 2 Worst LGs on Compliance to Accountability Requirements

<b>List of LGs which complied with 2 out of 6 Accountability requirements</b>
Abim District
Apac District
Apac Municipal Council
Budaka District
Bugiri District
Bugiri Municipal Council
Buliisa District
Bundibugyo District
Butambala District
Gomba District
Iganga District
Iganga Municipal Council
Jinja District
Kaabong District
Kakumiro District
Kaliro District
Kira Municipal Council
Kisoro District
Kisoro Municipal Council
Kotido District
Kumi Municipal Council
Kyenjojo District
Lugazi Municipal Council
Makindye-Ssabagabo Municipal Council
Masindi District
Moroto District
Moyo District
Mukono District
Namayingo District
Ngora District
Ntoroko District
Rubanda District
Sheema Municipal Council

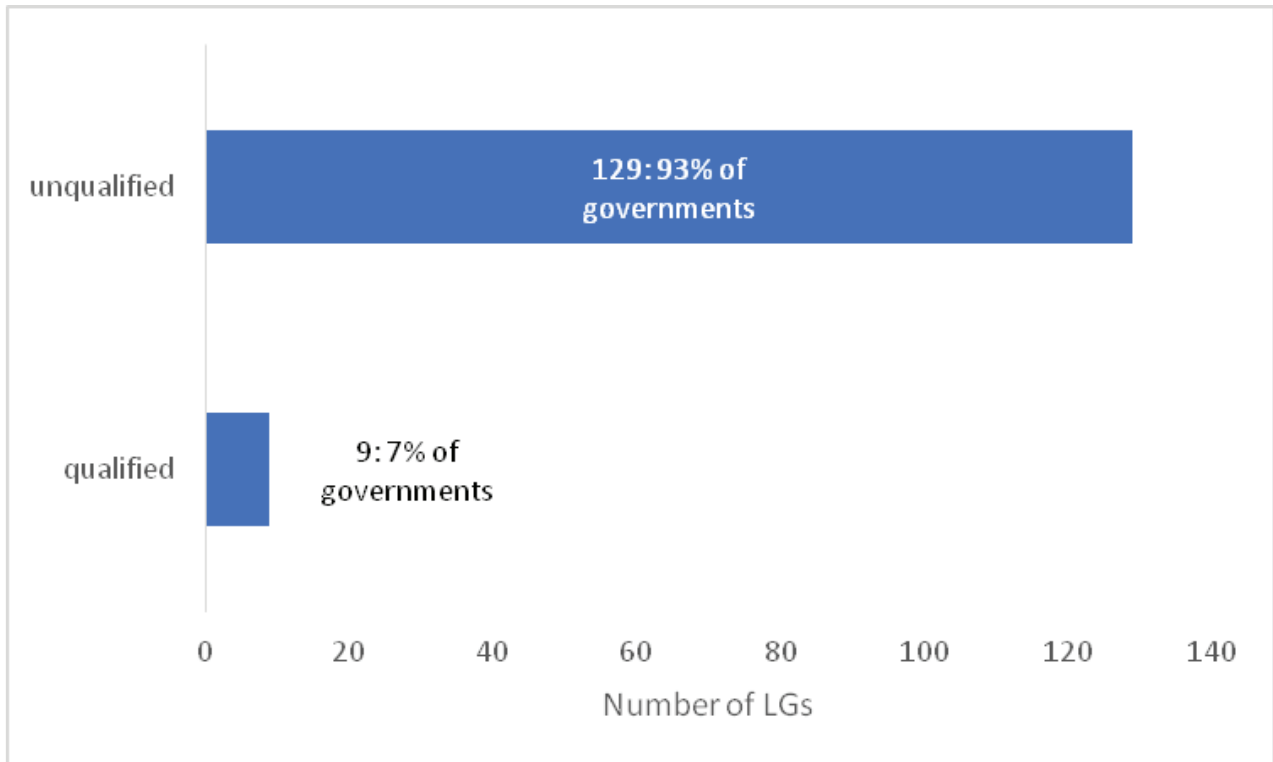
### 3.4 Compliance Status per Accountability Requirement

#### 3.4.1 Audit Opinion of LG Financial Statements

100 % of the LGs complied with this accountability requirement. None of the LGs received an adverse or disclaimer Audit Opinion. The majority of LGs 129 out of 138 LGs (93%) received unqualified audit opinion. 9 (7%) LGs received qualified opinions.

Figure 5 presents the compliance status on Audit opinion of financial statements.

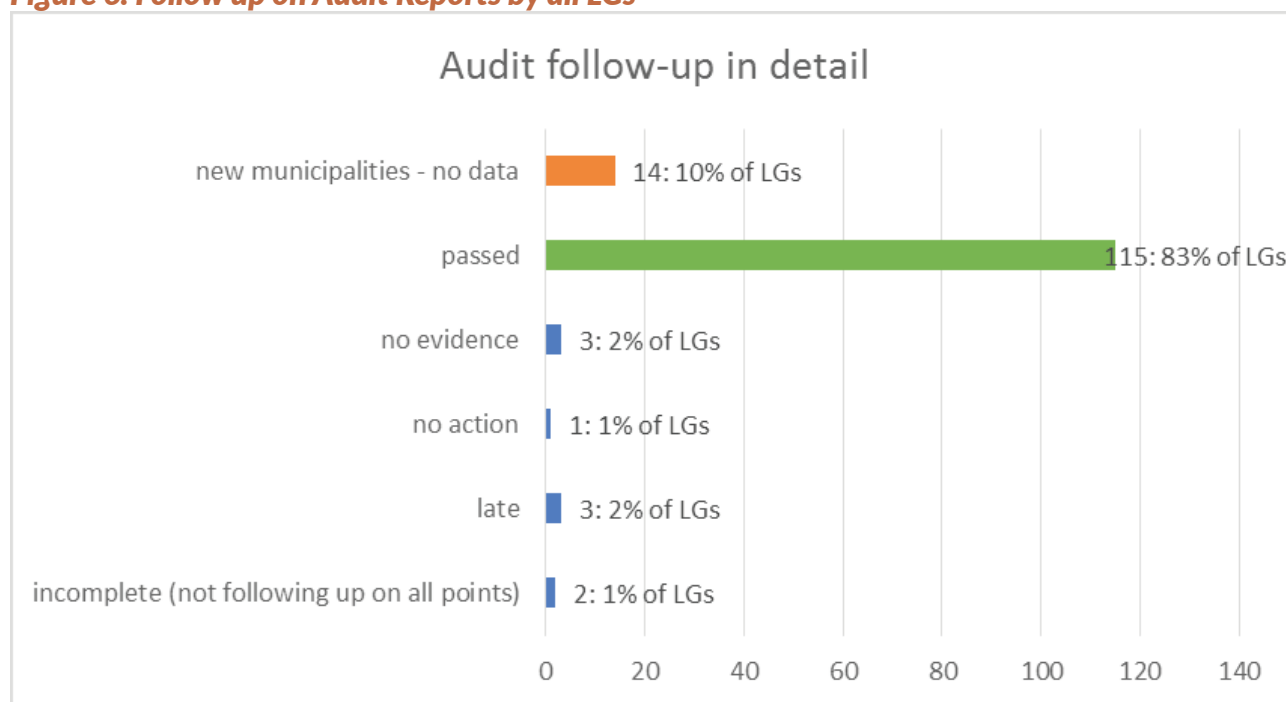
**Figure 5: Compliance to Audit Opinion of LG Financial Statements by all LGs**



N=138 Local governments

#### 3.4.2 Proper follow-up on Audit Reports for FY 2016/17

115 of 138 (83%) LGs followed-up and provided response to all audit issues raised, hence complied with the accountability requirement. Figure 6 presents the compliance status on follow up of Audit Reports for FY 2016/17.

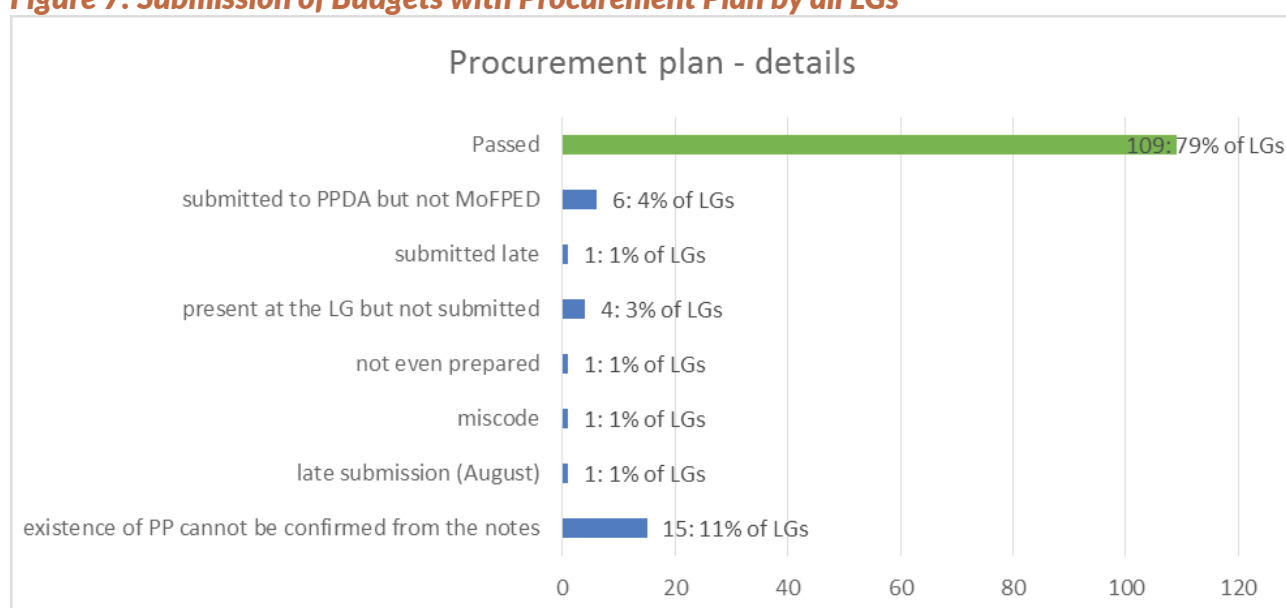
**Figure 6: Follow up on Audit Reports by all LGs**

N=138

Note: Please note that some of the municipalities were established recently, and therefore had no audit reports to follow/up.

### 3.4.3 Budget includes a Procurement Plan

The majority of LGs - 109 of the 138 translating into 79% - submitted budgets that included procurement plans as per the accountability requirement, and as depicted in Figure 7. It appears that most of non-compliant LGs had prepared the plan, but not submitted or not submitted on time.

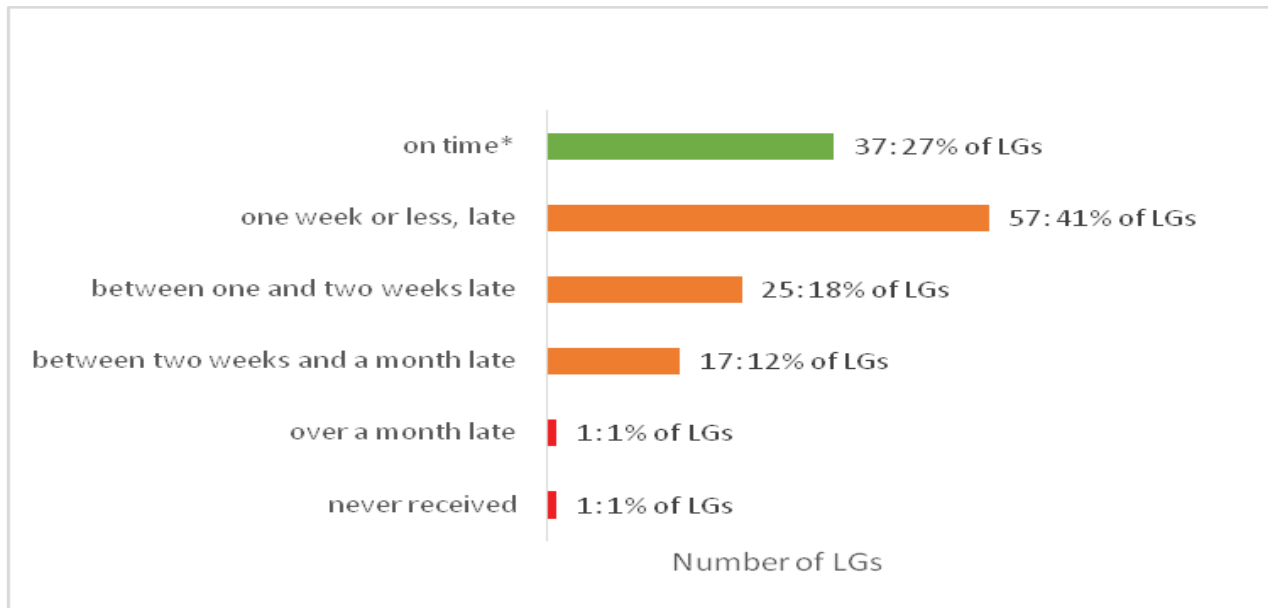
**Figure 7: Submission of Budgets with Procurement Plan by all LGs**

N=138 Local Governments.

### 3.4.4 Annual Performance Contract submitted on time

Submission of annual performance contracts on time is a major challenge. Only thirty-seven out of 138 LGs (27%) submitted the annual performance contracts to MOFPED on time (by June 30, 2017). Fifty-seven out of 138 LGs (41%) submitted the annual performance contracts to MOFPED one week or less late. 25 LGs (18%) submitted the annual performance contracts to MOFPED between one and two weeks late and 17 LGs (12%) submitted the annual performance contracts to MOFPED between two weeks and a month late. Figure 8 presents the compliance status to submission of performance contracts by all local governments.

**Figure 8: Submission of Annual Performance Contract by all LGs**

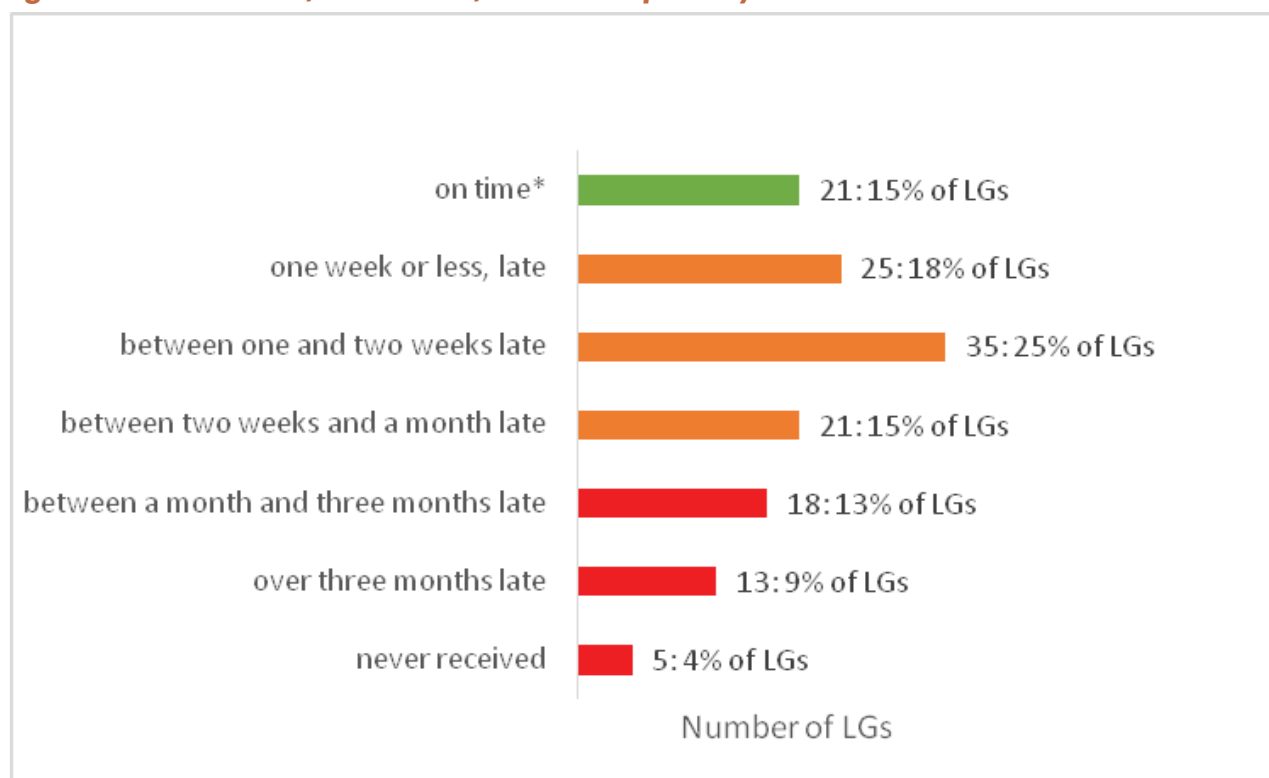


N=138 Local governments. \*The date was collected primarily as MoFPED recorded receipt. One of the coded dates was in fact recorded as sent by the LG on time, so it has been counted as 'on time' here. The other 36 reports were received by MoFPED prior to 31<sup>st</sup> July.

### 3.4.5 Annual performance Report submitted on time

Only 21 LGs (15%) submitted the annual performance reports on time (before 31<sup>st</sup> July 2017). Twenty five out of 138 LGs (18%) submitted a week or less late. 35 LGs (25%) submitted between one and two weeks late and 21 LGs (15%) submitted between two weeks and a month late. Figure 9 presents the compliance status with submission of annual performance reports by all local governments.

**Figure 9: Submission of Annual Performance Reports by all LGs**

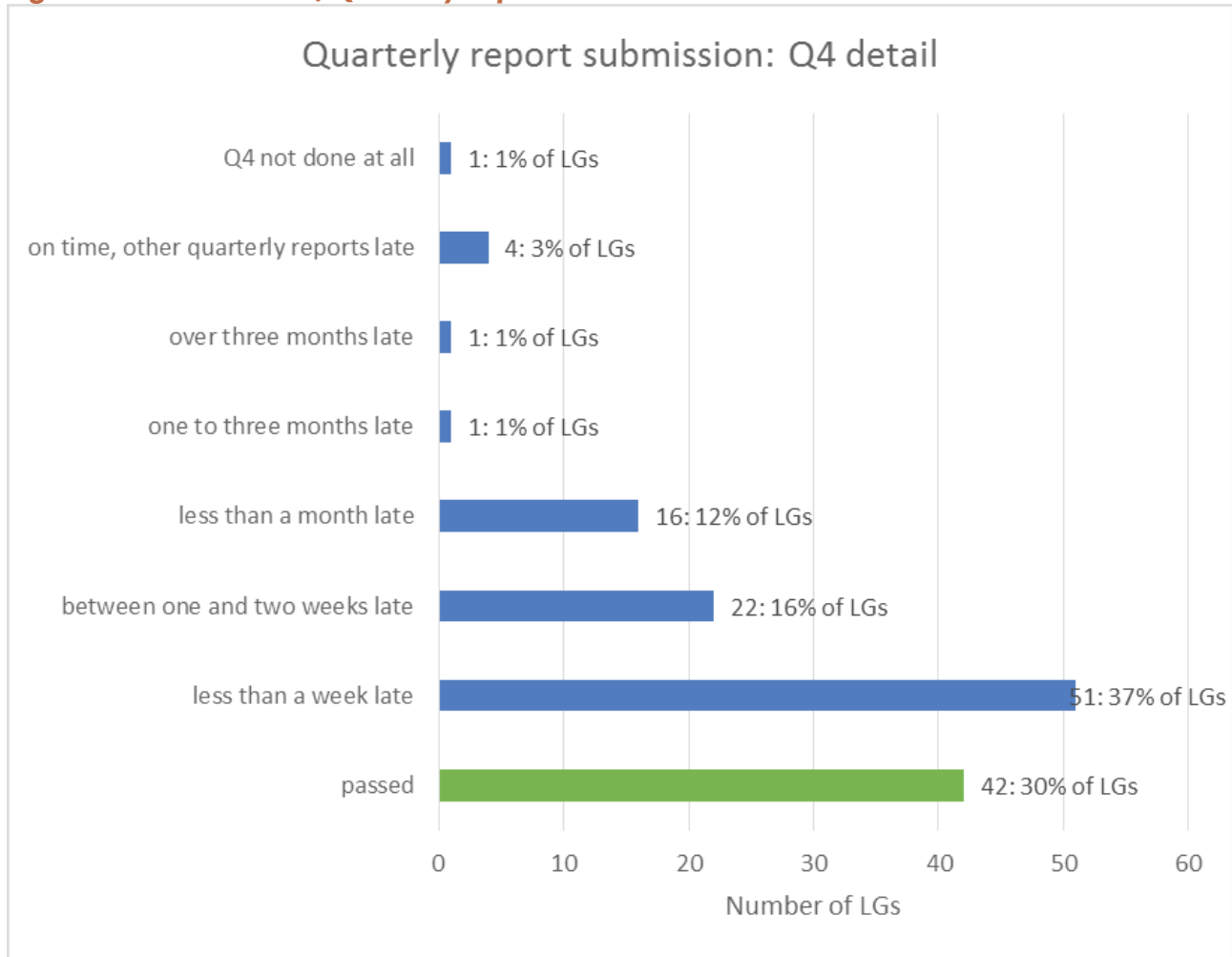


N=138 Local governments

### 3.4.6 Four Quarterly reports submitted

Forty-two LGs of the 138 (translating into 30%) had submitted all the four quarterly reports for 2016/17 to MoFPED by July 31, 2017, and complied, as depicted in Figure 10. However, another 43 % submitted either 1 or 2 weeks late, and only 1 % did not submit at all, hence the timeliness of these submissions is the major challenge.

**Figure 10: Submission of Quarterly Reports**



N=138 Local governments

### 3.5 Compliance to Accountability Requirements by LGs

There are no major differences in compliance to accountability requirements: between districts and municipalities; as well as across geographical areas of the country.

This is depicted in map/figure 11 showing compliance to accountability requirements by all 115 districts and map/figure 12 showing compliance to accountability requirements by 23 municipal local governments.

The maps show that good and poor performance can happen across the country.

**Figure 11: Compliance to Accountability Requirements by Districts**

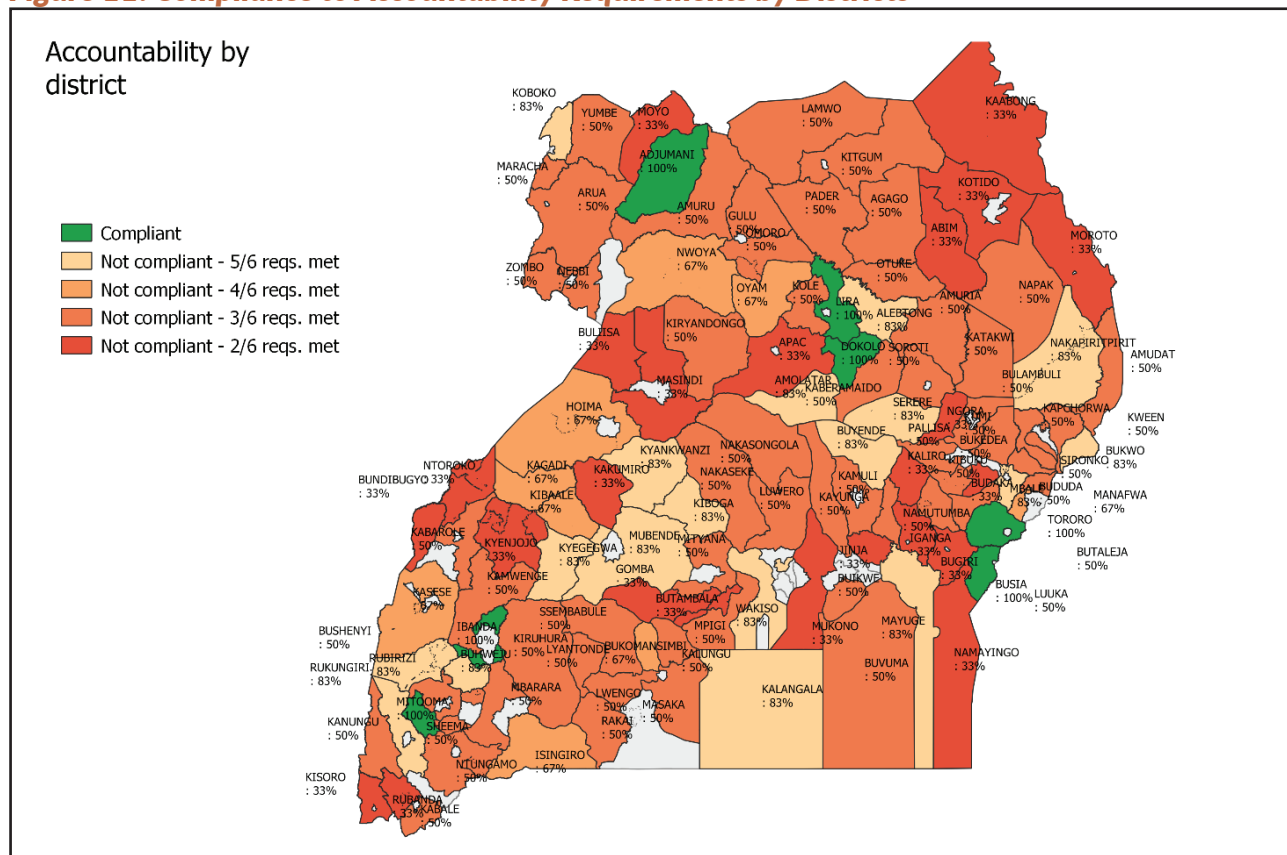
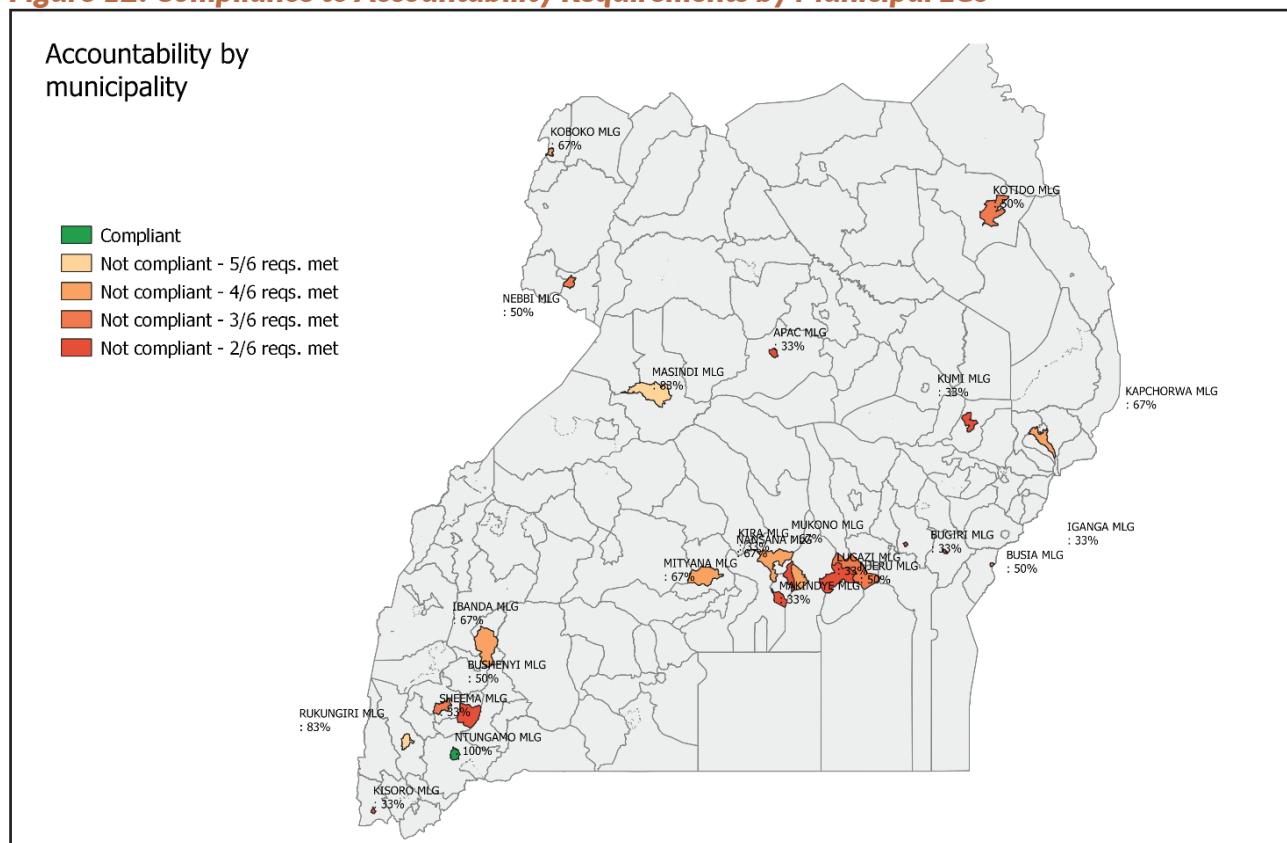


Figure 12 shows compliance to accountability requirements by municipal local governments.

**Figure 12: Compliance to Accountability Requirements by Municipal LGs**





# 4 Crosscutting Performance Measures

## 4.1 Introduction to Crosscutting Performance Measures

The cross-cutting performance measures consist of seven thematic areas:

- A. Planning, budgeting and execution,
- B. Human Resources Management,
- C. Revenue mobilization,
- D. Procurement and contract management,
- E. Financial Management,
- F. Governance, oversight, transparency and accountability,
- G. Social and environmental safeguards

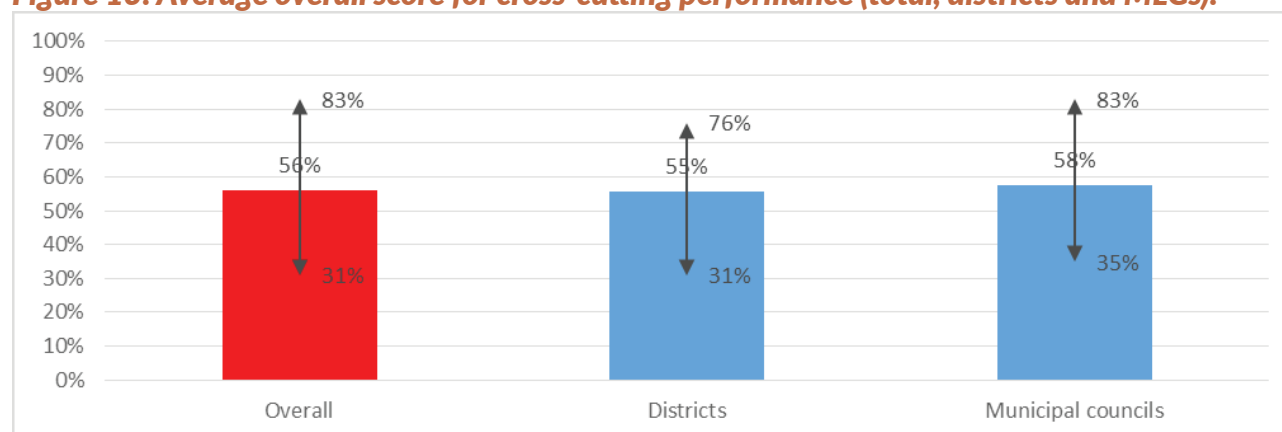
A total of 26 performance measures were reviewed including the sub-indicators in some of these measures.

## 4.2 Overall Results of Crosscutting Performance Measures

### 4.2.1 Crosscutting Performance for District and MLGs

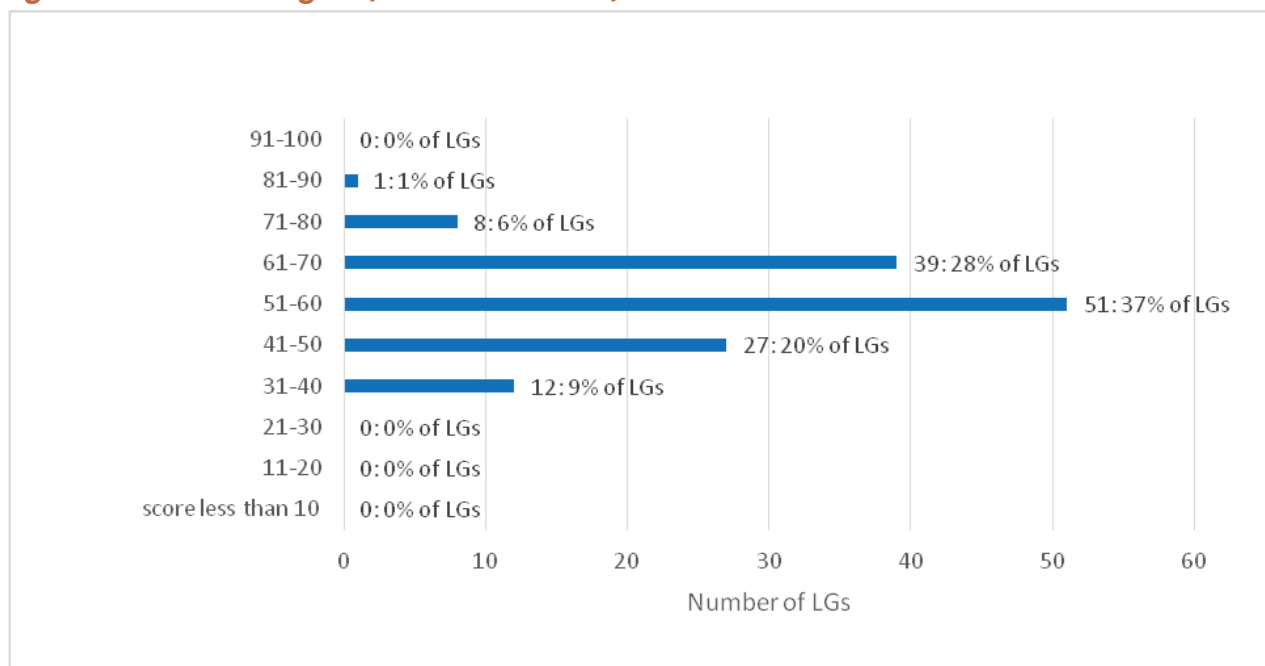
Overall average performance was 56% (i.e. the average performance score was 56 points out of the maximum obtainable level of 100 points). The average overall performance for districts and MLGs was 55% and 58% respectively. Figure 13 presents the average overall cross-cutting performance score for all LGs and the differences between districts and MCs.

**Figure 13: Average overall score for cross-cutting performance (total, districts and MLGs).**



Source: Uganda Local Government Performance Assessment 2018. N= 138

The distribution of scores is fairly normal with 77% of the LGs staying within 13% above or below the average score. The variation in scores was from 31% (lowest) to highest (83%). Figure 14 presents the results on cross cutting performance measures and number of all LGs within various scoring ranges.

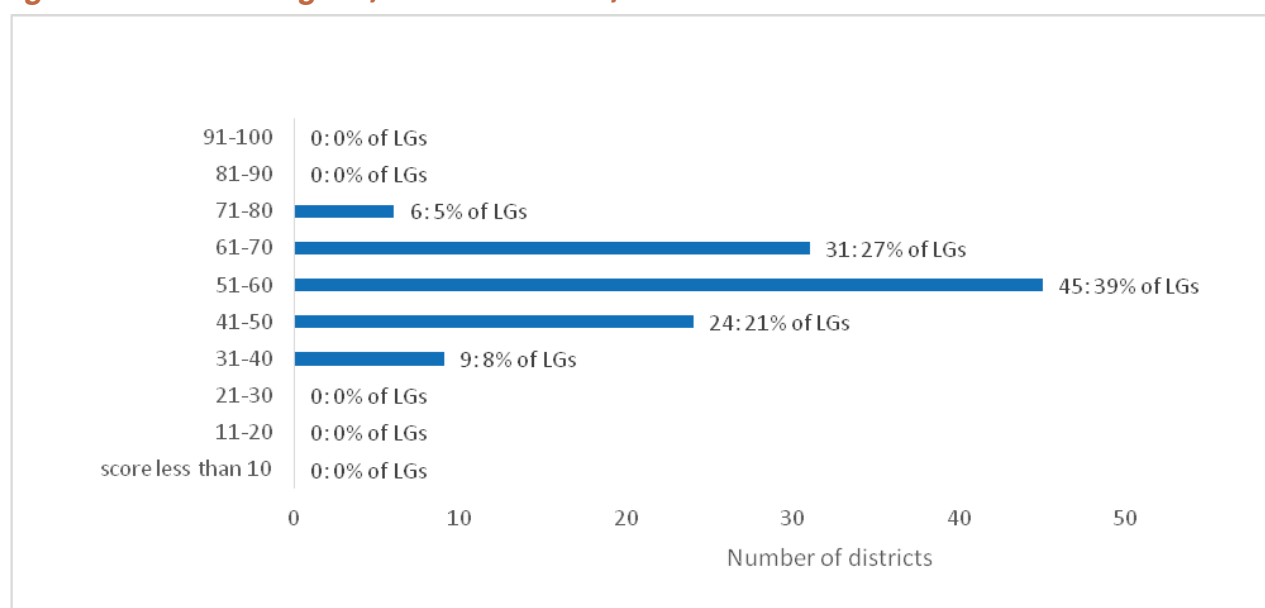
**Figure 14: Crosscutting Performance Results for all LGs**

N= 138 Local governments

The results show that only 1 LG scored more than 80% or 80 points out of 100 maximum points. 51 local governments (37%) scored between 51 and 60 points and 39 (27+12) LGs (or 29%) scored below 50 points. The variation between districts and MLGs is minor as seen below.

#### 4.2.2 Crosscutting Performance for Districts

None of the Districts scored above 80% and only 6 LGs (5%) scored between 71 and 80. 45 out of 115 LGs (39%) scored between 51 and 60. 24 LGs (21%) scored between 41-50 with 9 or 8 % below. Figure 15 presents the cross cutting performance scores for districts.

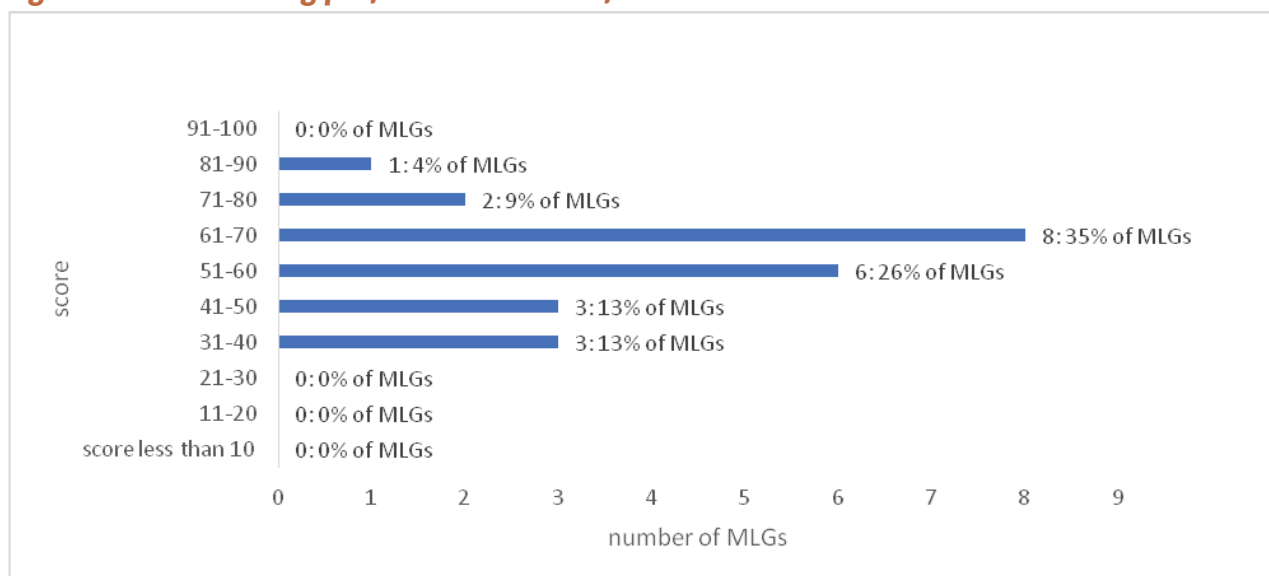
**Figure 15: Crosscutting Performance Results for Districts**

N=115 Districts

### 4.2.3 Crosscutting Performance for MLGs

Only one MLG (Masindi MLG) scored above 80%. Eight (35%) municipal local governments scored between 61-70 points. Twelve (12) MLGs (6+3+3 MLGs) translating into 52% of MLGs scored below 51 points. Figure 16 presents the cross cutting performance scores for municipal local governments.

**Figure 16: Crosscutting performance results for MLGs**



N=23 MLGs

### 4.2.4 Ranking of LGs performance in crosscutting performance measures

Table 3 presents the 10 LGs with the highest and lowest crosscutting performance scores.

**Table 3 Ten (10) LGs with the Highest and Lowest Crosscutting Performance Scores**

Lowest scores			Highest scores		
Rank	Name	Score	Rank	Name	Score
All governments					
138	Katakwi District	31	1	Masindi Municipal Council	83
137	Kibuku District	32	2	Sheema Municipal Council	80
136	Busia Municipal Council	35	3	Omoro District	76
135	Bukedea District	36	4	Luwero District	75
134	Kamwenge District	37	5	Butambala District	74
133	Kumi Municipal Council	38	5=	Wakiso District	74
133=	Kapchorwa District	38	7	Ibanda Municipal Council	73
133	Iganga District	38	7=	Mbarara District	73
130	Namayingo District	39	9	Rubiziri District	71
130=	Iganga Municipal Council	39	10	Gomba District	70

Lowest scores			Highest scores		
Rank	Name	Score	Rank	Name	Score
<b>Municipal Local Governments</b>					
23	Busia Municipal Council	35	1	Masindi Municipal Council	83
22	Kumi Municipal Council	38	2	Sheema Municipal Council	80
21	Iganga Municipal Council	39	3	Ibanda Municipal Council	73
20	Kapchorwa Municipal Council	44	4	Ntungamo Municipal Council	70
19	Makindye-Ssabagabo MLG	46	5	Koboko Municipal Council	68
18	Nebbi Municipal Council	49	6	Apac Municipal Council	67
17	Bugiri Municipal Council	51	7	Rukungiri Municipal Council	66
16	Lugazi Municipal Council	51	8	Nansana Municipal Council	65
15	Kira Municipal Council	52	9	Kisoro Municipal Council	63
14	Kotido Municipal Council	52	10	Bushenyi- Ishaka MLG	62
<b>Districts</b>					
115	Katakwi District	31	1	Omoro District	76
114	Kibuku District	32	2	Luwero District	75
113	Bukedea District	36	3	Butambala District	74
112	Kamwenge District	37	3=	Wakiso District	74
111	Iganga District	38	5	Mbarara District	73
111=	Kapchorwa District	38	6	Rubiziri District	71
109	Namayingo District	39	7	Gomba District	70
108	Amuria District	40	7=	Rukungiri District	70
108=	Kakumiro District	40	9	Kiruhura District	69
106	Kaabong District	41	9=	Mubende District	69

## 4.3 Results per Crosscutting Performance Measure

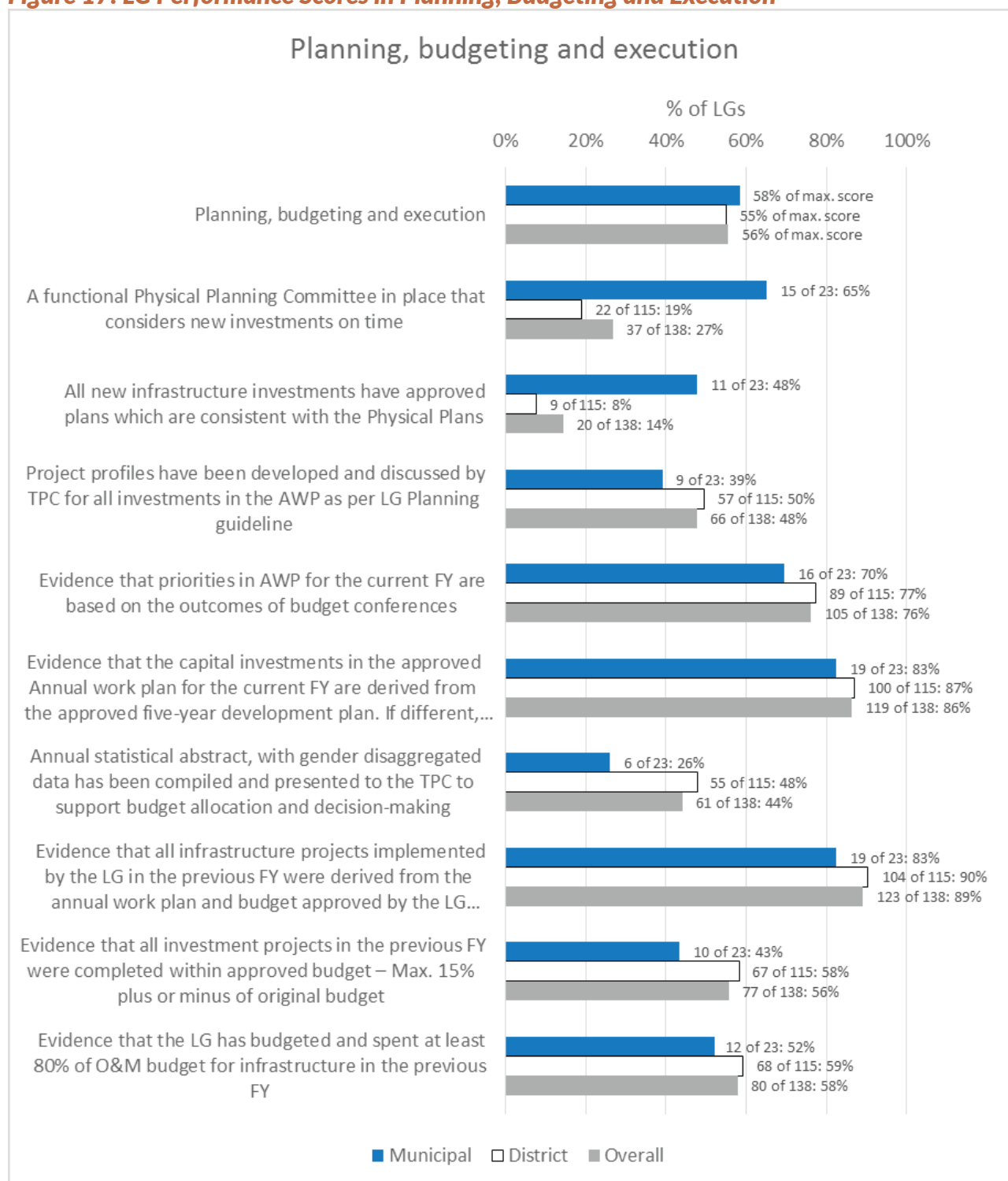
The table below shows the best and the worst performing performance measures within the cross-cutting performance assessment. The following sections provide more information on each of the 7 performance areas.

