



Ministry for Kampala Capital City and Metropolitan Affairs

**Final Synthesis Report for the Third Annual
Performance Assessments for GKMA-UDP
Implementing Entities including the Ministry
of Kampala Capital City and Metropolitan
Affairs (FY 2024/25)**

June 2026

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Acronyms

AFD	Agence Française de Développement
APA	Annual Performance Assessment
AWP	Annual Work Plan
BSC	Balanced Score Card
BOQ	Bill of Quantities
CAO	Chief Administrative Officer
CC	Consultative Committee
CCAP	Climate Change Action Plan
CCVA	Climate Change Vulnerability Assessment
CDO	Community Development Officer
CFO	Chief Finance Officer
CSI	Circular Standing Instruction
DCDO	District Community Development Officer.
DLI	Disbursement Linked Indicator
DLG	District Local Government
DLR	Disbursement Linked Result
DNRO	District Natural Resources Officer
DPAC	District Public Accounts Committee
DSC	District Service Commission
ED	Executive Director
EDS	Economic Development Strategy
EGP	Electronic Government Procurement
ENRC	Environment and Natural Resource Committee
ERB	Engineers Registration Board
ESHS	Environment, Social, Health and Safety
ESIA	Environmental and Social Impact Assessment
ESMF	Environmental and Social Management Framework
ESMP	Environmental and Social Management Plan
E&S	Environmental and Social
FY	Financial Year
GIS	Geographical Information System
GKMA	Greater Kampala Metropolitan Affairs
GoU	Government of Uganda
GRC	Grievance Redress Committee
HLG	Higher Local Government
HRM	Human Resource Management
IDA	International Development Association
IFMIS	Integrated Financial Management Information System
IGG	Inspector General of Government
IMC	Inter-ministerial Committee
IRAS	Integrated Revenue Administration System
ISG	Institutional Strengthening Grant
ISP	Institutional Strengthening Plan
IVA	Independent Verification Agent
KCCA	Kampala Capital City Authority
LG	Local Government

LGA	Local Government Act
LLG	Lower Local Government
MDA	Ministries, Departments and Agencies
MDG	Metropolitan Development Grant
MDF	Metropolitan Development Forum
MLG	Municipal Local Government
MoFPED	Ministry of Finance, Planning and Economic Development
MoKCC&MA	Ministry of Kampala Capital City and Metropolitan Affairs
MoLHUD	Ministry of Lands, Housing and Urban Development
MoPS	Ministry of Public Service
MoU	Memorandum of Understanding
MPS	Ministerial Policy Statement
M&E	Monitoring and Evaluation
NEMA	National Environment Management Authority
NPA	National Planning Authority
NPAB	National Planning Authority Board
OAG	Office of the Auditor General
OSR	Own Source Revenue
O&M	Operation and Maintenance
PAC	Public Accounts Committee
PAP	Project Affected Persons
PBS	Program Budgeting System
PDO	Program Development Objective
PforR	Program for Results
PDP	Physical Development Plan
PDU	Procurement and Disposal Unit
PFMA	Public Financial Management and Accountability
PforR	Program for Results
POM	Program Operational Manual
PPA	Physical Planning Act
PPC	Physical Planning Committee
PPDA	Public Procurement and Disposal of Public Assets Act
PRN	Payment Reference Number
PST	Program Support Team
PS/ST	Permanent Secretary/Secretary to the Treasury
PTC	Program Technical Committee
QAR	Quality Assurance Reviewer
RBF	Results-Based Financing
SDR	Special Drawing Rights
SPI	Schedule Performance Index
SWD	Solid Waste Management
TC	Town Clerk
ToR	Terms of Reference
TPC	Technical Planning Committee
UDP	Urban Development Program
UGX	Uganda Shillings
USD	United States Dollar
VfM	Value for Money

1 Executive summary

1.1 Introduction

KPMG was contracted as an Independent Verification Agent (IVA) by Government of Uganda represented by the Ministry of Kampala Capital City and Metropolitan Affairs to conduct annual performance assessments for two (2) financial years (FY 2024/25 and FY 2025/26) for the Greater Kampala Metropolitan Area Urban Development Program (GKMA-UDP) implementing entities, including the Ministry of Kampala Capital City and Metropolitan Affairs (MoKCC&MA). This is the final performance assessment synthesis report for annual performance assessments conducted for the FY 2024/25; the third annual performance assessment under the GKMA-UDP.

This synthesis report captures the objective and requirement of the Program for Results (PforR) to leverage the institutional and delivery performance of the nine (9) GKMA-UDP implementing/ Sub National entities, and the MoKCC&MA, while ensuring that expanded urban infrastructure is developed. According to the signed Financing Agreement for the GKMA-UDP, performance assessments for the FY 2024/25 will only inform funding for the MoKCC&MA under Disbursement Linked Indicator (DLI) 9 on achievement of specific performance measures under the respective DLI. For the GKMA implementing entities, the assessment has focused on verifying achievement of the Disbursement Linked Results (DLRs) under DLIs 1, 2, 3, 4, 5, 6, 7 and 8, and providing recommendations on institutional systems and human resource capabilities with respect to implementation of the GKMA-UDP.

This synthesis report provides background information, assessment objectives and scope, and key findings on the minimum conditions and performance measures for the nine (9) GKMA-UDP implementing entities and MoKCC&MA. The report also presents the results for the performance measures regarding the different performance indicators assessed. This report will enable MoKCC&MA to determine disbursements for FY 2025/2026 in direct proportion to the achievement of results and assess progress of the entities towards strengthening their Local Government institutional, human resource and infrastructure capacities. This report further identifies the critical capacity gaps in the GKMA-UDP implementing entities assessed, recommendations and the proposed way forward.

1.2 The GKMA-UDP Description

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

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

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

The Program results indicators include the following:

- (i) GKMA-UDP implementing entities with strengthened institutional performance for metropolitan management and service delivery as measured by the average annual performance assessment score;

- (ii) MoKCC&MA and Inter-ministerial Committee (IMC) improved coordination and management capacity as measured by the annual GKMA institutional support plan implementation;
- (iii) Average delivery rate of infrastructure investment plans of the Program by GKMA-UDP implementing entities; and
- (iv) People provided with improved access to infrastructure under the Program.

1.3 Objectives of the assignment

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

The nine (9) DLIs comprise: DLI 1 that focuses on the nine (9) GKMA-UDP implementing entities' performance on institutional strengthening, DLIs 2 to 8 that focus on the nine (9) GKMA-UDP implementing entities' performance to access the Metropolitan Development Grant (MDG), and DLI 9 that focuses on the assessment of the MoKCC&MA and the IMC to access funds under the Institutional Support Grant.

The performance assessments were based on specified minimum conditions and performance measures that are derived from the Government of Uganda laws and guidelines including among others the Public Financial Management Act 2015; Physical Planning Regulations and Guidelines; GKMA Economic Development Strategy; Local Governments Public Finance and Accounting Regulations 2007; the Local Governments Act, Cap 243; Physical Planning Act 2010; PPDA Act Cap 205 and Regulations and Guidelines 2024; National Environment Act 2019; Government of Uganda/ PPDA contract management procedures 2023; World Bank Contract Management Guidelines 2024; KCCA Act; and guidelines issued by Ministry of Public Service; among others.

1.4 Summary performance assessment results

The overall key performance assessment results from the IVA assessment of FY 2024/2025 are presented in this third APA synthesis report while the entity detailed findings are presented in the individual implementing entity reports that have been submitted separately.

1.4.1 Summary performance results for Minimum Conditions (DLI 1, 2 and 9)

- (a) The overall performance for the GKMA-UDP implementing entities assessed in FY 2024/2025 for DLIs 1 and 2 revealed the following:
 - All the nine (9) GKMA-UDP entities met all the minimum conditions for ISG in the third year of the Annual Performance Assessments (APAs). This is a notable trend of compliant performance to minimum conditions for ISG over the three (3) years of assessment. This implies that all the nine (9) entities are eligible to access funds under DLI 1.
 - All the nine (9) GKMA-UDP entities met all the minimum conditions for the Metropolitan Development Grant (MDG) in the third year of the APAs. This is a notable trend of compliant performance by the respective entities to minimum conditions for MDG over the three (3) years of assessment. The GKMA-UDP entities are therefore eligible to receive the MDG funding under DLIs 2.
- (b) The overall performance for the MoKCC&MA assessed in FY 2024/2025 for DLI 9 indicated that the Ministry met the minimum conditions for ISG under DLI 9 in the third year of the APAs. This is a notable trend of compliant performance to the minimum condition for ISG over the past three (3) years of assessment. MoKCC&MA is therefore eligible to receive funding under DLI 9.

Tables 1 and 2 below indicate performance of the nine (9) GKMA-UDP entities and the MoKCC&MA on meeting the minimum conditions under DLIs 1, 2 and 9.

Table 1: Performance of the nine (9) GKMA-UDP entities on meeting the minimum conditions under DLIs 1 and 2

Grant	Disbursement Linked Indicator (DLI)	Target	GKMA-UDP Implementing Entities Assessment Results								
			Districts			Municipal Local Governments					Authority
			Mukono DLG	Wakiso DLG	Mpigi DLG	Mukono MLG	Nansana MLG	Kira MLG	Makindye Ssabagabo MLG	Entebbe MLG	KCCA
ISG	DLI 1 – Assessed whether GKMA-UDP implementing entity had an annual ISG plan that included urban resilience and climate change/ disaster risk management.	Meet minimum conditions	Met	Met	Met	Met	Met	Met	Met	Met	Met
MDG	DLI 2 - Assessed whether GKMA-UDP implementing entity had substantively filled key staff positions and demonstrated basic capacities in fiduciary, safeguards, and climate change/ disaster risk management.	Meet minimum conditions	Met	Met	Met	Met	Met	Met	Met	Met	Met

Table 2: Performance of MoKCC&MA on meeting the minimum conditions under DLI 9

Grant	Disbursement Linked Indicator (DLI)	Target	Assessment	Ministry Assessment Results
				MoKCC&MA
ISG	DLI 9 – Assessed whether the MoKCC&MA had developed an Annual Work plan for the current FY (2025/26): (i) as per format in the POM; (ii) that covers the relevant activities; and (iii) that was approved by the PTC (Minimum Condition for ISG).	Annual Approved Work Plan for FY 2025/26	Score	Met
	Evidence that MoKCC&MA had implemented at least 80% of the previous financial year (2024/25) Annual Work Plan (Performance Measure)	Implementation of the Annual Work Plan for FY 2024/25	Percentage Score	Met

1.4.2 Summary performance results for performance measures under DLI 3 to 8

- (a) **DLI 3:** The assessment on performance indicators under DLI 3 was designed to leverage the institutional and service delivery performance of the GKMA-UDP entities to determine disbursements of funds from the World Bank and the actual allocation to each implementing GKMA-UDP entity, in direct proportion to the achievement of such results by the entities. The results of the performance assessment indicated that Mukono MLG scored the highest performance score of 84% followed by Entebbe MLG at 81%, Kira MLG at 80.5%, and Makindye Ssabagabo at 77%. Mpigi DLG achieved the lowest performance assessment score at 62%.

Overall, the performance of the nine (9) GKMA participating entities for the APA 3 (FY 2024/25) was an average of 73.67% which is above the APA 3 target score of 70%; hence guaranteeing pro-rata increase in funding allocation to qualifying entities. The average score achieved in APA 3 was slightly lower than the APA 2 performance of 77.4%.

- (b) **DLI 4:** GKMA-UDP implementing entities were assessed to determine whether they had achieved average percentage score of value of investments that are multi-jurisdictional out of total investment under the Program in a financial year. The results of the assessment indicated the following:

- Kira MLG scored 7.3% because of implementing one (1) multi-jurisdictional project in FY 2024/2025 under the GKMA–UDP. During APA 2, Kira MLG score for DLI 4 was 0% because there was no implementation of multi-jurisdictional investments in FY 2023/24.
- Makindye-Ssabagabo and Entebbe MLGs had signed contract agreements for multi-jurisdictional projects and by the end of the FY 2024/25, only advance payments had been effected. No works had been certified by 30 June 2025. The multi-jurisdictional investments had not yet reached the threshold for scoring in FY 2024/25.
- KCCA, Mpigi DLG, Mukono DLG, Wakiso DLG, Mukono MLG, and Nansana MLG did not participate in any multi-jurisdictional projects using MDG funds during the period of assessment. Mukono MLG was involved in a multi-jurisdictional project outside the MDG framework.

Average performance score achieved by all the nine (9) entities was 0.81% against a target score of 15%. During APA 2 all the nine (9) entities scored 0% under DLI 4.

- (c) **DLI 5:** The participating GKMA-UDP entities were assessed to establish whether they had achieved the average implementation percentage of targets set in the annual work plan. The results of the assessment indicated that the average performance score achieved by the nine (9) entities under DLI 5 was 40.2%, which was lower than the assessment targeted score of 80%. Whereas there was a decline in project implementation rates and number of completed projects in FY 2024/25, the entities commenced on MDG funded projects during the year with significant annual budgets for planned activities, yet with very low physical progress as at 30 June 2025.

Performance under DLI 5 declined in APA 3 from an average score of 87.02% achieved in APA 2.

- (d) **DLI 6:** The participating GKMA-UDP entities were assessed to establish the achievement of value for money in the infrastructure investments. The results of the assessment indicated that the average performance score achieved by the nine (9) entities under DLI 6 was 61.72%, which was lower than the assessment targeted score of 80%. Although the APA 3 results were less than the targeted score, there was a slight improvement from APA 2 where an average score of 58.69% was achieved.
- (e) **DLI 7:** The GKMA entities were assessed on execution of the budget for construction of investment projects and operation and maintenance for major infrastructure projects (roads, markets and drainage) and assets during the FY 2024/25. The results of the assessment indicated that Operation and Maintenance (O&M) planning, budget execution, and ensuring environment and climate change sustainability in O&M were performed by

the entities thus fulfilling the GoU funding commitment under the Program. On average the GKMA entities scored 80.97% which is a great improvement compared to the APA 2 average score of 62%, and above the assessment target score of 80%. The score confirmed the entities' strengthened capacity to operate and maintain their assets to prolong their lifespan.

- (f) **DLI 8:** The participating GKMA-UDP entities were assessed on achievement of the average percentage score of value of investments that contributed to climate change mitigation and adaptation out of total investment under the Program during the FY 2024/25. The average percentage score that should have been achieved by the entities for this annual performance assessment period was 20%. The results of the assessment indicated an average percentage score of 44.1% which was above the assessment targeted score, but a slight decline from the APA 2 score of 44.91%. In comparison with APA 2 performance, decline in the proportion of implemented investments that contribute to climate change adaptation was noted in Mukono and Mpigi DLGs and Mukono MLG.

Table 3 below indicates performance results of the nine (9) GKMA-UDP entities on the performance measures under DLIs 3 and 8.

Table 3: Performance results of the nine (9) GKMA-UDP entities on the performance measures under DLIs 3 and 8

Grant	Disbursement Linked Indicator (DLI)	Target	Assessment Average Score (%)	Entities Assessment Results								
				Districts			Municipal Local Governments					Authority
				Mpigi DLG	Mukono DLG	Wakiso DLG	Mukono MLG	Entebbe MLG	Makindye Ssabagabo MLG	Kira MLG	Nansana MLG	KCCA
MDG	DLI 3 - Assessed whether Program implementing entities had strengthened institutional performance for service delivery, including climate resilience project designs as measured by average score in APA.	70%	73.67%	62%	70%	65.5%	84%	81%	77%	80.5%	74%	69.07%
	DLI 4 - Assessed whether Program implementing entities had strengthened coordinated, climate-resilient, and integrated metropolitan planning and investments as measured by average percentage score of value of investments that are multi-jurisdictional out of total investment under the Program in a FY.	15%	0.81%	0%	0%	0%	0%	0%	0%	7.3%	0%	0%
	DLI 5 - Assessed Program implementing entity's average percentage of implementation of climate-resilient annual infrastructure investment plan	80%	40.2%	12.7%	6.2%	29.8%	88.5%	42.3%	13%	100%	17.2%	51.8%
	DLI 6 - Assessed Program implementing entity's Average percentage scores achieved in value for the money audits.	80%	61.7%	55.6%	58.2%	55.9%	60.4%	62.2%	71.2%	62.3%	77.0%	52.8%
	DLI 7 - Assessed Program implementing entity's average percentage scores achieved in O&M of infrastructure projects.	80%	80.97%	62.5%	62.5%	75%	80%	75%	93.8%	80%	100%	100%
	DLI 8 - Assessed whether Program implementing entities had strengthened capacity on climate change mitigation and adaptation as measured by average percentage score of value of investments that contribute to climate change mitigation and adaptation out of total investment under the Program in a FY.	20%	44.1%	41.8%	20.1%	48%	17.2%	65.6%	68.3%	22.3%	60.5%	52.8%

1.4.3 Average performance of the GKMA-UDP entities over three years of APAs for DLIs 3 to 8

Table 4 below indicates the average scores attained by the nine (9) GKMA-UDP entities over the three years of assessment (APAs 1, 2 and 3). The information in the table indicates stable performance under DLIs 3, 4, 6 and 8 over the three (3) APAs, with steady improvement in DLI 7 and a significant decline in DLI 5 performance in APA 3 compared to the previous APAs.

Table 4: Average performance of GKMA-UDP entities over three years of APAs for DLIs 3 to 8

DLI	APA 3 average score	APA 2 average score	APA 1 average score
3	73.67%	77.4%	67.75%
4	0.81%	0%	0%
5	40.2%	87.02%	63.19%
6	61.7%	58.69%	0%
7	80.97%	62%	37.22%
8	44.1%	44.91%	40.66%

A graphical presentation of the performance indicated in table 4 above is provided in **Figure 1** below.

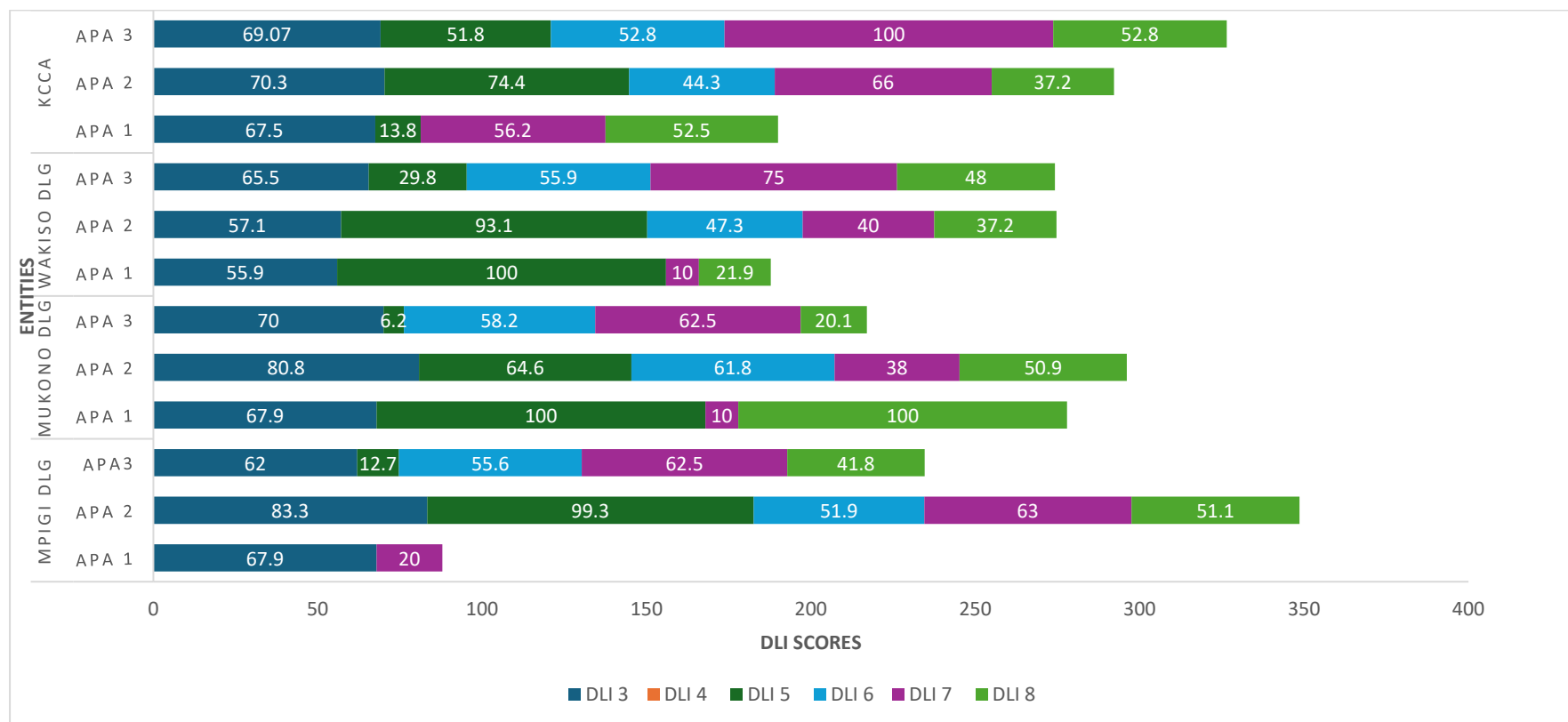
Figure 1: Graphical presentation of GKMA-UDP entities over three years of APAs for DLIs 3 to 8



1.4.4 Summary performance results by DLI across the three (3) APAs

Figures 2 and **3** below provide a summary of the entity scores for DLIs 3 to 8 across APA 1, APA 2, and APA 3. **Figure 2** presents performance results grouped into the three (3) DLGs together with KCCA, while the results for the five (5) MLGs are indicated separately in **Figure 3** to avoid overcrowding.

Figure 2: Results of the three (3) DLGs and KCCA on the performance measures under DLIs 3 to 8 across the three (3) APAs



The figure above indicates a gradual improvement in the overall performance of KCCA and Wakiso DLG across the three APAs. KCCA recorded the strongest performance in APA 3, while Wakiso DLG's performance remained stable between APA 2 and APA 3. In contrast, Mukono and Mpigi DLGs registered stronger performance during APA 2.

Figure 3: Results of the five (5) MLGs on the performance measures under DLIs 3 to 8 across the three (3) APAs

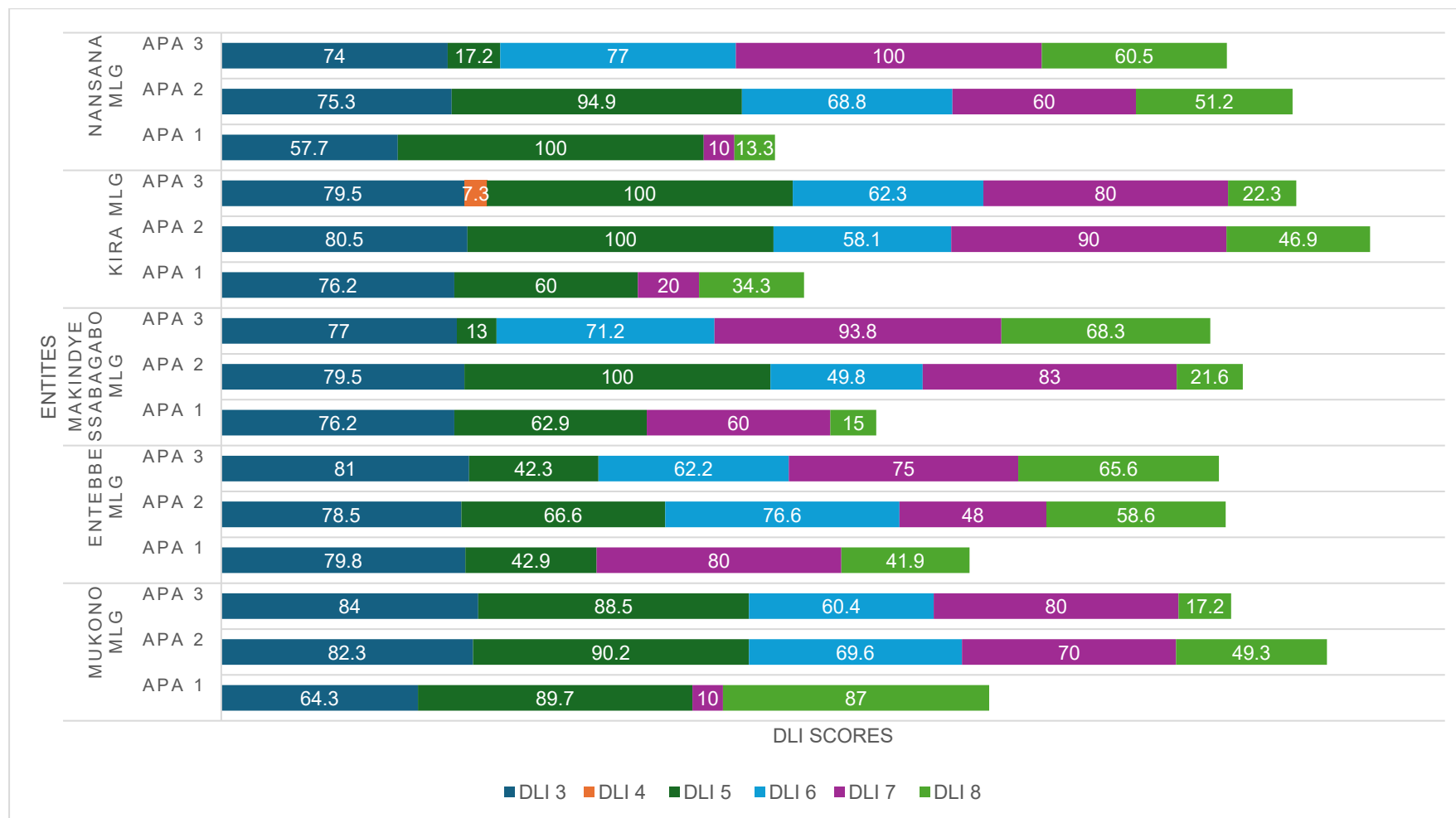


Figure 3 above illustrates that overall, the MLGs demonstrated stronger performance in APA 2 than in APA 3. Reasons for the APA 3 performance are provided in **section 4**.

1.4.5 Summary performance results for MoKCC&MA under DLI 9

Under assessment of implementation of the Annual Work Plan (AWP), performance achieved for the two (2) years of assessment (FYs 2024/25 and 2023/24) by the MoKCC&MA was 81.7% and 77.9% respectively. MoKCC&MA exceeded the target of 80% AWP implementation in APA 3. Similarly, in APA 2 MoKCC&MA surpassed the target of 70%. For APA 1, the performance measure was not applicable for MoKCC&MA. **Table 5** below provides a summary of MoKCC&MA scores across APA 1, APA 2, and APA 3.

Table 5: Summary of DLI 9 performance results for MoKCC&MA across the three (3) APAs

Grant	DLI	MoKCC&MA assessment results		
		APA 1	APA 2	APA3
ISG	DLI 9 - Minimum Condition for ISG	Met	Met	Met
	DLI 9 – Performance measure	Not applicable	77.9	81.7

1.5 GKMA UDP APA 3 Entity Earnings

The earnings per GKMA-UDP implementing entity by DLI based on APA 3 assessment results that will inform the World Bank's disbursement to the Government of Uganda for FY 2025/26 are presented in **Table 6** below.

Table 6: GKMA -UDP Implementing Entity Earnings for FY2025/26 in SDR

Per DLI												
	Parameter	DLI 1	DLI 2	DLI 3	DLI 4	DLI 5	DLI 6	DLI 7	DLI 8	Sum (DLI 2-8)	DLI 9	Total
Allocated amount in SDR as per Financing Agreement (A)		5,425,000.00	10,850,000.00	10,850,000.00	14,468,000.00	25,320,000.00	18,090,000.00	14,468,000.00	23,170,000.00	117,216,000.00	2,912,000.00	125,553,000.00
No.	Entity	DLI 1	DLI 2	DLI 3	DLI 4	DLI 5	DLI 6	DLI 7	DLI 8	Sum (DLI 2-8)	DLI 9	Total
1	KCCA	602,777.78	2,179,507.91	2,126,429.00	-	3,487,041.51	2,505,310.18	3,429,444.85	5,233,422.56	18,961,156.00	-	19,563,933.78
2	Mpigi District	602,777.78	952,566.19	862,254.15	-	570,871.46	1,158,763.01	1,034,457.00	1,885,941.80	6,464,853.61	-	7,067,631.38
3	Mukono District	602,777.78	1,119,042.72	1,106,499.72	-	456,223.66	1,406,703.24	1,201,282.38	1,328,444.41	6,618,196.14	-	7,220,973.91
4	Wakiso District	602,777.78	2,283,403.81	2,124,811.09	-	2,224,853.16	2,759,737.33	2,777,397.75	5,034,381.44	17,204,584.58	-	17,807,362.36
5	Entebbe MLG	602,777.78	620,321.44	673,642.50	-	794,438.68	816,517.17	777,517.04	1,661,759.58	5,344,196.42	-	5,946,974.20
6	Mukono MLG	602,777.78	581,800.15	644,097.05	-	1,244,769.33	751,551.50	758,506.86	785,046.41	4,765,771.30	-	5,368,549.08
7	Makindye-Ssabagabo MLG	602,777.78	1,029,164.56	1,095,585.10	-	609,463.38	1,514,001.65	1,506,068.26	2,996,346.33	8,750,629.28	-	9,353,407.06
8	Nansana MLG	602,777.78	1,131,383.16	1,168,809.73	-	771,207.30	1,782,131.43	1,748,931.21	2,998,070.98	9,600,533.82	-	10,203,311.59
9	Kira MLG	602,777.78	952,810.05	1,047,871.65	782,343.70	2,553,881.51	1,262,473.23	1,234,394.65	1,246,586.50	9,080,361.30	-	9,683,139.08
10	MoKCC&MA	-	-	-	-	-	-	-	-	-	2,912,000.00	2,912,000.00
Total Earned Allocation in SDR		5,425,000.00	10,850,000.00	10,850,000.00	782,343.70	12,712,750.00	13,957,188.75	14,468,000.00	23,170,000.00	86,790,282.45	2,912,000.00	95,127,282.45
Variance in SDR		-	-	-	13,685,656.30	12,607,250.00	4,132,811.25	-	-	30,425,717.55	-	30,425,717.55

Table 6 above illustrates that KCCA (earning SDR 19,563,933.78), Wakiso DLG (earning SDR 17,807,362.36) and Nansana MLG (earning SDR 10,203,311.59) are the highest earners. In contrast Mukono MLG recorded the lowest earnings with SDR 5,368,549.08 followed by Entebbe MLG with SDR 5,946,974.20.

Table 7 below provides a summary of the GKMA -UDP Implementing Entity Earnings for FY2025/26

Table 7: Summary of the GKMA -UDP Implementing Entity Earnings for FY2025/26

	Parameter	DLI 1 (SDR)	Sum (DLI 2-8) (SDR)	DLI 9 (SDR)	Total (SDR)
	Allocated amount as per Financing Agreement (A)	5,425,000.00	117,216,000.00	2,912,000.00	125,553,000.00
No.	Entity	DLI 1 (SDR)	Sum (DLI 2-8) (SDR)	DLI 9 (SDR)	Total (SDR)
1	KCCA	602,777.78	18,961,156.00	-	19,563,933.78
2	Mpigi District	602,777.78	6,464,853.61	-	7,067,631.38
3	Mukono District	602,777.78	6,618,196.14	-	7,220,973.91
4	Wakiso District	602,777.78	17,204,584.58	-	17,807,362.36
5	Entebbe MLG	602,777.78	5,344,196.42	-	5,946,974.20
6	Mukono MLG	602,777.78	4,765,771.30	-	5,368,549.08
7	Makindye-Ssabagabo MLG	602,777.78	8,750,629.28	-	9,353,407.06
8	Nansana MLG	602,777.78	9,600,533.82	-	10,203,311.59
9	Kira MLG	602,777.78	9,080,361.30	-	9,683,139.08
10	MoKCC&MA	-	-	2,912,000.00	2,912,000.00
Total Earned Allocation (B)		5,425,000.00	86,790,282.45	2,912,000.00	95,127,282.45
Variance (C)		-	30,425,717.55	-	30,425,717.55

The total ISG earning computed for all the nine (9) GKMA-UDP implementing entities based on the assessed compliance with the minimum conditions for DLI 1 for FY 2024/25 assessment is SDR 5,425,000 representing the full (maximum) allocation. Relatedly, MoKCC&MA will earn the full allocation amounting to SDR 2,912,000 under DLI 9.

The total MDG earnings computed for all the nine (9) GKMA-UDP implementing entities based on the assessed compliance with the minimum conditions for DLI 2 and performance measures for DLIs 3, 4, 5, 6, 7, and 8 respectively for FY 2024/25 assessment is SDR 86,790,282.45 against an allocation of SDR 117,216,000. To maintain scalable earnings within the annual allocation available, the results for the overachieved DLIs specifically; DLI3, DLI 7, DLI 8 and DLI 9, have been capped at the respective APA3 annual target scores of 70%, 80%, 20% and 80% and corresponding annual allocated amounts to avoid early distortion of future earnings.

The total earnings for both ISG and MDG based on the performance assessment results for FY 2024/25 is SDR **95,127,282.45** against a total allocation of SDR 125,553,000.

1.6 Emerging issues

Table 8 below provides the key emerging issues noted from the assessment of the GKMA-UDP entities and the MoKCC&MA.

