KPMG

Ministry of Kampala Capital City and Metropolitan Affairs

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

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

June 2026

Confidentiality and Disclaimer Clause

This report is strictly confidential and is addressed solely to named recipients. KPMG Uganda cannot be held responsible for its unauthorized copying and distribution. Recipients are respectfully reminded that this report contains potentially sensitive information and should be kept secure.

The conclusions, findings and opinions expressed in this report are those of KPMG unless identified as those of other parties. We have produced the report specifically for the purposes stated in the Terms of Reference (ToR) and its interpretation, use or application for other purposes imposes no obligations on KPMG. We are responsible to the Ministry of Kampala Capital City and Metropolitan Affairs (MoKCC&MA) for the report in fulfilment of the ToR based on information received and assumptions made as at the date of the report. Nothing in this report is or should be relied on as a promise or representation as to the future.

A report of this kind is dependent on the completeness, accuracy and reliability of data received from a variety of sources. KPMG makes no warranty or claim as to the accuracy of third-party information included in the report and cannot be held responsible for any inaccuracies so arising Where possible, KPMG has taken steps to ensure that the use of such information is consistent and complete within the terms of this engagement.

KPMG does not assume any responsibility and will not accept any liability in respect of this Report to any other party other than the MoKCC&MA and any parties as set out in the contract.

Contents

List of tables **4**

Acronyms **5**

1 Executive summary **7**

1.1 Introduction 7
1.2 The GKMA-UDP description 7
1.3 Objectives of the assignment 8
1.4 Assessment approach and methodology 8
1.5 Summary of assessment results 9
1.6 Annual GKMA-UDP Earnings 12
1.7 Summary of key findings and recommendations 12
1.8 Conclusion 18

2 Introduction **20**

2.1 Background to the assignment 20
2.2 Objectives of the assignment 21
2.3 Scope of the assignment 22

3 Approach and methodology **25**

3.1 Approach 25
3.2 Data collection methods 25

4 Assessment results **27**

4.1 Performance on the minimum conditions for the Institutional Strengthening Grant 27
4.2 Performance on the minimum conditions for the Metropolitan Development Grant 28
4.3 Performance on the performance measures for institutional improvements and infrastructure. 30
4.4 Annual GKMA-UDP Earnings 50

5 Key recommendations **52**

5.1 Urban and Physical Planning 52
5.2 Financial Management 54
5.3 Infrastructure 55
5.4 Environment and social management 57

6 Annexes **58**

List of tables

Table 1: Summary of performance assessment results 9
Table 2: Total Earnings for ISG and MDG 12
Table 3: Definition of priority rating 13
Table 4: Key findings and recommendations from the assessment of Mukono DLG 13
Table 5: GKMA-UDP Financing Windows 20
Table 6: GKMA-UDP performance areas and measures per DLI 22
Table 7: DLI 1: GKMA Sub-Nationals that have met the ISG Minimum Conditions (as scored by APA) 27
Table 8: DLI 2: GKMA Sub-Nationals that have met the MDG Minimum Conditions (as scored by APA) 28
Table 9: DLI 3 GKMA Sub-Nationals have strengthened institutional performance for service delivery, including climate resilient project designs 31
Table 10: Summary of assessment results of DLI 4 40
Table 11: Summary of assessment results of DLI 5 41
Table 12: Summary of assessment results of DLI 6 43
Table 13: Summary of assessment results for DLI 7 45
Table 14: Calculation of Value for Climate Resilient Projects 47
Table 15: ISG Allocation Amounts 50
Table 16: MDG Earnings based on scores 51
Table 17: Total Allocation for ISG and MDG 51
Table 18: Key infrastructure and software for a robust GIS based database 53

Acronyms

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

MDG	Metropolitan Development Grant
MDF	Metropolitan Development Forum
MLG	Municipal Local Government
MoFPED	Ministry of Finance, Planning and Economic Development
MoKCC&MA	Ministry of Kampala Capital City and Metropolitan Affairs
MoLHUD	Ministry of Lands, Housing and Urban Development
MoPS	Ministry of Public Service
MoU	Memorandum of Understanding
M&E	Monitoring and Evaluation
NBS	Nature Based Solutions
NEMA	National Environment Management Authority
NPAB	National Planning Authority Board
OAG	Office of the Auditor General
OSR	Own Source Revenue
O&M	Operations and Maintenance
PAC	Public Accounts Committee
PAD	Program Appraisal Document
PAP	Project Affected Person
PBS	Programme Budgeting System
PDO	Project Development Objective
PDP	Physical Development Plan
PDU	Procurement and Disposal Unit
PEO	Principal Environment Officer
PFMA	Public Financial Management Act
PforR	Program for Results
POM	Program Operational Manual
PPC	Physical Planning Committee
PPDA	Public Procurement and Disposal of Public Assets Authority
PRN	Payment Reference Number
PS	Permanent Secretary
PST	Program Support Team
PS/ST	Permanent Secretary/Secretary to the Treasury
P/S	Primary School
PTC	Program Technical Committee
QAR	Quality Assurance Review
SCDO	Senior Community Development Officer
SEO	Senior Environment Officer
SMS	Short Message Service
Sqkm	Square Kilometres
S/C	Sub-county
TC	Town Council
ToR	Terms of Reference
TPC	Technical Planning Committee
UDP	Urban Development Program
UGX	Uganda Shillings
USD	United States Dollars

1 Executive summary

1.1 Introduction

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

KPMG was contracted by MoKCC&MA as an Independent Verification Agent (IVA) to conduct performance assessments of the program participating entities on the minimum conditions and performance measures for accessing Program grants for the financial year 2024/2025.

Mukono District Local Government was assessed to establish whether it had the minimum prerequisite systems, resources, and management tools required to qualify for the Institutional Strengthening Grant (ISG) under Disbursement Linked Indicator (DLI) 1 (Minimum Condition 1) and whether the entity qualified for the Metropolitan Development Grant (MDG) with a critical focus on DLI 2 (Minimum Condition 2). Additionally, the other MDG performance measures of DLIs 3 to 8 were assessed at the entity.

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

1.2 The GKMA-UDP description

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

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

(i) Enhance mobility and accessibility in GKMA;

(ii) Foster resilience and environmental sustainability in the region;

(iii) Create workspaces and employment opportunities for the unemployed youth, women and economic clusters; and

(iv) Enhance the capacity of the MoKCC&MA and implementing entities for improved service delivery.

The Program results indicators include the following:

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

(ii) MoKCC&MA and Interministerial Committee (IMC) improved coordination and management capacity as measured by the annual GKMA institutional support plan implementation;

(iii) Average delivery rate of infrastructure investment plans of the Program by GKMA-UDP implementing entities; and

(iv) People provided with improved access to infrastructure under the Program and of which are female.

1.3 Objectives of the assignment

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

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

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

1.4 Assessment approach and methodology

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

A field visit was conducted to Mukono District Local Government from 5 to 9 December 2025 as the assessments were conducted; and documentation obtained from the District Local Government (DLG), Ministry of Finance, Planning and Economic Development (MoFPED), Office of the Auditor General (OAG), MoKCC&MA, Public Procurement and Disposal of Public Assets Authority (PPDA), National Planning Authority Board (NPAB), Ministry of Public Service (MoPS), and Engineers' Registration Board (ERB)was reviewed. In addition, assessment and group discussions were held with focal technical officers at the DLG.

A team comprising the following Experts was assembled to conduct the field visits: Civil/ Infrastructure Engineer, Procurement Specialist, Physical/ Urban Planner, Financial Management Specialist, Environment and Social Safeguards Specialist, and Social Development Specialist. The team spent three (3) days at the DLG assessing the minimum conditions and performance measures specified in the assessment tool. On completion of the field visit, the assessment team discussed their findings with the DLG senior/ technical staff and obtained comments and/or views on the findings and recommendations proposed.

1.5 Summary of assessment results

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

Table 1: Summary of performance assessment results

Grant	Disbursement Linked Indicator (DLI)	Target Score as per performance assessment tool	3rd APA score (FY 2024/2025)	2nd APA score (FY 2023/2024)	1st APA score (FY 2022/2023)
ISG	DLI 1 – Assessed whether Mukono DLG: (i) Had prepared an annual ISG plan in place; (ii) Institutional Strengthening Grant had been spent according to the eligible expenditures; and (iii) Institutional Strengthening Plan incorporates Climate Change **(Minimum Condition for ISG)**	MET	MET	MET	MET
MDG	DLI 2 - Assessed whether Mukono DLG: (i) Had substantively filled key staff positions that are relevant for metropolitan governance and service delivery; (ii) Demonstrated basic capacities in budgeting, procurement and financial management (fiduciary safeguards);	MET	MET	MET	MET

Grant	Disbursement Linked Indicator (DLI)	Target Score as per performance assessment tool	3rd APA score (FY 2024/2025)	2nd APA score (FY 2023/2024)	1st APA score (FY 2022/2023)
	(iii) Met all Program specific requirements; and (iv) Demonstrated basic capacities in climate and disaster risk management **(Minimum Condition for MDG)**				
	DLI 3 - Assessed whether Mukono DLG had strengthened institutional performance for service delivery, including climate resilient project designs	70%	70%	80.81%	67.85%
	DLI 4 – Assessed whether Mukono DLG achieved the average implementation percentage of targets set in the annual work plan	15%	0%	0%	0%
	DLI 5 - Assessed whether Mukono DLG achieved the average implementation percentage of targets set in the annual work plan	80%	6.20%	64.61%	100%
	DLI 6 - Assessed whether Mukono DLG achieved Value for Money achieved when delivering the infrastructure investments	80%	58.19%	61.79%	Not determined
	DLI 7 - Assessed whether Mukono DLG executed the budget for construction of investment projects and O&M for major infrastructure projects (roads,	80%	62.5%	38 %	10.00%

Grant	Disbursement Linked Indicator (DLI)	Target Score as per performance assessment tool	3rd APA score (FY 2024/2025)	2nd APA score (FY 2023/2024)	1st APA score (FY 2022/2023)
	markets and drainage) and assets during FY 2024/25				
	DLI 8 - Assessed whether Mukono DLG achieved the average percentage score of value of investments that contribute to climate change mitigation and adaptation out of total investment under the Program in a FY.	20%	20.10%	50.94%	100%

- Mukono DLG met all the minimum conditions for ISG and MDG (DLI 1 and DLI 2) in the third year of the Annual Performance Assessments (APAs). This is a notable trend of compliant performance to minimum conditions for ISG and MDG over the three (3) years of assessment.
- Under DLI 3, Mukono DLG scored 70% in APA 3. In comparison to the APA 2 score of 80.81%, Mukono DLG registered a significant decline of 10.81%. To ensure improved institutional performance for service delivery, including climate resilient project designs, the Entity will need to address the specific areas of non-compliance noted under this DLI. Specific details are included under ***Section 4.3 (Table 8***).
- Under DLI 4, Mukono DLG scored 0% against a target of 15% due to not implementing a multi-jurisdictional MDG - funded project during FY 2024/25 under the GKMA–UDP. During APA 2, Mukono DLG's score for DLI 4 was 0% also attributed to no implementation of multi-jurisdictional investments in FY 2023/24.
- Mukono DLG DLI 5 score declined significantly from 64.61% in APA 2 to 6.20% in APA 3. Four (4) out of six (6) projects assessed in APA 2 were over 80% implementation rate and contributed 46.65% of annual budget for planned activities. Under APA 3, although 13 projects funded by sources other than MDG had 100% physical progress by 30 June 2025, these projects contributed only 6.20% of the total annual budget for FY 2024/25. One (1) MDG funded project contributing 93.78% of the total annual budget for projects implemented in FY 2024/25 was at 0% implementation rate as of 30 June 2025.
- DLI 6 that is evaluated by OAG reflected a decline from 61.97% achieved during APA 2 to 58.19% achieved during APA 3.
- Mukono DLG's performance under DLI 7 improved from 38% scored during APA 2 to 62.5% in APA 3. During APA 2, Mukono DLG did not have an O&M strategy or plan, did not avail own source revenue for the O&M expenditure and had no project qualifying for annual compliance audit. During APA 3, it was established that Mukono DLG had only 2.78% OSR contribution to O&M expenditure, did not have any completed projects that required annual compliance audit at the time of assessment and had conducted an annual climate and disaster risk expenditure review.
- Under DLI 8, Mukono DLG scored 20.10% during APA 3 presenting a significant decline from 50.94% scored during APA 2. In APA 2, the total of climate related components for the projects assessed was 51.89% of the total contract amount, compared to 18.64% in APA 3. Similarly, according to APA 2 results, the contracted

projects assessed were 59.05% complete by 30 June 2024 and the corresponding climate related investment was 57.96%; while in APA 3, only 5.85% of the contracted amounts was completed by 30 June 2025 and only 6.32% of the corresponding climate related components was completed by year end.

1.6 Annual GKMA-UDP Earnings for FY 2024/25

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

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

Funding Window	FY 2024/2025		
	Projected (SDR) (A)	Actual (SDR) (B)	Variance (SDR) (C=A-B)
ISG Earnings	602,777.78	602,777.78	0.00
MDG Earnings	12,089,374.37	6,618,196.13	5,471,178.24
Total	**12,692,152.15**	**7,220,973.91**	**5,471,178.24**

1.7 Summary of key findings and recommendations

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

- Effective planning and budgeting for investments (5/5)
- Quality of entity procurement regarding economy and efficiency (15/15)
- Providing information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous financial year but one (2023/24) by 30 April 2025 (PFMA s. 11 2g). (4/4)
- Discussion of service delivery related issues by Council (4/4)
- Establishing systems to respond to the feedback/complaints provided by citizens (4/4)
- Sharing information with citizens (Transparency) (6/6)
- Development of a climate change vulnerability assessment (CCVA) Framework (2/2)
- Implementation, supervision and monitoring compliance to environment and social management procedures (5/5)

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

The table below provides the definition of each priority rating.