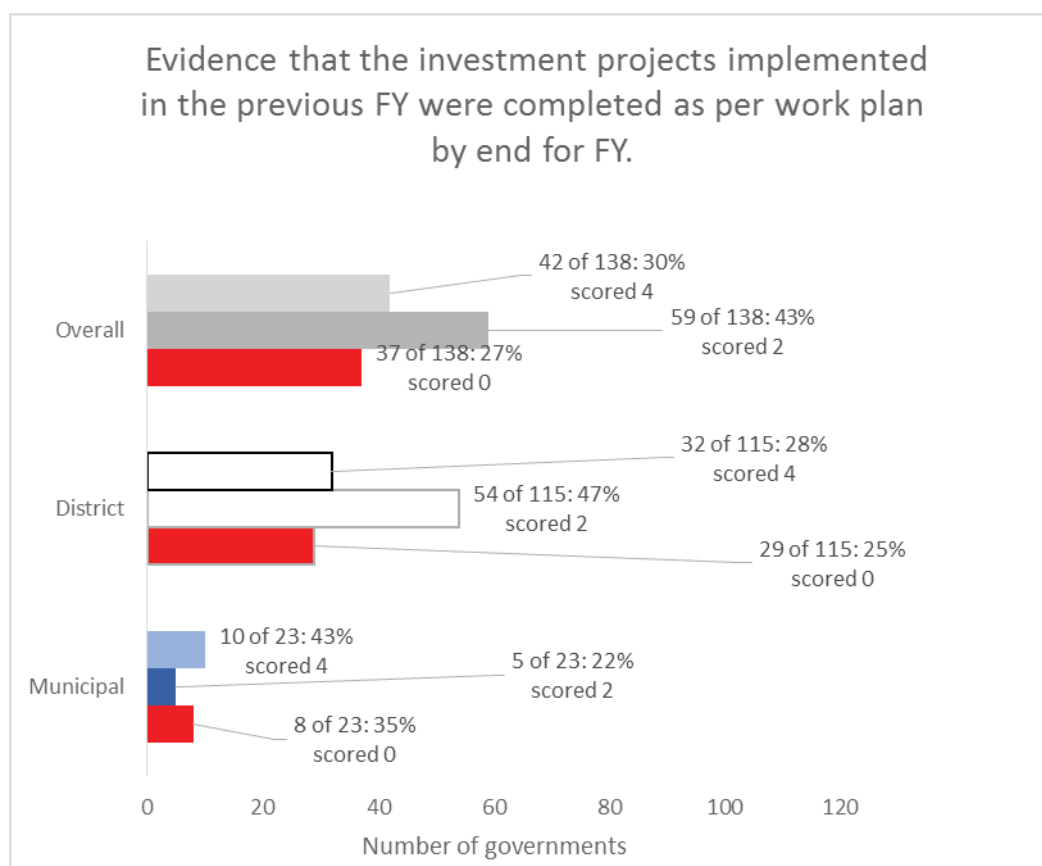
*Overview table of the top 5 and bottom 5 performing performance indicators for Cross-Cutting*

<b>Top five performing performance indicators</b>	
Evidence that TEC produced and submitted reports to the contracts committee for the previous FY	98%
For previous FY, evidence that the LG had adhered with procurement thresholds	96%
Evidence that the Council meets and discusses service delivery related issues including TPC reports, monitoring reports, performance assessment results and LG PAC reports	94%
Evidence that 100 % of staff submitted for disciplinary actions have been considered	91%
Evidence that 100 % of staff submitted for recruitment have been considered	90%
<b>Lowest five performing performance indicators</b>	
Evidence that the LG has filled all HoDs substantially	2 %
Evidence that 100 % of the staff recruited during the previous FY have accessed the salary payroll not later than two months after appointment	9%
Evidence that all works projects for the current FY are clearly labelled (site board) indicating the name of the project, contract value, the contractor, source of funding and expected duration	7 %
A functional physical planning committee in place that considers new investments on time	14 %
Evidence that all projects are implemented on land where LGs has proof of ownership (e.g. land title, agreement, etc.)	25 %

### 4.3.1 Planning, budgeting and execution

Figures 17 presents the performance scores in planning, budgeting and execution. The second figure presents the investment project implementation score separately – because it was possible to score 0, 2 or 4 – the rest of the questions under planning budgeting and execution are either pass or fail.

**Figure 17: LG Performance Scores in Planning, Budgeting and Execution**



N= 138 Local governments

Despite the country having been declared a planning area<sup>8</sup>, the physical planning function is weak in LGs, especially districts where only 19% (22 out of 115) had Physical Planning Committees as compared to 65% (15 out of 23) of MLGs. As a result the majority of districts 106 of 115 representing 92% had approved plans, which were not consistent with the council approved physical plans. For the MLGs 11 of 23 (48%) had approved plans that are consistent with the council approved physical plans.

The majority of districts 100 out of 115 representing 87% and 19 of 23 Municipal Local Government (MLG) 83% derived capital investments from Annual Work Plans that are consistent with the 5 year Development Plans. 89 of 115 (77%) districts and 16 of 23 (70%) MLGs had priorities in AWP for FY 2017/18 based on the outcomes of budget conferences. 104 of 115 (90%) districts and 19 of 23 (83%) MLGs had derived all infrastructure projects in FY 2016/17 from the annual work plans and budgets approved by the LG Councils.

However only 50% and 39% of districts and MLGs respectively had developed and discussed project profiles in the Technical Planning Committees for all investments in the AWP to guide the implementation of projects.

Fifty-five of 115 (48%) districts and 6 of 23 (26%) MLGs compiled and presented Annual Statistical Abstracts to the TPCs, with gender-disaggregated data to support budget allocation and decision-making.

Whereas 90% and 83% of districts and MLGs respectively had implemented projects as per their annual work plans and budgets only 32 of 115 (28%) districts and 10 of 23 (43%) MLGs completed all investment projects in FY 2016/17 as per work plan by end for FY.

<sup>8</sup> Part 1, Section 3 of the Physical Planning Act 2010.

This finding is corroborated with the fact that a number of LGs fail to absorb all the transfers remitted to them by the end of the Financial Year. In addition, 67 of 115 (58%) districts and 10 of 23 (43%) MLGs completed all investment projects in FY 2016/17 within the approved budget for the same year.

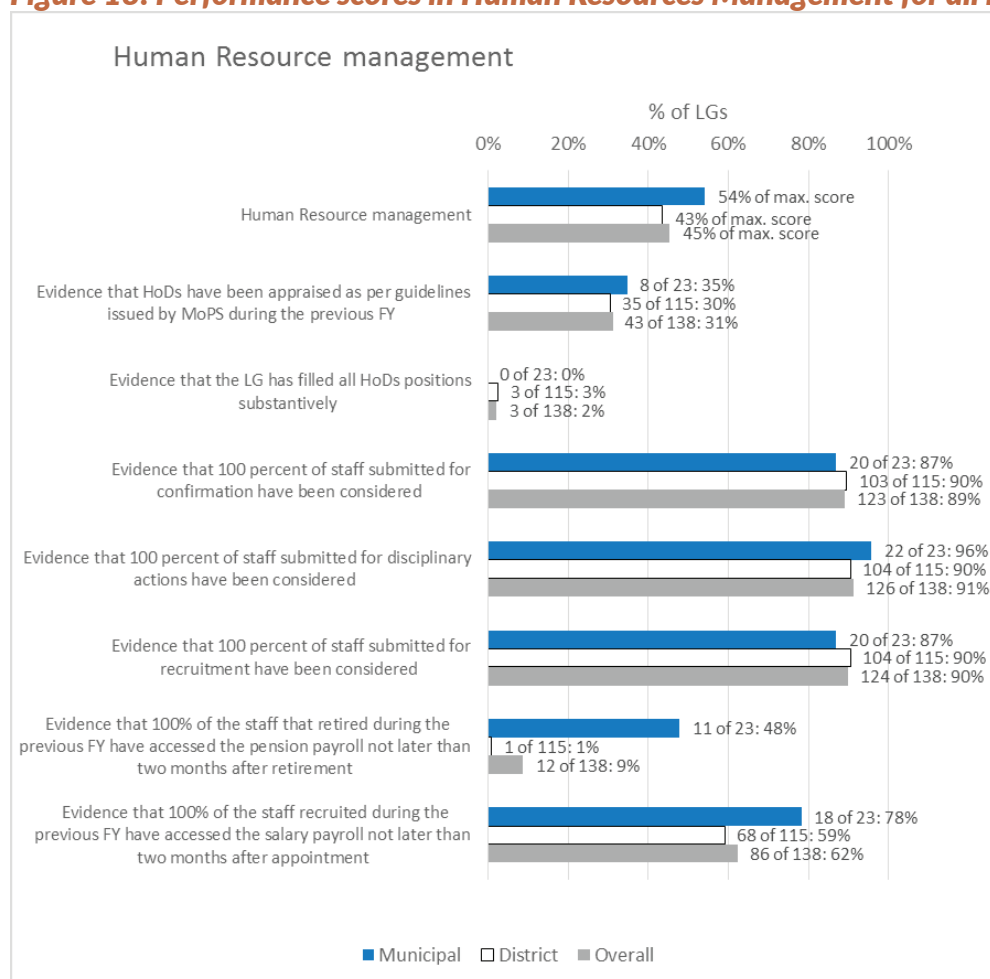
68 of 115 (59%) districts and 12 of 23 (52%) MLGs budgeted and spent at least 80% of their O&M budget for infrastructure in FY 2016/17.

In sum, the achievement varies greatly across performance measures. LGs performed better in some areas such as deriving capital investment projects in the approved Annual work plan from the approved five-year development plan and deriving all implemented infrastructure projects from the AWP and budget approved by the LG Council. Conversely, the majority of districts lacked Physical Planning Committees leading to infrastructure projects not being consistent with the council approved physical plans. Additionally, most of the districts and municipalities did not complete investment projects as per FY 2016/17 work plans and budgets and did not compile Annual Statistical Abstracts.

### 4.3.2 Human Resources Management

Figure 18 presents the performance scores in human resource management. Again for HR management the performance varies greatly across the individual performance indicators, with the one requiring a LG to have all Heads of Departments positions filled being the worst.

**Figure 18: Performance scores in Human Resources Management for all LGs**



N= 138 Local governments



The District Service Commissions are generally functioning as evidenced by: (i) 90% and 87% of districts and MLGs respectively having considered all staff submitted for recruitment; (ii) 89% and 90% of districts and MLGs respectively having considered all staff submitted for confirmation; and (iii) 90% and 96% of districts and MLGs respectively having considered all staff submitted for disciplinary action.

Moreover 59% and 78% of districts and MLGs respectively had staff recruited in the previous FY accessing the payroll within two months of appointment.

The situation is different for the pension pay roll where a dismal 1% and 48% of districts and MLGs respectively had staff retiring accessing it within two months after retirement.

There were major challenges regarding human resource management. Only 2% of the LGs (Kalangala, Kiboga and Mayuge Districts) had all Heads of Department positions filled. The positions where LGs are grossly understaffed include: District Commercial Officers with vacancies in 102 out of 121 districts; District Engineers with vacancies in 95 out of 121 districts; District Health Officers with vacancies in 59 districts; Chief Finance Officers and District Planners with vacancies in 56 districts each; and District Education Officers with vacancies in 36 out of the 121 districts<sup>9</sup>.

Only 31% of the LGs (43 out of 138) had appraised all the Heads of Departments. Inadequate staffing and sub-optimal performance management is one of the factors explaining underachievement by the LGs as those which were better staffed performed relatively better than their counterparts.

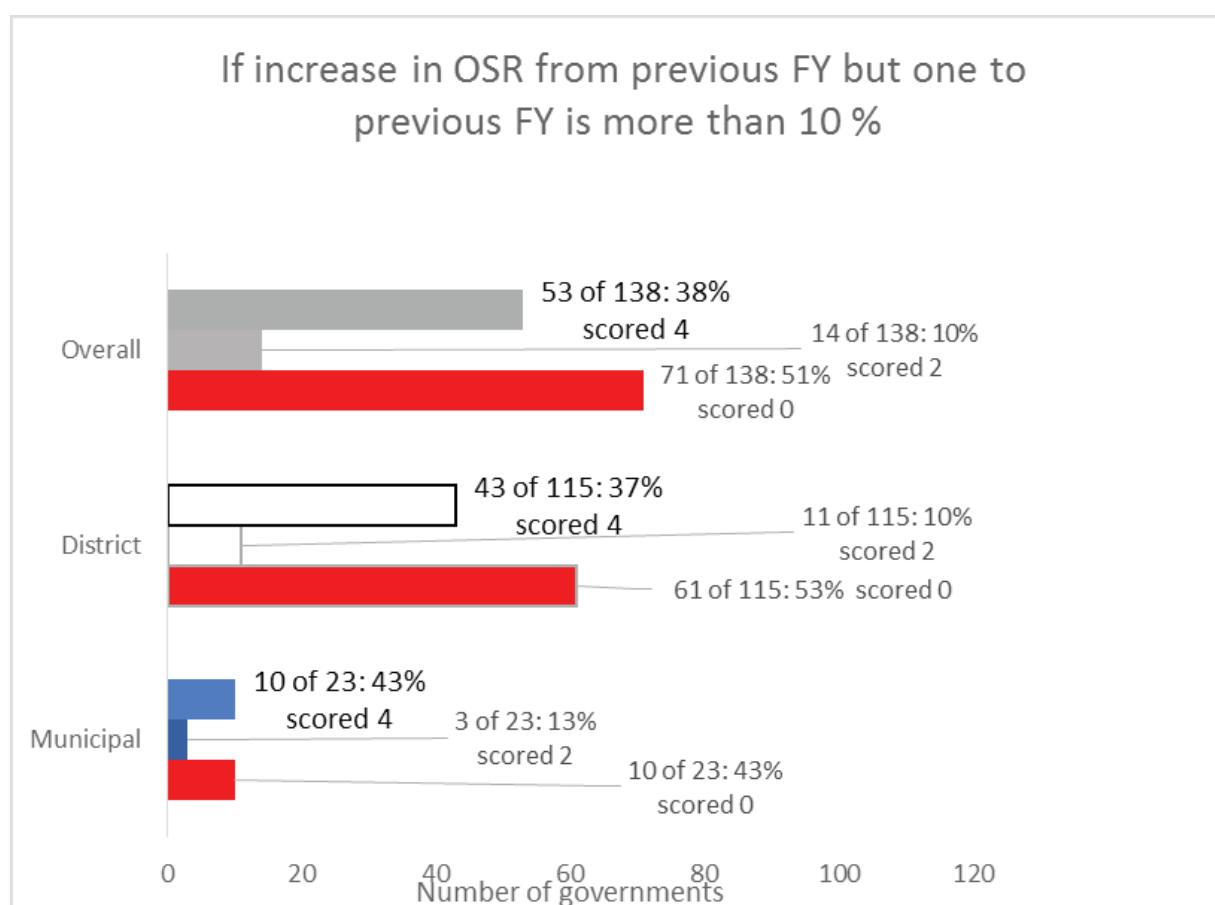
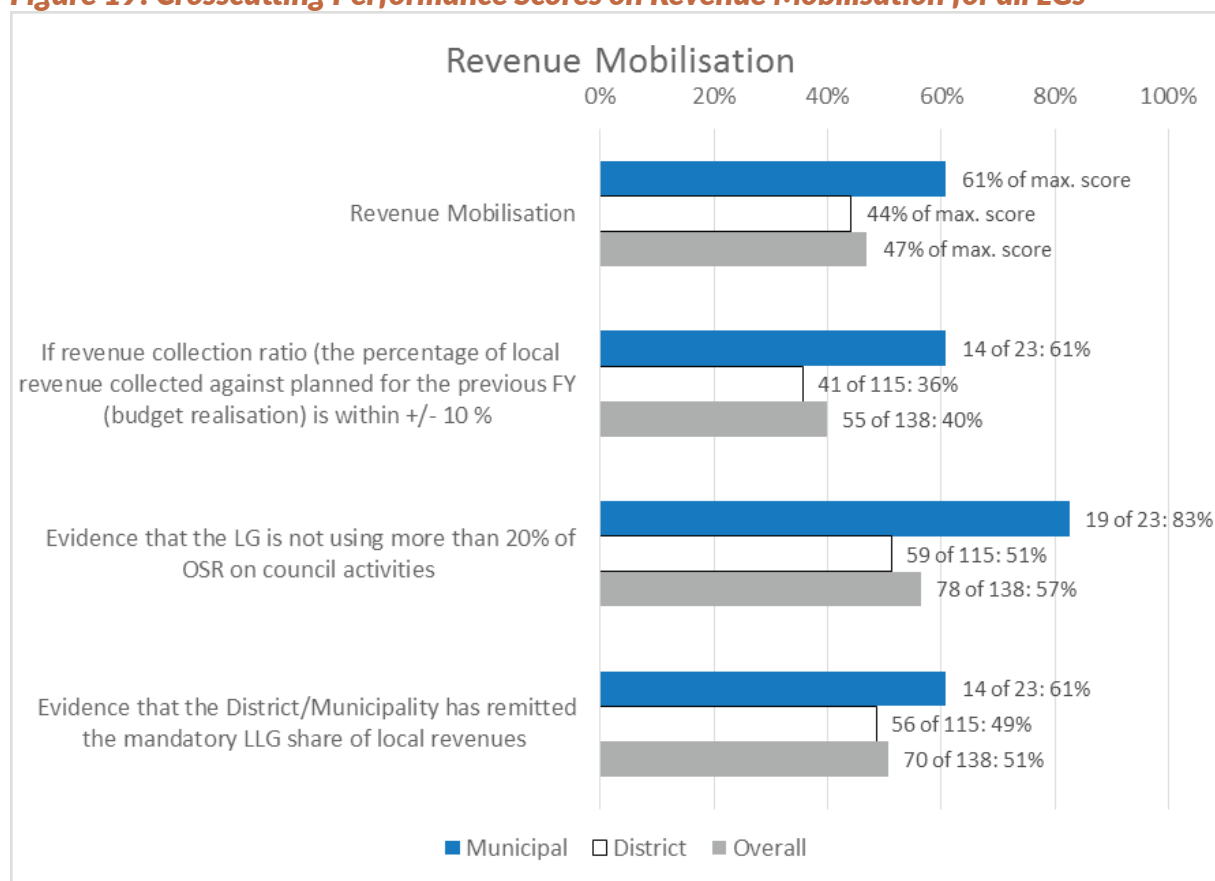
Overall, there are major weaknesses when it comes to HR management, especially on filling of HoDs positions, conducting staff performance appraisals and handling of pension payrolls in a timely manner.

### **4.3.3 Revenue mobilization**

Figure 19 presents the crosscutting performance scores on revenue mobilisation for all LGs. More detail is shown for the own source revenue indicator, where the scoring system gives more credit for a stronger performance. The other scores are either pass or fail. The figure shows great variation in performance across the indicators, and between districts and MLGs. MLGs are significantly better in adhering with the maximum 20% limit on spending on council emoluments and in mobilising increases in own source revenues.

<sup>9</sup> Details of critical positions filled received from Ministry of Local Government.

**Figure 19: Crosscutting Performance Scores on Revenue Mobilisation for all LGs**



NB: scoring 4 required a greater than 10% increase, scoring 2 required a 0 to 10% increase. N= 138 Local governments

36% of the districts and 61% of MLGs respectively had collected local revenue as planned for 2016/17. 42% and 50% of districts and MLGs respectively had increased their Own Source Revenues (OSR) by more than 10% between 2015/16 and 2016/17.

Municipal Local Governments (MLGs) performed better than districts in all aspects of revenue mobilization. This is associated with the fact that MLGs get significant revenue from property related sources including rates and registration compared to districts which are rural in nature, without any considerable property to attract revenue collection. Most of the property is located in Town Councils, yet they do not share local revenue with the districts. Thus the creation of new Town Councils that are split off from districts have deprived the district of sources of revenues and will increase the difference in potential OSR collection even more in future.

49% and 61% of districts and MLGs respectively (51% overall) had remitted the mandatory LG share of local revenues to lower LGs.

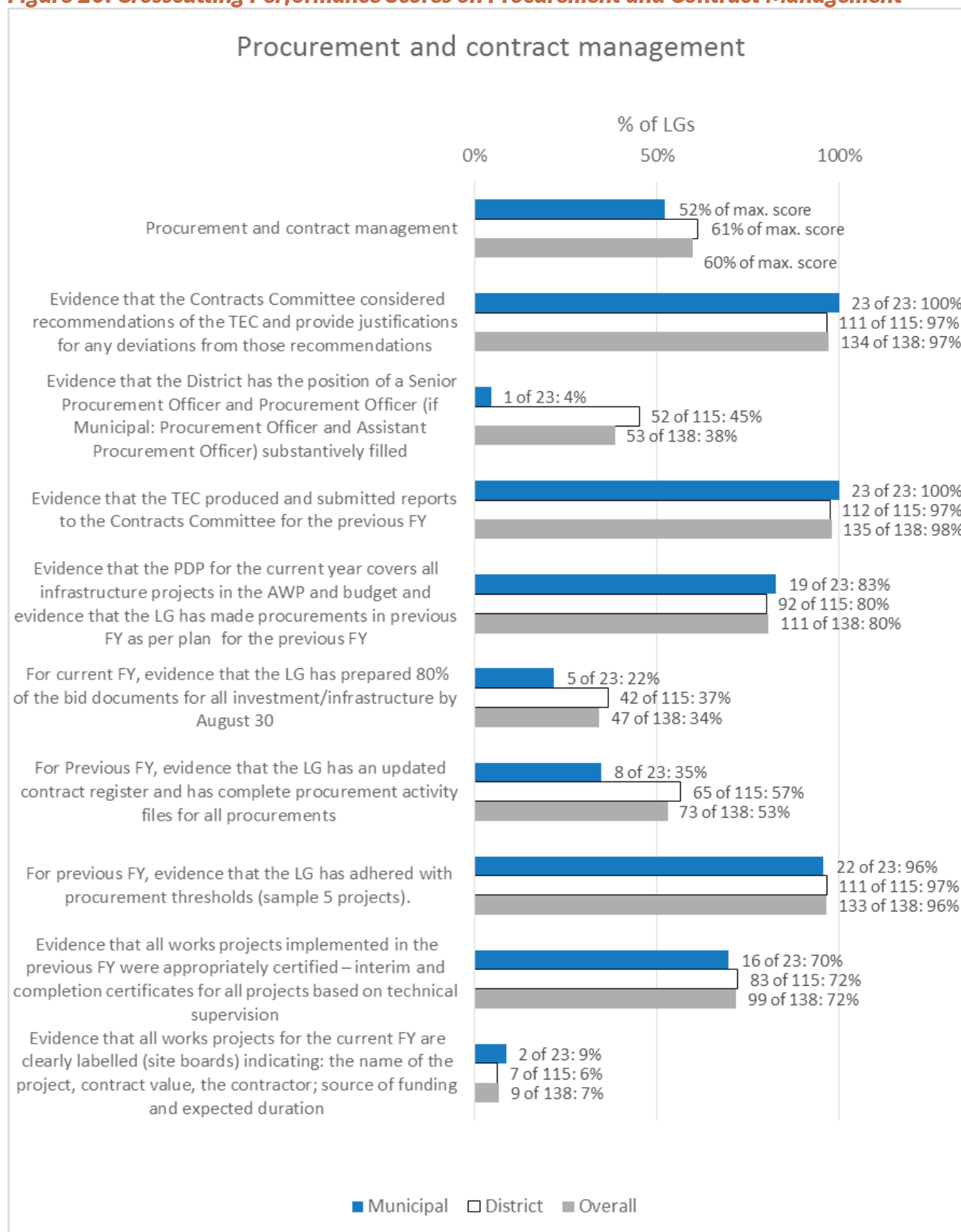
51% and 83% of districts and MLGs respectively (57% overall) were not using more than 20% of own source revenue on council activities. One of the reasons is that a number of council activities are paid from the Unconditional Grant.

The low OSR collected implies overdependence of LGs on Central Government transfers, which constrains the LG's autonomy and downward accountability to citizens.

### 4.3.4 Procurement and contract management

The figure below shows performance for procurement and contract management

**Figure 20: Crosscutting Performance Scores on Procurement and Contract Management**



N= 138 Local governments

The LGs complied with most of the stipulated procurement and contract management procedures with an overall score of 60%.

The majority of LGs (80% and 83% of districts and MLGs respectively) had prepared procurement plans covering all infrastructure projects in the Annual Work Plan and Budget.

Similarly, 97% and 100% of districts and MLGs respectively had Contracts Committees considering recommendations of Technical Evaluation Committee (TEC) and providing justifications for any deviations from those recommendations.

Also 97% and 96% of districts and MLGs respectively had adhered to procurement thresholds.

72% and 70% of districts and MLGs respectively had properly certified works projects that were implemented.

Like other departments, the LGs are also poorly staffed in the Procurement and Disposal Units where 45% and only 4% of districts and MLGs respectively had the positions of a Senior Procurement Officer, Procurement Officer and Assistant Procurement Officer substantively filled. This could be one of the reasons why only 37% and 22% of districts and MLGs respectively had prepared 80% of bid documents for all infrastructure investments by August 30<sup>th</sup> 2017 and a possible explanation for failure to complete the projects on time.

Similarly, 57% and 35% of districts and MLGs respectively had updated contract registers and complete procurement activity files for all procurements for 2016/17.

Moreover only 6% and 9% of districts and MLGs respectively (7% overall) had properly labelled works projects for FY 2017/18 as a mechanism for enhancing transparency.

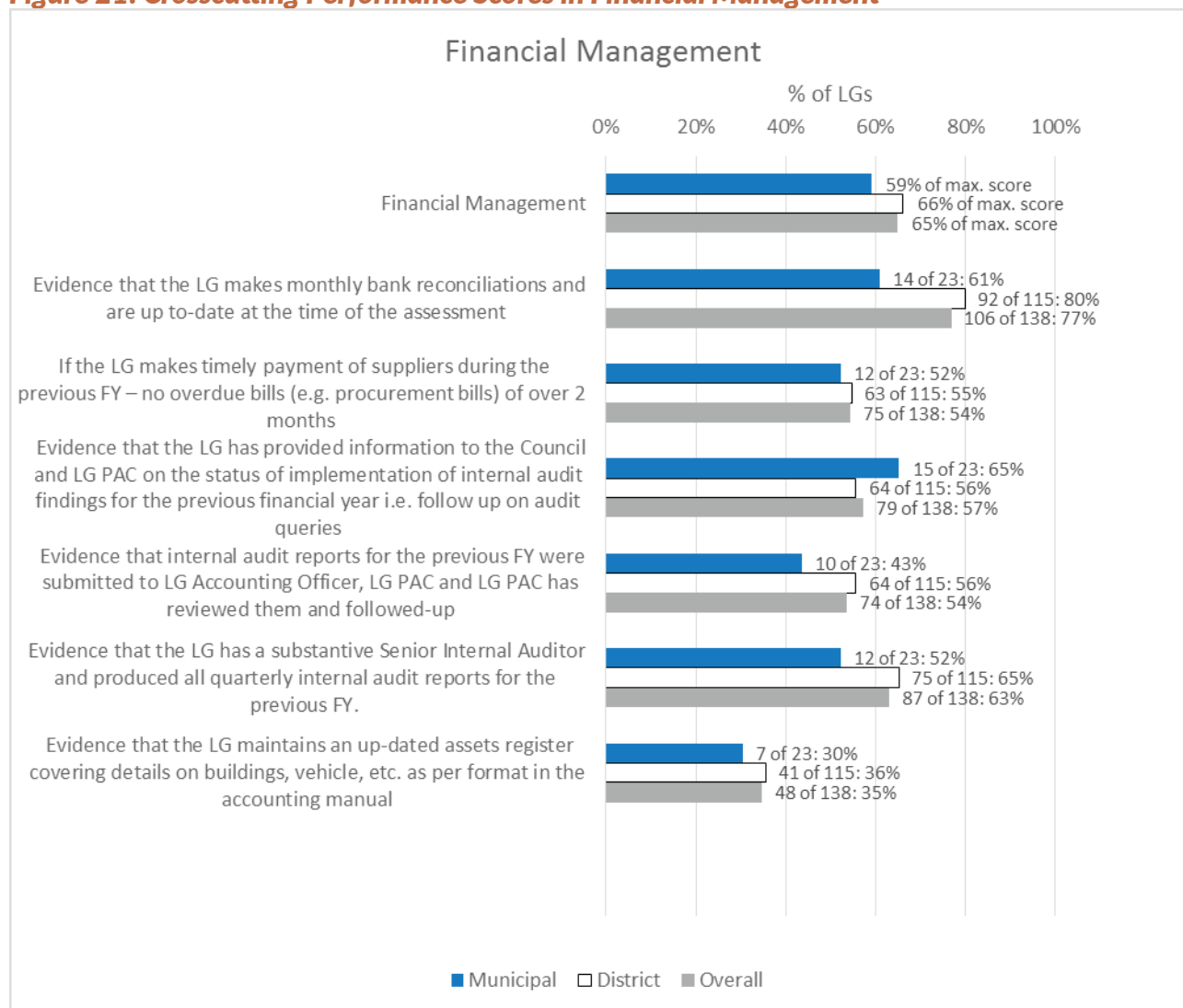
Overall, local governments scored an average of 60% in the procurement and contract management thematic area. The stronger areas were on MLGs and districts considering the recommendations of the TEC and providing justifications in case of deviations. Also, most of the MLGs and districts TEC produced and submitted reports to the Contracts Committee; MLGs and districts developed and followed comprehensive Procurement and Disposal Plans covering infrastructure activities in the approved AWP; and adhered to the procurement thresholds for FY 2016/17.

Conversely, majority of MLGs and districts did not prepare bid documents for the investments implemented in FY 2017/18 as per the stipulated timeframe. Additionally, most MLGs and districts did not update contract registers and did not have complete procurement activity files for all procurements for FY 2016/17.

### 4.3.5 Financial Management

Figure 21 presents the cross cutting performance scores in financial management, which was a relatively well-performing measure at an overall score of 65%. The best performing indicator is the status of the audit opinion.

**Figure 21: Crosscutting Performance Scores in Financial Management**



The majority of LGs (80% and 61% of districts and MLGs respectively) had up to-date monthly bank reconciliations at the time of the assessment.

55% and 54% of districts and MLGs respectively paid suppliers on time during the previous FY and had no overdue bills (e.g. procurement bills) of over 2 months.

Only 36% and 30% of districts and MLGs respectively (35%) maintained up to-date asset registers. The registers were either not updated; did not contain donations by third parties or did not use the recommended templates/formats.

Regarding Internal Audit, 65% and 52% of districts and MLGs respectively had a position of at least a Senior Internal Auditor substantively filled and produced quarterly audit reports for FY 2016/17.

56% and 65% of districts and MLGs respectively had provided information to Councils and Local Government Public Accounts Committees (LG PAC) on the status of implementation of Internal Audit findings.

56% and 43% of districts and MLGs respectively had submitted internal audit reports for FY 2016/17 to the LG Accounting Officers and LG PACs.

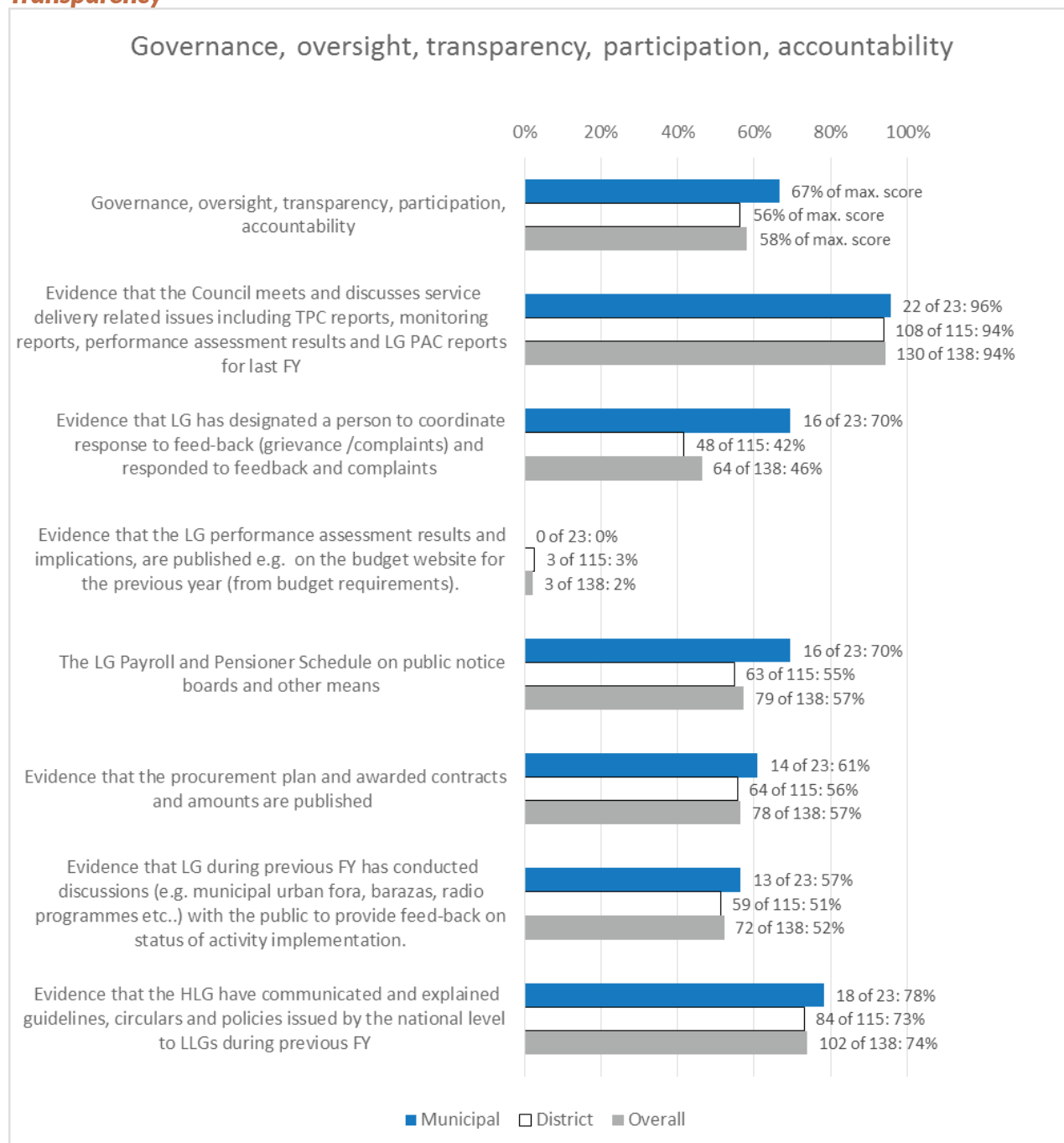
Both districts and MLGs performed very well in preparing quality annual financial statements for 2016/17, as evidenced by none of them getting an adverse audit opinion.

Overall, MLGs and districts received an average score of 65% in financial management. Districts performed relatively better than MLGs at 66%. Both districts and municipalities produced good quality annual financial statements for FY 2016/17 and prepared monthly bank reconciliations, which were up to date by the 2017 LG PA. On the other hand, maintenance of an updated assets register for buildings and vehicles is still a big challenge in both districts and municipalities. Submission of internal audit reports to the LG Accounting Officers and LG PACs also received poor scores.

### 4.3.6 Governance, oversight, transparency and accountability

Figure 22 provides an overview of how LGs performed regarding governance, oversight, transparency and accountability indicating an overall score of 58%.

**Figure 22: Crosscutting performance scores for Governance, Oversight, Accountability and Transparency**



The majority of LGs (94% and 96% of districts and MLGs respectively) had held council meetings to discuss service delivery issues including TPC reports, monitoring reports, performance assessment results and LG PAC reports for 2016/17. The foregoing notwithstanding, the quality of discussions and minutes need improvement.

Similarly, 73% and 78% of districts and MLGs respectively had communicated and explained guidelines, policies, and circulars from national level to the lower local governments where these were relevant.



42% and 70% of districts and MLGs respectively had designated a person to coordinate response to feedback (grievance /complaints) and responded to feedback and complaints from the communities.

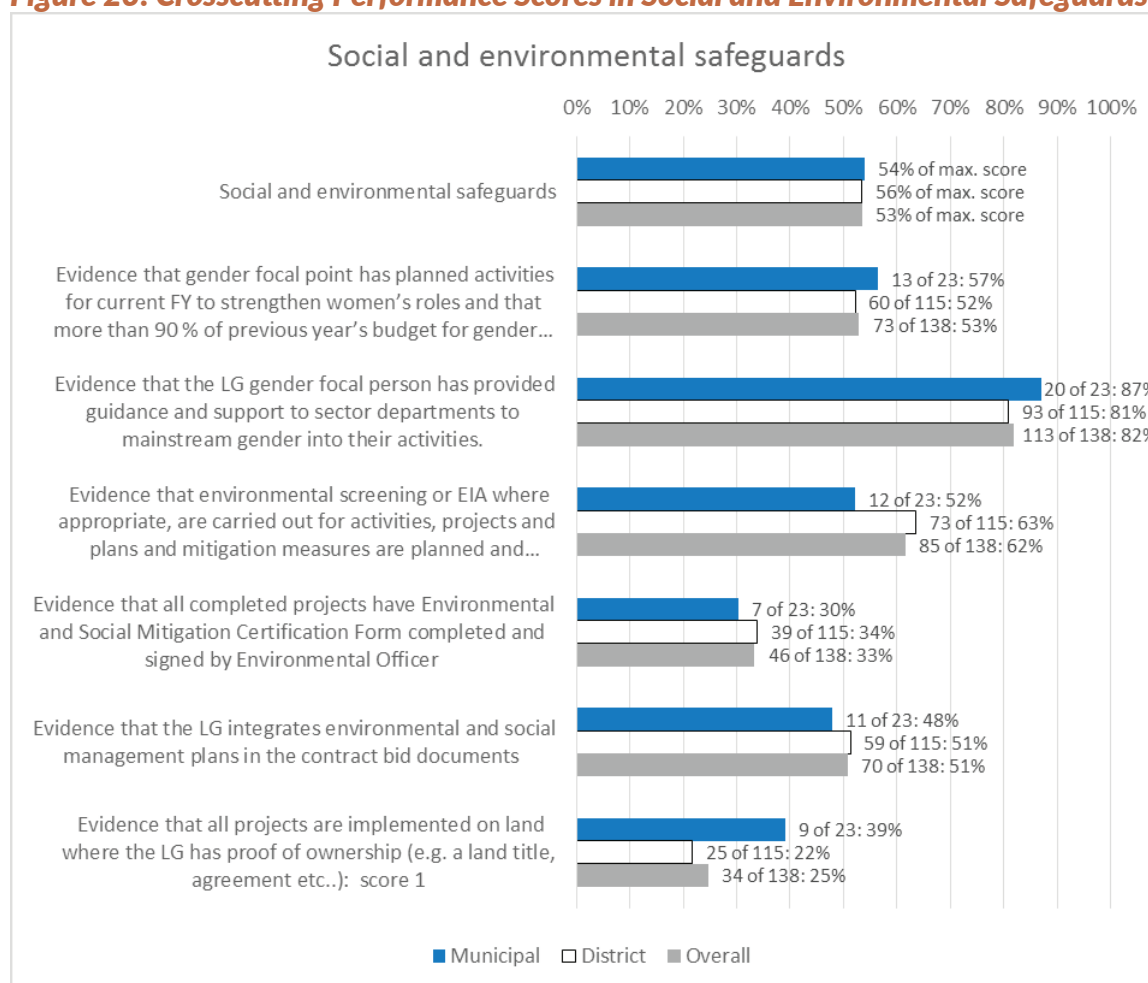
Absence of a person to coordinate response to feedback could be one of the reasons to explain why: (i) 55% and 70% of districts and MLGs respectively had published the payroll and pensioners schedule on public notice boards; (ii) 51% and 57% of districts and MLGs respectively had conducted discussions with the public to provide feedback on the status of activity implementation; (iii) 56% and 61% of districts and MLGs respectively had procurement plans and awarded contracts that included contract sums published.

In the area of governance, oversight, transparency and accountability, the LGs have scored an overall average score of 58%. The figure 22 above shows that core operations of the council such as holding meetings and communication are relatively well performing with a great level of challenges in areas such as grievance handling (especially for districts) and provision of feedback to citizens.

#### 4.3.7 Social and environmental safeguards

Albeit with variations across indicators, social and Environmental management is one of the weakest areas of LGs' performance with the overall score of 53%.

**Figure 23: Crosscutting Performance Scores in Social and Environmental Safeguards**



Source: Uganda Local Governance Performance Assessment 2018. N= 138

Whereas 81% and 87% of districts and MLGs respectively had the Gender focal point person providing guidance and support to departments on gender mainstreaming, only 52% and 57% of districts and MLGs respectively had planned activities to strengthen women's roles.

Similarly 51% and 48% of districts and MLGs respectively had integrated environment and social management plans in their contract bid documents.

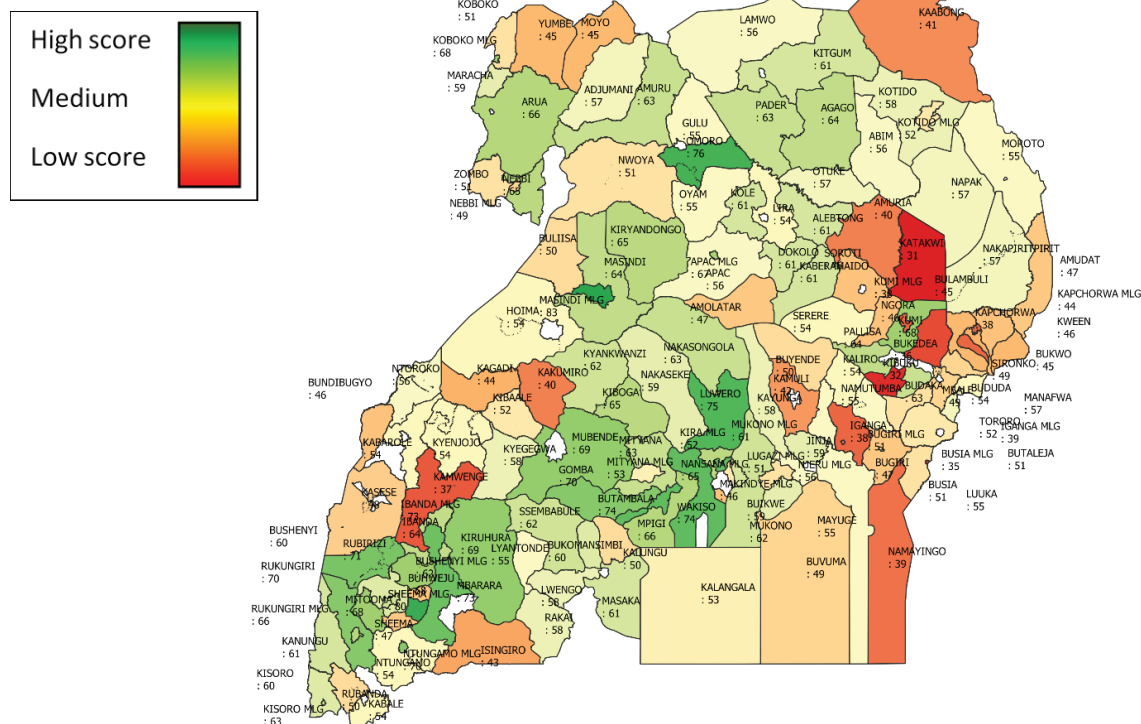
Only 34% and 30% of districts and MLGs respectively had Environmental and Social mitigation certification forms completed and signed by Environment Officers.

A dismal 22% and 39% of districts and MLGs respectively had implemented projects on land where there was proof of ownership by LGs. This has potential for among others litigation, involuntary resettlement, compensation and needs to be addressed.