Table 8: Key emerging issues from the assessment of GKMA-UDP entities and MoKCC&MA

DLI	Emerging issues
DLI 2 – Minimum Condition A	— In three entities (Mukono DLG, Mukono MLG, and KCCA) some key positions were filled through secondment and are renewable only once under the Public Service Standing Order 2021. — In KCCA the appointment of the Director Public Health and Environment by the President's office (Secretary, office of the President) supersedes all other guidelines, as the appointed officer was to hold office until a substantive office holder was appointed. The MKCC&MA should ensure that the Authority concludes the process of appointing a substantive officer in the position. — For Mukono DLG and Mukono MLG, the minimum condition was met despite the District Service Commission (DSC) suspension given that some of the key staff positions were filled by secondees who were approaching the end of their renewal period. The IVA highlights that the DSC is a core HR governing body in all LGs and flags the absence of a DSC in Mukono district as a high-risk contextual factor for the two (2) entities in case the secondments expire before the DSC is reactivated. The PST should escalate the matter to MoKCC&MA and the World Bank as a Program risk given that the two (2) implementing entities do not have a functional Human Resource governance body.
DLI 3 – Performance Measure A (1a (ii))	We noted a contradiction in guidelines under the measure of Metropolitan urban planning, budgeting and management. Whereas the assessment tool required the IVA to determine whether all the submissions for new investments/ applications for development permission were decided and the applicants were notified and considered within 30 days after submission, the Principal Act (Physical Planning Act – 2020, Amended) stipulates timely notification of applicants within 30 days after consideration by the PPC using the form specified in 8th Schedule. <i>The IVA followed the guidance in the tool instead of the guideline in the Act. The IVA recommends amendment of the tool to align with the guideline in the Act and to consider practical tiered timelines as applicable to Municipalities and Districts before APA 4.</i> The IVA encountered sustained objections from participating entities on the timeline (30 days) benchmarked to verify performance under Performance Measure A - 1 (a) (ii). The 30 days' timeline used on the measure is stipulated in the Principal Act (PPA 2010, amended) under Section 40 (2) to ensure timely notification of the applicants on the decision of the PPC after consideration of the application. Despite some Entity's compliance within the 30 days benchmarked measure, there was overwhelming concern from assessed entities, especially the DLGs, given the other provisions under Section 17(3) that requires PPC to meet at least once every three (3) months. Participating entities argue that LGs do not have the necessary resources to ensure monthly PPC meetings. <i>There is need to quote the law accurately and enhance timely service delivery under this planning function.</i>
Performance Measure A (1c)	Low scores were achieved on this indicator across the three (3) DLGs. The assessment identified real challenges in the three (3) DLGs given their dual rural and urban character. The land use is characterized with rural (sub-

DLI	Emerging issues
	counties) and urban (Town Councils and Municipality). IVA further observed the meagre Council budgetary allocations towards physical planning hence the 40% APA 3 and 50% APA 4 target for all District LGs as being unattainable given the size in area coverage and rural nature in these DLGs. The minimal achievement in the DLGs was merely because of targeted Bank - ISG funding allocations towards climate change related activities in the category of urban planning and services. This alone without significant Bank, Central Government, Local Government, and Donor funding creates little impact. Achievement of the set DLI targets in the APA tool requires a major change in approach. <i>PST should assess whether entities are receiving adequate support and resources for physical planning.</i>
DLI 3 – Performance Measures A 1(e) and 3(g)	Some of the actions/ performance of Local Governments require input from external agencies. External delays compromise efficiency and performance. Cases in point include: — Under DLI 3 Performance Measure A – 1(e) requiring entities to secure a planning compliance certificate from NPAB. Submissions of the Entity compliance reports were made by the respective Entity Physical Planners to NPAB; however, the Authority had not issued the compliance certificates at the time of the assessment. — Under DLI 3 Performance Measure A - 3(d) requiring the IVA to obtain from MoPS the letters submitted by the entities regarding the requested staffing requirements. — Under DLI 3 Performance Measure A - 3(g) regarding access to payroll given the required input and delays from Ministry of Public Service (MoPS) that affects efficiency in execution of human resource management processes at the entities. <i>The IVA followed the guidance in the tool to score on the performance measures. However, during APA 4 entities should not be penalized for interventions beyond their control. The MoKCC&MA as the Program coordinating Ministry should proactively engage all external agencies referenced in the APA tool as having critical input in the execution of the PforR program before each assessment cycle, to ensure the inputs required in the tool are available. Going forward, the MoKCC&MA should formalize letters of engagement with all referenced partner entities at the start of each financial year.</i>
DLI 3 – Performance Measures A 1(f)	On Performance Measure (A) 1 (f) for surveying and pegging/demarcation of roads, all entities in the GKMA-UDP face the challenge pertaining to land tenure regime. Performance on the measure requires interventions including compensation to survey and demarcate road reserves. This involves issues of compensation to both the registered and at times the Bonafide occupants or both, for which the entities indicated lack of resources to undertake such interventions. On Performance Measure (A) 1 (f) for entities with streets named with a target of 80% of AWP for APA 3, the assessment revealed that LGs utilized targeted ISG funding out of funds for climate change related activities in the category of urban planning and services. None of the entities allocated funding towards this activity out of Own Source Revenue (OSR). We noted that enhanced performance in entities on the measure required significant local and external support, and this requires a major change in approach. This is most critical in the urban councils. PST should assess whether entities are receiving adequate support and resources for street addressing programs. <i>Unattainable performance indicators that cut across all entities should be reviewed.</i>

DLI	Emerging issues
DLI 3 – Performance Measures B 4(d)	The performance measure on 100% issuance of demand notes has been a challenge across all participating entities. <i>MoKCC&MA should review the intended purpose of this performance measure given that all entities have not achieved the requirements.</i>
DLI 3 – Performance measure B 5(c)	Whereas most entities demonstrated increase in local revenue collected between FYs 2023/24 and 2024/25, the increment in OSR for Makindye Ssabagabo MLG, Wakiso DLG and KCCA resulted in collections beyond the 10% set budget realisation range. These entities therefore did not earn a score because the increments in revenue were outside the target range of +/-10% which is designed to encourage realistic budgeting among others. This gives an impression of poor performance. Additionally, the IVA notes that the assessment procedure requires reviewing the original budget and budget execution reports for FY 2024/25 and not the revised budget. The MoKCC&MA should amend the assessment procedure to consider revised budgets (approved within the first 6 months) as opposed to considering the original budgets. In addition, to avoid creating an impression of poor performance where the entity collects more revenue, MoKCC&MA should consider revising the scoring methodology as follows: — For +/-10%, score 2. — For >10% but <20%, score 1, or else score 0.

1.7 Conclusion

- All the nine (9) GKMA-UDP entities met all the minimum conditions for ISG in the third year of the APAs and are therefore eligible to receive the program funds under DLI 1.
- MoKCC&MA met the minimum condition for ISG under DLI 9 in the third year of the APAs. MoKCC&MA is therefore eligible to receive the program funds under DLI 9.
- All the nine (9) GKMA-UDP entities met all the minimum conditions for MDG in the third year of the APAs. The entities are therefore eligible to receive the program funds under MDG funding in proportion to their individual APA scores measured against a specific set of performance indicators under DLIs 3 to 8.
- Performance assessment results reflect improved performance under DLIs 6 and 7. Operation and Maintenance (O&M) planning, budget execution, and ensuring environment and climate change sustainability in O&M are areas that the entities should continue to focus on to fulfil the GoU funding commitment under the Program.
- Substantial decline was noted in performance of DLI 5 when compared to performance achieved under APAs 1 and 2. The entities should consider developing risk management plans specifically for high-value projects to anticipate and mitigate implementation delays. Diversification of the project portfolio will enhance the balance of high-value and medium-value projects to stabilize performance indicators. Additionally, the entities need to strengthen contract management, enforce performance timelines for contractors, conduct periodic performance reviews, and strengthen the reporting mechanisms through standardized and timely progress reporting, supported by complete and well-maintained project documentation.
- Under assessment of implementation of the AWP, performance achieved by MoKCC&MA for APA 3 was 81.7%, above the assessment target of 80%. To ensure sustained institutional performance, MoKCC&MA will need to regularly monitor implementation of the AWP and ensure proper accountability of Program related outlays.

2 Background and our understanding of the assignment

2.1 Background to the assignment

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

The GKMA-UDP actualizes the GKMA Economic Development Strategy (2020 – 2030) which is estimated to cost USD 2,995 million. GKMA-UDP is financed through the financing windows indicated in **table 9** below.

Table 9: GKMA-UDP Financing Windows

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

GKMA-UDP funding supports investment activities under four pillars of; (a) mobility and accessibility; (b) resilience and environment; (c) job creation; and (d) institutional strengthening through MDGs and ISGs to KCCA, eight (8) GKMA entities, and program management and ISG to MoKCC&MA and IMC.

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

Under the PforR funding modality, resources are not allocated to the implementing entities as entitlements but earned through performance based on annual assessments where the performance-based approach is employed to incentivize the implementing entities to focus on delivering results. The GKMA-UDP implementing entities need to meet the agreed minimum conditions to access ISGs and MDGs every year. The extent to which they meet performance measures and minimum conditions enables them to earn more resources for institutional support and infrastructure delivery under the Program. As part of fulfilling the conditions attached to the Financing Agreement for the GKMA-UDP, annual performance assessments are conducted for all the GKMA-UDP implementing entities, including the MoKCC&MA.

KPMG was contracted by MoKCC&MA as an IVA to conduct the third annual performance assessments for the nine (9) implementing entities and the MoKCC&MA. The assessment established the GKMA implementing entities that met and had the minimum prerequisite systems, resources, and management tools required to qualify for the ISG under DLI 1 (Minimum Condition 1); and the entities that qualified for the MDG with a critical focus on DLI 2 (Minimum Condition 2). Additionally, the other MDG DLIs and performance measures of DLI 3 to 8 were assessed at the entities. MoKCC&MA was assessed on DLI 9 which has both minimum conditions and performance measures.

2.2 Objectives of the assignment

The overall objective of the performance assessments was to verify achievement of the DLIs and provide recommendations on institutional systems and human resource capacities with respect to the implementation of the Program. Specifically, APA 3 focused on the following:

- Confirmed GKMA-UDP implementing entities meeting the requirements to access the ISG under the Program;
- Measured the performance of GKMA-UDP implementing entities against the Program's MDG minimum conditions, and performance measures for metropolitan governance/ coordination and service delivery;
- Measured the MoKCC&MA implementation of its Program annual work plan to coordinate Program implementation, back-stop GKMA-UDP implementing entities, and achieve the Program objective; and
- Based on the assessment findings, the IVA assigned a score against each DLI to each of the GKMA-UDP implementing entities and the MoKCC&MA and calculated the funds allocation to each as per formula in the Bank Disbursement guideline.

2.3 Scope of the assignment

The performance assessments covered all the nine (9) GKMA-UDP implementing entities; KCCA; five (5) MLGs of Kira, Makindye Ssabagabo, Nansana, Mukono, and Entebbe; three (3) DLGs of Wakiso, Mpigi and Mukono; and the MoKCC&MA.

The scope of work covered the following:

- Assessment of minimum conditions for the nine (9) implementing entities to enable the MoKCC&MA to determine the entities that have the pre-requisite systems and management tools for the effective and proper utilisation of the funds to be received in the subsequent

financial year; and identifying critical capacity gaps in the implementing entities that need to be addressed.

- Assessment of the performance measures for the implementing entities, the results of which have been used to determine the funding allocations to the respective entities that met the minimum conditions.
- Assessment of value for money achieved by the implementing entities in the infrastructure investments.
- Assessment of the performance measures for the MoKCC&MA.

Specific details in assessment of the minimum conditions and performance measures for the GKMA implementing entities and the MoKCC&MA are documented below.

(i) Assessment of the minimum conditions for the nine (9) implementing entities

The assessment of the minimum conditions covered the following:

a) Minimum access conditions for the Institutional Strengthening Grants (DLI 1) comprised the following:

- Institutional Strengthening Plan in place.
- Institutional Strengthening Grant spent according to the eligible expenditures.
- Institutional Strengthening Plan incorporates climate change.

b) Minimum access conditions for the MDG (DLI 2) comprised the following:

- The entity has substantively filled key staff positions that are relevant for metropolitan governance and service delivery.
- The entity has demonstrated basic capacities in budgeting, procurement, and financial management (fiduciary safeguards).
- The entity has met all Program specific requirements.
- The entity has demonstrated basic capacities in climate and disaster risk management.

(ii) Assessment of the performance measures for the nine (9) implementing entities

The assessment of the performance measures focused on DLIs 3, 4, 5, 6, 7 and 8. Specific areas of performance and respective performance measures are indicated **table 10** below.

Table 10: Performance measures for the GKMA-UDP implementing entities

DLI	DLI Performance Area	Performance Measure
3	Metropolitan urban planning, budgeting and management (Maximum score is 24)	The entity has a functional Physical Planning Committee that has developed and implemented the approved Physical Development Plans that are aligned to the overall GKMA Economic Development Strategy.
		The entity has planned and budgeted for investments effectively.
		The entity has implemented Human Resource Management systems.
	Own Source Revenue mobilization and administration (Maximum score is 10)	▪ The entity has implemented revenue mobilization strategies and increased its own source revenues in the last financial year compared to the one before the previous financial year (last financial year but one). ▪ Local revenue administration, allocation and transparency.

DLI	DLI Performance Area	Performance Measure
	Procurement (Maximum score is 15)	Quality of entities' procurement regarding economy and efficiency.
	Accounting and core financial management (Maximum score is 14)	The entity makes timely and complete monthly financial reports.
		The entity maintains a detailed and updated assets register.
		The entity has provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous financial year by April 30.
	Metropolitan governance (Maximum score is 18)	The entity Authority/ Council meets and discusses service delivery related issues.
		The entity has put in place a system to respond to the feedback/ complaints provided by citizens.
		The entity shares information with citizens (Transparency).
		Enhanced transparency, accountability and participation.
	Climate change planning, environmental and social safeguards performance strengthened (Maximum score is 19)	The entity has a functional District/ Urban Environment and Natural Resource Committee.
		The entity has undertaken a climate change vulnerability assessment.
		The entity has sufficiently addressed environmental, climate change, and social management issues during the planning and designing of investments.
		The entity has implemented, supervised and monitored compliance with environment and social management procedures.
4	GKMA implementing entities have planned and delivered climate resilient infrastructure investments in an integrated and coordinated manner (Average percentage scores as assessed through APA)	GKMA-UDP implementing entities have achieved average percentage score of value of investments that are multi-jurisdictional out of total investments under the Program in a financial year.
5	GKMA implementing entities have implemented their annual climate-resilient infrastructure investment plans (Average percentage scores as assessed through APA)	The participating entities have achieved the average implementation percentage of targets set in the annual work plan.
6	Value for Money (VfM) audits in the infrastructure investments funded by the MDG (Maximum score is 100%)	Assessment of VfM shall be based on the VfM audit results achieved by the implementing entities in the infrastructure investments. The audits shall be conducted by OAG.
7	GKMA implementing entities have executed Operation and Maintenance (O&M) for	The implementing entity has executed the budget for construction of investment projects and O&M for major infrastructure projects (roads, markets

DLI	DLI Performance Area	Performance Measure
	all major infrastructure assets in accordance with guidelines in the POM (Average percentage scores as assessed through APA)	and drainage) and assets during the previous year.
8	GKMA implementing entities have delivered infrastructure investments that contribute to climate change mitigation and adaptation (Average percentage scores as assessed through APA)	The implementing entities have achieved average percentage score of value of investments that contribute to climate change mitigation and adaptation out of total investment under the Program in a financial year.

(iii) Assessment of MoKCC&MA – DLI 9

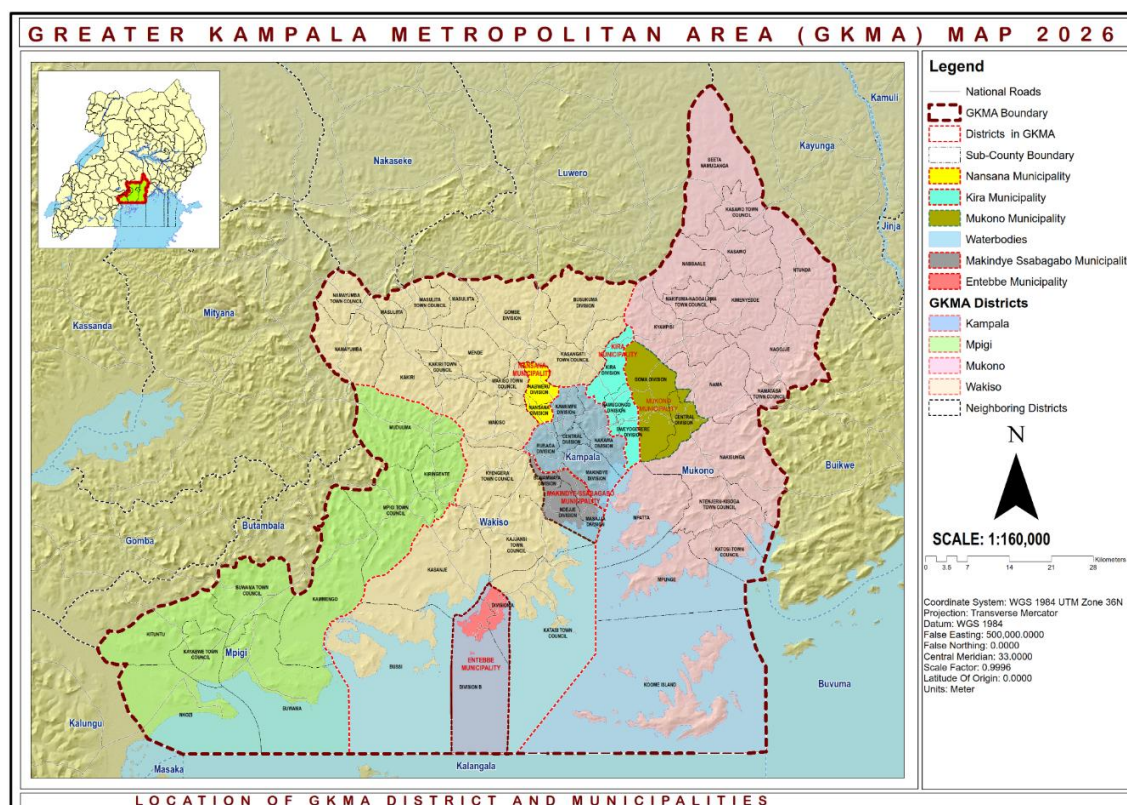
Assessment of MoKCC&MA focused on the following:

- Evidence that the MoKCC&MA developed an annual work plan for the current financial year: (i) As per format in the POM; (ii) that covers the relevant activities; and (iii) that has been approved by the Program Technical Committee (PTC). This is a minimum condition for the MoKCC&MA.
- Evidence that the MoKCC&MA implemented at least 80% of the previous financial year's annual work plan. This is a performance measure for the MoKCC&MA.

2.4 Assignment geographical area

The map below indicates the geographical location of the nine (9) GKMA-UDP implementing entities that have been assessed.

Figure 4: Geographical location of GKMA-UDP participating entities



3 Approach to the assignment

The Terms of Reference (ToR) required KPMG to assess the achievement of the GKMA implementing entities and the MoKCC&MA on the minimum conditions and performance measures for accessing the ISG and MDG. A consultative and document review approach guided by the Performance Assessment Tool was adopted. The sections below highlight the approach that was undertaken in the conduct of this APA.

3.1 Team composition

Two teams were assembled to conduct the visits to the GKMA-UDP entities, each comprising the following specialists: Civil/ Infrastructure Engineer, Procurement Specialist, Physical/ Urban Planner, Financial Management Specialist, Environment and Social Safeguards Specialist, and Social Development Specialists. One team assessed Entebbe, Nansana, and Makindye Ssabagabo MLGs; and the other team assessed Mukono and Kiira MLGs, and Mukono DLG. The teams spent two (2) to five (5) days at each of the implementing entities assessing the minimum conditions and performance measures specified in the assessment tool. Mpigi DLG, Wakiso DLG and KCCA were jointly assessed by the IVA team. A separate team comprising Financial Management Specialists assessed the MoKCC&MA.

3.2 Signing the code of ethics

Prior to conducting the performance assessments, all members of the KPMG performance assessment team signed the code of ethics. This was in line with our KPMG values that we uphold in all our engagements with our clients, ensuring that the highest level of adherence to procedures are maintained, members of the assessment team act with integrity, and avoid any potential corruption predispositions, among others.

3.3 Engagement with key stakeholders prior to commencement of the assignment

- **Kick-off meetings at the national level:** The assignment kick-off meetings were held with officials from the MoKCC&MA and the GKMA-UDP Program Support Team (PST) on Monday 21st July 2025 and Tuesday 28th October 2025. The purpose of the meetings was for the GKMA-UDP PST to communicate updates on the GKMA-UDP including adjusted timings for conducting the performance assessments at the entities and the MoKCC&MA, obtain a common understanding of the requirements of the assignment, discuss the key milestones for the performance assessments, and identify key contact persons and preliminary information required.
- **Assessment team orientation workshop:** Team orientation workshops were held on 4 and 5 August 2025 at the MoKCC&MA PST offices to discuss the detailed performance assessment tool as adopted from Annex 7 of the POM for GKMA-UDP. The performance assessment tool formed the basis for the verification of the DLIs on minimum conditions and performance measures. Specific clarifications were provided to the IVA by the GKMA-UDP PST and the World Bank during the workshop. The updated performance assessment tool was provided by the MoKCC&MA to the IVA on Monday 3rd November 2025 following completion of the mid-term review of the GKMA-UDP. The detailed performance assessment tool is included under **Annex 1**.

3.4 Pre-testing of the performance assessment tool

The IVA team jointly assessed Mpigi DLG, as a pilot assessment, to pre-test the performance assessment tool. The team applied the assessment tool to evaluate the entity's performance against the designated indicators and criteria. The process involved holding an entry meeting with the entity technical team at the entity prior to conducting the

assessments, collecting and analysing the necessary data, conducting interviews, conducting field visits to respective project sites, documenting the assessment findings, and holding a de-brief meeting with the entity technical team. Specific areas for which clarification on the assessment tool was provided by the MoKCC&MA team following the pre-test are included in **table 11** below.

Table 11: Key areas on the assessment tool clarified by MoKCC&MA

Areas of assessment	Areas on the performance assessment tool clarified by MoKCC&MA
DLI 3 - Performance Measure A – 1 (e)	<u>Area for clarification</u> Need for clarification on how to score indicators where implementation and performance on an area being assessed requires input and actions from other MDAs. For example, performance measure A – 1 (e) requires securing a planning compliance certificate issued by National Planning Authority Board (NPAB). During the pilot assessment conducted on Mpigi DLG, it was noted that submissions were made by the LG Physical Planner to NPAB, however, at the time of the assessment the LG had not received the certificate on submission of the compliance reports. <u>Response from MoKCC&MA</u> It is the responsibility of the entity to follow up and obtain the certificate or response. Without a complete process, the entity loses the marks unless all the entities lose because the issuing entity is ineffective. A unilateral decision not to apply the procedure was made based on the response from NPA indicating that the compliance assessment process was not yet concluded.
DLI 3 Performance Measure A – 3 (d)	The assessment tool required the IVA to obtain letters from the entity with the requested staffing requirements from Ministry of Public Service (MoPS). During the pilot assessment conducted on Mpigi DLG, it was noted that the LG submitted the staffing requirements and provided evidence of receipt by MoPS, however, MOPS did not provide the required information to the IVA. This affects all entities. <u>Response from MoKCC&MA</u> The MLG should not be penalised for interventions beyond their control. The entity should be awarded the score if there is evidence of submission by the entity and receipt of the staffing requirements by MoPS.
DLI 3 - Performance Measure E - 10 (a)	<u>Area for clarification</u> The performance measure requires the Council /Authority to have discussed and acted on service delivery related issues. From the pilot assessment conducted, the DLG discussed and provided recommendations on service-related issues, however, there was no evidence of acting on recommendations on the service delivery related issues. The PST should provide guidance on how the IVA should score this performance measure. <u>Response from MoKCC&MA</u> No action means losing the marks. The discussions on actions taken are held in the standing committees and given to council to endorse them. We advise the IVA to review the records of the Standing committees and identify if action was taken or recommendations adopted on the key service delivery issues. Where the organs have implemented action or adopted the recommendations, the council should be scored.
DLI 3 - Performance Measure F - 16 (d)	<u>Area for clarification</u> Need for clarity regarding the financial years of assessment. The years indicated under the scoring guide column and the assessment procedure column do not align. <u>Response from MoKCC&MA</u>

Areas of assessment	Areas on the performance assessment tool clarified by MoKCC&MA
	The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments for all projects being implemented in the current (FY 2025/26). The environmental, climate change and social management issues will be raised in FY2024/25 and implemented in FY2025/26.
DLI 4 – Performance Indicator 1	<u>Area for clarification</u> Multi-jurisdictional projects - For geographically constrained entities, the criterion is inherently disadvantageous. Alternative metrics, such as the degree of functional integration with neighboring jurisdictions or national trunk roads, should be considered to ensure equitable assessment. <u>Response from MoKCC&MA</u> This will be taken care of at APA 4 – currently, the status remains. <u>Area for clarification</u> Performance Indicator 1 (d) requires the IVA to conduct field trips to each of the projects to verify the actual implementation and multi-jurisdiction nature of the projects. However, it is not practical to conduct field visits to each of the projects for entities that have multiple ongoing projects such as Wakiso, Kira and KCCA given the timeframes within which the entities should be assessed. A sampling mechanism could be considered to ensure efficient coverage, including review of supervision consultants' reports. <u>Response from MoKCC&MA</u> For DLI 4 the projects are few and all should be considered.
DLI 5 – Performance Indicator 1	<u>Area for clarification</u> The disbursement mechanism could be reviewed to better align budgeted amounts with actual fund transfers in tandem with project implementation. Performance assessments could consider weighting achievements based on the proportion of funds received. <u>Response from MoKCC&MA</u> During the discussions on this issue at the meeting held at Windsor House members agreed to consider the annual work plan to emphasize the point of better planning. During assessment we use the Supervision Consultants' reports to determine the implementation rate for all projects that received financing against the approved targets.
DLI 7 - Performance Indicator 1 (d)	<u>Area for clarification</u> The indicator requires the IVA to check whether the implementing entity has spent at least 80% of O&M budget received for infrastructure projects in the previous FY based on a sample of projects. There is need for clarity on the sampling mechanisms to be considered for O&M projects. <u>Response from MoKCC&MA</u> The sampling is at the discretion of the IVA if it makes scientific sense. The sample should at least have projects aligned to the GKMA pillars (roads, drainage, buildings).

3.5 Field visits

Field visits were conducted to the nine (9) GKMA-UDP implementing entities and the MoKCC&MA from 24 November 2025 to 23 January 2026 as the assessments were conducted. Introductory meetings were held by the assessment teams on the first day of their visit at each of the implementing entities. The meetings were attended by the respective Accounting Officers, Heads of Departments, and the Technical Planning Committee members of the respective entities. During the meetings, the KPMG assessment Team

Leader briefed the meeting attendees about the GKMA-UDP and the objective of the performance assessments, and communicated the key technical personnel required for consultation and the key documents to be availed to the team during the assessments. The entity assessment work plan was also communicated in the meeting, including distribution of the sections of the assessment tools for ease of the assessment. Among the issues discussed in the meetings were reconfirmation of appointments with key informants at the entity premises, project site locations to be visited during the period of review, and availability of the required information for review by the assessment teams.

A detailed record of the discussions held during the meetings at the entities are provided in the respective entity reports.

3.6 Data collection methods

The following data collection methods were used to gather evidence.

3.6.1 Primary data collection

The performance assessment tool provided by the MoKCC&MA was used as the guiding document during primary data collection for DLIs 1 to 9. The performance assessment tool is included under **Annex 1**.

A database was developed and maintained by KPMG for capturing information obtained from each of the entities and at the national level. The information maintained in the KPMG database remains for any needed references.

3.6.2 Review key source documents

Relevant source documents to inform assessment of DLIs 1 to 9 were requested for and reviewed by the assessment team. Such documentation included Public Financial Management Act 2015; KCCA Act; Physical Planning Regulations and Guidelines; GKMA Economic Development Strategy; Local Governments Public Finance and Accounting Regulations 2007; The Local Governments Act, Cap 243; Physical Planning Act 2010; PPDA Act Cap 205 and Regulations and Guidelines 2024; National Environment Act 2019; Government of Uganda/ PPDA contract management procedures 2023; World Bank Contract Management Guidelines 2024; guidelines issued by Ministry of Public Service; and entity specific documents among others.

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

Interviews were held with technical officers at the respective entities and MoKCC&MA during the assessment of DLIs 1 to 9, to corroborate information obtained through document reviews. The lists of the officers interviewed are included as part of the entity individual assessment reports.

3.6.4 Cross checking with central institutions

Central institutions including MoFPED, the OAG, PPDA, National Planning Authority (NPA), MoPS, and MoKCC&MA, among others, were engaged to provide documentation specific to DLIs 2, 3, and 6. The documentation obtained from the central institutions was used to validate the information received from implementing entities.

3.6.5 Field inspections

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

Specific field inspections included the following:

- a) Inspections and reviews to verify physical/ urban planning, land management performance, and compliance with planned land use as documented in the District PDP 2025-2040.

- b) Inspections and reviews to confirm infrastructure planning, project designs, and delivery of climate-resilient infrastructure investments in an integrated and coordinated manner.
- c) Inspections and reviews to confirm environmental and social safeguards and climate resilience.
- d) Inspections on sampled locations as specified in council minutes for FY 2024/25 to verify follow-up and implementation of council resolutions.

Pictorials of the projects inspected are included in the respective entity reports

3.7 De-brief meetings

At the end of every entity assessment exercise, a debriefing session was conducted with the respective entity core staff/ technical team and the entity leadership. During the debriefing session, the KPMG team discussed the assessment findings with the respective entity senior staff and obtained comments and/or views on the findings and recommendations. Minutes of the meetings were prepared by a representative on the KPMG team and signed by the entity Town Clerk/ Chief Administrative Officer (CAO)/ Designated Officer and the KPMG team leader.

A detailed record of the discussions held during the meetings at the entities are provided in the respective entity reports.

3.8 Post field corroboration

After completion of the field visits and the debrief sessions at the respective entities, actions were agreed upon regarding issues that could be addressed (especially administrative issues) before issuance of the draft reports. Entities were given until 6 February 2026 to address such matters. During this period documentation and clarifications that could not be obtained during the field visits from specific entities, and Government Ministries and Agencies were obtained, and any other additional corroboration was undertaken.

3.9 Data analysis

Qualitative and quantitative data was collected and analyzed into specific thematic areas under respective DLIs and years of assessment. The findings of the APA 1 and 2 performances were reviewed to inform a trend analysis of the performance of the entities and MoKCC&MA over the three (3) years of assessment (including APA 3). This has been documented in all the respective entity reports and in this synthesis report. This trend analysis will facilitate the MoKCC&MA and the World Bank in making decisions critical to the achievement of the GKMA-UDP development objective.

3.10 Preparation of GKMA-UDP entity and MoKCC&MA assessment reports

For the GKMA entities and the MoKCC&MA, the detailed records of the assessment processes conducted at each entity, the specific findings from the assessments, and respective recommendations have been documented in the individual entity performance assessment reports. Among the documents that have been appended to the individual performance assessment reports are the entry meeting minutes, signed debrief meeting minutes, and specific information to further support documented findings in the reports.

This detailed synthesis performance assessment report summarizes the nine (9) implementing entity specific performance reports (performance on DLIs 1-8) and the MoKCC&MA performance assessment report (DLI 9) that have been prepared. The final synthesis report will also include funding allocations for each of the DLIs (1-9).

3.11 Quality Assurance Review

A Quality Assurance Review was performed by the MoKCC&MA following the IVA's submission of the entity draft reports during the period 26 February to 6 March 2026.

Following the completion of the review, a meeting was held between KPMG, the QAR team, and MoKCC&MA officials on 12 March 2026 to discuss the QAR findings and agree on the way forward in addressing the findings in the respective entity reports. The first round of QAR comments was received by the IVA on 14 March 2026, and the final comments were received on 15 April 2026.

Following receipt of the QAR comments, the IVA updated the respective reports, accordingly, based on the feedback in the QAR comments and additional information received, specifically that information which could be independently validated by the IVA.

4 Findings on the assessment of minimum conditions and performance measures for GKMA-UDP participating entities

This section presents the detailed third APA results for the GKMA-UDP entities' performance on the minimum conditions (DLIs 1 and 2) and performance measures (DLIs 1 to 8).

4.1 Findings on the assessment of GKMA-UDP entity minimum conditions – DLIs 1 and 2

DLIs 1 and 2 are minimum conditions which should all be achieved by the GKMA-UDP implementing entities for them to be eligible to receive a proportionate share of ISG funding, and MDG funding in proportion to performance attained under DLIs 3 to 8.

The performance of the nine (9) GKMA-UDP Entities on the DLIs 1 and 2 is documented in the following sections.

4.1.1 Institutional Strengthening Grant Plan – DLI 1

Assessment of the Minimum Conditions for DLI 1 entailed the following: Whether individual entities had an approved FY 2025/26 ISG work plan prepared as per format specified in the POM; adhered to the eligible expenditures for use of the ISG in FY 2024/25; and annual Institutional Strengthening Plan (ISP) includes at least 30% of funds for climate change related activities.

All the nine (9) GKMA entities met all the minimum conditions for ISG and are therefore eligible to receive ISG funding.

Table 12 below indicates details on the entities' performance on the ISG minimum conditions.

Table 12: Performance of GKMA-UDP entities on ISG minimum conditions

ISG Minimum Condition	Criteria	Mpigi DLG	Mukono DLG	Wakiso DLG	Mukono MLG	Nansana MLG	Kira MLG	Makindye-Ssabagabo MLG	Entebbe MLG	KCCA
1. Institutional Strengthening Plan in place: The GKMA Entity has an approved annual Institutional Strengthening work plan that has been informed by an Annual Institutional Strengthening Capacity Needs Assessment report, includes Urban resilience and climate change/ disaster risk management and prepared as per format specified in the POM	MET/ NOT MET	MET	MET	MET	MET	MET	MET	MET	MET	MET
2. Institutional Strengthening Grant spent according to the eligible expenditures: The GKMA Entity adhered to the eligible expenditures (Investment menu) for the use of the Institutional Strengthening Grant in previous year (FY 2024/25)	MET/ NOT MET	MET	MET	MET	MET	MET	MET	MET	MET	MET
3. Institutional Strengthening Plan incorporates Climate Change: GKMA entity has drawn up an annual ISP with at least 30% of funds for climate change related activities (consider FY 2025/26 activities).	MET/ NOT MET	MET	MET	MET	MET	MET	MET	MET	MET	MET
Overall conclusion		MET	MET	MET	MET	MET	MET	MET	MET	MET

Below we elaborate on GKMA-UDP entities' compliance under DL11.

A) Institutional Strengthening Planning in GKMA-UDP Entities

Assessment confirmed that the nine (9) GKMA-UDP participating entities carried out and prepared their Annual Institutional Strengthening Capacity Needs Assessment Reports for the FY 2025/26. The reviewed reports followed a uniform format provided in the POM. The needs assessment exercise in all entities was spearheaded by the entity Head of Human Resource as early as February 2025 and all assessment reports were endorsed by the respective Executive Directors/ Chief Administrative Officers or Town Clerks in February 2025.

All entities prepared their respective Annual ISG work plan and Budget for the FY 2025/26 providing strategies meant to further strengthen Authority/ LG's institutional resilience and service delivery. Institutional strengthening activities prioritized in the work plans were in line with the Institutional performance gaps defined in their capacity needs assessment report and the institutional strengthening menu defined in the POM.

The oversight role of Authority/LG Councils in ensuring integrated planning, budgeting, and monitoring was evident in all entities. There was proof that all ISG work plans were approved by the respective Authority and/or LG Councils.

B) Eligibility of GKMA-UDP entities' ISG expenditures

Assessment of GKMA-UDP entities was guided by the eligibility ISG menu provided in the POM regarding usage of ISG funds. For the nine (9) entities to qualify for ISGs, they had to prove usage of the grant funds to finance three (3) categories of Institutional support activities related to Metropolitan management covering the following:

- (i) Human Resource Development - Short-term skills development not exceeding nine active months (not exceeding 10% of the ISG);
- (ii) Institutional capacity and systems development related to metropolitan management/ discretionary activities e.g., e-government services roll-out (at least 55% of the ISG); and
- (iii) Retooling related to improving entity working environment, strengthening urban governance and service delivery (not exceeding 35% of the ISG).

The POM is further elaborate on sub-activities to be funded by the ISG not only to improve the performance of the GKMA entities but also enable them to improve systems and capacity of human resources to meet the Program's Disbursement Linked Results (DLRs); and thus, qualify for larger Metropolitan Development Grants.

Reviewed individual GKMA-UDP entities' ISP and institutional strengthening expenditure statements for FY 2024/25 indicated what entities planned to spend on and actually spent on in FY 2024/25. IVA confirmed that the entities satisfied the benchmarked conditions in the APA tool as elaborated below.

C) Expenditure on climate change activities

Evidence of accountability across the entities indicated that all the entities spent above 30% of their FY 2024/25 budgets on climate change activities under the functional areas of "Urban resilience and climate change/disaster risk management and Environmental and Social Management", Human Resource Development and Retooling. **Table 13** below indicates the GKMA-UDP entities' adherence to 30% of their FY 2024/25 budgets on climate change activities.

Table 13: GKMA-UDP entities' adherence to 30% of the FY 2024/25 budgets on climate change activities

Local Government category	Entity name	ISG amounts spent for FY 2024/25 (UGX)	Amounts for FY 2024/25 spent on climate change related activities (UGX)	%age (APA target 30%)
District LGs	Mpigi DLG	4,924,297,253	1,503,149,713	30.5%
	Mukono DLG	3,606,941,343	1,144,535,312	31.7%
	Wakiso DLG	3,506,250,998	1,055,561,338	30.1%
Municipal LGs	Mukono MLG	2,977,486,819	912,961,000	30.7%
	Nansana MLG	3,964,428,619	1,450,930,607	36.6%
	Kira MLG	4,121,615,400	1,269,649,233	30.8%
	Makindye-Ssabagabo MLG	4,603,356,876	1,537,822,110	33.4%
	Entebbe MLG	4,422,187,331	1,528,342,308	35%
Authority	KCCA	4,283,867,976	1,784,982,908	41.6%

D) Integration of climate change mitigation and resilience activities in ISG Plan FY 2025/26

Minimum requirements under DLI 1 also targeted strengthened institutional budgeting towards climate change impacts mitigation and resilience to realize climate smart and environmentally resilient investments. The Results-Based Financing (RBF) measure in the tool benchmarked a minimum target of at least 30% of the entity's budget towards climate change mitigation and resilience.

IVA assessment confirmed that all entities provided a minimum of 30% and above of their budgets to the benchmarked minimum budget allocation towards climate change mitigation and resilience activities as summarized in **table 14** below.