Table 3: Definition of priority rating

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

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

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

DLI	Key findings	Priority Rating	Implications	Recommendations
DLI 2	▪ Non functionality of the Mukono District Service Commission due to suspension of its operations by the State House Directorate CID, Economic Fraud and Anti-corruption.	**High**	▪ The suspension may cripple the implementation of human resource management systems in the district. ▪ Given that the DSC is a core HR governing body in all LGs, there is a high-risk contextual factor in case the secondments expire before the DSC is reactivated.	▪ The Programme Support Team (PST) should escalate this matter to MoKCC&MA and the World Bank as a Program risk given that the DLG does not have a functional Human Resource governance body.
DLI 3	▪ No evidence that the Council for Mukono DLG discussed and recommended the Physical Development Plan (PDP) for the period 2025-2040 for approval.	**High**	▪ There is a possibility of implementing infrastructure projects within the DLG which are illegal.	▪ The GKMA Program Support Team (PST) should exercise their oversight function and work with the DLG to expedient Council process of discussing and recommending the PDP for approval. Additionally, the DLG should submit the PDP to NPA for approval.
	▪ The DLG Physical Planning Committee (PPC) did not consider new investments/ applications for	**High**	▪ Delayed approvals result in project completion falling behind schedule, which may lead to disputes between	▪ Centralized, efficient, and transparent approval processes should be considered to counter the impacts of delayed

DLI	Key findings	Priority Rating	Implications	Recommendations
	development permission on time.		contractors and stakeholders, and delayed delivery of improved services to the public.	consideration of new investments/ applications for development.
	▪ The DLG did not have detailed physical development plans to the coverage of 40% which was below the target of 50% in the 4th APA.	**High**	▪ This may compromise regulatory compliance for example during construction where insufficient detailed planning can lead to violations of codes or regulations. In addition, this may complicate approval processes with other government bodies.	▪ The DLG should involve all relevant stakeholders in the planning process to ensure that all plans adhere to codes and regulations; and establish standards for evaluating the adequacy of plans before execution.
	▪ Mukono DLG did not carry out surveying, demarcation of roads, naming of streets and plot numbering.	**High**	▪ Failure to survey and demarcate roads may create legal, physical, and financial consequences, hence impacting the effectiveness in land administration and urban planning. Without these essential steps, roads are susceptible to encroachment, and the land surrounding them becomes vulnerable to disputes, unsafe construction, and devaluation.	▪ DLG authorities should ensure proper practices of land administration and urban planning through surveying, demarcation of roads, naming of streets and plot numbering in the municipality.
	▪ There was no evidence of issuance of 100% demand notes in the FY 2024/25.	**Medium**	▪ The non-issuance of demand notes to taxpayers may have significant legal and procedural consequences, primarily weakening the DLG's position in enforcing the payment of respective amounts from the taxpayers.	▪ Performance measure on 100% issuance of demand notes has been a challenge across all participating entities. MoKCC&MA should review the practicality of this assessment procedure given that all entities including Mukono DLG have not achieved the requirement.

DLI	Key findings	Priority Rating	Implications	Recommendations
	▪ Absence of a detailed and updated assets register.	**Medium**	▪ This may increase the risk of asset loss, misuse or misappropriation.	▪ The DLG should engage the MoFPED to include a provision for the serial numbers engraved on the physical assets to be captured in the fixed assets register. This will allow for a correlation between the assets in the fixed assets register and the physical assets maintained at the Entity premises.
	▪ Failure by retirees to access pension payroll within two months.	**Medium**	▪ Delayed access to pensions for retirees may cause severe financial, emotional, and physical distress, often leading to poverty and dependency.	▪ Any bureaucratic bottlenecks apparent at the DLG should be resolved with a view to improve processes for pension payments within 30 days after an officer retires. ▪ All retirees should also be encouraged to submit all required documentation in time for them to access the pension payroll.
	▪ Mukono DLG did not provide evidence of land acquisition for all sub projects to be implemented in FY 2025/26.	**High**	▪ The entity risks getting involved in legal battles with landowners.	▪ The DLG should obtain evidence of land acquisitions prior to project implementation.
DLI 4	▪ Failure by Mukono DLG to implement any multi-jurisdictional projects in FY 2024/2025 under the GKMA–UDP in line with the POM criteria	**High**	The DLG may be exposed to the risk of: ▪ Reduced or suspended future funding due to non-compliance with POM requirements. ▪ Missed opportunity to address cross-boundary urban challenges (drainage, roads, transport, environmental management). ▪ Fragmented and uncoordinated infrastructure	▪ Develop and implement a time-bound action plan to initiate at least one qualifying multi-jurisdictional project in line with the POM. ▪ Strengthen coordination with neighbouring GKMA local governments through formal agreements and joint technical planning meetings. ▪ Integrate multi-jurisdictional projects into the District

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

DLI	Key findings	Priority Rating	Implications	Recommendations
	source revenue in Mukono District.		reduced service delivery. ▪ Increased risk of infrastructure failure, affecting public satisfaction and safety. ▪ Over-reliance on external funding, limiting financial sustainability and operational autonomy.	maintenance of infrastructure. ▪ Strengthen own-source revenue mobilization: Improve collection efficiency, diversify revenue streams, and enforce compliance to increase financial sustainability. ▪ Leverage public-private partnerships (PPPs): Explore PPPs to secure sustainable funding for O&M activities. ▪ Enhance monitoring and accountability: Implement regular inspections and performance tracking to ensure O&M resources are effectively used.
DLI 8	There is limited emphasis on climate-focused activities within projects, and much of the implemented infrastructure is inherited from line ministries (e.g., Health and Education), which have not yet adopted climate-resilient designs or mainstreamed climate considerations, while design is still at its infancy.	**Medium**	▪ The slow pace of adoption and implementation of climate-focused investments poses a risk of non-compliance with line ministry guidelines.	▪ Scale-up climate-focused investments: While climate considerations are integrated at the design stage, Mukono DLG 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 prioritising projects with clear mitigation and adaptation outcomes. ▪ Strengthen coordination with line ministries: Work with Health, Education, and other relevant ministries to integrate climate-resilient standards into inherited and new infrastructure projects,

DLI	Key findings	Priority Rating	Implications	Recommendations
				ensuring compliance and sustainability.
	While the score assigned to DLI 8 reflects ongoing implementation, the assessment process revealed that documentation gaps required reactive follow-up to compute the climate-resilient investment value.	**High**	▪ This indicates a capacity gap in early-year planning, project documentation, and systematic tracking of climate-related components, which can affect accurate and timely reporting and full utilization of MDG incentives.	▪ Structured training should be provided in climate-resilient design for the three infrastructure options to strengthen technical capacity at the design stage and ensure that resilience measures are deliberately incorporated rather than retrofitted. Strengthening these systems and technical competencies will improve both the accuracy of reporting and the proportion of investments contributing to climate resilience, thereby maximizing future MDG funding.

1.8 Conclusion

— Mukono District Local Government had an approved annual Institutional Strengthening Work Plan in place, Institutional Strengthening Grant for FY 2024/25 had been spent according to the eligible expenditures, and Institutional Strengthening Plan for FY 2025/26 incorporates Climate Change. The DLG is therefore eligible to receive the program funds under DLI 1.

— The assessment of Mukono District Local Government on the minimum conditions indicated that the DLG met the minimum conditions under the MDG and is therefore eligible to receive the program funds under DLIs 2 to 8.

— Performance achieved under DLIs 3 to 8 reflects the following:

- The assessment for institutional performance for service delivery under DLI 3 indicated that Mukono DLG attained moderate institutional performance for service delivery, including climate resilient project designs, scoring 70%. Priority actions include enhancing the efficiency of the Council process of discussing and recommending the Physical Development Plan (PDP) for approval; timely submission of the PDP to NPA for approval; efficient and timely approval of investments/ applications for development; involvement of all relevant stakeholders in the planning process; proper land administration and urban planning through surveying, demarcation of roads, naming of streets and plot numbering; and review and obtaining evidence of land acquisitions prior to project implementation.
- Under DLI 4, Mukono DLG did not implement any multi-jurisdictional MDG - funded projects during FY 2024/25 hence scoring 0% against a target of 15%. To enhance performance under this DLI 4, the District should demonstrate leadership in cross-boundary planning and implementation through fast-

tracking execution of already-identified multi-jurisdictional projects, active participation in joint planning platforms under the GKMA–UDP framework, seeking opportunities to leverage national and development-partner financing that prioritizes inter-district collaborative investments, and strengthening coordination to generate high-impact, cross-boundary project pipelines.

- Under DLI 5, Mukono DLG scored only 6.20% against a target of 80% mainly as a result of one (1) MDG funded project contributing 93.78% of annual budget for FY 2024/25, but with no physical progress during the period for which the assessment was conducted. The DLG should accelerate progress on major infrastructure projects by conducting a rapid project review to identify bottlenecks and embedding gap closure with support of PTC members, strengthening contractor supervision and project management, and establishing a catch-up plan with clear milestones.
- The assessment for DLI 6 was based on the results that the DLG achieved from the VfM audit conducted by the OAG. Mukono DLG achieved a score of 58.19% in implementation of infrastructure investments funded by MDG and other funding sources.
- Under DLI 7, Mukono DLG achieved a score of 62.5% in execution of the budget for construction of investment projects and O&M for major infrastructure projects. It was established that Mukono DLG had a low OSR contribution to O&M expenditure and did not have any completed projects that required annual compliance audit at the time of assessment.
- Under DLI 8, Mukono DLG scored 20.10% as the value of investments that contribute to climate change mitigation and adaptation in comparison to the total program investments for FY 2024/25. To improve the score, Mukono DLG should embed climate-resilient design principles at the earliest stages of project conception and planning, increase resource allocation toward climate-responsive infrastructure (e.g., sustainable urban drainage, green spaces, and renewable energy systems) and work closely with mother ministries to align all building and infrastructure designs with climate mitigation and adaptation standards.

— Based on the assessment of compliance with the minimum conditions for DLI 1 for FY 2024/2025, the DLG earned SDR 602,777.78, representing the full (maximum) allocation. In addition, based on compliance with the minimum conditions and performance measures under DLIs 2 to 8 for FY 2024/2025, the MDG earned SDR 6,618,196.14 against a maximum allocation of SDR 112,089,374.37, resulting in unearned balance of SDR 5,471,178.24. Therefore, the total earnings from ISG and MDG amounted to SDR 7,220,973.91.

2 Introduction

2.1 Background to the assignment

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

The GKMA-UDP actualises the GKMA Economic Development Strategy (2020 – 2030) which is estimated to cost USD 2,995 million. **Table 5** below indicates the GKMA-UDP financing windows as detailed in the GKMA-UDP POM 2024.

Table 5: GKMA-UDP Financing Windows

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

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

GKMA-UDP funding supports investment activities under the three pillars of; (a) mobility and accessibility; (b) resilience and environment; and (c) job creation through MDGs and ISGs to KCCA, eight (8) local government (LGs), and program management and ISG to MoKCC&MA/PST and IMC.

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

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

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

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

This report provides the findings and results from the assessment of the minimum conditions and measures of performance for Mukono District Local Government**.**

2.2 Objectives of the assignment

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

- Confirmed whether Mukono DLG met requirements to access the ISG under the Program.
- Measured the performance of Mukono DLG against the Program's MDG minimum conditions, and performance measures for metropolitan governance/ coordination and service delivery.
- Based on the assessment findings, the IVA assigned a score against each DLI. The performance attained by the DLG under the respective DLIs shall form the

basis for computation of the funds allocation as per formula in the Bank Disbursement guideline.

2.3 Scope of the assignment

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

- Assessment of minimum conditions for 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 identify 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 shall be used to determine the funding allocations to the respective entities that shall have met the minimum conditions.
- Assessment of value for money achieved by the implementing entities in the infrastructure investments.

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

(i) Assessment of the minimum conditions

The assessment of the minimum conditions included the following:

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

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

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

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

(ii) Assessment of the performance measures

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

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

DLI	DLI Performance area	Performance measure
3	▪ Metropolitan urban planning, budgeting and management	▪ The entity has a functional Physical Planning Committee that has developed and implemented the approved Physical Development Plans that are aligned to the overall GKMA Economic Development Strategy.
		▪ The entity has planned and budgeted for investments effectively.

DLI	DLI Performance area	Performance measure
		▪ The entity has implemented Human Resource Management systems.
	▪ Own Source Revenue mobilization and administration	▪ The entity has implemented revenue mobilization strategies and increased its own source revenues in the last financial year compared to the one before the previous financial year (last financial year but one).
		▪ Local revenue administration, allocation and transparency.
	▪ Procurement	▪ Quality of entities' procurement regarding economy and efficiency.
	▪ Accounting and core financial management	▪ The entity makes timely and complete monthly financial reports.
		▪ The entity maintains a detailed and updated assets register.
		▪ The entity has provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous financial year by April 30.
	▪ Metropolitan governance	▪ The entity Authority/ Council meets and discusses service delivery related issues.
		▪ The entity has put in place a system to respond to the feedback/ complaints provided by citizens.
		▪ The entity shares information with citizens.
		▪ Enhanced transparency, accountability and participation.
	▪ Climate change planning, environmental and social safeguards performance strengthened	▪ The entity has a functional District/ Urban Environment and Natural Resource Committee.
		▪ The entity has undertaken a climate change vulnerability assessment.
		▪ The entity has sufficiently addressed environmental, climate change, and social management issues during the planning and designing of investments.
		▪ The entity has implemented, supervised and monitored compliance with environment and social management procedures.
4	GKMA implementing entities have planned and delivered climate resilient infrastructure investments in an integrated and coordinated manner	▪ GKMA-UDP implementing entities have achieved average percentage score of value of investments that are multi-jurisdictional out of total investments under the Program in a financial year.
5	GKMA implementing entities have implemented their annual climate-resilient infrastructure investment plans	▪ The participating entities have achieved the average implementation percentage of targets set in the annual work plan.

DLI	DLI Performance area	Performance measure
6	Value for Money (VfM) audits in the infrastructure investments funded by the MDG as well as other funding sources	▪ Assessment of VfM shall be based on the VfM audit results achieved by the implementing entities in the infrastructure investments. The audits shall be conducted by OAG.
7	GKMA implementing entities have executed Operation and Maintenance (O&M) for all major infrastructure assets in accordance with guidelines in the POM	▪ The implementing entity has executed the budget for construction of investment projects and O&M for major infrastructure projects (roads, markets and drainage) and assets during the previous year.
8	GKMA implementing entities have delivered infrastructure investments that contribute to climate change mitigation and adaptation	▪ The implementing entities have achieved average percentage score of value of investments that contribute to climate change mitigation and adaptation out of total investment under the Program in a financial year.

3 Approach and methodology

3.1 Approach

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

3.1.1 Field visit

The assessment team conducted a field visit to Mukono DLG from 5 to 9 December 2025.The assessment team held an introductory meeting at Mukono DLG on 5 December 2025 in the Chief Administrative Officer (CAO)'s boardroom. The meeting was chaired by the CAO and attended by Heads of Departments and Senior DLG Staff. During the meeting, the KPMG assessment Team Leader briefed the attendees about the GKMA-UDP and the objective of the assessments, and communicated the key technical personnel required for consultation during the assessment period, and the key documents to be availed to the assessment team to facilitate the assessments. The entity assessment schedule was communicated to the DLG team and appointments with key informants at the DLG were confirmed as well as project site locations to be visited during the period of review, and availability of the required information for review by the assessment team.