#### 4.4 Analysis of Scores across Regions

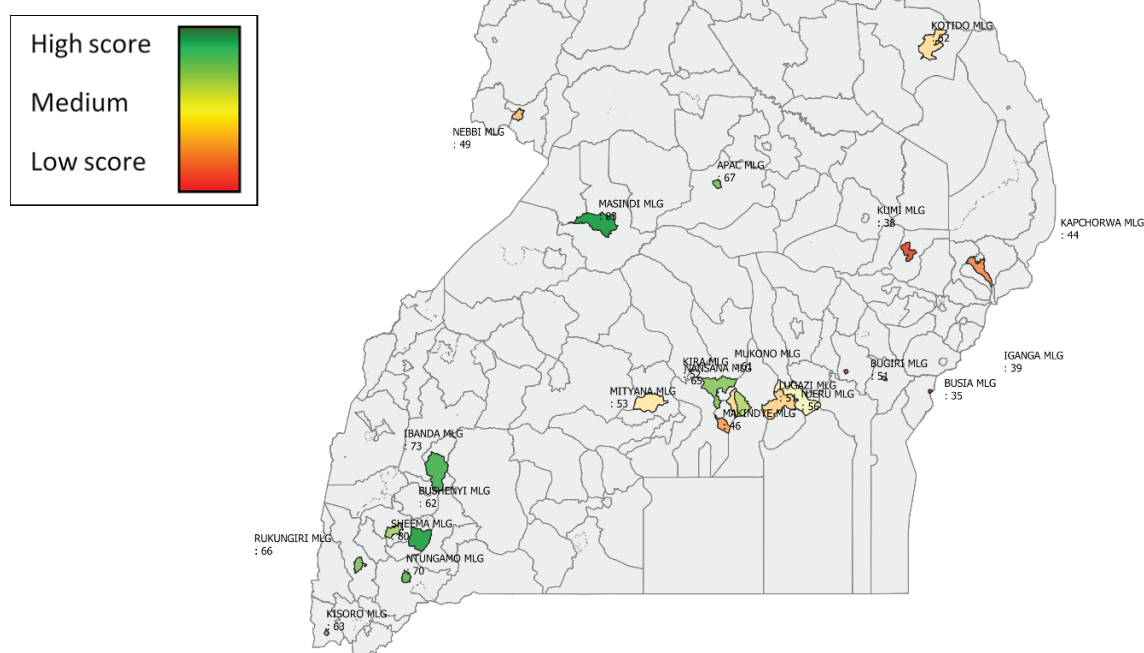
There is good and poor performance in all regions of the country as depicted in figure 24<sup>10</sup>

**Figure 24: Cross-cutting performance scores across Districts**



**Figure 25: Cross-cutting performance scores across municipalities, by regions**

### Crosscutting performance by municipality



10 Please note that the map only captured the 115 districts whose results were used in the analysis.

## 5. Education Performance Measures

### 5.1 Introduction to Education Performance Measures

Under the Education sector, the performance assessment addressed six thematic performance areas and 18 performance measures with a total maximum potential score of 100 points as indicated below.

- A. HR Planning and management;
- B. Monitoring and supervision;
- C. Governance, oversight, transparency and accountability;
- D. Procurement and contract management;
- E. Financial management and reporting; and
- F. Social and environmental issues.

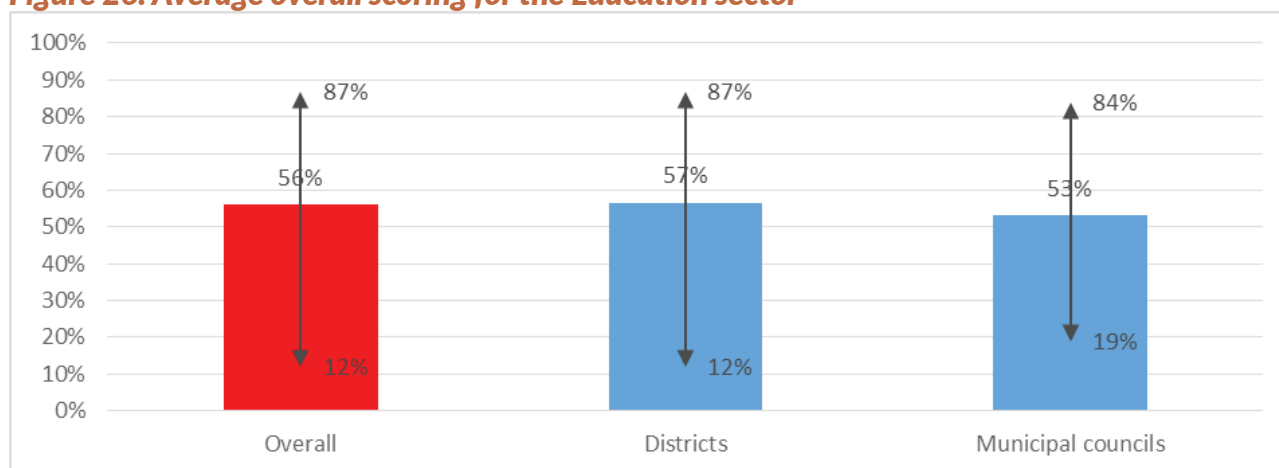
Under the education sector the assessment focused on both cross-cutting processes and education specific processes and systems deemed important for the management and oversight of delivery of services in the education sector.

### 5.2 Overall Results of Education Performance Measures

#### 5.2.1 Education Performance Measures for Districts and Municipalities

The average overall score was 65%<sup>11</sup>. The districts and MLGs average overall score was 57% and 53% respectively as depicted in figure 26 below with a variation between 12 % (lowest) and 87% (highest).

**Figure 26: Average overall scoring for the Education sector**

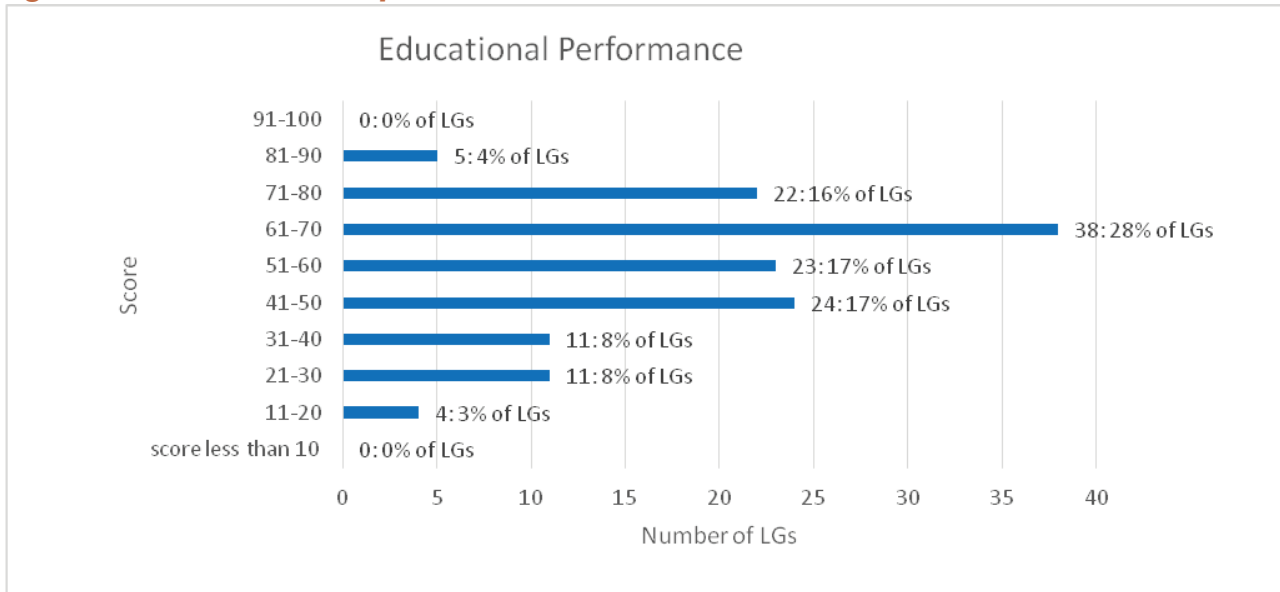


Source: Uganda Local Government Performance Assessment 2018, N=138

Figure 27, 28 and 29 present the overall performance scores for the education sector. Most of the LGs scored between 61-70 points (28%) followed by 51-60 points (17%).

<sup>11</sup> As for the other assessments, this means that the average score of LGs was 56 points out of 100 possible maximum points.

**Figure 27: Education sector performance scores for all LGs**

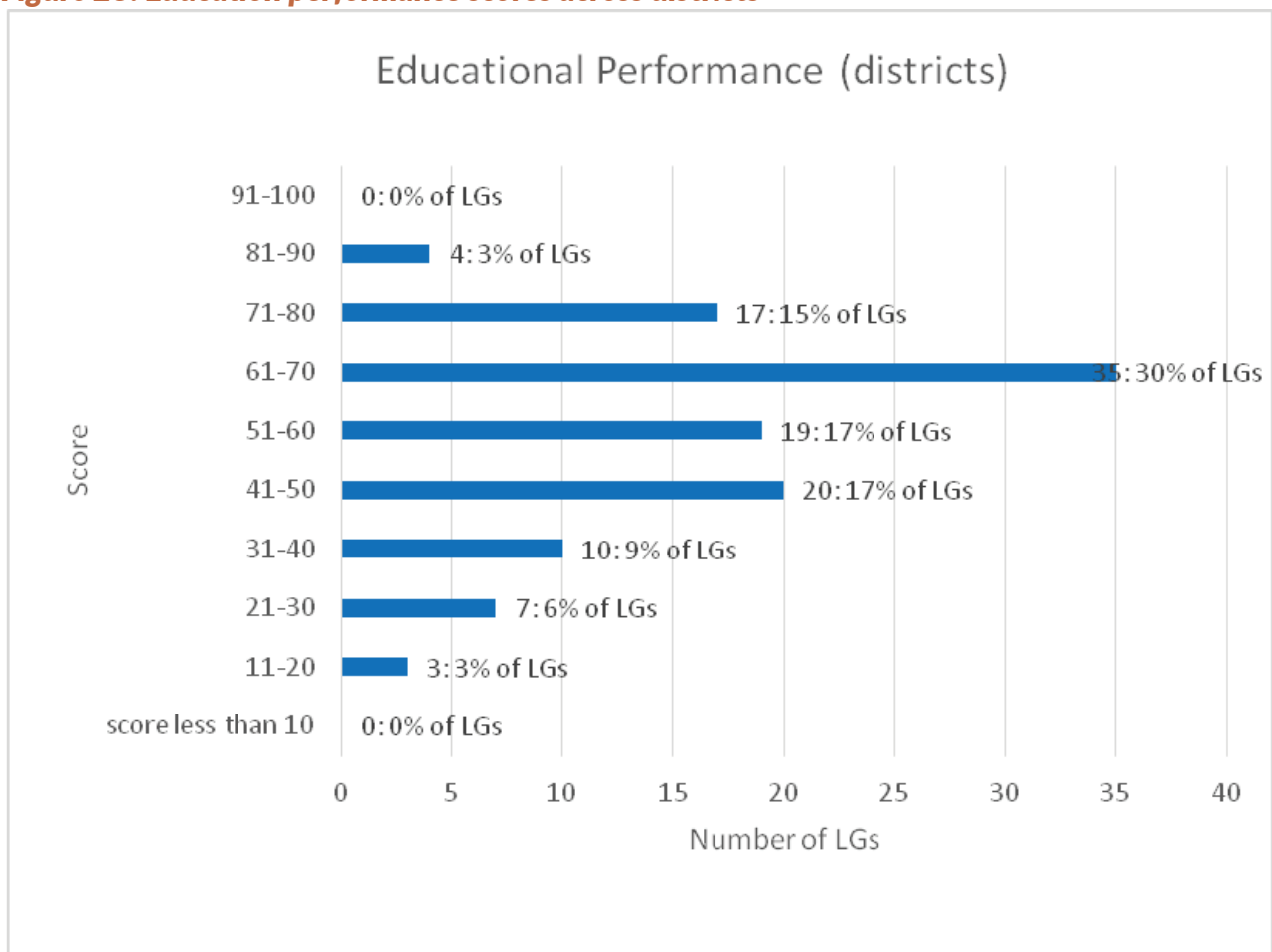


N= 138 Local governments

Figure 28 and 29 below show the breakdown of performance across districts and MLGs. There is no major difference between districts and MLGs.

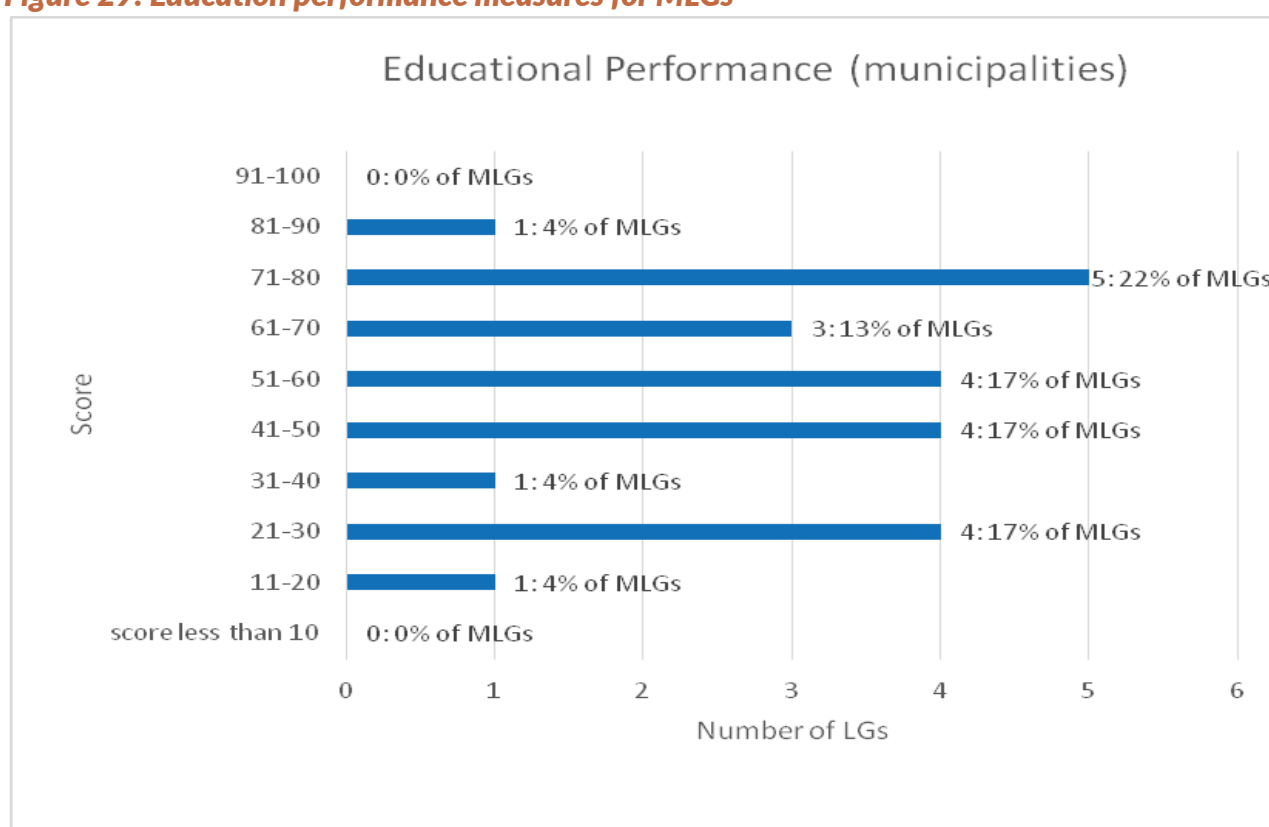
### 5.2.2 Education performance measures for Districts

**Figure 28: Education performance scores across districts**



### 5.2.3 Education Performance Measures for Municipalities

**Figure 29: Education performance measures for MLGs**



N= 23 Municipal local governments

### 5.2.4 Ranking of LGs Performance in Education Performance measures

**Table 4: 10 Highest and Lowest Scoring LGs on Education Performance Measures**

Lowest scores			Highest scores		
Rank	Name	Score	Rank	Name	Score
All governments					
138	Ngora District	12	1	Amuru District	87
137	Bukedea District	17	2	Masindi Municipal Council	84
136	Amuria District	18	2=	Nebbi District	84
135	Lugazi Municipal Council	19	4	Maracha District	83
134	Serere District	22	5	Kiryandongo District	81
134=	Nansana Municipal Council	22	6	Butambala District	80
132	Njeru Municipal Council	23	6=	Rubiziri District	80
131	Bukomansimbi District	26	6=	Yumbe District	80
131=	Budaka District	26	9	Kapchorwa District	79
129	Iganga Municipal Council	28	9=	Moyo District	79

Lowest scores			Highest scores		
Rank	Name	Score	Rank	Name	Score
<b>Municipalities</b>					
23	Lugazi Municipal Council	19	1	Masindi Municipal Council	84
22	Nansana Municipal Council	22	2	Nebbi Municipal Council	78
21	Njeru Municipal Council	23	3	LGPAC Municipal Council	77
20	Iganga Municipal Council	28	3=	Busia Municipal Council	77
19	Kumi Municipal Council	30	5	Ibanda Municipal Council	76
18	Mukono Municipal Council	40	6	Koboko Municipal Council	73
17	Kisoro Municipal Council	42	7	Sheema Municipal Council	67
16	Kapchorwa Municipal Council	44	8	Rukungiri Municipal Council	65
15	Kira Municipal Council	47	9	Bushenyi- Ishaka Municipal Council	61
14	Mityana Municipal Council	47	10	Ntungamo Municipal Council	58
<b>Districts</b>					
115	Ngora District	12	1	Amuru District	87
114	Bukedea District	17	2	Nebbi District	84
113	Amuria District	18	3	Maracha District	83
112	Serere District	22	4	Kiryandongo District	81
111	Budaka District	26	5	Butambala District	80
111=	Bukomansimbi District	26	5=	Rubiziri District	80
109	Kayunga District	29	5=	Yumbe District	80
109=	Soroti District	29	8	Kapchorwa District	79
107	Kaberaimaido District	30	8=	Moyo District	79
107=	Kumi District	30	8	Napak District	79

### 5.3 Results per Education Performance Measure

The following table shows the best and the worst performing performance measures within the cross-cutting performance assessment. The following sections provide more information on each of the 7 performance areas.

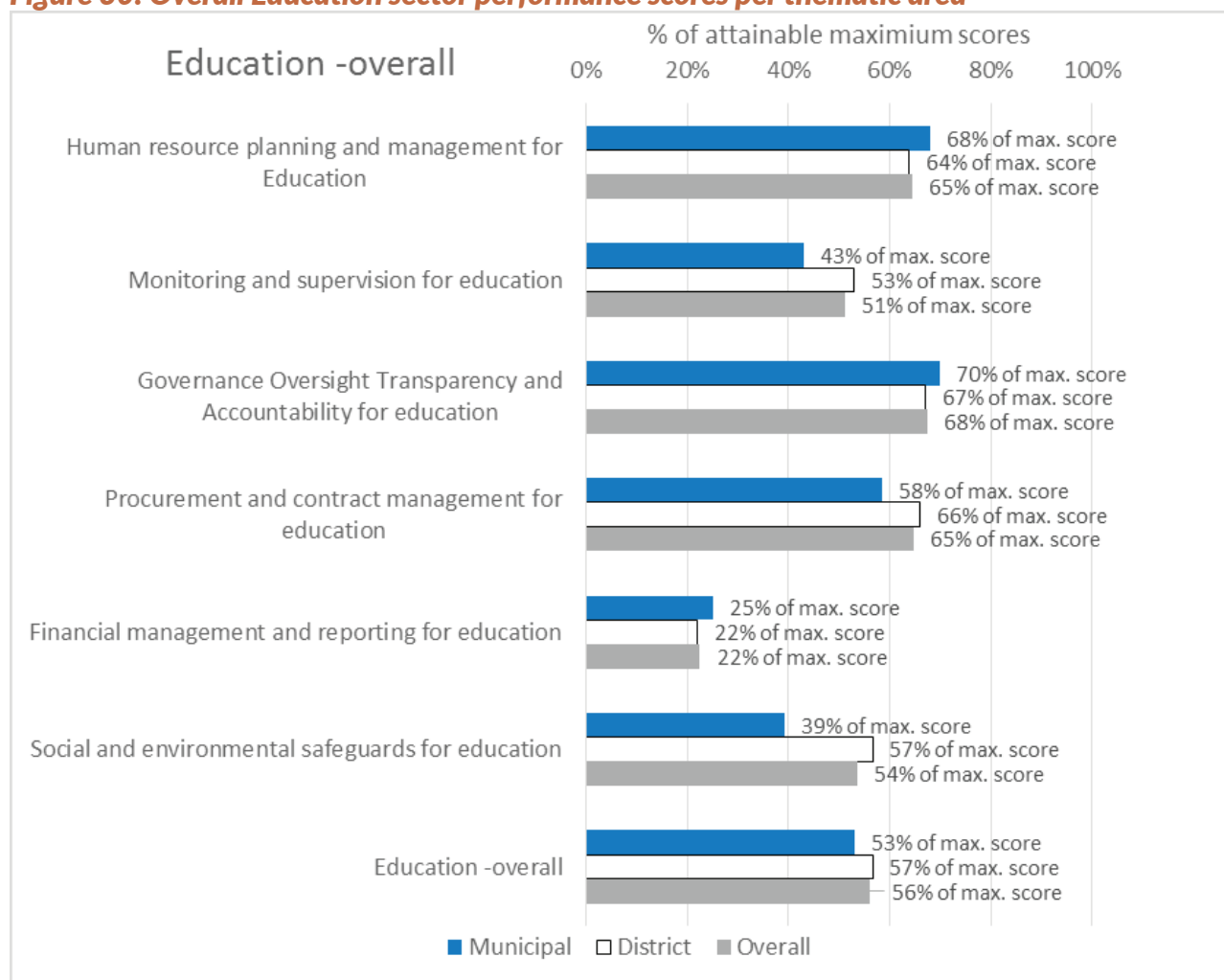
Overview table with the five top and five lowest performing performance indicators in Education.

<b>Top five performing performance indicators</b>	
Evidence that the education sector committee has presented issues that require approval to council	93%
Evidence that LG has budgeted for a head Teacher and minimum 7 teachers per school (or minimum a teacher per class for schools with less than P.7) for the current FY	90%
Evidence that the LG Education department has submitted a recruitment plan to HRM for the current FY to fill positions of teachers	86%
Evidence that council committee responsible for education met and discussed service delivery issues, including inspection, performance assessment results, LG PAC reports, etc. during previous FY	86%
Evidence that the School Management Committee meets the guidelines on gender composition	80%
<b>Bottom five performing performance indicators</b>	
Evidence that the sector has provided information to the internal audit on the status of the implementation of all audit findings for the previous year	7%
Evidence that the department submitted the annual performance report for previous FY (with availability of all four quarterly reports) to the Planner by mid-July for consolidation	17%
Financial management and reporting for Education	22 %
Evidence that LG Education Department appraised head teachers during previous FY	25%
Evidence that LG has filled the structure of primary teachers with a wage bill provision	30%

There is no great variation in performance across thematic areas with a significant number of LGs performing poorly in financial management and reporting as well as monitoring and supervision for education as depicted in the following figures. Performance per thematic area is elaborated thereafter.



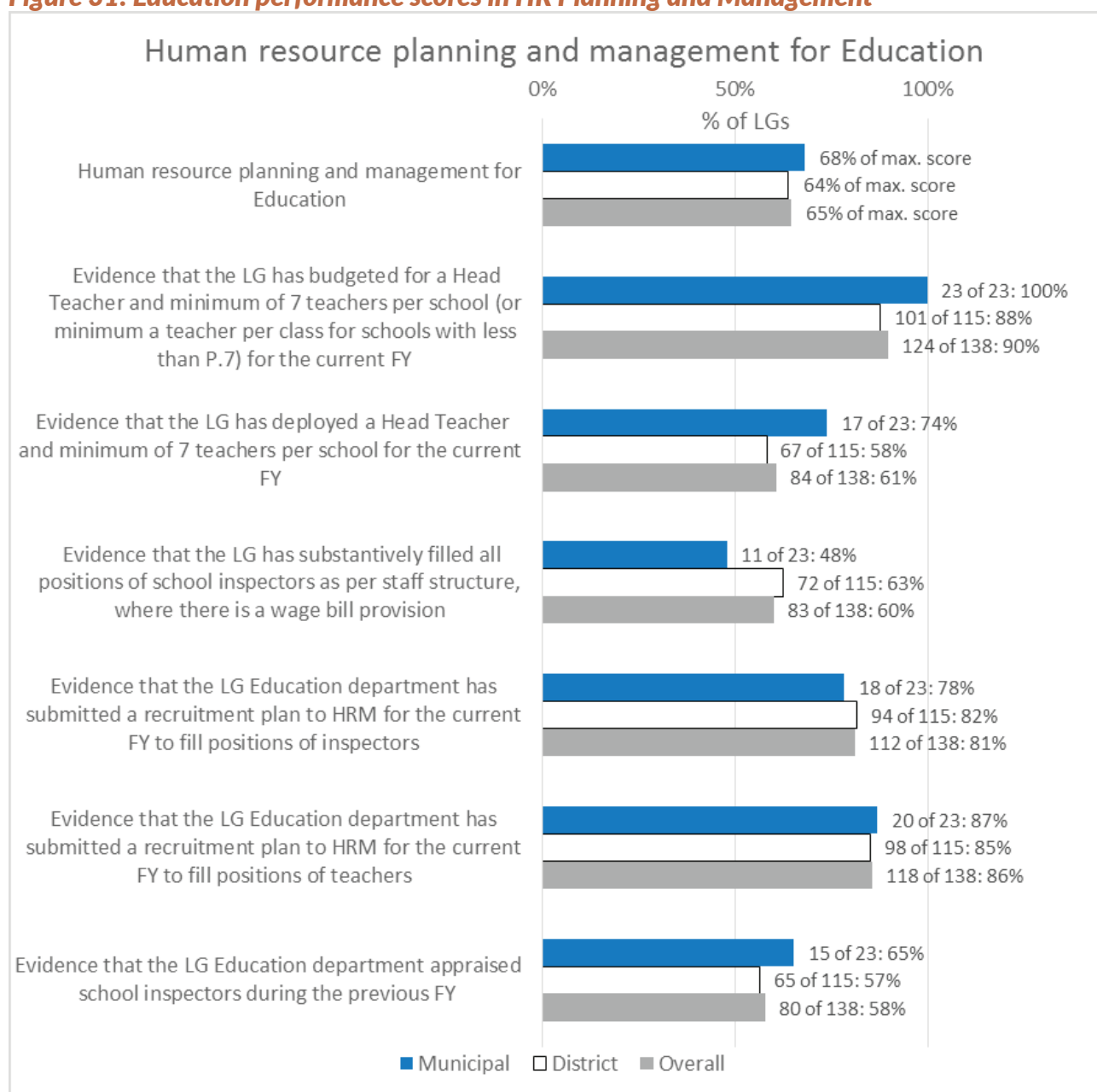
**Figure 30: Overall Education sector performance scores per thematic area**



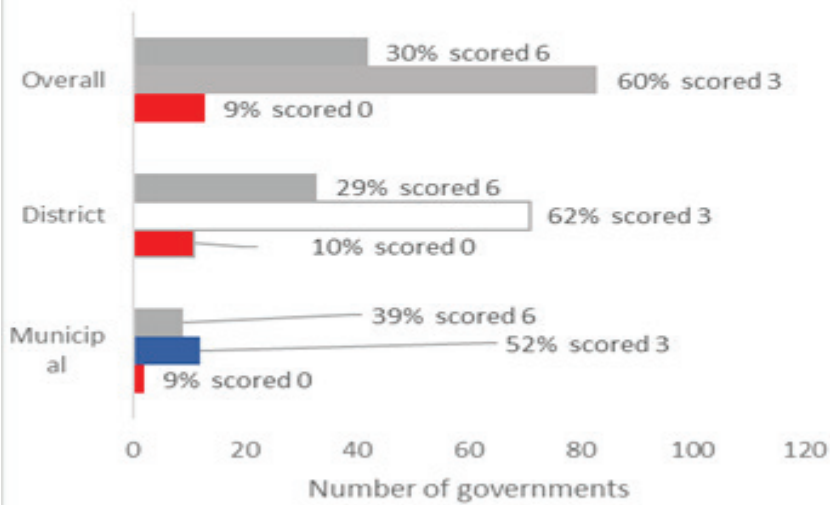
### 5.3.1 Human resources planning and management

Figure 31 and associated ones below show the performance of LGs regarding HR planning and management.

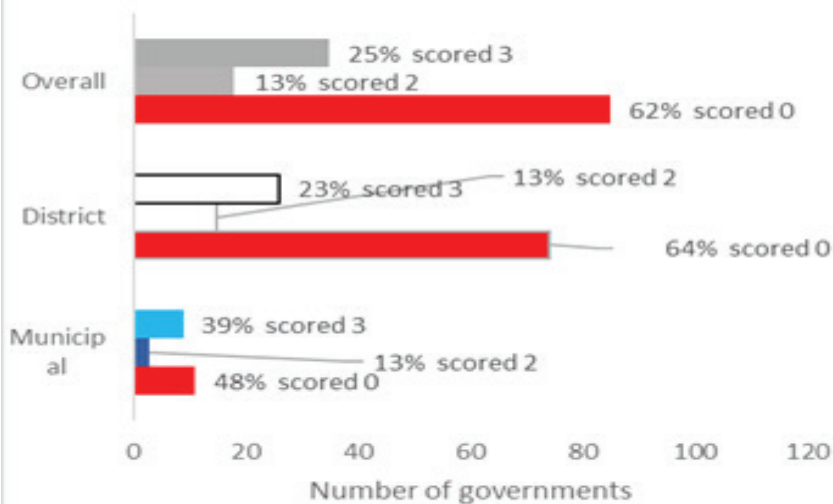
**Figure 31: Education performance scores in HR Planning and Management**



### Evidence that the LG has filled the structure for primary teachers with a wage bill provision



### Evidence that the LG Education department appraised head teachers during the previous FY



N=138 Local governments

The majority of LGs (88% of Districts and 100% of MLGs) had budgeted appropriately for Head Teachers and a minimum of 7 teachers per school or one teacher per class.

82% of districts and 78% of MLGs had submitted recruitment plans to the LG Human Resource Management (HRM), to fill positions of primary school Inspectors. Similarly, 85% of districts and 87% of MLGs had submitted a recruitment plan to HRM to fill positions of primary school teachers.

Despite the good performance in planning, only 60% of districts and 65% of MLGs had actually filled the structure for Primary teachers where a wage bill provision had been provided. Similarly, 63% of Districts and 48% of MLGs had filled all positions of school inspectors as per staff structure, where there is a wage bill provision. This could partly explain why some of the LGs do not absorb all the wage allocations and why the inspection function is still weak in LGs, affecting performance.

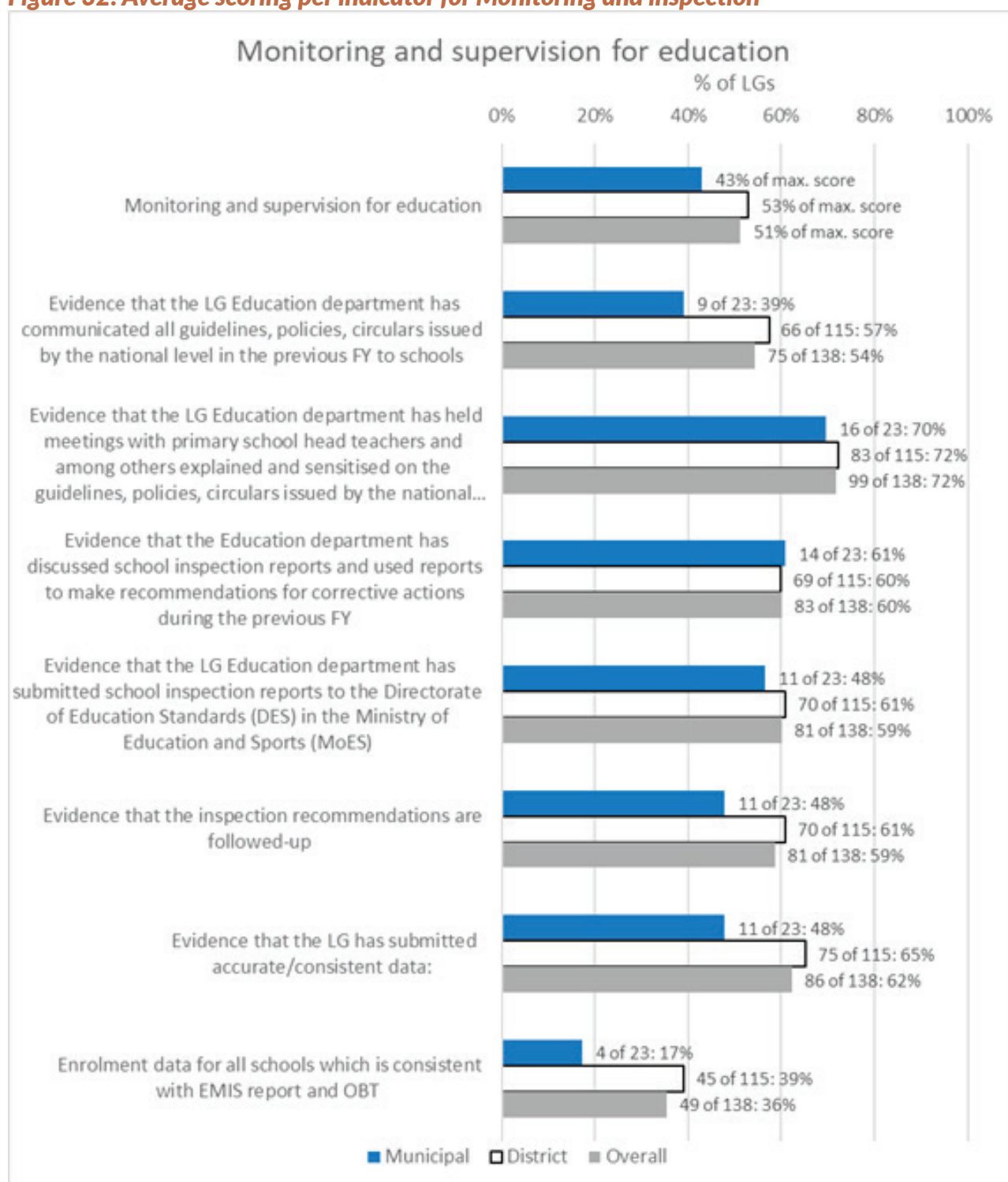
58% of districts and 74% of MLGs had deployed a Head Teacher and a minimum of 7 teachers, or a teacher per class per school as indicated in the staff lists.

57% of Districts and 65% of MLGs had appraised all school inspectors. Only 26 of 115 (23%) of Districts and 9 out of 23 (39%) of MLGs had appraised over 90% of Primary school Head Teachers. Only 15 of 115 (13%) of Districts and 3 out of 23 (13%) of MLGs had appraised over 70% of Primary school Head Teachers. The majority 74 of 115 (64%) of Districts and 11 out of 23 (48%) of MLGs had appraised below 70% of their Primary school Head Teachers.

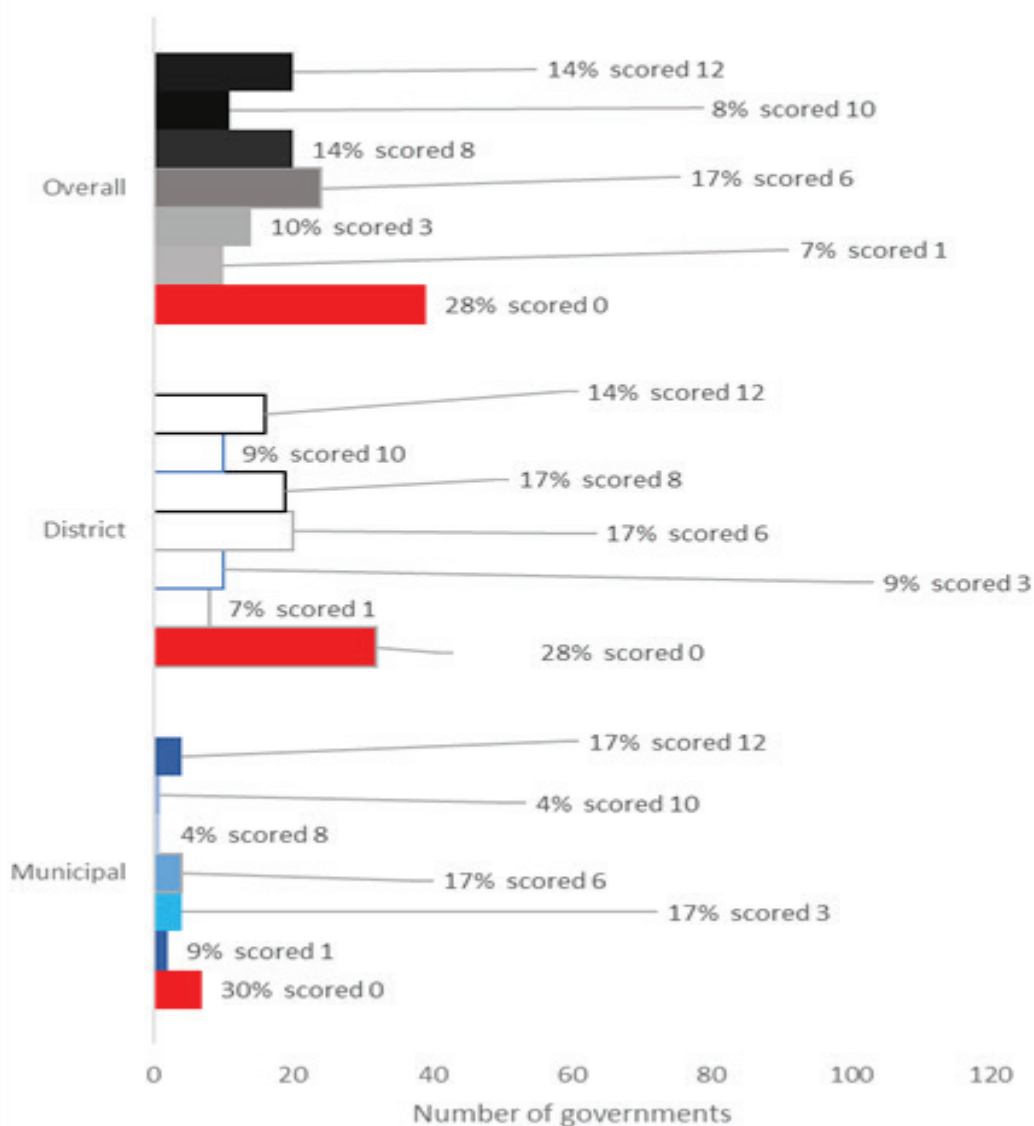
### 5.3.2 Monitoring and inspection

The figures below present the overall average scores on the indicators that were used for assessing 'Monitoring and inspection'.

**Figure 32: Average scoring per indicator for Monitoring and inspection**



### Evidence that all private and public primary schools have been inspected at least once per term and reports produced:



100% - score 12; 90 to 99% - score 10; 80 to 89% - score 8; 70 to 79% - score 6; 60 to 69% - score 3; 50 to 59 % score 1; below 50% score 0. N=138 Local governments

Whereas 72% of Districts and 70% of MLGs had held meetings with primary school head teachers and explained guidelines issued by the national level, only 57% of Districts and 39% MLGs actually had the guidelines available in the schools that were sampled.

Only 44% of districts and 38% MLGs had inspected all private and public primary schools at least once per term and 60% of Districts and 61% of MLGs had discussed reports for the school inspections conducted.

48% of MLGs had followed up recommendations from school inspections and 61% of Districts and 57% MLGs had submitted school inspection reports to the Directorate of Education Standards (DES).

65% of Districts and 48% of MLGs had submitted accurate data on lists of schools, consistent with both Education Management Information System (EMIS) and their Output Budgeting Tools (OBT).

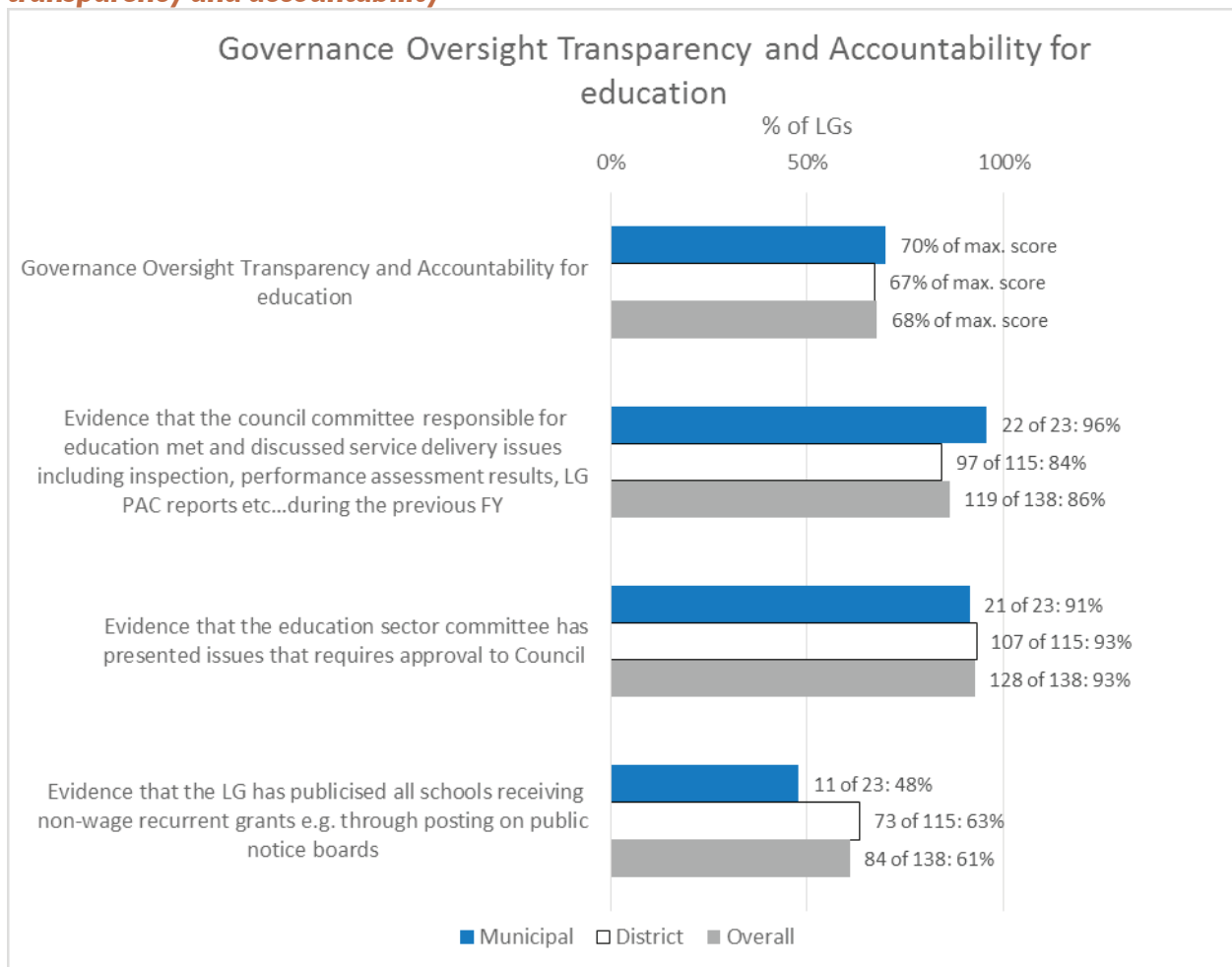
39% of Districts and 17% of MLGs had submitted accurate data on enrolment, consistent with both EMIS and OBT.

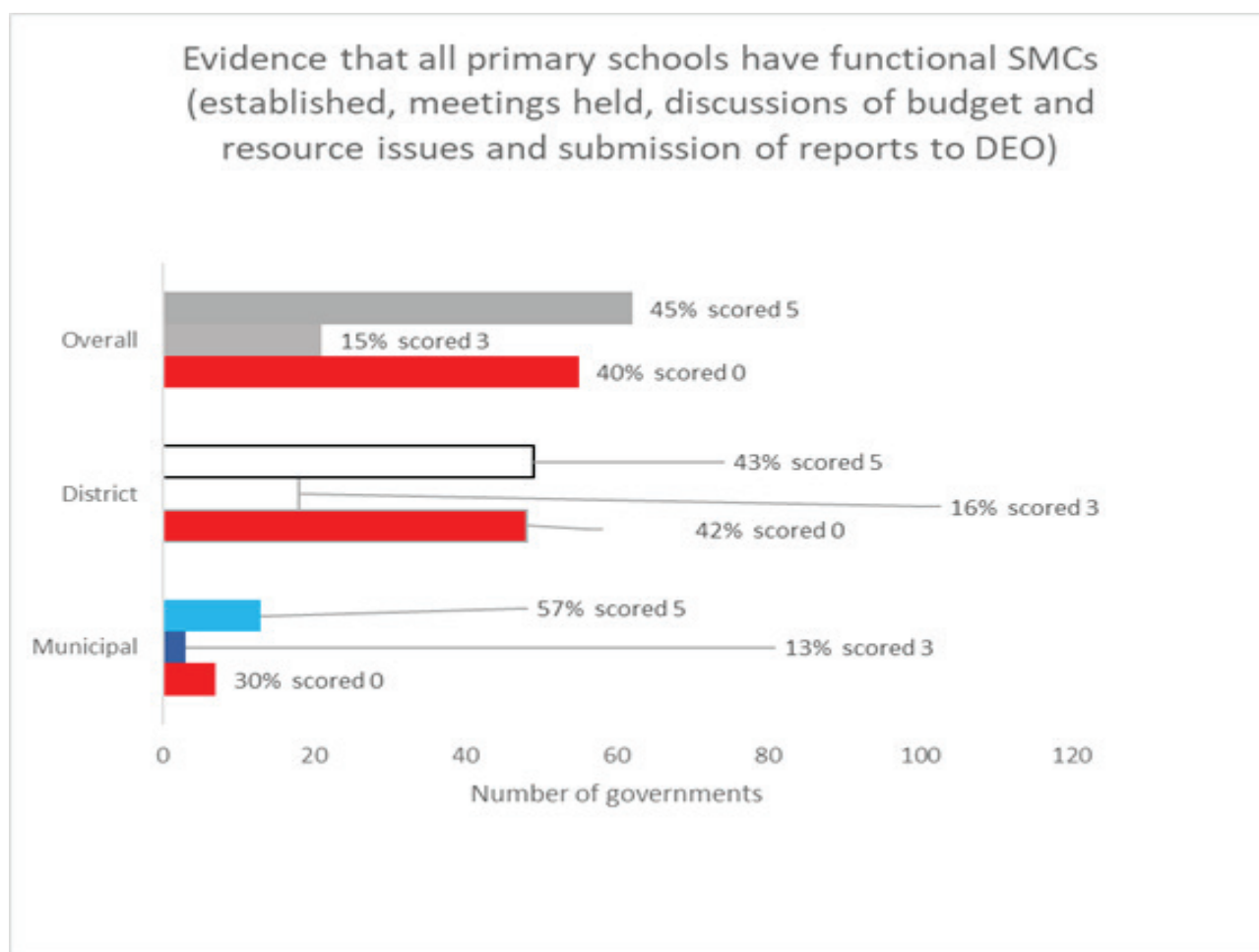
The findings show greater challenge with monitoring and evaluation in both districts and MLGs but particularly in MLGs.