Table 14: GKMA-UDP entities' proportion of FY 2025/26 budget towards climate change related activities

Local Government category	Entity name	ISG budget for FY 2025/26 (UGX)	FY 2025/26 budget allocated to climate change activities (UGX)	Percentage allocation (Target – 30%)
District LGs	Mpigi DLG	4,990,608,948.46	1,548,694,760	31.03%
	Mukono DLG	4,061,554,151	1,447,630,196	35.6%
	Wakiso DLG	3,242,834,588.33	1,043,962,979	32.2%
Municipal LGs	Mukono MLG	4,715,225,637	1,520,726,154	32.3%
	Nansana MLG	3,229,069,165.48	1,079,297,338	33.4%
	Kira MLG	4,378,310,000	1,485,059,200	33.9%
	Makindye-Ssabagabo MLG	4,106,664,375	1,925,499,002	46.8%
	Entebbe MLG	4,088,154,250	1,255,626,323	30.7%
Authority	KCCA	4,385,030,180	1,454,600,000	33.2%

Overall, the assessment established that all the nine (9) GKMA-UDP entities complied with the minimum conditions under DLI 1 and therefore each shall have access to an annual ISG to further support effective City, Municipal and Local Government service delivery for addressing their institutional performance gaps and their approved annual ISG plans.

4.1.2 Performance on staffing and demonstrated basic capacities in fiduciary, safeguards, and climate change/ disaster risk management – DLI 2

The GKMA-UDP implementation is based on the Program for Results (PforR) financing modalities that specify that actual MDG disbursement amounts will be earned by the implementing entities that have met the minimum access conditions and achieve DLRs. Therefore, the DLI 2 minimum access conditions in the APA 3 assessment tool are intended to incentivize entities to have the functional institutional capacities in terms of the necessary key staff as spelt out in the implementation of the program to address technical, demonstrated basic capacities in fiduciary, safeguards, climate change and disaster risk management issues.

Specifically, the MDG minimum access conditions covered the following areas:

- (i) The entity has substantively filled key staff positions relevant for supporting planning, designing and construction and/or rehabilitation of urban resilient transport, drainage, and local economic development infrastructure, metropolitan governance and service delivery;
- (ii) The entity has demonstrated basic capacities in budgeting, procurement, and financial management (fiduciary safeguards);
- (iii) The entity has met all Program specific requirements; and
- (iv) The entity has demonstrated basic capacities in climate and disaster risk management.

The summarised third APA findings for GKMA-UDP implementing entities for DLI 2 are included in **table 15** below.

Table 15: DLI 2: Performance GKMA-UDP entities' on MDG minimum conditions

MDG Minimum Condition	Criteria	Mpigi DLG	Mukono DLG	Wakiso DLG	Mukono MLG	Nansana MLG	Kira MLG	Makindye- Ssabagabo MLG	Entebbe MLG	KCCA
MDG MC 1: The entity has substantively filled key staff positions that are relevant for metropolitan governance and service delivery.	MET/ NOT MET	MET	MET	MET	MET	MET	MET	MET	MET	MET
MDG MC 2: The entity has demonstrated basic capacities in budgeting, procurement, and financial management (fiduciary safeguards).	MET/ NOT MET	MET	MET	MET	MET	MET	MET	MET	MET	MET
MDG MC 3: The entity has met all Program specific requirements	MET/ NOT MET	MET	MET	MET	MET	MET	MET	MET	MET	MET
MDG MC 4: The entity has demonstrated basic capacities in climate and disaster risk management.	MET/ NOT MET	MET	MET	MET	MET	MET	MET	MET	MET	MET
Overall conclusion		MET	MET	MET	MET	MET	MET	MET	MET	MET

All the nine (9) GKMA-UDP entities that met the MDG minimum conditions are eligible to receive the MDG funding in proportion to their individual APA scores measured against a specific set of performance indicators under DLIs 3 to 8.

GKMA-UDP entities' compliance with the benchmarked conditions in the APA tool are further elaborated below.

A) Availability of core staff responsible for designing and implementing infrastructure projects

All GKMA-UDP implementing entities are required to recruit/ fill all key staff positions as provided for in their establishment staffing structures. At the time of assessment, the core staff (for GKMA-UDP entities as specified in the POM) required for effective program implementation as specified in the assessment tool were substantively appointed in all the nine (9) GKMA-UDP participating entities.

In respect to KCCA, although the Officer's acting tenure of 17 months in the Director Public Health position contravenes Order A-i (8) of the Public Service Standing Order 2021 that stipulates that the acting appointment is for six (6) months and only renewable once, the IVA notes that the appointment of the Officer by the President's office (Secretary, office of the President) supersedes all other guidelines, as the appointment was to hold office until a substantive office holder was appointed. The MoKCC&MA should ensure that the Authority concludes the process of appointing a substantive officer in the position.

Specifically, for Mukono DLG and Mukono MLG, the minimum conditions were met despite the District Service Commission (DSC) suspension given that some of the key staff positions were filled by secondees. However, it was noted that the secondees in some of the key staff positions were approaching the end of their renewal period thus requiring close monitoring by the PST. Specific details are documented below.

- In Mukono DLG, the status of the staffing positions of the District Engineer, Principal Treasurer, and District Natural Resources Officer need to be considered. Specifically, the second term of secondment for the District Engineer expired on January 2026, the second extension of the Officer holding the Principal Treasurer position will expire on 4 September 2026, and the secondment of the Officer holding the position of District Natural Resources Officer will expire on 18 November 2026.
- In Mukono MLG, the status of the staffing positions of the Senior Planner and Principal Commercial Officer need to be considered. Specifically, the second extension of the Officer holding the Senior Planner position expired on 22 January 2026, and the secondment of the Officer holding the Principal Commercial Officer will expire on 10 November 2026.

Given the limitations on secondment as provided under the Standing Orders provision (Section A-M, 21) that limits the renewal of secondment to only one term. The DSC is a core HR governing body in all LGs. The absence of a DSC in Mukono district as a high-risk contextual factor for the Mukono MLG and Mukono DLG in case the secondments expire before the DSC is reactivated. The PST should escalate the matter to MoKCC&MA and the Bank as a Program risk given that the two core implementing entities do not have a functional Human Resource governance body (DSC).

Alternatively, the two entities of Mukono DLG and Mukono MLG, and other entities with expired DSCs could seek services of neighboring DSCs to fill vacant positions on the staffing structure. However, they must submit their updated recruitment plans and requests to the Ministry of Public Service.

B) Demonstrated basic capacities in budgeting, procurement and financial management (fiduciary safeguards)

Entities were assessed to confirm compliance with the financial management procedures under the Program comprising the preparation of work plans and budgets, disbursement procedures, audits, and transparency and accountability standards. The four (4) areas of assessment included the following:

- Timely submission of the entity annual performance contract (FY (2025/26);
- Timely submission of the Annual Performance Report (FY 2024/25);
- Entity execution of the Internal Audit function in accordance with the LGA section 90, Procurement Regulations, PFMA and KCCA Act; and

- Whether the entity's audit opinion of financial statement for the previous FY but one (FY 2023/24) is not adverse or disclaimer.

GKMA-UDP entities' compliance with the above assessment areas are elaborated below.

(i) Entity timely submission of an annual performance contract (FY 2025/26)

Performance Contracts for FY 2025/26 were submitted by all the nine (9) GKMA-UDP participating entities on their Program Budgeting System (PBS) online system by or before the mandatory date of 31 July 2025. Reviewed copies of performance contracts downloaded from the PBS submission module confirmed integration of annual work-plans, budgets and procurement plans that include all activities to be implemented in the submitted performance contract across all entities.

(ii) Timely submission of the annual performance report for the previous FY (2024/25) on or before 31 August 2025

All the GKMA-UDP entities provided evidence on timely submissions of the annual performance report for the previous FY (2024/25) before the set deadline of 31 August 2025. The template that was used for submission of the annual performance report is aligned to the PBS reporting module.

(iii) Internal Audit function execution in accordance with the LGA section 90, Procurement Regulations, PFMA and KCCA Act

Across all the nine (9) GKMA entities, the respective entity Internal Auditors prepared annual audit work plans for the FY 2025/26 and submitted the plans to the respective entity Accounting Officers. The Accounting Officers in turn submitted their respective entity annual audit work plans to the Office of the Internal Auditor General, Ministry of Finance, Planning, and Economic Development (MoFPED).

Respective entity Internal Auditors also prepared four (4) quarterly internal audit reports for the previous FY (2024/25) and submitted them to the Authority/LG Councils and the respective Authority/District Public Accounts Committees (DPAC).

(iv) The audit opinion of the financial statements for the previous FY but one (FY 2023/24) is not adverse or disclaimer

Review of the audit opinions in the respective GKMA-UDP participating entities audited financial statements for the FY 2023/24 indicated that all entities did not have an adverse or disclaimer audit opinion. Reviewed reports of the Auditor General for the audit of the year ended 30 June 2024 confirmed that entities obtained an unqualified audit opinion. The financial statements of the Authority, the three DLGs and the five MLGs for the financial year ended 30 June 2024 were prepared in all material respects and presented in accordance with accounting standards, in accordance with section 49 of the Public Finance Management Act (PFMA), Cap 171, and the Financial Reporting Guide, 2024 hence promoting transparency, accountability, and increased public trust.

C) Compliance with Program specific requirements

(i) Constitution of the Metropolitan Development Forum for FY 2024/25

Across all GKMA-UDP entities, Metropolitan Development Forums (MDFs) were constituted following the MoLHUD Operational Manual for Urban Forums in Uganda. The membership of the MDF Executive was diverse, incorporating private sector associations such as chambers of commerce, investor associations and trader's associations, representatives of Non-Government Organisations, faith-based organizations, Community Based Organisations, council representatives, and service providers, among others.

Constitution was verified through review of members' appointment letters signed by respective entity Accounting Officers. All nine (9) GKMA entities had proof of endorsement and approval of the MDF members by the respective Authority/ LG Councils.

(ii) Entity annual work-plan/ budget for FY 2025/26 for GKMA PforR adheres with the investment menu provided for in the POM

The POM articulates the PforR financing modalities and is very specific on the pillars (Eligible Investment Menu) supported by the MDG as summarized below:

- *Pillar 1 (Mobility and Accessibility)* linked to government program 1.1 - Strategic Roads Program.
- *Pillar 2 (Resilience and Environment)* linked to government programs 2.1 - Comprehensive Solid Waste Management (SWM) Program) and 2.2 - Lakes, Wetlands, Waterways Conservation Program.
- *Pillar 3 (Job Creation)* linked to government programs 3.1 – Micro-enterprise workspace program, 3.2 - Business engagement and youth entrepreneurship development program, and 4.1 – Tourism development Program.

All the nine (9) GKMA-UDP entities have perfected their levels of planning integration compliance with program conditions of access to ISG, MDG funds, and other conditional financing modalities during planning. Reviewed entity performance contracts for FY 2025/26 across the nine (9) entities revealed that all entities allocated ISG and MDG funds to eligible activities in their annual work plans and budgets for FY 2025/26. Detailed extracts on the activities and amounts provided in individual entity budgets are included in the individual entity assessment reports.

(iii) Adherence to the eligible expenditures for MDG funds (FY2024/25)

The entities' performance reports for FY 2024/25 (Quarters 1, 2, 3, and 4) provided credible information on the different sources of funding for investments during the FY 2024/25. The IVA discerned investments specifically funded out of MDG funds to ascertain compliance with the MDG eligible Investment Menu provided in the POM.

Across all the nine (9) GKMA-UDP entities, the IVA confirmed that entities used GKMA funds on eligible activities for MDG. Detailed accounts on this area of assessment are provided in the individual entity assessment reports.

(iv) Entity capacities in climate and disaster risk management

The program design considers mainstreaming environment and climate change in the planning, designing, implementation, and O&M as critical to the realization of environmentally resilient investments. The requirement therefore was for entity planning and design standards to follow a risk-based approach to optimize the output. The planning stage therefore would consider the risk map in respect of floods, drought, fire outbreaks, soil erosion, disaster risk management plan, and climate change impact.

One of the critical activities under the GKMA-UDP is to screen various program proposals to identify potential risks early in the project cycle. Screening under the program in FY 2024/25 manifested in two forms, namely; i) in determining the requirement for Environmental and Social Impact Assessment (ESIA) certification, and ii) climate and disaster risk screening.

All investments had to be subjected to environmental screening, risk assessment such as whether the investment location is in a disaster-prone area, assessment of the impact of the project on the land use and soil, and assessment of the climate or natural risk in line with the planned capacity for the infrastructure to mitigate any risk; all in compliance with the standard design manual.

In compliance with the law, the IVA observed that screening of all projects planned for development as per entity investment and procurement plans for FY 2025/26 was conducted in all the nine (9) GKMA entities. In each of the nine (9) entities, the IVA identified active MDG-funded planned projects for the FY 2024/25 and confirmed that climate change/ disaster risk screening was carried out for all projects across all entities. Check lists for the active projects were identified and reviewed for completeness, and all the check lists had been signed by required stakeholders who comprised some of the following officers;

Environmental Officer, Community Development Officer, Senior Physical Planner, Engineer, and the Senior Labour Officer.

The IVA also assessed the critical role of TPCs as the key organ responsible for reviewing and approving the work of the Environmental Officer and Community Development Officer at several stages in the environmental and social management process. We established that in all entities, screening checklists were presented for review in TPC meetings by the Environmental Officer to ensure that the scope of environmental and social assessment and identified mitigations during screening were appropriate to the type and scale of the projects.

4.2 Findings on the assessment of performance measures for GKMA-UDP entities - DLIs 3 to 8

The DLIs assessed under the APA 3 covered the following:

- (i) Strengthened institutional capacity and performance in urban planning, revenue generation, fiduciary, safeguards, and technical management for improved service delivery; and the integration of climate and disaster risk in metropolitan planning and management, and the functioning of disaster risk management committees and contingency plans under DLI 3.
- (ii) Strengthened capacity in delivery of coordinated, climate-resilient, and integrated metropolitan planning and investments as measured by average percentage score of value of investments that are multi-jurisdictional out of total investment under the Program in a FY under DLI 4.
- (iii) Entity's timely implementation of annual climate-resilient infrastructure investment plans under DLI 5.
- (iv) Incentives for quality services to ensure that Program funds provide and achieve value for money (VfM) that was assessed by the Office of the Auditor General (OAG) under DLI 6.
- (v) Performance assessment of the entity's O&M budget, the actual expenditure for O&M, and budget implementation for O&M to cater for climate change mitigation and adaptation in accordance with guidelines in the POM under DLI 7.
- (vi) Incentives to the GKMA implementing entities to implement their investment plans that increase the proportion of implemented investments that contribute to climate change mitigation and adaptation under DLI 8.

The performance of the nine (9) GKMA-UDP entities on the DLIs above is documented in the following sections.

4.2.1 Institutional performance for service delivery, including climate resilience project designs strengthened – DLI 3

DLI 3 performance measures focused on assessment on delivery of Authority/ LG mandates stipulated by the relevant policies and Acts, but also on triggers designed in the PforR for release of the MDG.

The DLI 3 assessment sought to determine GKMA-UDP entities strengthened capacity in urban planning, revenue generation and administration, fiduciary safeguards, metropolitan governance, and technical management for improved service delivery in the GKMA entities. The institutional performance assessment also covered the integration of climate and disaster risk in metropolitan planning and management, and the functioning of disaster risk management committees and contingency plans for FY 2024/25.

Table 16 below provides a summary of the third APA scores attained by the GKMA-UDP entities for the FY 2024/25 under DLI 3.

Table 16: Summary performance of GKMA-UDP entities on performance measures for DLI 3

Performance measures	Maximum Score	Mpigi DLG	Mukono DLG	Wakiso DLG	Mukono MLG	Nansana MLG	Kira MLG	Makindye Ssabagabo MLG	Entebbe MLG	KCCA	MLG/DLG Average Score
Metropolitan urban planning, budgeting and management	24	14	13	20	19	19	17	20	16	19	17.44
Own Source Revenue Mobilization and Administration	10	3	6	6	9	7	9	5	6	5	6.2
Procurement	15	7.5	15	7.5	15	15	15	15	15	15	13.3
Accounting and core financial management	14	6.5	4	4	7	2	7.5	6	12	4	5.9
Metropolitan governance	18	16	16	16	16	17	17	14	18	13	15.9
Climate change planning, Environmental and social safeguards Performance Strengthened	19	15	16	12	18	14	15	17	14	11	14.7
Totals	100	62%	70%	65.5%	84%	74%	80.5%	77%	81%	69.07%**	73.67%

**The denominator for DLI 3 was reduced to 97 points for KCCA based on the following:

- Reduced by 2 to 98 points to cater for performance measure 5(a) which is not applicable and 10 (a) that does not make a provision for discussion of the Capital City Public Account Committee report by Parliament as is the case with KCCA.
- Reduced by 1 to 97 points to cater for performance measure 3(d) which is not applicable since KCCA is not required to submit staffing requirements to Ministry of Public Service but rather submit the Ministerial Policy Statement to Parliament which includes the annual recruitment plan.

Overall, the performance of the nine (9) GKMA-UDP participating entities for the APA 3 (FY 2024/25) was an average of 73.67% which is above the APA 3 target of 70% hence guaranteeing pro-rata increase in fund allocation to the qualifying entities. The assessment identified poor performance in the areas of own source revenue mobilization and administration (score of 6.2 out of 10 points); accounting and core financial management (score of 5.9 out of 14 points); and metropolitan urban planning, budgeting and management (score of 17.44 out of 24 points).

Sub DLIs with exceptionally low scores across entities

Table 17 below highlights the sub-DLIs where zero or near-zero scores were observed across all or most entities.

Table 17: Analysis of exceptionally low scores across sub DLIs

Performance Area/ Performance Measure	Scoring guide	Average score	Analysis of low score
DLI 3(A) Metropolitan urban planning, budgeting and management			
<i>1. The entity has a functional Physical Planning Committee that has developed and implemented the approved Physical Development Plans that are aligned to the overall GKMA Economic Development Strategy</i>	(a) (ii) If the entity has a functional Physical Planning Committee (PPC) in place that considers new investments/ application for development permission on time by PPC	0.22	Misalignment between the performance measure and the legal provisions. Additionally, there was lack of resources for entities, especially DLGs, to ensure monthly PPC meetings. However, considering that MLGs experience high volumes of applications, the IVA recommends amendment of the tool to align with the guideline in the Act to ensure speedy notification by PPC.
	(c) If the entity has detailed physical development plan(s) or/ and area action plan(s) approved by the Authority/ Council covering at least the percentage 40% in APA 3, escalating to 50% in APA 4	0.44	The target unattainable for all DLGs given the size in area coverage, their dual nature (rural and urban) and lack of resources resulting in limited impact. Achievement of the set DLI targets in the APA tool requires a major change in approach. The IVA recommends that the PST/ MoKCC&MA/ World Bank review the target trajectory for this sub-DLI and assess whether entities are receiving adequate support and resource for physical planning.
	f) (i) If entity has 80% of the target roads surveyed and demarcated (90% for APA 4)	0.11	Consider revision of the indicator to target demarcating of road reserves. Cadastral surveying of roads involves precise delineation and legal documentation of road boundaries, widths, and rights-of-way and this attracts high compensation costs if the optimal road layout encroaches on private land. The LGs face immense financial pressure to pay market-value compensation for property lost. The APA tool could target demarcating/marketing of road reserves. The measure should also provide specifications for the concrete bollards to be used across entities for uniformity and compliance with the Roads Act, Cap. 346.
	f) (ii) Entity has 75% of the target number of streets named numbered (90% for APA 4)	0.44	We noted that enhanced performance in entities on the measure requires significant local and external support, and this requires a major change in approach. This is most critical in the urban councils. PST should assess whether entities are receiving adequate support and resources.
	(iii) Entities with 40% of the target number of	0.11	

Performance Area/ Performance Measure	Scoring guide	Average score	Analysis of low score
	plots numbered (50% for APA 4)		
3. The entity has implemented human resource management systems	g) Pension Management: If 100% of staff that retired during the previous FY (2024/25) have accessed the pension payroll not later than two months after retirement.	0.44	Performance challenges emanated from delayed processes involving third party entities like MoPS regarding perfecting credentials of retirees before access. Entities were advised to provide complete documentation and make follow-ups with MoPS to reduce delays.
DLI 3 (B) Own Source Revenue mobilization and administration			
4. The entity has implemented revenue mobilization strategies and increased its own source revenues in the last FY compared to the one before the previous financial year (last FY year but one) -(2023/24)	d) If entity has issued 100% demand notes in the previous FY (2024/25)	0	Our interaction with Integrated Revenue Administration System (IRAS) established that it has the capability of creating demand notes. However, there was no evidence of issuance of 100% demand notes. MoKCC&MA should review the practicality of the assessment procedure given that all entities have not achieved the requirements and amend the tool accordingly.
DLI 3 (D) Accounting and core financial management			
8. The entity maintains detailed and updated assets' registers	a) Maintenance of an up-dated assets register covering details on buildings, vehicles, etc. as per asset module in IFMIS	0	We noted that all participating entities except Mukono MLG use the asset register module in IFMIS. However, at the time of assessment majority of the assets sampled could not be traced to the assets register. Similarly, we could not physically trace the assets sampled from the IFMS asset register. The unique numbers engraved on the physical assets were different from the tag numbers in IFMS hence making it impossible to link the physic assets to IFMS recorded assets. At the time of the assessment, Mukono MLG maintained its assets in Microsoft Excel and IFMS. However, the IFMS record of Mukono MLG assets was mixed up with those of Mukono DLG therefore could not be relied upon entirely by the MLG.

The IVA recommends that MoKCC&MA/PST bring the above sub DLIs to the Bank's attention for discussion and possible revision of targets or assessment methodology before APA4.

Synthesized details of the entities' performance of the DLI 3 performance measures are provided in the following sections.

A) Metropolitan Urban planning, budgeting and management

(i) Functionality of Physical Planning Committee (PPC)

Sections 9 to 12 of the Physical Planning Act Cap 142 provide for the composition and functions of various PPCs. PPCs are statutory local bodies established under the Physical Planning Act 2010 (amended 2020) to regulate land use, approve development applications, and ensure orderly development within specific jurisdictions (Authority, District, Urban, or Local levels).

■ Formation of PPCs within Authority and district GKMA entities

Assessment of compliance on constitution of the City Authority and the three (3) District PPCs (Mpigi, Wakiso and Mukono DLGs) confirmed that the officers, as specified in the Physical Planning Act were substantively appointed by the Executive Director (in case of KCCA) and the respective Chief Administrative Officer (in the case of districts) as members of PPCs in KCCA, and Mpigi, Mukono, and Wakiso Districts.

Additionally, district entities and KCCA co-opted officers on the PPC that they considered necessary to participate in the committee's deliberations in compliance with Section 15, Sub-section (1) of the Act. KCCA co-opted Manager Litigation and Manager Architectural Services while districts had critical officers such as the Secretaries of District Land Boards and Deputy Town Clerks co-opted on the committee.

■ Formation of PPCs within urban GKMA-UDP entities

Assessment of compliance on constitution of the Urban (Municipal) PPCs confirmed that the critical officers as specified in the Physical Planning Act were substantively appointed by the respective Town Clerks as members of PPCs in Mukono, Kira, Nansana, Makindye-Ssabagabo, and Entebbe MLGs. In addition, the five (5) urban entities co-opted officers on the PPC that they considered necessary, to participate in deliberations in compliance with Section 15 (1) of the Act.

■ Functionality of the PPCs within GKMA-UDP entities

At all the nine (9) GKMA-UDP participating entities the PPCs were in place and functional. The Executive Director at KCCA, Chief Administrative Officers in the three (3) DLGs, and Town Clerks in the five (5) MLGs substantively appointed the committee members as required by Law and in most cases, the number of the committee members constituted the required quorum. The committees were active in discharging their mandate and holding monthly or quarterly meetings where relevant physical planning, development control planning, and land management issues were handled during the period of assessment (FY 2024/25).

(ii) Physical Planning Committee compliance on timely consideration of investment applications

The tool benchmarks 30 days as the time tracked for PPC compliance in the GKMA-UDP implementing entities' PPCs on timely consideration of new investments. Assessment of performance of the entities on the measure confirmed the following:

- Only Makindye-Ssabagabo and Nansana MLGs considered new investment applications within the benchmarked time of 30 days. New investment applications for the other seven (7) entities were considered after the 30-day threshold.
- Non-compliant entities insist that the performance measure must be aligned with the legal provisions on the matter of processing new investment applications. Objections and insistence of entities on the matter stem from the key citations in the law. The timeline (30 days) benchmarked to verify performance under this performance measure A - 1 (a) (ii) is provided for in the Principal Act (PPA 2010, amended 2020) under Section 40 (2) and strictly refers to **timely notification** of the applicants on the decision of the PPC **after consideration of the application**. Entities in their legal interpretation

contend that they comply in time given Section 17(3) that requires PPC **to meet at least once every three (3) months**.

Entities contend that they do not have the necessary resources to ensure monthly PPC meetings. The processes entail scheduling inspections and meetings to consider the applications but also place requirements to pay allowances for appointed members from outside the civil service realm.

The PST should review the indicator with reference to the Law while considering enhancement of timely service delivery under this planning function. Alternatively, necessary amendments may be carried out in the Act and Regulations on these performance requirements which are quite critical in urban LGs' service delivery.

(iii) Approval of entity Physical Development Plans

Physical Development Plans (PDPs) play a central role in guiding and controlling developments in the urban (City and Municipalities) and rural areas (Districts).

Assessment on the validity of the nine (9) GKMA-UDP entities on physical planning sought to determine whether entities had exhausted all statutory requirements at the Authority Council, District Councils, and Municipal Council regarding preparation, consideration, and recommendation of PDPs, and submission of the plans to the NPA) for approval. The status at each of the nine (9) GKMA-UDP entities is summarized in **table 18** below.

Table 18: Status of Physical Development Planning in the GKMA-UDP Entities

Local Government Category	Entity name	Validity of PDP (Period covered by PDP)	PDP approval status		Comments
			Considered and recommended by LG Council/ Authority	Approval by NPPB or NPA Board	
District LGs	Mpigi DLG	2025-2040	Considered and endorsed by DLG Council	Not Approved	Draft PDP was endorsed by Council and Council recommended the PDP for approval by the NPA Board.
	Mukono DLG	2025-2040	Not considered at the time of assessment	Not Approved	Council had exhausted the statutory display of the PDP for 90 days and the consultant was integrating Council comments on the PDP at the time of assessment.
	Wakiso DLG	2018-2040	Recommended	Approved by NPPB	N/A
Municipal LGs	Mukono MLG	2025-2040	Recommended	Approved by NPAB	
	Nansana MLG	2019-2040	Recommended	Approved by NPPB	
	Kira MLG	2019-2040	Recommended	Approved by NPPB	
	Makindye-Ssabagabo MLG	2019-2040	Recommended	Approved by NPPB	

Local Government Category	Entity name	Validity of PDP (Period covered by PDP)	PDP approval status		Comments
			Considered and recommended by LG Council/ Authority	Approval by NPPB or NPA Board	
	Entebbe MLG	2020-2040	Recommended	Approved by NPPB	
Authority	KCCA	2025-2040	Recommended by City Executive Committee	Approved by NPAB	

The entities with approved PDPs have therefore instituted vital legal policy tools and instruments to streamline economic, social, cultural, and environmental goals through focused spatial visions, strategies and plans grounded on national policy principles. The approved PDPs elaborate spatial context of social, economic, cultural, and environmental development initiatives which will guarantee a robust and competitive GKMA.

(iv) Alignment of PDPs with overall GKMA Economic Development Strategy

The GKMA area is guided by two key physical development policy instruments; the “Greater Kampala Metropolitan Area Urban Development Master Plan (GKMA-UDMP)” and the “Greater Kampala Metropolitan Area Economic Development Strategy (GKMA-EDS) 2020-30”. The expanded mandate of the MoKCC&MA encompasses oversight on implementation of the GKMA-EDS 2020-30. The assessment sought to confirm alignment of the KCCA, District, and urban PDPs with the GKMA-EDS 2020-30.

Across all nine (9) GKMA-UDP implementing entities, there was deliberate effort in aligning their PDPs with the overall GKMA-EDS 2020-30. All entity PDPs integrated the following strategic requirements prioritized in the GKMA-EDS 2020-30:

- Localized strategies to guarantee competitive economic infrastructure in line with Objective 1 in the GKMA-EDS;
- Strategies to conserve and protect the environmental assets in each entity in line with Objective 2 in the GKMA-EDS;
- Strategies to support transformation of the informal sector, the youth, and growth of the economic cluster in line with Objective 3 in the GKMA-EDS;
- Strategies on tourism development in line with Objective 4 in the GKMA-EDS;
- Strategies for effective entity service delivery and governance to ensure livable and inclusive environment in line with Objective 5 in the GKMA-EDS; and
- Integration of strategies and priority actions to mitigate climate and disaster risks.

The performance measure key scoring reference materials required a PDP approved by Council/ Authority and proof of alignment with the higher-level plans, but specifically with the GKMA-EDS 2020-30. The case of Mukono DLG brings into focus the scoring challenge where the LG Council had not approved/ endorsed the PDP at the time of assessment.

(v) Proportion of the entities covered by the PDPs

The benchmarked score under the 3rd APA was 40% coverage of detailed planning in Municipal LGs and KCCA on one hand and in Town Councils in District LGs. The four (4) entities of Mpigi DLG, Mukono DLG, Wakiso DLG, and Nansana MLG have a percentage coverage less than the 40% threshold. For KCCA, there was no evidence indicating the Authority approval of the physical detailed plans and action area plans at the time of assessment.

The level of percentage coverage in Municipal LGs is majorly attributed to their size in area covered by the Municipal boundary, and deliberate funding towards the detailed planning function supported by ISG and other Municipal funding sources. On the other hand, Town

Councils operate in a more rural setting with limited revenue sources compared to Municipal LGs and the Authority. **Table 19** below provides a summary of the proportion of the specific GKMA-UDP entities covered by the PDPs.

Table 19: Proportion of the GKMA-UDP entities covered by the PDPs

Local Government category	Entity name	Total area (Sq. kms)	Land area – Sq. kms (excluding water and environmentally sensitive areas)	Area covered by detailed PDP and/or area action plans (Sq. kms)	%age coverage	Remarks
District LGs	Mpigi	2,094	1,776.3	20.54	1.16%	GKMA-UDP PST and NPA oversight is very critical to ensure more coverage.
	Mukono	4,082.16	1,695.54	606.15	35.74%	Plans not approved by DLG Council.
	Wakiso	2,807	1,154.97	50	4.33%	GKMA-UDP PST and NPA oversight is very critical to ensure more coverage.
Municipal LGs	Mukono	151.48	151.48	97.95	64.6%	GKMA-UDP PST and NPA oversight on MLG to update expired plans.
	Nansana	293.0	270.66	55.83	20.63%	
	Kira	98.57	80.26	47.37	50.02%	GKMA-UDP PST and NPA oversight on MLG to update expired plans.
	Makindye-Ssabagabo	84.73	84.73	47.96	56.6%	-
	Entebbe	56.2	56.2	26.5	47.2	-
Authority	KCCA	195.1	165.8	74.21	44.8%	Input of approval by Authority Council not availed. The plans were presented to the Executive Committee.

It is important to note that a bigger part of Mpigi, Wakiso, and Mukono DLGs' land remains predominantly rural in nature. The DLGs have both sub-counties (largely rural) and Town Councils and Municipalities (mainly urban). The IVA observes that the 40% APA 3 target for District LGs was unachievable given the size in area coverage and rural nature in the DLGs. The minimal achievement in three DLGs was because of targeted Bank - ISG funding allocations towards climate change related activities in the category of Urban planning and services, specifically for preparation of the District PDP and the Detailed Plans. This alone without substantial support and funding from the Central Government, Local Government and development partners creates little impact. To achieve the set DLI targets in the APA tool requires a major change in approach. PST should assess whether entities are receiving adequate support and resource for physical planning.

(vi) Integration of strategies and priority actions to mitigate climate and disaster risks in PDPs

Systematic management of risks and impacts in the program is considered very critical. The tool tracked performance of the Entities in managing Environmental and climate disaster risks focusing on proper planning, effective management, monitoring and reporting on risks and impacts during the program implementation.

Across all nine (9) entities, the PDPs were designed to consider substantial environmental and socio-economic benefits or positive impacts. The core environmental and climate risk mitigation strategies integrated in the plans included the following:

- Strategies for improved waste management by instituting integrated solid waste management strategies guided by the NEMA Seven Rs (Rethink, Refuse, Reduce, Repurpose, Re-use, Recycle, Rot), material recovery through treatment, and disposal.
- Designated land for waste management infrastructure.
- Energy efficiency and increase in use of renewable energy and reduced greenhouse gas emissions.
- Strategies for improved public health through reduction of pollution (fugitive dust, noise, fume emissions, etc.) and waterborne diseases.
- Strategies for resilient infrastructure to improved air quality through improved mobility and associated reduction in exhaust emissions, separation of modes, and energy saving transport modes.
- Well managed environmental and natural assets and reduced heat waves.
- Strategies for reduced soil erosion through tailored interventions such as protecting fragile terrain/ topography, natural systems, and tree planting.
- Strategies for enhanced eco-tourism.
- Livable housing and recreation spaces.
- The protection and promotion of existing physical-cultural resources.
- Strategies to enhance climate resilience infrastructure through the introduction of appropriate adaptation and mitigation measures.

Further, assessment confirmed that all entities have prepared Environment and Climate Change action plans that are integrated with their five-year Development Plans 2025/26-2029/30 and approved PDPs to enable entities to achieve set targets. The desire is for action plans to aid to attract new green businesses, to create local green jobs, to make business in the GKMA more competitive, and to help communities thrive.

The performance measure key scoring reference materials required a PDP approved by Council/ Authority and proof of alignment with the higher-level plans, but specifically with the GKMA-EDS 2020-30. The case of Mukono DLG brings into focus the scoring challenge where the LG Council had not approved/ endorsed the PDP.

(vii) PPCs vetting infrastructure investments before implementation

Assessment of the measure was facilitated by interrogating individual Entity Investment plans, Procurement Plans, and Quarter 4 Performance report for FY 2024/25 to extract the infrastructure investments and outputs implemented during the FY 2024/25. The extracted lists of prioritized infrastructure provided a starting point regarding vetting investments presented to entity PPCs during the FY 2024/25 and checked against approved PDPs for each entity to confirm consistency.

Overall, PPCs in the six (6) entities (Wakiso DLG, Kira MLG, Nansana MLG, Makindye-Ssabagabo MLG, Entebbe MLG, and Mukono MLG) received submissions from the Planning Unit and/or Works Department on the prioritized infrastructure investments for vetting. Reviewed committee minutes for FY 2024/25 confirmed that the investments were considered. The minutes reviewed confirmed that the infrastructure investments were consistent and embedded in the approved PDPs which is indicative of compliance with the law.

There was non-compliance on the measure by KCCA given that the Directorate of Works did not present the investments to the Authority Physical Planning Committee for vetting before implementation as required by law. The PST should exercise oversight on this function at KCCA as the continued non-compliance poses a risk of implementing projects outside the approved City Authority PDP, Strategic Plan, and the GKMA-EDS.

Mukono and Mpigi DLGs had draft PDPs, yet the tool emphasized approval of the plans as one of the benchmarks to ensure consistency. There is a risk of the two entities engaging in infrastructure projects that contravene National law given the absence of approved PDPs.

(viii) Oversight function by the NPA Board on performance of PPCs

The assessment confirmed NPA's execution of regulatory oversight in all the nine (9) GKMA-UDP implementing entities. One of the performance areas supervised by NPA during FY 2024/25 was the performance of mandates of PPCs. The NPA provided evidence on submissions of performance and actions of PPCs during the FY 2024/25.

Annual compliance assessment by NPA on the GKMA entities' compliance with approved PDPs was determined through enhanced submissions by entities through a computer web tool (<https://ee.kobotoolbox.org/x/be/4KHA01>). **Table 20** below provides a summary of scoring by NPA for the nine (9) entities on their level of compliance to PDPs.