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

3.1.2 De-brief meetings

At the end of the assessment exercise, a debriefing session was conducted with Mukono DLG core staff and leadership. The debriefing session was conducted on 9 December 2025. During the debriefing session, the assessment team discussed the assessment findings with the DLG team, provided clarity to the issues raised by the Entity technical team, and obtained comments and/or views on the findings and recommendations. A detailed record of the discussions is provided in the minutes included under ***Annex 4***.

3.1.3 Post field corroboration

After completion of the field visit and the debrief sessions at Mukono DLG, actions were agreed upon regarding issues that could be addressed before issuance of the draft report. Mukono DLG was given until 13 January 2026 to address such matters. During this period documentation and clarifications that could not be obtained during the field visits from the Entity, and any other additional corroboration was undertaken.

3.2 Data collection methods

The following data collection methods were used to gather evidence.

3.2.1 Primary data collection

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

3.2.2 Review key source documents

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

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

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

3.2.4 Cross checking with central institutions

The assessment team engaged central institutions including MoFPED, the OAG, PPDA, National Planning Authority (NPA), MoPS, and MoKCC&MA, among others to retrieve and review specific documentation to DLI 2, DLI 3, and DLI 6. The documentation obtained from the central institutions was used to validate the information received from Mukono DLG.

3.2.5 Field inspections

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

Specific field inspections included the following:

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

b) Field inspections and reviews to confirm infrastructure planning, project designs, and delivery of climate-resilient infrastructure investments in an integrated and coordinated manner.

c) Field inspections and reviews to confirm environmental and social safeguards and climate resilience.

d) Field inspections on sampled locations as specified in council minutes for FY 2024/25 to verify follow-up and implementation of council resolutions.

Pictorials of the projects inspected are included under ***Annex 7.***

4 Assessment results

This section presents the summarised third Annual Performance Assessment (APA) results for Mukono DLG where DLI 1 and 2 are minimum conditions while DLI 3 to 8 are Performance Measures. DLI 1 assessment was for confirmation of whether Mukono DLG had an approved FY 2025/26 ISG work plan, with 30% allocation to urban resilience and climate change/disaster risk management activities; and spent FY 2024/25 funds according to the eligible activities. DLI 2 was assessed for confirmation of whether Mukono DLG had substantively filled key staff positions and demonstrated basic capacities in fiduciary, safeguards, and climate change/disaster risk management, and met all Program specific requirements for successful Program implementation. Meeting the Minimum Conditions under DLI 1 and DLI 2 would determine FY 2026/2027 ISG funds allocation and MDG funds allocation respectively. DLI 3 to 8 assessment was for the confirmation of progress in institutional performance for service delivery as measured by average score in the APA.

4.1 Performance on the minimum conditions for the Institutional Strengthening Grant

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

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

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

Minimum Condition	Indicators of Minimum Conditions	Target	3rd APA Results (Met/ Not Met)
A) Institutional Strengthening Plan in place	The GKMA Entity has an approved annual Institutional Strengthening work plan that has been informed by an Annual Institutional Strengthening Capacity Needs Assessment report, includes Urban resilience and climate change/ disaster risk management and prepared as per format specified in the POM	**Meet Minimum Condition**	**MET**
B) Institutional Strengthening Grant spent according to the eligible expenditures	The GKMA Entity adhered to the eligible expenditures (Investment menu) for the use of the Institutional Strengthening Grant in previous year (FY 2024/25)	**Meet Minimum Condition**	**MET**
C) Institutional Strengthening Plan incorporates Climate Change	GKMA entity has drawn up an annual ISP with at least 30% of funds for climate change related activities (consider FY 2025/26 activities).	**Meet Minimum Condition**	**MET**

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

4.2 Performance on the minimum conditions for the Metropolitan Development Grant

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

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

Minimum Condition	No.	Indicator of Minimum Condition	Target	3rd APA Assessment Results
A) The entity has substantively[1] 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 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 ix. District Community Development Officer x. Senior Labor Officer[2] xi. District Planner xii. District Commercial Officer	**Meet Minimum Condition**	**MET**

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

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

Minimum Condition	No.	Indicator of Minimum Condition	Target	3rd APA Assessment Results
		xiii. Principal Internal Auditor xiv. Principal Human Resource Officer		
B) The entity has demonstrated basic capacities in budgeting, procurement and financial management (fiduciary safeguards)	2.	The entity submitted an annual performance contract of the current FY (2025/26) that among others includes annual work-plan, budget and procurement plan, that includes all activities to be implemented by the deadline issued by MoFPED (According to PFMA, the deadline is 30 June, but was adjusted to 31 July 2025 based on the OPM assessment)	**Meet Minimum Condition**	**MET**
	3.	The entity submitted the Annual Performance Report for the previous FY (2024/25) on or before the deadline as determined by MoFPED of the current Financial Year[3] 2025/26 (deadline for submission is 31 August 2025) *Note that these reports should include financial and physical progress reports even for supplementary budgets and work plans*	**Meet Minimum Condition**	**MET**
	4.	The entity Internal Audit function is being executed in accordance with the LGA section 90, Procurement Regulations, PFMA and KCCA Act	**Meet Minimum Condition**	**MET**
	5.	The audit opinion of Financial Statement for the previous FY but one (FY 2023/24) is not adverse or disclaimer	**Meet Minimum Condition**	**MET**
C) The entity has met all Program specific requirements	6.	The entity has a Metropolitan Development Forum (MDF) for FY 2024/25	**Meet Minimum Condition**	**MET**

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

Minimum Condition	No.	Indicator of Minimum Condition	Target	3rd APA Assessment Results
	7.	The entity annual work-plan/ budget for FY 2025/26 for GKMA PforR adheres with the investment menu provided for in the Program Operational Manual (from Year 2)	**Meet Minimum Condition**	**MET**
	8.	The entity adheres to the eligible expenditures for MDG (investment menu) for the use of funds in the previous year (2024/25) - from Year 2	**Meet Minimum Condition**	**MET**
D) The entity has demonstrated basic capacities in climate and disaster risk management	9.	Evidence that the entity has carried out climate change/ disaster risk screening checklist[4] at planning, designing, implementation, and completion (O&M) stage (from Year 2)	**Meet Minimum Condition**	**MET**

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

4.3 Performance on the performance measures for institutional improvements and infrastructure.

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

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

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

[4] As per the Urban Resilience Guideline and Checklist in POM

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

Performance Area	No.	Performance Measure	Maximum Score (Target)	3rd APA Assessment Score (FY 2024/2025)	Remarks
A. Metropolitan urban planning, budgeting and management **(Maximum score is 24)**	1.	The entity has a functional Physical Planning Committee that has developed and implemented the approved Physical Development Plans that are aligned to the overall GKMA Economic Development Strategy	14	4	**Areas of Compliance** ▪ Mukono DLG has a fully constituted and functional Physical Planning Committee (PPC) composed of 19 members. ▪ The DLG submitted four (4) sets of minutes of the PPC for the meetings held during the FY 2024/25 to the National Planning Authority Board (NPAB). ▪ The draft PDP considers climate and disaster risks, objectives and strategies as outlined under the section on sustainable management of environment and natural resource systems on pages 30 and 31. ▪ The PPC meeting held on 17 December 2024 under minute Min 08/DPPC/24 considered the DLG infrastructure investments for the FY 2024/25 and approved them. The investments were consistent with the draft PDP. ▪ Mukono DLG had an updated land inventory featuring a tabular and/or spatial database. ▪ In a letter dated 9 April 2026 Ref:EXD.517.44 regarding the results for the physical planning compliance for the nine (9) GKMA entities, the Executive Director NPA indicated that the result for Mukono DLG was moderately satisfactory at 68.2%. **Areas of Non-Compliance** ▪ The PPC did not consider all applications on time (within 30 days after submission) during FY 2024/25. ▪ Mukono DLG has a draft PDP for period 2025-2040. The District Council was yet to consider the Draft PDP at the time of assessment. ▪ The draft PDP 2025-2040 is aligned to the GKMA (EDS) and integrates the strategic requirements prioritized in the strategy. However, the PDP was not yet approved by Council.

Performance Area	No.	Performance Measure	Maximum Score (Target)	3rd APA Assessment Score (FY 2024/2025)	Remarks
					▪ Mukono DLG has detailed local physical development plans which cover 35.75% of the land (below the APA3 target of 40%). ▪ There was no evidence provided to indicate that at least 80% of the roads had been surveyed and demarcated; and streets named in the DLG at the time of assessment. ▪ The DLG did not implement plot numbering during the FY 2024/25. ▪ Mukono DLG did not have a a functional District Building Committee. The appointment letters for the committee members were not availed for review at the time of assessment.
	2.	The entity has planned and budgeted for investments effectively	5	5	**Areas of Compliance** ▪ Review of the AWP for FY 2025/26 confirmed that some of the capital investments in the approved AWP for FY 2025/26 were derived from the priorities identified in the budget conference. ▪ All projects for the FY 2025/26 were derived from the Five-Year Development Plan 2025/2026 – 2029/2030. ▪ The DLG conducted desk appraisal for the nine (9) projects in the budget for FY 2025/26. ▪ The DLG conducted field appraisal for the Construction and upgrade of Ntenjeru-Bule road (Ntenjeru to Mpatta - 10.675 kms) which was being funded under MDG. The appraisal report indicated that the project was technically feasible and environmentally and socially acceptable. ▪ Mukono DLG developed project profiles for the nine (9) investments in the AWP for FY 2025/26. Mukono DLG Min 69/MKN DTPC05/24/25 (69.2), under Subsection 69.3.3, discussed Sector Priorities for FY 2025/26 during the DTC meeting held on 29th May 2025.
	3.	The entity has implemented human	5	4	**Areas of Compliance** ▪ There was evidence that Mukono DLG appraised seven (7) out of ten (10) Heads of Department.

Performance Area	No.	Performance Measure	Maximum Score (Target)	3rd APA Assessment Score (FY 2024/2025)	Remarks
		resource management systems			▪ Mukono DLG has a functional rewards and sanctions committee whose members were all appointed on 30 June 2023. The committee met four times and considered and implemented administrative rewards and sanctions on time. ▪ Mukono DLG has a functional Consultative Committee for staff grievance redress that met four times and considered staff grievance cases. ▪ Mukono DLG conducted tracking and analysis of staff attendance as guided by Ministry of Public Service CSI during FY 2024/25. ▪ All the 98 staff recruited during the FY 2024/25 accessed the payroll within two months after assuming duty. ▪ Mukono DLG submitted the Recruitment Plan for the FY 2026/27 to MoPS in a letter dated 26 September 2025. Whereas at the time of assessment, MoPS had not provided the required information regarding the Recruitment Plan for the coming FY 2026/27, the DLG was awarded a score since there is evidence that MoPS acknowledged receipt of the recruitment plan. **Areas of Non-Compliance** ▪ At the time of assessment, there was no evidence of appraisal for two (2) Heads of Department. In addition, the appraisal for the Head of Community was not dated hence we could not ascertain the timeliness. ▪ 28 out of 29 DLG staff that retired during the FY 2024/25 accessed the pension payrolls. One retiree did not access the payroll due to processes outside the DLG's control.
B. Own Source Revenue Mobilisation and Administration	4.	The entity has implemented revenue mobilization strategies and increased its own source revenues in the last FY compared to the	6	5	**Areas of Compliance** ▪ Mukono DLG had established revenue databases. ▪ Mukono DLG had a functioning electronic revenue collection system. ▪ The DLG publicized tax rates, collection procedures and procedure for tax appeal on the DLG noticeboards.

Performance Area	No.	Performance Measure	Maximum Score (Target)	3rd APA Assessment Score (FY 2024/2025)	Remarks
(Maximum score is 10)		one before the previous financial year (last FY year but one)5 - (2023/24)			▪ The DLG realised an increase in OSR by 20.5% between the FY 2023/24 (UGX 2,141,127,816) and FY 2024/ 2025 (UGX 2,739,182,450). **Area of Non-Compliance** ▪ There was no evidence of issuance of 100% demand notes in the previous FY 2024/25. The IVA recommends that MoKCC&MA reviews the practicality of the Assessment procedure.
	5.	Local revenue administration, allocation and transparency	4	1	**Area of Compliance** ▪ The DLG spent UGX 226,422,000 (8.3%) of OSR on council activities which was below the threshold of 20%. **Areas of Non-Compliance** ▪ The DLG did not remit the mandatory share (65%) of local revenue to LLGs. We noted that only 14 out of 16 LLGs received more than the mandatory share of the local revenue. ▪ Mukono DLG realised 81.8% of the budget which was less than the 90%.
C. Procurement **(Maximum score is 15)**	6.	Quality of entity procurement regarding economy and efficiency.	15	15	**Area of Compliance** ▪ From the findings of the performance audit exercise, the summary performance revealed an aggregate risk rating of 21.2% which was a satisfactory performance.
D. Accounting and Core Financial Management	7.	The entity makes timely and complete monthly financial reports	6	0	**Area of Compliance** ▪ Mukono DLG prepared the 12 monthly financial reports and submitted them to the District Chairperson before 15th of the following month. **Area of Non-Compliance**

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

Performance Area	No.	Performance Measure	Maximum Score (Target)	3rd APA Assessment Score (FY 2024/2025)	Remarks
(Maximum score is 14)					▪ All the 12 monthly financial reports were incomplete. They comprised the trial balance, budget comparison, and balance sheet and lacked the statement of financial performance and bank reconciliations.
	8.	The entity maintains a detailed and updated assets' registers	4	0	**Area of Compliance** ▪ Mukono DLG uses the asset register module in IFMIS. The DLG also maintains a PDF version of the asset register which is printed off with fewer columns whenever needed. **Areas of Non-Compliance** ▪ The IVA sampled ten assets to conform existence and noted that none of them could be traced during the verification. ▪ The Board of Survey report highlighted seven (7) recommendations related to asset management. Mukono DLG provided evidence of implementation of only one (1) out of seven (7) recommendations which is less than 50%.
	9.	The entity has provided information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous financial year but one (2023/24) by 30 April 2025 (PFMA s. 11 2g).	4	4	**Area of Compliance** ▪ Mukono DLG submitted actions to Address Internal Auditor General's findings on 17 December 2024.
E. Metropolitan Governance **(Maximum score is 18)**	10.	The entity Authority/ Council meets and discusses service delivery related issues	4	4	**Area of Compliance** ▪ The DLG Council met and discussed service delivery related issues.
	11.	The entity has put in place a system to respond to the	4	4	**Area of Compliance**