### 5.3.3 Governance, oversight, transparency and accountability

The figures below present the overall average scores on the indicators that were used for assessing 'Governance, oversight, transparency and accountability'.

**Figure 33: Average scoring per indicator for education performance area 'Governance, oversight, transparency and accountability'**





N=138 Local governments

The majority of Council committees responsible for Education (84% of districts and 96% of MLGs) met and discussed service delivery issues including inspection, LG PAC reports etc.) during the previous FY and presented issues to Council for approval (93% of Districts and 91% of MLGs).

43% of Districts and 57% of MLGs had functional School Management Committees that are responsible for fostering oversight and accountability at the school level in all the schools sampled. 16% of Districts and 13% of MLGs had functional School Management Committees in over 80% of the schools sampled. 42% of Districts and 30% of MLGs had functional School Management Committees in less than 80% of the schools sampled.

Despite guidance from MoES, only 63% of Districts and 48% MLGs had publicised all schools receiving non-wage recurrent grants on public noticeboards.

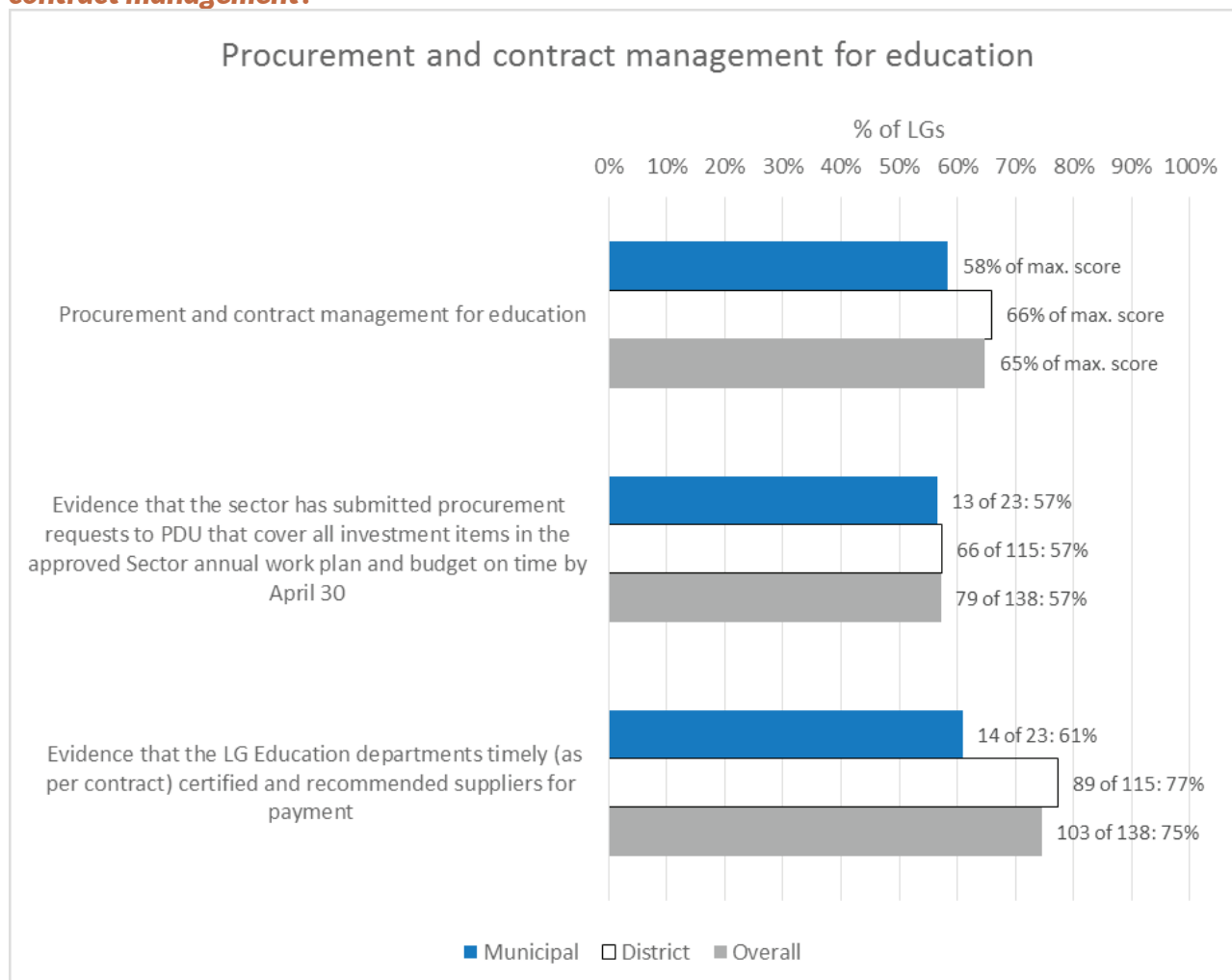
Governance is generally a better performing area in the education sector although with challenges of properly constituted and fully functioning SMCs.



### 5.3.4 Procurement and Contract Management.

Figure 34 presents the overall average scores on the indicators that were used for assessing 'Procurement and contract management'.

**Figure 34: Average scoring per indicator for education performance area 'Procurement and contract management'.**



Source: Uganda Local Government Performance Assessment 2018, N=138

Education Departments in 57% of Districts and 57% of Municipalities submitted procurement requests to their Procurement and Disposal Units that covered all investment items in the approved Sector annual work plan and budget in time.

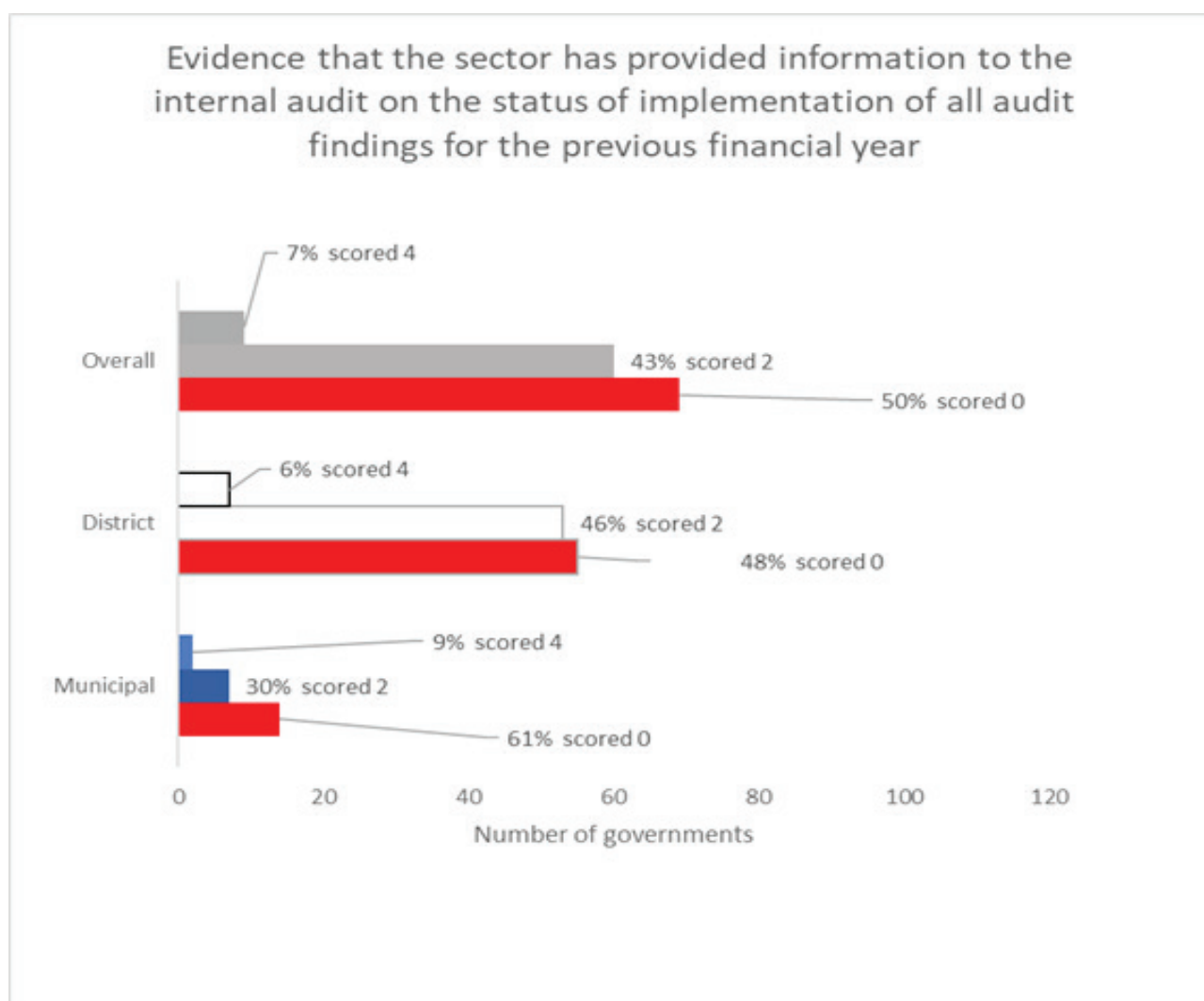
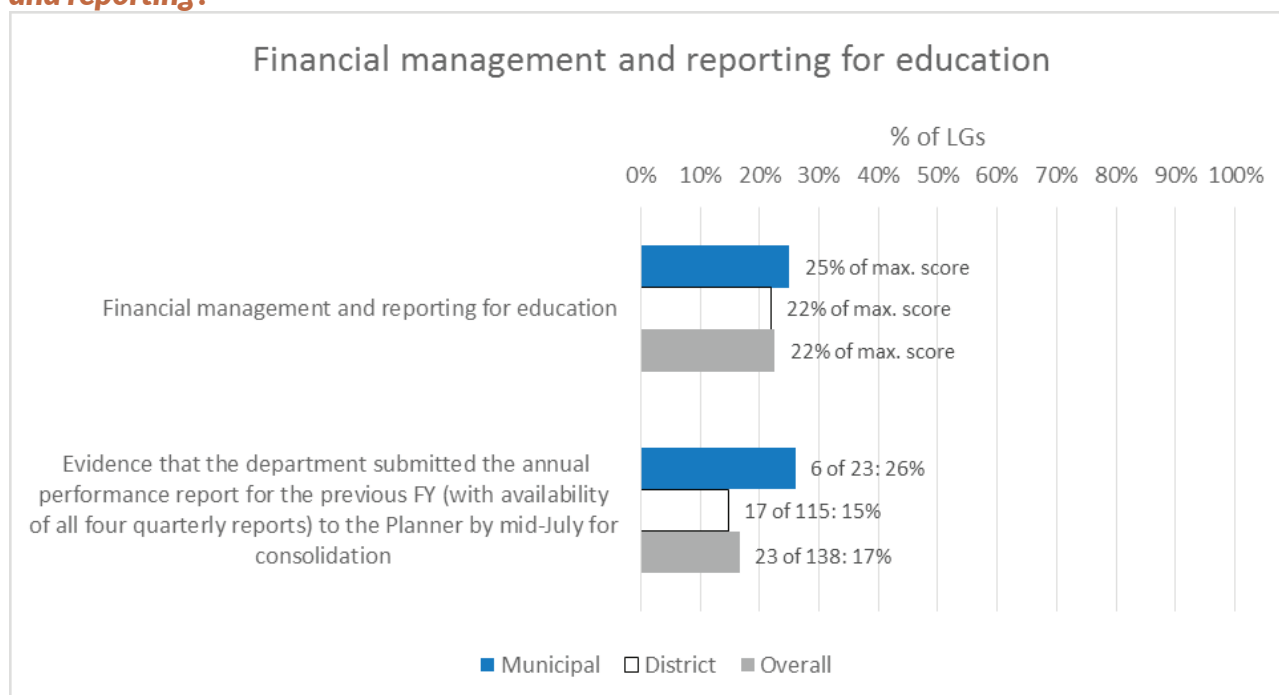
77% of Districts and 61% of MLGs certified and initiated payments to suppliers in time.

LGs performed averagely in this area with districts scoring relatively better than the MLGs especially with regard to certifying and initiating payments to suppliers.

### 4.3.5 Financial management and reporting

The following figures present the overall average scores on the indicators that were used for assessing 'Financial management and reporting'. Another question is presented separately, as the scoring allows for more than pass/fail on that question.

**Figure 35: Average scoring per indicator for education performance area 'Financial management and reporting'**



Source: Uganda Local Government Performance Assessment 2018, N=138

Education departments in only 15% of districts and 26% MLGs had submitted Annual performance reports to the Planner for FY 2016/17 in time (by mid – July 2017) for consolidation. This could be one of the reasons why most of the LGs did not submit their annual performance reports by July 31<sup>st</sup>, 2017 as required.

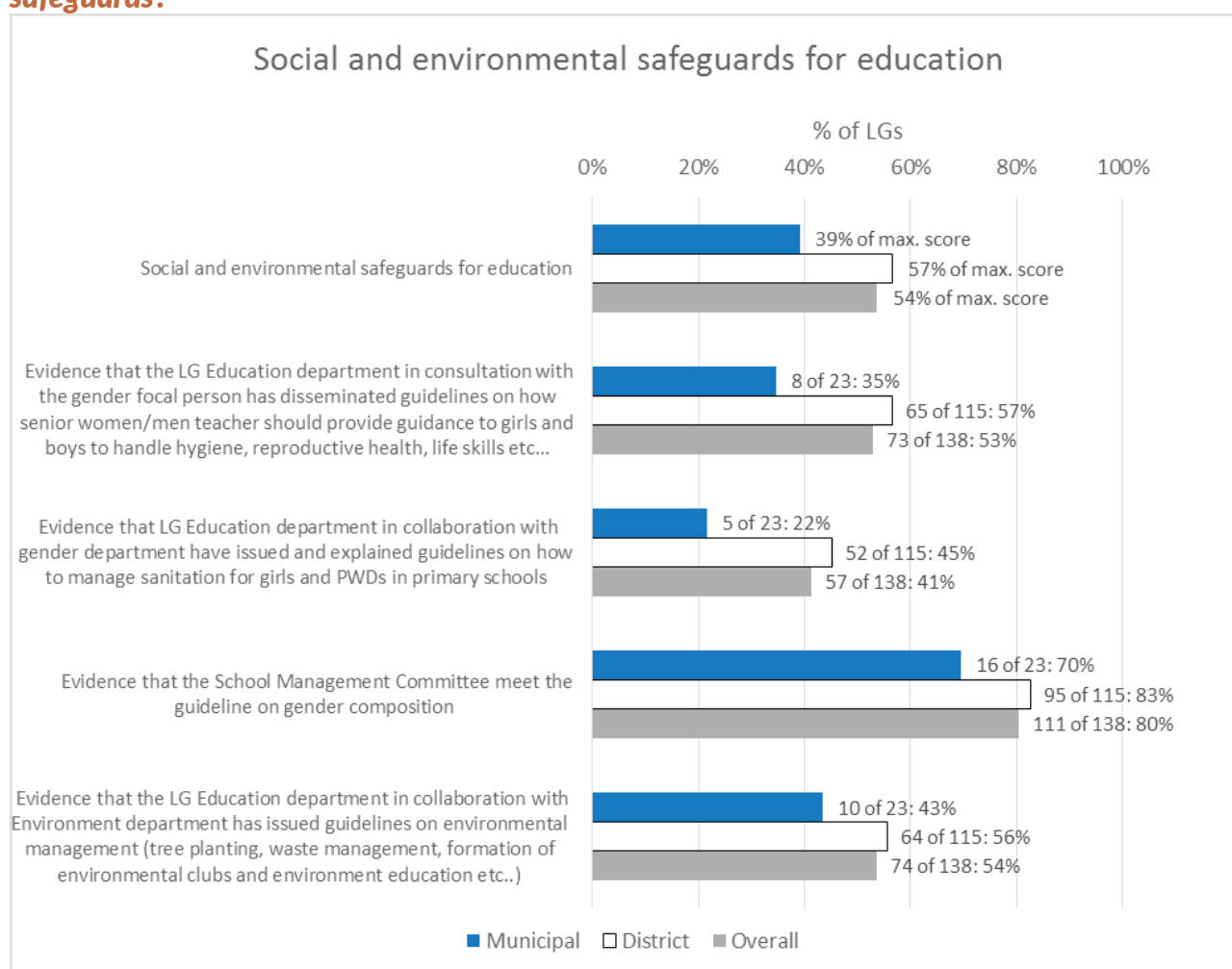
Education departments in 6% of districts and 9% MLGs had no audit queries. Education departments in 46% of districts and 30% MLGs had provided information to the internal audit on the status of implementation of all audit findings for the previous financial year (acted on Internal Audit queries). Education departments in 48% of districts and 61% MLGs had not provided information to the internal audit on the status of implementation of all audit findings for the previous financial year.

Performance in this area is particularly poor. The findings show that the Education departments have not sufficiently internalized their roles regarding financial management and reporting.

### 5.3.6 Social and environment safeguards

Figure 36 presents the overall average scores on the indicators that were used for assessing 'Social and environment safeguards'.

**Figure 36: Average scoring per indicator for education performance area 'Social and environment safeguards'.**



Source: Uganda Local Government Performance Assessment 2018, N=138

Education Departments in consultation with gender focal persons in 57% of Districts and 35% MLGs disseminated guidelines on guidance to girls and boys by senior women/men Teachers on, among others, how to handle hygiene, reproductive health, and life skills.

School Management Committees in 83% Districts and 70 % MLGs met the guideline on gender composition.

Conversely only 45% of Districts and 22% of MLGs issued and explained guidelines on how to manage sanitation for girls and Persons with disabilities in Primary Schools.

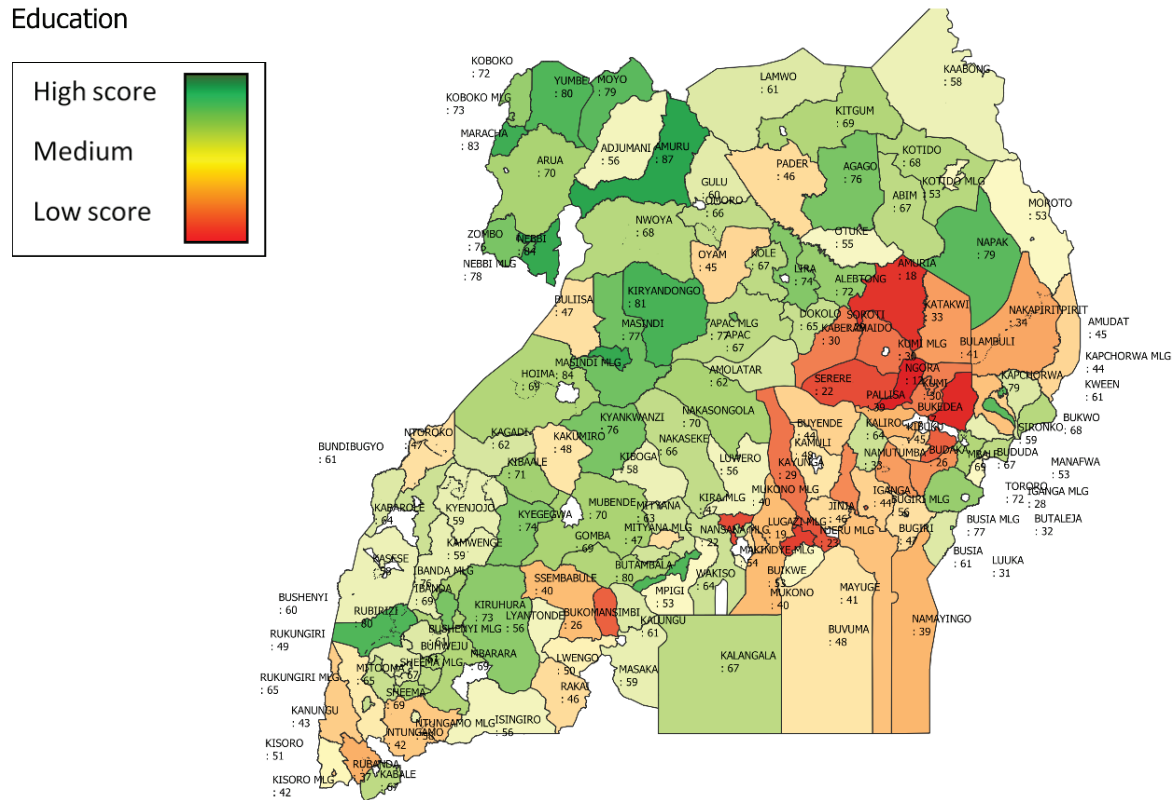
56% of Districts and 43% of MLGs issued guidelines on Environmental management including tree planting, waste management, formation of environmental clubs and environment education.

In sum, the average score of all 138 LGs on education performance measures was 56% (like for crosscutting). Many of the LGs (38 or 28%) scored between 61% and 70%. Only 5 LGs (4%) scored above 81% and 4 (3%) scored between 11% and 20%.

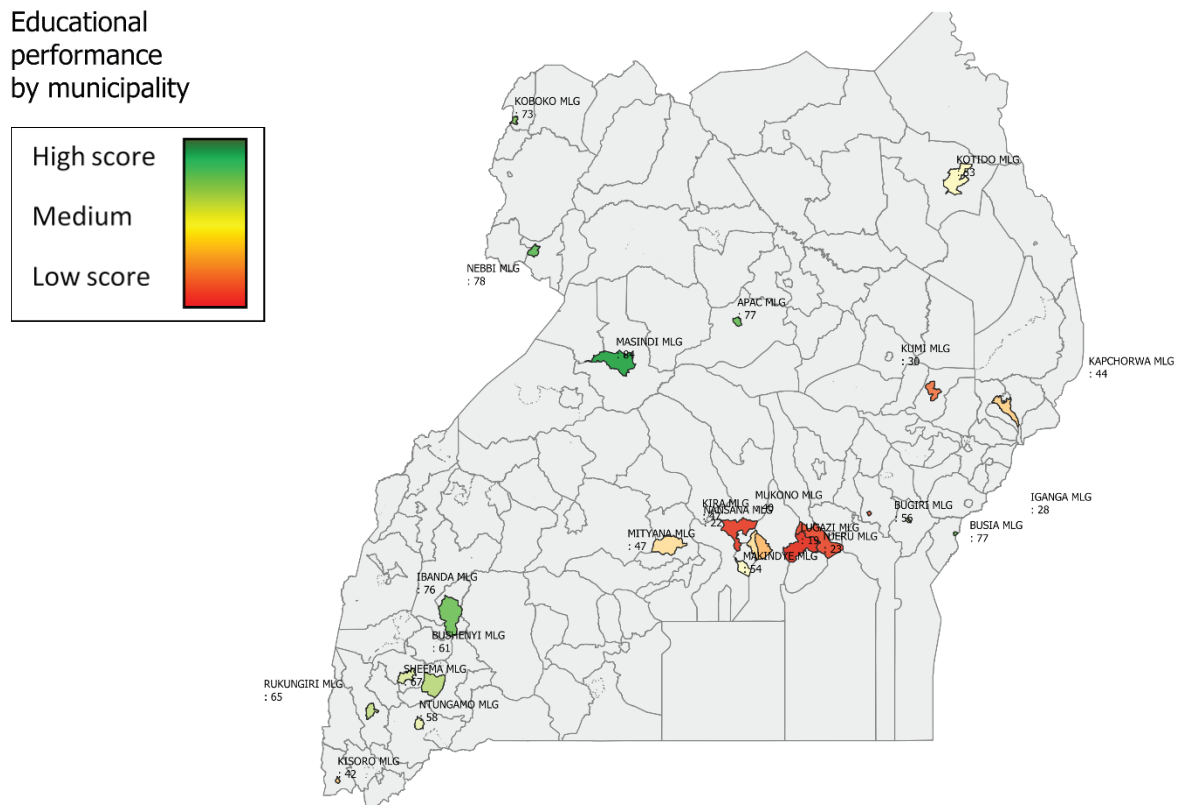
#### **5.4 Analysis of Scores across Regions**

There was good and poor performing LGs in all regions of the country. However, LGs in Teso region performed relatively poorer than LGs in other regions as demonstrated in figure 37 below.

**Figure 37: Education performance scores across local governments**



**Figure 38: Education performance scores across municipalities**



## 6. Health Performance Measures

### 6.1 Introduction to Health Performance Measures

The performance of LG Health Departments was assessed against the measures below:

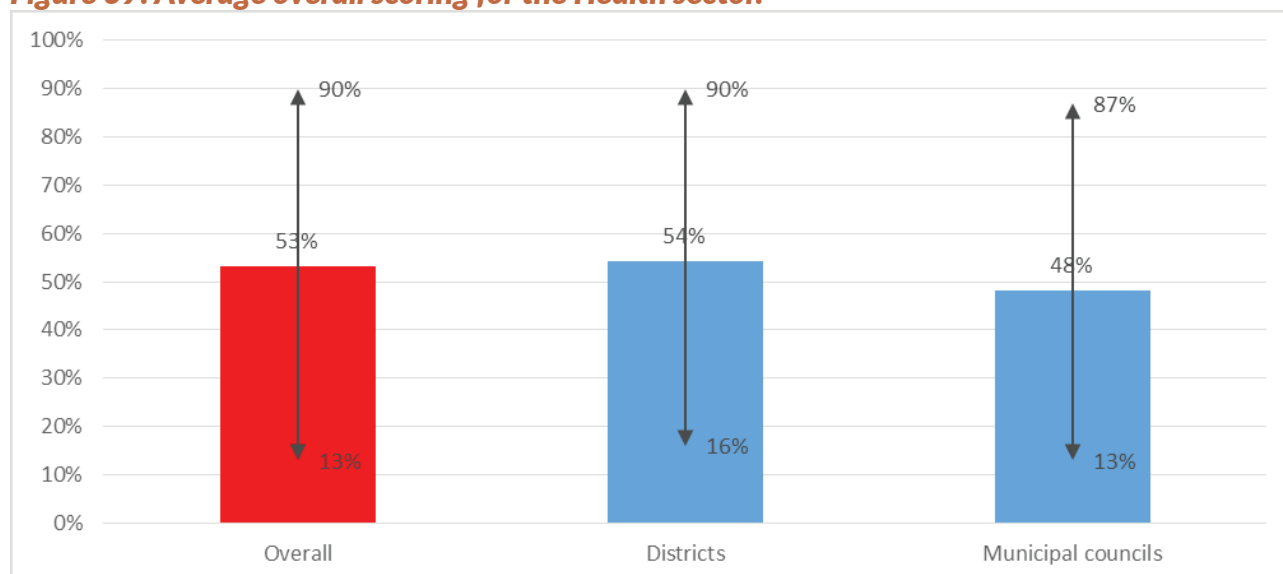
- a) Human resource planning and management
- b) Monitoring and supervision
- c) Governance, oversight, transparency and accountability
- d) Procurement and contract management
- e) Financial management and reporting
- f) Social and environment safeguards

### 6.2 Overall Results of Health Performance Measures

#### 6.2.1 Health Performance for Districts and Municipalities

The average overall score for all 138 LGs combined for the health performance measures was 53% with the 115 Districts scoring an average of 54% and thus performing slightly better than the 23 MLGs which scored an average of 48% as depicted in figure 39 below. The highest score was 90 % or 90 points whereas the lowest was 13 % or 13 points.

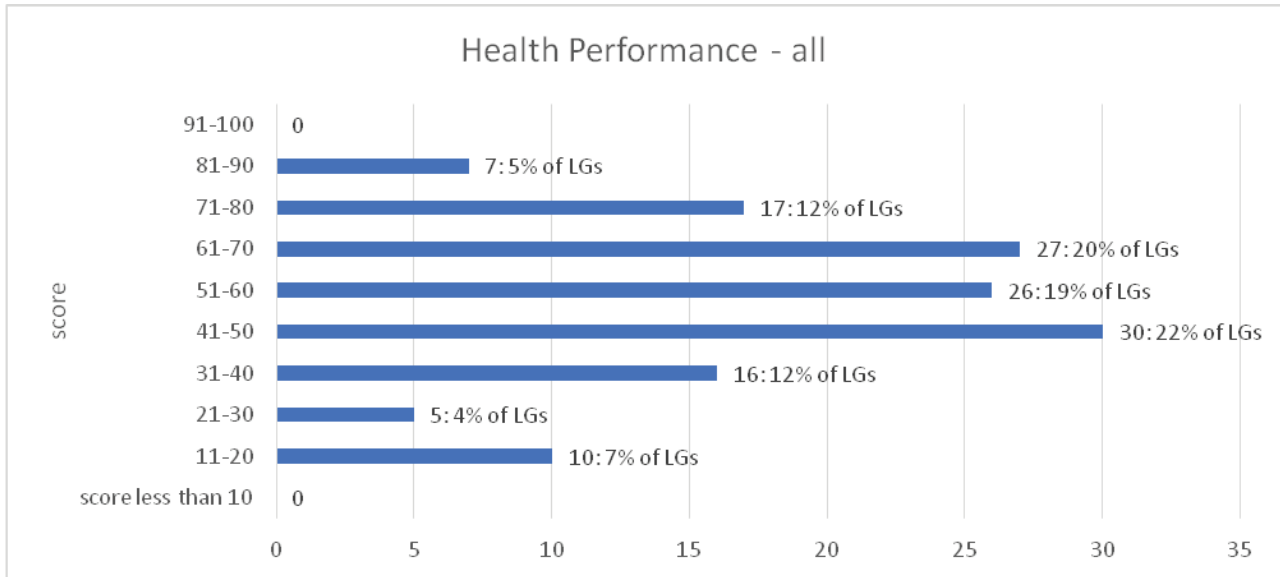
**Figure 39: Average overall scoring for the Health sector.**



Source: Uganda Local Government Performance Assessment 2018, N=138

Figure 40, 41 and 42 present the overall performance scores for the health performance measures. Many of the LGs scored between 41-50 points (22%) followed by 61-70 points (20%).

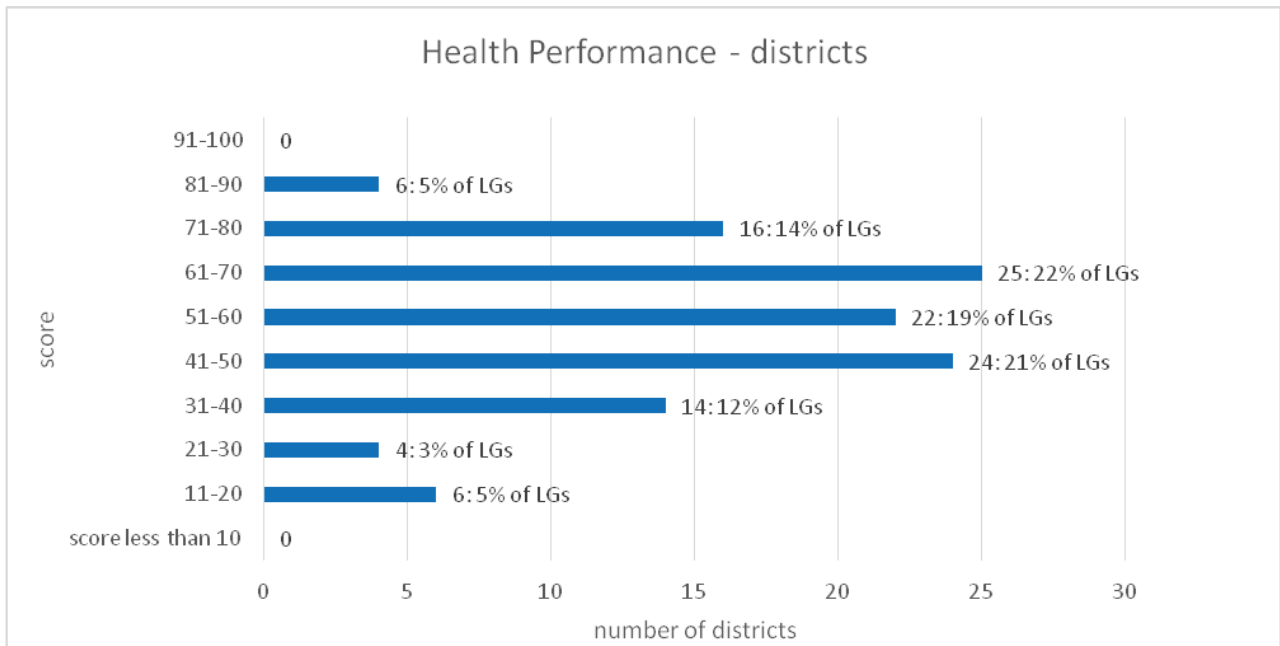
**Figure 40: Health performance scores of all LGs.**



N=138 Local governments

## 6.2.2 Health Performance for Districts

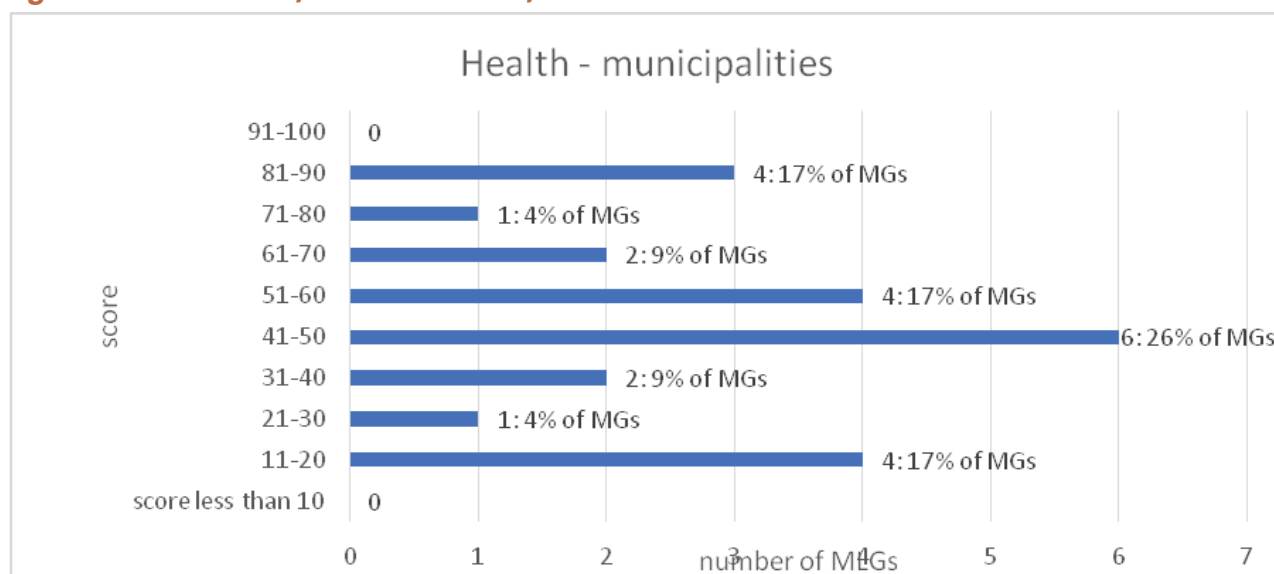
**Figure 41: Health Performance Measures for Districts**



N=115 Districts

## 6.2.3 Health Performance for MLGs

**Figure 42: Health Performance Scores for MLGs**



N= 138 Local Governments

## 6.2.4 Ranking of LGs Performance in Health Performance Measures

**Table 5 Ten (10) Highest and Lowest Scoring LGs on Health Performance**

Lowest scores			Highest scores		
Rank	Name	Score	Rank	Name	Score
ALL LGs					
138	Bugiri Municipal Council	13	1	Kyegegwa District	90
137	Kumi Municipal Council	15	2	Masindi Municipal Council	87
136	Kamuli District	16	3	Apac Municipal Council	83
135	Bugiri District	18	4	Ibanda Municipal Council	82
134	Namayingo District	19	4=	Kibaale District	82
134=	Kaliro District	19	4	Kiboga District	82
134	Iganga Municipal Council	19	7	Dokolo District	81
131	Nebbi Municipal Council	20	8	Lira District	80
131=	Luuka District	20	9	Hoima District	79
131	Kyegegwa District	20	9=	Maracha District	79



Municipalities					
23	Bugiri Municipal Council	13	1	Masindi Municipal Council	87
22	Kumi Municipal Council	15	2	Apac Municipal Council	83
21	Iganga Municipal Council	19	3	Ibanda Municipal Council	82
20	Nebbi Municipal Council	20	4	Nansana Municipal Council	72
19	Kapchorwa Municipal Council	24	5	Bushenyi- Ishaka Municipal Council	68
18	Koboko Municipal Council	36	6	Rukungiri Municipal Council	64
17	Kotido Municipal Council	36	7	Kira Municipal Council	59
16	Mukono Municipal Council	41	7=	Ntungamo Municipal Council	59
15	Kisoro Municipal Council	42	9	Sheema Municipal Council	53
14	Njeru Municipal Council	44	10	Busia Municipal Council	52
Districts					
115	Kamuli District	16	1	Kyegegwa District	90
114	Bugiri District	18	2	Kibaale District	82
113	Kaliro District	19	2=	Kiboga District	82
113=	Namayingo District	19	4	Dokolo District	81
111	Buyende District	20	5	Lira District	80
111=	Luuka District	20	6	Hoima District	79
109	Kibuku District	22	6=	Maracha District	79
108	Amuria District	26	8	Kabarole District	78
108=	Bulambuli District	26	9	Napak District	77
108	Isingiro District	26	10	Gomba District	76

Source: Uganda Local Government Performance Assessment 2018.

### 6.3 Results per Health Performance Measure

This section provides the details on the assessment results for each of the performance measures. The table below provides an overview of the top five and bottom five performing performance indicators for the Health assessment.

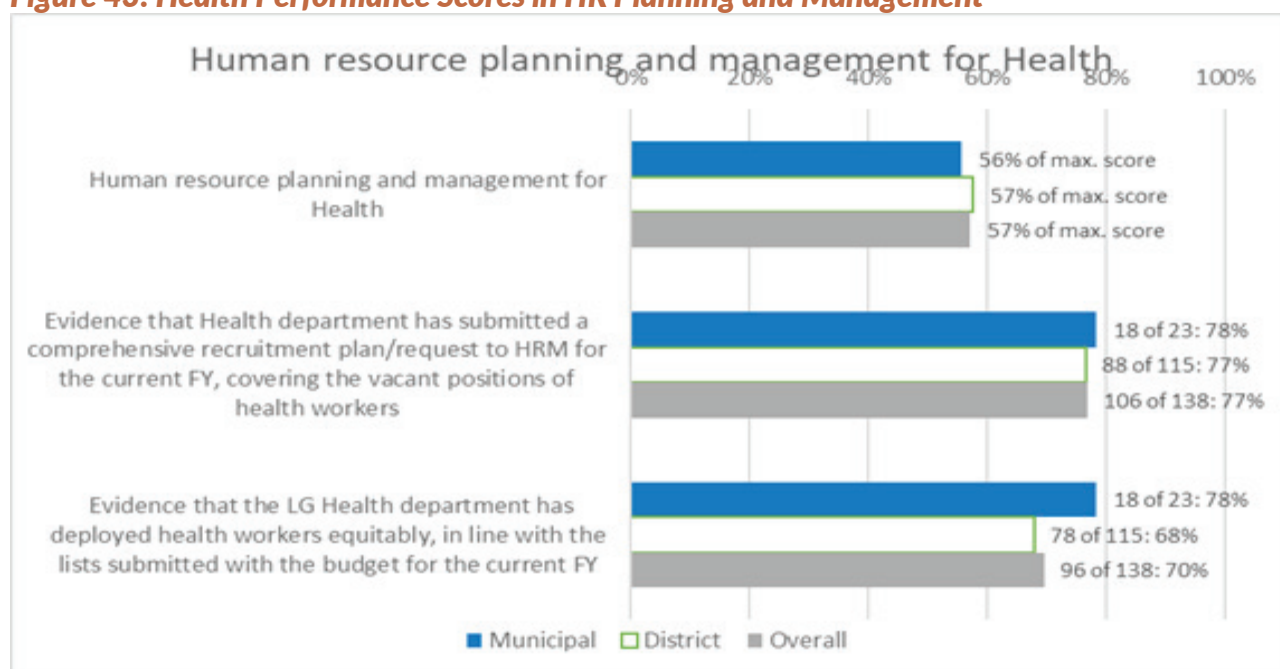
Overview table with the top five and bottom five performing performance indicators in Health.

<b>Top five performing performance indicators</b>	
Evidence that the health sector committee has presented issues that require approval to Council	91%
Evidence that the council committee responsible for health meet and discussed service delivery issues including supervision reports, performance assessment results, LF PAC reports, etc. during the previous FY	87%
Evidence that the DHO (as per contract) certified and recommended suppliers for payment	78%
Evidence that Health Department has submitted a comprehensive recruitment plan/request to HRM for the current FY, covering vacant positions of health workers	77%
Evidence that the Health Unit Management Committee (HUMC) met the gender composition as per guidelines	73%
<b>Bottom five performing performance indicators</b>	
Evidence that the sector has provided information to the internal audit on the status of implementation of all audit findings for the previous FY	7%
Evidence that the department submitted the annual performance report for the previous year (including all four quarterly reports) to the Planner by mid-July for consolidation	12%
Evidence that the LG has issued guidelines on how to manage sanitation in health facilities including separating facilities for men and women	12 %
Evidence that the health facilities have been supervised by HSD and reports produced	26%
Evidence that the DHO has held meetings with the health facility in-charge and among others explained the guidelines, policies, circulars issued by the national level	30%

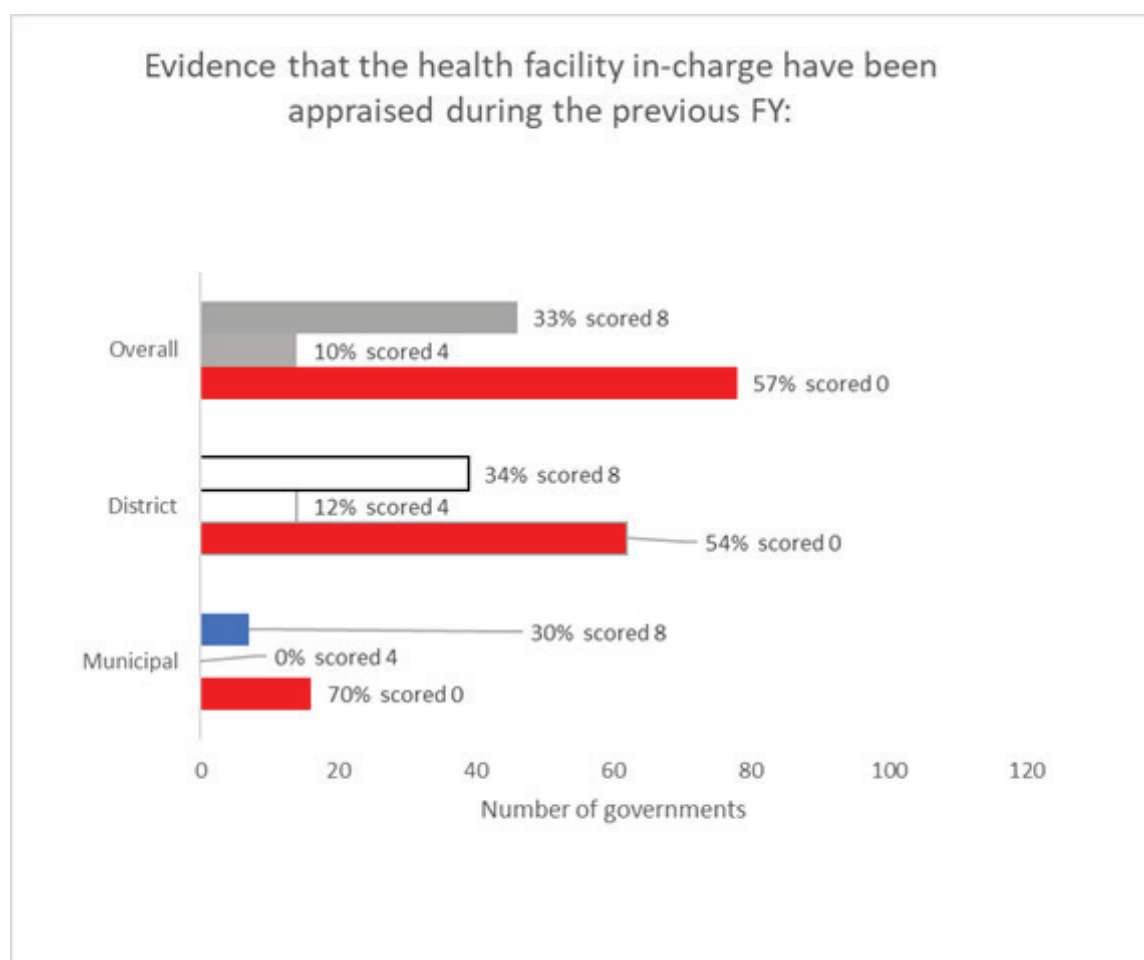
### 6.3.1 Human Resource Planning and management

The performance of LGs regarding Human resource management does not vary greatly between districts and MLGs as shown in the figure below.