Table 20: Scoring by NPA for the nine (9) GKMA-UDP entities on their level of compliance to PDPs

Local Government category	Entity name	Compliance score attained	Planning compliance certificate issued by NPA
District LGs	Mpigi DLG	31.8%	The activity is a legal mandate under Section 6(i & j) of the Physical Planning Act 2010 (amended 2020) hence NPA is duty bound to monitor and enforce compliance. In a letter to MoKCC&MA dated 9 th April 2026 REF EXD.517.44, the Executive Director National Planning Authority stated that individual physical planning certificates of compliance reports had been issued to the entities.
	Mukono DLG	68.2%	
	Wakiso DLG	55.6%	
Municipal LGs	Mukono MLG	47.8%	
	Nansana MLG	37.5%	
	Kira MLG	47.2%	
	Makindye-Ssabagabo MLG	67.0%	
	Entebbe MLG	41.0%	
Authority	KCCA	58.7%	

The Mpigi DLG, Mukono MLG, Nansana MLG, Kira MLG and Entebbe MLG results were rated by NPA as unsatisfactory. Mpigi DLG had the lowest score partly explained by the absence of approved PDPs to guide development. The entity is yet to secure approval of the District PDP, possibly part of the reason for the low detailed planning coverage of 1.16%.

(ix) Named streets, numbered plots, surveyed and demarcated roads as planned in the previous FY

The assessment sought to track progress at the Authority, DLGs and MLGs on performance of benchmarked best practices in urban management; i.e., naming and signage installation on streets (benchmarked at 80% coverage); plots & building numbering (benchmarked at 80% coverage); and surveying and demarcating of roads (benchmarked at 40% coverage). Specific findings are elaborated in the sections below.

▪ Surveying and demarcating road reserves

Surveying and demarcating of road reserves was not performed in all entities except KCCA. Discussions with the officers in the physical planning department indicated significant challenges to road surveying and demarcation due to fragmented ownership, dual rights (registered owner vs. kibanja occupant), high compensation costs, and lack of updated land records.

▪ **Naming and signage installation on streets, and plot and building numbering**

Urban and local authorities are mandated to name roads and allocate house numbers to new dwellings and commercial properties. The IVA noted that in the past, entities had limited interventions on these statutory mandates. However, there is appreciation of heightened incentives being provided by the ISG program to ensure modern urban management practices within the GKMA entities. Records across all nine (9) GKMA-UDP implementing entities indicated financing through the ISG to strengthen capacity for effective execution of these mandates that ensure effective urban and local government service delivery. The nine (9) entities exhibited deliberate attempts on the function; however, performance is still below the benchmarked coverage of 80% in the urban settings. The benchmarked score of 80% for street numbering was only realized in KCCA, Makindye-Ssabagabo and Mukono MLG, and Wakiso DLG. The benchmarked score of 40% for plot numbering was only achieved in KCCA.

Discussions with the respective officers in the entity physical planning departments indicated the land tenure challenges within the GKMA area, dominantly the complex Mailo tenure, customary systems, and the dual nature of land ownership (mailo Vs Kibanja) are key impediments to the execution of such practices as plot/property numbering.

(x) Authority/ Local Government updated land inventory

All the nine (9) GKMA entities had carried out land use surveys that resulted into updated land use maps accompanied by tabulated distribution of land uses over time up-to 2025. Available information from the Authority/ LG's Physical Planners provided detailed tabulated and spatial Land Use drawings indicating the detailed categorization of all land uses in the entities' area of jurisdiction covering undeveloped land, built up area (residential, commercial, industrial, institutional), environmental, natural resources (water bodies, forests, wetlands), infrastructure, mixed use, and recreational, among others. Entities provided inventory/situation analysis reports that provided detailed account of the scope, data collection, and analysis methodology that resulted into existing situation analysis and inventory reports on land use.

The land use inventories in all entities were a vital basis for the preparation of the entity PDPs. The entities of KCCA and Mukono MLG have moved an extra mile through remote sensing and use of Geographical Information System (GIS); primarily using satellite imagery to put in place detailed land use inventories that are being used to update status of land use and facilitate development compliance as per land use indicated in the entity PDPs, and in guiding revenue enhancement strategies.

(xi) Authority/ LG inventories for roads and public facilities

Records at the GKMA Authority and LGs obtained from the Physical Planner provided varying formats and databases maintained on roads and public facilities. What appeared common across all entities is that the databases maintained captured an up-to date inventory for the hierarchy of roads in the entity's jurisdiction (National, District, urban, Community access) with details on type, name, condition and length.

Detailed assessment determined that critical departments (physical planning team and Works team) maintain and progressively update the database.

The IVA further confirmed that the works departments in all nine (9) GKMA entities maintain and annually update their Inventory and Condition Survey report for roads, bridges, building, equipment, and machinery of all infrastructure and facilities.

(xii) Functionality of Building Committees within GKMA-UDP implementing entities

Functionality of Building Committees was observed in seven (7) entities (KCCA; Mpigi and Wakiso DLGs; and Mukono, Kira, Makindye-Ssabagabo, Nansana MLGs) during FY 2024/25 and there was coordination with PPC on matters that required planning approval before consideration by the entity Building Committees.

The Building Committee in the seven GKMA entities prepared their Annual Work plans and budgets that guided their activities during the FY 2024/25 covering majorly costs for the following; Building control meetings, pre-approval and post-approval inspections, inspection and scouting activities to enforce compliance, and curbing illegal developments.

Review of availed minutes of the Building Committee meetings for FY 2024/25 in all the seven (7) entities confirmed performance throughout the year regarding scrutinizing and approval of building plans and issuance of building and occupation permits.

Performance of the committees was consolidated in the minutes of the committee meetings and submissions of quarterly reports in some entities, and annual progress reports in others or both, by the designated Secretaries of the entity Building Committees. Reports reviewed in all seven (7) entities confirmed their performance against annual work plans set for the FY 2024/25.

The assessment of Entebbe MLG confirmed non-performance of the Building Committee. The Building Committee met once, and the meeting agenda reviewed at the time of assessment did not cover mandated activities of the committee as provided in the Act. Assessment of compliance on this measure was not possible in Mukono DLG due to unavailability of relevant reference documents to inform the assessment. The IVA recommends interventions from the Program PST and the National Building Review Board to support and ensure functionality of the Building Committees in Entebbe MLG and Mukono DLG as provided for by Section 9 (c) of the Building Control Act 2013 (amended 2025) and regulations therein.

(xiii) Participation of citizens during planning and budgeting

The Local Government Act Cap 138 obliges the LG planning process to be participatory involving local administrative units, Civil Society Organisations, private sector organizations, and community members. A participatory process mainly involves appraisal, needs identification, planning, implementation, and evaluation. Participatory approaches help local government to identify a common agenda for development by a local community.

Participation of citizens in the decision-making processes related to development of entity plans and budgets at the two levels: Higher Local Government (HLG) level (District or Authority and Municipal), and Lower Local Government level (LLG) (Division, sub county or town council) during FY 2025/26 was confirmed across all GKMA entities. Review of reports and minutes of the processes undertaken by the entities provided proof of creation of 'spaces for dialogue' among a wide range of actors, during which development needs and priorities were discussed, agreed upon and submitted for consideration.

(xiv) Integrated planning

The FY 2025/26 marked the commencement of the Fourth National Development Plan 2025/26-2029/30. Key priorities identified were grouped under the key national sector priorities. Key reference documents to confirm integration during planning were defined in the tool as; Budget conference reports/Minutes, entity Annual Work Plans for FY 2025/26, and the Entity Fourth Five Year Development Plans 2025/26-2029/30. The IVA confirmed that investment priorities captured in the nine (9) entities' Annual Work Plans for FY 2025/26 and five-year Development Plans reflect consistency and integration of the priorities emanating from budget conferences held at the centre and those identified by the MDFs. All GKMA-UDP participating entities performed well on this measure.

For KCCA, the KCCA Vote 122 Ministerial Policy Statement for the FY 2025/26 confirmed that the Authority integrated the same priorities identified and were captured in the Authority's Annual Work Plan and Quarterly work plans for FY 2025/26.

(xv) Desk appraisal to confirm that all projects were derived from the approved five-year development plan

Across all GKMA-UDP implementing entities, desk appraisals conducted by the IVA confirmed that all projects prioritized in the Annual Work Plan and investment plans were embedded in individual entity 5-year rolled sub-national local development plans that were approved and owned by the respective Authority/ Council.

(xvi) Desk appraisal to confirm that all projects are eligible for expenditure under the MDG

The POM guides on the MDG as a finance support towards planning, designing, and construction and/or rehabilitation of urban resilient transport, drainage, and local economic development infrastructure i.e., support towards achievement of Result Area 2 (Improved Access to infrastructure and Services). The POM is therefore very specific on the three Pillars (Eligible Investment Menu) supported by the MDG as indicated below:

- *Pillar 1 (Mobility and Accessibility)* linked to government program 1.1 - Strategic Roads Program
- *Pillar 2 (Resilience and Environment)* linked to government programs 2.1 - Comprehensive Solid Waste Management (SWM) Program) and 2.2 - Lakes, Wetlands, Waterways Conservation Program.
- *Pillar 3 (Job Creation)* linked to government programs 3.1 – Microenterprise workspace program, 3.2 - Business engagement and youth entrepreneurship development program and 4.1 – Tourism development Program.

Reviewed sub-national annual work plans and performance contracts for FY 2025/26 across the nine (9) entities revealed that the investments prioritized fall within the eligible investment menu provided in the POM. Detailed extracts on the activities and amounts indicated in the budget and work plans are provided in the individual entity assessment reports.

(xvii) Field appraisal for technical feasibility

All the nine (9) GKMA-UDP entities carried out field inspections for technical feasibility study using the Project Field Appraisal Form (Part A and B) and undertook detailed designs. Forms reviewed by the IVA indicated the projects were technically feasible given:

- They were identified through a participatory process;
- Eligible under the investment menu in the POM;
- Investments were viable for implementation in terms of costs being within available resources;
- Proof of availability of land;
- Had no Resettlement Action Plan costs within the KCCA and LGs' available financing; and
- Had no or minimum displacements.

(xviii) Field appraisal for environmental and social acceptability of projects

All the nine (9) GKMA-UDP entities carried out field exercises on projects that had passed desk appraisal for environmental and social impacts identification using the Project Field Appraisal Form Part C - Environmental and Social Checklist. Forms reviewed by the IVA at each entity indicated that sub-projects were acceptable given:

- Inclusivity in terms of impact and use by different stakeholders (GKMA residents);
- Were considered beneficial to a substantial number of beneficiaries;
- Were of low risks in terms of environment risks mitigation measures costs; and
- Were risk free in terms of location being suitable, design, disaster risk averse (no danger of flooding, drought, fire, soil erosion) and included a plan for disaster risk management/ climate change impact assessment and integration of measures to make the projects resilient to climate change and disaster impact (following the Urban Resilience Guideline and Checklist).

(xix) Entity detailed designing for all investment projects for FY 2025/26

All GKMA entities except Mpigi DLG carried out detailed designing for their investment projects for FY 2025/26. In Mpigi DLG, some of the projects were still under design, while others had their designs still under update and customization to the existing location, at the time of assessment.

(xx) Project/ investment profiling, costing, and approval by TPC for FY 2025/26.

All GKMA entities developed project profiles for the FY 2025/26 following the acceptable format in the Local Government Development Planning Guidelines. TPCs were very instrumental in vetting and approval of the profiles. TPC minutes reviewed by the IVA reflected discussions on items presented, including project profiles, hence proof that projects prioritized informed the annual plans and budgets confirming their role of integrated planning.

(xxi) Human Resource Planning and Management Performance in GKMA Entities

▪ Authority/ LG staff performance appraisal

In Mpigi and Wakiso DLGs, and Nansana, Makindye-Ssabagabo, and Mukono MLGs, all Heads of Department were appraised within the set deadline of 30 July 2025 as stipulated in the MoPS Circular Standing Instructions. In Mukono DLG and Kira MLG, documentation provided at the time of assessment was not adequate to support performance appraisals having been conducted within the stipulated timelines. In Entebbe MLG and KCCA some of the Heads of Department were appraised outside the stipulated timeframes.

▪ Authority/LG timely implementation of administrative rewards and sanctions

All GKMA entities had functional rewards and sanctions committees, appointed by the respective entity Accounting Officers, and the committees were vibrant in determining level of performance of Authority/ LGs, and recommending appropriate rewards and sanctions. Committee meeting minutes and reports reviewed by the IVA, provided proof of performance of the committees during the FY 2024/25. On average, committees in all GKMA entities except Nansana MLG met quarterly to consider and implement administrative rewards and sanctions.

The Rewards and Sanction Framework requires entities to submit quarterly and annual Rewards and Sanction Committee reports and summary performance reports on actions taken against officers under rewards and disciplinary proceedings, to the MoPS. This was only realized in Kira MLG.

Entities faced challenges in implementation of administrative rewards and sanctions which include the following among others:

- They majorly handled sanctions for cases of indiscipline at individual public officer's level. The framework provides a wide categorization of sanctions at institutional level, departmental level, and public officers at individual level. Additionally, rewards were rarely handled.
- Underutilization of the Committees, leading to handling of staff disciplinary matters in an ad-hoc manner.
- Inadequate technical and legal capacity to interpret different laws and regulations in addition to a limited understanding of the roles and responsibilities of Committee members.
- Delays and procrastination in concluding disciplinary cases through submissions to the appointing authorities for appropriate decisions and conclusion.
- The tenure of Office for Committee Members is not stated in the Rewards and Sanction Framework hence the members are likely to become complacent due to their undefined term of office on the Committee.
- Disciplinary cases for prosecution in court take long to be concluded and yet the disciplinary process is silent on how to handle such cases.

— Lower Local Governments are not represented on the committees, yet most cases originate from Lower Local Governments.

▪ **Functionality of Consultative Committee (CC) on staff grievance redress**

Regarding compliance with Section 3 (1) and (2) of the Public Service Act Cap 93, all GKMA entities except KCCA complied with the law in constituting a substantive CC with full representation of all categories of members as specified in the Act. The KCCA CC lacked the required full representation from Labour unions.

The Act requires the CC to meet at least once in every three months. Assessment of functionality of CCs in this regard considered frequency of meetings and submission of reports to the higher authority as required. In Mpigi and Wakiso DLGs, Nansana and Entebbe MLGs and KCCA, there was noncompliance given the few times the CCs met. In KCCA and Entebbe MLG, the committee did not meet at all during the FY 2024/25.

In the non-compliant entities, the implication is that the Authority/ LGs did not provide avenues to hear about and offer reconciliation services on labour disputes for the Authority/ LG staff. The committees did not also involve their officers/ employees in policy issues that affect them.

▪ **Authority/ LGs budgeting for, and actual recruitment and deployment of staff**

Across all eight (8) GKMA-UDP entities (three DLGs and five MLGs) documentation was provided by the entities to the IVA indicating that the Accounting Officers in the GKMA entities consolidated and submitted their staffing requirements for FY 2026/27 to the MoPS by 30 September 2025, with a copy to the respective MDAs and MoFPED. Whereas the assessment tool required the IVA to obtain information from MoPS, at the time of this report, MoPS had not provided the information as requested by the IVA. Therefore, the entities were awarded a mark each as there was evidence of submission of the staffing requirements by the entity and receipt by MoPS.

The performance measure is not applicable for KCCA since the Authority is not required to submit staffing requirements to Ministry of Public Service but rather submit the Ministerial Policy Statement (MPS) to Parliament which includes the annual recruitment plan. The KCCA MPS for FY 2025/26 included the recruitment plan for the FY 2026/27.

▪ **Tracking and analysis of staff attendance as guided by MoPS CSI**

In accordance with the MoPS Circular Standing Instructions (CSIs) and the Public Service Standing Orders (2021), staff attendance tracking and analysis was carried out by the departments of Human resource in all the GKMA-UDP participating entities except Mpigi DLG. Entities analyzed attendance records and compiled quarterly staff attendance tracking reports that they submitted to their CAOs in the case of DLGs, to the TC in the case of MLGs and to the Executive Director in the case of KCCA.

▪ **Authority/ LGs' efficiency in management of access to staff and pension payrolls**

While entity Accounting Officers are responsible for payroll, they must adhere to guidelines from the MoPS that controls the window for adding new staff and retired staff to the respective payrolls, and requiring prior approval to ensure the wage bill is sufficient.

Regarding new staff access to staff payroll, the seven (7) GKMA entities of Wakiso, Mukono and Mpigi DLGs; and Nansana, Entebbe, and Mukono MLGs; and KCCA, complied within the benchmarked period of two (2) months. For Kira and Makindye-Ssabagabo MLGs, 100% of the staff recruited during FY 2024/25 did not access the salary payroll within a period of two (2) months after appointment.

Entities are expected to efficiently navigate the pensioners' access to pension payroll given the fact that officers are already on the part of the Authority/LGs' HCMS. However, the IVA identified performance challenges in the GKMA entities of Entebbe, Makindye-Ssabagabo, Kira, and Mukono MLGs, and KCCA, all emanating from delayed processes involving third party entities like MoPS regarding perfecting credentials of retirees before access. Cases identified involved administrative bottlenecks, incomplete documentation, and, particularly in public sectors, complex, multi-layered verification processes, among others.

Implementing decentralized, automated payroll systems and providing complete documentation, such as using online portals for direct submission, can help reduce these delays significantly.

B) Own Source Revenue mobilization and administration within GKMA-UDP Implementing Entities

GKMA-UDP entities' performance and compliance under Own Source Revenue mobilization and administration was an average score of 6.2 out of 10 points allocated for this performance measure. Specific details on performance of the entities against each of the Own Source Revenue mobilization and administration aspects are documented below.

(i) Comprehensive revenue database

All GKMA-UDP entities automated and re-engineered their systems to enhance local revenue management. The entities migrated to use of the elogRev system (a Ministry of Local Government system used by majority of the LGs) to assess, register, collect and report on revenue.

Extraction of the Entity revenue database from the elogRev system revealed that seven GKMA-UDP participating entities (KCCA; Wakiso and Mukono DLGs; and Nansana, Entebbe, Kira and Mukono MLGs) maintained a comprehensive revenue database including all key revenue sources as per the assessment guidelines. Individual entity assessment reports provide details on progress at maintaining comprehensive revenue databases.

Mpigi DLG did not maintain revenue databases, some sources e.g. for events and promotion fees, and loading and off-loading fees and the IRAS system did not reflect the revenue sources. Additionally, Makindye-Ssabagabo did not maintain and collect revenue from events and promotions.

(ii) Functional electronic revenue collection system in Authority/LGs

All GKMA-UDP entities migrated to use of the elogRev system, a Ministry of Local Government system to collect and report on revenue. In all GKMA entities, Payment Reference Numbers (PRNs) are generated in elogRev system for all registered taxpayers, whenever payments are due. The PRN (which expires after 21 days) is sent to the taxpayers via SMS. Taxpayers can pay using PRN through MTN mobile money or bank deposit made directly at the bank or through banking agents. Query of each entity revenue annual reports from the elogRev system for the FY 2024/25 confirmed that all GKMA entities collected their revenue through bank accounts.

(iii) Publicity of information on tax rates, collection procedure, and for tax appeal

GKMA-UDP participating entities used various methods to communicate tax rates, collection procedures, and procedures for tax appeal at the time of the assessment. Some of the methods used included the following:

- Public notices and gazetting draft and final valuation lists for property taxes posted in public areas, such as entity offices, to allow for objections
- Mass media mainly using local radio stations to create awareness, particularly during the introduction of new taxes or rates.
- Digital platforms through entity websites and digital tools to share information on property rates, and publicize tax rates, collection procedures and procedures for tax appeal.

Compliance was observed in the five (5) entities of Mpigi and Mukono DLGs; and Entebbe, Kira and Mukono MLGs.

(iv) Entity effectiveness on issuance of 100% demand notes

Across all the nine (9) GKMA-UDP entities, the measure of issuance of 100% demand notes was not achieved. KCCA and all LGs are moving towards digital systems to generate, issue, and manage demand notes and receipts. However, experiences in entities were diverse. Some entities did not issue demand notes to all tax defaulters. Instead, Payment Reference

Numbers (PRNs) were generated in eLogRev system for all registered taxpayers after assessment and determination of the amount of revenue expected from them. The PRNs which expire after 21 days) were sent to the taxpayers via SMS and a hard copy printed for walk-ins. For tax collection that is outsourced, contracted service providers received PRNs to distribute and follow up. Entities further printed reminders and closure notices, which were handed over to the service providers for distribution and follow-up.

(v) Authority/LGs Own Source Revenue Performance from FY 2023/24 to FY 2024/25

All the GKMA-UDP entities except Mpigi DLG indicated good performance with increase in local revenue collected between FYs 2023/24 and 2024/25, averaging above the maximum 5% increase benchmarked in the APA for FY 2024/25. **Table 21** below provides the entities' performance on this mandate.

Table 21: GKMA-UDP Entities' Own Source Revenue Performance (FY 2023/24 to FY 2024/25)

Name of entity	Performance Details			
	FY 2024/25 (UGX)	FY 2023/24 (UGX)	Increase (UGX)	%age increase
Mukono DLG	2,739,182,450	2,141,127,816	439,852,634	20.5%
Mpigi DLG	1,225,670,468	1,225,593,694	76,774	0.006%
Wakiso DLG	21,955,537,389	15,944,349,431	6,011,187,958	37.7%
Mukono MLG	6,624,251,511	5,489,532,779	1,110,045,969	20.7%
Kira MLG	12,191,432,031	8,962,939,657	3,228,492,374	36%
Nansana MLG	11,141,538,022	8,093,177,786	3,048,360,236	38%
Makindye - Ssabagabo MLG	10,960,707,136	6,740,471,777	4,220,235,359	63%
Entebbe MLG	4,746,867,245	3,645,898,800	1,100,968,445	30%
KCCA	174,413,452,990	160,727,605,474	13,685,847,516	8.51%

(vi) Efficiency in local revenue administration, allocation and transparency

Key performance areas of assessment regarding the GKMA entities' efficiency in local revenue administration and allocation covered performance of the Authority/LGs on remittance of the mandatory Lower Local Government (LLG) share of local revenues, and discipline on use of OSR on council activities as indicated below.

▪ **Remittance of the mandatory LLG share of local revenue**

Only four (4) GKMA-UDP entities remitted the mandatory LLG share of local revenues. The entities include Kira, Makindye-Ssabagabo and Mukono MLGs, and Wakiso DLG. These entities complied with the requirement to remit 100% to Town Councils and 65% to LLGs, as appropriate. The requirement was not executed in the Mpigi and Mukono DLG, and Entebbe and Nansana MLGs.

▪ **Compliance with the law on use of OSR on Council activities**

All the nine (9) GKMA-UDP entities ensured that not more than 20% of their Own Source Revenue was used on council activities as provided for the law, specifically section 8 of the Local Government Act, Cap 243.

(vii) Entity OSR collection against planned targets for FY 2024/25

The robust execution of budgeted OSR collection in LGs is critical for fostering financial autonomy, reducing reliance on central government transfers, and improving service delivery. In the context of APA 3, performance was benchmarked at +/-10% (90% - 110%) of the annual budget for FY 2024/25. Four (4) GKMA-UDP entities performed within the benchmarked target for APA 3. The entities include KCCA, and three (3) MLGs of Mukono, Nansana, and Kira. Performance of the other five (5) entities was either below or above the

budgeted targets for FY 2024/25, highlighting a gap in budget realization. **Table 22** below provides the OSR collected by the entities against planned revenue for FY 2024/25.

Table 22: GKMA-UDP entities' OSR collection against planned targets for FY 2024/25

Nature of LG	Name of entity	Budget for FY 2024/25 (UGX)	Actual OSR collected FY 2024/25 (UGX)	%age Budget performance (APA 3 target within +/-10% (90% - 110%))	
District LG	Mukono	3,350,000,000	2,739,182,450	81.8%	Below 90%
	Mpigi	1,896,354,358	1,225,670,468	65%	Below 90%
	Wakiso	19,346,560,954	21,955,537,389	113.5%	Above 110%
Municipal LGs	Mukono MLG	6,195,434,100	6,624,251,511	106.9%	Within +/- 10 % (90% - 110%)
	Kira MLG	13,309,393,000	12,191,432,031	91.6%	
	Nansana MLG	10,287,636,809	11,141,528,022	108%	
	Makindye - Ssabagabo MLG	8,335,520,000	10,960,707,136	131%	Above 110%
	Entebbe MLG	6,500,000,000	4,746,867,245	73%	Below 90%
Authority	KCCA	116,067,927,592	174,719,372,990*	150.5%	Above 110%

* The assessment procedure under DLI 3 (5c) did not require exclusion of one-off revenue sources and therefore the total revenue collected amounting to UGX 174,719,372,990 was considered for KCCA as shown in table 22 above. On the contrary, UGX 174,413,452,990 considered in table 21 above excluded one-off revenue sources (i.e. sale of property and assets – UGX 305,920,000) as required by the assessment tool under DLI 3 (4e). The other eight (8) implementing entities included in the tables 21 and 22 above did not indicate income from disposal of assets and therefore did not require the above adjustment to the revenue figures.

Whereas all GKMA-UDP entities except Mpigi DLG demonstrated increase in local revenue collected between FYs 2023/24 and 2024/25, the increment in OSR for Makindye Ssabagabo MLG, Wakiso DLG and KCCA resulted in collections beyond the 10% set budget realisation range. The three entities did not earn a score because the increments in revenue were outside the target range of +/-10% in the APA tool.

This anomaly sends a contradictory message to entities seeking to perform better. For these three entities that over-collected, the indicator scoring guide is bent on discouraging unrealistic low budgeting targets that are then easily exceeded. We note that the APA tool does not make a distinction between over-performance driven by deliberate under-budgeting versus genuine revenue mobilization success. Additionally, the IVA notes that the assessment procedure requires reviewing the original budget and budget execution reports for FY 2024/25 and not the revised budget.

We recommend that the PST and Bank review the OSR scoring framework to consider revised budgets (approved within the first 6 months) and prevent penalization of genuinely strong revenue performers.

The following challenges were identified as hampering budget execution in LGs regarding OSR collection:

- The challenges of maintaining comprehensive local revenue databases, e.g. the case of Mpigi DLG that did not maintain revenue databases for some revenue sources.
- Challenges in collection of key revenue sources, particularly property rates, ground rent, and other fees.
- Low taxpayer education on tax obligations and a poor attitude towards payment, often driven by a lack of visible service improvements.

- Limited enforcement capacity and low enforcement budgets for collecting local service taxes and a general resistance to tax payment by taxpayers.

C) Quality of entity procurement management regarding economy and efficiency

The APA was guided by the PPDA audit on the procurement and disposal activities of the nine (9) GKMA-UDP entities in accordance with Section 7(j) of the PPDA Act, 2003. The PPDA audit reports for all the nine (9) entities for the financial year 2024/25 were rated satisfactory with the exception Mpigi and Wakiso DLGs that obtained moderately satisfactory performance ratings. The average score for the nine (9) entities was 13.3/15 points with the highest score of 15 points registered by all entities apart from Mpigi and Wakiso DLGs that scored 7.5 points. Specific details on the issues pertinent to each LG are documented in the individual entity assessment reports.

D) Accounting and core financial management

GKMA entities' performance and compliance under accounting and core financial management was unsatisfactory with an average score of 5.9 out of 14 points allocated for this performance measure. Specific details on performance of the entities against each of the accounting and core financial management aspects are documented below.

(i) Entity compliance with submission of timely and complete monthly financial reports and statements

Only Entebbe MLG complied with the submission of timely and complete monthly financial reports and statements. All the other entities did not fulfil all the conditions on this performance measure. The entities' poor performance on this mandate indicates non-adherence to the Local Governments (Financial and Accounting) Regulations 2007, and Public Finance Management Act (PFMA) 2015 that guide on ensuring robust accounting and financial management systems to enhance service delivery, gain public trust, and avoid legal penalties.

(ii) Authority/ LGs' performance on maintenance of detailed and updated assets registers

The GKMA-UDP entities are required to maintain comprehensive, up-to-date, and detailed list of all physical and intangible assets owned or controlled by the entity, such as land, buildings, vehicles, machinery, and infrastructure. It is one of the critical tools for accountability, financial planning (particularly regarding maintenance and replacement), risk management, and ensuring service delivery as per asset module in IFMIS.

All the nine (9) GKMA entities did not maintain detailed and updated assets registers. The cross-cutting issues noted during the assessments at the entities included the following:

- Registers without asset acquisition dates included.
- Failure to match the official records in the register with physical assets maintained at the entities.
- Failure to engrave entity specific assets.
- Registers did not indicate the condition of each asset.
- Serial numbers used as unique identifiers on the physical assets that could not be traced to the asset registers.
- Sampled physical assets that could not be traced at respective entities on physical verification.

(iii) Entity use of Board of Survey Report to make management decisions (on procurements, maintenance and disposal of assets)

GKMA Entities prepared their Board of Survey reports for the FY 2024/25 and ensured submission to the Accountant General MoFPED. In all entities, the reports highlighted observations and recommendations for the entities to act and implement.

Only four (4) entities – Entebbe, Kira, Makindye-Ssabagabo, and Nansana MLGs indicated having used the Board of Survey reports of the FY 2024/25 to make assets management decisions including procurement of new assets, maintenance of existing assets and disposal of assets. Mpigi DLG indicated 50% compliance, while the other four (4) entities (KCCA, Mukono DLG, Mukono MLG, and Wakiso DLG) did not comply on this performance measure.

(iv) External audit control by the PS/ST and Auditor General

All the GKMA-UDP entities, except for Nansana MLG, submitted a 'Response'/statement that includes actions against all findings where the Internal Auditor General or Auditor General recommended the Accounting Officer to act (PFMA Act 2015; Local Governments Financial and Accounting Regulations 2007; The Local Governments Act, Cap 243). Nansana MLG was not included in the inventory/ schedule of sub-national submissions of "Actions to Address Internal Auditor General's or Auditor General's findings" provided by MoFPED at the time of assessment. As a result, the IVA could not establish timely submission by Nansana MLG of the Response'/statement that includes actions against all findings where the Internal Auditor General or Auditor General recommended the Accounting Officer to act.

E) Metropolitan governance

GKMA entities' performance and compliance under metropolitan governance was an average score of 15.9 out of 18 points allocated for this performance measure. Specific details on performance of the entities against each of the metropolitan governance aspects are documented below.

(i) Service delivery related issues considered by Entity Authority/ Council

Authority/Council minutes in the nine (9) GKMA entities provided the cardinal reference to assess performance of councils on their mandates. All the nine (9) entities had vibrant councils that provide oversight on the benchmarked functions and hence the average score of 3.22 points attained out of the benchmarked maximum score of 4 points.

Authority/LG Councils met throughout the FY 2024/25. Minutes of Council deliberations indicated the key issues discussed covering the critical areas benchmarked in the APA tool, among others. Councils made resolutions and recommendations for action. There was evidence that subsequent meetings reviewed progress on implementation of previous meeting resolutions and actions. The IVA through inspections and review of reports from the technical teams confirmed implementation of resolutions and priority actions recommended by Council.

(ii) Systems to respond to the feedback/ complaints provided by citizens and sharing information with citizens

All GKMA entities employed several channels through which program information was shared with the internal and external public. Such channels included entity notice boards, entity websites, social media platforms, electronic media (radio and Television talk shows), use of community skits, and public dialogues. All the nine (9) GKMA-UDP entities complied in the following areas:

- Had designated persons to coordinate response to feed-back (grievance /complaints) and had established a centralized Grievance Redress Committee (GRC), with relevant departmental heads/staff as relevant. GRCs comprised nine (9) members following guidelines documented in the POM.
- Had a specified system for recording, investigating, and responding to grievances. This included a committee to handle community and workers' grievances at the project site as specified in the POM, a centralized complaints log with clear information and reference for onward action, and public display of information at entity offices.
- Publicized the grievance redress mechanisms for FY 2024/25 which enabled aggrieved parties to know where to report and get redress. Grievances redress process charts

were displayed on the respective entity notice boards, including a tear drop banner found at Kira MLG.

- Publicized the list of projects for FY 2024/25 that have met the selection criteria for public information before they are approved.
- Published the list of Project Affected Persons (PAPs) for FY 2024/25.
- Published the procurement plan for FY 2024/25 and awarded contracts and amounts.
- Made information publicly available on the selected infrastructure projects implemented and their budget amounts for FY 2024/25.

All the GKMA entities published the performance assessment results and implications for the FY 2024/25 except for Kira MLG.

In all GKMA entities apart from KCCA discussions through municipal urban fora, barazas, and radio programmes were conducted with the public to provide feedback on status of activity implementation during the FY 2024/25.

(iii) Enhanced transparency, accountability and participation

Across all GKMA entities, the Metropolitan Development Forums (MDFs) were constituted following the MoLHUD Operational Manual for Urban Forums in Uganda. The membership of the MDF Executive was diverse, incorporating private sector associations such as chambers of commerce, investor associations and trader's associations, representatives of Non-Governmental Organisations, faith-based organizations, Community Based Organisations, council representatives, and service providers, among others.

Functionality on the APA benchmarked performance areas was verified through review of minutes for MDF quarterly meetings held during FY 2024/25. Review confirmed MDF oversight on the benchmarked performance areas, discussion of performance assessment reports, complaints handling reports, quarterly progress report, and MDF reports.

PST oversight is critical in Mukono and Wakiso DLGs, and Makindye-Ssabagabo MLG where some of the MDF functions were not executed. In the three (3) LGs, despite establishment of the MDFs, there was no evidence of discussion of assessment reports, MDF reports, and related key issues under assessment.

Additionally, in KCCA and Mukono MLG, there was no evidence of preparation of a biannual report on IGG findings on cases of alleged fraud and corruption and their status including administrative or other action taken/ being taken, during FY 2024/25.

F) Climate change planning, environmental and social safeguards performance strengthened

GKMA entities reflected enhanced performance and compliance under climate change planning, environmental and social safeguards with achievement of an average score of 14.7 out of 19 points allocated for this performance measure. Specific details on performance of the entities against each of the climate change planning, environmental and social safeguards performance aspects are documented below.

(i) Functionality of the District/ Urban Environment and Natural Resource Committee/ Public Health and Environment Committee

- Accounting officers in the nine (9) GKMA-UDP entities ensured fully constituted District/ Urban Environment and Natural Resource Committees (ENRCs) for the DLGs and MLGs, and a Public Health and Environment Committee for KCCA during the FY 2024/25. Key roles the committees performed included planning and budget execution for the sector, monitoring project sites, enforcing environmental guidelines, ensuring that contractors effectively consider environmental and social safeguards, mitigating environmental impacts, improving waste management, preserving wetlands, conducting site inspections, ensuring "greening" (tree planting) in areas with new road construction, and ensuring that projects comply with the Environmental and Social Systems Assessment.

- Committees in the five (5) GKMA-UDP entities of Makindye-Ssabagabo, Mukono and Nansana MLGs, and Mukono and Wakiso DLGs were vibrant and functional throughout the FY 2024/25 and met on a quarterly basis. Functionality was not effective in KCCA, Entebbe and Kira MLGs, and Mpigi DLG. In the four (4) entities, the committees did not comply with holding the mandatory four quarterly meetings.
- All the nine (9) GKMA-UDP entities prepared their Climate Change Action Plan (CCAP) hence ensuring a strategic framework to address climate change through mitigation, adaptation, and resilience. The plans facilitated mainstream mitigation, adaptation, and resilience actions into local development plans hence reducing risks and promoting green development. The CCAPs were approved by the respective entity ENRC/ Environment Committee before 30 June 2025. Minutes of the Committee meetings reviewed indicated the dates on which the committee received, considered, and approved of the CCAPs. Entebbe MLG complied on the measure despite the absence of a member of parliament on the committee.
- All the nine (9) GKMA-UDP entities carried out climate change and environmental planning assessments as part of situational analysis. This was carried out through climate change screening checklists for all projects that the IVA reviewed at each entity. The environment and climate change concerns/ interventions were subsequently integrated in entity plans, projects designs, and BOQs approved by the GKMA authority, urban or district councils.
- All the nine (9) GKMA-UDP entities prepared and had in place respective entity State of Environment reports. Respective entity minutes of the ENRC meetings held during FY 2024/25 confirmed discussion and approval of reports by the entity committees.
- All the GKMA-UDP entities involved the ENRC members in dissemination of information about environment and climate change for projects implemented during the FY 2024/25. Reports of sensitization meetings reflected attendance lists, names, and photographs of the committee members that participated in dissemination of information on environment and climate change.
- The five (5) GKMA-UDP entities of KCCA, Nansana, Kira, and Makindye-Ssabagabo MLGs, and Wakiso DLG, involved the ENRC in monitoring and enforcement activities to promote compliance to laws, bylaws, and ordinances. The entity quarterly monitoring reports reviewed by the IVA team included attendance lists reflecting names and photographs of the monitoring team, members of the committee inclusive.