Performance Area	No.	Performance Measure	Maximum Score (Target)	3rd APA Assessment Score (FY 2024/2025)	Remarks
		feedback/complaints provided by citizens			▪ Mukono DLG has systems to respond to the feedback/complaints provided by citizens.
	12.	The entity shares information with citizens (Transparency)	6	6	**Areas of Compliance** ▪ The DLG published the procurement plan for FY 2024/25 and awarded contracts and amounts on DLG procurement notice board. ▪ The DLG published the list of Project Affected Persons (PAP) for FY 2024/25 on the DLG procurement notice board. ▪ The Contracts register was displayed on the DLG procurement noticeboard at the time of assessment. The register indicated information on the selected infrastructure projects implemented in FY 2024/25 and their budget amounts. ▪ The DLG publicized the list of projects for FY 2024/25 that have met the selection criteria for public information before they are approved. The list of projects for the FY 2024/25 was displayed on the district website. ▪ The 2024/25 Local Government Management of Service Delivery (LGMSD) national assessment results were displayed on the procurement notice board at the time of assessment. The information also included implications of the performance ▪ Mukono DLG conducted discussions with the public to provide feedback on status of activity implementation during the previous FY (2024/25.
	13.	Enhanced Transparency, Accountability and participation	4	2	**Areas of Compliance** ▪ The MDF held four meetings in the FY2024/25. The meetings were held on 11 March 2025, 19 May 2025, 4 November 2024 and 28 August 2024. ▪ The MLG prepared the biannual reports on IGG findings on cases of alleged fraud and corruption and subsequently discussed them with MDF. **Area of Non-Compliance**

Performance Area	No.	Performance Measure	Maximum Score (Target)	3rd APA Assessment Score (FY 2024/2025)	Remarks
					▪ There was no evidence provided indicating that assessment reports and quarterly progress reports were discussed by the MDF.
F. Climate change planning, environmental and social safeguards performance strengthened **(Maximum score is 20)**	14.	The entity has a functional District/ Urban Environment and Natural Resource Committee/Public Health and Environment Committee in case of KCCA	7	6	**Areas of Compliance** ▪ Mukono DLG has constituted a functional Environment and Natural Resource Committee as per the National Environment Act, 2019. The committee met quarterly. ▪ Mukono DLG prepared an Environment and Climate Change Action plan. The plan was approved by the Environment and Natural Resource Committee on 4 June 2025. ▪ Mukono DLG approved environment and climate change interventions and ensured that environmental and climate change concerns were integrated in its plans and projects approved by the Council for FY 2024/25. ▪ Mukono DLG prepared a State of the Environment Report dated 2 June 2025 that was approved by the Natural Resources Committee in a meeting held on 4 June 2025. ▪ Mukono DLG involved the Environment and Natural Resource Committee/ Public Health and Environment Committee in dissemination of information about environment and climate change. **Areas of Non-Compliance** ▪ There was no evidence provided indicating that Mukono DLG engaged the Environment and Natural Resource Committee in monitoring and enforcement activities to promote compliance with laws, bylaws, and ordinances
	15.	The entity developed a climate change vulnerability assessment (CCVA) Framework	2	2	**Area of Compliance** ▪ Mukono DLG developed a climate change vulnerability assessment (CCVA) Framework. A copy of the framework availed for review was titled "Mukono District Climate Vulnerability Assessment Plan", dated June 2025 and signed by the district Mayor and CAO.

Performance Area	No.	Performance Measure	Maximum Score (Target)	3rd APA Assessment Score (FY 2024/2025)	Remarks
	16.	The entity has sufficiently addressed environmental, climate change and social management issues during the planning and design of investments for all projects being implemented in the current FY.	5	3	**Areas of Compliance** ▪ Mukono DLG implemented one project in FY 2024/25 which required conducting Environment and Social Impact Assessment (ESIA). The project titled "Construction and upgrade of Ntenjeru-Bule Road (Ntenjeru to Mpatta 10.675km)" was screened on 16 January 2024. An ESIA study for this project was undertaken and an ESIA report dated November 2024 was availed for review. Mukono DLG obtained NEMA ESIA certificate and other permits/ licenses for the road project being implemented in the current FY (2025/26) before commencement of works. Mukono DLG considered environment, social and climate risks/ impacts in designs, Bills of Quantities (BOQ)s, and procurement documents for FY2024/25. **Area of Non-Compliance** ▪ Mukono DLG provided evidence of land acquisition for only six (6) out of 17 projects being implemented in FY 2025/26.
	17.	The entity has implemented, supervised and monitored compliance to environment and social management procedures	5	5	**Areas of Compliance** ▪ Mukono DLG conducted joint quarterly monitoring/ inspections for all projects implemented in FY 2024/25. We reviewed four quarterly reports dated 25 September 2024, 30 January 2025, 26 March 2025 and 27 June 2025. ▪ The was evidence of enforcement for compliance to environment and social mitigation measures.
Total			**100**	**70**	
Percentage score				**(70/100 = 70%)**	

From the above table, the assessment of DLI 3 covered six (6) major thematic areas namely (a) Metropolitan Urban planning, budgeting and management; (b) Own Source Revenue Mobilization and Administration; (c) Procurement; (d) Accounting and core financial management; (e) Metropolitan governance; and (f) Climate change planning, environmental and social safeguards performance strengthened. These were evaluated against 17 sub-indicators for the performance measures to give a total of 100 maximum obtainable percent points. Mukono DLG

scored 70% as highlighted in ***Table 9*** above. This reflects a 10.81% decline when compared with the previous year (i.e. 70% in 3rd APA from 80.81% in 2nd APA). Specific details are included in ***Annex 1.3***.

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

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

The review established that Mukono DLG did not implement any multi-jurisdictional MDG - funded projects during FY 2024/25 as indicated in **table 10** below. In comparison with APA 2 results, Mukono DLG scored 0% for DLI 4 because there was no implementation of multi-jurisdictional investments in FY 2023/24.

Table 10: Summary of assessment results of DLI 4

Name of Project/ Investment	Total capital investment under the program in the FY (UGX)	Description of multi-jurisdictional investments	Total Value that was certified as complete during the previous FY (UGX)	Total multi-jurisdictional Value that was certified as complete in the last FY (UGX)	Value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY
1	2	3	4	5	6
Upgrading of Ntenjeru-Buule road (7.8km) from earth to Bituminous standards	35,772,940,626	No	-	-	-
Sub-total	**35,772,940,626**		**-**	**-**	**-**

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

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

The review established that Mukono DLG implemented 14 infrastructure projects in FY 2024/25 as indicated in ***table 11*** below. Contracts, physical progress reports and completion certificates were availed for all the 14 projects implemented in FY 2024/25; and specific details were extracted and used in the computation of the average percentage of implementation of climate-resilient annual infrastructure investment plan. The total annual budget for the 14 projects was UGX 36,336,911,709 and weighted implementation based on physical progress of UGX 2,266,511,709, resulting into a weighted implementation rate of **6.20%.**

In comparison with performance of DLI 5 in APA 2, Mukono DLG had a significant decline in score from 64.61% to 6.20% attributed to the difference in implementation rate for the various projects assessed in APA 2 and APA 3. Implementation rate for four (4) out of six (6) of the projects assessed in APA 2 was above 80%. The four (4) projects contributed 46.65% to the annual budget for planned activities (two projects contributed 53.35% and were at 39% and 49% implementation). On the contrary for APA 3, although 13 projects funded by sources other than MDG had 100% physical progress by 30 June 2025, these projects contributed only 6.20% of the total annual

budget for FY 2024/25. The only ongoing project as at 30 June 2025 was the MDG funded project - Upgrading of Ntenjeru-Buule road (7.8km contracted section) from earth to Bituminous standards, whose contract value was UGX 35,772,940,626, annual budget for FY 2024/25 was UGX 34,070,400,000 (93.78% of the total annual budget for the 14 projects implemented in FY 2024/25) with an implementation rate of 0%.

The 0% physical progress on the MDG funded project (Ntenjeru-Buule road) was attributed to delays in the procurement process, which followed a lengthy cycle and was only concluded towards the end of the financial year with contract dated 9 May 2025, leaving insufficient time for implementation of works according to the budgeted UGX 34.07 billion. This was further compounded by the requirement to fulfil mandatory Environmental, Safety, Health, and Social Safeguards conditions precedent, including compensation for ancestral value considerations and associated rituals. These requirements contributed to the prolonged stalling of the project.

Financial progress of the MDG-funded project (as per the payment vouchers reviewed), stood at UGX 9.09 billion paid on 25 June 2025 in accordance with the contract dated 9 May 2025, representing 26.7% of the annual planned value of UGX 34.07 billion. This payment related entirely to the advance payment provisions under the contract (30% of the accepted contract price), hence the relatively high financial performance against low physical progress.

Table 11: Summary of assessment results of DLI 5

S/No	Projects	Contract Amount (UGX)	Annual Budget for FY 2024/25 (UGX)	Implementation rate against Annual Budget/ planned completion (%age)	Weighted (Annual Budget/ planned contract amount multiplied by completion rates) - UGX
1	Renovation of the District Administration Block	365,324,069	365,324,069	100%	365,324,069
2	Upgrading of Ntenjeru-Buule road (7.8km contracted section) from earth to Bituminous standards	35,772,940,626	34,070,400,000	0%	-
3	Phased construction of the District Administration Block	324,196,740	324,196,740	100%	324,196,740
4	Phased construction of operating theatre at Katoogo H/CIII in Nama S/C (Phase III)	203,838,571	203,838,571	100%	203,838,571
5	Construction of a multi-purpose hall at Nassejjobe UMEA in Kasawo TC	210,487,220	210,487,220	100%	210,487,220
6	construction of 5 stance lined VIP latrine at Kasawo Mubanda P/S in Kasawo TC and Kakira Orphanage in Kasawo S/C	94,281,705	94,281,705	100%	94,281,705
7	Fencing of Kimenyedde seed school and Koome seed school	317,209,276	317,209,276	100%	317,209,276
8	Construction of a 5-stance lined VIP latrine at Mpumu P/S in Ntenjeru Kisoga S/C and Kyetume SDA in Nakisunga S/C	93,434,757	93,434,757	100%	93,434,757
9	construction of a 5-stance lined VIP latrine at Nagojje P/S in Nagojje S/C and Kyabazaala P/S in Ntunda S/C	94,448,970	94,448,970	100%	94,448,970
10	construction of a 5-stance lined VIP latrine at Damba Parents P/S in Koome S/C, Sir Apollo Kagwa P/S in Nakisunga S/C and St. Andrews-Kisoga CoU P/S in Ntenjeru-Kisoga TC	142,984,193	142,984,193	100%	142,984,193
11	construction of a 5-stance lined VIP latrine at Kiyunga UMEA P/S and Nakanyonyi project in Kyampisi S/C	92,969,100	92,969,100	100%	92,969,100
12	Construction of a 5-stance lined VIP latrine at St. John Kikube in Kasawo	93,866,392	93,866,392	100%	93,866,392

S/No	Projects	Contract Amount (UGX)	Annual Budget for FY 2024/25 (UGX)	Implementation rate against Annual Budget/ planned completion (%age)	Weighted (Annual Budget/ planned contract amount multiplied by completion rates) - UGX
	S/C and St. Mulumba -Nenyodde P/S in Nakifuma -Naggalama TC				
13	Construction of a 5 stance VIP latrines at Namataba CoU and Bunakijja CoU P/S	91,884,240	91,884,240	100%	91,884,240
14	Construction of a 5-stance lined VIP latrine at Kawuku Boarding CoU, Ndwadde Mutwe P/S and Namakomo UMEA P/S in Kimenyedde S/C	141,586,476	141,586,476	100%	141,586,476
	Total	**38,039,452,335**	**36,336,911,709**		**2,266,511,709**
	Weighted implementation rate for this entity (Weighted total multiplied by 100 divided by the total annual budget/planned amount – NOT total contract amount)				**6.20%**

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

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

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

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

Review of the VfM audit report for FY 2024/25 indicated that OAG sampled two (2) projects in Mukono DLG, namely;

- Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C; and
- Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road

We extracted scores for specific parameters required in the assessment tool and noted that overall score for Mukono DLG was **58.19% (55.28/95)** as indicated in ***table 12*** below. The denominator was reduced by 5 to 95 because one of the parameters (physical progress lag) under Sub-Objective 2.1 was not applicable to all sampled projects.

Sub-Objective 2.4 was assessed on a binary basis (Satisfactory/Not Satisfactory) which did not affect the overall score. The VFM report did not specify the conclusion on Sub-Objective 2.4 as either satisfactory or non-satisfactory. One (1) of the two (2) sampled projects was a mechanised maintenance which did not require the as-built drawings, and Defects Liability Period (DLP) monitoring reports and Defects Liability Certificate (DLC). It had a completion report which was deemed to have inadequate quality. For the second project, the completion certificate and the As-built drawings were on file. However, the DLP monitoring reports and DLC were not applicable since the project was 2 weeks into the DLP.

The APA3 score of 58.19% was a slight decline in score from 61.79% obtained at APA 2. According to the APA 2 report, OAG sampled two projects for VfM audits including construction of Koome C.o.U P/S and Mechanized maintenance of Nakisunga Byafula road (9km).

Table 12: Summary of assessment results of DLI 6

Objective	Sub-Objective	Target	Score	Remarks
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	12.53	
Objective 2: To assess the level of implementation of the works against the agreed contract approved work programs and outputs (**Efficiency) Max points – 35**	**Sub-Objective 2.1:** To assess the progress of the works against time	10	5	One parameter on Physical progress lag (allocated 5 points) was not applicable to all sampled projects (Therefore, Denominator less by 5 points)
	Sub-Objective 2.2: To assess the existence and effectiveness of internal controls for certification	18	15.5	

Objective	Sub-Objective	Target	Score	Remarks
	and payment of executed works			
	Sub-Objective 2.3: To Review contract Supervision and monitoring arrangements	7	2.5	
	Sub-Objective 2.4: To Review contract Supervision and monitoring arrangements during project closure	Satisfactory/ Non-Satisfactory	The conclusion was not indicated in the VFM report	The VFM report did not specify the conclusion on sub-objective 2.4 as either satisfactory or non-satisfactory. One of the two sampled projects was a mechanised maintenance which did not require the as-built drawings, and DLP monitoring reports and DLC. It had a completion report which was deemed to have inadequate quality. For the second project, the completion certificate and the As-built drawings were on file. However, the Defects Liability Period (DLP) monitoring reports and Defects Liability Certificate (DLC) were not applicable since the project was 2 weeks into the DLP.
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	5.5	
	Sub-Objective 3.2: To assess the utilization of the infrastructure	5	4.25	
Objective 4: To assess the adequacy and fulfilment of implemented environmental, Health, social & safety measures (**Environment – Max Points - 20)**	**Sub objective 4.1:** To assess the presence and fulfilment of ESIA/ESMF or environmental screening report	20	10	
Total		**100**	**55.28 out of 95 (58.19%).**	

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

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

Review of the DLG annual infrastructure inventory and condition survey report dated April 2025 revealed that the survey covered both roads and other infrastructure such as buildings, vehicles, and structures—non-residential, electrical machinery, ICT equipment, and transport assets and drainage infrastructure.