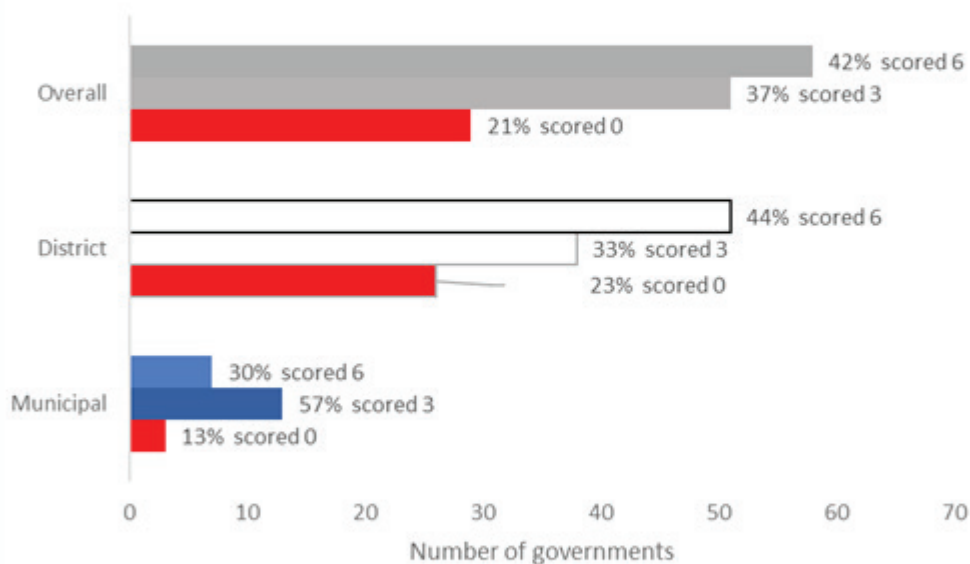
**Figure 43: Health Performance Scores in HR Planning and Management**



Source: Uganda Local Government Performance Assessment 2018, N=138



### Evidence that LG has filled the structure for primary health workers with a wage bill provision from PHC wage for the current FY



Only 44% and 30% of districts and MLGs respectively had substantively recruited Primary Health Care Workers where a wage bill was provided from Primary Health Care (PHC) wage conditional grant. The low staffing greatly affects health service delivery at facility level.

The foregoing notwithstanding, only 77% and 78% of districts and MLGs respectively had submitted comprehensive recruitment plans to the LG HRM to fill vacant positions of Health Workers.

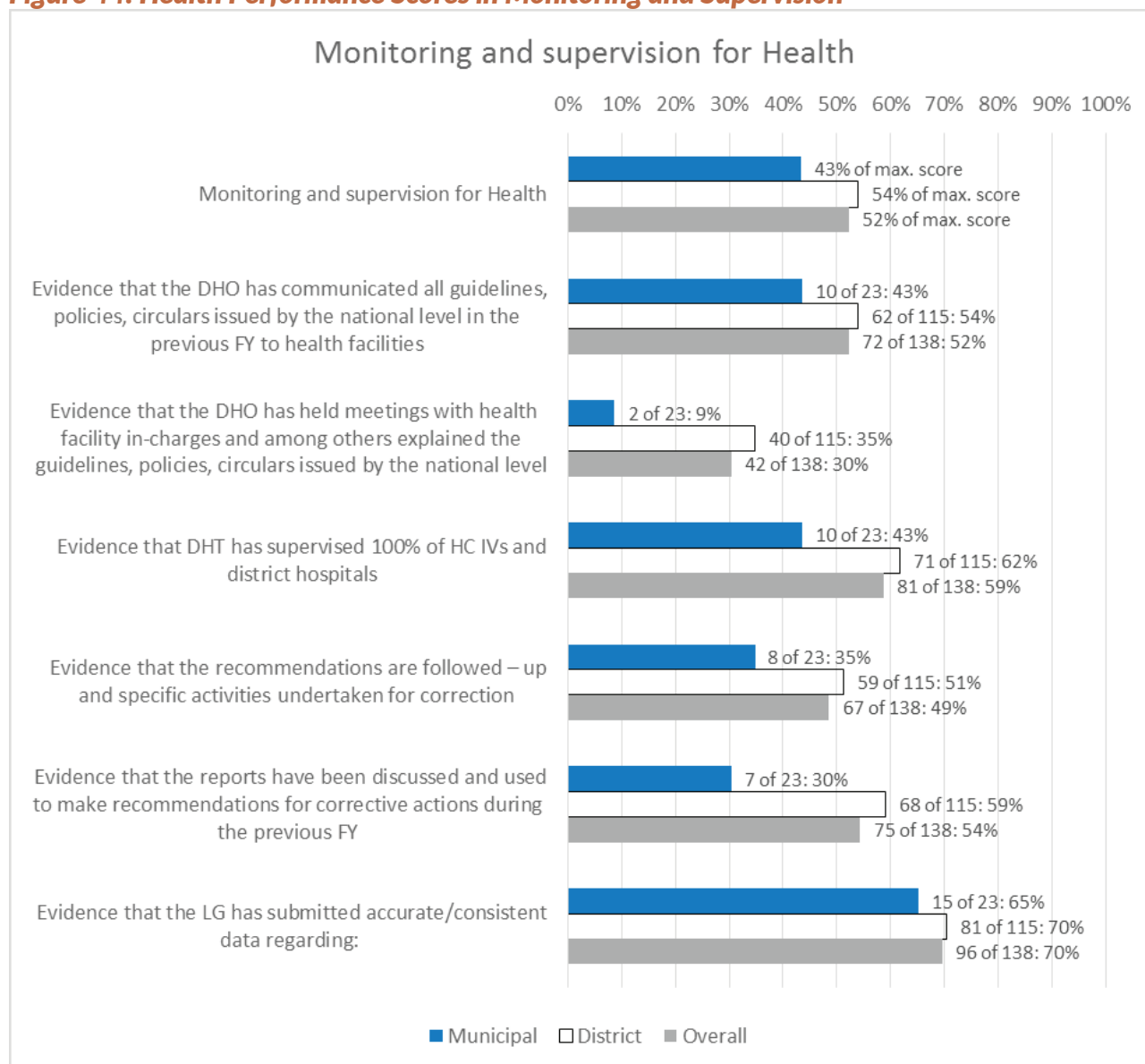
Moreover 68% and 78% of districts and MLGs respectively had deployed Health Workers in facilities where they appear on the staff lists submitted with the budget for the current FY.

A dismal 34% and 30% of districts and MLGs respectively had appraised Health Facility In-charges during the previous Financial Year.

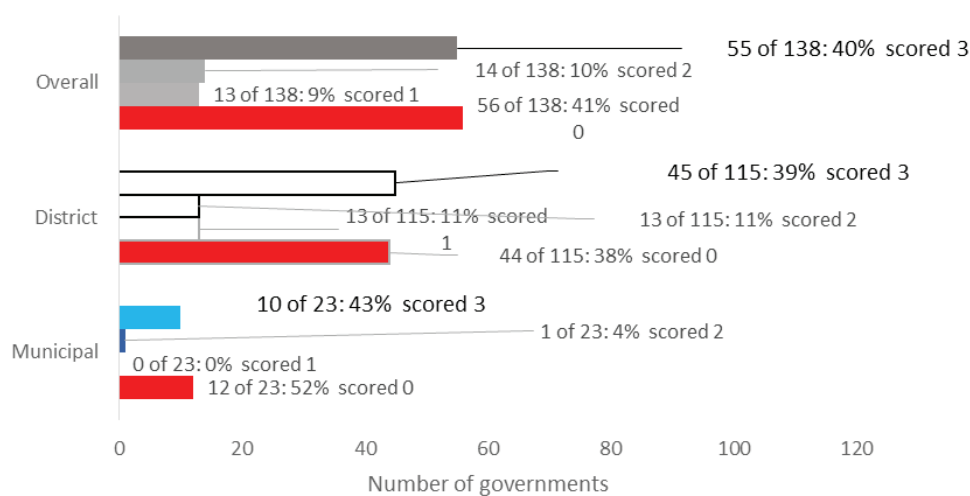
### 6.3.2 Monitoring and supervision

Figure 44 presents the average overall scores of LGs under the health sector for the 8 indicators under the performance area of monitoring and supervision for the health sector. The tables thereafter present the performance in indicators with higher calibration of the performance scores.

**Figure 44: Health Performance Scores in Monitoring and Supervision**

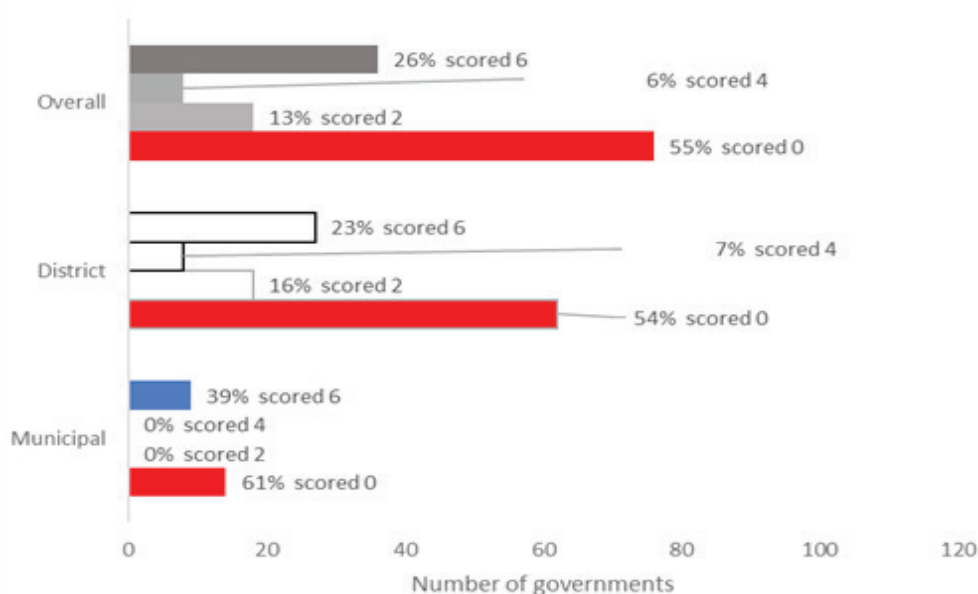


### Evidence that DHT has supervised lower level health facilities within the previous FY:



Note: If 100% of units supervised the score would be 3 points; 80 - 99% of the health facilities: score 2; 60% - 79% of the health facilities: score 1; Less than 60% of the health facilities: score 0

### Evidence that health facilities have been supervised by HSD and reports produced:



Note: If 100% supervised score 6 points; 80 - 99% of the health facilities: score 4; 60% - 79% of the health facilities: score 2; Less than 60% of the health facilities: score 0

Whereas the health facilities in 54% and 43% of districts and MLGs respectively had guidelines, policies and circulars issued by the national level, DHOs in only 35% and 9% of districts and MLGs respectively had held meetings with Health facility In-Charges to among others explain these guidelines.

The District Health Teams (DHTs) in 39% and 43% of districts and MLGs respectively had supervised all Health Centre IVs and District Hospitals. The District Health Teams (DHTs) in 11% and 23% of districts and MLGs respectively had supervised between 80% and 99% of Health Centre IVs and District Hospitals. The District Health Teams (DHTs) in 11% and 0% of districts and MLGs respectively had supervised between 60% and 79% of Health Centre IVs and District Hospitals. The District Health Teams (DHTs) in 38% and 52% of districts and MLGs respectively had supervised less than 60% of Health Centre IVs and District Hospitals.

HSDs in 23% and 39% of districts and MLGs respectively had supervised all health facilities and produced reports to make recommendations for corrective action(s) during 2016/17. HSDs in 7% and 0% of districts and MLGs respectively had supervised between 80% to 99% of health facilities and produced reports to make recommendations for corrective action(s) during 2016/17. HSDs in 16% and 0% of districts and MLGs respectively had supervised between 60% to 79% of health facilities and produced reports to make recommendations for corrective action(s) during 2016/17. HSDs in 54% and 61% of districts and MLGs respectively supervised less than 60% of health facilities and produced reports to make recommendations for corrective action(s) during 2016/17.

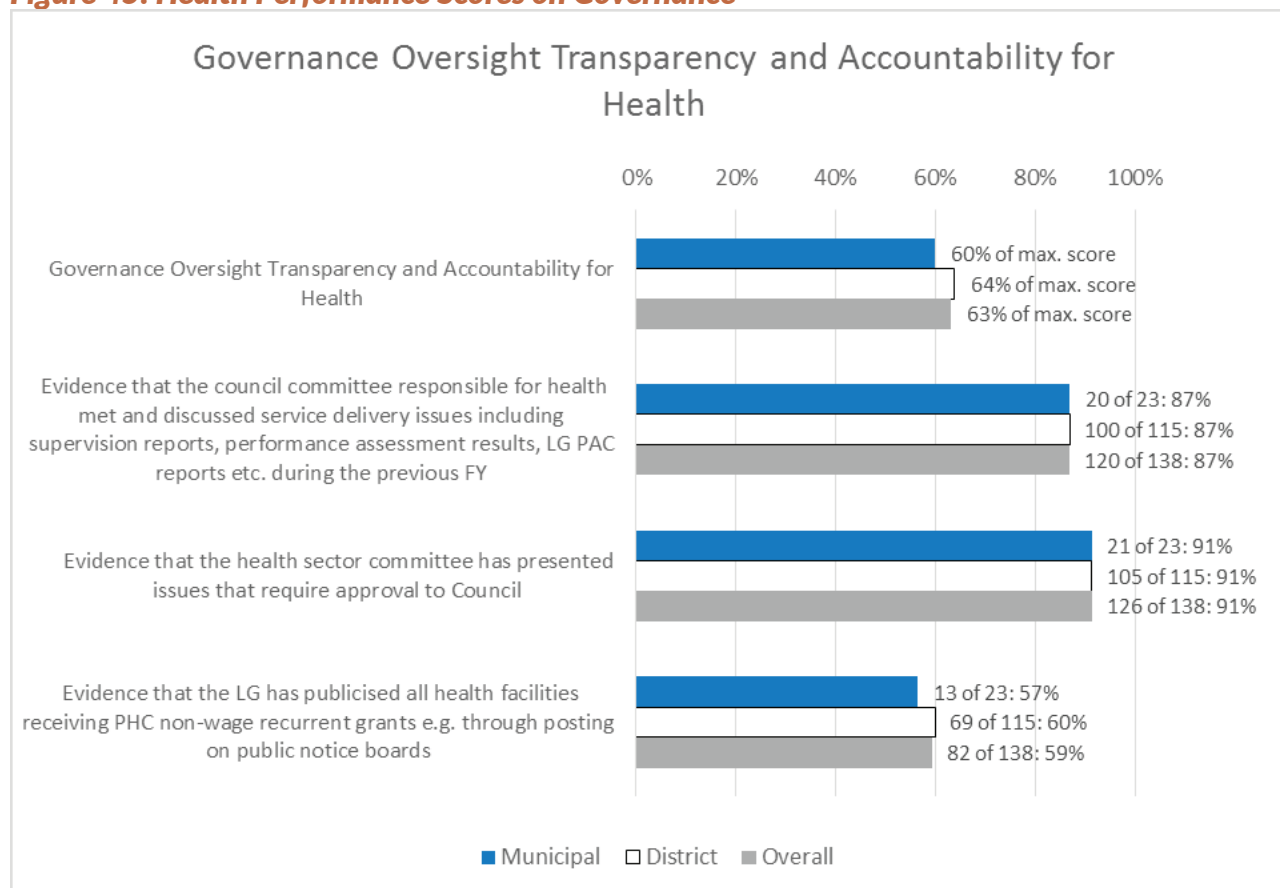
70% and 65% of districts and MLGs respectively submitted accurate data on health facilities, consistent with both Health Management Information System (HMIS) and the Output Budgeting Tool (OBT).

The performance varies greatly with holding meetings with Health facility In-Charges to among others explain these guidelines being the worst performed indicator. In addition the MLGs performed relatively poorer in this area than the districts.

### 6.3.3 Governance, Oversight, Transparency and Accountability

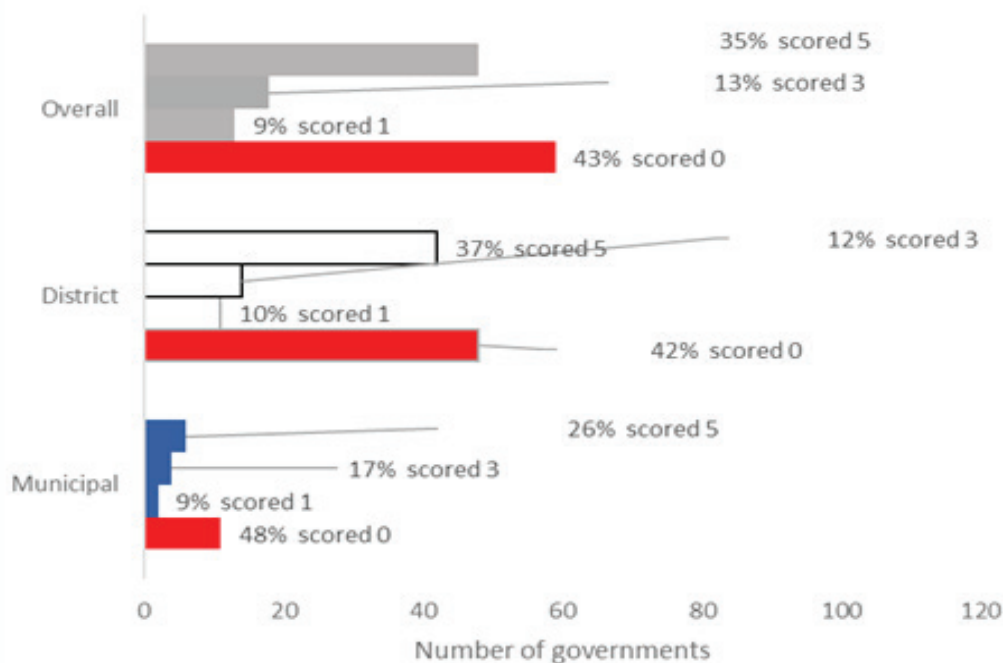
Figure 45 presents the average overall scores of LGs under the health sector for the 4 indicators under the performance area of Governance, oversight, transparency and accountability. A separate graph is used for board functionality.

**Figure 45: Health Performance Scores on Governance**





**Evidence that health facilities and Hospitals have functional HUMCs/Boards (established, meetings held and discussions of budget and resource issues):**



Note: If 100% of randomly sampled facilities: score 5; If 80-99 %: score 3; If 70-79: %: score 1; If less than 70%: score 0

Source: Uganda Local Government Performance Assessment 2018, N=138

Council committees responsible for Health in 87% of districts and MLGs met and discussed service delivery issues including supervision reports and LG PAC reports during 2016/17 and 91% of both districts and MLGs presented issues to their Councils for approval.

Health Unit management committees were functional in 37% and 26% of districts and MLGs respectively in all health facilities sampled. Health Unit management committees were functional in 12% and 17% of districts and MLGs respectively in 80%-99% of health facilities sampled. Health Unit management committees were functional in 10% and 9% of districts and MLGs respectively in 70%-79% of health facilities sampled. Health Unit management committees were functional in 42% and 48% of districts and MLGs respectively in less than 70% of health facilities sampled.

In these LGs HUMCs and Boards had been established, were holding meetings and discussing budget and resource issues.

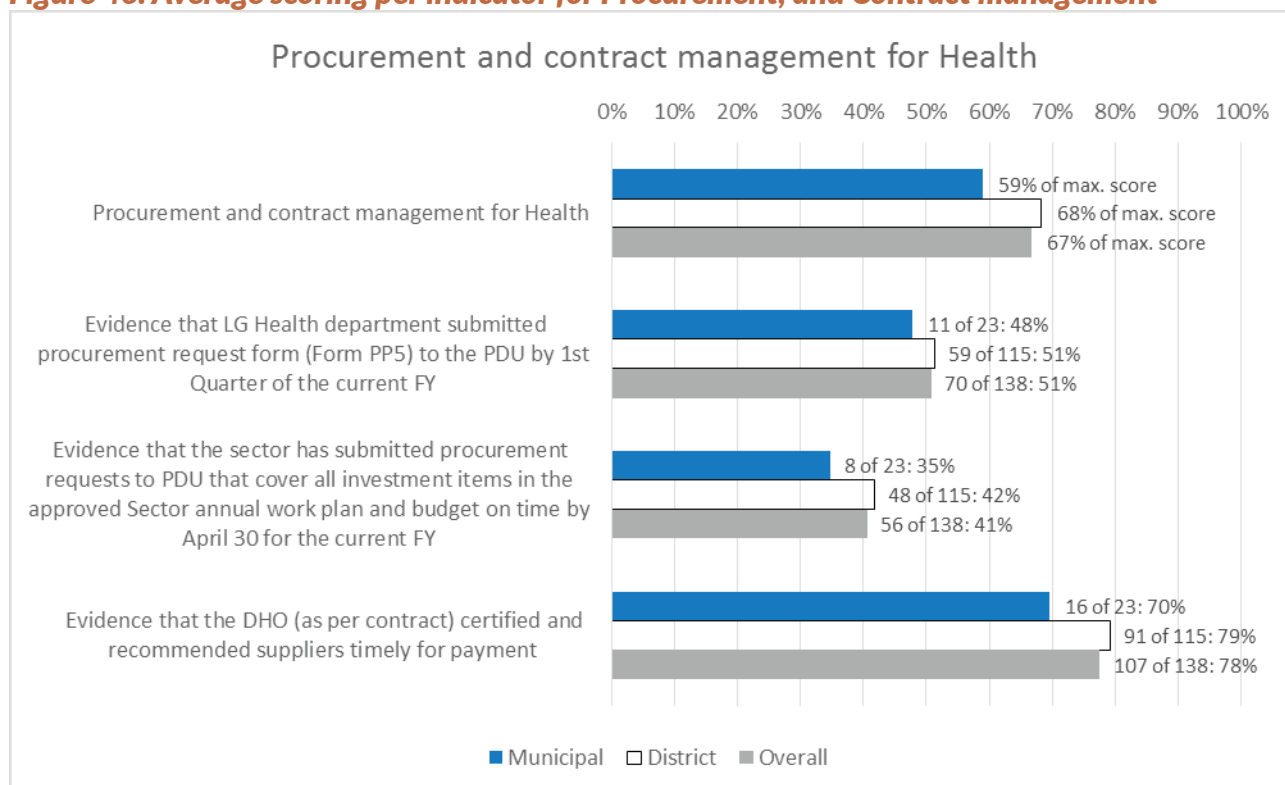
60% and 57% of districts and MLGs respectively publicized all health facilities receiving PHC non-wage recurrent grants through posting on notice boards.

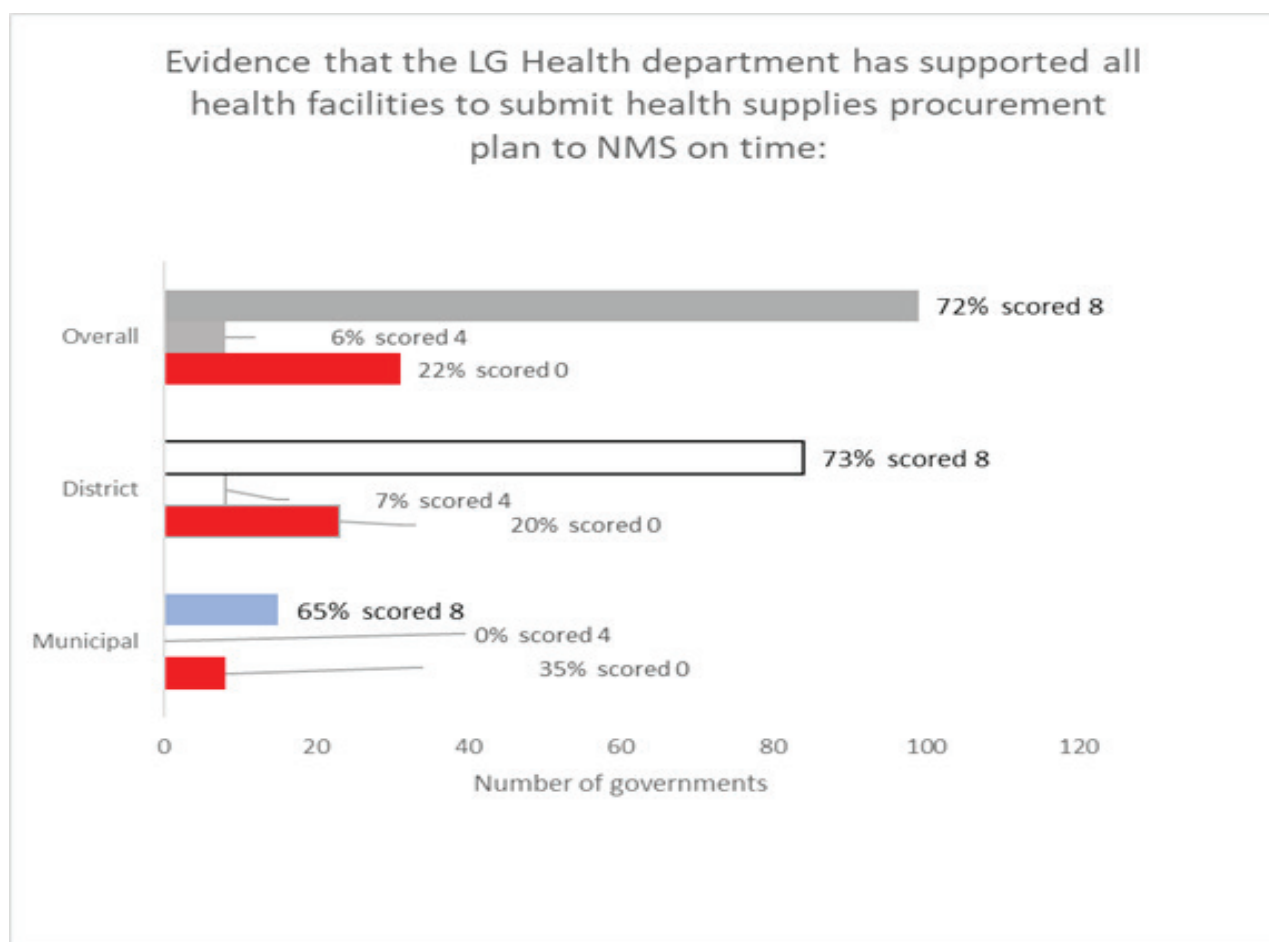
Of all the indicators in this area, the functionality of the Health Unit management committees was the worst especially in MLGs.

### 6.3.4 Procurement and contract management

Figure 46, presents the average overall scores of LGs for the 4 indicators under the performance area of procurement, and contract management.

**Figure 46: Average scoring per indicator for Procurement, and Contract management**





Source: Uganda Local Government Performance Assessment 2018, N=138

Health departments in 42% and 35% of districts and MLGs respectively submitted procurement requests to the Procurement and Disposal Units (PDU) that covered all investment items in the approved Sector annual work plan and budget on time (April 30<sup>th</sup> 2017 for 2017/18 FY).

Health departments in 51% and 48% of districts and MLGs respectively submitted procurement requests Form PP5 to PDU on time (by end of the first Quarter for 2017/18).

The majority of the LGs 73% and 65% of districts and MLGs respectively supported all health facilities to submit health supplies procurement plans to National Medical Stores on time. 7% and 0% of districts and MLGs respectively supported between 70% and 99% of health facilities to submit health supplies procurement plans to National Medical Stores on time. 20% and 35% of districts and MLGs respectively supported below 70% of health facilities to submit health supplies procurement plans to National Medical Stores on time.

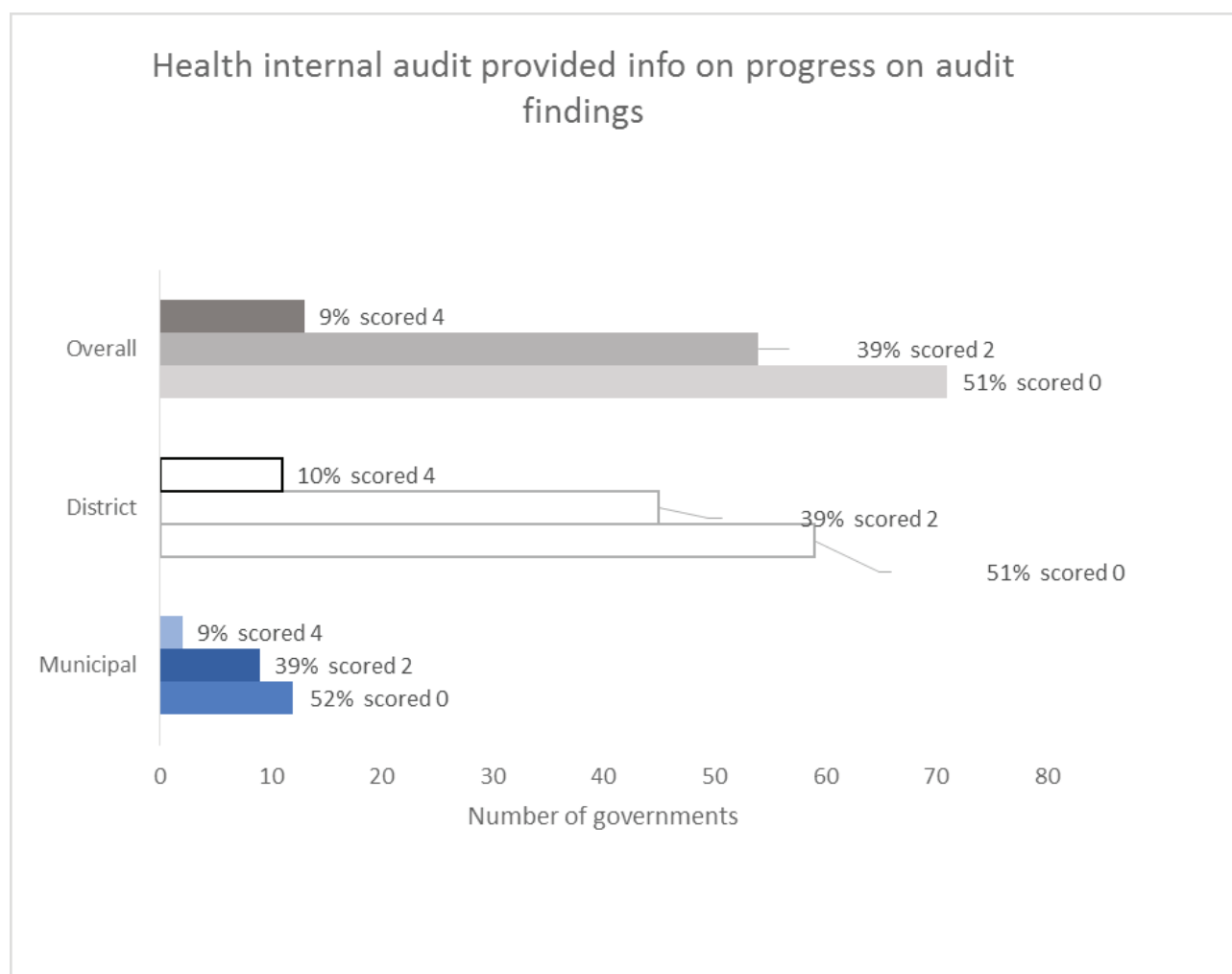
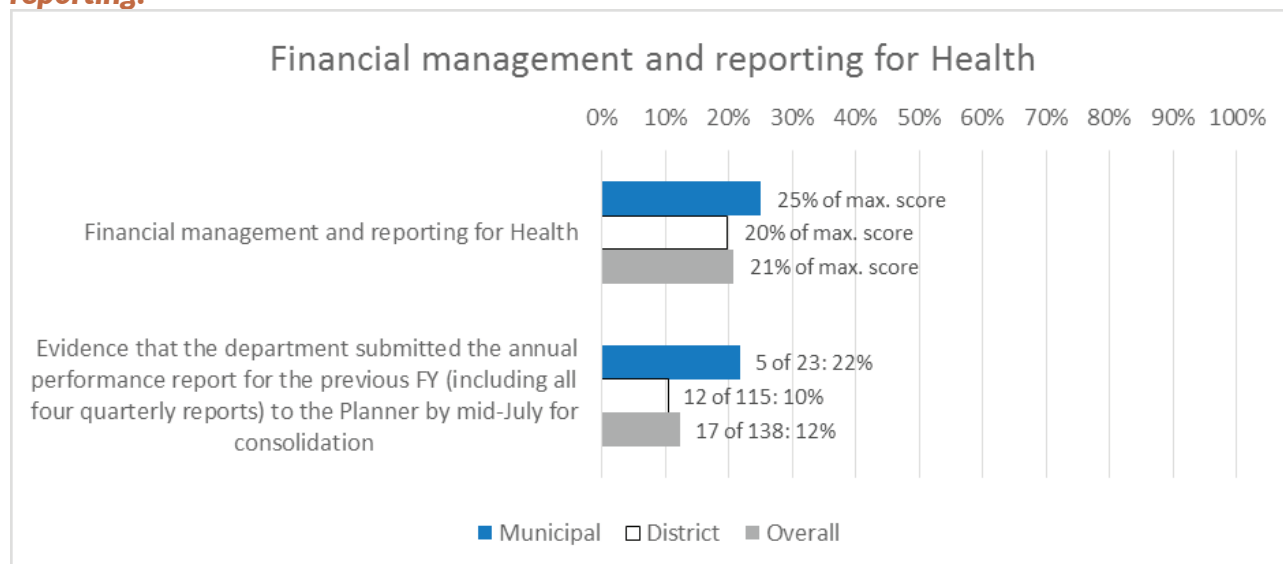
District Health Officers (DHO)/MHOs in 79% and 70% of districts and MLGs respectively had certified and recommended suppliers for payment on time.

Submission of procurement requests to the Procurement and Disposal Unit (PDU) is the weakest indicator and MLGs are generally weaker than districts.

### 6.3.5 Financial management and Reporting

Figure 47 presents the average overall scores of LGs under the health sector for the 2 indicators under the performance area of financial management and reporting.

**Figure 47: Average scoring per indicator for health performance area financial management and reporting.**



Note: If sector has no audit query score 4; If the sector has provided information to the internal audit on the status of implementation of all audit findings for the previous financial year: score 2 points; If all queries are not responded to score 0. Source: Uganda Local Government Performance Assessment 2018, N=138

Only 10% and 22% of districts and MLGs respectively had submitted the annual performance reports to the Planner (including all four quarterly reports) in time by mid-July 2017 for consolidation. This could explain the failure of LGs to submit annual performance reports to MoFPED on time.

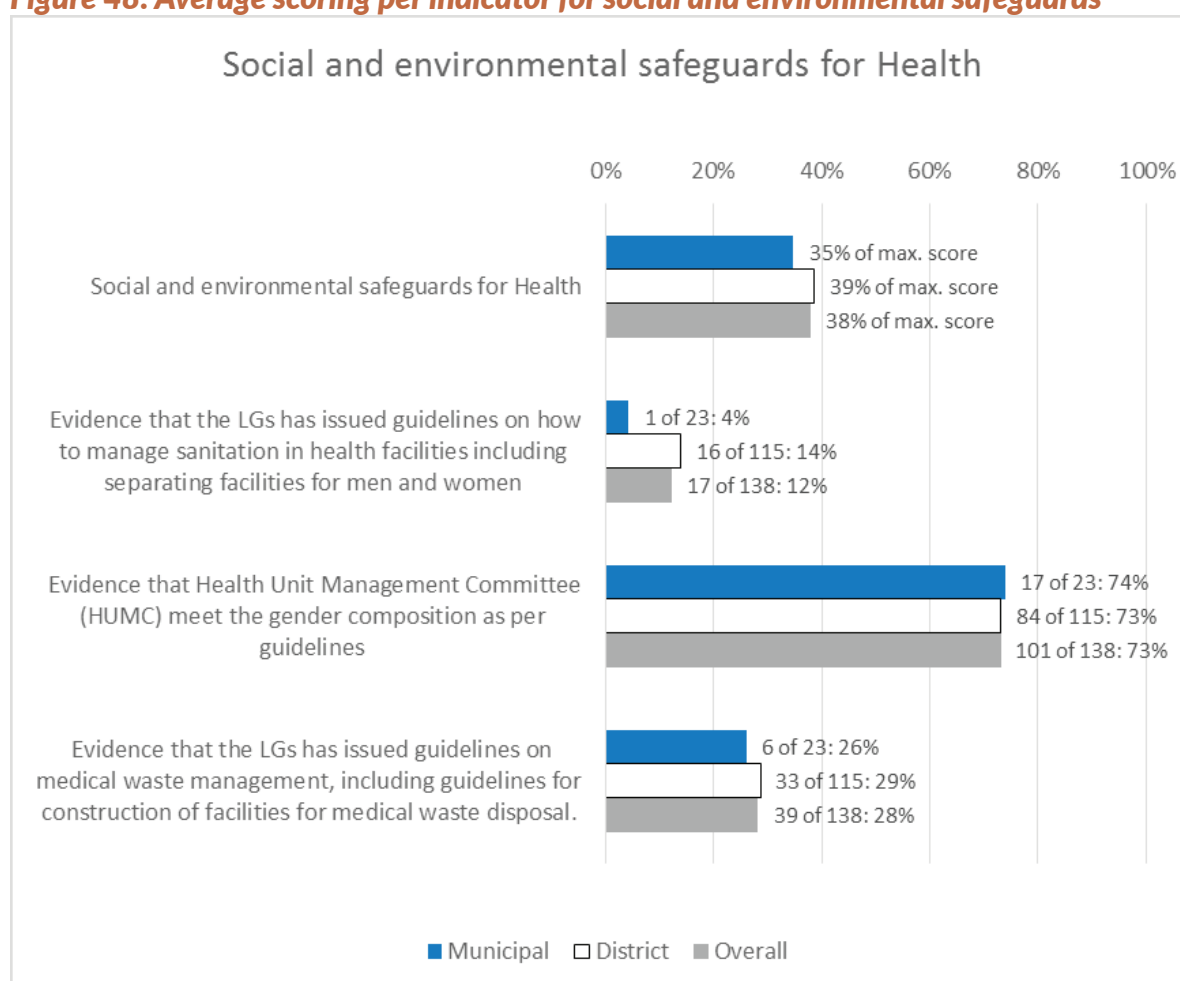
Health departments in 6% of districts and 9% MLGs had no audit queries. Health departments in 46% of districts and 30% MLGs had provided information to the internal audit on the status of implementation of all audit findings for the previous financial year (acted on Internal Audit queries). Health departments in 48% of districts and 61% MLGs had not provided information to the internal audit on the status of implementation of all audit findings for the previous financial year.

This is the weakest performance measure of Health Departments in both Districts and MLGs.

### 6.3.6 Social and environmental safeguards

Figure 48 presents the average overall scores of LGs under the health sector for the 3 indicators under the performance area of social and environmental safeguards for the health sector

**Figure 48: Average scoring per indicator for social and environmental safeguards**



Health Unit Management committees in 73% and 74% of districts and MLGs respectively met the recommended gender composition as per guidelines.

Very few LGs 14% and 4% of districts and MLGs respectively had issued guidelines on how to manage sanitation in Health Facilities including separating facilities for men and women. A dismal 29% and 26% of districts and MLGs respectively had issued guidelines on medical waste management, including guidelines for construction of facilities for medical waste disposal<sup>12</sup>.

Social and Environmental safeguards is a very weak area of performance especially when it comes to issuing guidelines for sanitation and medical waste management.

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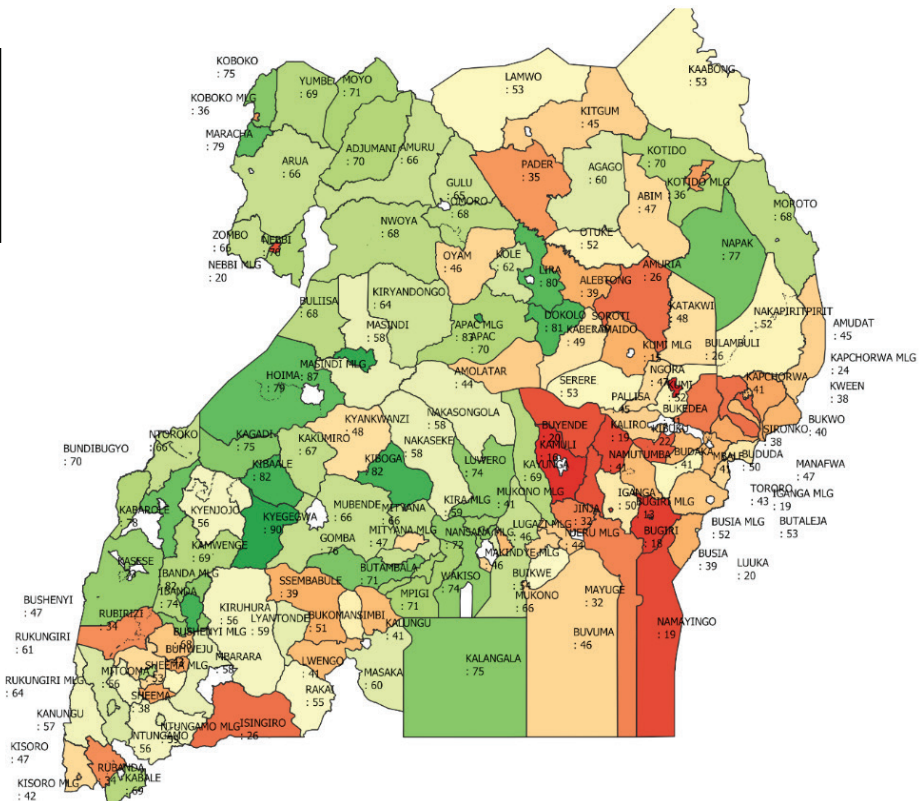
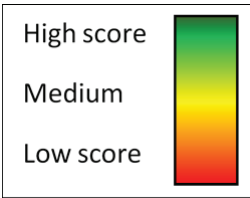
12 Medical waste includes: domestic; non-infectious; infectious; highly infectious; expired medicines and supplies

## 6.4 Analysis of scores across regions

The performance of LGs across the country is depicted in the figures 49 and 50.