Mukono and Mpigi DLGs, and Entebbe and Mukono MLGs did not provide adequate evidence indicating participation of the ENRC in monitoring and enforcement activities to promote compliance with laws, bylaws, and ordinances. Monitoring reports reviewed by the IVA were largely prepared as project progress reports or completion reports; and some of the reports reviewed had similar pictures but were dated differently, were not signed by the key officers, did not include attendance lists of the monitoring team, and lacked proof of involvement of the committee members in the monitoring activities.

(ii) Development of a climate change vulnerability assessment (CCVA) Framework

- All nine (9) GKMA-UDP entities prepared respective Climate Change Vulnerability Assessment (CCVA) frameworks that were approved by the entity ENRC. The respective entity CCVA frameworks provided a structured process that the entities used to identify, analyze, and address climate risks and hazards to sectors like infrastructure, health, water, and livelihoods.
- The entity CCVA frameworks integrated a disaster risk profile with indication of most vulnerable and at-risk locations (map). Respective entity ENRCs exercised their mandates and approved respective CCVA documents. Committee meeting minutes included a record and minute of approval of CCVA. All reports had been signed by the Executive Director/ CAO/ Town Clerk and respective Mayors/ Chairpersons.

- All the GKMA-UDP entities indicated progress attained at implementation of subsequent action points identified in the approved CCVA frameworks.
- (iii) Management of environmental, climate change and social management issues during planning and designing of investments for all projects implemented in the current FY**
- Six (6) GKMA-UDP entities (Mukono and Mpigi DLGs, and Kira, Makindye-Ssabagabo, Mukono and Nansana MLGs) carried out Environment and Social Assessments for all projects in FY 2024/25. Review of TPC deliberations included in minutes of meetings held during the FY 2024/25 provided evidence that TPCs reviewed and approved the projects using the Environmental and Social Screening Form, ensuring that the scope of environmental and social assessment was appropriate to the type and scale of the project. The screening exercise enabled entities to categorize the different projects according to their respective environmental assessment requirements; such as projects requiring Environmental and Social Impact Assessment (ESIA), projects requiring project brief, and projects whose impacts could be managed through preparation of an Environment and Social Management Plan (ESMP).
- The three (3) GKMA-UDP entities of KCCA, Wakiso DLG and Entebbe MLG did not carry out ESIA for some of the projects implemented during FY 2025/26.
- All GKMA-UDP entities had projects that required NEMA ESIA approval based on the outcome of the project screening conducted in the FY 2025/26. In the four (4) GKMA entities that complied fully (Mpigi and Mukono DLGs, and Mukono and Makindye – Ssabagabo MLGs) project briefs or an ESIA was carried out in accordance with Schedules 4 and 5 of the National Environment Act, No.5, 2019, respectively. For projects that required a full ESIA, duly certified and registered Environmental Practitioners were contracted to undertake the task. In line with the procedures governing the ESIA process, public information, and participation was ensured during the scoping period and/or in preparation for the required comprehensive assessment. Practitioners carried out consultations hence allowed for the identification of the main issues and determined the concerns of all parties to be addressed in the ESIA. The four (4) entities obtained NEMA ESIA certificates for all projects implemented during FY 2024/25.
- Exceptions were observed in the GKMA entities of KCCA, Wakiso DLG, and Entebbe, Kira and Nansana MLGs where NEMA ESIA certificate for some projects and other permits were not obtained.
- All GKMA-UDP entities except KCCA and Wakiso DLG considered environment, social and climate risks/ impacts in designs, BOQs, and procurement documents for FY2024/25. KCCA and Wakiso DLG did not provide comprehensive evidence of consideration of environment, social and climate risks/ impacts in designs, BOQs, and procurement documents for all projects implemented in FY2024/25.
 - Only four (4) GKMA-UDP entities (Mpigi DLG and Entebbe, Makindye-Ssabagabo, and Mukono MLGs) presented evidence of land acquisition (signed consent forms and land agreements) for all subproject investments to be implemented in the FY 2025/26. Additionally, the entities assessed the need for Right of Way acquisition as a pre-requisite to guide investment decision, and for ESIA to mitigate increased land prices, loss of time, and accidents. Furthermore, the entities engaged Project Affected Persons (PAPs) and consent from PAPs was attained as respective projects were ongoing.
- Wakiso and Mukono DLGs, Nansana and Kira MLGs, and KCCA did not provide evidence of land acquisition for all sub projects. The entities provided partial evidence of land acquisition for prioritized projects for FY 2025/26.
- (iv) Implementation, supervision and monitoring compliance to environment and social management procedures**

- Only three (3) GKMA-UDP entities (Mukono DLG and Mukono and Kira MLGs) conducted joint quarterly monitoring/ inspection for all projects implemented during FY 2024/25. The other six (6) GKMA entities did not provide sufficient evidence to confirm that they conducted joint quarterly monitoring/ inspections for all projects implemented during FY 2024/25. In some entities, inspection of projects was not carried out in all the quarters, and some entity reports combined several projects while others did not include all implemented projects.
- All the nine (9) GKMA-UDP entities enforced compliance to environment and social mitigation measures. With the contracting of the Environmental and Social (E&S) supervising consultant, the entities' personnel enhanced their technical capacities through joint activities and practical on-the-job training. Strict monitoring processes ensured active implementation of the commitments in the Contractors' Environmental and Social Management Plans (ESMPs) and conditions in various statutory permits/ approvals/ licenses to address Environment, Social, Health and Safety (ESHS) risks and impacts. Entities actively worked with the E&S supervising consultants to monitor the performance and progress of contractors, in line with the contract management plans, and provided timely reports to the Accounting Officer and the MoKCC&MA safeguards team on progress. E&S monitoring reports and non-conformance trackers were prepared as part of the monitoring and reporting process.

4.3 Strengthened coordinated, climate-resilient, and integrated metropolitan planning and investments – DLI 4

Enhanced performance under DLI 4 guarantees financial incentives for the GKMA entities to plan and deliver their investment plans in an integrated and coordinated manner within the context of the broader GKMA Integrated Urban Development Master Plan (GKMA-IUDMP). It incentivizes the GKMA entities to ensure disaster and climate resilient road designs and consider spatial accessibility of the road network and connectivity. Kira, Makindye-Ssabagabo, and Entebbe MLGs participated in multi-jurisdictional investments. The entities of Makindye-Ssabagabo, Entebbe, and Mukono MLGs had their projects underway and at early implementation hence not yet at a stage that generates scoreable outputs in the FY 2024/25. The results of the assessment indicated the following:

- Kira MLG participated in a multi-jurisdictional project in FY 2024/2025 using MDG funds under the GKMA–UDP, and reported physical progress generally aligned with the actual progress observed on site at the time of assessment. The entity scored 7.3% based on its implementation of one (1) multi-jurisdictional project.
- Makindye-Ssabagabo and Entebbe MLGs had signed contract agreements for multi-jurisdictional projects and by the end of the FY 2024/25, only advance payments had been effected. No works had been certified by 30 June 2025. The multi-jurisdictional investments had not yet reached the threshold for scoring in FY 2024/25.
- KCCA, Mpigi DLG, Mukono DLG, Wakiso DLG, Mukono MLG, and Nansana MLG did not participate in any multi-jurisdictional projects using MDG funds during the period of assessment. Mukono MLG was involved in a multi-jurisdictional project outside the MDG framework.
- Average performance score achieved by all the nine (9) entities was 0.81% against a target score of 15%.

Table 23 below provides a summary of the performance of the individual GKMA-UDP entities on strengthened coordinated, climate-resilient, and integrated metropolitan planning and investments.

Table 23: Summary performance of the GKMA-UDP entities on strengthened coordinated, climate-resilient, and integrated metropolitan planning and investments

Local Government category	Entity name	Total capital investment under the program in the FY (UGX '000')	Total value of all investments that was certified as complete during the previous FY (UGX '000')	Total value of implemented investments that are multi-jurisdictional under the Program in a FY (UGX '000')	Value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY (%age)	APA 3 target score
District LGs	Mpigi DLG	39,314,777	0	0	0	15%
	Mukono DLG	35,772,941	0	0	0	15%
	Wakiso DLG	27,418,073	0	0	0	15%
Municipal LGs	Mukono MLG	53,124,122	52,060,711	0	0	15%
	Nansana MLG	30,907,012		0	0	15%
	Kira MLG	45,451,049	5,840,954	425,556	7.3%	15%
	Makindye-Ssabagabo MLG	38,592,306	0	0	0	15%
	Entebbe MLG	40,858,302	0	0	0	15%
Authority	KCCA	60,593,163	0	0	0	15%
Total		372,031,745	57,901,665	425,556		
Average score					0.81%	15%

The consistent zero (0) scoring across all but one entity (Kira MLG) on DLI 4 is an indicator that the Program's infrastructure investment pipeline has not yet generated meaningful multi-jurisdictional outputs at APA 3 stage. This performance is expected to improve in FY 2025/26 (APA 4), though not significantly. Only three (3) entities (Kira MLG, Entebbe MLG, and Makindye Ssabagabo MLG) have embraced multi-jurisdictional projects. However, considering that during APA 3 these entities had just signed on these projects and were still in mobilisation and design update stages, no certifiable work had been undertaken. The other entities had not shown enthusiasm in implementing multi-jurisdictional projects; with Mpigi DLG insisting that they did not have the opportunity to participate in multi-jurisdictional projects and reported lack of a road and/or project that fitted the criteria.

4.4 Implementation of climate-resilient annual infrastructure investment plan – DLI 5

Enhanced performance under DLI 5 triggers the release of additional MDG funds over the program period to GKMA entities that ensure timely implementation of climate-resilient annual infrastructure investment plans. This DLI is designed to address challenges associated with delayed contract execution which often leads to delayed delivery of infrastructure. The assessment checked GKMA-UDP entities' performance regarding effectiveness in implementing plans and work programs for their climate resilient infrastructure, budgets, and processes to ensure that contractors deliver as per agreed timelines.

All GKMA-UDP entities had approved AWP in place for FY 2024/25. The AWP clearly outlined phased schedules and physical targets for key infrastructure projects. The IVA used the Supervision Consultant's reports to determine the physical implementation progress of projects against the approved annual project work program targets. In other cases, the figures submitted lacked credible and verifiable evidence, including S-curves and approved programmes of work. In addition, the IVA assessment team conducted inspections on a sample of projects in each GKMA-UDP entity. Further review included project signed contracts and bills of quantities.

The Fourth Quarter Budget Performance Report for FY 2024/25 provided all projects implemented by entities during the financial year. The assessment indicated that GKMA-UDP entities had a below-average implementation rate for work plan targets. The nine (9) entities scored an average of 40.2% under DLI 5, falling short of the 80% target. Despite their low performance, entities began MDG-funded projects with large annual budgets, but physical progress remained minimal as of June 30, 2025.

Additionally, across all GKMA-UDP entities, the projects that were completed at 100% during FY 2024/25 were mostly small and medium-scale investments outside the MDG funding. In contrast, the Authority/ LG's major multi-year flagship project under the MDG framework recorded low implementation against the FY 2024/2025 annual budget which contributed to the low weighted implementation rates achieved by the entities. While the large MDG budget provisions were expended, it was largely towards mobilization advance amounts i.e. for preliminaries and general items and less on permanent works.

The current project reporting framework does not sufficiently distinguish between: (a) AWP activities expected to achieve substantial or full physical completion within the financial year; and (b) Multi-year contract activities where the planned in-year milestone is limited to procurement completion, contract signing, or advance payment, with physical outputs scheduled for delivery in subsequent years.

In several cases, there was a mismatch between budget amounts disbursed and the planned physical progress. Delayed procurement processes reduced the effective implementation period within the FY2024/25, resulting in situation assumptions to ensure that annual targets are realistic, properly sequenced, and achievable within the reporting FY.

Engineers and technical officers require targeted training in project planning, scheduling, and sequencing of activities to strengthen the quality of Annual Work Plans. This will improve alignment between technical design, procurement timelines, and physical delivery expectations, thereby reducing inconsistencies between financial execution and physical progress reporting where only advance or mobilization payments could reasonably be effected before year-end. Nevertheless, physical progress remains a measure of actual deliverables achieved on the ground and therefore cannot be substituted by only financial commitments.

Table 24 below provides a summary of the performance of the GKMA-UDP entities on implementation of climate-resilient annual infrastructure investment plan.

Table 24: Summary of the performance of the GKMA-UDP entities on implementation of climate-resilient annual infrastructure investment plan

Local Government category	Entity name	Contract amount (UGX)	Annual budget for planned activities (UGX)	Weighted (annual budget/ planned contract amount multiplied by completion rates) - UGX	Implementation rate against annual budget/ planned completion (%age)	APA 3 target score
District LGs	Mpigi DLG	74,425,483,099	42,764,214,687	5,430,902,448	12.7%	80%
	Mukono DLG	38,039,452,335	36,336,911,709	2,266,511,709	6.2%	80%
	Wakiso DLG	119,906,767,876	39,534,613,762	11,776,541,067	29.8%	80%
Municipal LGs	Mukono MLG	93,759,133,257	56,125,384,407	49,654,835,383	88.5%	80%
	Nansana MLG	95,299,180,830	33,877,737,756	5,834,137,380	17.2%	80%
	Kira MLG	66,896,446,712	51,115,775,596	51,115,775,596	100%	80%
	Makindye-Ssabagabo MLG	74,643,831,432	45,967,828,240	5,987,136,133	13%	80%
	Entebbe MLG	100,192,640,456	23,662,403,589	10,020,713,176	42.3%	80%
Authority	KCCA	1,157,839,395,238	449,073,235,021	232,500,690,724	51.8%	80%
Average Score					40.2%	80%

The Entities managed to largely make contractual and financial commitment towards advance payments by end of FY 2024/25 with limited physical outputs. This systematically understates genuine performance. We noted two challenges; (1) the APA tool scoring criteria that does not distinguish between financial commitment towards non-physical contractual activities (such as advances, mobilization payments) and physical outputs; and (2) Entity annual work plan targets equally do not segregate the two.

4.5 Value for money performance – DLI 6

The FY 2024/25 value for money (VfM) audit of the infrastructure investments for the GKMA-UDP entities was undertaken by the Office of the Auditor General. The VfM audit focused on the following:

- Economy – Assessment of whether the investment/ service was provided at a competitive unit cost (maximum of 15 points).
- Efficiency – Assessment of the level of implementation of the works against the agreed contract approved work programs and outputs (maximum of 35 points).
- Effectiveness – Assessment of the usage and quality of the infrastructural works undertaken by the GKMA-UDP entities (maximum of 30 points).
- Environment – Assessment of the adequacy and fulfilment of implemented environmental, health, social and safety measures (maximum of 20 points).

The results of the assessment indicated an average performance score of 61.7% achieved by the nine (9) GKMA-UDP entities. This level of performance was lower than the assessment targeted score of 80%. **Table 25** below provides a summary of the performance of the GKMA-UDP entities on VfM.

Table 25: Summary performance of GKMA-UDP entities on value for money

Local Government category	Entity name	Economy score (15 Points)	Efficiency score (35 Points)	Effectiveness score (30 Points)	Environment score (20 Points)	Total value for money score considered by IVA	Total value for money score as per OAG report	APA 3 target score
District LGs	Mpigi DLG	11.57	18	16	10	55.6	52.82	80%
	Mukono DLG	12.53	23	9.75	10	58.2	62.86	80%
	Wakiso DLG	11.88	21.33	12.67	10	55.9	62.88	80%
Municipal LGs	Mukono MLG	11.03	23	15.08	11.25	60.4	60.37	80%
	Nansana MLG	11.03	29.5	26.5	10	77.03	76.36	80%
	Kira MLG	10.25	25.42	15	11.67	62.3	60.50	80%
	Makindye-Ssabagabo MLG	3.55	23.5	17	20	71.2	68.34	80%
	Entebbe MLG	11.1	23	12.5	12.5	62.2	65.77	80%
Authority	KCCA	9.93	17.58	16.5	8.75	52.8	53.20	80%
Average score						61.7%	62.57%	80%

The difference between the entity scores considered by the IVA and scores as per OAG report is attributed to the approach considered in scoring for objectives and sub-objectives for each of the sampled projects in an entity. For each entity, OAG considered a project-based approach where a percentage score was considered for each sampled project and average percentage score computed for all sampled projects in an entity. On the contrary, the IVA considered a sub-objective based approach where, for each sub-objective parameter assessed, the scores for the respective sampled projects were summed up and average score computed. This approach aided the analysis of the performance against the target score per sub-objective.

The performance of the entities below the APA 3 targeted score of 80% is largely attributed to the following cross cutting issues: Delayed completion of works, absence of effective internal controls for certification and payment of executed works, ineffective contract supervision and monitoring arrangements, failure to implement adequate quality measures, and absence of evidence of fulfilment of the required environmental protection, social protection and health measures.

4.6 Performance in operation and maintenance of infrastructure projects – DLI 7

The GKMA-UDP entities were assessed on execution of the budget for construction of investment projects and Operation and Maintenance (O&M) for major infrastructure projects and assets aligned to either of the three (3) core MDG pillars of connectivity and mobility, job creation, or urban resilience during the FY 2024/25 such as roads including solar street lighting and junction signaling, solid waste management and drainages, markets, taxi parks and workspaces, ecosystem restorations and green parks. The entities were also assessed on incorporation of environment and climate change sustainability in O&M.

The results of the assessment indicated that O&M planning, budget execution, and ensuring environment and climate change sustainability in O&M were performed by the entities thus fulfilling the GoU funding commitment under the Program. On average the GKMA-UDP entities scored 80.97% which was above the assessment target score of 80%. The score confirmed the entities' strengthened capacity to operate and maintain their assets to prolong their lifespan. **Table 26** below indicates the summary performance achieved by the GKMA-UDP entities in O&M of infrastructure projects.

Table 26: Summary performance of GKMA-UDP entities in O&M of infrastructure projects

Scoring Guide	Target score	District LGs			Municipal LGs					Authority
		Mpigi	Mukono	Wakiso	Mukono	Nansana	Kira	Makindye-Ssabagabo	Entebbe	KCCA
The implementing entity has executed the budget for construction of investment projects and O&M for major infrastructure projects (roads, markets and drainage) and assets during the previous FY (2024/25)										
a) If the implementing entity has prepared an annual infrastructure inventory and condition survey (including roads, drainage, job creation centers) as per condition survey inventory for FY 2024/25	15	15	15	15	15	15	15	15	15	15
b) If the implementing entity prepared an O&M plan which is consistent with O&M strategy for all investments requiring maintenance, including breakdown on projects, time-plan and sequencing - for FY 2024/25	15	15	15	15	15	15	15	15	15	15
c) If the implementing entity has budgeted in line with the work plan for the previous FY (2024/25)	10	10	10	10	10	10	10	10	10	10
d) If the implementing entitv has spent at	10	0	0	10	10	10	10	5	0	10

Scoring Guide	Target score	District LGs			Municipal LGs					Authority
		Mpigi	Mukono	Wakiso	Mukono	Nansana	Kira	Makindye-Ssabagabo	Entebbe	KCCA
least 80% of O&M budget received for infrastructure in the previous FY (2024/25)										
e) Percentage of the implementing entity maintenance budget or expenditure funded by own source revenues	10	0	0	0	20	20	20	20	10	20
The implementing entity has incorporated Environment and climate change sustainability in O&M										
a) If the implementing entity has carried out Environment and Social Audit (Annual Compliance Audit) for all major infrastructural projects completed in the previous FY – 2024/25	10	N/A	N/A	N/A	0	N/A	0	N/A	N/A	10
b) If the implementing entity has developed and implemented a corrective action plan as part of the Annual Compliance Audit	10	N/A	N/A	N/A	0	N/A	0	N/A	N/A	10
c) If the implementing entity has conducted an annual climate and disaster risk expenditure review (plans and budgets).	10	10	10	10	10	10	10	10	10	10
Total Score	100	62.5%	62.5%	75%	80%	100%	80%	93.8%	75%	100%

4.7 Capacity on climate change mitigation and adaptation – DLI 8

IVA performance assessment under DLI 8 tracked progress of GKMA-UDP entities in achieving the targeted value of investments that contribute to climate change mitigation and adaptation. All entities apart from Mukono MLG scored above the target score of 20% set for APA 3 (FY 2024/25), resulting in an overall performance average score of 44.1%. The eight (8) GKMA-UDP entities have strengthened their resolve at ensuring entity plans, budgets, infrastructure designs, BOQs, and implementation of prioritized infrastructure integrate and target enhanced climate change mitigation. Specific details on the performance of the entities under DLI 8 are indicated in **table 27** below.

Table 27: Performance of GKMA-UDP entities on climate change mitigation and adaptation

Local Government category	Entity name	Evaluation option applied (1, 2 or 3)	Total investment value – (UGX)	Value of total completed investments (completion as certified by Supervising Consultant & documented in IPCs) – UGX	Value of climate-relevant investment – (UGX)	Value of completed climate investments (completion as certified by Supervising Consultant and documented in IPCs) - UGX	Resultant score (Value of implemented climate change related investments as a %age of total implemented investments)	APA 3 target score	Comment
District LGs	Mpigi DLG	Option 1	533,297,344	533,297,344	533,297,344	533,297,344	41.8%	20%	Positive performance
		Option 2	71,002,891,791	-	20,771,709,299	-			
		Option 3	1,980,515,968	1,980,515,968	516,827,735	516,827,735			
		Total	73,516,705,103	2,513,813,312	21,821,834,378	1,050,125,079			
	Mukono DLG	Option 1	-	-	-	-	20.1%	20%	Positive performance
		Option 2	35,772,940,626	-	99,000,000	-			
		Option 3	2,266,511,709	2,224,756,973	447,911,894	447,911,894			
		Total	38,039,452,335	2,224,756,973	546,911,894	447,911,894			
	Wakiso DLG	Option 1	3,002,445,728	2,925,560,821	2,925,560,821	2,925,560,821	48.0%	20%	Positive performance
		Option 2	108,744,061,266	899,642,000	31,045,475,110	405,481,020			
		Option 3	6,808,363,648	6,808,363,648	1,772,292,544	1,772,292,544			
		Total	118,554,870,642	10,633,566,469	35,743,328,475	5,103,334,385			
Municipal LGs	Mukono MLG	Option 1	-	-	-	-	17.2%	20%	Negative performance
		Option 2	91,185,884,956	53,373,752,631	28,643,685,151	9,139,784,423			
		Option 3	2,573,248,301	2,573,248,301	484,079,253	484,079,253			
		Total	93,759,133,257	55,947,000,932	29,127,764,404	9,623,863,676			
	Nansana MLG	Option 1	495,833,640	495,833,640	495,833,640	495,833,640	60.5%	20%	Positive performance
		Option 2	90,951,215,247	2,483,500,000	43,297,964,561	776,604,000			

Local Government category	Entity name	Evaluation option applied (1, 2 or 3)	Total investment value – (UGX)	Value of total completed investments (completion as certified by Supervising Consultant & documented in IPCs) – UGX	Value of climate-relevant investment – (UGX)	Value of completed climate investments (completion as certified by Supervising Consultant and documented in IPCs) - UGX	Resultant score (Value of implemented climate change related investments as a %age of total implemented investments)	APA 3 target score	Comment
		Option 3	3,713,831,943	2,675,361,186	3,000,296,848	2,124,969,502			
		Total	95,160,880,830	5,654,694,826	46,794,095,049	3,421,033,933			
	Kira MLG	Option 1	-	-	-	-	22.3%	20%	Positive performance
		Option 2	60,722,816,768	15,242,157,134	23,867,525,758	3,128,168,598			
		Option 3	6,173,629,944	4,614,726,596	1,301,319,919	1,301,319,919			
		Total	66,896,446,712	19,856,883,730	25,168,845,677	4,429,488,517			
	Makindye-Ssabagabo MLG	Option 1	43,346,000	43,346,000	43,346,000	43,346,000	68.3%	20%	Positive performance
		Option 2	68,416,060,757	541,325,319	26,308,198,194	0			
		Option 3	6,184,424,675	4,872,108,304	4,745,093,884	3,685,498,059			
		Total	74,643,831,432	5,456,779,623	31,096,638,078	3,728,844,059			
	Entebbe MLG	Option 1	1,820,282,834	371,944,178	1,820,282,834	371,944,178	65.6%	20%	Positive performance
		Option 2	97,330,692,923	8,527,013,675	52,942,369,975	5,467,374,233			
		Option 3	1,041,664,699	853,810,778	668,930,653	557,493,330			
		Total	100,192,640,456	9,752,768,631	55,431,583,462	6,396,811,741			
Authority	KCCA	Option 1	14,168,229,087	10,275,621,324	13,583,859,544	9,893,352,798	52.8%	20%	Positive performance
		Option 2	1,122,401,501,798	207,316,572,863	471,852,255,102	106,216,424,451			
		Option 3	15,253,629,388	4,785,211,280	4,303,623,231	1,356,772,370			
		Total	1,151,823,360,273	222,377,405,467	489,739,737,877	117,466,549,619			
			Average Score				44.1%	20%	

5 Performance results on the assessment of MoKCC&MA

The assessment of MoKCC&MA for disbursement of funds for the FY 2025/26 considered the following minimum condition and performance measure under DLI 9:

1. Development of an AWP for the FY 2025/26: (i) as per format in the POM; (ii) that covers the relevant activities; and (iii) that has been approved by the PTC – *Minimum Condition*
2. Evidence of implementation of at least 80% of the AWP for FY 2024/25 – *Performance Measure*

The assessment results for MoKCC&MA are documented in the sections below.

5.1 Performance on the minimum condition for the Institutional Strengthening Grant

5.1.1 Development of an AWP for FY 2025/26

- MoKCC&MA developed an AWP for the FY 2025/26 in accordance with the format in the POM; specifically, annexes 5 and 6 which include the following fields: Functional area, annual costed outputs, quarterly outputs, and the annual budget.
- MoKCC&MA followed the POM guidelines in consideration of relevant activities (page 141) during the preparation of the AWP. All mandatory activities were included in the AWP, including other activities relevant to the program.

Table 28 below indicates the guidance provided in the POM and how it has been incorporated in the AWP.

Table 28: Relevant activities covered in the MoKCC&MA AWP for FY 2025/26

POM guidance	Activities identified in the AWP for FY 2025/26	
	Functional area	Outputs (annual and quarterly)
(a) AWP mandatory activities		
(i) Annual Performance Assessment (APA)	Program Monitoring and Evaluation	Ten (10) IVA annual performance reports produced and disseminated
(ii) Value for money audits	Program management (Financial Management)	GKMA-UDP audit and financial reports produced
(iii) Procurement audits	Program management (Procurement)	PPDA audit reports for 10 GKMA -UDP implementing entities produced
(iv) Supporting the functioning of the Program Technical Committee and IMC	Program Management (Program Technical Committee)	- Four (4) GKMA-UDP PTC meetings organized for performance review, annual work plans, IVA results approval - Four (4) GKMA-UDP PTC monitoring visits organized
(b) Essential activities to be prioritized		
(i) Activities to strengthen the functioning of MoKCC&MA and IMC	Program Monitoring and Evaluation	Four (4) quarterly Ministerial strategic monitoring, inspection and supervision exercises on GKMA-UDP roads, drainages, and markets conducted
(ii) Activities to train and provide support to sub-national entities	Regulations, statutory instruments, policies	Three (3) Inspectorate of Government proactive accountability and transparency reports produced for GKMA-UDP

POM guidance	Activities identified in the AWP for FY 2025/26	
	Functional area	Outputs (annual and quarterly)
	Local Economic Development	Nine (9) (Local Economic Development and Investment Committees, and 54 participants (planners, commercial officers and market masters) trained in business management, data management, and local enterprise prioritization
(iii) Policy and coordination	Program Monitoring and Evaluation	GKMA-UDP Budget Framework Paper and Ministerial Policy Statement produced
	Regulations, statutory instruments, policies	One (1) GKMA governance policy developed
(iv) Program monitoring	Program Monitoring and Evaluation	10 annual outputs with various quarterly activities
(v) Implementation of the Program Action Plan	Program studies, designs and engineering	Four (4) annual outputs with various quarterly activities
	Local Economic Development	Four (4) annual outputs with various quarterly activities
	Program Physical Planning interventions	Four (4) annual outputs with various quarterly activities
	Environment Management and Social Safeguards	Five (5) annual outputs with various quarterly activities
Other activities relevant to the Program planned for by MoKCC&MA and IMC	The AWP includes various activities relevant to the program under the following functional areas: - PST retooling; - Program Support Team (PST) - Capacity building for MoKCC&MA staff - e-Government Services - Regulations, statutory instruments, policies	

- The AWP and budget for FY 2025/26 was approved by PTC in a meeting held on 9 April 2025 under MIN.PTC 46/04/2025 (presentation and approval of the GKMA-UDP workplan for FY 2025/26). The total approved budget was UGX 26,391,570,250. A summary of the AWP and budget for FY 2025/26 is indicated in **table 29** below.

Table 29: Summary of the MoKCC&MA AWP and budget for FY 2025/26

Particulars	Approved AWP and budget amounts for FY 2025/26 (UGX)
Capacity building for MoKCC&MA staff	265,700,000
e-Government Services	1,009,600,000
Environment management and social safeguards	803,268,000
Local Economic Development	173,400,000
Program management (communication, financial management, procurement, M&E, Program Technical Committee)	5,589,151,000
Program physical planning interventions	777,500,000
Program studies, designs and engineering	5,400,960,000

Particulars	Approved AWP and budget amounts for FY 2025/26 (UGX)
Program Support Team (PST)	6,845,591,250
PST retooling	3,844,900,000
Regulations, Statutory instruments, policies	1,681,500,000
Total ISG to MoKCC&MA	<u>26,391,570,250</u>

5.2 Results on the performance measures for the Institutional Strengthening Grant

MoKCC&MA was assessed to establish implementation of at least 80% of the FY 2024/25 AWP. Review of the AWP, performance reports, transactions listing, and financial accountability documents for FY 2024/25 revealed the following:

- a) **Approval of FY 2024/25 AWP:** The MoKCC&MA AWP and budget for FY 2024/25 amounting to UGX 27,898,839,251 (excluding funds related to the nine GKMA-UDP implementing entities) was approved by PTC in a meeting held on 30 May 2024 under minute number MIN.PTC25/05/2024. **Table 30** below indicates a summary of the approved AWP and budget for FY 2024/25.

Table 30: Summary of the approved AWP and budget for FY 2024/25

Functional Area	Approved Budget (UGX)
Capacity building for MoKCC&MA staff	110,980,000
e-Government Services	845,000,000
Environment management and social safeguards	2,072,100,000
Local Economic Development	269,500,000
MoKCC&MA Operations and PST retooling	5,922,057,751
Physical planning interventions	186,780,000
Program management (communication, financial management, procurement, M&E, Program Technical Committee)	3,255,645,000
Program studies and designs	7,921,739,000
Program Support Team (PST)	6,315,037,500
Regulations, statutory instruments, policies	1,000,000,000
Total	<u>27,898,839,251</u>

- b) **Implementation of FY 2024/25 AWP:** A transactions listing was provided for expenditures worth UGX 24,622,536,791 incurred during the FY 2024/25. The expense items in the listing were associated to activities included in the approved FY 2024/25 AWP amounting to UGX 27,898,839,251. Out of the UGX 24,622,536,791 incurred on activities included in the FY 2024/25 AWP, the IVA was able to verify up to UGX 22,785,148,362 based on the information provided by the Ministry team at the time of assessment and during the corroboration period. The verifiable amount represents 81.7% of the value of the AWP implemented (UGX 22,785,148,362/ UGX 27,898,839,251). **Table 31** below indicates details on implementation of FY 2024/25 AWP.

Table 31: Details on implementation of MoKCC&MA FY 2024/25 AWP

Functional area	Transactions listing (UGX)	Approved AWP and budget (UGX)	Percentage implementation
Capacity building for MoKCC&MA Staff	184,969,560	110,980,000	166.7%
E-Government Services	447,493,038	845,000,000	53.0%
Environment Management and Social Safeguards	466,862,500	2,072,100,000	22.5%
Local Economic Development	259,635,000	269,500,000	96.3%
MoKCC&MA Operations and PST Retooling	5,131,823,961	5,922,057,751	86.7%
Physical Planning interventions	175,858,630	186,780,000	94.2%
Program management (Communication, financial management, procurement, M&E, Program Technical Committee)	3,880,535,103	3,255,645,000	119.2%
Program studies and designs	6,913,096,041	7,921,739,000	87.3%
Program Support Team	6,119,102,992	6,315,037,500	96.9%
Regulations, statutory instruments, policies	1,043,159,966	1,000,000,000	104.3%
Grand Total	24,622,536,791	27,898,839,251	
Breakdown of the transactions listing after verification			
Verified amount (UGX)	22,785,148,362		81.7%
Unverified amount (UGX)	1,837,388,429		6.6%

The unverified amounts comprise the following:

- 114 transactions totaling to UGX 1,813,947,207 for which, one or more of the following documents supporting the payment was not availed for review at the time of assessment and throughout the corroboration period: Payment vouchers, approved requisitions, Local Purchase Orders, invoices, receipts, delivery notes, goods received notes, activity attendance lists, contracts, activity reports/minutes, and payment acknowledgement forms, among others.
- Five (5) transactions totaling to UGX 23,441,222 for which relevant supporting documents listed above were not availed at the time of assessment and during the corroboration period.

Discussions with the MoKCC&MA team revealed a possibility of misplacement of financial records due to financial review activities that the Ministry team indicated were ongoing at the time of assessment.

Overall, there was an improvement in AWP implementation from 77.99% in APA 2 to 81.7% in APA 3. Discussions with the ministry team indicated that different planned activities were carried out during the two financials years (2023/24 and 2024/25) and there were no restrictions during preparation of the annual workplans except the rollover of activities that had not been accomplished during the previous FY.

The functional area of “Environment Management and Social Safeguards” had the least implementation rate in both APA 2 and APA 3. The Ministry team attributed this consistent under-performance over the years to planned activities experiencing procurement delays arising from challenges with the e-GP system, which resulted in incomplete deliverables and outstanding payment for the same by the end of the financial year. In addition, some activities such as environmental audits could not be commissioned until the related investment projects had progressed because environmental audits are only feasible after the completion of the investment project. Where delays in completing projects were experienced, the audits were affected too. The Ministry team indicated that the timing

difference issue is addressable by synchronizing the environmental audits schedule with completion of the relevant investment projects

For further actualization of the GKMA-UDP initiatives, MoKCC&MA should consider the following:

- For major procurements, MoKCC&MA should conduct annual market surveys by end of the third quarter to inform procurement planning before finalising the workplans. This will improve cost estimation and reduce likelihood and occurrence of significant activity-level variances during implementation.
- MoKCC&MA should strengthen implementation monitoring of spending levels against the approved activity budget estimates to ensure closer alignment between planned and actual results - AWP execution and control.
- Measures regarding timely accountability for advance payments made to staff responsible for implementation of program activities should be enforced to minimise delays in financial reporting and facilitate continuous effective monitoring of use of program funds. Transparency and accountability of use of program funds is critical.
- To enhance accountability, verification efficiency, and overall institutional performance, MoKCC&MA should strengthen its document management system by implementing the following:
 - Standardise filing procedures and ensure completeness and accuracy of all payment and accountability documents. These records should be systematically filed together (whether physically or electronically) so that relevant documentation supporting the implementation of respective activities are maintained on specific accountability files. Such documentation includes payment vouchers, approved requisitions, local purchase orders, invoices, payment receipts, delivery notes, goods received notes, activity attendance lists, contracts, activity reports, periodic monitoring reports, evidence of milestones accomplished, meeting minutes, and payment acknowledgement forms, among others, depending on the nature of the activity expenditure.
 - Introduce an Electronic Document Management System (EDMS) as a medium-term target, with specific document types that must be filed together per activity (not an open-ended list).
 - Strengthen internal pre-payment checks and conduct routine internal reviews to confirm that all supporting documents are filed before payments are closed
- MoKCC&MA should consider escalating Electronic Government Procurement (EGP) challenges to MoFPED, where system development is being monitored and technical support provided regularly. In addition, MoKCC&MA should apply for exemptions from mandatory EGP system use where system challenges persist to fast-track critical procurements.

6 GKMA-UDP entity earnings

The computation of the annual GKMA-UDP earnings under ISG and MDG was based on schedule 4 of the Financing Agreement.