The DLG O&M Plan for FY 2024/25 covered both roads and other infrastructure, such as buildings and structures - non-residential, electrical machinery, ICT equipment, and

transport assets and it was consistent with O&M Strategy for the period 2023/24–2027/28, dated 5 December 2023. The O&M budget and expenditure were reviewed, and we noted that Mukono DLG spent UGX 1,207,987,000 (68.6% of the budget of UGX 1,760,562,000), of which 2.48% was funded by OSR. O&M expenditure was below target. Mukono DLG attributed the underperformance in O&M budget absorption (68.6%) to low implementation in key expenditure lines. Transfers to Town Councils and Sub-Counties (URF funded) recorded only 35% implementation, with UGX 178,081,000 spent against UGX 505,658,000, leaving a shortfall of UGX 327,577,000, indicating significant under-execution of intergovernmental transfers. Similarly, Maintenance of Machinery and Equipment (excluding transport) achieved 40% implementation, with UGX 121,366,000 spent out of UGX 301,367,000, resulting in an unspent balance of UGX 180,001,000 due to delayed or incomplete maintenance activities. Additional minor under-absorption was observed under general equipment maintenance (75%). Overall, the absorption gap was largely driven by delayed transfers to lower local governments and partial implementation of planned maintenance activities.

Overall score on DLI 7 was **62.5% (50/80)** as indicated in the ***Table 13*** below. The denominator was reduced by 20 points from 100 to 80 because Mukono DLG did not have any completed projects that required annual compliance audit at the time of assessment; therefore, assessment procedures for 2(a) and (b) in the table below could be allocated thus considered **Not applicable (N/A)**. For the ongoing construction and upgrade of Ntenjeru-Bule road project, the ESIA Certificate Number CERT/14850/2025/4 Issue No.1 was issued on 30 April 2025, and the project commenced on 9 July 2025. The annual compliance audit for this project was therefore not due, and the DLG could not have developed and implemented a corrective action plan as part of the Annual Compliance Audit. Mukono DLG conducted an annual climate and disaster risk expenditure review (plans and budgets) and prepared a report dated June 2025.

In comparison to APA 2, Mukono DLG registered an improvement in score from 38% to 62.50%. In APA 2, Mukono DLG did not have an O&M strategy or plan, and own source revenue for the O&M expenditure was not availed to the IVA. In addition, none of the projects qualified for conducting an annual compliance audit.

Table 13: Summary of assessment results for DLI 7

Scoring Guide	Target	APA3 score	Remarks
The implementing entity has executed the budget for construction of investment projects and O&M for major infrastructure projects (roads, markets and drainage) and assets during FY 2024/25			
a) If the implementing entity has prepared an Annual Infrastructure inventory and condition survey (including roads, drainage, job creation centers) as per condition survey inventory for FY 2024/25	15	**15**	
b) If the implementing entity prepared an O&M Plan which is consistent with O&M Strategy for all investments requiring maintenance, including breakdown on projects, time-plan and sequencing - for FY 2024/25	15	**15**	
c) If the implementing entity has budgeted in line with the workplan for FY 2024/25	10	**10**	
d) If the implementing entity has spent at least 80% of O&M budget received for infrastructure in FY 2024/25	10	**0**	Both O&M expenditure and OSR contribution towards O&M were below target.
e) Percentage of implementing entity maintenance budget or expenditure funded by own source revenues	20	**0**	
The implementing entity has incorporated Environment and climate change sustainability in O&M			
a) If the implementing entity has carried out Environment and Social Audit (Annual Compliance Audit) for all major infrastructural projects completed in FY 2024/25	10	**N/A**	No project qualified for Annual compliance certificate. The ESIA certificate for the Construction and upgrade of Ntenjeru-Bule Road (Ntenjeru to Mpatta 10.675km) was obtained on
b) If the implementing entity has developed and implemented a corrective action plan as part of the Annual Compliance Audit	10	**N/A**	

Scoring Guide	Target	APA3 score	Remarks
			30 April 2025 and the annual compliance audit will be due by 30 April 2026.
c) If the implementing entity has conducted an annual climate and disaster risk expenditure review (plans and budgets)	10	**10**	
Total	**100**	**50/80 (62.50%)**	

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

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

Information relevant to the computation of Value for Climate Resilient Projects was availed for 14 infrastructure projects implemented in FY 2024/25 and these were classified into two categories (Options 2 and 3) as indicated in ***Table 14*** below. The signed contracts (including BoQs) and Interim Payment Certificates were reviewed to establish the value of completed works. The completed building climate score table was also reviewed. We established that the value of completed investments was UGX 2,224,756,973, of which UGX 447,911,894 was the value of completed climate related components, resulting into a **20.10%** score (value of implemented climate change related investments as percentage of total implemented investments). .

In comparison with FY 2023/23 performance of DLI 8 in APA 2, Mukono DLG had a significant decline in score from 50.94% to 20.10%, attributed to two major factors – the climate related component and the completion rate of the total contract value of the assessed projects. In APA 2, the total of climate related components for the projects assessed was 51.89% of total contract amount and with a 59.05% completion rate by 30 June 2024 and the corresponding climate related investments were 57.96%; Jointly, these factors result into 50.94% overall score. On the other hand, in APA 3, only 13 Option 3 projects contributed to the value of completed investments as certified in IPCs. The Option 2 project (funded by MDG) had 0% implementation thus no IPC and no effect on the denominator. 12 out of 13 projects under Option 3 were at 100% completion while only one was at 87%. The climate design scores considered at Option 3 were found to be relatively reasonable (16% and 21%), with one outlier project having 44%. The high completion rates and realistic climate design score rates for Option 3 projects jointly result into the overall 20.10% score. Therefore, the scores in APA 2 and APA 3 are comparatively relative to the completion rate and the value of the climate related investments, and the 20.10% score is APA3 is a good performance.

Table 14: Calculation of Value for Climate Resilient Projects

List of projects	Contract Amount (UGX)	Value of completed investments as certified in IPCs (UGX)	Type of climate related investments	Value of climate related components (UGX)	Value of completed climate related components (UGX)
Option 1 (Investments primarily targeting climate change adaptation and mitigation)					
Not Applicable. Mukono DLG did not have a project under option 1.					

List of projects	Contract Amount (UGX)	Value of completed investments as certified in IPCs (UGX)	Type of climate related investments		Value of climate related components (UGX)			Value of completed climate related components (UGX)		
Option 2 (Roads)										
Upgrading of Ntenjeru-Buule road (7.8kms contracted section) from earth to Bituminous standards.	35,772,940,626	0	Section 1700 - Environmental protection and waste disposal		99,000,000	6,643,061,094	18.57%	-	0	-
			Section 2000 - Drainage		6,422,243,278			-		-
			Section 5600 - Landscaping and grassing		121,817,816			-		-
			Total							
Option 3 (Buildings)										
Renovation of the District Administration Block	365,324,069	365,324,069	Climate design score	44%		161,700,817			161,700,817	
Phased construction of operating theatre at Katoogo H/CIII in Nama S/C (Phase III)	203,838,571	203,838,571	Climate design score	21%		43,441,007			43,441,007	
Construction of a multi-purpose hall at Nassejjobe UMEA in Kasawo TC	210,487,220	210,487,220	Climate design score	21%		44,857,932			44,857,932	
Construction of 5 stance lined VIP latrine at Kasawo Mubanda P/S in Kasawo TC and Kakira Orphanage in Kasawo S/C	94,281,705	94,281,705	Climate design score	16%		15,456,017			15,456,017	
Construction of a 5-stance lined VIP latrine at Nagojje P/S in Nagojje S/C and Kyabazaala P/S in Ntunda S/C	94,448,970	94,448,970	Climate design score	16%		15,483,438			15,483,438	
Construction of a 5-stance lined VIP latrine at Kiyunga UMEA P/S and Nakanyonyi project in Kyampisi S/C	92,969,100	92,969,100	Climate design score	16%		15,240,836			15,240,836	

List of projects	Contract Amount (UGX)	Value of completed investments as certified in IPCs (UGX)	Type of climate related investments		Value of climate related components (UGX)			Value of completed climate related components (UGX)		
Phased construction of the District Administration Block	324,196,740	282,442,004	Climate design score	21%		59,312,821			59,312,821	
Construction of a 5-stance lined VIP latrine at Damba Parents P/S in Koome S/C, Sir Apollo Kagwa P/S in Nakisunga S/C and St. Andrews-Kisoga CoU P/S in Ntenjeru-Kisoga TC	142,984,193	142,984,193	Climate design score	16%		23,440,032			23,440,032	
Construction of a 5-stance lined VIP latrine at St. john Kikuube in Kasawo S/C and St. Mulumba - Nenyodde P/S in Nakifuma - Naggalama TC	93,866,392	93,866,392	Climate design score	16%		15,387,933			15,387,933	
Construction of a 5-stance lined VIP latrine at Kawuku Boarding CoU, Ndwadde Mutwe P/S and Namakomo UMEA P/S in Kimenyedde S/C	141,586,476	141,586,476	Climate design score	16%		23,210,898			23,210,898	
Construction of a 5-stance lined VIP latrine at Mpumu P/S in Ntenjeru Kisoga S/C and Kyetume SDA in Nakisunga S/C	93,434,757	93,434,757	Climate design score	16%		15,317,173			15,317,173	
Construction of a 5 stance VIP latrines at Namataba CoU and Bunakijja CoU P/S	91,884,240	91,884,240	Climate design score	16%		15,062,990			15,062,990	
Fencing of Kimenyedde seed school and Koome seed school	317,209,276	317,209,276	Climate design score	0%		0			0	
Total	**38,039,452,335**	**2,224,756,973**				**7,090,972,988**			**447,911,894**	
Value of implemented climate change related investments as % of total implemented investments									**20.10%**	

4.4 Annual GKMA-UDP earnings

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

ISG earnings

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

Table 15: ISG allocation amounts

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

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

MDG earnings

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

Table 16: MDG earnings based on scores

DLI	Target Score	Actual Score	Projected (SDR)	Actual (SDR)	Variance (SDR)
			(A)	(B)	(C=A-B)
DLI 2	Meet Minimum Condition	Met Minimum Condition	1,119,042.72	1,119,042.72	0.00
DLI 3	70%	70%	1,119,042.72	1,106,499.72	12,543.00
DLI 4	15%	0%	1,492,194.48	0	1,492,194.48
DLI 5	80%	6.20%	2,611,443.48	456,223.66	2,155,219.82
DLI 6	80%	58.19%	1,865,758.79	1,406,703.24	459,055.55
DLI 7	80%	62.50%	1,492,194.49	1,201,282.38	290,912.101
DLI 8	20%	20.10%	2,389,697.69	1,328,444.41	1,061,253.28
Total			**12,089,374.37**	**6,618,196.13**	**5,471,178.24**

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

Total allocation

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

Table 17: Total allocation for ISG and MDG

Funding Windows	SDR
ISG Allocation	602,777.78
MDG Allocation	6,618,196.13
Total	**7,220,973.91**

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

5 Key recommendations

5.1 Urban and Physical Planning

(a) Some of the actions/ performance of Local Governments require input from external agencies. External delays compromise efficiency and performance. Our recommendation is that the DLG should not be penalised for interventions beyond their control. A case in point includes the following:

- Under DLI 3 Performance measure A-3(g) with regard to access on payroll; given the required input and delays from MoPS that affects efficiency in execution of human resource management processes at the entity.

(b) The MoKCC&MA, MoPS and the State House Directorate CID, Economic Fraud and Anti-corruption should resolve the stalemate regarding the operations of the suspended Mukono District Service Commission that is crippling the implementation of human resource management systems in the district. Key among the challenges being faced is ensuring proper staffing and recruitment of the GKMA-UDP core team to oversee the planning, design and management of the program at Mukono DLG. Case in point is the need to urgently fast-track the filling of all affected positions of Core Staff required on the GKMA-UDP given the limitations on secondment as stipulated under the Standing Orders provision (Section A-M, 21) that limits the renewal of secondment to only one term.

(c) The MoKCC&MA should address the legal citations in the tool with regard to Performance Measure (PM) A -1 a (ii) on timely consideration of investment applications. The IVA encountered sustained objections from participating entities on the timeline (30 days) benchmarked to verify performance under this Performance Measure A - 1 (a) (ii). The 30 days' timeline used on the measure is stipulated in the Principal Act (PPA 2010, amended) under Section 40 (2) to ensure timely notification of the applicants on the decision of the PPC after consideration of the application. Despite the entity's compliance within the 30 days benchmarked measure, there was overwhelming concern from assessed entities given the other provisions under Section 17(3) that requires **PPC to meet at least once every three (3) months**. Participating entities argue that LGs do not have the necessary resources to ensure monthly PPC meetings. There is need to quote the law accurately but at the same time enhance timely service delivery under this planning function.

(d) There is a challenge of imperfect and lack of uniform structure of the Building Application Register. The register lacked the necessary fields/information column to track and assess performance regarding tracking when the PPC considered the new investment applications. Instead, the register indicated when the applicant received the approved plan. There is need to recognise that the DLG is also utilising computerised management systems - the new Integrated Revenue Administration System (IRAS) a system that is being used across government agencies. The process of development approval has been digitized under the IRAS. The system has a development control module that enables submission, assessment, payment of fees, scheduling of site visits, scrutiny of applications as well as generation of the committee decision and approval by issuance of a notification certificate. Hence all investment/ development applications are considered by the select sub-committee comprising the CAO, Physical Planner, District Surveyor, Senior Environment Officer, Officer Responsible for Environmental Health (Public Health) on IRAS once the applicant has effected payment on the system. This sub-committee handles the application on the system after two weeks and the decision of the sub-committee is notified to the

developer by SMS. Formal consideration and approval is later performed by the PPC.

(e) The DLG did not allocate funding towards road surveying and demarcation, street naming, and plot numbering out of Own Source Revenue (OSR). Further, the target of 80% is unattainable without significant Central Government, Local Government and donor support and this requires a major change in approach. The PST/Bank should assess whether entities are receiving adequate support and resources for street addressing programs.