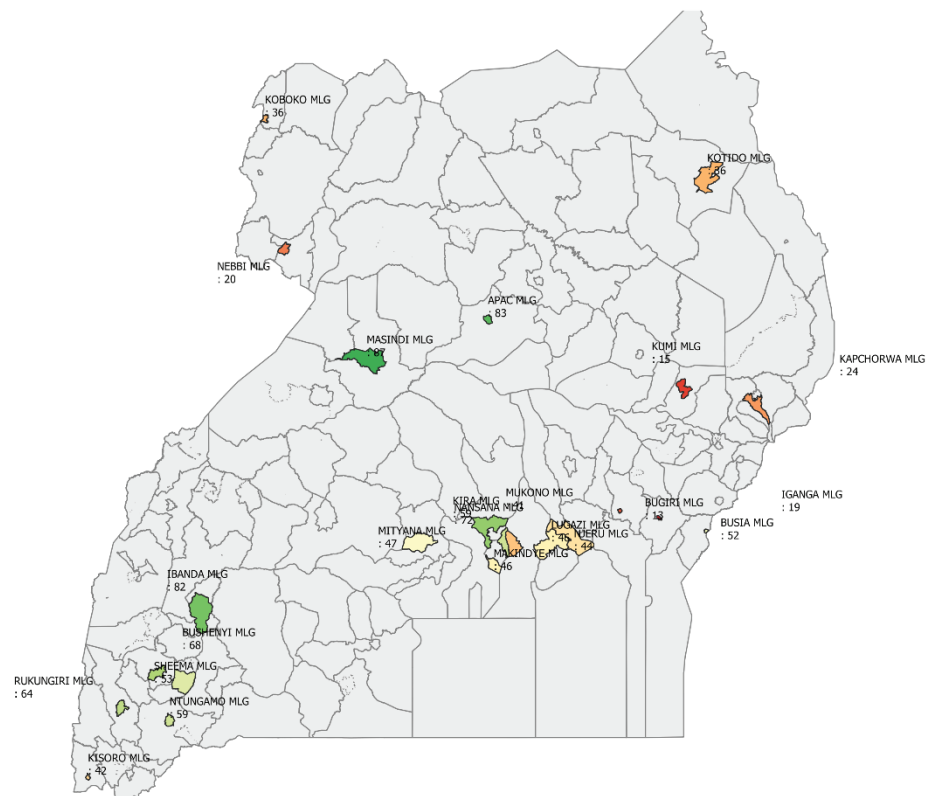
**Figure 49: Health performance scores across districts**

Health



**Figure 50: Health performance scores across municipalities**

Health  
performance  
by municipality



# 7. Water Performance Measures

## 7.1 Introduction to Water Performance Measures

The performance assessment for the water sector addressed six thematic performance areas, 15 performance measures and 22 indicators with a total maximum potential score of 100 points as presented below:

- A. Planning, budgeting and execution
- B. Monitoring and Supervision
- C. Procurement and contract management
- D. Financial Management and reporting
- E. Governance, oversight, transparency and accountability
- F. Social and Environmental Safeguards

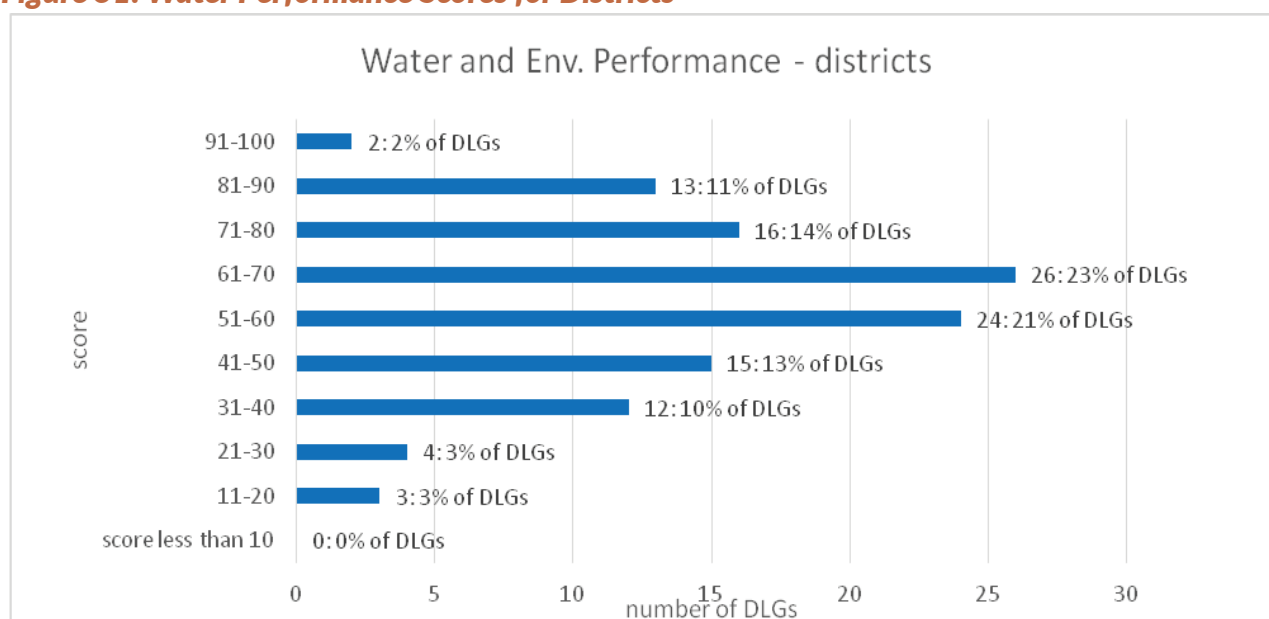
The analysis focused only on 115 districts. The municipalities are excluded from the analysis as the responsibility for water provision in their areas of jurisdiction falls under National Water and Sewerage Corporation.

## 7.2 Overall Results of Water Performance Measures

### 7.2.1 Water performance measures for Districts

Twenty-three (23%) districts scored between 61-70 points. 2 districts (Hoima and Kibaale) scored between 91-100 points. 3 districts (Katakwi, Mbale and Ngora) scored between 11-20 points. Approximately, 34 (29%) districts scored below average of 59%. Figure 51 presents the water performance scores for all districts.

**Figure 51: Water Performance Scores for Districts**



N=115 Districts



## 7.2.2 Ranking of LGs Performance in Water Performance Measures

The table below shows the best and worst performing districts

**Table 6 Ten (10) Highest and Lowest Scoring LGs on Water Performance**

Lowest scores			Highest scores		
Rank	Name	Score	Rank	Name	Score
Districts					
115	Katakwi District	12	1	Hoima District	97
114	Mbale District	13	2	Kibaale District	94
113	Ngora District	14	2	Bugiri District	90
112	Pallisa District	24	2=	Namayingo District	90
111	Sironko District	27	4	Kakumiro District	89
110	Budaka District	30	5	Luuka District	86
110=	Kween District	30	5=	Mbarara District	86
108	Bukwo District	32	7	Butambala District	84
108=	Moyo District	32	8	Iganga District	83
106	Gulu District	33	8=	Kaliro District	83

Hoima district water department achieved the highest average score (97%) in the water performance measures. Katakwi district water department was the worst performing at an average score of 12%.

The table below provides an overview of the top five and bottom five performing performance indicators in Water.

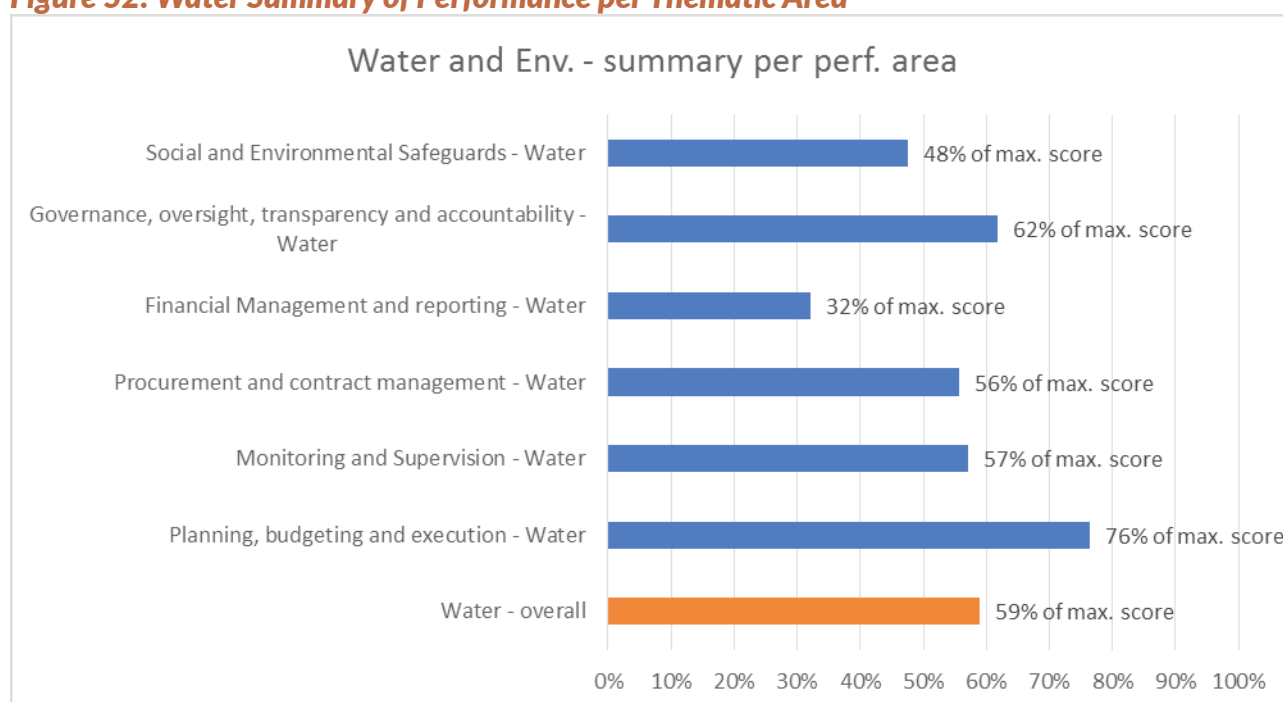
*Overview table with the Top five and bottom five performing performance indicators in Water*

Top five performing performance indicators	
The DWOs timely (as per contract) certified and recommended suppliers for payment	83%
The CC responsible for water met and discussed SD issues including supervision reports, PA results, LG PAC reports and submissions from the DWSCC etc. during previous FY	83%
LG Water Department has targeted sub-counties with safe water coverage below the district average in the budget for the current FY	77%
LG Water Department has implemented budgeted water projects in the targeted sub-counties with safe water coverage below the district average in the previous FY	76%
If water and sanitation facilities are constructed as per design(s)	75%

Bottom five performing performance indicators	
Evidence that the sector has provided information to the internal audit on the status of implementation of all audit findings for the previous financial year	11%
The department submitted annual performance report for previous FY (including all four quarterly reports) to the Planner by mid-July for consolidation	19%
There has been follow-up support provided in case of unacceptable environmental concerns in the past FY	27%
Financial management and reporting	32 %
The sector has submitted procurement requests to the PDU that cover all investment items in the approved Sector Annual Work Plan and budget on time (by April 30)	36%

Figure 52 shows the performance across the six thematic areas. By far the worst thematic area is financial management and reporting followed by social and environmental safeguards.

**Figure 52: Water Summary of Performance per Thematic Area**

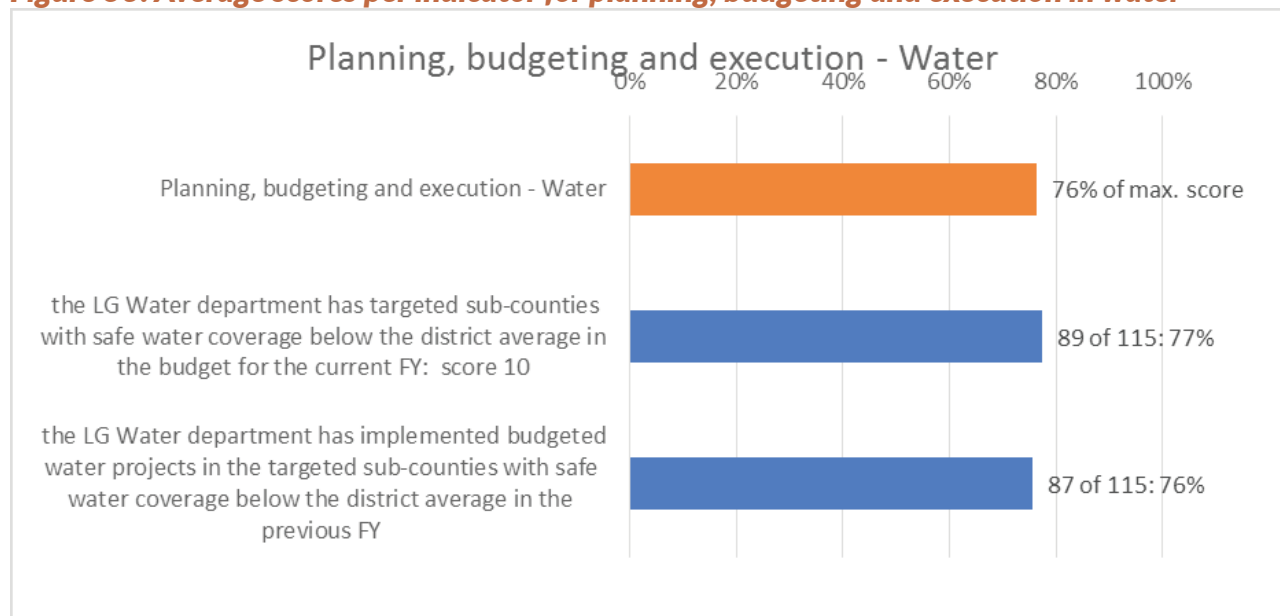


## 7.3 Results per Water Performance Measures

### 7.3.1 Planning, Budgeting and Execution

This thematic area scored an average of 76% of the possible scores with rather good performance across the indicators as shown in the figure 53.

**Figure 53: Average scores per indicator for planning, budgeting and execution in water**



N=115 Districts

The majority of District Water Offices 89 out of 115 representing 77% targeted the sub-counties that had safe water coverage, which was below the district average for FY 2017/18.

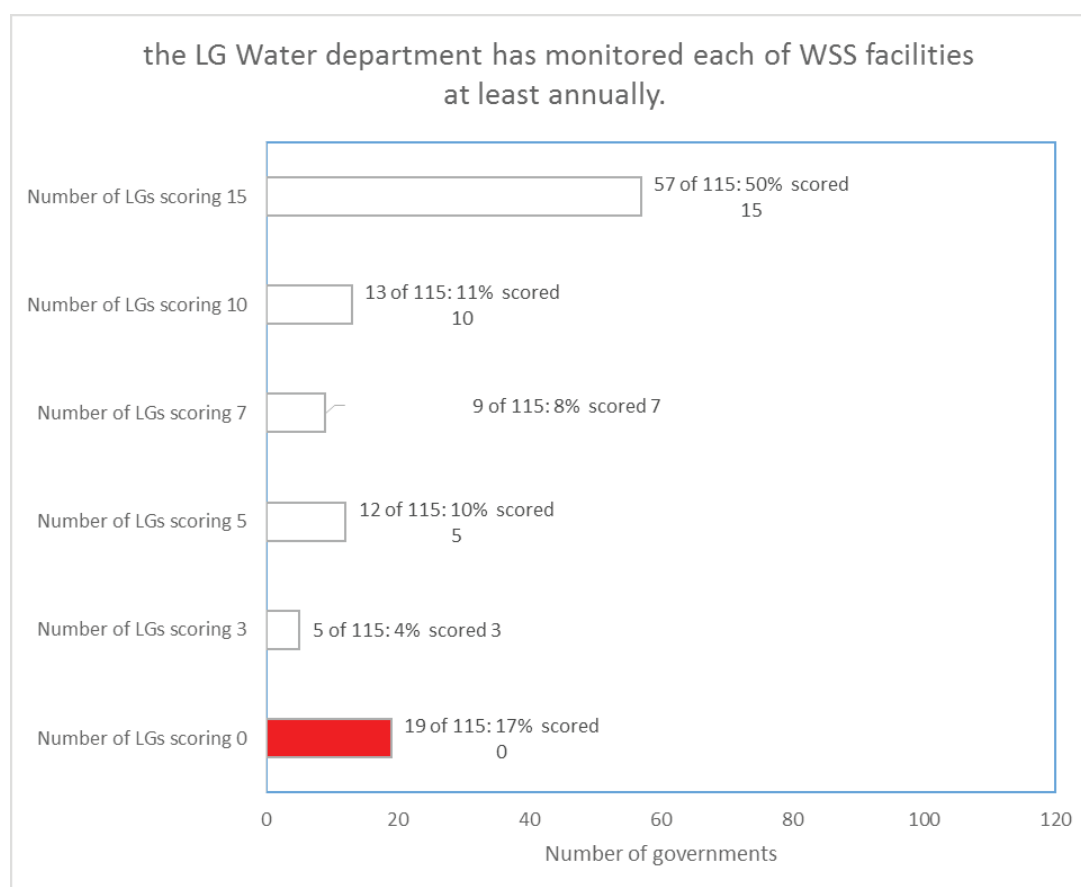
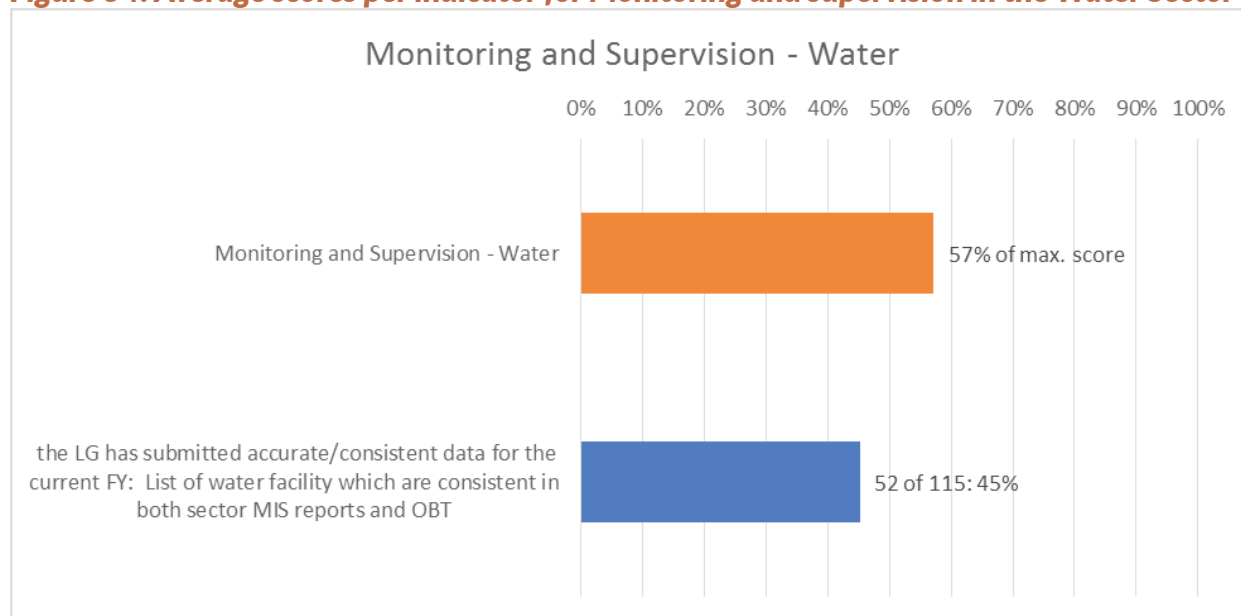
87 of the 115 districts representing 76% implemented water projects in the targeted sub-counties had safe water coverage that was below the district average in FY 2016/17.

The overall performance score of the LGs assessed for planning, budgeting and execution stood at 76%. The LGs had rather similar average performance in targeting sub-counties that had safe water coverage that was below the district average for FY 2017/18 (77%) and in terms of the actual implementation of planned interventions for the targeted sub-counties in FY 2016/17 (76%).

### 7.3.2 Monitoring and Supervision

Figure 54 presents the average district scores for monitoring and supervision. Compared to the previous theme of planning, monitoring and supervision had a lower overall performance of 57%.

**Figure 54: Average scores per indicator for Monitoring and supervision in the Water Sector**



Note: If more than 95% of the WSS facilities monitored: score 15; 80% - 95% of the WSS facilities - monitored: score 10; 70 - 79%: score 7; 60% - 69% monitored: score 5; 50% - 59%: score 3; Less than 50% of WSS facilities monitored -score 0. N=115 Districts

Half of the districts (50%) had monitored and supervised more than 95% of water and sanitation facilities in 2016/17; 11% had monitored and supervised between 80 – 95% of water and sanitation facilities; 8% had monitored and supervised between 70 – 79% of water and sanitation facilities; 10% had monitored and supervised between 60 – 69% of water and sanitation facilities; 4% had monitored and supervised between 50 – 59% of water and sanitation facilities.

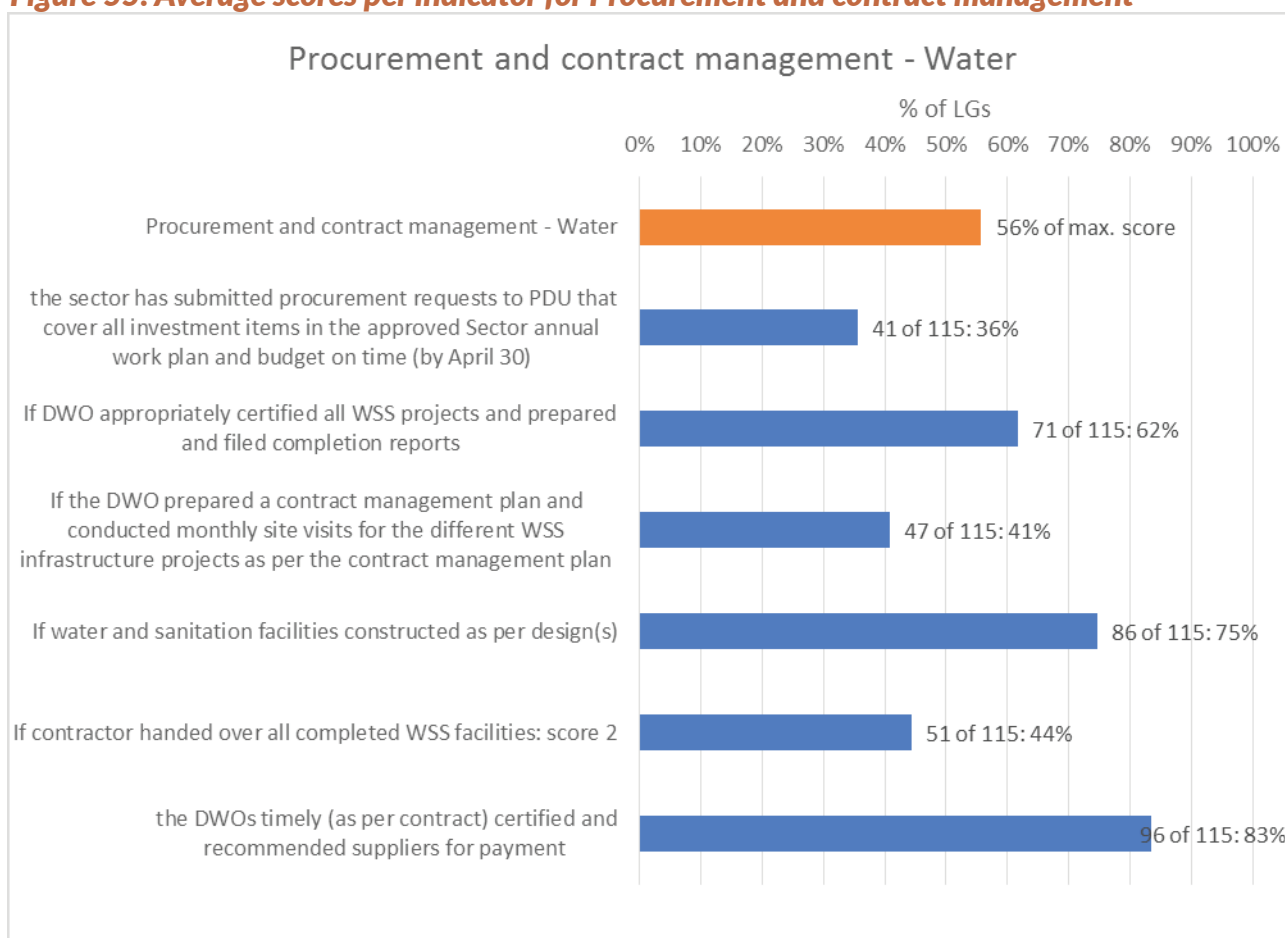
45% of district water departments had submitted lists of constructed facilities for FY 2017/18 that were consistent in both sector MIS reports and the OBT. This could be attributed to LGs capturing facilities implemented by Development Partners through off-budget support in the sector MIS but not in the OBT an omission which must be addressed.

The LGs achieved an average score of 57% in monitoring and supervision of WSS projects. However, the lists of water facilities constructed by the LGs and submitted to the Ministry of Water & Environment were inconsistent with the MIS and OBT reports. Also, there was total lack of evidence of submission of data on water facilities in the districts.

### 7.3.3 Procurement and Contract Management

Figure 55 presents the average district water department scores for the six indicators related to procurement and contract management with an overall average score of 56%.

**Figure 55: Average scores per indicator for Procurement and contract management**



N=115 Districts

The average performance score for procurement and contract management was approximately 56%.

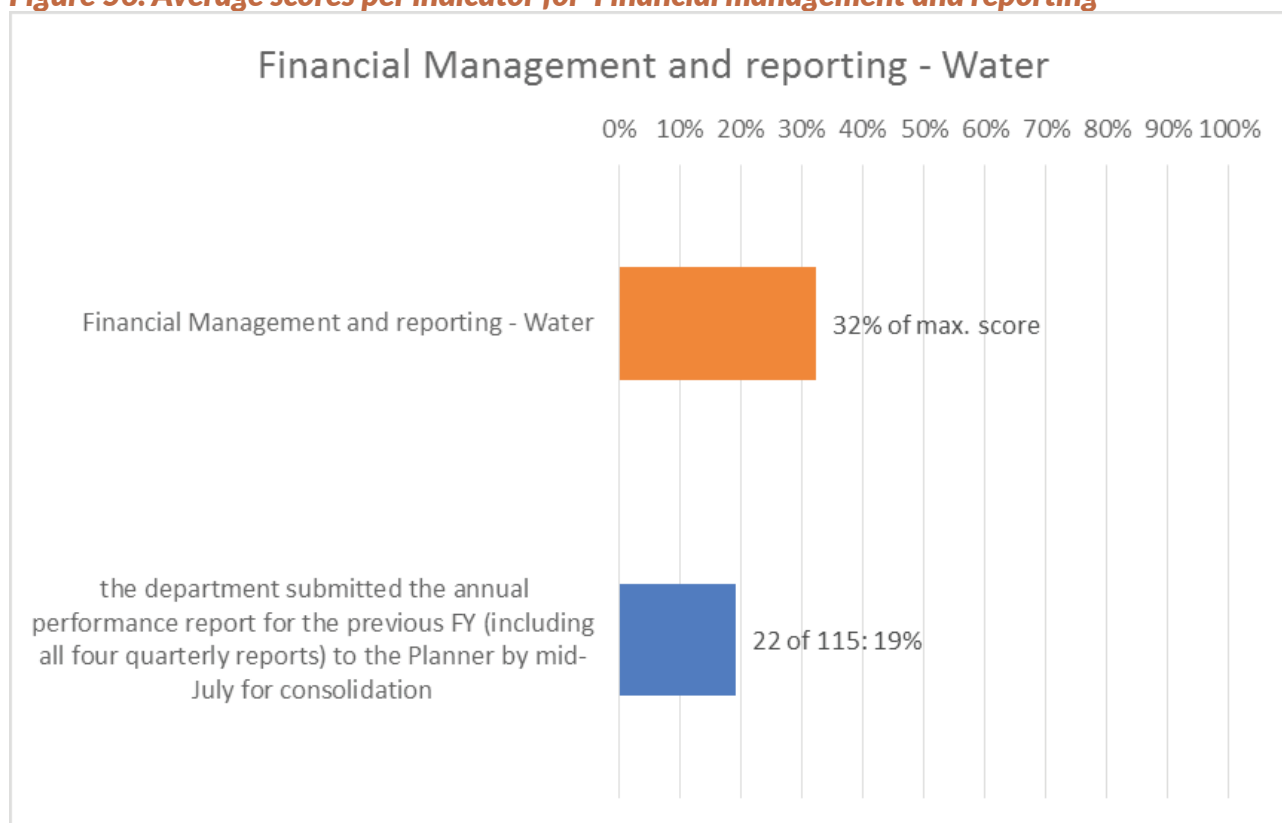
The LGs timely initiated suppliers' payments for works and supplies (83%) and ensured that contractors had adhered to the design specifications for WSS facilities, at an average score of (75%). 62% of District Water officers certified water and sanitation projects, prepared and filed completion reports.

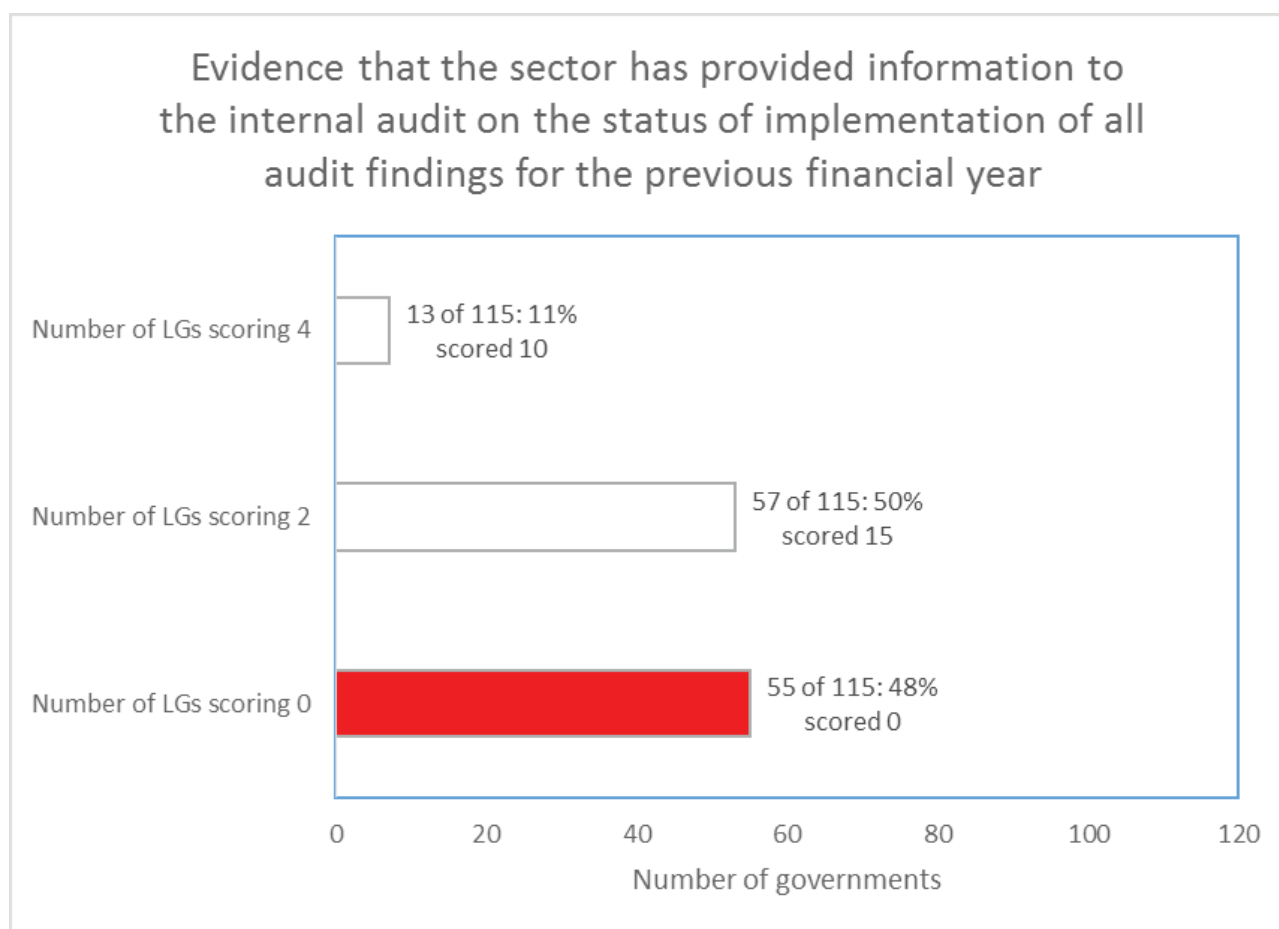
On the other side of the spectrum, LGs delayed to submit water related procurement requests to the PDU by the statutory deadline of April 30 (36%). Majority of LGs did not prepare contract management plans and did not visit WSS project sites (41%), yet this is fundamental in enabling the client (LG) to monitor and supervise the contractor's performance. 44% of districts ensured that contractors handed over completed water and sanitation facilities

### 7.3.4 Financial Management and Reporting

Figure 56 presents the district water departments' average scores for financial management and reporting which is the weakest performance area having an average of 32%.

**Figure 56: Average scores per indicator for 'Financial management and reporting'**





Source: Uganda Local Government Performance Assessment 2018, N=115

Only 19% of District Water Officers submitted Annual Performance Reports for FY 2016/17 (including all four quarterly reports) in time by mid- July 2017 to the District Planner for consolidation.

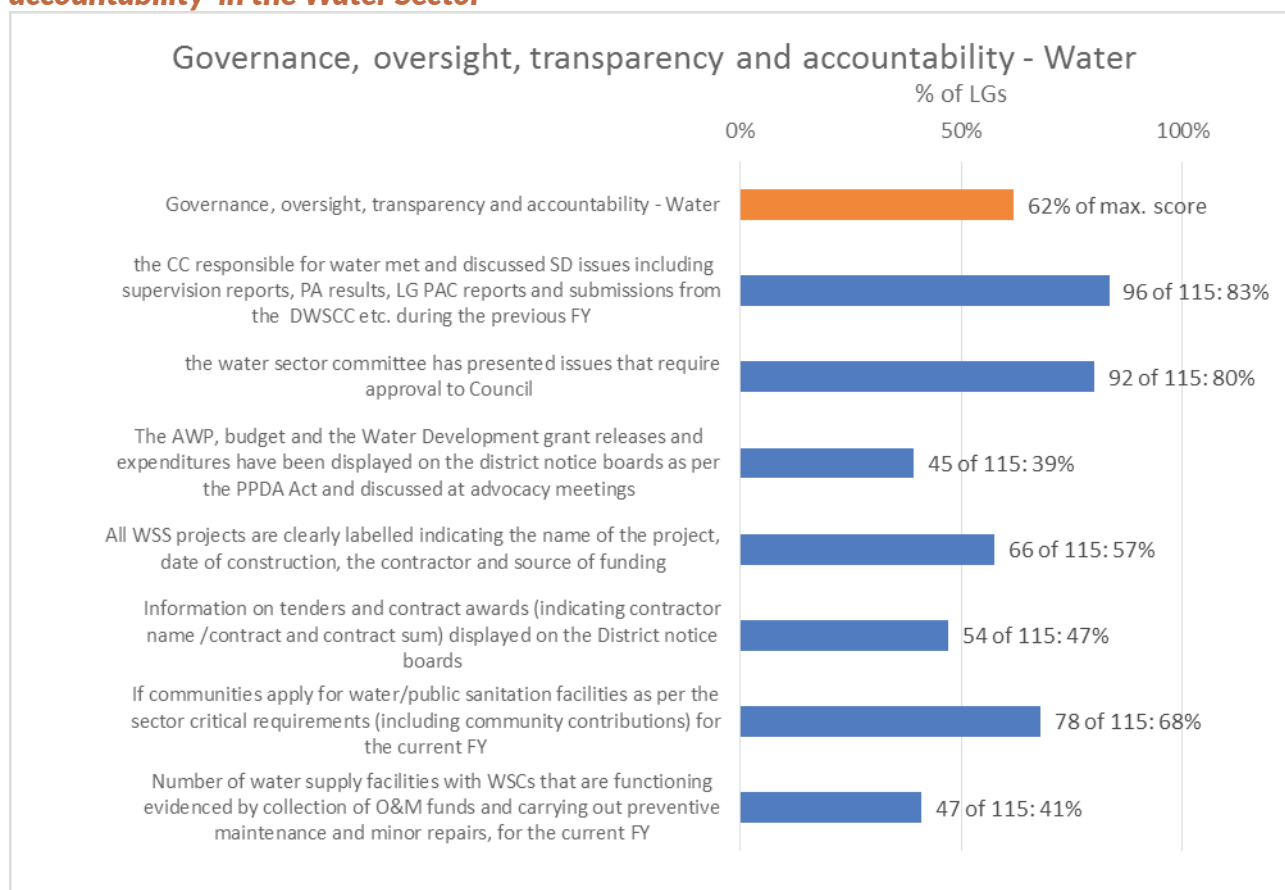
Most of the District Water Officers did not provide information to the internal audit on the status of implementation of all audit findings for FY 2016/17 (provided responses to Internal Audit recommendations) as required. Only 13 out of 115 (11%) LGs had responded as required and 57 of 115 (50%) only responded partially.

Overall, district water departments performed poorly in the financial management and reporting thematic area, at an average score of 32%. This was mainly due to delays in submitting annual performance reports to the Planner. Most of the submissions were made at the end of July and the beginning of August. Almost half of the district water departments did not act appropriately on audit recommendations or queries.

### **7.3.5 Governance, Oversight, Transparency and Accountability**

Figure 57 presents the average overall districts' scores for the seven indicators related to Governance, Oversight, Transparency and Accountability.

**Figure 57: Average scores per indicator for 'Governance, oversight, transparency and accountability' in the Water Sector**



N=115 Districts

The majority of districts (83%) had their Council committees responsible for water meet and discuss service delivery issues including supervision reports, LG PAC reports and submissions from the District Water and Sanitation Coordination Committees (DWSCC) among other aspects during FY 2016/17. 80% of districts presented issues that required approval to Council.

Only 39% of District Water Offices displayed their annual work plans, budgets and grant releases and expenditures on district noticeboards as per the PPDA Act and discussed them at the district advocacy meetings.

57% of districts properly labelled water and sanitation projects indicating the name of the project, date of construction, the contractor and source of funding.

47% of districts displayed information on tenders and contract awards indicating contractor name /contract and contract sum on the District notice boards:

Communities in 68% of districts expressed demand by applying for water and sanitation facilities and paying community contributions as per the sector critical requirements for the FY 2017/18.

Water and Sanitation Committees were functional in 41% of districts as evidenced by collection of O&M funds and carrying out preventive maintenance and minor repairs, for FY 2017/18.



The district water departments achieved an average score of 62% in governance, oversight, transparency and accountability. The best performed indicator was on the council committee responsible for water holding meetings and discussing service delivery issues, supervision reports, LG PAC reports and submissions from the District Water and Sanitation Coordination Committees (83%); and followed by the council Committees' presentation of issues for council's approval (80%).

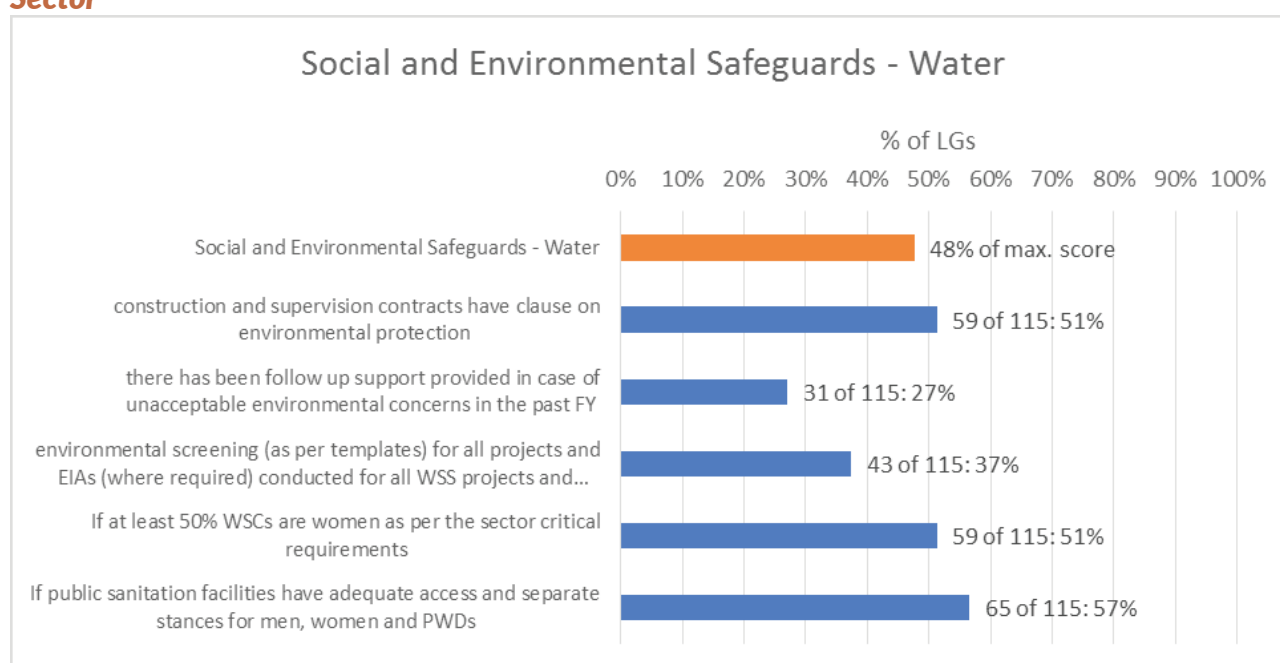
On the other hand, majority of DLGs did not publicise water sector annual performance plans (AWP), budgets and development grant releases and expenditures (61%) and did not publicise information on tenders and contract awards (53%). Most of the LGs argued that even when they post such information on notice boards, they cannot guarantee that the information will remain pinned up on the notice boards till the time of the assessment. LGs received a performance achievement of 57% for labelling of water and sanitation projects because some of the required information was not included in the labels.

Majority of the Water & Sanitation Committees (59%) did not collect Operation and Maintenance (O&M) funds, did not carry out preventive maintenance and minor repairs of water facilities. WSCs only collect money mostly when the facilities break down to meet costs for repairs. Consequently, it is uncommon to find WSCs with money kept on bank accounts.

### 7.3.6 Social and Environmental Safeguards

Figure 58 presents the average overall districts scores for the five indicators related to Social and environmental safeguards with an average score of 48%.

**Figure 58: Average scores per indicator for 'Social and environmental safeguards' in the Water Sector**



N=115 Districts

Overall, social and environmental safe guards received the lowest score, at an average of 48%.

Only 27% of districts provided follow up support towards mitigation of unacceptable environmental concerns in FY 2016/17.

Only 37% of districts conducted environmental screening (as per templates) for all projects and EIAs (where required) for all WSS projects and reports were in place

51% of districts included clauses on environmental protection in construction and supervision contracts that the assessors sampled.

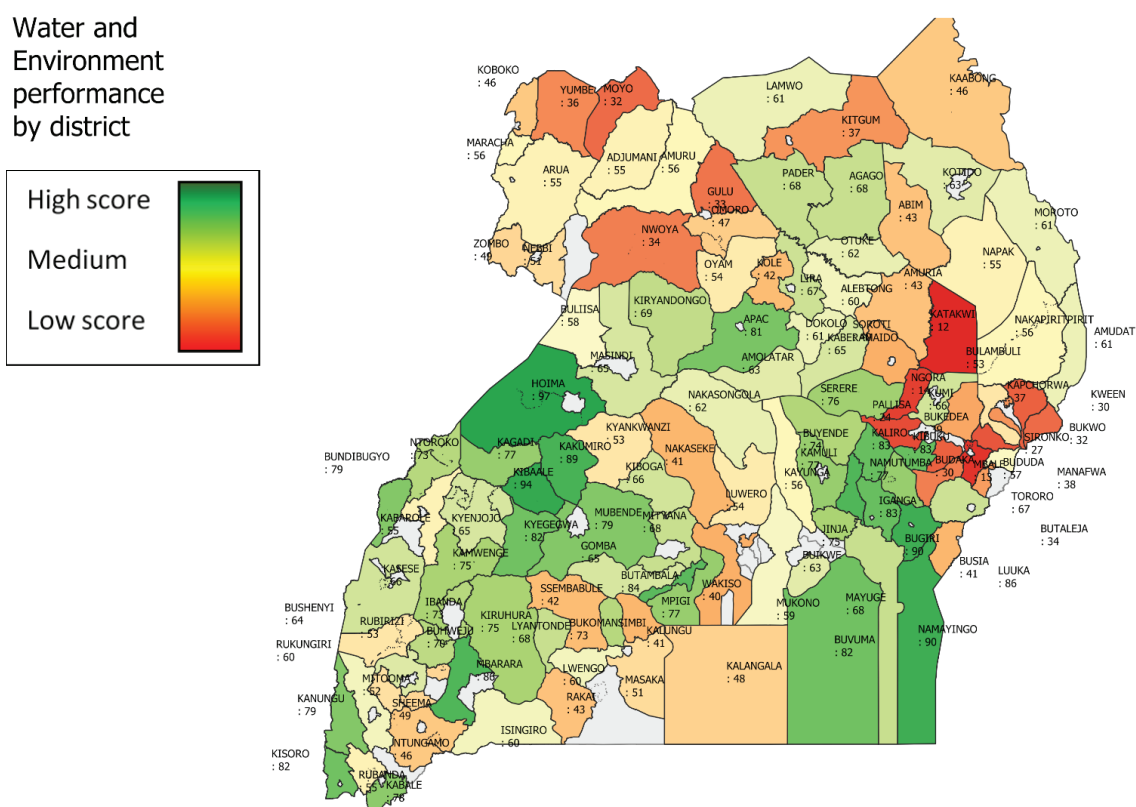
Water and sanitation committees in 51% of the districts had at least 50% women representation as per the sector critical requirements.

57% of districts had provided sanitation facilities with adequate access and separate stances for men, women and Persons with Disabilities.

## 7.4 Analysis of scores across regions

Figure 59 presents water sector scores for all districts and by region (geographical distribution of scores).

**Figure 59: Water sector scores for all districts and by region.**



While the district water departments made attempts to prepare and submit annual and quarterly performance reports to the District Planner, more often than not the reports were submitted beyond the stipulated deadline (19%). Also, LGs had audit queries, which were neither appropriately responded to nor resolved (45%). Another area that was performed poorly was social and environmental safeguards with an average score of 48%. Most of the district water departments neither carried out environmental screening (37%) nor included clauses on environmental protection in construction and supervision contracts (27%). Another indicator where the district water departments generally performed poorly was 'submission of procurement requests to the PDU by the stipulated deadline (36%).'.

## PART C: CONCLUSIONS AND RECOMMENDATIONS

## 8. Overall Conclusions

### 8.1 Introduction

The LG PA focuses on compliance to accountability requirements and functional processes and systems. For cross-cutting and sector development grants the focus was on core processes and systems within the LG, which have a strong impact for effective resource allocation and service delivery. This is especially within core areas of planning, Public Finance Management (PFM), procurement, governance and implementation performance, which have been observed in the field to cause major blockages for efficient and effective LG operations.

Within MLGs, since the provision of water is the mandate of the National Water and Sewerage Corporation and therefore not under the responsibility of the MLG, the water sector in the MLG was not assessed. Therefore, for the 115 districts included in the assessment, there were in total four performance areas, while for the 23 MLGs only three.

In this chapter, the overall findings from the performance assessment will be presented starting with the overall performance picture and gradually zooming in on the thematic level and the indicator level.