- **ISG earnings:** The POM provides for the ISG allocation for entities that qualify in respect to the minimum conditions (DLI 1 for the nine GKMA-UDP implementing entities and DLI 9 for MoKCC&MA). Schedule 4 of the Financing Agreement stipulates the methodology of ISG earnings, and the amount for the qualifying entities that meet the minimum conditions, for the GKMA-UDP.
- **MDG earnings:** The POM provides the allocation criteria for the MDG. Schedule 4 of the Financing Agreement stipulates the methodology of the MDG earnings for the entities for the GKMA-UDP. The MDG earnings in SDR computed for the GKMA-UDP entities was based on the assessed compliance with the minimum conditions under DLI 2 and performance scores achieved under for DLIs 3 to 8 for the FY 2024/25 performance assessment.

The ISG and MDG disbursement amounts in SDR for FY 2025/2026 in accordance with Schedule 4 of the Financing Agreement are indicated in **Table 32** below.

Table 32: Summary of ISG and MDG Earnings for FY 2025/26

	Parameter	DLI 1 (SDR)	Sum (DLI 2-8) (SDR)	DLI 9 (SDR)	Total (SDR)
	Allocated amount as per Financing Agreement (A)	5,425,000.00	117,216,000.00	2,912,000.00	125,553,000.00
No.	Entity	DLI 1 (SDR)	Sum (DLI 2-8) (SDR)	DLI 9 (SDR)	Total (SDR)
1	KCCA	602,777.78	18,961,156.00	-	19,563,933.78
2	Mpigi District	602,777.78	6,464,853.61	-	7,067,631.38
3	Mukono District	602,777.78	6,618,196.14	-	7,220,973.91
4	Wakiso District	602,777.78	17,204,584.58	-	17,807,362.36
5	Entebbe MLG	602,777.78	5,344,196.42	-	5,946,974.20
6	Mukono MLG	602,777.78	4,765,771.30	-	5,368,549.08
7	Makindye-Ssabagabo MLG	602,777.78	8,750,629.28	-	9,353,407.06
8	Nansana MLG	602,777.78	9,600,533.82	-	10,203,311.59
9	Kira MLG	602,777.78	9,080,361.30	-	9,683,139.08
10	MoKCC&MA	-	-	2,912,000.00	2,912,000.00
Total Earned Allocation (B)		5,425,000.00	86,790,282.45	2,912,000.00	95,127,282.45
Variance (C)		-	30,425,717.55	-	30,425,717.55

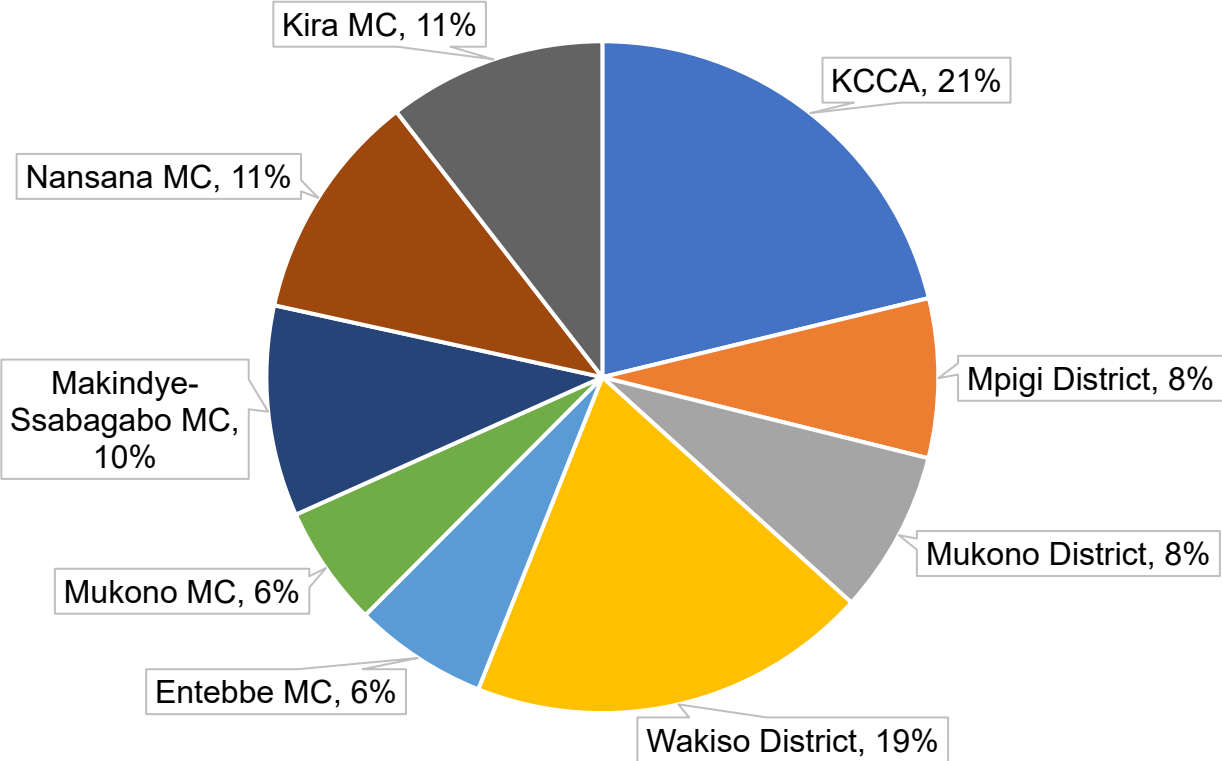
The detailed GKMA UDP entity earnings for FY 2025/26 based in the FY 2024/25 assessment are provided in **Table 33** below.

Table 33: Detailed GKMA UDP entity earnings for FY 2025/26

No.	Entity	DLI 1	DLI 2	DLI 3	DLI 4	DLI 5	DLI 6	DLI 7	DLI 8	Sum (DLI 2-8)	DLI 9	Total
1	KCCA	602,777.78	2,179,507.91	2,126,429.00	-	3,487,041.51	2,505,310.18	3,429,444.85	5,233,422.56	18,961,156.00	-	19,563,933.78
2	Mpigi District	602,777.78	952,566.19	862,254.15	-	570,871.46	1,158,763.01	1,034,457.00	1,885,941.80	6,464,853.61	-	7,067,631.38
3	Mukono District	602,777.78	1,119,042.72	1,106,499.72	-	456,223.66	1,406,703.24	1,201,282.38	1,328,444.41	6,618,196.14	-	7,220,973.91
4	Wakiso District	602,777.78	2,283,403.81	2,124,811.09	-	2,224,853.16	2,759,737.33	2,777,397.75	5,034,381.44	17,204,584.58	-	17,807,362.36
5	Entebbe MLG	602,777.78	620,321.44	673,642.50	-	794,438.68	816,517.17	777,517.04	1,661,759.58	5,344,196.42	-	5,946,974.20
6	Mukono MLG	602,777.78	581,800.15	644,097.05	-	1,244,769.33	751,551.50	758,506.86	785,046.41	4,765,771.30	-	5,368,549.08
7	Makindye-Ssabagabo MLG	602,777.78	1,029,164.56	1,095,585.10	-	609,463.38	1,514,001.65	1,506,068.26	2,996,346.33	8,750,629.28	-	9,353,407.06
8	Nansana MLG	602,777.78	1,131,383.16	1,168,809.73	-	771,207.30	1,782,131.43	1,748,931.21	2,998,070.98	9,600,533.82	-	10,203,311.59
9	Kira MLG	602,777.78	952,810.05	1,047,871.65	782,343.70	2,553,881.51	1,262,473.23	1,234,394.65	1,246,586.50	9,080,361.30	-	9,683,139.08
10	MoKCC&MA	-	-	-	-	-	-	-	-	-	2,912,000.00	2,912,000.00
Total Earned Allocation (SDR)		5,425,000.00	10,850,000.00	10,850,000.00	782,343.70	12,712,750.00	13,957,188.75	14,468,000.00	23,170,000.00	86,790,282.45	2,912,000.00	95,127,282.45

Note: To maintain scalable earnings within the annual allocation available, the results for the overachieved DLIs specifically; DLI3, DLI 7, DLI 8 and DLI 9, have been capped at the respective APA3 annual target scores of 70%, 80%, 20% and 80% and corresponding annual allocated amounts to avoid early distortion of future earnings.

Figure 5: Percentage allocation per GKMA-UDP Entity for FY 2025/26 based on the FY 2024/25 assessment



7 Key recommendations

7.1 Metropolitan physical planning and management

- (a) The MoKCC&MA should address the conflicting legal citations in the tool regarding Performance Measure A -1 a (ii) on timely consideration of investment applications. The IVA encountered sustained objections from GKMA-UDP participating entities on the timeline (30 days) benchmarked to verify performance under this Performance Measure. The 30 days' timeline used on the measure is stipulated in the Principal Act (PPA 2010, amended) under Section 40 (2) to ensure timely notification of the applicants on the decision of the PPC after consideration of the application. Despite the entities' compliance within the 30-day benchmarked measure, there is overwhelming concern from the entities given the other provisions under Section 17(3) of the Act that requires PPC to meet at least once every three (3) months. Participating entities argue that LGs do not have the necessary resources to ensure monthly PPC meetings. There is need to quote the Law accurately but at the same time enhance timely service delivery under this planning function.
- (b) Unattainable indicators included in the performance assessment tool that cut across all entities should be reviewed. Specifically, on Performance Measure (A) 1 (f) for surveying and pegging/ demarcation of roads, all GKMA-UDP entities face the challenge pertaining to land tenure regime. Performance on the measure requires interventions including payment of compensations to both the registered and at times the Bonafide occupants or both, for survey and demarcation of road reserves to be done at the entities. The GKMA entities indicated lack of resources to undertake such interventions.
- (c) Retooling is very critical in technical departments (physical planning, surveying, environmental management, engineering) that are supposed to support planning, design and implementation of the GKMA-UDP, and ensure compliance to approved PDPs. The Accounting Officers at the GKMA-UDP entities should procure specialized office hardware tools (computers, printers, scanners, network infrastructure, etc.); department/ sector specialized software and information management; and access systems to facilitate integrated planning, budgeting, plan implementation, and reporting processes, for better analytical basis for decision making and integrated plans. This is one of the eligible activities on which program LGs can utilize their ISG funds.
- (d) The MoKCC&MA should guide the GKMA-UDP entities on a uniform format and instrumentation for use across board in carrying out and reporting on the land use inventory and road inventory to eliminate wide disparities across entities. Given that the program is in the third year of implementation, participating entities need support and capacity building on this matter.
- (e) Local Government entities are transitioning from the Output-Based Budgeting to a Results Based Performance Management System i.e. the Balanced Score Card (BSC), which was required for implementation across government effective 1 July 2024. GKMA-UDP entities should engage the MoPS to roll out and train the Municipal staff on the use of the new performance management guidelines and implementation of the BSC.
- (f) MoKCC&MA and the PST should ensure that Mpigi and Mukono DLGs exhaust processes towards having their Draft Physical Development Plans approved by the NPAB to safeguard the legality of the enhanced MDG infrastructure and services being developed.
- (g) Translation of approved PDPs is a critical requirement to ensure orderly development and contribute to sustainable urban and economic development. Detailed planning should be prioritized under ISG budgeting to provide the much desired and elaborate spatial framework for infrastructure, social, economic, cultural, and environmental development initiatives needed to guarantee a robust, competitive, and integrated GKMA.

- (h) MoKCC&MA and the PST should bring on board the key institutions/ MDAs that GKMA-UDP entities work with to ensure harmonized actions and speedy management of processes that cause delays in the delivery of the PforR program. Implementation modalities requiring input from MDAs like MoFPED, MoPS, NPA, and MoLHUD, among others should be made official with the MDAs to avert poor performance by entities.

7.2 Human resource management

- (a) The MoKCC&MA, MoPS and the State House Anti-Corruption Unit, Economic Fraud, and Anti-corruption should resolve the stalemate regarding the operations of the suspended Mukono District Service Commission that is impacting on the implementation of human resource management systems in Mukono DLG and MLG. Key among the challenges being faced by the two LGs is ensuring proper staffing and recruitment of the GKMA-UDP core team to oversee the planning, design and management of the program at Mukono. There is need to fast-track the filling of vacant positions, including the core staff required on the GKMA-UDP given the limitations on secondment as stipulated under the Standing Orders provision (Section A-M, 21).
- (b) GKMA-UDP entities need to cooperate on matters concerning human resource management as provided under the law. Mukono MLD and DLG should utilize the neighboring District Service Commission to fill gaps on their staffing structures. As for KCCA, there is need to officially re-advertise the vacant positions or seek intervention from MoPS and/or relevant ministries for competent staff secondment to serve in the vacant posts.
- (c) MoPS should support the roll-out and training on use of the new Results Based Performance Management System, i.e. the BSC in the GKMA-UDP entities.
- (d) MoPS should train and build capacity in all GKMA-UDP entities on the implementation of the Rewards and Sanction Framework (The Uganda Public Service Rewards and Sanctions Framework, June 2019) aimed at establishing an efficient performance management regime and promoting accountability. This will harmonize practices across all entities.
- (e) MoPS should train and build capacity in all GKMA-UDP entities on the functionality of Consultative Committee on staff grievance redress as guided by the Public Service (Negotiating, Consultative, and Disputes Settlement Machinery) Act, Cap 93, to harmonize practices across all entities.

7.3 Revenue mobilization

- (a) Comprehensive revenue databases should be regularly maintained for all the revenue sources.
- (b) All GKMA-UDP entities should ensure that the mandatory share of local revenues is observed and complied with to enhance local revenue administration, allocation, and transparency.
- (c) Best practices require that demand notes are issued to defaulting taxpayers before other actions like lockout are taken. The performance measure on 100% issuance of demand notes has been a challenge across all participating entities. MoKCC&MA should review the intended purpose of this performance measure given that all GKMA-UDP entities have not achieved the requirements.
- (d) For DLI 3 B no. 5c (Assessing if the OSR collected by an entity against planned for the previous FY 2024/25 (budget realization) is within +/- 10 % (90% - 110%)), the MoKCC&MA should amend the assessment procedure to consider revised budgets (approved within the first 6 months) as opposed to considering the original budgets. In addition, to avoid creating an impression of poor performance where an entity collects more revenue, MoKCC&MA should consider revising the scoring methodology as follows:

For +/-10%, score 2.

For >10% but <20%, score 1, or else score 0.

7.4 Accounting and core financial management

- (a) Complete monthly financial statements comprising the trial balance, monthly income and expenditure statements with budget comparison, balance sheet, and bank reconciliation statements should be prepared by the 15th day of the following month and submitted to the respective entity Chairpersons/ Mayors for endorsement.
- (b) All the required fields in IFMS for all fixed asset categories should be completed. In addition, the IFMS generated tag numbers should be engraved on the fixed assets maintained at the respective entity premises. Furthermore, entities should engage the MoFPED to include a provision in the fixed asset register for the serial numbers engraved on the physical assets.
- (c) The recommendations from the Board of survey report should be implemented and actions monitored by the respective officers at the entities.

7.5 Procurement

PPDA and MoKCC&MA should provide strict oversight over the procurement activities of all GKMA-UDP entities and ensure compliance with the existing fiduciary framework in the country (PPDA Act 2003 amended and accompanying regulations), to ensure economy and efficiency by the entities in planning and procurement processes. The following areas emphasized in some of the entity PPDA audit reports should be considered:

- Implement the procurement audit recommendations as per section 10 of the PPDA Act Cap 205.
- Disposal of obsolete assets in compliance with Regulation 24, Regulation 2 and Regulation 3 of the PPDA (Disposal of Public Assets) Regulations, 2023.
- Ensure transparency, economy, and efficiency in procurement processes by awarding contracts to bidders who meet the criteria in compliance with Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023.
- Maintenance of procurement and contract management records in compliance with Section 44(1) of the PPDA Act, Cap 205.
- Implement the procurement plan in compliance with Section 60 (7) of the PPDA Act Cap 205 to ensure service delivery to the intended beneficiaries.

7.6 Environment and social management

- (a) GKMA-UDP entities should ensure consistent monthly monitoring for all projects throughout their contract periods. The monitoring reports should include completed checklists and relevant pictures, and documented updates on recommendations made prior to implementation of the projects. Additionally, the recommendations should be detailed to include other mitigations other than planting of trees and grass.
- (b) Monitoring reports should have a standard format and should include the following: Date of monitoring, evidence pictures, observations made, and recommendations. Monitoring of implemented projects should be conducted on a regular basis. Participation of the respective Public Health and Environment Committee and safeguards teams should be clearly spelt out in the report.
- (c) Dissemination of environmental and climate change information should involve active participation of the respective entity Public Health and Environment Committees. Dissemination reports should be documented timely after a dissemination exercise is undertaken. The reports should include a description of the monitoring activity, its objectives, subject of the activity, issues that arose during the activity, how they were

handled, and future recommendations. A record of activities should also be maintained and regularly updated.

- (d) The Public Health and Environment Committee meeting minutes should be well recorded, signed, and endorsed by the respective officers.
- (e) The Senior Environment Officers at the entities should enhance the frequency of documenting dissemination reports to complement the planned activities as per the contracted advertising agent. Once a dissemination exercise is undertaken, the responsible personnel should document the activity, its objectives, subject of the activity, issues that arose during the activity, how the issues were handled, and future recommendations. A record of activities should be maintained monthly.

7.7 Coordinated, climate-resilient, and integrated metropolitan planning and investments

- (a) The GKMA-UDP entity Engineers should proactively identify and develop multi-jurisdictional projects within the MDG framework, particularly for road and drainage infrastructure that spans neighboring jurisdictions. Adopting a targeted approach will improve the entities' performance outcomes, strengthen regional integration, and enhance the efficiency of service delivery across the entities. Specific areas of consideration for improvement of performance under multi-jurisdictional projects include:
 - Enhance collaboration with neighboring GKMA-UDP implementing entities through formalized agreements and coordinated technical planning sessions to support joint project identification, co-financing, and coordinated implementation.
 - Incorporate multi-jurisdictional projects into official planning frameworks, including the District Development Plan and annual work plans, with clearly assigned budget allocations.
 - Leverage national and development-partner financing that prioritizes inter-district collaborative investments.
 - Prepare and execute a time-bound action plan to launch at least one multi-jurisdictional project that meets POM eligibility requirements.
 - Provide targeted training for technical and planning personnel on POM requirements, and on the effective design, planning, and execution of multi-jurisdictional projects.
 - Implement ongoing capacity-building initiatives to continually strengthen staff competencies in multi-jurisdictional project management, climate-resilient design, and compliance monitoring.
 - Establish consistent monitoring and reporting systems to track progress, ensure accountability, and maintain compliance over time.
- (b) For GKMA-UDP entities that participated in multi-jurisdiction planning and collaboration, there is need to improve on the following:
 - Documentation of multi-jurisdictional investment.
 - Address the absence of disaggregated multi-jurisdictional data in BOQs and completion certificates.
 - BOQ templates should include mandatory fields for jurisdiction-specific quantities, costs, and responsibilities.
 - Develop or adopt a GIS-based project mapping tool to visually identify and document cross-boundary project sections during planning and implementation.
 - Inclusion of standardized multi-jurisdictional summary sheets in all project reports submitted to NPA and MoFPED.

7.8 Strengthen implementation of climate-resilient annual infrastructure investment plan

- (a) When preparing future AWP, entities should clearly annotate any activity where physical progress is expected to be zero (0) or minimal in-year (because only advances will be paid). The PST should work with entities to ensure AWP targets are calibrated to realistic FY delivery; particularly distinguishing between the commencement of contracts and the delivery of physical outputs before APA 4. Historical implementation performance, including procurement lead times, approval processes, and contract execution periods, should inform planning. The design of APA 4 indicators should therefore commence with the objective of closing gaps identified in APA 3 across all DLIs. This should not be limited to the assessment phase alone but should be embedded throughout the entire GKMA-UDP project implementation cycle, from inception to completion.
- (b) To further strengthen implementation of climate-resilient annual infrastructure investment plan the respective entity Municipal Engineers should consider the following measures to enhance overall project performance, optimize fund utilization, and strengthen accountability for high-value investments:
 - Prioritize the timely execution and accelerated implementation of large GKMA–MDG supported projects, as delays significantly affect overall performance. Plan and mobilize resources effectively for critical large-budget projects to ensure timely implementation.
 - Strengthening contract management, supervision, and risk management for major projects will improve physical progress and enhance completion rates. Closely track projects with substantial budgets to prevent delays from significantly impacting overall performance.
 - Improve coordination with funding agencies: Work closely with MoKCC&MA and other donors to ensure projects adhere to implementation schedules and meet annual work plan targets.
- (c) There is need for entities to institutionalize the methodology used in the APA to routinely track and report the value and percentage of climate-related investments. This will provide better data for decision-making and demonstrate the entity's commitment to climate resilience in future reporting periods.
- (d) GKMA-UDP entity Accounting Officers should enforce adoption of an Electronic Document and Records Management System to strengthen records management, audit trails, and timely access to planning and implementation documentation. The adoption of an integrated Digital Project Management System is critical to facilitate real-time tracking of project progress, financial performance, procurement milestones, compliance safeguards, and risk management across the entire project lifecycle. It would also support consolidated portfolio reporting, early warning flags for delays and cost overruns, and data-driven decision-making at both technical and top management levels.
- (e) To improve the entities' capacity to manage large infrastructure projects, the entities should invest in targeted staff training in project planning, scheduling, and sequencing of activities to strengthen the quality of Annual Work Plans. Training is also required in contract management, M&E, financial management, risk mitigation, quality assurance, project time management, and review of consultants' and contractors' reports. Strengthening these skills will enhance accountability, ensure technical compliance, and accelerate progress towards the timely delivery of infrastructure projects.
- (f) There is need to standardize and strengthen the quality of the Supervising Consultants' reports to ensure they consistently provide the level of detail required for APA 4 reporting. In particular, reporting should include disaggregation across the financial year and relevant climate parameters, in addition to stating target outputs or cumulative

progress. Moving forward, rather than relying solely on static target-based reporting, there is need to adopt an S-curve approach to project progress tracking, complemented by additional performance indicators such as the Schedule Performance Index (SPI). This would provide a more realistic reflection of implementation dynamics, especially in early project phases where physical progress tends to lag behind planned expenditure. Key parameters to be used in measuring project progress should include, among others: percentage physical completion against planned milestones, schedule variance, cost variance, Schedule Performance Index (SPI), earned value against planned value, procurement lead time performance, contract execution progress, and time-based disaggregation of activities across the financial year.

7.9 Operation and maintenance of infrastructure projects

To further enhance O&M performance, the Municipal Engineers at the respective entities should continue strengthening O&M budget absorption and increase own-source revenue contributions to maintenance. Regular monitoring of O&M expenditures is essential to ensure the sustainability and longevity of completed infrastructure investments. Recommended actions to address specific risks identified under O&M include:

- (a) Prioritize O&M in budget planning: Ensure routine and preventive maintenance activities receive adequate funding in annual budgets.
- (b) Strengthen revenue generation: Improve efficiency in collecting own-source revenue, diversify income streams, and enforce compliance to increase financial sustainability.
- (c) Explore partnerships for funding: Consider public-private partnerships to secure long-term financing for maintenance activities.
- (d) Implement robust monitoring: Conduct regular inspections and track the use of O&M resources to ensure effectiveness and accountability.
- (e) Conduct regular compliance audits and implement corrective action plans to ensure that infrastructure such as climate-resilient roads, drainage networks, and public facilities remain fully functional throughout the infrastructure intended lifespan. This will protect the value of public investments and preserve eligibility for future MDG performance-based funding.

Emphasizing these practices highlights that O&M is not simply a routine expenditure but a strategic approach to safeguard infrastructure, extend asset longevity, and maintain sustainable access to MDG resources. Such an approach ensures that MDG-supported infrastructure continues to be durable, resilient, and effective over time.

7.10 Climate change mitigation and adaptation

- (a) While the score assigned to capacity on climate change mitigation and adaptation reflects ongoing implementation, the assessment process revealed that documentation gaps required reactive follow-up to compute the climate-resilient investment value. This indicates a capacity gap in early-year planning, project documentation, and systematic tracking of climate-related components, which can affect accurate and timely reporting and full utilization of MDG incentives. Structured training should be provided in climate-resilient design for the three infrastructure options to strengthen technical capacity at the design stage and ensure that resilience measures are deliberately incorporated rather than retrofitted. Strengthening these systems and technical competencies will improve both the accuracy of reporting and the proportion of investments contributing to climate resilience, thereby maximizing future MDG funding.
- (b) The methodology used in the assessment of capacity on climate change mitigation and adaptation should be institutionalized to routinely track and report the value and percentage of climate-related investments. This will provide better data for decision-

making and demonstrate the entities' commitment to climate resilience in future reporting periods.

- (c) Project designs, contracts, BOQs and interim payments certificates of each project/ investment should confirm increased budgets towards mitigating climate change impacts and reducing risks.
- (d) Scale up climate-focused investments: While climate considerations are integrated at design stage, entities should increase the proportion of climate-resilient investments during implementation. This can be achieved by setting minimum climate investment targets within the annual infrastructure budget and prioritizing projects with clear mitigation and adaptation outcomes.

Annexes

Annex 1: Performance Assessment Tool

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

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Means of Verification	Assessment (Met/ Not Met)	Detailed assessment findings
A) Institutional Strengthening Plan in place	The GKMA Entity has an approved annual Institutional Strengthening work plan that has been informed by an Annual Institutional Strengthening Capacity Needs Assessment report, includes Urban resilience and climate change/ disaster risk management and prepared as per format specified in the POM	- From the Accounting Officer (CAO/TC/ED), obtain and review the Annual Institutional Strengthening work plan for the current FY (2025/26), approved in FY 2024/25, to determine that it covers human resource development/skills enhancement activities (e.g. in procurement and contract management, implementation of environment and social safeguards, Urban resilience and climate change/disaster risk management, digitalization of OSR mobilization etc..); re-tooling and equipment; as well as system development. - From the Human Resource office/ Planner/ Accounting officer, obtain and review the Annual Institutional Strengthening Capacity Needs Assessment Report to confirm that the Annual Institutional Strengthening work plan was informed by the assessment report.	✓ Annual Institutional Strengthening Capacity Needs Assessment Report ✓ Approved Annual Institutional Strengthening Work Plan¹ ✓ Signed Minutes² of Authority/ Council for FY 2024/25		

¹ The workplan must have two sections namely, the ISG and MDG sections and must follow the revised Format in the revised POM

² The Minutes of approval may be one or two in case of two minutes, please check one minute proposing approval and the second minute with approval signed

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Means of Verification	Assessment (Met/ Not Met)	Detailed assessment findings
		From the Clerk to Council obtain and review minutes of Authority/ Council for FY 2024/25 to find out whether there is a resolution to approve the annual IS work plan, record the dates and minute.			
B) Institutional Strengthening Grant spent according to the eligible expenditures	The GKMA Entity adhered to the eligible expenditures (Investment menu) for the use of the Institutional Strengthening Grant in previous year (FY 2024/25)	- From the Accounting Officer (CAO/TC/ED) obtain the Annual GKMA entity expenditure statements to establish how the implementing entity used the ISG funds for the previous financial year (FY 2024/25). - Check if the expenditure complied with approved annual ISP work plan and ISG expenditure guidelines as defined in the Program Operational Manual (POM). - From the Chief/Principal Finance Officer or Director Treasury, review financial accountabilities for the previous year (FY 2024/25) and confirm that 30% of ISG (funds received) was spent on climate change activities as planned.	✓ ISP for previous year (FY 2024/25) ✓ IS expenditure statements for the previous year (FY 2024/25)		
C) Institutional Strengthening Plan incorporates Climate Change	GKMA entity has drawn up an annual ISP with at least 30% of funds for climate change related activities (consider FY 2025/26 activities).	From the Accounting Officer (CAO/TC/ED), obtain and review the Institutional Strengthening Plan to determine which activities are proposed for funding and/or being implemented to confirm inclusion of at least 30% funds	✓ Eligible expenditures in the POM ✓ Checklist for climate change³ activities		

³ The checklist has been provided in the POM at strategic level with areas focusing on climate change, environment and urban resilience. All activities to contribute to the 30% must be in line with this framework

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Means of Verification	Assessment (Met/ Not Met)	Detailed assessment findings
		for climate change activities (<i>focus on 30% on amounts received by the Entity</i>).	provided in the POM		

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

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Means of Verification	Assessment (Met/ Not Met)	Detailed assessment findings
A) The entity has substantively ⁴ filled key staff positions that are relevant for metropolitan governance and service delivery (Check for staffing levels at the time of assessment)	1.	The staff positions that must be substantively filled in Kampala Capital City Authority (KCCA) are: i. Executive Director/Accounting Officer⁵ ii. Director Physical Planning iii. Director Public Health and environment iv. Manager Solid Waste & Environment Management v. Director Treasury Services vi. Director Internal Audit vii. Director Administration and Human Resource viii. Director Gender, Community Services and Production	▪ From the Human Resource office, obtain and review the staff lists and appointment letters of the listed staff to establish that they are substantively filled. ▪ For the Engineering Position, check and confirm that he/she is registered with the Engineers Registration Board (ERB). ▪ For Officers in acting capacity check if the officer has been employed to do the same job as the Officer who should be holding the position (check for the request to the mother ministry, response from the ministry, job descriptions, advertisement for the	✓ Staff lists ✓ Appointment letters ✓ List of registered Engineers ✓ Approved structure for the Entity		

⁴ Substantively filled means that the staff appointed to execute the tasks mentioned in the TOR, and posted, possesses the required skills and qualifications.

⁵ For a position that was substantially filled 3 months to the APA, if a staff is terminated, resigns, promoted or dies; the entity shall be scored full marks if; it has officially appointed an Acting officer in the same capacity and it has demonstrated plans of substantially filling the same position.

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Means of Verification	Assessment (Met/ Not Met)	Detailed assessment findings
		ix. Manager Commercial Services x. Supervisor Labor xi. Director Engineering services xii. Deputy Director Strategy Management & Business Development xiii. Deputy Director Procurement	position, appointment letter, acceptance letter signed by the Officer holding the position).			
	2.	The staff positions that must be substantively filled in District Local Governments are: i. Chief Administrative Officer/Accounting Officer ii. District Engineer iii. Senior Physical Planner iv. Senior Procurement Officer v. Chief Finance Officer vi. Senior Accountant vii. District Natural Resources Officer viii. Senior Environment Officer	▪ From the Human Resource office, obtain and review the staff lists and appointment letters of the listed staff to establish that they are substantively filled. ▪ For the Engineering Position, check and confirm that he/she is registered with the Engineers Registration Board (ERB). ▪ For Officers in acting capacity check if the officer has been employed to do the same job as the Officer who should be	✓ Staff lists ✓ Appointment letters ✓ List of registered Engineers ✓ Approved structure for the Entity		

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Means of Verification	Assessment (Met/ Not Met)	Detailed assessment findings
		ix. District Community Development Officer x. Senior Labor Officer ⁶ xi. District Planner xii. District Commercial Officer xiii. Principal Internal Auditor xiv. Principal Human Resource Officer	holding the position (check for the request to the mother ministry, response from the ministry, job descriptions, advertisement for the position, appointment letter, acceptance letter signed by the Officer holding the position)			
	3.	The staff positions that must be substantively ⁷ filled in Municipal Local Governments are: i. Town Clerk/Accounting Officer ii. Municipal Engineer iii. Senior Physical Planner iv. Procurement Officer v. Principal Finance Officer vi. Senior Accountant vii. Environment Officer	▪ From the Human Resource Office obtain the staff lists and appointment letters of the listed staff to establish that they are substantively filled. ▪ For the Engineering Position, check and confirm that he/she is registered with the Engineers Registration Board (ERB). ▪ For Officers in acting capacity check if the	✓ Staff lists ✓ Appointment letters ✓ List of registered Engineers ✓ Approved structure for the Entity		

⁶ For Mpigi DLG, please refer to their approved Organization structure and assess the exiting position

⁷ Must be as per the Approved Staffing Structure of the entity

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Means of Verification	Assessment (Met/ Not Met)	Detailed assessment findings
		viii. Community Development Officer ix. Labor Officer x. Senior Planner xi. Principal Commercial Officer xii. Senior Internal Auditor xiii. Senior Human Resource Officer	officer has been employed to do the same job as the Officer who should be holding the position (check for job descriptions, advertisement for the position, acceptance letter signed by the Officer holding the position).			
B) The entity has demonstrated basic capacities in budgeting, procurement and financial management (fiduciary safeguards)	4.	The entity submitted an annual performance contract of the current FY (2025/26) that among others includes annual work-plan, budget and procurement plan, that includes all activities to be implemented by the deadline issued by MoFPED (According to PFMA, the deadline is 30 June, but was adjusted to 31 July 2025 based on the OPM assessment)	- From MoFPED's inventory/ schedule of sub-national submissions of performance contracts, check dates of submission and issuance of receipts and: ✓ If entity submitted before or by due date, then state 'compliant' ✓ If entity had not submitted or submitted later than the due date, state 'non-compliant'	✓ Inventory of entity submissions of performance contracts		
	5.	The entity submitted the Annual Performance Report for the previous FY (2024/25) on or	From MoFPED's official record/ inventory of submission of annual	✓ Record/ inventory of submission of annual performance report		

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Means of Verification	Assessment (Met/ Not Met)	Detailed assessment findings
		before the deadline as determined by MoFPED of the current Financial Year⁸ 2025/26 (deadline for submission is 31 August 2025) <i>Note that these reports should include financial and physical progress reports even for supplementary budgets and work plans</i>	performance report submitted to MoFPED, check the date MoFPED received the annual performance report: ✓ If entity submitted report to MoFPED in time, then it is compliant. If entity submitted late or did not submit, then it is not compliant.			
	6.	The entity Internal Audit function is being executed in accordance with the LGA section 90, Procurement Regulations, PFMA and KCCA Act	From the Internal Auditor check that the Entity: - Prepared and submitted an audit work-plan to the Regional Audit Committee for the current FY (2025/26). - Produced at least three out of the four quarterly internal audit reports for the previous FY (2024/25) and submitted these reports to the	✓ Audit work-plan for FY 2025/26 ✓ Quarterly internal audit reports for FY 2024/25 ✓ Submission letters to Authority/council and the PAC/ LGPAC		

⁸ The deadline of 31st July specified in the PFMA Act, 2015 was adjusted to 31st Aug as per the Assessment Guidelines by OPM.

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Means of Verification	Assessment (Met/ Not Met)	Detailed assessment findings
			Authority/ council and the PAC/LGPAC.			
	7.	The audit opinion of Financial Statement for the previous FY but one (FY 2023/24) is not adverse or disclaimer	From the Auditor General check the audit opinion of the entity for the previous FY but one. If entity has adverse and disclaimer opinion: Non-compliant	✓ Audit Report by OAG		
C) The entity has met all Program specific requirements	8.	The entity has a Metropolitan Development Forum (MDF) for FY 2024/25	From the DCDO/CDO's office obtain the appointment letters and Council minute of approval for the MDF members to establish whether the MDF is fully constituted as per Guidelines from MoLHUD.	✓ Council minute of approval ✓ Appointment letters for MDF members ✓ MoLHUD guidelines on MDF constitution ✓ Election report		
	9.	The entity's annual work-plan/ budget for FY 2025/26 for GKMA PforR adheres with the investment menu provided for in the Program Operational Manual (from Year 2)	From the Performance Contract for FY 2025/26 (with work-plan and budget) establish whether the entity has allocated GKMA PforR funds to eligible activities.	✓ Performance Contract for FY 2025/26		
	10.	The entity adheres to the eligible expenditures for MDG (investment menu) for the use of	From the performance reports establish whether the entity indicated the	✓ Performance reports for FY 2024/25		

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Means of Verification	Assessment (Met/ Not Met)	Detailed assessment findings
		funds in the previous year (2024/25) - from Year 2	source of funding for investments and used the GKMA PforR funds for the previous FY (2024/25) on eligible activities.			
D) The entity has demonstrated basic capacities in climate and disaster risk management	11.	Evidence that the entity has carried out climate change/ disaster risk screening checklist ⁹ at planning, designing, implementation, and completion (O&M) stage (from Year 2)	Step 1: From the planning unit / strategy department, obtain and review the budget performance reports for the previous FY (2024/25) to identify all active MDG-funded projects¹⁰ and their status (planning / design / implementation / O&M stages). Step 2: Obtain from the planning unit / strategy department the completed Climate and Disaster Risk Screening Checklist for each of these active projects. Step 3: Check that all checklists for all planned investments were fully completed and signed by the required stakeholders.	✓ Completed Checklists ✓ Budget performance reports		

⁹ As per the Urban Resilience Guideline and Checklist in POM

¹⁰ The MDG funded projects must be aligned to the UDP pillars of either; connectivity and mobility; job creation or urban resilience. These sub-projects include roads, drainages, markets, incubation centers etc. that have been selected and included in the Previous FY workplan and budget for planning or designing or implementation or O&M. these are the only ones to be considered under this section.