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

(f) Retooling is critical in technical departments (physical planning, surveying, environmental management, and engineering) that are supposed to support planning, design and implementation of the GKMA-UDP and ensure compliance to approved PDP. Mukono DLG should procure specialized office hardware tools (computers, printers, scanners, network infrastructure, etc.), department/ sector specialized software and information management and access systems to facilitate integrated planning, budgeting, plan implementation, and reporting processes, for better analytical basis for decision making and integrated plans. The POM recommends information management systems and tools that are very critical for the centre and sub-nationals. These form part of the eligible activities on which program LGs can utilise their ISG. The IVA further recommends some of the key infrastructure and software for a robust GIS based database, management information system and information access system as indicated in **table 18** below.

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

Items required	Tools and materials required for Physical Planning
Spatial /GIS tools prioritised in the POM	The key items for physical planning include standardised Spatial/ GIS tools, equipment, software and trainings at the subnational (entity) level in form of specifications (i.e. to have uniform specifications for the tools, equipment, software, etc. in all the GKMA-entities) acquired to support physical planning surveying, engineering, environment and natural resources activities. Some of the tools are specified in this table (under specialised tools).
Information Management Systems prioritised in the POM	GKMA centralized GIS information management system that shall have access rights for each entity. The system shall create efficiency in spatial planning, digitalization of plans and maps, monitoring and evaluation of project outputs and provide access to information for use by the public. The POM recommends the DRIMS system aimed at enhancing compliance to development control through digital issuance of development permits, licenses and necessary approvals to the GKMA entities. The system will ensure robust and integration with other relevant GoU systems to enhance compatibility and efficiency.
Space requirements	Ample office space for the technical departments (a typical GIS lab. for 5 people i.e. the GIS project manager, two experts and two technicians require a minimum of 12ft by 10ft room)
Data requirements and sources	Data requirements for the key technical departments is quite expensive hence adequate planning and budgeting is critical. Data required includes the following among others;

Items required	Tools and materials required for Physical Planning
	▪ Topographic information and statistical data ▪ Satellite images ▪ Survey control data ▪ National infrastructure and utility alignments data
Specialised tools	
Physical Planning	▪ GPS receivers ▪ Tape measure/s ▪ Transport
Engineering	▪ Rebound hammer ▪ Micrometre screw gauge ▪ Earth mega tester ▪ Transport
Surveying	▪ Varied surveying equipment
Natural resources	▪ Handheld sound level meter ▪ Light meter ▪ Humidity meter ▪ Temperature meter ▪ Vibration meter

5.2 Financial Management

(a) Issuance of Demand Notes: Demand notes should be issued to defaulting taxpayers before other actions like lockout are taken. The Performance measure on 100% issuance of demand notes has been a challenge across all participating entities. MoKCC&MA should review the practicality of this assessment procedure given that all entities have not achieved the requirements and amend the tool accordingly. In addition, MoKCC&MA should amend DLI 3 B-4(a) regarding revenue databases for loading & off-loading and events & promotion, to align with the Ministry of Trade, Industry and Cooperatives guidance.

(b) Fixed Assets management: The DLG should complete all the required fields in IFMS for all asset categories. Additionally, the IFMS generated tag number should be engraved on the fixed assets, and the DLG should engage the MoFPED to include a provision for the serial numbers engraved on the physical assets. This will allow for a correlation between the assets in the fixed asset register and the physical assets maintained at the Entity premises.

(c) MoKCC&MA should issue guidance to all entities on GKMA asset registration procedures to enable accurate and timely capturing of GKMA-funded assets in the asset registers.

(d) Recommendations from the Board of survey report should be implemented timely and actions to be taken monitored by the respective officers.

(e) The Institutional Strengthening Grant (ISG) expenditure information maintained by the Finance department should reconcile with the figures reported in the GKMA-UDP quarterly performance progress reports. Adequate supporting documentation should be maintained for each expense category.

(f) Monthly financial reports should be complete to include a trial balance, monthly income and expenditure statements with budget comparison, balance sheet and

bank reconciliation statements. Financial reports should be system generated from IFMIS and signed off by the generating officer.

(g) Revenue recorded in IRAS and IFMIS should be reconciled to demonstrate the linkage between the two systems.

5.3 Infrastructure

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

(a) Accelerate progress on major infrastructure projects

Given the zero-progress status of the projects there is need to take urgent corrective measures to safeguard overall performance. The following are key considerations:

— Conduct a rapid diagnostic review to identify project bottlenecks (contractual, technical, financial or administrative).

— Strengthen contractor supervision, performance enforcement, and project management systems.

— Develop and implement a time-bound catch-up plan with clear quarterly milestones, accountability mechanisms, and early-warning triggers.

— Integrate gap identification and closure actions within monthly TPC meetings.

— Build capacity of engineering and technical staff in supervision of large and complex infrastructure projects.

— The District Engineer should prepare an integrated physical progress report for all projects at the end of each financial year.

(b) DLI 4: The Municipal Engineer should proactively identify and develop multi-jurisdictional projects within the MDG framework, particularly for road and drainage infrastructure that spans neighbouring jurisdictions. Adopting a targeted approach will improve Mukono DLG's performance outcomes, strengthen regional integration, and enhance the efficiency of service delivery across the municipality. Specific recommendations for improvement of performance in DLI 5 include;

i. Enhance collaboration with neighbouring GKMA implementing entities through formalized agreements and coordinated technical planning sessions to support joint project identification, co-financing, and coordinated implementation, thereby improving future DLI 4 performance.
ii. Prepare and execute a time-bound action plan to launch at least one multi-jurisdictional project that meets POM eligibility requirements.
iii. Incorporate multi-jurisdictional projects into official planning frameworks, including the District Development Plan and annual work plans, with clearly assigned budget allocations.
iv. Engage the GKMA–UDP Program Coordination Unit for guidance to ensure all projects adhere to eligibility standards and best practices.
v. Provide targeted training for technical and planning personnel on POM requirements, and on the effective design, planning, and execution of multi-jurisdictional projects.
vi. Implement ongoing capacity-building initiatives to continually strengthen staff competencies in multi-jurisdictional project management, climate-resilient design, and compliance monitoring.
vii. Establish consistent monitoring and reporting systems to track progress, ensure accountability, and maintain compliance over time.

(c) Enhance climate resilience integration across the investment cycle

With only 2.61% of investments classified as climate-related, Mukono DLG should accelerate climate adaptation and mitigation integration through the following:

— Adopt and operationalize the Building Climate Score Table and related design approach.

— Embed climate-resilient design principles at the earliest stages of project conception and planning.

— Ensure comprehensive Environmental and Social Assessments (ESAs) are conducted and integrated throughout appraisal, design, supervision, and certification.

— Increase resource allocation toward climate-responsive infrastructure (e.g., sustainable urban drainage, green spaces, and renewable energy systems).

— Strengthen staff capacity on climate-resilient engineering, planning, costing, and compliance standards.

— Work closely with mother ministries (e.g., MoH, MoES) to align all building and infrastructure designs with climate mitigation and adaptation standards.

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

(d) To further improve performance at DLI 5, PST should convene a formal contract performance review meeting within 30 days of receipt of this report with the objective of developing a realistic implementation schedule with clearly defined quarterly milestones covering the period prior to APA4 and subsequent reporting cycles. The meeting should involve the Project Steering Committee (PSC), District Engineer, Contractor, supervision Consultant, District Community Development Officer, and District Land Officer. Thereafter, progress on the agreed recovery plan should be included as a standing item on the agenda of the GKMA Project Monitoring Team's monthly review meetings.

(e) To improve the performance on O&M budget absorption, management should strengthen cashflow planning and timely processing of transfers to Town Councils and Sub-counties to ensure full execution of intergovernmental funding. In addition, the entity should improve procurement planning and scheduling for maintenance-related activities to ensure timely implementation of machinery and equipment maintenance within the financial year.

(f) Position GKMA–MDG as a disruptor for climate-resilient transformation: Although GKMA-UDP funding is ring-fenced, the process improvements it introduces should catalyse systemic change across all district operations. This requires reforms in:

(i) General Design Processes

— Mainstream sustainability and climate resilience across all new project designs.

— Introduce climate-responsive architectural, structural, and civil engineering standards.

(ii) Project Appraisal and Documentation

Ensure every project answers the following:

— What have we found on the ground?

— What are we leaving behind?

— How are we safeguarding the environment?

— Are materials sustainably sourced and certified?

This includes:

— Mandatory documentation of environmental baselines.

— Certification of material sources.

— Use of sustainable, low-carbon, and circular-economy materials.

— Strengthening documentation systems to reflect transparency, compliance, and environmental stewardship.

(g) 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.

5.4 Environment and social management

(a) Regular monitoring visits: The Environment office should involve the District Environment and Natural Resources Committee (DENRC) in undertaking regular monitoring. Documentation for all projects should indicate the respective site visits, observations made at the respective sites, captioned pictures, and attendance lists among others.

(b) Acquisition of project land: The DLG should engage relevant stakeholders to acquire or access land for all projects before commencement of implementation. This helps to increase certainty of investments.

6 Annexes

Annex 1: Performance Assessment Tool

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

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

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings
A) Institutional Strengthening Plan in place	The GKMA Entity has an approved annual Institutional Strengthening work plan that has been informed by an Annual Institutional Strengthening Capacity Needs Assessment report, includes Urban resilience and climate change/ disaster risk management and prepared as per format specified in the POM	▪ From the Accounting Officer (CAO/TC/ED), obtain and review the Annual Institutional Strengthening work plan for the current FY (2025/26), approved in FY 2024/25, to determine that it covers human resource development/skills enhancement activities (e.g. in procurement and contract management, implementation of environment and social safeguards, Urban resilience and climate change/disaster risk management, digitalization of OSR mobilization etc..); re-tooling and	**MET**	**DLG Capacity Needs Assessment report** ▪ Mukono DLG carried out an Annual Institutional Strengthening Capacity Needs Assessment and prepared a report for the FY 2024/25 dated February 2025. The report outlines the background; objectives, scope and methodology used; the capacity & institutional needs assessment carried out, the findings and analysis of the entity's SWOT, and capacity gaps of each department; and provides a conclusion proposing strategic interventions to close the identified gaps in order to reinforce institutional resilience, and service delivery in the district. ▪ The report was prepared by the Head of Human Resource and endorsed by the Deputy CAO on 7 February 2025. **Annual Institutional Strengthening Work Plan and Budget for the FY 2025/26** ▪ Mukono DLG has an Annual Institutional Strengthening work plan and budget for FY 2025/26 which reflects strategies meant to strengthen Mukono DLG service delivery. Institutional strengthening activities are in line with the institutional performance gaps defined in the needs assessment report and are in line with the institutional strengthening menu included in the POM. The activities targeted in the Institutional Strengthening work plan and budget for FY 2025/26 include the following:

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings
		equipment; as well as system development. ▪ From the Human Resource office/ Planner/ Accounting officer, obtain and review the Annual Institutional Strengthening Capacity Needs Assessment Report to confirm that the Annual Institutional Strengthening work plan was informed by the assessment report. ▪ From the Clerk to Council obtain and review minutes of Authority/ Council for FY 2024/25 to find out whether there is a resolution to approve the annual IS work plan, record the dates and minute.		— Promoting Urban Planning services. — Improving own source revenue collection capacity to support future investments and ensure maintenance of infrastructure and services. — Targeted programmes for urban economic development and improved competitiveness. — Ensuring urban resilience and climate change/disaster risk management and environmental and social management — Enhanced asset management. — Retooling involving acquisition of performance tools. — Human resource skills development through short-term training courses not exceeding nine (9) active months. — Stakeholder engagement programs; Municipal Development Forum (MDF) meetings, and establishment of the Grievance Redress Committee (GRC). **Evidence of Approval of IS Work Plan and Budget by Council** ▪ The Mukono DLG Annual Institutional Strengthening work plan and budget for the FY 2025/26 were approved by Council in a meeting held on 5 March 2025 under Minute No 34/MKN/COU/03/2024/25 (d).
B) Institutional Strengthening Grant spent according to the eligible	The GKMA Entity adhered to the eligible expenditures (Investment menu) for the use of the Institutional Strengthening Grant	▪ From the Accounting Officer (CAO/TC/ED) obtain the Annual GKMA entity expenditure statements to establish how the	**MET**	**Compliance with ISP for FY 2024/25:** ▪ We reviewed the ISP and ISG expenditure statements for FY 2024/25 and established that Mukono DLG planned and spent UGX 4,111,033,450 and UGX 3,606,941,343 respectively in FY 2024/25 (87.7% performance).

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings
expenditures	in previous year (FY 2024/25)	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.		**Compliance with ISG Expenditure guidelines in the POM:** ▪ We reviewed the financial accountabilities for FY 2024/25 and noted that UGX 3,606,941,343 was spent on eligible activities and adequate supporting documentation was availed for all payment vouchers. None of the expenditure was made on ineligible activities defined in the POM. Therefore, Mukono DLG complied with ISG expenditure guidelines in the POM. Specific details are indicated in the table below:

Functional area	ISG amount spent and verified for FY 2024/25 (UGX)	ISP amount budgeted for FY 2024/25 (UGX)
Urban planning services	521,203,468	486,300,000
Stakeholder engagement	200,291,480	298,162,980
Urban resilience and climate change/ disaster risk management and Environmental and Social Management	1,036,134,300	1,239,210,906
Program management and coordination	571,647,750	746,072,874
Retooling	816,896,430	764,900,000
Human resource development	270,718,100	271,109,000
Urban economic development and Competitiveness	171,090,815	81,614,285
E-Governance (automation)	18,959,000	26,051,000
Own-source revenue improvements	-	197,612,405

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings

Asset management	-	-
Total	**3,606,941,343**	**4,111,033,450**

Expenditure on Climate Change Activities:

- We reviewed the accountability documents for the ISG expenditure for FY 2024/25 and noted that Mukono DLG spent 31.7% on climate change activities under the functional areas of Urban resilience and climate change/disaster risk management and Environmental and Social Management, Human Resource Development and Retooling. A summary is indicated in the table below.