### 8.2 Compliance with Accountability Requirements

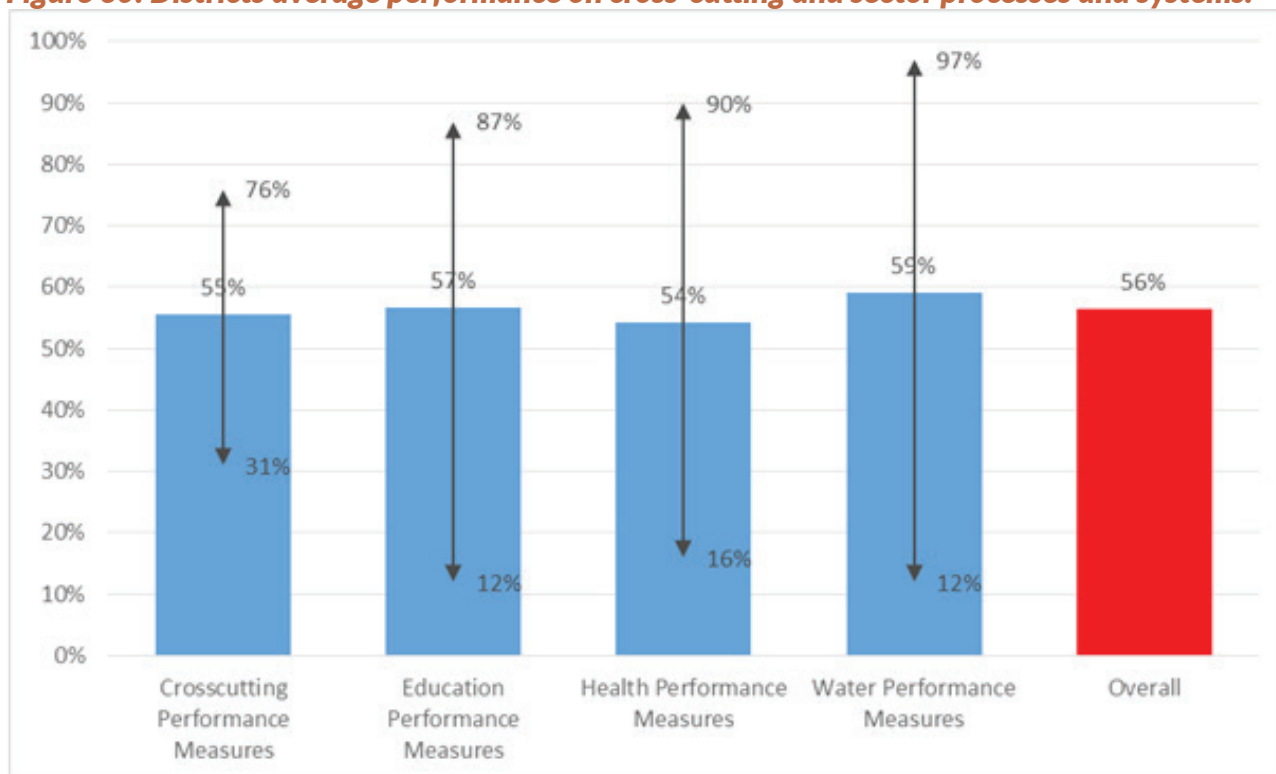
Only eight (8) of the 138 LGs complied with all six accountability requirements (7 districts and 1 MLG). Particularly, timeliness of submission of annual performance reports, quarterly reports and performance contracts on time, constitute major problems for the majority of LGs. More detailed results revealed that most of the LGs are actually submitting the required documents, but with a delay in the interval of up to maximum 1-2 months. The foregoing notwithstanding, the performance on the “status of the annual audit opinion”, is far better as 93 % of the LGs have unqualified (clean) audit opinion. In terms of geographical spread in the results, the LG PA showed that performance and non-performance persist across all regions in the country.

### 8.3 Overall average assessment scores

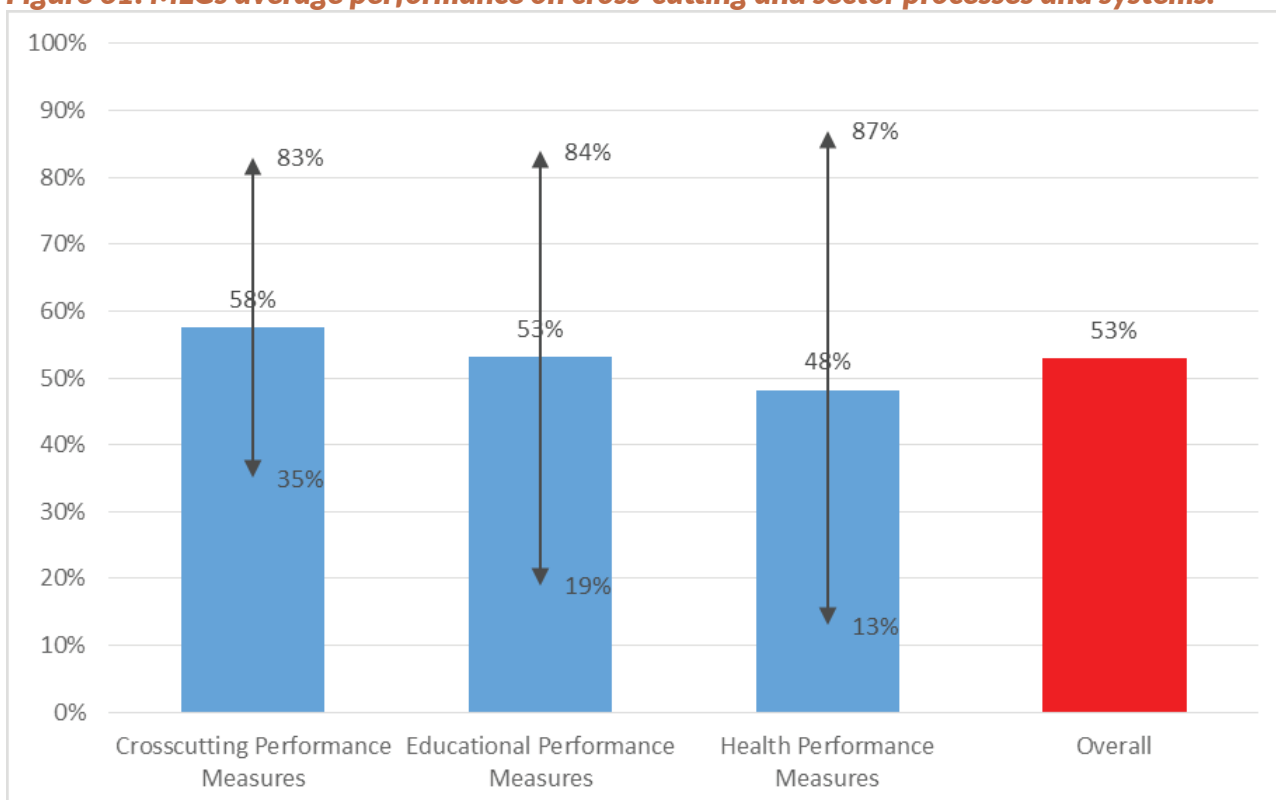
Across all the four assessments (cross-cutting, education, health and water), the districts scored an average of 56%<sup>13</sup>, while the MLGs scored 53% for the three assessments combined as indicated in figure 60 and 61 below. The arrows in the figures show the variation across LGs, with e.g. minimum 31 points of 100 maximum obtainable in the cross-cutting performance assessment and maximum of 76 % (or 76 points of 100).

<sup>13</sup> This means that the average score across the four assessments was 56 points out of obtainable maximum 100 points for districts and 53 points out of the obtainable maximum of 100 across the 3 assessments for MLGs

**Figure 60: Districts average performance on cross-cutting and sector processes and systems.**



**Figure 61: MLGs average performance on cross-cutting and sector processes and systems.**



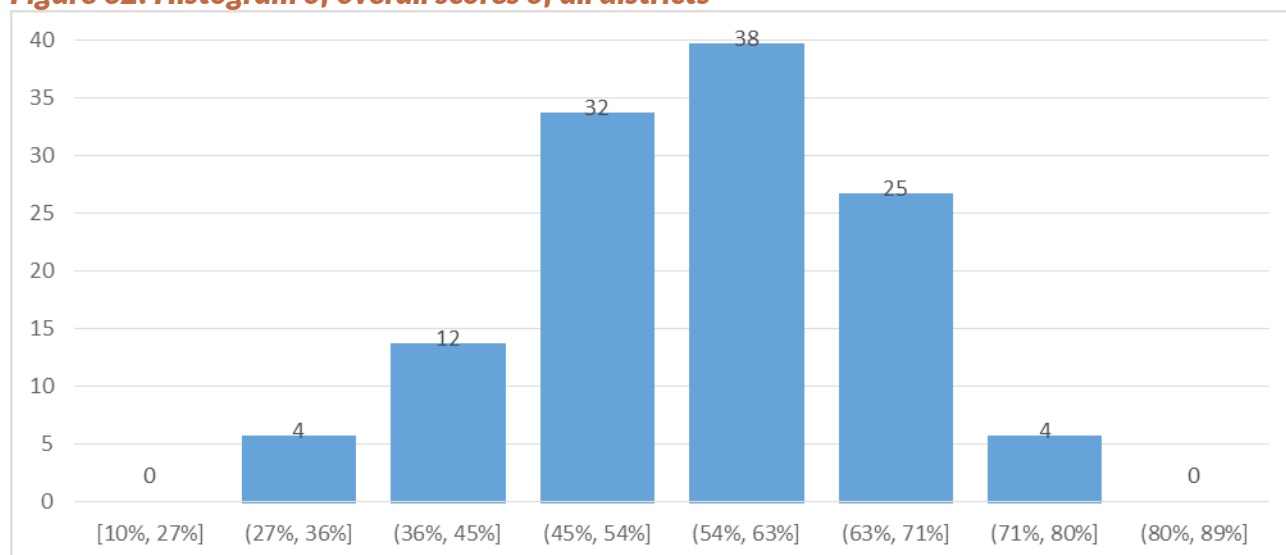
Source: Uganda Local Government Performance Assessment 2018. N= 23

It is important to note that the deviation around the average score per district or MLG is very limited. While the differences between individual districts and MLG can be very high, as the range arrows depict in the figures above, the scores on each of the assessments for each district or MLG usually does not differ more than 10-15% from the average score, meaning that

if a district or MLG has a high overall score, they score correspondingly high across all areas, or if they have an overall low score, they score in general low across all areas.

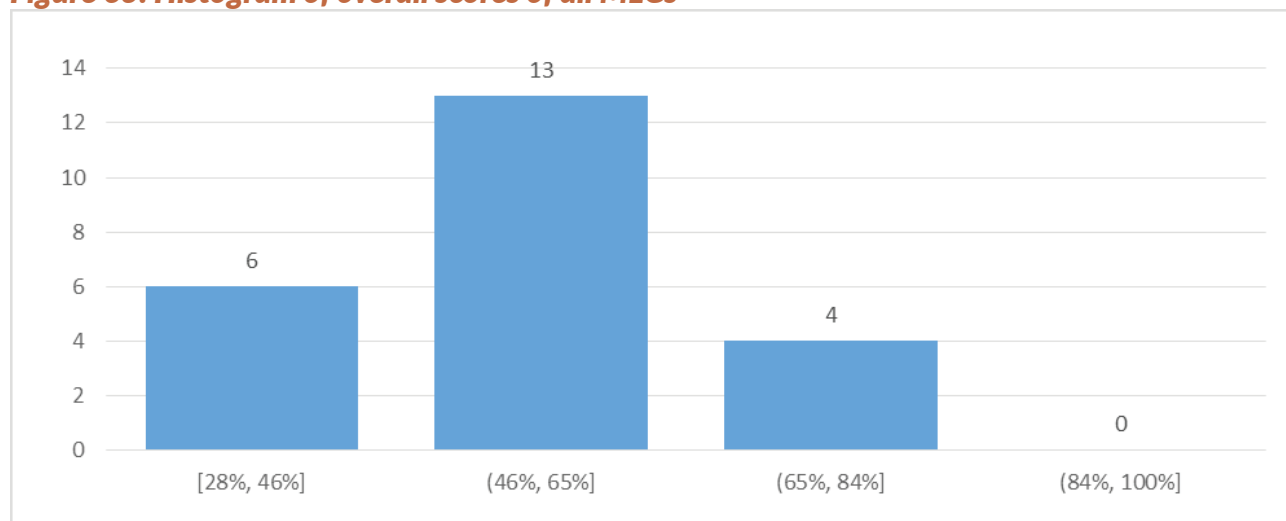
Looking at the distribution of scores around the average total score (figure 62 and 63), it can be seen that most districts and MLGs have an overall score around the average score of 56% and 53% respectively, with a few exceptions on both the positive and negative side.

**Figure 62: Histogram of overall scores of all districts**



Source: Uganda Local Government Performance Assessment 2018. N= 115

**Figure 63: Histogram of overall scores of all MLGs**



Source: Uganda Local Government Performance Assessment 2018. N= 23

The district with the highest overall score was Butambala with 77%, while Ngora was the district with the lowest overall score of 30%. The MLG with the highest overall score was Masindi with 85% while the MLG with the lowest overall score was Kumi with 28%. The tables below present the 10 LGs with the highest and with the lowest overall average scores respectively.

**Table 7 Ten (10) LGs with the Highest Overall Average Scores****Average – Water, Health, Education, Cross-cutting**

Rank	Name	Score
1	Masindi Municipal Council	85
2	Butambala District	77
3	Ibanda Municipal Council	77
4	Kyegegwa District	76
5	Apac Municipal Council	76
6	Hoima District	75
6=	Kibaale District	75
8	Mbarara District	72
9	Mubende District	71
9=	Gomba District	70
9=	Ibanda District	70

**Table 8 Ten (10) LGs with the Lowest Overall Average Scores**

Average – Water, Health, Education, Cross-cutting		
Rank	Name	Score
128	Budaka District	40
128=	Bugiri Municipal Council	40
130	Lugazi Municipal Council	39
131	Soroti District	39
132	Kapchorwa Municipal Council	37
133	Amuria District	32
134	Katakwi District	31
135	Bukedea District	31
136	Ngora District	30
137	Iganga Municipal Council	29
138	Kumi Municipal Council	28

**8.4 Overview of Strong and Weak Performed Indicators per Thematic Area**

The table below provides an overview of the stronger and weaker performing performance indicators across the four assessments, whereas the tables in each performance assessment – Chapter 3 - show the 5 stronger and weaker performance indicators in each assessment, and the annexes have more details on the specific indicators.

One of the overall findings is that whereas the core administrative systems and procedures, including within planning, budgeting, governance –e.g. meetings in councils – etc. are established, there are significant challenges down the implementation, with operationalization and implementation, e.g. planning is done, but implementation is weaker, district service commissions have done their part, but staff are not recruited and in positions, especially HoDs, council meetings are conducted, but there is lack of display and information sharing with citizens, etc.



No.	Performance Area	Better Performed Indicators where LGs scored an average of more than 70%	Poor Performed Indicators where LGs scored an average of less than 50%
	Planning, Budgeting and Execution	<ul style="list-style-type: none"> <li>Deriving capital investments from the AWP that are consistent with 5 year Development Plan</li> <li>Including priorities in the AWP based on outcomes of the budget conferences.</li> <li>Implementing infrastructure projects derived from AWP and budgets approved by the Councils</li> <li>Targeting and implementing water projects in sub-counties that had safe water coverage below the district average</li> </ul>	<ul style="list-style-type: none"> <li>Having Physical Planning Committees leading to new infrastructure not having approved physical plans.</li> <li>Developing or discussing project profiles for investments in the AWP</li> <li>Preparation of statistical abstracts to support budget allocation and decision making</li> <li>Completing all projects as per work plan</li> </ul>
	Human Resource Management and Planning	<ul style="list-style-type: none"> <li>District Service Commission considering staff submitted for recruitment, confirmation and disciplinary actions;</li> <li>Submitting recruitment plans to HRM to fill positions of: (i) School Inspectors and teachers; and (ii) Health Workers</li> <li>Budgeting appropriately for head teachers and a minimum of 7 teachers per school (or a minimum of a teacher per class</li> </ul>	<ul style="list-style-type: none"> <li>Filling all HoD positions</li> <li>Appraising: (i) HoDs; (ii) Primary School Head Teachers; (iii) Health Facility in-charges as per guidelines issued by MoPS.</li> <li>Staff retiring accessing the pension payroll not later than two months after retirement.</li> </ul>
	Revenue Mobilization	<ul style="list-style-type: none"> <li>Not using more than 20% of own source revenues on council activities</li> </ul>	<ul style="list-style-type: none"> <li>Collecting local revenues as planned</li> <li>Increasing OSR collection by more than 10% from previous FY but one to the previous FY</li> </ul>

No.	Performance Area	Better Performed Indicators where LGs scored an average of more than 70%	Poor Performed Indicators where LGs scored an average of less than 50%
	Procurement and Contract Management	<ul style="list-style-type: none"> <li>• TECs submitting reports to the Contracts Committees which considers their recommendations</li> <li>• Procurement plans covering infrastructure projects in the AWP and budgets</li> <li>• Adhering to procurement thresholds</li> <li>• Water and sanitation facilities constructed as per design specifications</li> <li>• Timely certification and initiation of payment for works and supplies</li> </ul>	<ul style="list-style-type: none"> <li>• Proper staffing in the Procurement and Disposal Unit</li> <li>• Timely submission of inputs into the procurement plans to the PDU for consolidation (by April 30th)</li> <li>• Preparing 80% of the bid documents for investments by August 30th.</li> <li>• Having updated contract registers and complete activity files for all procurements</li> <li>• Clearly labelling works projects during construction to enhance transparency</li> <li>• Preparation of contract management plans and holding monthly site visits for infrastructure projects</li> <li>• Contractors handing over completed projects. Facilities</li> </ul>
	Financial Management and reporting	<ul style="list-style-type: none"> <li>• No LG received an adverse audit opinion (93% received non-qualified and 7% qualified)</li> <li>• LGs following up and responding to all the audit issues raised.</li> <li>• Making monthly bank reconciliations</li> </ul>	<ul style="list-style-type: none"> <li>• LGs submitting annual performance contract on time</li> <li>• Sectors submitting the annual performance reports for the previous FY including all the quarterly reports to the Planner by mid-July for consolidation leading to failure by LGs to submit on time.</li> <li>• Sectors providing information to the internal audit on the status of implementation of all audit findings for the previous FY</li> <li>• Maintaining updated assets registers</li> </ul>

No.	Performance Area	Better Performed Indicators where LGs scored an average of more than 70%	Poor Performed Indicators where LGs scored an average of less than 50%
	Governance, Oversight, Transparency, Participation and Accountability	<ul style="list-style-type: none"> <li>• Council committees responsible for education, health and water met and discussed service delivery issues and presented issues that require approval to council.</li> <li>• Councils meeting and discussing service delivery issues</li> <li>• Communicating and explaining guidelines, circulars and policies issued by the national level.</li> </ul>	<ul style="list-style-type: none"> <li>• Assigning a person to coordinate response to feedback from the public.</li> <li>• Having functional School Management Committees. Water and Sanitation Committees and Health Unit Management Committees that are responsible for fostering oversight and accountability.</li> <li>• Displaying of key information on district notice boards including annual work plans, budgets , grant release and expenditures, tenders and contract awards</li> </ul>
	Social and Environmental Safeguards	<ul style="list-style-type: none"> <li>• Gender Focal Point persons providing guidance and support to sector departments to mainstream gender into their activities</li> <li>• Committees e.g. HUMCs met the recommended gender composition as per guidelines</li> </ul>	<ul style="list-style-type: none"> <li>• Carrying out environmental screening of all projects and EIAs (where required)</li> <li>• Completing Environmental and Social Mitigation Certification Form for all completed projects</li> <li>• Providing follow up support towards mitigation of unacceptable environmental concerns</li> <li>• Implementing projects on land where the LGs has proof of ownership</li> <li>• Issuing and explaining guidelines on how to manage sanitation for girls and PWDs in primary schools and health facilities</li> <li>• Issuance of guidelines on medical waste management, including guidelines for construction of facilities for medical waste disposal</li> </ul>

No.	Performance Area	Better Performed Indicators where LGs scored an average of more than 70%	Poor Performed Indicators where LGs scored an average of less than 50%
	Monitoring and Inspection	<ul style="list-style-type: none"> <li>Education Department holding meetings with primary school head teachers to explain and sensitize them on guidelines</li> </ul>	<ul style="list-style-type: none"> <li>Inspected and supervising facilities: (i) private and public primary schools at least once per term; (ii) all Health Centre IVs, District Hospitals, health facilities and production of reports.</li> <li>Submission of data which is consistent with sector MIS and OBT: enrolment data for all schools; water facilities</li> <li>Holding meetings with health facility in-charges to explain the guidelines, policies, circulars issued by the national level.</li> </ul>

The core weaknesses in each of the four assessments are summarized in tables in Chapter 3.

# 9 OVERALL RECOMMENDATIONS

## 9.1 Recommendations on the LG PA process and Future Manual

Despite the general appropriateness of the new system and procedures developed for the LG PA, the first LG PA documented a few areas where future refinements of the process can be made.

First, the timing of the LG PA should be strengthened as originally planned to ensure that results fit within the LG budget and planning process, and the announcement of grant figures in the second budget call. An earlier start of the LG PA, should also ensure a better reconciliation of results between the LG PA and the QA as per the system envisaged by the original text in the LG PAM, whereby the QA team knows the results of the original LGPA, apply the same sampling of the service delivery units, and check reasons for discrepancies, and attempt to review reasons for variations.

Second, the duration of the LG assessments by the assessment teams should be increased from 2 to 3 days (including traveling and reporting).

Third, LGs should be better prepared for the APA including assurance that all documentation is ready by the time for the APA. As a tool to enhance preparedness and learning, the self-assessment (mock) should be encouraged twice a year prior to the actual APA and MoLG will inform and guide the LGs to do this efficiently, including development of formats for this.

Fourth, LGs should be available (people and information) for the assessment and for the QA exercise (if selected for this), and will be better informed about the timing and the impact of these on the overall results.

Fifth, during the debriefing or exit meeting, the assessment team should present a list of documents/information that were not available during the assessment. This list should be signed off by the CAO to ensure that no additional information will be presented to a possible QA team or can be used as an argument to contest the assessment results later on.

Sixth, OPAMs, will be strengthened so that multiple rounds of QA should be allowed before OPAMS closes the LG LGPA report. And finally the process identified a few areas where indicators and scoring will be further sharpened and clarified in the next version of the LG PAM to be used for the second LG PA starting September 2018. The transparency in the system should be maintained.

Seventh, disseminate the LG PA results to LGs including the implications for future FYs. The LG specific assessment results will be accessed by LGs online. In addition a national dissemination and awards event will be organized as well as LG specific events to: discuss LG specific results, explain the revised LG PA Manual, explain the circular on administrative actions and advise on performance improvement areas and requisite actions to be taken.

Finally, the entire LG PAM will be revised, up-dated and improved based on the lessons learned from the first LG PA with the new system in place. The core principles should be kept intact, and the refinements will deal with clarification of indicators, improvement in source of information and calibration, improvement in scoring and changes in the relative weight for a few indicators.

## 9.2 Recommendations on the Results of the LG PA

**a) As an immediate administrative action,** MoFPED shall issue a circular consolidating all issues for attention/redress by LGs including (see Section 8.4 for core weaker areas), among others:

- Requirement for timely submission of performance contracts, annual reports and implications of non-compliance. The circular should emphasize the deadlines for departments to submit reports to the Planner for consolidation.
- Prioritization of Heads of Departments (HoDs) and other critical positions during recruitment
- Remind Chief Administrative Officers/Town Clerks to appraise HoDs
- Accounting officers ensuring bid documents are prepared by August 30th
- Accounting officers ensuring that all infrastructure projects are clearly labelled including details required to enhance transparency.
- Requirement for accounting officers to have a Memorandum of Understanding (MoU) with the land-owners, where the LG has no land title.
- Designate a Communication/Information Officer to enhance transparency and accountability.

LGs should on their side ensure that these recommendations are quickly implemented.

**b) Performance Improvement of LGs:** MDAs under the auspices of the LG Performance Improvement Task Force will use the LG PA results to discern areas of weakness and offer support to LGs. The support will focus on: 1) thematic areas of underperformance and 2) low performing LGs. The performance improvement will be offered through a mix of mutually reinforcing approaches, including regional and district specific performance improvement clinics as well as local government specific hands-on support. The indicative areas for performance improvement, based on a review of the core weaker areas in the assessment, that will be concretized into a Performance Improvement Plan (PIP), include:

### **Planning, budgeting and execution**

- i. Issue and orient LGs on sector grants, budgeting and implementation guidelines on time.
- ii. Publicize Indicative Planning Figures (IPFs) for LGs on time;
- iii. Provide ample support to LGs to use the PBS and minimize changes to the budgeting and reporting systems:
- iv. Provide guidance and support LGs to execute the physical planning function
- v. Support in the development and use of Statistical Abstracts
- vi. MoWE should clarify and provide guidelines to LGs for targeting of underserved areas

### **Human Resource Planning and Management:**

- i. Staff recruitment and retention: Support LGs to submit recruitment plans to fill all HoD and other prioritized positions especially where there is a wage provision. Customized and practical guidance on how to attract and retain staff: joint advertisement of vacant positions, accelerated promotion, provision of incentives to attract staff etc. MoPS in consultation with the relevant MDAs could consider revisiting the required qualifications for some of the positions in the LG structure e.g. a requirement for District Engineer to be registered before being appointed which is currently a major constraint.
- ii. Staff performance management including: staff deployment, staff performance appraisals; access to payroll etc. For each of the functions elaborate the roles of the respective offices in LGs, timelines for deliverables as well as tools/manuals to guide performance of their roles. For example the Sub-county Chiefs who have a role of appraising Primary School Head Teachers need guidelines and orientation on what is expected of them.
- iii. Staff retirement: Guidance to staff due for retirement to process requisite documents in time. Automatic switch-over from salary to pension payroll given details of employees are already available (MoPS). Open and publicise the grievance window for redress of anomalies. Pensioners need to be given a hotline of where to complain in case of delayed access to the pension payroll.

### **Support revenue mobilization**

- i. Supporting LGs to establish local revenue data bases, which provides accurate information of tax payers and amounts to be charged.
- ii. LGs and the support should involve political leadership in revenue enhancement efforts.

### **Procurement and contract management**

- i. LGs should support the sector departments to appreciate and perform their roles related to procurement and contract management.

### **Financial management and reporting**

- i. LGs should improve linkages between the sector departments and the planning/PFM functions
- ii. LGs should be required to present in the budget performance report, the original budget, the revised budget and the actual figures so that real management decisions can then be taken using such budget performance/execution reports (MoFPED).

### **Monitoring, inspection and supervision**

- i. LGs should strengthen inspection of service delivery units both schools and health facilities
- ii. LGs should strengthen efforts to disseminate the guidelines to Head teachers, health facilities in-charge and staff of lower LGs.

### **Governance, oversight, transparency, participation and accountability**

- i. Ensuring functionality of community oversight and accountability structures – harmonization of guidelines, ensuring proper constitution and induction/training.
- ii. MoLG should urgently consider more intensive induction (or even specialized) training of LG councilors regarding their roles and responsibilities, which should be tailor made to their needs as being member of specific committees.

### **Environmental and social safeguards**

- I. It is important to enable Environmental Officers to do their work at all stages of project preparation and implementation.
- II. Provision of funding to execute environmental and social safeguards functions.
- III. Ensuring that Environmental and Social mitigation certification forms are signed by Environment Officer.

LGs on their part should review and address the results identified in the performance assessment, draw up and implement performance improvement plans, attend and obtain all possible support from MDAs to strengthen performance, and be strongly prepared for the next LG PA planned starting September 2018.



# PART D ANNEXES

### Annex 1: Compliance to Accountability Requirements

No	District	Overall/Accountability Requirements Score	Annual Performance Contract	Procurement Plan	Annual Performance Report	Quarterly Budget Performance Reports	Response to Audit Findings	Audit Opinion
1	Adjumani District	6	1	1	1	1	1	1
2	Busia District	6	1	1	1	1	1	1
3	Dokolo District	6	1	1	1	1	1	1
4	Ibanda District	6	1	1	1	1	1	1
5	Lira District	6	1	1	1	1	1	1
6	Mitooma District	6	1	1	1	1	1	1
7	Ntungamo Municipal Council	6	1	1	1	1	1	1
8	Tororo District	6	1	1	1	1	1	1
9	Alebtong District	5	0	1	1	1	1	1
10	Amolatar District	5	1	1	0	1	1	1
11	Buhweju District	5	0	1	1	1	1	1
12	Bukwo District	5	1	0	1	1	1	1
13	Buyende District	5	1	0	1	1	1	1
14	Kalangala District	5	1	1	1	0	1	1
15	Kiboga District	5	0	1	1	1	1	1
16	Koboko District	5	0	1	1	1	1	1
17	Kyankwanzi District	5	0	1	1	1	1	1
18	Kyegegwa District	5	0	1	1	1	1	1
19	Masindi Municipal Council	5	0	1	1	1	1	1
20	Mayuge District	5	0	1	1	1	1	1
21	Mbale District	5	1	0	1	1	1	1
22	Mubende District	5	0	1	1	1	1	1
23	Nakapiripirti District	5	0	1	1	1	1	1
24	Rubirizi District	5	0	1	1	1	1	1
25	Rukungiri District	5	0	1	1	1	1	1
26	Rukungiri Municipal Council	5	0	1	1	1	1	1
27	Serere District	5	0	1	1	1	1	1
28	Wakiso District	5	0	1	1	1	1	1

No	District	Overall/Accountability Requirements Score	Annual Performance Contract	Procurement Plan	Annual Performance Report	Quarterly Budget Performance Reports	Response to Audit Findings	Audit Opinion
29	Bukomansimbi District	4	0	1	1	0	1	1
30	Holima District	4	0	0	1	1	1	1
31	Ibanda Municipal Council	4	0	1	1	1	0	1
32	Isingiro District	4	1	1	0	0	1	1
33	Kagadi District	4	0	1	1	1	0	1
34	Kapchorwa Municipal Council	4	1	1	0	0	1	1
35	Kasese District	4	0	0	1	1	1	1
36	Kibaale District	4	0	0	1	1	1	1
37	Koboko Municipal Council	4	0	1	0	1	1	1
38	Manafwa District	4	1	1	0	0	1	1
39	Mityana Municipal Council	4	0	0	1	1	1	1
40	Mukono Municipal Council	4	0	1	1	0	1	1
41	Nansana Municipal Council	4	1	1	1	0	0	1
42	Nwoya District	4	0	1	0	1	1	1
43	Oyam District	4	1	1	0	0	1	1
44	Agago District	3	0	1	0	0	1	1
45	Amudat District	3	0	1	0	0	1	1
46	Amuria District	3	0	1	0	0	1	1
47	Amuru District	3	0	0	0	1	1	1
48	Arua District	3	0	1	0	0	1	1
49	Bududa District	3	0	1	0	0	1	1
50	Buikwe District	3	0	1	0	0	1	1
51	Bukedea District	3	0	1	0	0	1	1
52	Bulambuli District	3	0	1	0	0	1	1
53	Bushenyi District	3	0	1	0	0	1	1
54	Bushenyi- Ishaka Municipal Council	3	0	1	0	0	1	1
55	Busia Municipal Council	3	0	1	0	0	1	1
56	Butaleja District	3	0	1	0	0	1	1
57	Buvuma District	3	0	1	0	0	1	1

No	District	Overall/Accountability Requirements Score	Annual Performance Contract	Procurement Plan	Annual Performance Report	Quarterly Budget Performance Reports	Response to Audit Findings	Audit Opinion
58	Gulu District	3	0	1	0	0	1	1
59	Kabale District	3	0	1	0	0	1	1
60	Kabarole District	3	0	1	0	0	1	1
61	Kaberamaido District	3	0	1	0	0	1	1
62	Kalungu District	3	0	1	0	0	1	1
63	Kamuli District	3	0	1	0	0	1	1
64	Kamwenge District	3	0	1	0	0	1	1
65	Kanungu District	3	0	1	0	0	1	1
66	Kapchorwa District	3	1	0	0	0	1	1
67	Katakwi District	3	0	1	0	0	1	1
68	Kayunga District	3	0	1	0	0	1	1
69	Kibuku District	3	0	1	0	0	1	1
70	Kiruhura District	3	0	1	0	0	1	1
71	Kinyadongo District	3	0	1	0	0	1	1
72	Kitgum District	3	0	1	0	0	1	1
73	Kole District	3	0	1	0	0	1	1
74	Kotido Municipal Council	3	0	1	0	0	1	1
75	Kumi District	3	0	1	0	0	1	1
76	Kween District	3	0	1	0	0	1	1
77	Lamwo District	3	0	1	0	0	1	1
78	Luuka District	3	0	1	0	0	1	1
79	Luwero District	3	0	1	0	0	1	1
80	Lwengo District	3	0	1	0	0	1	1
81	Lyantonde District	3	0	1	0	0	1	1
82	Maracha District	3	0	1	0	1	0	1
83	Masaka District	3	0	1	0	0	1	1
84	Mbarara District	3	0	1	0	0	1	1
85	Mityana District	3	0	1	0	0	1	1
86	Mpigi District	3	0	1	0	0	1	1

No	District	Overall/Accountability Requirements Score	Annual Performance Contract	Procurement Plan	Annual Performance Report	Quarterly Budget Performance Reports	Response to Audit Findings	Audit Opinion
87	Nakaseke District	3	0	1	0	0	1	1
88	Nakasongola District	3	0	1	0	0	1	1
89	Namutumba District	3	0	1	0	0	1	1
90	Napak District	3	0	1	0	0	1	1
91	Nebbi District	3	0	0	0	1	1	1
92	Nebbi Municipal Council	3	0	1	0	1	0	1
93	Njeru Municipal Council	3	1	1	0	0	0	1
94	Ntungamo District	3	0	1	0	0	1	1
95	Omoro District	3	0	1	0	0	1	1
96	Otuke District	3	0	1	0	0	1	1
97	Pader District	3	0	1	0	0	1	1
98	Pallisa District	3	0	1	0	0	1	1
99	Rakai District	3	0	1	0	0	1	1
100	Sembabule District	3	0	1	0	0	1	1
101	Sheema District	3	0	1	0	0	1	1
102	Sironko District	3	0	1	0	0	1	1
103	Soroti District	3	0	1	0	0	1	1
104	Yumbe District	3	0	1	0	1	0	1
105	Zombo District	3	0	1	0	1	0	1
106	Abim District	2	0	0	0	0	1	1
107	Apac District	2	0	0	0	0	1	1
108	Apac Municipal Council	2	0	1	0	0	0	1
109	Budaka District	2	0	1	0	0	0	1
110	Bugiri District	2	0	0	0	0	1	1
111	Bugiri Municipal Council	2	0	1	0	0	0	1
112	Bulisa District	2	0	0	0	0	1	1
113	Bundibugyo District	2	0	0	0	0	1	1
114	Butambala District	2	0	0	0	0	1	1

No	District	Overall/Accountability Requirements Score	Annual Performance Contract	Procurement Plan	Annual Performance Report	Quarterly Budget Performance Reports	Response to Audit Findings	Audit Opinion
115	Gomba District	2	0	0	0	0	1	1
116	Iganga District	2	0	0	0	0	1	1
117	Iganga Municipal Council	2	0	0	0	0	1	1
118	Jinja District	2	0	0	0	0	1	1
119	Kaabong District	2	0	0	0	0	1	1
120	Kakumiro District	2	0	1	0	0	0	1
121	Kaliro District	2	0	0	0	0	1	1
122	Kira Municipal Council	2	0	1	0	0	0	1
123	Kisoro District	2	0	1	0	0	0	1
124	Kisoro Municipal Council	2	0	1	0	0	0	1
125	Kotido District	2	0	0	0	0	1	1
126	Kumi Municipal Council	2	0	1	0	0	0	1
127	Kyenjojo District	2	0	0	0	0	1	1
128	Lugazi Municipal Council	2	0	1	0	0	0	1
129	Makindye-Ssabagabo Municipal Council	2	0	1	0	0	0	1
130	Masindi District	2	0	1	0	0	0	1
131	Moroto District	2	0	0	0	0	1	1
132	Moyo District	2	0	0	0	1	0	1
133	Mukono District	2	0	0	0	0	1	1
134	Namayingo District	2	0	0	0	0	1	1
135	Ngora District	2	0	1	0	0	0	1
136	Ntoroko District	2	0	0	0	0	1	1
137	Rubanda District	2	0	1	0	0	0	1
138	Sheema Municipal Council	2	0	1	0	0	0	1

## Annex 2 Ranked Crosscutting Performance Assessment Results

Rank	Local Government	Overall Score for Crosscutting Performance Measures	Planning, budgeting and execution - Total	Human Resource Management - total	Revenue Mobilization	Procurement and contract management	Financial management	Governance, oversight, transparency & accountability	Social and environmental safeguards
1	Masindi Municipal Council	83	16	9	10	10	20	8	10
2	Sheema Municipal Council	80	20	7	10	10	20	9	4
3	Omoro District	76	16	7	10	12	13	9	9
4	Luwero District	75	14	9	8	10	18	9	7
5	Butambala District	74	10	6	8	14	19	7	10
5=	Wakiso District	74	18	9	8	8	19	6	6
7	Ibanda Municipal Council	73	18	6	10	8	17	9	5
7=	Mbarara District	73	16	9	4	10	20	9	5
9	Rubirizi District	71	16	7	8	10	17	8	5
10	Gomba District	70	8	9	8	12	20	9	4
10=	Ntungamo Municipal Council	70	19	9	4	10	11	8	9
10=	Rukungiri District	70	14	7	2	14	16	7	10
13	Kiruhura District	69	12	7	8	8	20	9	5
13=	Mubende District	69	10	7	6	12	19	5	10
15	Buhweju District	68	14	7	8	8	20	8	3
15=	Koboko Municipal Council	68	12	11	10	10	8	9	8
15=	Kumi District	68	16	9	6	10	18	5	4
15=	Mitooma District	68	16	7	6	10	18	6	5
19	Apac Municipal Council	67	11	9	6	12	15	9	5
20	Arua District	66	14	9	6	14	12	9	2
20=	Mpigi District	66	14	9	6	10	15	5	7
20=	Rukungiri Municipal Council	66	17	7	6	12	7	7	10
23	Kiboga District	65	12	12	4	10	16	7	4
23=	Kiryandongo District	65	14	9	6	12	12	4	8
23=	Nansana Municipal Council	65	13	10	6	10	14	8	4
23=	Nebbi District	65	12	9	10	10	11	7	6
27	Agago District	64	12	4	2	14	20	6	6

Rank	Local Government	Overall Score for Crosscutting Performance Measures	Planning, budgeting and execution - Total	Human Resource Management - total	Revenue Mobilization	Procurement and contract management	Financial management	Governance, oversight, transparency & accountability	Social and environmental safeguards
27=	Ibanda District	64	16	2	6	12	16	9	3
27=	Masindi District	64	11	7	4	12	20	8	2
27=	Pallisa District	64	12	9	8	10	13	7	5
31	Amuru District	63	14	9	6	12	8	5	9
31=	Budaka District	63	16	7	2	12	14	5	7
31=	Kisoro Municipal Council	63	17	9	6	10	8	9	4
31=	Mityana District	63	12	6	6	12	18	7	2
31=	Nakasongola District	63	13	9	8	10	19	2	2
31=	Pader District	63	16	5	0	10	17	6	9
37	Bushenyi-Ishaka Municipal Council	62	17	6	10	8	9	9	3
37=	Kyankwanzi District	62	13	7	4	8	17	7	6
37=	Mukono District	62	14	7	10	8	11	7	5
37=	Sembabule District	62	13	7	8	8	18	6	2
41	Alebtong District	61	8	9	0	10	20	6	8
41=	Dokolo District	61	14	9	2	8	15	5	8
41=	Kaberamaido District	61	15	7	4	10	13	7	5
41=	Kanungu District	61	11	4	6	12	11	8	9
41=	Kitgum District	61	15	4	4	10	20	4	4
41=	Kole District	61	4	9	2	12	20	6	8
41=	Masaka District	61	12	5	6	10	16	9	3
41=	Mukono Municipal Council	61	12	9	6	6	14	9	5
49	Bukomansimbi District	60	14	7	8	10	18	3	0
49=	Bushenyi District	60	14	3	10	10	12	6	5
49=	Kisoro District	60	13	7	2	12	12	8	6
52	Buikwe District	59	7	7	6	8	15	7	9
52=	Jinja District	59	14	7	8	8	11	6	5
52=	Maracha District	59	14	9	6	10	11	5	4
52=	Nakaseke District	59	10	9	4	10	15	6	5



Rank	Local Government	Overall Score for Crosscutting Performance Measures	Planning, budgeting and execution - Total	Human Resource Management - total	Revenue Mobilization	Procurement and contract management	Financial management	Governance, oversight, transparency & accountability	Social and environmental safeguards
56	Kayunga District	58	16	9	2	12	7	7	5
56=	Kotido District	58	8	9	4	8	15	4	10
56=	Kyegegwa District	58	9	9	4	10	14	7	5
56=	Lwengo District	58	10	4	8	14	7	5	10
56=	Rakai District	58	13	3	4	10	17	4	7
61	Adjumani District	57	12	9	6	12	10	5	3
61=	Manafwa District	57	12	4	10	10	15	3	3
61=	Nakapiripiti District	57	14	3	6	11	12	5	6
61=	Napak District	57	10	7	4	14	12	2	8
61=	Otuke District	57	10	4	6	10	20	3	4
66	Abim District	56	15	6	4	14	4	5	8
66=	Apac District	56	9	9	0	12	9	9	8
66=	Lamwo District	56	6	7	4	10	19	5	5
66=	Njeru Municipal Council	56	9	9	8	8	10	4	8
66	Ntoroko District	56	12	6	8	12	8	5	5
71	Gulu District	55	10	3	4	8	18	6	6
71=	Luuka District	55	16	1	8	6	13	7	4
71=	Lyantonde District	55	12	1	6	10	11	8	7
71=	Mayuge District	55	13	7	4	8	9	8	6
71=	Moroto District	55	11	9	0	14	11	2	8
71=	Namutumba District	55	9	4	2	8	16	9	7
71=	Oyam District	55	10	4	2	14	14	5	6
78	Bududa District	54	6	4	6	10	16	3	9
78=	Hoima District	54	8	9	2	10	11	7	7
78=	Kabale District	54	13	7	0	12	7	9	6
78=	Kabarole District	54	12	7	2	12	13	6	2
78=	Kaliro District	54	11	4	4	8	13	10	4
78=	Kyenjojo District	54	13	4	4	10	11	6	6

Rank	Local Government	Overall Score for Crosscutting Performance Measures	Planning, budgeting and execution - Total	Human Resource Management - total	Revenue Mobilization	Procurement and contract management	Financial management	Governance, oversight, transparency & accountability	Social and environmental safeguards
78=	Lira District	54	4	4	4	12	16	6	8
78=	Ntungamo District	54	9	7	2	14	7	7	8
78=	Serere District	54	11	6	4	6	14	6	7
87	Kalangala District	53	5	10	6	10	11	7	4
87=	Mityana Municipal Council	53	9	7	4	8	13	3	9
89	Kibaale District	52	10	3	0	14	11	5	9
89=	Kira Municipal Council	52	8	9	10	6	7	9	3
89=	Kotido Municipal Council	52	8	9	2	8	14	5	6
89=	Tororo District	52	9	4	6	8	16	3	6
93	Bugiri Municipal Council	51	8	9	6	6	14	8	0
93=	Busia District	51	12	4	4	8	15	6	2
93=	Butaleja District	51	6	7	4	10	9	8	7
93=	Koboko District	51	14	9	2	14	4	4	4
93=	Lugazi Municipal Council	51	8	6	4	8	17	5	3
93=	Nwoya District	51	9	7	8	10	6	4	7
93=	Zombo District	51	8	9	6	10	13	2	3
100	Bulisa District	50	12	7	4	8	11	4	4
100=	Buyende District	50	11	4	2	5	15	6	7
100=	Kalungu District	50	10	7	4	10	12	5	2
100=	Rubanda District	50	12	4	6	6	12	6	4
104	Buvuma District	49	12	4	2	10	6	5	10
104=	Mbale District	49	8	3	4	12	14	4	4
104=	Nebbi Municipal Council	49	10	8	6	6	12	4	3
104=	Sironko District	49	13	2	2	6	15	4	7
108	Kasese District	48	10	7	2	3	9	9	8
109	Amolatar District	47	6	3	4	10	13	3	8
109=	Amudat District	47	10	7	2	10	8	6	4
109=	Bugiri District	47	12	1	0	10	11	10	3