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Means of Verification	Assessment (Met/ Not Met)	Detailed assessment findings
			A checklist is deemed to be fully completed when: ✓ An answer has been selected in column C for each of the 29 questions. ✓ Explanation / supporting data is provided in column E for all questions where the selected answer results in a score above 0. If the project entered a new stage (design / implementation / O&M), the tab(s) corresponding to the relevant stages are completed.			

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

Overview of the Indicators and Relative Scores

Performance Area	No.	Performance Measure	Maximum Score
1. Metropolitan Urban planning, budgeting and management Maximum score is 24		The entity has a functional Physical Planning Committee that has developed and implemented the approved Physical Development Plans that are aligned to the overall GKMA Economic Development Strategy	14
		The entity has planned and budgeted for investments effectively	5
		The entity has implemented Human Resource Management systems	5
2. Own Source Revenue Mobilization and Administration Maximum score is 10		The entity has implemented revenue mobilization strategies and increased its own source revenues in the last financial year compared to the one before the previous financial year (last FY but one)	6
		Local revenue administration, allocation and transparency	4
3. Procurement Maximum score is 15		Quality of entities procurement with regard to economy and efficiency.	15
4. Accounting and core financial management Maximum score is 14		The entity makes timely and complete monthly financial reports	6
		The entity maintains a detailed and updated Assets Register	4
		The entity has provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous FY by April 30 (PFMA s. 11 2g)	4
5. Metropolitan governance Maximum score is 18		The entity Authority/Council meets and discusses service delivery related issues	4
		The entity has put in place a system to respond to the feedback/complaints provided by citizens	4
		The entity shares information with citizens (Transparency)	6
		Enhanced Transparency, Accountability and Participation	4
6. Climate change planning, Environmental and social safeguards Performance Strengthened Maximum score is 19		The entity has a functional District/Urban Environment and Natural Resource Committee	7
		The entity has undertaken a Climate Change Vulnerability Assessment (CCVA)	2
		The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments	5
		The entity has implemented, supervised and monitored compliance to environment and social management procedures	5
Total			100

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
A) Metropolitan urban planning, budgeting and management Maximum Score is 24	1	The entity has a functional Physical Planning Committee that has developed and implemented the approved Physical Development Plans that are aligned to the overall GKMA Economic Development Strategy Maximum score is 14	a) If the entity has a functional Physical Planning Committee (PPC) in place that: (i) Is properly and fully constituted: Score 1 or else 0 (ii) Considers new investments/ application for development permission on time: Score 1 or else 0 (iii) Has submitted at least 4 sets of minutes of Physical Planning Committee to the National Planning Authority Board Score 1 or else 0	- From the Physical Planner obtain a list of the members of the Physical Planning Committee to establish whether it is properly and fully constituted. - Review the Development Plan Application Book and minutes of PPC for FY 2024/25 to determine whether all the submissions for new investments/ applications for development permission were decided and the applicants were notified (using the form in the <i>8th Schedule, Physical Planning Act 2010</i>) and considered within 30 days after submission. Investments should be approved by PPC. - From National Planning Authority Board establish whether the entity submitted at least 4 sets of minutes of PPC for FY 2024/25.	✓ List of the members of the Physical Planning Committee ✓ Development Plan Application Book ✓ Minutes of physical planning committee for FY 2024/25 from the National Planning Authority Board (or copies stamped by the National Planning Authority Board) ✓ GKMA Economic Development Strategy		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			b) If the entity has a current¹¹ Physical Development Plan that: (i) Was approved by Council/ Authority: Score 1 or else 0 (ii) Submitted to the National Planning Authority Board Score 1 or else 0 (iii) Is aligned to the overall GKMA Economic Development Strategy¹² Score 1 or else 0	From the National Planning Authority Board obtain the current Physical Development Plan that was submitted by the entity to establish whether: (i) It was approved by Council/ Authority (ii) Submitted to the National Planning Authority Board (iii) Is aligned to the overall GKMA development strategy	✓ Current approved Physical Development Plan ✓ Report of the PDP since the adoption of GKMA development strategy		
			c) If the entity has detailed physical development plan(s) or/ and area action plan(s) approved by the Authority/ Council covering (coverage of the entity excludes the area occupied by water bodies and environmentally	From the Physical Planner: Obtain the detailed physical plan to establish the proportion of the entity area covered and whether it was approved by the Authority/ Council.	✓ Approved detailed Physical Development Plans ✓ Precinct plans ✓ Approved Action Area Plan ✓ Detailed satellite plans		

¹¹ Not outdated, based on the updated physical planning standards and guidelines

¹² Implementing entities should have reviewed or should review the PDP to check whether their approved PDPs are aligned to the GKMA strategy. If not, GKMA entities should update the PDP or develop a new PDP (if the PDP is far outdated, not suitable for the update)

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			sensitive areas such as wetlands) at least the percentage below: ✓ 30% in 1st and 2nd APA ✓ 40% in 3rd APA – consider for current assessment ✓ 50% in 4th APA Score 1 or else 0.	▪ Establish the availability of an approved action area plan for the previous FY (2024/25).			
			d) If the current Physical Development Plan considers climate and disaster risks (e.g. flooding) Score 1 or else 0	▪ From the National Planning Authority Board obtain the current Physical Development Plan that was approved by Council and submitted by the entity and assess whether key hazards are considered.	✓ Current approved Physical Development Plan		
			e) If all infrastructure investments implemented by the entity in the previous FY (2024/25); (i) are consistent with the approved Physical Development Plan; (ii) have a planning compliance certificate issued by National Planning Authority Board (NPAB).	▪ From the Physical Planner obtain a list of investments that were initiated in the previous FY (2024/25) and determine whether they were approved by the Physical Planning Committee, are consistent with the approved physical development plan, and have a planning	✓ List of new investments initiated in FY 2024/25 ✓ Minutes of the Physical Planning Committee for FY 2024/25 ✓ Approved Physical Development Plan ✓ Planning compliance certificate issued by NPAB		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			Score 1 or else 0	compliance certificate issued by NPAB.			
			f) If entity has named streets, numbered plots, surveyed and demarcated roads as planned in the previous FY (2024/25) as per targets below: (i) Entities with roads surveyed and demarcated ✓ 1st & 2nd APA = at least 75% ✓ 3rd APA = 80% - consider for current assessment ✓ 4th APA = 90% Score 1 or else 0 (ii) Entities with streets named numbered ✓ 1st & 2nd APA = at least 75% ✓ 3rd APA = 80% - consider for current assessment ✓ 4th APA = 90% - Score 1 or else 0	- From the Physical Planner obtain and review the annual work plan for the previous FY (2024/25) and establish whether the planned activities - street naming, plot numbering, surveying and demarcating roads were implemented as per targets mentioned. - Check that implemented activities are recorded in the computerized street addressing/ plot numbering and road system and database. - Visit a sample of 2 to 3 streets to establish whether the streets have been numbered, roads surveyed and demarcated.	✓ Annual work plan for the previous FY (2024/25) ✓ Implementation/ progress report of annual work plan for the previous FY ✓ Street/plot database, road database ✓ Field visits to a sample of 2 to 3 streets		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			(iii) Entities with plots numbered ✓ 1 st & 2 nd APA = at least 30% ✓ 3 rd APA = 40% - consider for current assessment ✓ 4 th APA = 50% Score 1 or else 0 <i>Note: For Districts consider Town Councils</i>				
			g) If entity has an updated land inventory featuring a tabular and/or spatial database Score 1 or else 0	- From the Physical Planner obtain the Consolidated Urban Land Inventory updated for vacant, residential, commercial and industrial areas, as well as reserves for roads or other public facilities. - Check for existence of tabular and/ or spatial database for the corresponding land uses. - Visit a sample of 3 to 4 land use categories.	✓ Consolidated Urban Land Inventory database ✓ Tabular and/or spatial database for the corresponding land uses ✓ Field visits to a sample of 3 to 4 land use categories		
			h) If the entity has a functional Building Committee (KCCA)	From the Physical Planner check for the following:	✓ LG/ MC/ Authority structure		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			has both Building Committee and Development Control Staff - physical planners and building inspectors who support the Building Committee). Score 1 or else 0	- Establishment: Date of formation and structure - Staffing: The team comprises of at least three staff of physical planner(s), engineer(s) and building inspector(s). - Operation: Annual work plan and annual progress report (activities including identification of illegal developments, post approval inspections, and issuing penalties for occupation of buildings without development permits.)	✓ LG staff list Building Committee ✓ Annual workplan of Building Committee within Physical Planning Directorate/ Department ✓ Annual Progress Report		
	2.	The entity has planned and budgeted for investments effectively Maximum score is 5	a) If the entity priorities in AWP for the current FY (2025/26) are based on the outcomes of the discussions and consultations from budget conferences, Metropolitan Development Forum (MDF), LLG and	From the Economic Planner, obtain and review minutes, budget conference report and the AWP of the current FY (2025/26) to determine whether the prioritized AWP activities are in line with outcomes of consultations held.	✓ Minutes from TPC for FY 2024/25 ✓ Budget Conference Report ✓ AWP of the current FY (2025/26)		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			Private Sector ¹³ , before being approved for investment: Score 1 or else 0				
			b) If the entity has conducted a desk appraisal for all projects in the budget and established that the prioritized investments using the standard tool outlined in the POM and are: (i) derived from the approved five-year development plan; and (ii) eligible for expenditure under the MDG Score 1 or else 0	From the Economic Planner obtain and review desk appraisal reports and establish whether the desk appraisals were conducted and if investments were derived from the five-year Development Plan and are eligible.	✓ LG/MC/Authority five-year Development Plan ✓ Appraisal reports (desk appraisals) ✓ Screening notes		
			c) If entity conducted field appraisal to check for; (i) technical feasibility; and (ii) environmental and social acceptability of projects in the current FY (2025/26) Score 1 or else score 0	From the Economic Planner, obtain and review all projects financed using MDG funds to check whether field appraisals were conducted and if scrutiny for technical feasibility and	✓ Field appraisal report (field appraisals)		

¹³ Private sector participation includes organized associations as well as representation of different sectors (tourism, industry & agribusiness).

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
				environmental and social acceptability was done.			
			d) If entity developed detailed designs for all investment projects of the current FY (2025/26) Score 1 or else score 0	From the Engineer: - Obtain and review all projects that will be financed using MDG funds. - Obtain and review detailed designs for all investment projects that will be financed using MDG funds in the current FY (2025/26).	✓ Detailed designs		
			e) If the entity has developed project profiles with costing and discussed by TPC for all investments in the AWP for the current FY (2025/26) Score 1 or else score 0.	From the Economic Planner check whether the minutes from the TPC indicate that all project profiles for investments were discussed by the TPC.	✓ TPC minutes for FY 2024/25 ✓ Project Profiles for Investment Projects		
	3.	The entity has implemented human resource management systems Maximum score is 5	If the entity has: a) Conducted a staff performance appraisal for all HoDs (for KCCA, use Heads of Directorates) as per guidelines issued by MoPS during the	From the human resource management division obtain and review Personnel files to assess whether: HoDs were appraised during the previous FY (2024/25).	✓ Performance plan ✓ Appraisal reports ✓ Personnel files ✓ Meeting minutes for rewards and sanctions committee for FY 2024/25		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			previous FY (2024/25) b) Has also implemented administrative rewards and sanctions on time as provided for in the guidelines. c) Has established a Consultative Committee (CC) for staff grievance redress which is functional. Score 1 or else 0	- Administrative rewards and sanctions were implemented. - A CC for staff grievance has been established and is operational (i.e. has considered cases).	✓ Consultative Committee appointment letters ✓ Consultative Committee reports and minutes for FY 2024/25. ✓ Repository of staff complaints		
			d) Budgeting for and actual recruitment and deployment of staff: If the entity has consolidated and submitted the staffing requirements for the coming FY 2026/27 to the Ministry of Public Service (MoPS) by 30 Sept 2025, with copy to the respective MDAs and MoFPED Score 1 or else 0	From MoPS, obtain letters from the entity with the requested staffing requirements and review the timing of the submission.	✓ Staff requirement letters to MoPS		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			e) Performance management: If the entity has conducted a tracking and analysis of staff attendance as guided by Ministry of Public Service CSI Score 1 or else 0	From the HRM Division obtain and review the tracking reports and analysis of staff attendance as per guidelines by MoPS CSI.	✓ Tracking reports and analysis		
			f) Payroll management¹⁴: If 100% of the staff recruited during the previous FY (2024/25) have accessed the salary payroll not later than two months after appointment. Score 1 or else 0.	From the HRM Unit obtain the list of all staff that were recruited and determine whether they accessed the salary payroll during the previous FY (2024/25), not later than 2 months after appointment.	✓ Salary payroll ✓ Recruited staff lists		
			g) Pension Management: If 100% of staff that retired during the previous FY (2024/25) have accessed the pension payroll not later than two months after retirement. This	From the HRM Unit obtain the list of staff that retired during the previous FY (2024/25). Obtain the pension payroll to determine whether staff accessed the pension payroll within two months of retirement.	✓ Pension payroll ✓ Retired staff list		

¹⁴ For entities where there was no recruitment in the previous FY, it should be considered as not applicable (N/A) and shall be deducted from the denominator

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			excludes cases of death – as entities may have no control over submission of documents by claimants to get death benefits. Score 1 or else 0.				
B) Own Source Revenue Mobilization and Administration (Consider OSR in totality – at district and sub county level) Maximum score is 10	4.	The entity has implemented revenue mobilization strategies and increased its own source revenues in the last FY compared to the one before the previous financial year (last FY year but one) ¹⁵ - (2023/24) Maximum score is 6	a) If entity has established a comprehensive revenue database ¹⁶ Score 1 or else 0	From the CFO/ Treasury Directorate obtain and review the revenue database.	✓ Revenue data base		
			b) If entity has a functioning electronic revenue collection system Score 1 or else 0	From the CFO/ Treasurer: - Request information on the number and functionality of payment channels¹⁷ used for collection. - Request for latest updated report on collections through the system.	✓ Reports from Electronic revenue collection system		
			c) If entity has made information publicly	Review notice boards and other public	✓ Notice boards and other public places		

¹⁵ Excluding one-off revenue sources (i.e. sale of property and assets); as well as revenue from bus and taxi parks.

¹⁶ The Local Government Act, 1997 (as amended) empowers LGs to levy, charge and collect fees and taxes, including rates, rents, royalties, stamp duties, personal graduated tax, Local Service Tax (LST) and Local Government Hotel Tax (LGHT), registration and licensing fees and taxes. For a LG to have a comprehensive revenue database, it must at least have the basic revenue sources listed below i.e., (i) Development Permit, (ii) Events and Promotion Fees, (iii) Market fees, (iv) Tendered Revenue, (v) Loading and off-loading, (vi) Local Hotel Tax, (vii) Local Service Tax, (viii) Market Rent, (ix) Off-Loading Fees, (x) Operational Permits, (xi) Other Non-Tax Revenue, (xii) Outdoor Advertising, (xiii) Property Tax and (xiv) Trading License

¹⁷ Payment channel may include Mobile money, Banks, Pay way, POS, cash, etc.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			available on (i) tax rates (ii) collection procedure (iii) procedure for tax appeal, Score 1 or else 0	notices to establish whether the entity publicized (i) tax rates; (ii) collection procedure; and (iii) procedure for tax appeal	(e.g. websites, revenue collection system etc.)		
			d) If entity has issued 100% demand notes in the previous FY (2024/25) Score 1 or else 0	▪ From the CFO/ Treasurer, establish whether demand notes have been issued to all due taxpayers.	✓ Demand notes		
			e) If increase in OSR from previous FY but one (2023/24) to previous FY (2024/25) is: ✓ More than 5 %: score 2 points ✓ If the increase is from 1 – 5%: score 1 point ✓ If the increase is less than 1%: score 0 points.	▪ From the CFO obtain and review audited final accounts for the previous two FYs (2023/24 and 2024/25) to calculate the percentage increase on OSR collection.	✓ Annual financial accounts for previous year (2024/25) and previous year but one (2023/24).		
	5.	Local revenue administration, allocation and transparency Maximum score is 4	a) If the implementing entity has remitted the mandatory LLG share of local revenues (Not Applicable to KCCA) Score 1 or else 0	▪ From the Treasurer/ CFO obtain and review annual financial accounts for FY 2024/25 to determine whether the entity remitted the	✓ Annual financial statements for FY 2024/25		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
				mandatory LLG ¹⁸ share of local revenues.			
			b) Evidence that the entity is not using more than 20% of OSR on council activities: Score 1 or else 0	From the Treasurer/ CFO obtain and review the annual financial statement for FY 2024/25 and check whether the entity is not using more than 20% of OSR on council activities	✓ Annual financial statements for FY 2024/25		
			c) If the OSR collected by the entity against planned for the previous FY 2024/25 (budget realization) is within +/- 10 % (90% - 110%); then Score 2 or else score 0.	From the Treasurer/ CFO, obtain and review the original budget and budget execution reports for FY 2024/25 to determine the ratio of revenue budgeted that has been collected.	✓ Budget for FY 2024/25 ✓ Budget execution reports for FY 2024/25		
C) Procurement Audit Reports Maximum score is 15	6.	Quality of entity procurement regarding economy and efficiency. Maximum score is 15	Procurement Audit conducted by PPDA for FY 2024/25. Scoring guide: For Satisfactory results (0 –30%); score 15 points)	From the PPDA annual audits for FY 2024/25, obtain the score of each entity as per audited procurements results¹⁹.	✓ PPDA annual procurement audit reports for all Entities for FY 2024/25		

¹⁸ Not applicable to KCCA (this should be reduced from their denominator). For DLG, they should remit 65% to LLG and 100% to Town Councils. In case the MOPFED remits less, the percentage to LLGs and Town councils should be calculated based on the amount of OSR released by MOPFED

¹⁹ The Procurement Audit including scores will be conducted as per the manual/tool developed by PPDA. The IVA will use the scores provided by PPDA.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			- For Moderately satisfactory results (31% -70%); score 7.5 points) - For Unsatisfactory (71% -100%) results; score 0 points)	Document the interpretation for the score and reasons for any decline in scores attained by Entities from the previous APA.			
D) Accounting and core financial management Maximum score is 14	7.	The entity makes timely and complete monthly financial reports Maximum score is 6	a) If the entity makes complete monthly financial reports and submits them to the Mayor/ Chairperson by the 15th day of the following month for the 12 months preceding the assessment. For KCCA, quarterly financial or management reports are submitted to the City Executive Committee Score 0.5 or else 0 for each month; and score 1.5 points for quarterly KCCA report (KCCA prepares reports at 6, 9 and 12 months but management report will be considered for the 1st quarter) <i>Note: complete means that they include: trial balance; monthly income</i>	- From Treasurer/ CFO obtain and review monthly bank reconciliations and establish that they are done and up to date. (Consider 31 October 2025 as the cutoff date for the eight entities; for KCCA consider end of quarter – 31 September 2025) - From the Lord Mayor/ Mayor/Chairperson, obtain and review the monthly/quarterly financial reports and establish whether they are complete and submitted by the 15th day of the following month.	✓ Monthly and quarterly financial reports for 12 months preceding the assessment.		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			<i>and expenditure statements with budget comparison, balance sheet and bank reconciliation statements</i>				
	8.	The entity maintains a detailed and updated assets' registers Maximum score is 4	a) If the entity maintains an up-dated assets register covering details on buildings, vehicles, etc. as per asset module in IFMIS Score 2 or else 0	- From Treasurer/ CFO obtain and review if assets register is detailed and up to date as of 30 June 2025. - Sample some assets and confirm that they are included in the register	✓ Assets register ✓ Asset module in IFMIS		
			b) If the entity has used the Board of Survey Report of the previous FY (2024/25) to make Assets Management decisions including procurement of new assets, maintenance of existing assets and disposal of assets 50% score 1, greater than 51% score 2, less than 50% score zero	Review Board of Survey report recommendations for FY 2024/25 and seek evidence of the entity's implementation of the recommendations.	✓ Board of Survey Report for FY 2024/25		
	9.	The entity has provided information to the PS/ST on the status of implementation of	a) If the entity submitted a 'Response'/statement that includes actions against all findings where the Internal	From MoFPED obtain and review the inventory/ record of Entity submissions of statements entitled "Actions to Address	✓ Actions to Address Internal Auditor General's or Auditor General's findings		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
		Internal Auditor General or Auditor General findings for the previous financial year but one (2023/24) by 30 April 2025 (PFMA s. 11 2g). Maximum score is 4	Auditor General or Auditor General recommended the Accounting Officer to act (PFMA Act 2015; Local Governments Financial and Accounting Regulations 2007; The Local Governments Act, Cap 243) Score 4 or else 0.	<i>Internal Auditor General's or Auditor General's findings</i> to check whether the sub-national entity submitted a 'Response'/ statement Check: ▪ If Entity did not submit a 'response', then it is non-compliant ▪ If there is a response for all – Entity is compliant ▪ If there are partial or not all issues responded to – Entity is not compliant. Dates for both submissions should be recorded (submission dates for Internal Auditor General findings and Auditor General findings)			
E) Metropolitan governance Maximum score is 18	10.	The entity Authority/ Council meets and discusses service delivery related issues	a) If the Authority/ Council met, discussed and acted on service delivery related issues during the last FY (2024/25) including at least one	From the Clerk to Council obtain and review the minutes from council meetings for FY 2024/25 to determine whether they meet and discuss service	✓ Standing Committees Reports for FY 2024/25		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
		Maximum score is 4	under each of the following: ✓ TPC reports: score 1 or else 0 ✓ Monitoring reports: score 1 or else 0 ✓ Annual UDP and OPM performance assessment results: score 1 or else 0 ✓ LG/ City PAC reports: score 1 or else 0	delivery issues and acted on: ▪ TPC reports ▪ Monitoring reports ▪ Performance assessment results for UDP and OPM ▪ Entity PAC reports for last FY (2024/25)	✓ Minutes from council meetings for FY 2024/25		
	11.	The entity has put in place a system to respond to the feedback/complaints provided by citizens Maximum score is 4	a) If the entity has (i) designated a person to coordinate response to feedback (grievance /complaints) and (ii) established a centralized Grievance Redress Committee (GRC), with optional co-option of relevant departmental heads/staff as relevant. Score 1 or else score 0	From the designated Grievance Redress Coordinator obtain information to establish: ▪ Whether the GKMA entity has designated a person to coordinate response to feedback (grievance /complaints). ▪ Evidence that the person responsible has been designated to coordinate response to the feedback or complaints. ▪ Whether a centralized GRC has been established.	✓ Letter designating the person to coordinate response to feedback (grievance /complaints) including the tasks ✓ Quarterly minutes for the GRC for FY 2024/25		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			b) If the entity has specified a system for recording, investigating and responding to grievances, which includes: (i) a committee to handle community and workers' grievances at the project site as specified in the POM; and (ii) a centralized complaints log with clear information and reference for onward action (a defined complaints referral path), and (iii) public display of information at entity offices Score 2 or else 0	▪ From the designated person/ CDO obtain information on whether the entity has a specified system for recording, investigating and responding to grievances, which includes a centralized complaints log with clear information and reference for onward action (a defined complaints referral path), and the public display of information at district/ municipal offices. ▪ Review the GRCs at various levels to establish: ✓ Evidence that the grievances that were received were acted upon. ✓ Evidence that the GRC activities are funded. ✓ Evidence that the community/ workers have been sensitized about the existence of the GRC.	✓ Formal description of the Grievance Redress Mechanism/system ✓ Centralized complaints log ✓ Web-sits, public display stands ✓ Minutes of meetings for the current FY (2025/26) ✓ Minutes of community sensitization meetings for the current FY (2025/26) ✓ Record of grievances received from the community. (GRC Log) for the current FY (2025/26) ✓ Training reports for GRC for current FY (2025/26)		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
				✓ Evidence that the GRC committees have been trained on their roles and responsibilities.			
			c) If the entity has publicized the grievance redress mechanisms for FY 2024/25 so that aggrieved parties know where to report and get redress. Score 1 or else 0	From the entity notice boards or websites review whether the entity has publicized the grievance redress mechanisms so that aggrieved parties know where to report and get redress.	- Entity websites - Entity public display stands		
	12.	The entity shares information with citizens (Transparency) Maximum score is 6	a) If the entity publicized the list of projects for FY 2024/25 that have met the selection criteria for public information before they are approved. Score 1 or else 0	- Establish from the CDO whether the list of projects for FY 2024/25 has been publicized (notice board or adverts). - Physically review the existence of the list of projects on the Entity Notice Board / adverts.	- Entity notice board - Adverts		
			b) If the entity published the list of Project Affected Persons (PAPs) for FY 2024/25 Score 1 or else 0	Establish from the CDO the list of PAPs for FY 2024/25	List of PAPs for FY 2024/25		
			c) If the entity has published the procurement plan for	From PDU obtain evidence for publicized information to citizens	Copy of adverts or photo of Entity noticeboard		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			FY 2024/25 and awarded contracts and amounts Score 1 or else 0	on awarded contracts and amounts for FY 2024/25.	✓ Contract Register for awarded contracts for FY 2024/25		
			d) If the entity has made information publicly available on the selected infrastructure projects implemented and their budget amounts for FY 2024/25 Score 1 or else 0	▪ From the public notice boards at the Entity and other means establish whether information on the infrastructure projects and their budget amounts for FY 2024/25 has been publicized.	✓ Entity noticeboard ✓ Entity websites ✓ Contract registers for FY 2024/25		
			e) If the entity has published the performance assessment results and implications, for the previous year (FY 2024/25) Score 1 or else 0.	▪ From the Economic Planner, obtain evidence for publicized information to citizens on Entity performance assessment results and implications reports for FY 2024/25.	✓ Copy of publicized information on performance assessment results and implications reports for FY 2024/25 ✓ Entity noticeboard.		
			f) If the entity conducted discussions (e.g. through municipal urban fora, barazas, radio programmes etc.) with the public to provide feedback on status of activity implementation	▪ From the Economic Planner obtain and review evidence of meetings of feed-back to the public on status of project implementation for FY 2024/25.	✓ Minutes of feedback meetings for FY 2024/25 ✓ Engagement reports for FY 2024/25		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			during the previous FY (2024/25) Score 1 or else 0				
	13.	Enhanced Transparency, Accountability and participation Maximum score is 4	a) If the MDF has met and discussed among others assessment reports, complaints handling, quarterly progress report and MDF has held at least 4 meetings in the previous FY (2024/25) Score 2 or else 0 b) If the entity has prepared the biannual report on IGG findings on cases of alleged fraud and corruption and their status including administrative or other action taken/ being taken and the report has been presented and discussed at MDF for FY 2024/25 Score 2 or else 0	▪ From TC/CAO/ED obtain MDF meeting documents for FY 2024/25 to ascertain whether they met and discussed: ✓ Assessment reports ✓ Complaints handling ✓ Quarterly progress report ✓ MDF reports ▪ From the CDC/ DCDO's office, obtain and review the report on IGG findings and MDF minutes for FY 2024/25.	✓ Minutes from meetings of MDF for FY 2024/25 ✓ MDF reports for FY 2024/25 ✓ Report on IGG findings for FY 2024/25 ✓ MDF minutes for FY 2024/25		
F) Climate change planning, Environmental and social	14.	The entity has a functional District/ Urban Environment and	a) If the entity has constituted a functional Environment and	▪ From the Environment Officers or District Natural Resources Officer (DNRO)	✓ Names & designation of the committee members		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
safeguards Performance Strengthened Maximum score is 20		Natural Resource Committee/Public Health and Environment Committee in case of KCCA Maximum score is 7	Natural Resource Committee/Public Health and Environment Committee in case of KCCA that meets at least quarterly. Score 1 or else 0	establish whether the entity has constituted a functional Environment and Natural Resource Committee/ Public Health and Environment Committee in case of KCCA that meets at least quarterly.	✓ Approved letters of appointment ✓ Minutes of meetings held in FY 2024/25		
			b) If the entity has prepared Environment and Climate Change action plans by 30 June 2025. Score 1 or else 0	▪ From the Environmental Officer obtain environment and climate change action plans and establish whether the entity prepared Environment and Climate Change action plans by 30 June 2025.	✓ A report of the district/ MC/ Authority Environment Action Plan (state period of action plan reviewed)		
			c) If the entity has approved environment and climate change interventions or ensured that environmental and climate change concerns are integrated in its plans and projects approved by the	From the Environmental Officer obtain and review the Development Plan for FY 2024/25 and: ▪ Check if climate change and environmental planning assessments are undertaken as part of the situational analysis	✓ Plans and Projects approved by the council in FY 2024/25		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			urban or district council Score 2 or else 0	Review recently (last FY 2024/25) approved plans for evidence of environmental and climate change concerns.			
			d) If the entity has prepared and have the Environment and Natural Resource Committee/ Public Health Committee endorse the District/ Municipal/City state of the environment report (prepared every 2 years) for the previous FY (2024/25) Score 1 or else 0	From the Environmental Officer or DNRO review District/ Municipal/ City State of Environment Report as well as committee meeting minutes for FY 2024/25 to verify committee endorsement.	✓ District/ Urban/ City state of Environment Report for FY 2024/25 with signatures of committee ✓ Minutes of committee meetings for FY 2024/25.		
			e) If the entity has involved the Environment and Natural Resource Committee/ Public Health and Environment Committee in monitoring and enforcement activities to promote	From the Environmental Officer obtain and review monitoring and enforcement activity reports for FY 2024/25	✓ Reports on enforcement and monitoring activities for FY 2024/25 ✓ Pictures & videos clips		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			compliance to laws, bylaws, ordinances Score 1 or else 0				
			f) If the entity has involved the Environment and Natural Resource Committee/ Public Health and Environment Committee in dissemination of information about environment and climate change Score 1 or else 0	From the Environmental Officer obtain and review dissemination activity reports for FY 2024/25.	✓ Dissemination activity reports for FY 2024/25 ✓ Information materials, video clips, community campaigns, No. of local radio talk shows/ programs etc.		
	15.	The entity developed a climate change vulnerability assessment (CCVA) Framework Maximum score is 2	a) If the entity developed and approved a climate change vulnerability assessment framework in FY 2024/25. b) If the assessment includes a disaster risk profile with indication of most vulnerable and at-risk locations (map). c) If the entity implemented the subsequent action points.	- Request evidence of approved CCVA Framework for FY 2024/25 from Planner/ District/ Urban Environment and Natural Resource Committee. - Request evidence for implementation of the action points.	✓ Climate change vulnerability assessment (CCVA) documentation for FY 2024/25 with evidence of approval from sub-national entity/ District/ Urban Environment and Natural Resource Committee/ Public Health Committee. ✓ Implementation reports for FY 2024/25		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			Score 2 or else 0				
	16.	The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments for all projects being implemented in the current FY. Maximum score is 5	a) If the entity has carried out Environment and Social Assessments for all projects in FY 2024/25 Score 1 or else 0 b) If the entity has obtained NEMA ESIA certificate and other permits/ licenses for projects being implemented in the current FY (2025/26) before commencement of works as stated in the checklist provided Score 1 or else 0 c) If the entity considered environment, social and climate risks/	▪ From the Environmental Officer obtain evidence of screening, scoping, social impact assessment, Project Brief, ESIA, and Stakeholder Engagement Plan for FY 2024/25. ▪ From the Physical Planner/ the Environmental Officer/ CDO obtain NEMA ESIA certificate and other permits/ licenses for projects being implemented in the current FY (2025/26) before commencement of works. ▪ Review documentation. ▪ From the Environmental Officer/ CDO obtain and review project designs,	✓ Screening and scoping reports for FY 2024/25 ✓ Project brief reports for FY 2024/25 ✓ ESIA reports for FY 2024/25 ✓ Stakeholder Engagement reports and minutes of meetings for FY 2024/25 ✓ Copies of NEMA ESIA certificate and other permits/ licenses as stated in the POM. ✓ Project designs, BOQs and procurement documents.		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			impacts in designs, BOQs, and procurement documents for FY2024/25 Score 1 or else 0	BOQs and procurement documents. Review evidence within documentation of considerations of environment, social and climate risks/ impacts			
			d) If the entity has evidence of land acquisition (signed consent forms and land agreements) for all subproject investments to be implemented in the current FY (2025/26) Score 2 or else 0	- Request documentation from DCDO/ District Engineer for all sub-projects that require land acquisition for FY 2024/25. - Review evidence of consent forms, strip maps and land agreements.	✓ Signed Consent forms ✓ Strip maps ✓ Signed Land agreements by authorized representatives ✓ Copy of the Land title.		
	17.	The entity has implemented, supervised and monitored compliance to environment and social management procedures Maximum score is 5	a) Joint quarterly monitoring/ inspection carried out for all projects (evidence will be monitoring reports on file) in FY 2024/25 Score 2 or else 0 b) Enforcement for compliance to environment and social mitigation measures.	From the Environmental Officer request and review available documentation to establish that the entity has carried out implementation monitoring and enforcement for compliance to environment and social management	✓ Field observations, Contract documents, reports, payment certificate, implementation of notice to correct, H&S plans, grievance logs, incident logs, safety committee minutes, bidding documents, inspect restored and decommissioned sites etc.		

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			Score 3 if all the requirements are met and 1 if partially met or else 0	procedures for FY 2024/25. ▪ Carry out field verifications and request for evidence of monitoring and inspection reports for ongoing works, auxiliary facilities, and their status. ▪ Carry out field verifications and request for evidence of compliance to permits/licenses, ESIA conditions of approval, bylaws, guidelines, contracts, restoration of sites etc.			

DLI 4: GKMA Sub-Nationals have planned and delivered climate-resilient infrastructure investments in an integrated and coordinated manner (average percentage scores as assessed through APA)

No.	Performance Indicator	Assessment Procedure	Means of Verification	Detailed assessment findings
1.	GKMA-UDP implementing entities have achieved average percentage score of <u>value of investments</u> that are multi-jurisdictional out of total investment under the Program in a FY Annual average Targets FY 2023/24: 5% FY 2024/25: 10% FY 2025/26: 15% FY 2026/27: 20% FY 2027/28: 30%	a) Step 1: From the Accounting Officer, obtain and review the budget performance reports for the previous FY (2024/25) to identify and list all the projects that were implemented using MDG funds. <i>Note: The World Bank will disburse the full allocation to Government of Uganda if the annual average target for the FY is met. If the average percentage is below the target for FY, pro-rata reduction. If the average percentage is above the target for FY, pro-rata increase. Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula</i>	✓ Budget performance reports for FY 2024/25 ✓ Joint planning reports for FY 2024/25 ✓ investment designs for FY 2024/25 ✓ Contracts for FY 2024/25 ✓ Supervision reports for FY 2024/25 ✓ Interim Payment Certificates for FY 2024/25	
		b) Step 2: Identify and describe the investments that are multi-jurisdictional, demonstrate coordination and integration. The GKMA entity must provide evidence of coordination, i.e. (i) joint planning; (ii) same design standards; (iii) connectivity for infrastructure (roads, markets and drainages); (iv) joint procurement of contractors; and (v) joint supervision²⁰. Entities that meet at least 3 requirements (from the above list) can proceed to Stage 3. <i>Note: The World Bank will disburse the full allocation to Government of Uganda if the</i>	✓ Budget performance reports for FY 2024/25 ✓ Joint planning reports for FY 2024/25 ✓ investment designs for FY 2024/25 ✓ Contracts for FY 2024/25 ✓ Supervision reports for FY 2024/25 ✓ Interim Payment Certificates for FY 2024/25	

²⁰ The details of coordination arrangements will be detailed in the POM.