Activity relating to Climate change	Amount (UGX)
Monitoring exercises of environmental and social safeguards compliance on infrastructure	16,142,000
State of environment report for FY 24/25 was prepared, validated and disseminated to DTPC.	140,070,000
Campaigns on proper waste management and disposal was carried	102,631,500
VCCA plan developed and hazard risk maps developed and validated by DENRC modelling for hazards for 10 years	138,900,000
Procured 60,000 assorted seedling species and Clonal Hybrid Eucalyptus (GU7)	86,080,000
District Environment Action Plan produced, validated pending dissemination and environmental audit of 20 projects (8 -5 stance pit latrines, 10 boreholes, 1 gravitational flow scheme, theatre at Katoogo Health Centre III	113,003,800
Economic valuation and mapping of 13 Km of Kasala-Ssezibwa wetland system conducted, and report validated by the DTPC.	149,500,000

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings
				Preparation of the waste management and zoning plan to be implemented the FY 25/26 — 216,530,000 Four (4) District Environment and Natural Resources Committee (DENRC) meetings held — 4,520,000 Two (2) Participatory Wetland restoration plans developed for Ntenjeru Kisoga TC and Katosi TC and restoration of wetlands in Mpatta and stakeholder Engagement — 68,757,000 Trained participants in balanced score card management system, management of environment and social safeguards across project implementation cycle, the development and implementation of Solid Waste Management guidelines and Urban Greening Policy — 53,477,400 Equipped the GIS lab with five (5) Desktops, Plotter printer and Water Quality meter — 54,923,612 **Total spent on climate related activities — 1,144,535,312** **ISG Amount spent in FY 2024/25 — 3,606,941,343** **Percentage expenditure — 31.7%**
C) Institutional Strengthening Plan incorporates Climate Change	GKMA entity has drawn up an annual ISP with at least 30% of funds for climate change related activities (consider FY 2025/26 activities).	From the Accounting Officer (CAO/TC/ED), obtain and review the Institutional Strengthening Plan to determine which activities are proposed for funding and/or being implemented to confirm inclusion of at least 30% funds for climate change activities ***(focus on 30% on amounts received by the Entity)***.	**MET**	**Proportion of budget for FY 2025/26 towards climate change related activities** ▪ Mukono DLG drew up an annual ISP for FY 2025/26 with 35.6% of funds being allocated to climate change related activities, which is above the threshold benchmark of 30%. Specific details are indicated in the table below. **Climate change related activities — Budget for FY 2025/26 (UGX)** DENRC meetings, monitoring of environmental and social safeguards compliance on infrastructure, validation workshops — 32,480,000 Economic Valuation of Ssezibwa wetland system — 151,845,938

Minimum Condition	Indicators of Minimum Conditions	Information Source and Assessment Procedures	Assessment (Met/ Not Met)	Detailed assessment findings

Mapping, Survey, Demarcation and installation of mark points along Lake Victoria buffer zones in Mpatta and Ntenjeru Kisoga TC	9,000,000
Urban greening (tree planting and maintenance) plans and activities implemented in 16 Lower Local governments	56,592,500
Development of a 5-Year District Climate Change Action Plan Prepared	266,000,000
Validation and approval of final report for Waste management and Zoning plan for 2025-30	29,360,304
Environmental and social audit carried out for 18.5km of Ntenjeru –Bule road	116,345,562
Development of a catchment and forest management plan for Kasulo Local Forest reserve	247,133,196
development of Wetland management plans for Nakisunga and Nama SC developed and conducting Stakeholder engagement meetings	131,872,696
Installation of 74 Solar Lights in LLGs of Katosi, Kasawo, Namasumbi, Mbalala, Mpunge, Kimenyedde, and Nagojje	407,000,000
Total	**1,447,630,196**
Mukono DLG Annual Institutional Strengthening Work Plan and Budget for the FY 2025/26	**4,061,554,151**
Percentage of budgeted funds targeting climate change related activities	**35.6%**

Percentage of budgeted funds targeting climate change related activities:

$$\frac{1,447,630,196}{4,061,554,151} \times 100 = 35.6\%$$

Overall conclusion	**MUKONO DLG HAS MET THE MINIMUM CONDITIONS FOR ACCESSING THE INSTITUTIONAL STRENGTHENING GRANT UNDER DLI 1.**

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

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

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
A) The entity has substantively[6] filled key staff positions that are relevant for metropolitan governance and service delivery (Check for staffing levels at the time of assessment)	1.	The staff positions that must be substantively filled in Kampala Capital City Authority (KCCA) are: i. Executive Director/Accounting Officer[7] ii. Director Physical Planning iii. Director Public Health and environment iv. Manager Solid Waste & Environment Management v. Director Treasury Services vi. Director Internal Audit	▪ 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	**N/A**	**NOT APPLICABLE**

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

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

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
		vii. Director Administration and Human Resource viii. Director Gender, Community Services and Production ix. Manager Commercial Services x. Supervisor Labor xi. Director Engineering services xii. Deputy Director Strategy Management & Business Development xiii. Deputy Director Procurement	officer has been employed to do the same job as the Officer who should be holding the position (check for the request to the mother ministry, response from the ministry, job descriptions, advertisement for the position, appointment letter, acceptance letter signed by the Officer holding the position).		
	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	▪ From the Human Resource office, obtain and review the staff lists and appointment letters of the listed staff to establish that they are	**MET**	▪ Mukono DLG is required to substantively recruit all core staff responsible for designing and implementation of the GKMA-UDP. The DLG is required to maintain the status throughout the program period for effective program implementation. ▪ Assessment at Mukono DLG confirmed that the core staff as specified in the assessment tool and participation agreement were substantively appointed in all key positions as summarised in the table below. **Position** / **Name** / **Status** Chief Administrative Officer/Accounting Officer / Ddamba Henry / Substantively Appointed

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
		iv. Senior Procurement Officer v. Chief Finance Officer vi. Senior Accountant vii. District Natural Resources Officer viii. Senior Environment Officer ix. District Community Development Officer x. Senior Labor Officer[8] xi. District Planner xii. District Commercial Officer xiii. Principal Internal Auditor xiv. Principal Human Resource Officer	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 position,		<table><tr><td>District Engineer</td><td>Eng. Ben Kyemba</td><td>On secondment (Expiring in January 2026)</td></tr><tr><td>Senior Physical Planner</td><td>Kamoga Hamza</td><td>Substantively Appointed</td></tr><tr><td>Senior Procurement Officer</td><td>Batenga Prossy</td><td>Substantively Appointed</td></tr><tr><td>Chief Finance Officer</td><td>Kalule Paul</td><td>On Secondment until 3 September 2026</td></tr><tr><td>Senior Accountant</td><td>Katta Tom Kolokolo</td><td>Substantively Appointed</td></tr><tr><td>District Natural Resources Officer</td><td>Ahimbisibwe Vincent</td><td>On Secondment until 18 November 2026.</td></tr><tr><td>Senior Environment Officer</td><td>Mutalya Joseph Innocent</td><td>Substantively Appointed</td></tr><tr><td>District Community Development Officer</td><td>Namukose Minisa Kirya</td><td>Substantively Appointed</td></tr><tr><td>Senior Labor Officer</td><td>Belinda Doreen</td><td>Substantively Appointed</td></tr><tr><td>District Planner</td><td>Ssebaduka Collins</td><td>Substantively Appointed</td></tr><tr><td>District Commercial Officer</td><td>Owembabazi Beatrice</td><td>Substantively Appointed</td></tr><tr><td>Principal Internal Auditor</td><td>Abongi Albert</td><td>Substantively Appointed</td></tr><tr><td>Principal Human Resource Officer</td><td>Kazibwe Stephen</td><td>Substantively Appointed</td></tr></table> **<u>Chief Administrative Officer/Accounting Officer</u>** ▪ Ddamba Henry was the appointed Chief Administrative Officer (CAO) for Mukono DLG at the time of assessment.

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

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
			appointment letter, acceptance letter signed by the Officer holding the position		— He was appointed on promotion from post of Deputy CAO to post of CAO by the Public Service Commission under Instrument No. 2 of 2019 as per appointment letter dated 19 March 2019 Ref. LG/P.10425 signed by the Permanent Secretary (PS) Ministry of Local Government (MoLG). — He was transferred to Mukono DLG as CAO by the PS MoLG in a letter dated 10 October 2025 Ref. LG/P.10425. — He is the appointed Accounting Officer for Vote 899 Mukono District for FY 2025/26 by the Permanent Secretary/Secretary to Treasury MoFPED in a letter dated 27 October 2025 Ref. BPD/102/158/05.
					District Engineer — At the time of assessment, the post of District Engineer was filled by Eng. Ben Kyemba, the Asst. Commissioner/Quality Assurance **on secondment** from Ministry of Works and Transport (MoW&T) - Department of Construction standards and Quality Management. — In a letter Ref. TPR 241/299/01 dated 25 January 2024, the PS MoW&T recommended and seconded Eng. Ben Kyemba (Asst. Commissioner/Quality Assurance in the Department of Construction standards and Quality Management) for a maximum of one year up to January 2025. The seconded officer's acceptance is contained in his letter dated 3 February 2024. — Upon expiry of the first secondment, the CAO sought an extension, and this was granted by the PS Ministry of Works and Transport (MoW&T) in a letter Ref. P.4594 dated 23 July 2025 for another year effective January 2025. — Mukono DLG could not appoint a substantive District Engineer over the past two years due to suspension of the

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
					DSC operations by the State House Directorate CID, Economic Fraud and Anti-corruption. **Registration with the Engineers Registration Board (ERB) and Academic Qualifications** — Eng. Ben Kyemba is a member of the Engineers Registration Board (ERB) and licensed to practice in the field of Civil Engineering. He registered with ERB in 2014 and holds a Certificate of Registration number 746 and a valid annual subscription/practicing Certificate licence No. 746/2025. **The Officer holds the following qualifications;** — Master of Science in Civil Engineering from Makerere University – May 2016. — Post Graduate Diploma in Project Planning and Management from UMI - November 2011. — Bachelor's degree of Engineering in Civil and Building Engineering from Kyambogo University – January 2007.
					Senior Physical Planner ▪ The Mukono DLG customised staff establishment does not have a post for a Senior Physical Planner. Instead, the staff establishment has only a District Physical Planner. ▪ Kamoga Hamza was the substantively appointed Mukono DLG Physical Planner at the time of assessment. — He was appointed on transfer of service from Lugazi Town Council, Buikwe district to Mukono District as a Physical Planner by the Mukono DSC under Minute No MD 42/2015 in a letter Ref. HRM/MKN/156/02 dated 22 May 2015.
					Senior Procurement Officer

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
					▪ Batenga Prossy was the substantively appointed Mukono District Senior Procurement Officer. — She was appointed on promotion from post of Procurement Officer to Senior Procurement Officer by Mukono DSC under minute Min. No. MD 10/2019 in a letter dated 22 February 2019 Ref. HRM/P.12905.
					Chief Finance Officer ▪ At the time of assessment, the post of Chief Finance Officer was substantively filled by Kalule Paul - a Chief Finance Officer **on secondment** from Buikwe DLG. — The substantive Mukono District Chief Finance Officer (CFO), Nabwire Robinah left Mukono DLG for other Public Service duties in September 2024. — The CAO in her letter to the PS MoLG dated 6 September 2024 requested for clearance to source for a Chief Finance Officer from Buikwe DLG and the PS MoLG provided clearance in his letter Ref. HRM/130/26/07 dated 9 September 2024. — Formal request to Buikwe DLG to release CFO Kalule Paul was communicated in the Mukono DLG's request letter dated 19 September 2024. — The CAO Buikwe DLG seconded Kalule Paul – Chief Finance Officer to support Mukono DLG for a period of 1-year effective 4 October 2024 in letter Ref. HRM/MKN/156/01. The second extension was granted effective 4 September 2025 and will expire on 3 September 2026. — At the time of assessment, there was no evidence of recruitment efforts for the position of CFO Mukono DLG.
					Senior Accountant

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
					▪ Katta Tom Kolokolo was the substantively appointed Senior Accountant at the time of assessment. — He was appointed on promotion from post of Finance Officer to Senior Accountant by the Mukono DSC under Min. No. MD 138/2025 as per letter of appointment dated 7 May 2025 Ref. HRM/P.10549.
					District Natural Resources Officer ▪ At the time of assessment, the post of District Natural Resources Officer was filled by Ahimbisibwe Vincent, a District Natural Resources Officer **on secondment** from Kayunga District Local Government. — The substantively appointed District Natural Resources Officer, Mujuni William retired on 20 August 2025. — The CAO Mukono DLG made declaration of seven (7) vacant posts in his submission to the Secretary Mukono DSC dated 27 August 2025 Ref. HRM/MKN/156/02, including the District Natural Resources Officer position. However, recruitment and issuance of appointment letters in Mukono district were halted by the Deputy Director CID, Economic Fraud and Anti-corruption in a letter dated 24 September 2025 directed the CAO Mukono DLG. Ahimbisibwe Vincent, the District Natural Resources Officer was sought for secondment from Kayunga District Local Government for a maximum period of one year with effect from 19 November 2025 until 18 November 2026. — Vincent had been appointed on accelerated promotion from post of Senor Land Management Officer to post of District Natural Resources Officer in service of Kayunga DLG by Kayunga DSC under minute No. 1186/DSC/KYG/2022 as per letter Ref KYG/CR/156/2 dated 16 June 2022.
					Senior Environment Officer

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
					▪ Mutalya Joseph Innocent was the substantively appointed Mukono DLG Senior Environment Officer at the time of assessment. — He was appointed on probation as Senior Environment Officer by Mukono DSC under minute MD 275/2019 vide letter Ref. HRM/MKN/156/02 dated 3 December 2019. — The officer was confirmed in service as Senior Environment Officer by Mukono DSC under Minute No. MD 190/2020 in a letter dated 12 August 2020 Ref. MKN/P.13631.
					District Community Development Officer ▪ Namukose Minisa Kirya was the substantively appointed Mukono District Community Development Officer at the time of assessment. — The officer was appointed on promotion from the post of Principal Community Development Officer to post of District Community Development Officer and on transfer of service from Mukono Municipal Council to Mukono District by the DSC under Minute No. MD 159/2025 in a letter ref. HRM/MKN/160/01.
					Senior Labour Officer ▪ Belinda Doreen was the substantively appointed Mukono District Senior Labour Officer at the time of assessment. — She was appointed on promotion from post of Community Development Officer to Senior Senio Labor Officer by the Mukono DSC under Min. No. MD 209/2019 as per letter of appointment dated 3 October 2019 Ref. HRM/P.13136.
					District Planner ▪ Ssebaduka Collins was the substantively appointed District Planner Mukono DLG.