Rank	Local Government	Overall Score for Crosscutting Performance Measures	Planning, budgeting and execution - Total	Human Resource Management - total	Revenue Mobilization	Procurement and contract management	Financial management	Governance, oversight, transparency & accountability	Social and environmental safeguards
109=	Sheema District	47	10	4	4	10	11	6	2
113	Bundibugyo District	46	12	7	0	10	8	3	6
113=	Kween District	46	7	4	6	8	15	3	3
113=	Makindye-Ssabagabo Municipal Council	46	8	6	6	6	13	3	4
113=	Ngora District	46	14	7	0	6	14	2	3
113=	Soroti District	46	6	9	0	4	14	6	7
118	Bukwo District	45	10	1	6	6	15	3	4
118=	Bulambuli District	45	6	5	2	8	16	2	6
118=	Moyo District	45	10	9	6	8	8	2	2
118=	Yumbe District	45	7	6	4	14	7	2	5
122	Kagadi District	44	7	6	2	8	11	2	8
122=	Kapchorwa Municipal Council	44	10	4	2	6	11	4	7
124	Isingiro District	43	9	5	2	8	12	4	3
125	Kamuli District	42	7	7	0	6	11	7	4
126	Kaabong District	41	7	6	2	8	8	5	5
127	Amuria District	40	8	4	4	8	9	5	2
127=	Kakumiro District	40	6	4	4	8	8	4	6
129	Iganga Municipal Council	39	6	4	4	6	8	6	5
129=	Namayingo District	39	10	4	0	6	12	3	4
131	Iganga District	38	8	3	4	10	7	6	0
131=	Kapchorwa District	38	10	2	0	10	12	2	2
131=	Kumi Municipal Council	38	11	7	2	10	2	3	3
134	Kamwenge District	37	4	3	4	14	8	4	0
135	Bukedea District	36	8	4	4	2	14	4	0
136	Busia Municipal Council	35	2	4	2	8	8	5	6
137	Kibuku District	32	10	1	2	4	8	3	4
138	Katakwi District	31	4	4	4	4	10	5	0

### Annex 3 Ranked Education Performance Assessment Results

Rank	Local Government	Overall Educational Performance Measures	Human Resource Management	Monitoring and Inspection	Governance, oversight, transparency and accountability	Procurement and contract management	Financial management and reporting	Social and environmental safeguards
1	Amuru District	87	29	35	12	3	0	8
2	Masindi Municipal Council	84	30	28	9	7	4	6
2=	Nebbi District	84	24	31	12	7	2	8
4	Maracha District	83	21	35	12	7	0	8
5	Kiryandongo District	81	30	24	12	7	2	6
6	Butambala District	80	26	31	10	3	2	8
6=	Rubirizi District	80	24	23	12	7	6	8
6=	Yumbe District	80	24	31	10	7	0	8
9	Kapchorwa District	79	21	29	12	7	2	8
9=	Moyo District	79	30	30	12	7	0	0
9=	Napak District	79	26	30	9	3	6	5
12	Nebbi Municipal Council	78	24	27	12	7	0	8
13	Apac Municipal Council	77	24	30	12	3	2	6
13=	Busia Municipal Council	77	24	31	12	7	0	3
13=	Masindi District	77	30	28	9	7	2	1
16	Agago District	76	20	27	12	7	2	8
16=	Ibanda Municipal Council	76	27	18	10	7	6	8
16=	Kyankwanzi District	76	21	30	10	7	4	4
16=	Zombo District	76	21	31	12	4	0	8
20	Kyegegwa District	74	30	26	4	7	2	5
20=	Lira District	74	27	29	9	3	2	4
22	Kiruhura District	73	26	22	7	7	6	5
22=	Koboko Municipal Council	73	24	18	12	7	4	8
24	Alebtong District	72	27	23	7	3	6	6
24=	Koboko District	72	24	24	12	4	0	8
24=	Tororo District	72	22	21	12	7	2	8
27	Kibaale District	71	23	26	7	4	6	5
28	Arua District	70	29	24	9	7	0	1
28=	Mubende District	70	21	29	8	7	2	3
28=	Nakasongola District	70	27	29	2	7	2	3
31	Gomba District	69	24	31	7	3	0	4
31=	Hoima District	69	24	16	10	7	4	8
31=	Ibanda District	69	20	20	12	7	2	8

Rank	Local Government	Overall Educational Performance Measures	Human Resource Management	Monitoring and Inspection	Governance, oversight, transparency and accountability	Procurement and contract management	Financial management and reporting	Social and environmental safeguards
31=	Kitgum District	69	21	25	12	3	0	8
31=	Mbale District	69	22	23	9	7	0	8
31=	Mbarara District	69	24	18	10	7	2	8
31=	Sheema District	69	26	23	9	3	0	8
38	Bukwo District	68	19	29	9	7	0	4
38=	Kotido District	68	23	25	9	3	0	8
38=	Nwoya District	68	20	21	12	7	0	8
41	Abim District	67	21	25	10	3	0	8
41=	Apac District	67	27	18	9	3	4	6
41=	Bududa District	67	17	24	9	7	2	8
41=	Kabale District	67	23	13	12	7	8	4
41=	Kalangala District	67	12	34	10	4	2	5
41=	Kole District	67	27	23	7	7	2	1
41=	Sheema Municipal Council	67	20	16	12	7	6	6
48	Nakaseke District	66	27	24	10	0	4	1
48=	Omoro District	66	27	23	7	7	2	0
50	Dokolo District	65	24	21	7	3	2	8
50=	Mitooma District	65	18	20	10	7	6	4
50=	Rukungiri Municipal Council	65	24	16	9	4	6	6
53	Kabarole District	64	15	26	8	7	0	8
53=	Kaliro District	64	17	22	10	7	0	8
53=	Wakiso District	64	24	25	5	7	2	1
56	Mityana District	63	23	27	5	7	0	1
57	Amolatar District	62	16	25	10	3	0	8
57=	Kagadi District	62	18	18	10	7	4	5
59	Buhweju District	61	15	17	12	7	2	8
59=	Bundibugyo District	61	20	19	10	0	4	8
59=	Bushenyi- Ishaka Municipal Council	61	19	19	12	3	2	6
59=	Busia District	61	13	21	12	7	0	8
59=	Kalungu District	61	19	27	7	4	0	4
59=	Kween District	61	13	27	9	7	0	5
59=	Lamwo District	61	15	25	4	7	2	8
66	Bushenyi District	60	18	19	4	7	6	6
66=	Gulu District	60	21	23	7	3	0	6
68	Kamwenge District	59	20	14	10	7	0	8

Rank	Local Government	Overall Educational Performance Measures	Human Resource Management	Monitoring and Inspection	Governance, oversight, transparency and accountability	Procurement and contract management	Financial management and reporting	Social and environmental safeguards
68=	Kyenjojo District	59	14	26	7	7	0	5
68=	Masaka District	59	18	18	7	7	2	7
68=	Sironko District	59	11	22	12	7	2	5
72	Kaabong District	58	18	21	9	0	4	6
72=	Kasese District	58	21	18	7	0	4	8
72=	Kiboga District	58	25	13	10	3	4	3
72=	Ntungamo Municipal Council	58	25	11	9	7	4	2
76	Adjumani District	56	24	15	7	7	2	1
76=	Bugiri Municipal Council	56	24	19	5	7	0	1
76=	Isingiro District	56	17	16	10	7	2	4
76=	Luwero District	56	14	25	10	4	2	1
76=	Lyantonde District	56	21	14	9	3	2	7
81	Otuke District	55	26	11	12	3	2	1
82	Makindye-Ssabagabo Municipal Council	54	21	21	4	4	0	4
83	Buikwe District	53	11	16	10	4	6	6
83=	Kotido Municipal Council	53	22	18	9	3	0	1
83=	Manafwa District	53	26	10	9	7	0	1
83=	Moroto District	53	11	25	9	3	2	3
83=	Mpigi District	53	27	15	2	4	4	1
88	Kisoro District	51	17	19	7	3	4	1
89	Lwengo District	50	17	12	7	7	0	7
90	Rukungiri District	49	21	7	12	4	0	5
91	Buvuma District	48	22	8	7	4	4	3
91=	Kakumiro District	48	4	18	7	7	4	8
91=	Kamuli District	48	20	15	7	3	0	3
94	Bugiri District	47	19	17	4	0	2	5
94=	Bulisa District	47	16	10	6	7	0	8
94=	Kira Municipal Council	47	23	11	7	4	2	0
94=	Mityana Municipal Council	47	17	13	9	3	4	1
94=	Ntoroko District	47	18	20	5	3	0	1
99	Jinja District	46	20	14	4	7	0	1
99=	Pader District	46	14	13	7	4	0	8
99=	Rakai District	46	13	25	2	0	2	4
102	Amudat District	45	13	15	5	7	0	5
102=	Kibuku District	45	18	13	7	3	0	4

Rank	Local Government	Overall Educational Performance Measures	Human Resource Management	Monitoring and Inspection	Governance, oversight, transparency and accountability	Procurement and contract management	Financial management and reporting	Social and environmental safeguards
102=	Oyam District	45	21	11	7	3	2	1
105	Buyende District	44	21	15	4	3	0	1
105=	Iganga District	44	18	17	7	0	0	2
105=	Kapchorwa Municipal Council	44	18	12	9	4	0	1
108	Kanungu District	43	20	10	12	0	0	1
109	Kisoro Municipal Council	42	24	5	9	3	0	1
109=	Ntungamo District	42	20	6	9	4	0	3
111	Bulambuli District	41	16	10	9	3	2	1
111=	Mayuge District	41	15	11	7	3	0	5
113	Mukono District	40	14	13	7	0	2	4
113=	Mukono Municipal Council	40	18	9	10	0	0	3
113=	Sembabule District	40	24	5	10	0	0	1
116	Namayingo District	39	15	7	7	7	2	1
116=	Pallisa District	39	13	12	7	3	0	4
118	Rubanda District	37	13	6	4	7	0	7
119	Nakapiripiti District	34	4	8	4	7	4	7
120	Katakwi District	33	16	12	4	0	0	1
120=	Namutumba District	33	15	9	4	3	2	0
122	Butaleja District	32	19	4	5	3	0	1
123	Luuka District	31	7	7	7	7	0	3
124	Kaberamaido District	30	7	10	7	3	2	1
124=	Kumi District	30	13	8	3	3	2	1
124=	Kumi Municipal Council	30	14	5	3	3	4	1
127	Kayunga District	29	7	9	7	0	2	4
127=	Soroti District	29	19	0	4	3	2	1
129	Iganga Municipal Council	28	15	5	4	4	0	0
130	Budaka District	26	16	3	4	0	2	1
130=	Bukomansimbi District	26	14	2	7	0	2	1
132	Njeru Municipal Council	23	10	9	4	0	0	0
133	Nansana Municipal Council	22	14	2	4	0	2	0
133=	Serere District	22	11	0	4	7	0	0
135	Lugazi Municipal Council	19	9	3	7	0	0	0
136	Amuria District	18	5	3	4	3	2	1
137	Bukedea District	17	5	0	7	3	2	0
138	Ngora District	12	2	2	2	3	2	1

#### Annex 4 Ranked Health Performance Assessment Results

Rank	Local Government	Overall Health Performance Measures	Human resource planning and management	Monitoring and Supervision	Governance, oversight, transparency and accountability	Procurement and contract management	Financial management and reporting	Social and environmental safeguards
1	Kyegegwa District	90	22	36	10	14	4	4
2	Masindi MLG	87	22	35	12	12	4	2
3	Apac Municipal Council	83	19	38	12	8	2	4
4	Ibanda Municipal Council	82	14	38	12	10	6	2
4=	Kibaale District	82	22	28	4	14	8	6
4=	Kiboga District	82	22	30	10	14	4	2
7	Dokolo District	81	15	38	8	12	4	4
8	Lira District	80	14	38	12	12	2	2
9	Hoima District	79	19	32	12	10	4	2
9=	Maracha District	79	22	31	12	12	0	2
11	Kabarole District	78	18	38	8	8	0	6
12	Napak District	77	15	36	12	10	4	0
13	Gomba District	76	22	26	10	10	2	6
14	Kagadi District	75	14	34	7	14	4	2
14=	Kalangala District	75	22	38	7	4	0	4
14=	Koboko District	75	16	29	12	14	2	2
17	Ibanda District	74	18	28	12	12	2	2
17=	Luwero District	74	14	26	10	14	4	6
17=	Wakiso District	74	18	26	10	14	2	4
20	Kasese District	73	11	36	12	6	6	2
21	Nansana MLG	72	11	35	10	10	2	4
22	Butambala District	71	14	38	5	10	2	2
22=	Moyo District	71	22	17	12	14	0	6
22=	Mpigi District	71	19	26	8	12	2	4
25	Adjumani District	70	18	26	10	10	2	4
25=	Apac District	70	18	28	12	8	2	2
25=	Bundibugyo District	70	22	32	8	6	0	2
25=	Kotido District	70	19	38	7	6	0	0
25=	Nebbi District	70	15	31	12	10	0	2



Rank	Local Government	Overall Health Performance Measures	Human resource planning and management	Monitoring and Supervision	Governance, oversight, transparency and accountability	Procurement and contract management	Financial management and reporting	Social and environmental safeguards
30	Kabale District	69	11	29	7	14	8	0
30=	Kamwenge District	69	22	29	10	6	0	2
30=	Kayunga District	69	11	32	12	12	0	2
30=	Yumbe District	69	15	28	12	12	0	2
34	Buliisa District	68	8	38	8	10	0	4
34=	Bushenyi- Ishaka Municipal Council	68	19	25	12	8	2	2
34=	Moroto District	68	16	26	8	14	2	2
34=	Nwoya District	68	11	29	12	14	0	2
34=	Omoro District	68	18	32	10	4	0	4
39	Kakumiro District	67	8	35	4	14	4	2
40	Amuru District	66	14	26	12	12	0	2
40=	Arua District	66	11	29	12	12	0	2
40=	Mityana District	66	11	30	7	14	2	2
40=	Mubende District	66	14	24	6	14	2	6
40=	Mukono District	66	14	26	10	10	2	4
40=	Ntoroko District	66	14	38	2	10	0	2
40=	Zombo District	66	19	21	12	12	0	2
47	Gulu District	65	6	34	9	12	0	4
48	Kiryandongo District	64	19	25	10	8	2	0
48=	Rukungiri Municipal Council	64	11	26	7	12	6	2
50	Kole District	62	10	32	8	10	2	0
51	Rukungiri District	61	11	29	7	10	0	4
52	Agago District	60	11	25	12	4	2	6
52=	Masaka District	60	15	22	7	12	2	2
54	Kira Municipal Council	59	8	21	10	14	2	4
54=	Lyantonde District	59	22	16	7	12	0	2
54=	Ntungamo Municipal Council	59	11	23	7	12	4	2
57	Masindi District	58	18	16	8	12	2	2
57=	Mbarara District	58	14	24	8	10	2	0
57=	Nakaseke District	58	22	19	7	2	4	4

Rank	Local Government	Overall Health Performance Measures	Human resource planning and management	Monitoring and Supervision	Governance, oversight, transparency and accountability	Procurement and contract management	Financial management and reporting	Social and environmental safeguards
57=	Nakasongola District	58	22	13	5	14	2	2
61	Kanungu District	57	11	23	7	12	2	2
62	Kiruhura District	56	12	23	7	8	6	0
62=	Kyenjojo District	56	14	23	7	8	2	2
62=	Mitooma District	56	11	15	12	14	2	2
62=	Ntungamo District	56	11	26	7	10	0	2
66	Rakai District	55	14	20	5	10	2	4
67	Bulkwe District	54	18	14	12	4	4	2
68	Butaleja District	53	19	15	7	10	0	2
68=	Kaabong District	53	11	19	9	14	0	0
68=	Lamwo District	53	8	25	12	4	0	4
68=	Serere District	53	14	24	9	2	2	2
68	Sheema Municipal Council	53	19	15	7	10	2	0
73	Busia Municipal Council	52	22	0	12	14	0	4
73=	Kumi District	52	15	26	3	2	2	4
73=	Nakapiripiti District	52	8	15	9	14	4	2
73=	Otuke District	52	10	23	7	6	2	4
77	Bukomansimbi District	51	14	16	7	12	0	2
78	Bududa District	50	14	10	10	12	2	2
78=	Iganga District	50	14	18	4	12	0	2
80	Kaberamaido District	49	8	12	9	14	0	6
81	Katakwi District	48	15	18	9	4	0	2
81=	Kyankwanzu District	48	15	10	7	10	4	2
83	Abim District	47	14	16	7	10	0	0
83=	Bushenyi District	47	8	22	7	8	2	0
83=	Kisoro District	47	14	13	4	12	0	4
83=	Manafwa District	47	15	15	5	10	0	2
83=	Mityana Municipal Council	47	11	19	5	6	4	2
83=	Ngora District	47	11	17	7	8	2	2
89	Buvuma District	46	11	10	7	12	4	2

Rank	Local Government	Overall Health Performance Measures	Human resource planning and management	Monitoring and Supervision	Governance, oversight, transparency and accountability	Procurement and contract management	Financial management and reporting	Social and environmental safeguards
89=	Lugazi Municipal Council	46	11	19	8	2	0	6
89=	Makindye-Ssabagabo Municipal Council	46	19	19	4	2	0	2
89=	Oyam District	46	14	20	8	4	0	0
93	Amudat District	45	4	22	3	14	0	2
93=	Kitgum District	45	7	22	8	2	0	6
93=	Pallisa District	45	7	19	9	4	4	2
96	Amolatar District	44	15	23	2	4	0	0
96=	Njeru Municipal Council	44	11	16	5	10	0	2
98	Buhweju District	43	18	9	4	8	2	2
98=	Tororo District	43	10	10	7	12	2	2
100	Kisoro Municipal Council	42	14	10	4	6	6	2
101	Budaka District	41	11	17	7	2	0	4
101=	Kalungu District	41	15	15	7	2	0	2
101=	Kapchorwa District	41	14	0	9	14	2	2
101=	Lwengo District	41	11	13	7	10	0	0
101=	Mbale District	41	10	14	5	10	0	2
101=	Mukono Municipal Council	41	14	13	4	8	0	2
101=	Namutumba District	41	12	13	4	10	0	2
108	Bukwo District	40	14	10	4	10	0	2
109	Alebtong District	39	3	19	7	4	6	0
109=	Busia District	39	10	10	7	10	0	2
109=	Sembabule District	39	4	15	10	6	2	2
109=	Soroti District	39	4	16	9	4	4	2
113	Kween District	38	10	10	4	12	0	2
113=	Sheema District	38	11	12	7	8	0	0
113=	Sironko District	38	10	10	4	10	2	2
116	Koboko Municipal Council	36	11	7	12	4	0	2
116=	Kotido Municipal Council	36	7	13	4	12	0	0
118	Pader District	35	8	10	7	4	0	6
119	Rubanda District	34	11	0	7	14	0	2

Rank	Local Government	Overall Health Performance Measures	Human resource planning and management	Monitoring and Supervision	Governance, oversight, transparency and accountability	Procurement and contract management	Financial management and reporting	Social and environmental safeguards
119=	Rubirizi District	34	8	12	4	8	2	0
121	Jinja District	32	0	16	4	10	0	2
121=	Mayuge District	32	8	10	4	10	0	0
123	Bukedea District	31	6	13	4	4	2	2
124	Amuria District	26	4	5	9	6	0	2
124=	Bulambuli District	26	6	0	4	12	2	2
124=	Isingiro District	26	0	10	4	8	2	2
127	Kapchorwa Municipal Council	24	14	0	4	0	4	2
128	Kibuku District	22	8	0	4	10	0	0
129	Buyende District	20	4	0	4	10	0	2
129=	Luuka District	20	0	0	4	10	4	2
129	Nebbi Municipal Council	20	10	0	4	6	0	0
132	Iganga Municipal Council	19	0	3	4	12	0	0
132=	Kaliro District	19	0	0	7	10	0	2
132=	Namayingo District	19	0	3	4	8	2	2
135	Bugiri District	18	4	0	4	8	2	0
136	Kamuli District	16	4	0	4	6	2	0
137	Kumi Municipal Council	15	3	3	3	2	2	2
138	Bugiri Municipal Council	13	0	0	3	10	0	0

## Annex 5 Ranked Water Performance Assessment Results

Rank	District	Overall Water & Environment Performance Measures	Planning, budgeting and execution	Monitoring and Supervision	Procurement and contract management	Financial management and reporting	Governance, oversight, transparency and accountability	Social and environmental safeguards
1	Hoiwa District	97	25	25	15	10	15	7
2	Kibaale District	94	25	25	11	8	15	10
3	Bugiri District	90	25	25	15	5	13	7
3=	Namayingo District	90	25	20	15	5	15	10
5	Kakumiro District	89	25	25	11	8	13	7
6	Luuka District	86	25	25	12	5	13	6
6=	Mbarara District	86	25	25	13	3	13	7
8	Butambala District	84	25	20	13	8	12	6
9	Iganga District	83	25	25	15	0	11	7
9=	Kaliro District	83	25	25	15	0	15	3
9	Kibuku District	83	25	20	15	3	13	7
12	Buvuma District	82	25	25	2	8	13	9
12=	Kisoro District	82	25	25	8	10	10	4
12	Kyegwa District	82	25	25	11	3	13	5
15	Apac District	81	25	25	9	5	13	4
16	Bundibugyo District	79	25	25	11	0	11	7
16=	Kanungu District	79	25	25	4	8	11	6
16	Mubende District	79	25	25	11	5	8	5
19	Kabale District	78	25	25	7	5	12	4
20	Kagadi District	77	15	25	11	5	11	10
20=	Kamuli District	77	25	25	13	3	11	0
20	Mpigi District	77	25	10	15	8	12	7
20=	Namutumba District	77	25	25	15	0	11	1
24	Serere District	76	25	25	9	5	9	3
25	Jinja District	75	15	25	15	0	11	9
25=	Kamwenge District	75	25	25	8	0	10	7
25	Kiruhura District	75	25	20	3	8	13	6
28	Buyende District	74	25	25	13	0	8	3
29	Bukomansimbi District	73	25	25	6	5	6	6
29=	Ibunda District	73	0	25	15	10	13	10
29	Ntoroko District	73	25	25	11	0	5	7
32	Buhweju District	70	25	20	5	8	8	4

Rank	District	Overall Water & Environment Performance Measures	Planning, budgeting and execution	Monitoring and Supervision	Procurement and contract management	Financial management and reporting	Governance, oversight, transparency and accountability	Social and environmental safeguards
33	Kiryandongo District	69	25	15	9	3	12	5
34	Agago District	68	25	15	11	0	11	6
34=	Lyantonde District	68	25	15	11	5	11	1
34	Mayuge District	68	25	20	15	0	5	3
34=	Mityana District	68	25	10	11	10	9	3
34	Pader District	68	25	15	11	0	8	9
39	Lira District	67	25	15	9	3	11	4
39=	Tororo District	67	25	15	9	3	11	4
41	Kasese District	66	25	17	8	5	8	3
41=	Kiboga District	66	25	7	13	5	8	8
41	Kumi District	66	25	25	7	3	3	3
44	Gomba District	65	25	15	11	3	8	3
44=	Kaberamaido District	65	25	15	7	3	10	5
44	Kyenjojo District	65	25	17	11	0	8	4
44=	Masindi District	65	25	10	7	3	15	5
48	Bushenyi District	64	10	25	11	3	11	4
49	Amolatar District	63	25	15	7	0	8	8
49=	Buikwe District	63	25	15	5	8	6	4
49	Kotido District	63	25	3	11	3	13	8
52	Nakasongola District	62	25	5	11	5	9	7
52=	Otuke District	62	25	15	9	3	6	4
54	Amudat District	61	15	25	11	0	4	6
54=	Dokolo District	61	25	0	13	3	11	9
54	Lamwo District	61	15	15	9	3	13	6
54=	Moroto District	61	25	0	9	8	12	7
58	Alebtong District	60	10	15	7	8	11	9
58=	Isingiro District	60	10	25	11	3	8	3
58	Lwengo District	60	25	10	4	0	13	8
58=	Rukungiri District	60	10	25	4	5	10	6
62	Mukono District	59	15	25	4	3	9	3
63	Buliisa District	58	25	15	9	0	5	4
64	Bududa District	57	25	10	7	3	7	5
65	Amuru District	56	25	7	11	0	10	3

Rank	District	Overall Water & Environment Performance Measures	Planning, budgeting and execution	Monitoring and Supervision	Procurement and contract management	Financial management and reporting	Governance, oversight, transparency and accountability	Social and environmental safeguards
65=	Kayunga District	56	25	15	4	3	9	0
65	Maracha District	56	25	7	5	5	11	3
65=	Nakapiripiti District	56	15	15	7	5	10	4
69	Adjumani District	55	25	3	7	8	9	3
69=	Arua District	55	25	7	7	5	8	3
69	Kabarole District	55	25	15	11	0	3	1
69=	Napak District	55	15	10	7	3	13	7
69	Rubanda District	55	25	15	5	0	6	4
74	Luwero District	54	25	5	9	3	8	4
74=	Oyam District	54	25	15	5	0	6	3
76	Bulambuli District	53	15	15	7	3	6	7
76=	Kyankwanzi District	53	10	5	13	5	10	10
76	Rubirizi District	53	0	20	9	8	15	1
79	Mitooma District	52	0	25	11	3	9	4
80	Masaka District	51	25	5	5	3	10	3
80=	Nebbi District	51	25	10	3	0	10	3
82	Sheema District	49	0	25	7	5	9	3
82=	Zombo District	49	25	7	3	0	11	3
84	Kalangala District	48	15	15	2	3	6	7
85	Omoro District	47	25	0	5	3	7	7
86	Kaabong District	46	10	15	11	0	8	2
86=	Koboko District	46	25	5	3	0	10	3
86	Ntungamo District	46	25	0	7	0	10	4
89	Abim District	43	10	7	9	0	12	5
89=	Amuria District	43	25	3	3	3	9	0
89	Rakai District	43	15	5	7	3	6	7
92	Kole District	42	10	0	11	3	11	7
92=	Sembabule District	42	10	15	2	3	6	6
94	Busia District	41	25	0	5	0	8	3
94=	Kalungu District	41	25	0	4	3	6	3
94	Nakaseke District	41	0	15	8	5	7	6
97	Soroti District	40	10	10	3	3	9	5
97=	Wakiso District	40	10	0	9	5	8	8

Rank	District	Overall Water & Environment Performance Measures	Planning, budgeting and execution	Monitoring and Supervision	Procurement and contract management	Financial management and reporting	Governance, oversight, transparency and accountability	Social and environmental safeguards
99	Bukedea District	39	15	3	9	3	6	3
100	Manafwa District	38	10	7	11	0	6	4
101	Kapchorwa District	37	0	15	7	3	7	5
101=	Kitgum District	37	10	0	5	3	13	6
103	Yumbe District	36	25	3	0	0	5	3
104	Butaleja District	34	25	0	3	0	3	3
104=	Nwoya District	34	0	15	7	0	9	3
106	Gulu District	33	15	0	9	0	8	1
107	Bukwo District	32	0	15	7	0	7	3
107=	Moyo District	32	0	20	0	0	6	6
109	Budaka District	30	10	5	9	0	6	0
109=	Kween District	30	0	15	7	0	6	2
111	Sironko District	27	10	0	9	3	5	0
112	Pallisa District	24	15	0	0	0	6	3
113	Ngora District	14	0	0	3	5	3	3
114	Mbale District	13	0	0	7	0	6	0
115	Katakwi District	12	0	0	0	5	7	0



## Annex 6: Ranked Combined LG Performance Assessment Results

Average – Water, Health, Education, Cross-cutting		
Rank	Name	Score
1	Masindi Municipal Council	85
2	Butambala District	77
3	Ibanda Municipal Council	77
4	Kyegegwa District	76
5	Apac Municipal Council	76
6	Hoima District	75
6=	Kibaale District	75
8	Mbarara District	72
9	Mubende District	71
10	Gomba District	70
11	Ibanda District	70
12	Kiryandongo District	70
13	Maracha District	69
14	Lira District	69
15	Apac District	69
16	Kiruhura District	68
17	Amuru District	68
18	Kiboga District	68
19	Nebbi District	68
20	Agago District	67
20=	Dokolo District	67
20	Kabale District	67
20=	Napak District	67
24	Mpigi District	67
25	Sheema Municipal Council	67
26	Masindi District	66
27	Mityana District	65
27=	Rukungiri Municipal Council	65
29	Kotido District	65
29=	Luwero District	65
31	Kagadi District	65
32	Arua District	64
32=	Omoro District	64
34	Bundibugyo District	64
35	Bushenyi- Ishaka Municipal Council	64
36	Nakasongola District	63
37	Wakiso District	63

Average – Water, Health, Education, Cross-cutting		
Rank	Name	Score
38	Kabarole District	63
39	Ntungamo Municipal Council	62
40	Kasese District	61
41	Kakumiro District	61
41=	Koboko District	61
43	Kalangala District	61
44	Buhweju District	61
44=	Ntoroko District	61
44	Zombo District	61
47	Mitooma District	60
48	Kamwenge District	60
48=	Kanungu District	60
48	Kisoro District	60
48=	Rukungiri District	60
52	Kyankwanzi District	60
53	Adjumani District	60
53=	Lyantonde District	60
53	Rubiziri District	60
56	Moroto District	59
57	Koboko Municipal Council	59
58	Kyenjojo District	59
58=	Tororo District	59
60	Alebtong District	58
60=	Kole District	58
62	Bushenyi District	58
62=	Lamwo District	58
62	Masaka District	58
65	Yumbe District	58
66	Buikwe District	57
67	Bududa District	57
68	Moyo District	57
68=	Mukono District	57
70	Otuke District	57
71	Buvuma District	56
72	Nakaseke District	56
73	Buliisa District	56
74	Nwoya District	55

**Average – Water, Health, Education, Cross-cutting**

Rank	Name	Score
75	Kaliro District	55
76	Busia Municipal Council	55
77	Amolatar District	54
77=	Kumi District	54
79	Iganga District	54
80	Abim District	53
80=	Gulu District	53
82	Jinja District	53
82=	Kayunga District	53
82	Kitgum District	53
82=	Nansana Municipal Council	53
82	Pader District	53
87	Kira Municipal Council	53
88	Bukomansimbi District	53
89	Lwengo District	52
90	Namutumba District	52
91	Kaberamaido District	51
91=	Serere District	51
93	Sheema District	51
94	Bugiri District	51
94=	Rakai District	51
96	Oyam District	50
97	Nakapiripiti District	50
98	Amudat District	50
98=	Kaabong District	50
98	Ntungamo District	50
101	Kisoro Municipal Council	49
101=	Mayuge District	49
101	Mityana Municipal Council	49
101=	Nebbi Municipal Council	49
105	Kapchorwa District	49
105=	Manafwa District	49
107	Makindye-Ssabagabo Municipal Council	49
108	Kalungu District	48
109	Busia District	48
109=	Luuka District	48
111	Mukono Municipal Council	47
112	Buyende District	47
112=	Kotido Municipal Council	47

**Average – Water, Health, Education, Cross-cutting**

Rank	Name	Score
114	Namayingo District	47
115	Bukwo District	46
115=	Isingiro District	46
117	Kamuli District	46
117=	Sembabule District	46
119	Kibuku District	46
120	Rubanda District	44
121	Kween District	44
122	Sironko District	43
123	Mbale District	43
123=	Pallisa District	43
125	Butaleja District	43
126	Bulambuli District	41
127	Njeru Municipal Council	41
128	Budaka District	40
128=	Bugiri Municipal Council	40
130	Lugazi Municipal Council	39
131	Soroti District	39
132	Kapchorwa Municipal Council	37
133	Amuria District	32
134	Katakwi District	31
135	Bukedea District	31
136	Ngora District	30
137	Iganga Municipal Council	29
138	Kumi Municipal Council	28

## Annex 7: Summary of the LG Performance Assessment System

### 1. Introduction

This Local Government Performance Assessment Manual has been designed through a consultative process as part of the intergovernmental fiscal transfer reforms. The overall objective of the Local Government Performance Assessment system is to promote effective behaviour, systems and procedures in order improve LG's administration and service delivery. The system has three dimensions: (1) Budget (1a) and accountability requirements (1b); (2) crosscutting and sector functional processes and systems broken down in measures for districts and municipalities (2a) and for sub-counties, town councils and divisions (2b); and (3) service delivery results.

This LG PAM Manual outlines the requirements/indicators and elaborates processes and procedures for assessing (i) budget and accountability requirements (1a and 1b); and (ii) crosscutting and sector functional processes and systems for districts and municipalities (dimension 2a).

The indicators (performance measures), process and procedure for assessing dimension 2b for sub-counties, town councils and divisions and dimension 3-service delivery results will be developed later and are not yet included in the LG PAM.

### 2. Budget and Accountability Requirements

Budget requirements – Dimension 1a

Four areas for budget requirements have been selected from the budgeting guidelines issued by each of the sector Ministries, which Local Governments will be required to fulfil (see Section 9 of the LG PAM June 2017 for a detailed overview per sector).

The four areas will be assessed by a contracted firm through the review of performance contracts and budget preparation between March and April each year with a final check of the budgets in May/June. The results of the assessment will inform the signing of the performance contract between the LG accounting officer and the PS/ST. Below is a summary of the budget requirements that will be assessed (Refer to sections 7 and 8 of the LG PAM for further details).

#### Budget requirements

LGs will be assessed on compliance with budget requirements in the following four areas:

1. Whether the total work plan revenues and expenditures balance, and are divided correctly between wage, non-wage recurrent, GoU and donor development;
2. Whether the sum of the revenue allocations for the sector wage conditional grants are equal to the wage recurrent expenditure including the total wage provision in the department staff recruitment plan.
3. Whether the annual work plan complies with the sector guidelines for non-wage recurrent grants. For example: (i) in health, whether the annual work plan indicates allocations to Lower Level Health Facilities and hospitals, private not for profit facilities; and (ii) in education, whether the transfers for Primary (including inspection and DEO's operations), Secondary and Tertiary Institutions comply with indicative planning figures.
4. Whether the LG annual work plan for the development grant adheres to the investment menu as well as allocations across categories as provided for in the respective grant information and budget guidelines for the coming FY.

## Accountability requirements – Dimension 1b

Five areas for accountability requirements have been selected, which Local Governments will be required to fulfil (see Section 8 of the LG PAM for a detailed overview). Below is an overview of the accountability requirements that will be assessed. These will be assessed together with the performance measures (Dimension 2) from August – December (reviewing performance for previous FY) and based on the most recent audit findings in January. The results will inform the appointment of LG Accounting Officers<sup>14</sup> (the list of Accounting Officers is submitted together with the budget to Parliament by the Minister of Finance, Planning and Economic Development latest April 1).

### Accountability requirements

LGs will be assessed on compliance with accountability requirements in the following five areas:

1. LG has submitted an annual performance contract of the forthcoming year by June 30 on the basis of the PFMAA and LG Budget guidelines for the coming Financial Year
2. LG has submitted a Budget that includes a Procurement Plan for the forthcoming FY (LG PPDA Regulations, 2006) by June 30.
3. LG has submitted the annual performance report for the previous FY on or before 31st July (PFMA Act, 2015)
4. The LG has provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous financial year by April 30 (PFMA Section 11. 2g). This statement includes actions against all findings where the Auditor General recommended the Accounting Officer to take action (PFMA Act 2015; Local Governments Financial and Accounting Regulations 2007; The Local Governments Act, Cap 243).
5. The LG audit opinion for the previous FY is neither adverse nor disclaimer (to be assessed in December/January)

## 3. Performance Measures – Dimension 2a: Crosscutting and Sector Functional Processes and Systems

Performance Measures have been developed for Crosscutting LG aspects, as well as for the sectors of Education, Health and Water. The Performance Measures and scoring system are developed in a manner whereby the maximum score for each assessment is 100 points, and where each point has an impact on the allocation for a LG for the coming FY. For the DDEG, each LG's performance will be compared with the performance of other LGs in each group (window) applied for the allocation. For districts: PRDP districts, LRDP districts, Local Government Grant (other Districts) and for municipalities – USMID and non-USMID - performance above average is rewarded and below average penalised. For the sector grants, each LG's performance is compared with the performance of all LGs across the country.

The Annual Performance Assessments will also be conducted by an externally contracted firm through a review of secondary data as well as a field-based assessment between August and November each year. The results of the assessment will impact on the size of the respective development grant for the following FY. Below is a summary overview of the Performance Measures that will be assessed including their scores and the grants which they will impact. The detailed criteria and scoring guide is included in Section 9 of the LG PAM.

<sup>14</sup> The results of these will be combined with other information on performance of the accounting officers, especially from MoLG and its current review of performance of the chief administrative officers and town clerks.

## Crosscutting Performance Measures

The cross-cutting performance measures impact on the size of the Discretionary Development Grant for the coming FY. Below is a summary of the measures:

### A) Planning, budgeting and execution – 20 points

1. All new infrastructure projects in: (i) a municipality; and (ii) all Town Councils in a District are approved by the respective Physical Planning Committees and are consistent with the approved Physical Plans – maximum 4 points
2. The prioritized investment activities in the approved AWP for the current FY are derived from the approved five-year Development Plan, are based on discussions in annual reviews and budget conferences and have project profiles – maximum 5 points
3. Annual statistical abstract, with gender-disaggregated data has been compiled and presented to the TPC to support budget allocation and decision-making- maximum 1 point.
4. Investment activities in the previous FY were implemented as per AWP – maximum 6 points
5. The LG has executed the budget for construction of investment projects and O&M for all major infrastructure projects and assets during the previous FY – maximum 4 points

### B) Human resource management – maximum 14 points

6. LG has substantively recruited and appraised all Heads of Departments – maximum 5 points
7. The LG DSC has considered all staff that have been submitted for recruitment, confirmation and disciplinary actions during the previous FY – maximum 4 points
8. Staff recruited and retiring access the salary and pension payroll respectively within two months – maximum 5 points

### C) Revenue mobilization – maximum 10 points

9. The LG has increased LG own source revenues in the last Financial Year compared to the one before the last Financial Year (last FY year but one) – maximum 4 points
10. LG has collected local revenues as per budget (collection ratio) – maximum 2 points
11. Local revenue administration, allocation and transparency – maximum 4 points

### D) Procurement and contract management – maximum 16 points

12. The LG has in place the capacity to manage the procurement function – maximum 4 points
13. The LG has a comprehensive Procurement and Disposal Plan covering infrastructure activities in the approved AWP, which is followed – maximum 2 points
14. The LG has prepared bid documents, maintained contract registers and procurement activities files and adheres with established thresholds – maximum 6 points
15. The LG has certified and provided detailed project information on all investments – maximum 4 points

### E) Financial management – maximum 20 points

16. The LG makes monthly and up to-date bank reconciliations – maximum 4 points
17. The LG made timely payment of suppliers during the previous FY – maximum 2 points
18. The LG executes the Internal Audit function in accordance with the LGA section 90 and LG procurement regulations - maximum 6 points
19. The LG maintains a detailed and updated assets register – maximum 4 points
20. The LG has obtained an unqualified or qualified Audit opinion – maximum 4 points

### F) Governance, oversight, transparency, and accountability – maximum 10 points

21. The LG Council meets and discusses service delivery related issues – maximum 2 points
22. The LG has responded to the feedback/complaints provided by citizens – maximum 2 points
23. The LG shares information with citizens (Transparency) – maximum 4 points
24. The LG communicates guidelines, circulars and policies to LLGs and organizes discussions to receive/provide feedback to/from citizens – maximum 2 points

### G) Social and environmental safeguards – maximum 10 points

25. The LG has mainstreamed gender into their planned activities to strengthen women's roles and facilitate empowerment- maximum 4 points
26. LG has established and maintains a functional system and staff for environmental and social impact assessments and land acquisitions – maximum 6 points

## Education performance measures

Education Performance Measures have been developed to impact on Education Development Grant for the coming FY. Below is a summary of the measures:

### **A) Human resource planning and management – maximum 30 points**

1. The LG Education department has budgeted and deployed teachers as per guidelines (a Head Teacher and minimum of 7 teachers per school) – maximum 8 points
2. LG has substantively recruited all primary school teachers where there is a wage bill provision – maximum 6 points
3. LG has substantively recruited all positions of school inspectors as per staff structure where there is a wage bill provision – maximum 6 points
4. The LG Education department has submitted a recruitment plan covering primary teachers and school inspectors to HRM for the current FY – maximum 4 points
5. The LG Education department has conducted performance appraisal for school inspectors and ensured that all primary school head teachers are appraised during the previous FY – maximum 6 points

### **B) Monitoring and inspection – maximum 35 points**

6. The LG Education department has effectively communicated and explained guidelines, policies, circulars issued by the central government level in the previous FY to schools – maximum 3 points
7. The LG Education department has effectively inspected all private and public primary schools – maximum 12 points
8. LG Education department has discussed the results/reports of school inspections, used them to make recommendations for corrective actions and followed recommendations – maximum 10 points
9. The LG Education department has submitted accurate/consistent reports/data for school lists and enrolment as per formats provided by MoES – maximum 10 points

### **C) Governance, oversight, transparency and accountability – maximum 12 points**

10. The LG committee responsible for education met, discussed service delivery issues and presented issues that require approval to Council – maximum 4 points
11. Primary schools in a LG have functional SMCs – maximum 5 points
12. The LG has publicised all schools receiving non-wage recurrent grants – maximum 3 points

### **D) Procurement and contract management – maximum 7 points**

13. The LG Education department has submitted procurement requests to PDU that cover all items in the approved Sector annual work plan and budget – maximum 4 points
14. The LG Education department has certified and initiated payment for works and supplies on time – 3 maximum points

### **E) Financial management and reporting – maximum 8 points**

15. The LG education department has submitted annual reports (including all quarterly reports) in time to the Planning Unit – maximum 4 points
16. The LG Education department has acted on Internal Audit recommendations (if any) – maximum 4 points

### **F) Social and environment safeguards – maximum 8 points**

17. The LG Education department has disseminated and promoted adherence to gender guidelines – 5 points
18. The LG Education department has ensured that guidelines on environmental management are disseminated – 3 points



## Health performance measures

Health Performance Measures have been developed to impact on the size of the Health Development Grant for the coming FY. Below is a summary of the measures:

### **A) Human resource planning and management – maximum 22 points**

1. LG has substantively recruited primary health workers with a wage bill provision from PHC wage – maximum 6 points
2. The LG Health department has submitted a comprehensive recruitment plan to the HRM departments – maximum 4 points
3. The LG Health department has ensured that performance appraisal for the health facility in-charges are conducted – 8 points
4. The LG Health department has equitably deployed health workers across health facilities and in accordance with the staff lists submitted together with the budget in the current FY – maximum 4 points

### **B) Monitoring and supervision – 38 points**

5. The DHO has effectively communicated and explained guidelines, policies, circulars issued by the national level in the previous FY to health facilities – maximum 6 points
6. The LG Health department has effectively provided support supervision to district health services – maximum 6 points
7. The Health Sub-district(s) have effectively provided support supervision to lower level health units – maximum 6 points
8. The LG Health department (including HSDs) has discussed the results/reports of the support/supervision and monitoring visits, used them to make recommendations for corrective actions and followed up – maximum 10 points
9. The LG Health department has submitted accurate/consistent reports/data for health facility lists as per formats provided by MoH – maximum 10 points

### **C) Governance, oversight, transparency and accountability – maximum 12 points**

10. The LG committee responsible for health met, discussed service delivery issues and presented issues that require approval to Council – maximum 4 points
11. The Health Unit Management Committees and Hospital Board(s) are operational/functional – maximum 5 points
12. The LG has publicised all health facilities receiving PHC non-wage recurrent grants – maximum 3 points

### **D) Procurement and contract management – maximum 14 points**

13. The LG Health department has submitted procurement requests to PDU that cover all items in the approved Sector annual work plan and budget – maximum 4 points
14. The LG Health department has supported all health facilities to submit health supplies procurement plan to NMS – maximum 8 points
15. The LG Health department has certified and initiated payment for supplies on time – maximum 2 points

### **E) Financial management and reporting – maximum 8 points**

16. The LG Health department has submitted annual reports (including all quarterly reports) in time to the Planning Unit – maximum 4 points
17. The LG Health department has acted on Internal Audit recommendations (if any) – maximum 4 points

### **F) Social and environment safeguards – maximum 6 points**

18. Compliance with gender composition of HUMC and promotion of gender sensitive sanitation in health facilities – maximum 4 points
19. The LG Health department has issued guidelines on medical waste management – maximum 2 points

## Water Performance Measures

Water Performance Measures have been developed to impact on the Rural Water Development Grant for the coming FY. Below is a summary of the measures:

### **A) Planning, budgeting and execution – maximum 25 points**

1. The DWO has targeted budget/grant allocations to sub-counties with safe water coverage below the district average – maximum 10 points
2. The LG Water department has implemented budgeted water projects in the targeted sub-counties (i.e. sub-counties with safe water coverage below the district average) – maximum 15 points

### **B) Monitoring and supervision – maximum 25 points**

3. The LG Water department carries out monthly monitoring and supervision of project investments in the sector – maximum 15 points
4. The LG Water department has submitted accurate/consistent reports/data lists of water facilities as per formats provided by MoWE – maximum 10 points

### **C) Procurement and contract management – maximum 15 points**

5. The LG Water department has submitted procurement requests to PDU that cover all items in the approved Sector annual work plan and budget – maximum 4 points
6. The DWO has appointed a contract manager and has effectively managed the WSS contracts – maximum 8 points
7. The LG Water department has certified and initiated payment for works and supplies on time – maximum 3 points

### **D) Financial management and reporting – maximum 10 points**

8. The LG Water department has submitted annual reports (including all quarterly reports) in time to the Planning Unit – maximum 5 points
9. The LG Water department has acted on Internal Audit recommendations (if any) – maximum 5 points

### **E) Governance, oversight, transparency and accountability – maximum 15 points**

10. The LG committee responsible for water met, discussed service delivery issues and presented issues that require approval to Council – maximum 6 points
11. The LG Water department has shared information widely to the public to enhance transparency – maximum 6 points
12. Participation of communities in WSS programmes – maximum 3 points

### **F) Social and environmental safeguards – maximum 10 points**

13. The LG Water department has devised strategies for environmental conservation and management – maximum 4 points
14. The LG Water department has promoted gender equity in WSC composition – maximum 3 points
15. Gender- and special-needs sensitive sanitation facilities in public places/RGCs – maximum 3 points





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