No.	Performance Indicator	Assessment Procedure	Means of Verification	Detailed assessment findings
		<i>annual average target for the FY is met. If the average percentage is below the target for FY, pro-rata reduction. If the average percentage is above the target for FY, pro-rata increase. Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula</i>		
		c) Step 3: Obtain the Interim Payment Certificates and ascertain the value that was certified as complete during the previous FY (2024/25) for all projects. Note: <i>The World Bank will disburse the full allocation to Government of Uganda if the annual average target for the FY is met. If the average percentage is below the target for FY, pro-rata reduction. If the average percentage is above the target for FY, pro-rata increase. Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula</i>	✓ Budget performance reports for FY 2024/25 ✓ Joint planning reports for FY 2024/25 ✓ investment designs for FY 2024/25 ✓ Contracts for FY 2024/25 ✓ Supervision reports for FY 2024/25 ✓ Interim Payment Certificates for FY 2024/25	
		d) Step 4: Conduct field trips to each of the projects to verify the actual implementation and multi-jurisdiction nature of the projects. Note: <i>The World Bank will disburse the full allocation to Government of Uganda if the annual average target for the FY is met. If the average percentage is below the target for FY, pro-rata reduction. If the average percentage is above the target for FY, pro-rata increase. Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula</i>	✓ Budget performance reports for FY 2024/25 ✓ Joint planning reports for FY 2024/25 ✓ investment designs for FY 2024/25 ✓ Contracts for FY 2024/25 ✓ Supervision reports for FY 2024/25 ✓ Interim Payment Certificates for FY 2024/25	

No.	Performance Indicator	Assessment Procedure	Means of Verification	Detailed assessment findings
		e) Step 5: Calculate the value of implemented investments that are multi-jurisdictional as a percentage of the total MDG investment under the Program in a FY (see matrix 4-1 below for illustration purposes) Note: The World Bank will disburse the full allocation to Government of Uganda if the annual average target for the FY is met. If the average percentage is below the target for FY, pro-rata reduction. If the average percentage is above the target for FY, pro-rata increase. Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula	✓ Budget performance reports for FY 2024/25 ✓ Joint planning reports for FY 2024/25 ✓ investment designs for FY 2024/25 ✓ Contracts for FY 2024/25 ✓ Supervision reports for FY 2024/25 ✓ Interim Payment Certificates for FY 2024/25	
		f) Step 6: Calculate the average value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY for the 9 sub-national entities (see matrix 4-2 below for illustration purposes) Note: The World Bank will disburse the full allocation to Government of Uganda if the annual average target for the FY is met. If the average percentage is below the target for FY, pro-rata reduction. If the average percentage is above the target for FY, pro-rata increase. Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula	✓ Budget performance reports for FY 2024/25 ✓ Joint planning reports for FY 2024/25 ✓ investment designs for FY 2024/25 ✓ Contracts for FY 2024/25 ✓ Supervision reports for FY 2024/25 ✓ Interim Payment Certificates for FY 2024/25	

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

Entity: _____

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

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

GKMA Entity	Total value of all investments that was certified as complete during the previous FY ('000')	Total value of implemented investments that are multi- jurisdictional under the Program in a FY	Value of implemented investments that are multi- jurisdictional as a percentage of total investment under the Program in a FY (<u>Total column 3 x 100</u> Total column 2)
(1)	(2)	(3)	(4)
Implementing entity 1	1,150,000	150,000	13%
Implementing entity 2	2,615,000	456,000	17.4%
Implementing entity 3	2,220,000	345,000	15.5%
Implementing entity 4	1,345,000	136,000	10.1%
Implementing entity 5	2,400,000	320,000	13.3%

GKMA Entity	Total value of all investments that was certified as complete during the previous FY ('000')	Total value of implemented investments that are multi-jurisdictional under the Program in a FY	Value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY (<u>Total column 3 x 100</u> Total column 2)
Implementing entity 6	1,800,000	350,000	19.4%
Implementing entity 7	1,700,000	165,000	9.7%
Implementing entity 8	4,500,000	560,000	12.4%
Implementing entity 9	3,500,000	245,000	7.0%
Grand Total	21,530,000	2,827,000	13.5

DLI 5 – GKMA Sub-nationals have implemented their annual climate-resilient infrastructure investment plans (average percentage scores as assessed through APA)

No	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Detailed assessment findings
1.	The participating entities have achieved the average implementation percentage of targets set in annual work plan (<i>maximum 100 points</i>)	Weighted implementation of physical targets as set in the sub-national entity annual work plan for the previous FY (2024/25) (see table below for calculation illustration)	a) Step 1: From the Planner obtain and review the work plan for the previous FY (2024/25) to identify the projects and activities/ phases that were agreed to be implemented (consider roads, markets, schools, hospitals, water access points).	✓ Work-plan for the previous FY (2024/25). ✓ Bills of Quantities for previous FY (2024/25) ✓ Annual progress Reports (FY 2024/25) ✓ Physical Progress Report for previous FY (2024/25) ✓ Reports on execution for the previous FY (2024/25) ✓ Annual financial statements for previous FY (2024/25)	
		<i>The score on this indicator will be between 0 and 100 points</i>	b) Step 2: From the Engineer obtain and review the signed contracts, bills of quantities, approved	✓ Work-plan for the previous FY (2024/25). ✓ Bills of Quantities for previous FY (2024/25) ✓ Annual progress Reports (FY 2024/25)	

No	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Detailed assessment findings
			Contractors' work plans and annual progress reports to determine the targets.	✓ Physical Progress Report for previous FY (2024/25) ✓ Reports on execution for the previous FY (2024/25) ✓ Annual financial statements for previous FY (2024/25)	
			c) Step 3: Obtain and review the physical progress report to determine progress made against planned targets in the previous FY (2024/25).	✓ Work-plan for the previous FY (2024/25). ✓ Bills of Quantities for previous FY (2024/25) ✓ Annual progress Reports (FY 2024/25) ✓ Physical Progress Report for previous FY (2024/25) ✓ Reports on execution for the previous FY (2024/25) ✓ Annual financial statements for previous FY (2024/25)	
			d) Step 4: Conduct field trips to each of the projects to verify the actual implementation rate.	✓ Work-plan for the previous FY (2024/25). ✓ Bills of Quantities for previous FY (2024/25) ✓ Annual progress Reports (FY 2024/25) ✓ Physical Progress Report for previous FY (2024/25) ✓ Reports on execution for the previous FY (2024/25) ✓ Annual financial statements for previous FY (2024/25)	
			e) Step 5: Calculate the average implementation rate in the previous FY (2024/25) for all the projects.	✓ Work-plan for the previous FY (2024/25). ✓ Bills of Quantities for previous FY (2024/25) ✓ Annual progress Reports (FY 2024/25) ✓ Physical Progress Report for previous FY (2024/25)	

No	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Detailed assessment findings
				✓ Reports on execution for the previous FY (2024/25) ✓ Annual financial statements for previous FY (2024/25)	
			f) Step 6: The completion rate (%) of each project, when determined, will then be weighed with the relatively contracted size of the planned activities of the projects to get an aggregate result, see the example below. ✓ IVA should assess all projects and visit a sample ✓ IVA should take photos of all projects visited, including meetings held at the sites during the field assessments. ✓ Consider actual physical progress of projects. ✓ Consider actual certified work.	✓ Work-plan for the previous FY (2024/25). ✓ Bills of Quantities for previous FY (2024/25) ✓ Annual progress Reports (FY 2024/25) ✓ Physical Progress Report for previous FY (2024/25) ✓ Reports on execution for the previous FY (2024/25) ✓ Annual financial statements for previous FY (2024/25)	

Table: Example of Weighting Completion Rates

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

DLI 6: GKMA Sub-National achieved Value for Money (VfM) when delivering the infrastructure investments

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

Table 1: Scoring guideline for Value for Money Audit

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings
Objective 1: To assess whether the investment/ service has been provided at a competitive unit cost (Economy) Max points - 15	Sub-Objective 1.1: To assess the price differences between similar quality and quantity of works (15 Marks)	Unit project item costs as per Engineer's Estimates. (5 Marks)	Cross referenced across municipalities (refer to table 2 below)		
		Unit project item costs as per signed Contracts (5 Marks)	Cross referenced across municipalities (refer to table 2 below)		
		Unit cost per square meter of road/building works among the municipalities (5 Marks).	Cross referenced across municipalities (refer to table 2 below)		
Objective 2: To assess the level of implementation of the works against the agreed contract approved work programs and outputs (Efficiency) Max points – 35	Sub-Objective 2.1: To assess the progress of the works against time (10 Marks)	Physical progress lag – (difference between the planned as derived from initial work program and actual physical progress) (5 Marks)	Physical lag ≤ 5% - 5mks; >5% - ≤ 15% -3mks; >15% - ≤ 30% -1mk; above 30% - 0mks		
		Physical progress lag – (difference between the planned as derived from the current approved revised work program and actual physical progress) (5 Marks)	Physical lag ≤ 5% - 5mks; >5% - ≤ 15% -3mks; >15% - ≤ 30% -1mk; above 30% - 0mks		

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings
	Sub-Objective 2.2: To assess the existence and effectiveness of internal controls for certification and payment of executed works (18 Marks)	Presence of detailed payment supporting documentation (2 Marks)	Detailed measurement sheets, activity status reports, time sheets, etc. present – 2mks; Absent – 0mks		
		Payment above certified amounts (IPCs, fee notes, material supply invoices etc.) (3 Marks)	No payment above certified amount – 3mks; Any payment above certified amount -0mks		
		% of overpayment (as a result of variance between audit values and certified works) to the certified value of the works (10 Marks)	0% overpayment -10mks; >0% - ≤5% - 5mks; >5% - ≤10% - 2mks; above 10% - 0mks		
		Timeliness in payment of IPCs, fee notes, material supply invoices etc. (3 Marks)	Payment within contractual provision – 3mks; Otherwise – 0mks		
	Sub-Objective 2.3: To Review contract Supervision and monitoring arrangements (7 Marks)	% of quality progress reports prepared (2 Marks)	100% reports – 2mks; otherwise - 0mks		
		Presence of Minutes of Site Meetings (2 Marks)	Minutes of site meetings present – 2mks; Absent – 0mks		
		% of approved supervising personnel on site (2 Marks)	100% personnel – 2mks; otherwise - 0mk		
		% of approved equipment on site (1 Mark)	100% equipment – 1mk; otherwise - 0mk		
	Sub-Objective 2.4: To Review contract Supervision and monitoring arrangements during project closure	Presence of detailed certificate of completion and snag list	At least 3/4 parameters present – Satisfactory, otherwise, unsatisfactory.		
		Presence of As-built drawings and maintenance manuals			
		Presence of DLP progress/monitoring reports			

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings
	(Satisfactory/Non-Satisfactory)	Presence of Defects Liability Certificate			
Objective 3: To assess the usage and quality of the infrastructural works undertaken by the municipalities (effectiveness) Max points - 30	Sub-Objective 3.1: To assess the quality of works under implementation (25 Marks)	Percentage of Material Test Results on File (5 Marks)	100% present – 5marks; 90% - ≤100% - 3marks; 80% - ≤90% - 2mark; Less than 80%; 0 marks		
		% conformance of site works to design drawings and physical specifications (5 Marks)	100% conformance – 5mks; <100% - ≥80% - 3mks; <80% - ≥60% - 1mk; less than 60% - 0mk		
		% conformance of audit test results to specifications (10 Marks)	100% conformance – 10mks; 99% - ≥80% - 5mks; 79% - ≥60% - 3mk; less than 60% - 0mk		
		Presence of defects from visual observations (5 Marks)	No defects observed – 5; Minor defects observed – 2; Major defects observed - 0		
	Sub-Objective 3.2: To assess the utilization of the infrastructure (5Marks)	Observed Functionality and Usage (5 Marks)	Functioning and used as intended – 5mks; below – pro-rata basing on team judgement		
Objective 4: To assess the adequacy and fulfilment of implemented environmental, Health, social & safety measures (Environment – Max Points - 20)	Sub objective 4.1: To assess the presence and fulfilment of ESIA/ESMF or environmental screening report (20 Marks)	Presence of Screening report, or ESIA/ESMF or Project brief (5 Marks)	Presence of Screening report, or ESIA/ESMF or Project brief – 5 marks, otherwise 0		
		Evidence of fulfilment of the requirements in the Screening report, or ESIA/ESMF or Project brief (5 Marks)	Evidence of fulfilment of the requirements in the Screening report, or ESIA/ESMF or Project brief – 5 marks, otherwise 0		
		Presence of c-ESMP (5 Marks)	Presence of c-ESMP – 5 marks, otherwise 0		
		Evidence of fulfilment of c-ESMP measures (5 Marks)	Evidence of fulfilment of c-ESMP measures – 5 marks, otherwise 0		

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

Table 2: Assessment criteria for Economy Parameters

Economy Parameter	Item	Assessment Criteria/methodology
Unit project item costs as per Engineers Estimates. (5 Marks)	Item 1	5 items that are common to the implementing entities' works contracts shall be selected. The unit costs of each of these items shall be obtained from the Engineer's estimates. The lowest unit cost for a particular item across the Implementing Entities shall be given the maximum score of 1 . The scores (Si) of the other Implementing Entities for that particular item will be computed using the formula; $S_i = 1 \times F_m / F$ in which F_m is the lowest unit cost for a particular item across all the Implementing Entities and F is the unit cost of a particular item for the entity under consideration. Each of the items selected will be assessed separately across all the Implementing Entities. The average unit cost shall be used in cases where the unit cost for a particular item varies within the same contract. The total score for this parameter for the entity shall be the sum of the scores obtained for all the 5 items selected.
	Item 2	
	Item 3	
	Item 4	
	Item 5	
Unit project item costs as per signed Contracts (5 Marks)	Item 1	5 items that are common to the Implementing Entities' works contracts shall be selected. The unit costs of each of these items shall be obtained from the contracts. The lowest unit cost for a particular item across all the entities shall be given the maximum score of 2 . The scores (Si) of the other entities for that particular item will be computed using the formula; $S_i = 2 \times F_m / F$, in which F_m is the lowest unit cost for a particular item across all the entities and F is the unit cost of a particular item for the entity under consideration. Each of the items selected will be assessed separately across all the entities. The average unit cost shall be used in cases where the unit cost for a particular item varies within the same contract. The total score for this parameter for the entity shall be the sum of the scores obtained for all the 5 items selected.
	Item 2	
	Item 3	
	Item 4	
	Item 5	
Unit cost per square meter of road works/buildings among the municipalities, DLGs and KCCA. (5 Marks)	Physical cost	The unit cost per square meter of infrastructure shall be obtained by dividing the physical cost ²¹ of the works by the area of the works. The lowest unit cost per square meter across the Implementing Entities for a particular category of infrastructure shall be given the maximum score of 5 . The scores (S) of the other entities for similar category of infrastructure will be computed using the formula; $S = 5 \times F_m / F$, in which F_m is the lowest unit cost per square meter for a similar category of infrastructure across all the entities and F is the unit cost per square meter of a similar infrastructure category for the entity under consideration.
	Area	
	Unit cost	

²¹ Works contract costs less preliminary and General Item costs

DLI 7: GKMA Sub-National have executed Operation and Maintenance for all major Infrastructure assets in accordance with guidelines in the Project Operations Manual (average percentage scores as assessed through APA)

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
1.	The implementing entity has executed the budget for construction of investment projects and O&M for major ²² infrastructure projects (roads, markets and drainage) and assets during the previous FY (2024/25) (maximum 70 points)	d) If the implementing entity has prepared an Annual Infrastructure inventory and condition survey (including roads, drainage, job creation centers) as per condition survey inventory ²³ for FY 2024/25 Score 8 points for entities with only road inventory, & 7 points for other infrastructure inventories and conditional surveys or else 0	▪ From the Engineer obtain and review the aggregated Annual Infrastructure inventory and condition survey Report for FY 2024/25 to establish whether it was prepared using the right Format in the POM.	✓ Annual Infrastructure inventory and condition survey report for FY 2024/25		
		e) If the implementing entity prepared an O&M Plan which is consistent with O&M Strategy for all investments requiring maintenance, including breakdown on projects, time-plan and sequencing - for FY 2024/25 Score 8 points for entities with only O&M Plan roads, & 7 points for O&M Plan for other infrastructure or else 0	▪ From the Engineer obtain and review O&M strategy for all investments requiring maintenance and check maintenance plan and costing.	✓ O&M strategy document for FY 2024/25 ✓ Adherence with the developed guidelines. ✓ Sample projects with plan and costing for FY 2024/25		

²² Major infrastructure means the projects that qualify for ESIA approvals and Environment and Social Audit and are aligned to the core 3 MDG pillars of the GKMA-UDP to get full scores. The entity can have additional inventory for Minor projects (Aligned to UDP but only require TOR, and Screening reports) and other projects and assets but full scores are given once the 3 MDG pillars are profiled.

²³ The Infrastructure Inventory and Condition Surveys to include "roads and associated investments, standalone storm water drainages or rainwater harvesting facilities, institutional buildings, and Nature Based Solutions (NBS) Infrastructure, etc.",

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
		f) If the implementing entity has budgeted in line with the workplan for the previous FY (2024/25): Score 5 points if the entity budgeted for roads exclusively, and additional 5 points for other infrastructure.	From the Planner obtain the Annual Final Accounts, Annual Budget and annual performance report to check whether the implementing entity has budgeted in line with the Strategy in the previous FY	✓ Entity O&M Strategy for FY 2024/25 ✓ Annual entity workplan and/or budget for the previous year (2024/25)		
		g) If the implementing entity has spent at least 80% of O&M budget received for infrastructure in the previous FY (2024/25): Score 5 points if the entity spent on roads exclusively, and additional 5 points for other infrastructure.	Check whether the implementing entity has spent at least 80% of O&M budget received for infrastructure projects the previous FY (2024/25) based on sample of projects.	✓ Annual budget performance report for FY 2024/25 ✓ Annual financial accounts for FY 2024/25 ✓ Sample projects for FY 2024/25		
		h) Percentage of the implementing entity maintenance budget or expenditure funded by own source revenues: 10-20% or more are funded by own source revenues: Score 20 points (5-10%): score 10 points - Below 5%: score 0 points	Review breakdown of the maintenance budget and check whether the implementing entity has allocated Own Source Revenue towards O&M.	✓ Maintenance budget for FY 2024/25 ✓ Annual financial statements for FY 2024/25		

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
		For KCCA: - Entity has spent at least 80% of O&M budget received from GoU (other than URF) for infrastructure projects the previous FY (2024/25) – score 20, - Entity has spent 60-80%; score 10, - Below 60% - score is zero.				
2.	The implementing entity has incorporated Environment and climate change sustainability in O&M (maximum 30 points)	a) If the implementing entity has carried out Environment and Social Audit (Annual Compliance Audit) for all major infrastructural projects completed in the previous FY – 2024/25 (Score 10 or else 0 Please note that projects with approved ESIA/TORs/Project Briefs are eligible for Environment and Social Audit. Minor projects will be eligible for supervision reports. Entities with none of the above won't be scored.	From the Environment Officer, obtain and review a copy of the Environment and Social Audit (Annual Compliance Audit) report for previous year (2024/25)	✓ Environment and Social Audit report for FY 2024/25 ✓ ESIA Reports for FY 2024/25		
		b) If the implementing entity has developed and implemented a corrective action plan as part of the Annual Compliance Audit Score 10 or else 0	- From the Environmental Officer, obtain and review the correction action plan - Confirm implementation of the action plan (full score	✓ Correction action plan for FY 2024/25		

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Means of Verification	Score	Detailed assessment findings
			for over 50% implementation)			
		c) If the implementing entity has conducted an annual climate and disaster risk expenditure review (plans and budgets). Score 10 or else 0	- From the Planner, obtain the Annual Budget and performance report to check whether the GKMA entity had budgeted and spent on climate and disaster risk management in the previous FY (2024/25). - Obtain and review climate and disaster risk expenditure review reports for FY 2024/25.	✓ Annual Budget and performance report for FY 2024/25 ✓ Annual climate and disaster risk expenditure report for FY 2024/25		

DLI 8: GKMA Sub-National have delivered infrastructure investments that contribute to climate change mitigation and adaptation (average percentage scores as assessed through APA)

Performance Indicator	Assessment Procedure	Means of Verification	Detailed assessment findings
The implementing entities have achieved average percentage score of value of investments that contribute to climate change mitigation and adaptation out of total investment under the Program in a FY Targets FY 2023/24: 5% FY 2024/25: 15% (capped to 15% for the 2nd APA) FY 2025/26: 20% FY 2026/27: 25% FY 2027/28: 30%	a) Step 1: From the Planner obtain the budget performance reports for the previous FY (2024/25) and review them to identify all active projects and their value.	✓ Budget performance reports for FY 2024/25 ✓ Signed construction Contracts for FY 2024/25 ✓ Interim Payment Certificates for completed works of eligible investments for FY 2024/25 ✓ Excel sheet completed by the Entities for building projects for climate change adaptation and mitigation.	
	b) Step 2: Review each project implemented that year and define the applicable method to evaluate the investment. For each project /investment, identify components that contribute to climate change mitigation and adaptation: ✓ Option 1: Investments listed as primarily targeting climate adaptation and mitigation ✓ Option 2: Urban Road Projects ✓ Option 3: Building Projects	✓ Budget performance reports for FY 2024/25 ✓ Signed construction Contracts for FY 2024/25 ✓ Interim Payment Certificates for completed works of eligible investments for FY 2024/25 ✓ Excel sheet completed by the Entities for building projects for climate change adaptation and mitigation.	
	c) Step 3 (a): Obtain signed contracts (including BoQs) and Interim Payment Certificates from the Head of Finance of the entity and review	✓ Budget performance reports for FY 2024/25 ✓ Signed construction Contracts for FY 2024/25 ✓ Interim Payment Certificates for completed works of eligible investments for FY 2024/25	

Performance Indicator	Assessment Procedure	Means of Verification	Detailed assessment findings
	them to establish the value of completed works.	✓ Excel sheet completed by the Entities for building projects for climate change adaptation and mitigation.	
	d) Step 3 (b) - For investment projects covered by Option 3 only (buildings): Obtain completed Building Climate Score table completed by the Designer.	✓ Budget performance reports for FY 2024/25 ✓ Signed construction Contracts for FY 2024/25 ✓ Interim Payment Certificates for completed works of eligible investments for FY 2024/25 ✓ Excel sheet completed by the Entities for building projects for climate change adaptation and mitigation.	
	e) Step 3 (c): Conduct field trips to each of the projects to verify the actual implementation of climate change mitigation and adaptation projects.	✓ Budget performance reports for FY 2024/25 ✓ Signed construction Contracts for FY 2024/25 ✓ Interim Payment Certificates for completed works of eligible investments for FY 2024/25 ✓ Excel sheet completed by the Entities for building projects for climate change adaptation and mitigation.	
	f) Step 4: Apply the appropriate evaluation method (Option 1/2/3 as identified in Step 2) to calculate the value of completed climate relevant investments and complete the evaluation spreadsheet to compare the value of completed eligible investments to total value of completed investments and calculate the total score for DLI 8.	✓ Budget performance reports for FY 2024/25 ✓ Signed construction Contracts for FY 2024/25 ✓ Interim Payment Certificates for completed works of eligible investments for FY 2024/25 Excel sheet completed by the Entities for building projects for climate change adaptation and mitigation.	

Calculation methods for the Value of implemented climate related investments as % of total implemented investments			
Option 1: Investments primarily targeting climate adaptation and mitigation	This calculation method is applicable to the following types of investment projects: ✓ Flood control projects (water retention basins, flood plains) ✓ Development/rehabilitation of storm water and/or wastewater networks ✓ Development of parks / green belt (such as leisure parks, children's parks, playgrounds), restoration of wetlands ✓ Development of infrastructure dedicated to Non-Motorized-Transport (cycling and pedestrian walkways, waterfront walkways) ✓ Solid waste management infrastructure (such as a garbage recycling plant) When reviewing the Interim Payment Certificates of works performed during the past year, 100% of the expenses incurred for projects of the types listed above will be counted as climate relevant.		
Option 2: Urban Road Projects	For road construction / rehabilitation projects, only works performed under the following specific items of the Standard Bill of Quantities are considered as climate related: ✓ Items of sub-section 1700 (Environmental protection and waste disposal) ✓ All items of Series 2000 (Drainage) ✓ Items of sub-section 5600 (Landscaping and grassing) The following other works will be counted as climate relevant, provided they appear under clearly identified items of the Project's BoQs: ✓ Installation of solar street lighting		

	✓ Development of surfaces contributing to Non-Motorized Transport (pedestrian footpaths, cycling lanes) ✓ Development of dedicated lanes for public transport, ✓ Installation of traffic lights, providing they are part of a smart traffic control system including sensors																								
Option 3: Building Projects	During the design stage, the designer is required to complete the Building Climate Score Table in order to identify all the climate related measures included in the design of the building. Filling this table generates a Building Climate Score in the form of a percentage (100% if all the measures from the list are applied, 0% if no measure is applied). During the APA, the IVA verifies that the scoring table is filled correctly, and that listed measures are implemented. When measuring the value of works implemented during the Fiscal year in the contract and Payment Certificate, the value of climate related components is calculated by multiplying the total valued of the executed works by the Building Climate Score.			Use the Excel sheet completed by the Entities for building projects for climate change adaptation and mitigation																					
	<table> <tr> <th colspan="3">Suggested measures to improve climate change adaptation and mitigation</th><th>Measures apply? (Y/N)</th><th>Criteria weight</th><th>Building climate score</th></tr> <tr> <td rowspan="3">1</td><td rowspan="3">Site plan</td><td>Location on high grounds to avoid the high humidity at lake level and catch stronger breezes</td><td>Y</td><td>2</td><td>17</td></tr> <tr> <td>Orientation of the building on the south side to catch lake breezes while limiting direct sunlight</td><td></td><td>2</td><td>28%</td></tr> <tr> <td>Widely spaced to secure efficient air movements and not block off the cooling breezes</td><td>Y</td><td>1</td><td></td></tr> </table>			Suggested measures to improve climate change adaptation and mitigation			Measures apply? (Y/N)	Criteria weight	Building climate score	1	Site plan	Location on high grounds to avoid the high humidity at lake level and catch stronger breezes	Y	2	17	Orientation of the building on the south side to catch lake breezes while limiting direct sunlight		2	28%	Widely spaced to secure efficient air movements and not block off the cooling breezes	Y	1			
Suggested measures to improve climate change adaptation and mitigation			Measures apply? (Y/N)	Criteria weight	Building climate score																				
1	Site plan	Location on high grounds to avoid the high humidity at lake level and catch stronger breezes	Y	2	17																				
		Orientation of the building on the south side to catch lake breezes while limiting direct sunlight		2	28%																				
		Widely spaced to secure efficient air movements and not block off the cooling breezes	Y	1																					

2	Building plan for natural ventilation and thermal regulation	Roof with generous overhangs (not less than 0.6m)		2	
		Roof made of lightweight materials with low thermal capacity and high reflexivity (high albedo)		2	
		Light-colored external walls		2	
		Mid-weight internal walls to even out indoor temperatures		1	
		Appropriate orientation of opening, windows, and space to achieve maximum daylight with minimized heat gain	Y	2	
		Sufficiently wide and well-located opening on the two sides of the building to ensure adequate cross-ventilation		2	
		Incorporation of a fly roof that creates shade and encourages airflow beneath reducing temperatures		1	
		Ventilated roof space to minimize temperature differentials across bulk ceiling insulation		2	
		Use of medium high thermal inertia materials for the walls		2	
		Passive temperature control		1	
		Incorporate wind breakers		1	
		Solar protection of facades from direct sunlight and heat		2	
		Keep existing green elements like trees to provide shading or adversely block direct light	Y	2	

	3	Rainwater harvesting and users	Incorporation of a rainwater harvesting and water storage system		2		
	4	Drainage, storm water management and flooding	Building level above 100-year return period flood level	Y	2		
			Integration of site drainage with wide drainage of the area		3		
			Permeable paving materials that allow storm water infiltration and reduce storm water run-off	Y	2		
	5	Energy efficiency and renewable energy	Incorporation of solar system		2		
			Energy efficient lighting		2		
			Daylight sensors		2		
	6	HVAC system (when needed)	Rightly sized to achieve good performance and maintain high energy performance	Y	2		
			Designed to use low GWP refrigerants		3		
	7	Landscaping	Greening trees, plants, and grasses incorporated next to waiting and sitting areas to provide shade	Y	3		
	8	Water saving and efficiency	Low water consumption toilets		1		
			Water efficient taps and sensor taps		1		
			Water saving aerators		1		
	9	Integrated water management system	Segregated and labelled water receptacles		1		
			Covered water collection area	Y	2		
			Optimum distribution of trash baskets within the building area		1		
	10		Environmentally responsible manufacturing techniques		2		

		Material sources and suppliers	Licensed/regulating sources/suppliers		2		
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Table 8-A: Calculation of Value for Climate Resilient Projects

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

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

List of projects	Contract Amount	Value of completed investments (as certified in Interim Payment Certificates (IPCs))	Type of Climate related investments		Value of climate related components			Value of completed climate related components		
Value of implemented climate change related investments as % of total implemented investments									25.8%	

Table 8-B: Calculation of GKMA Overall Score

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

Annex 2: Schedule of information obtained

(a) Information obtained from government ministries and agencies

Source of information/ documents	Detailed information required
Ministry of Finance, Planning and Economic Development (MoFPED)	Inventory of entity submissions of performance contracts of the current FY (2025/26)
	Record/ inventory of submission of annual performance report
	Actions to address Internal Auditor General's or Auditor General's findings
MOKCC&MA	Financing Agreement
	Project Operations Manual
	Project Appraisal Document
	Participation Agreement/ MoU
	MoKCC&MA annual work plan for the current FY (2024/25)
	MoKCC&MA performance reports for FY 2024/25
Ministry of Lands, Housing and Urban Development (MoLHUD)	MoLHUD guidelines on Municipal Development Forum (MDF) constitution
	Current approved Physical Development Plans
OAG	Annual audit reports by OAG for all entities for FY 2024/25
	Value for money audit reports for all entities for FY 2024/25
PPDA	PPDA annual procurement audit reports for all entities for FY 2024/25

(b) Information obtained from GKMA-UDP Implementing Entities

No	Information obtained from the GKMA-UDP Implementing Entities
1.	Quarterly Budget performance reports for FY 2024/25
2.	Annual GKMA entity expenditure statements for FY 2024/25
3.	Annual Institutional Strengthening work plan for the current FY (2025/26)
4.	Minutes of MDF meetings for FY 2024/25
5.	MDF reports for FY 2024/25
6.	Revenue database for FY 2024/25
7.	Tax collection procedure
8.	Procedure for tax appeal
9.	Tax Rates
10.	Reports from electronic revenue collection system for FY 2024/25
11.	Sample Demand notes for FY 2024/25
12.	Annual financial accounts for previous year (2024/25) and previous year but one (2023/24)
13.	Budget for FY 2024/25 and FY 2025/26
14.	Budget execution reports for FY 2024/25
15.	Monthly and quarterly financial reports for FY 2024/25
16.	Assets register for FY 2024/25
17.	Board of Survey Report for FY 2024/25
18.	Financial accountabilities for the previous year (FY 2024/25)
19.	Minutes of Authority/ Council meetings for FY 2024/25
20.	Standing Committee reports for FY 2024/25
21.	MoLHUD guidelines on MDF constitution
22.	MDF members election report
23.	Council minutes of approval for the MDF members
24.	Appointment letters for MDF members
25.	Report on IGG findings for FY 2024/25
26.	Land titles, consent forms, strip maps and land agreements authorized representatives.
27.	List of all projects that will be financed using MDG funds in the current FY (2025/26)
28.	Detailed designs for all investment projects that will be financed using MDG funds in the current FY (2025/26)
29.	Bills of Quantities for previous FY (2024/25)
30.	Reports on execution for the previous FY (2024/25)
31.	Annual infrastructure inventory and condition survey report for FY 2024/25
32.	O&M strategy document for FY 2024/25
33.	Sample projects with plan and costing for FY 2024/25
34.	Maintenance budget for FY 2024/25
35.	Signed construction Contracts for FY 2024/25
36.	Interim Payment Certificates for completed works of eligible investments for FY 2024/25

No	Information obtained from the GKMA-UDP Implementing Entities
37.	Performance Contract for FY 2025/26
38.	Excel sheet completed by the Entities for building projects for climate change adaptation and mitigation.
39.	A report of the district/ MC/ Authority Environment Action Plan (state period of action plan reviewed)
40.	Plans and projects approved by Council in FY 2024/25
41.	District/ Urban/ City state of Environment Report for FY 2024/25 with signatures of committee
42.	Reports on enforcement and monitoring activities for FY 2024/25
43.	Dissemination activity reports for FY 2024/25
44.	Information materials, video clips, community campaigns, No. of local radio talk shows/ programs etc.
45.	Screening and scooping reports for FY 2024/25
46.	Project brief reports for FY 2024/25
47.	Environmental and Social Impact Assessment (ESIA) reports for FY 2024/25
48.	Stakeholder engagement reports and minutes of meetings for FY 2024/25
49.	Environment and Social Audit report for FY 2024/25
50.	Climate and Disaster Risk Screening Checklist
51.	Correction action plan for FY 2024/25
52.	Annual budget and performance report for FY 2024/25
53.	Project designs, BOQs and procurement documents for FY 2024/25
54.	Annual climate and disaster risk expenditure report for FY 2024/25
55.	Copies of NEMA ESIA certificate and other permits/ licenses as stated in the POM.
56.	Climate change vulnerability assessment (CCVA) documentation for FY 2024/25 approved by implementing entity/ District/ Urban Environment and Natural Resource Committee/ Public Health Committee.
57.	Names and designation of the committee members
58.	Approved letters of appointment
59.	Minutes of committee meetings held in FY 2024/25
60.	Letter designating the person to coordinate response to feed-back (grievance /complaints) including the tasks
61.	Quarterly minutes for the GRC for FY 2024/25
62.	Formal description of the CRD system
63.	Centralized complaints log
64.	Minutes of GRC meetings for the current FY (2025/26)
65.	Minutes of community sensitization meetings for the current FY (2025/26)
66.	Record of grievances received from the community (GRC Log) for the current FY (2025/26)
67.	Grievance redress mechanism
68.	List of projects for FY 2024/25

No	Information obtained from the GKMA-UDP Implementing Entities
69.	Training reports for GRC for current FY (2025/26)
70.	Staff performance plan for FY 2025/26
71.	Appraisal reports for FY 2024/25
72.	Personnel files
73.	Meeting minutes for rewards and sanctions committee for FY 2024/25
74.	Consultative Committee appointment letters
75.	Consultative Committee reports and minutes for FY 2024/25.
76.	Repository of staff complaints
77.	Tracking reports and analysis of staff attendance
78.	Guidelines on staff attendance and tracking by MoPS CSI
79.	Salary payroll for FY 2024/25
80.	Recruited staff lists
81.	Pension payroll
82.	Retired staff list
83.	Staff lists and appointment letters of the core staff
84.	Engineers Registration Board certificate for the entity's engineer
85.	Annual institutional strengthening capacity needs assessment report
86.	Audit work-plan for FY 2025/26
87.	Quarterly internal audit reports for FY 2024/25
88.	Submission letters to Authority/ council and the PAC/ LGPAC for FY 2024/25
89.	Copy of adverts for project contracts awarded in FY2024/25
90.	Contract register for awarded contracts for FY 2024/25
91.	List of PAPs for FY 2024/25
92.	List of the members of the Physical Planning Committee
93.	Development Plan Application Book
94.	Minutes of physical planning committee meetings for FY 2024/25
95.	GKMA Economic Development Strategy
96.	Approved detailed Physical Development Plans
97.	Action Area Plan
98.	Consolidated Urban Land Inventory database
99.	Annual Performance Results for FY 2024/25 and Implications
100.	Tabular and/or spatial database for the corresponding land uses
101.	LG/ MC/ Authority structure
102.	LG staff list for Development Control Team/ Building Committee
103.	Annual workplan of Development Control Team Building Committee within Physical Planning Directorate/ Department
104.	Annual progress report of the Building Committee
105.	Minutes from TPC for FY 2024/25

No	Information obtained from the GKMA-UDP Implementing Entities
106.	Budget Conference Report for the FY 2025/26
107.	AWP of the current FY (2025/26)
108.	LG/MC/Authority Development /Strategic five-year Development Plan
109.	Appraisal reports (desk appraisals) for projects in the FY 2025/26
110.	Field appraisal report for projects in the FY 2025/26
111.	List of new investments initiated in FY 2024/25
112.	Project profiles for investment projects
113.	Annual work plan and/or budget for the previous FY (2024/25)

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