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
					— He was appointed on accelerated promotion from post of Senior Planner to post of District Planner by Mukono DSC under minute No. MD 88/2020 in a letter dated 30 March 2020 Ref. HRM/P.13043.
					District Commercial Officer ▪ Owembabazi Beatrice was the substantively appointed District Commercial Officer Mukono DLG at the time of assessment. — She was appointed on promotion from post of Principal Commercial Officer to District Commercial Officer by the Mukono DSC under Minute No. MD 499/2025 in a letter Ref. HRM/P.11326 dated 9 May 2025.
					Principal Internal Auditor ▪ Abongi Albert was the substantively appointed District Principal Internal Auditor at the time of assessment. — He was appointed on accelerated promotion from post of Internal Auditor to Principal Internal Auditor by Mukono DSC under minute No. 87/2009 as per letter dated 1 October 2009 PER/10563.
					Principal Personnel Officer ▪ Kazibwe Stephen was the substantively appointed Mukono DGL Principal Personnel Officer at the time of assessment. — He was appointed on promotion from post of Senior Human Resource Officer to Principal Personnel Officer by Mukono DSC under Minute No. MD.169/2018 as per letter dated 13 December 2018 Ref HRM/P.13002.

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
	3.	The staff positions that must be substantively[9] filled in Municipal Local Governments are: xv. Town Clerk/Accounting Officer xvi. Municipal Engineer xvii. Senior Physical Planner xviii. Procurement Officer xix. Principal Finance Officer xx. Senior Accountant xxi. Environment Officer xxii. Community Development Officer xxiii. Labor Officer xxiv. Senior Planner xxv. Principal Commercial Officer xxvi. Senior Internal Auditor xxvii. Senior Human Resource 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 officer has been employed to do the same job as the Officer who should be holding the	**N/A**	**NOT APPLICABLE**

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

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
			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'	**MET**	▪ The Mukono DLG performance contract of the current FY 2025/26 obtained from MoFPED that among others includes annual work-plan, budget and procurement plan was dated 3 July 2025, a system generated date on submission which was before the deadline of 31 July 2025. Hence minimum condition is **met**.

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
	5.	The entity submitted the Annual Performance Report for the previous FY (2024/25) on or before the deadline as determined by MoFPED of the current Financial Year[10] 2025/26 (deadline for submission is 31 August 2025) *Note that these reports should include financial and physical progress reports even for supplementary budgets and work plans*	▪ From MoFPED's official record/ inventory of submission of annual performance report submitted to MoFPED, check the date MoFPED received the annual performance report: ✓ If entity submitted report to MoFPED in time, then it is compliant. If entity submitted late or did not submit, then it is not compliant.	**MET**	▪ The Mukono DLG annual performance report for Mukono DLG for the previous FY (2024/25) obtained from MoFPED was dated 24 July 2025, a system generated date on submission which was before the deadline of 31 August 2025. Hence, minimum condition is **met**.
	6.	The entity Internal Audit function is being executed in accordance	From the Internal Auditor check that the Entity:	**MET**	**Audit workplan** ▪ The Annual Audit work plan for the FY 2025/26 was dated 30 October 2025 and prepared by the District Internal Auditor.

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

<table>
<tr><th>Minimum Condition</th><th>No.</th><th>Indicator of Minimum Condition</th><th>Assessment Procedure</th><th>Assessment (Met/ Not Met)</th><th>Detailed assessment findings</th></tr>
<tr><td></td><td></td><td>with the LGA section 90, Procurement Regulations, PFMA and KCCA Act</td><td>▪ Prepared and submitted an audit work-plan to the Regional Audit Committee for the current FY (2025/26).
▪ Produced at least three out of the four quarterly internal audit reports for the previous FY (2024/25) and submitted these reports to the Authority/ council and the PAC/LGPAC.</td><td></td><td>▪ The Annual Audit work plan for the FY 2025/26 was submitted to the Office of the Internal Auditor General, MoFPED on 30 October 2025. (The Regional Audit Committee for GKMA is based in the Internal Auditor General’s office).
▪ The work plan comprised the activity, responsible person, outputs, targets, funds required for each quarter, budget amount and source of the funds. A total of UGX 223,470,000 was estimated to finance the internal audit work plan for FY 2025/26, including UGX 32,000,000 from GKMA-UDP.
Quarterly internal audit reports
▪ The District Internal Auditor prepared quarterly internal audit reports for the previous FY 2024/25 and submitted them to the Speaker of Mukono DLG Council and to Mukono District Public Accounts Committee (DPAC) as indicated in the table below.
<table>
<tr><th>Period</th><th>Report date</th><th>Submission dates to DPAC</th><th>Submission date to Council Speaker</th></tr>
<tr><td>Q1: July – September 2024</td><td>30/10/2024</td><td>31/10/2024</td><td>30/11/2024</td></tr>
<tr><td>Q2: October – December 2024</td><td>30/01/2025</td><td>30/01/2025</td><td>12/03/2025</td></tr>
<tr><td>Q3: January – March 2025</td><td>30/04/2025</td><td>02/05/2025</td><td>07/05/2025</td></tr>
<tr><td>Q4: April – June 2025</td><td>28/07/2025</td><td>03/08/2025</td><td>05/08/2025</td></tr>
</table></td></tr>
<tr><td></td><td>7.</td><td>The audit opinion of Financial Statement for the previous FY but one (FY 2023/24) is not adverse or disclaimer</td><td>▪ From the Auditor General check the audit opinion of the entity for the previous FY but</td><td>MET</td><td>▪ Mukono DLG obtained an unqualified audit opinion indicating that, “In my opinion, the financial statements of Mukono District Local Government for the financial year ended 30 June 2024 are prepared in all material respects, in accordance with section 49 of the Public Finance Management Act (PFMA), Cap 171, and the Financial</td></tr>
</table>

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
			one. If entity has adverse and disclaimer opinion: Non-compliant		Reporting Guide, 2024." Therefore, Mukono DLG was **compliant.**
C) The entity has met all Program specific requirements	8.	The entity has a Metropolitan Development Forum (MDF) for FY 2024/25	▪ From the DCDO/CDO's office obtain the appointment letters and Council minute of approval for the MDF members to establish whether the MDF is fully constituted as per Guidelines from MoLHUD.	**MET**	**Establishment of Metropolitan Development Forum** ▪ Election of MDF representatives for the different sectors was recorded under Minute/6/MDF/1/2024 of the council meeting of 3 January 2024. The MDF was formed basing on the MoLHUD Operational Manual for Urban Forums in Uganda. ▪ The Metropolitan Development Forum (MDF) was approved by the Council in a meeting held on 7 March 2024 under minute 31/MKN/69/2023. Appointment letters were issued to members under reference HRM/MKN/151/03. Members acknowledged receipt and acceptance by signing on copies of their appointment letters that were retained by the DLG. The details of the composition of the MDF are indicated in the table below.

No.	Name	Title
1	Nangobi Martha	President
2	Ekoru Moses	Vice President
3	Giramia Comfert	Secretary
4	Okuret Orono David	Treasurer
5	Kalekeezi Ivan	Youth
6	Enock Rutaaza	Mobilizer
7	Sseryazi Herbert	Publicity
8	Nabukalu Grace	Vulnerable People
9	Ssenkayiva Ibrahim	Member
10	Nkusi Charles	Member

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings			
						11	Muyonjo John	Member
						12	Male Moses	Member
						13	Bishop Enos Kitto Kagodo	Member
						14	Kawooya Fred	Member
						15	Ssegawa Patrick Muyingo	Member
						16	Ntege Kenneth	Member
						17	Businge Swithin	Member
						18	Mukungu Hassan	Member
						19	Ssenkuba Abbas	Member
						20	Ssegawa Micheal	Member
						21	Ekeya Stanley	Member
						22	Mukibi Joseph	Member
						23	Bogere Elijah	Member
						24	Mutebi Deo	Member
						25	Wesonga Edwin	Member
						26	Maleemo Diana	Member
						27	Liiki Samuel	Member
						28	Kamya Harriet	Member

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
	9.	The entity annual work-plan/ budget for FY 2025/26 for GKMA PforR adheres with the investment menu provided for in the Program Operational Manual (from Year 2)	▪ From the Performance Contract for FY 2025/26 (with work-plan and budget) establish whether the entity has allocated GKMA PforR funds to eligible activities.	**MET**	**Annual work-plan/ budget FY 2025/26 adherence to investment menu in the POM** ▪ We obtained the Mukono DLG performance contract (with workplan and budget) for FY 2025/26 from the Economic Planner. The Performance Contract was dated 3 July 2025 and stamped by MoFPED registry dated in July 2025. ▪ Review of the Performance contract for FY 2025/26 revealed that Mukono DLG allocated ISG worth UGX 4,061,554,151 and MDG worth UGX 99,170,103,859 to eligible activities including workshops, meetings and seminars, staff training, consultancy services, light ICT supplies, hardware and equipment acquisition, furniture and fittings acquisition, printing, stationery, photocopying and binding, travel inland, commissions and related charges, appraisal and feasibility studies for capital works, maintenance of fixed assets, advertising and public relations, environment impact assessment for capital works, allowances (incl. casuals, temporary, sitting allowances), monitoring and supervision of capital work, and roads and bridges improvement. ▪ None of the activities above is part of the ineligible investment menu included in the POM (such as Means of transport (vehicles, motorcycles); Construction of office buildings; International travel and associated costs; Long term training costs (for example, university degree programs); and Recurrent costs (for example, salaries, utilities, and the like) for Implementing Entities). ▪ A summary of the budget for GKMA funds is indicated in the table below. **Functional Area** — **Amount (UGX)** Urban Planning Services — 560,412,842 Urban economic development and Competitiveness — 106,784,000

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings

Own-Source Revenue Improvements	51,406,000
Asset Management	40,000,000
Urban resilience and climate change/disaster risk management and Environmental and Social Management	1,447,630,196
e-Governance automation	50,000,000
Retooling	1,011,500,000
Stakeholder Engagement	398,391,900
Program Management and coordination	395,429,213
Total	**4,061,554,151**

MDG Planned activities for FY 2025/26:

Planned Activity	Amount (UGX)
Pillar 1 (Mobility, Accessibility, and Connectivity Infrastructure Development)	
Lot 1 Ntenjeru-Bule (7.8Km)	17,643,105,746
Ntenjeru-Bule (12Km)	46,583,243,541
Kigombya -Seeta Road (8.8km)	8,618,720,000
Nakayaga-Seeta-Kayanja (11/17.8km)	10,773,400,000
Pillar 2 -Urban Resilience and Environment	
Kisakombe Swamp Crossing (2.0km)	4,063,870,768
Pillar 3 -Workspace and Job Creation	
Kyetume Slaughter Slab, Mini Market and Skilling Centre	5,000,000,000
Construction Supervision and Project Management	6,487,763,804
Total	**99,170,103,859**

<table>
<tr><th>Minimum Condition</th><th>No.</th><th>Indicator of Minimum Condition</th><th>Assessment Procedure</th><th>Assessment (Met/ Not Met)</th><th>Detailed assessment findings</th></tr>
<tr><td></td><td>10.</td><td>The entity adheres to the eligible expenditures for MDG (investment menu) for the use of funds in the previous year (2024/25) - from Year 2</td><td>▪ From the performance reports establish whether the entity indicated the source of funding for investments and used the GKMA PforR funds for the previous FY (2024/25) on eligible activities.</td><td>MET</td><td>
Source of funding for investments

We obtained the performance reports for FY 2024/25 (Quarter 1, 2, 3, and 4) and noted that Mukono DLG indicated the sources of funding for its investments under other government transfers, DVV International, GKMA, GROW Project, Makerere University Walter Reed Project (MUWRP), Micro Projects under Luwero Rwenzori Development Programme, Neglected Tropical Diseases (NTDs), Uganda Climate Smart Agricultural Transformation Project, Uganda Road Fund (URF), Support to PLE (UNEB), and Uganda Women Entrepreneurship Program (UWEP).
From the above, the performance reports indicated the source of funding including the PforR program funds.
According to the Quarter 4 performance report for FY 2024/25, Mukono DLG received GKMA-UDP funds worth UGX 12,709,098,000 and spent the funds as follows:

<table>
<tr><th>Particulars</th><th>Amount (UGX’000)</th></tr>
<tr><td>Amount spent on ISG (as per DLI 1)</td><td>3,606,941.4</td></tr>
<tr><td>Amount spent on MDG (table below)</td><td>9,094,815.4</td></tr>
<tr><td>Unspent balance</td><td>7,341.2</td></tr>
<tr><td>Total</td><td>12,709,098</td></tr>
</table>
Utilization of the GKMA PforR funds

According to the Quarter 4 performance report for FY 2024/25, Mukono DLG used MDG funds worth UGX 9,094,815,413. We reviewed the accountability documents and noted that Mukono DLG spent UGX 9,094,815,413 on eligible activities. Details are indicated in the table below.

</td></tr>
</table>

<table>
<tr><th>Minimum Condition</th><th>No.</th><th>Indicator of Minimum Condition</th><th>Assessment Procedure</th><th>Assessment (Met/ Not Met)</th><th>Detailed assessment findings</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>
<table>
<tr><th>Payee</th><th>Contract Amount (UGX)</th><th>Comment</th></tr>
<tr><td>China Railway No. 5 Engineering Group</td><td>9,094,815,413</td><td>- Advance payment for the upgrade of Ntenjeru Bule road (7.8 kms) on 25 June 2025 in accordance with the contract dated 9 May 2025.
- The contract stated that the contractor would receive 30% of the contract amount (UGX 35,772,940,626 tax inclusive). UGX 9,094,815,413 was 30% of the contract amount (net of tax).
- No deliverables or milestones were required for this payment.</td></tr>
</table>
▪ The activities above are classified under “Pillar 1 (Mobility and Accessibility) linked to government program 1.1 - Strategic Roads Program” as determined by the investment menu in the POM.
</td></tr>
<tr><td>D) The entity has demonstrated basic capacities in climate and disaster risk management</td><td>11.</td><td>Evidence that the entity has carried out climate change/ disaster risk screening checklist[11] at planning, designing, implementation, and completion (O&M) stage (from Year 2)</td><td>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-</td><td>MET</td><td>MDG Funded Projects FY (2024/25) and current status
▪ The budget performance reports for the previous FY (2024/25) indicated only one (1) active MDG-funded project, titled “Construction and upgrade of Ntenjeru-Bule-Mpatta 10.675 kms” which was at implementation stage.

Evidence climate change/ disaster risk screening</td></tr>
</table>

[11] As per the Urban Resilience Guideline and Checklist in POM

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
			funded projects[12] and their current status (planning / design / implementation / O&M stages). **Step 2:** Obtain from the planning unit / strategy department the completed Climate and Disaster Risk Screening Checklist for each of these active projects. **Step 3:** Check that all checklists for all planned investments were fully completed and signed by the required stakeholders. A checklist is deemed to be fully completed when: ✓ An answer has been selected in column C for		▪ Mukono DLG carried out climate change/ disaster risk screening at planning, designing, implementation and completion stages for the project mentioned above. The screening checklists were completed on 21 November 2023 and signed by the Senior Environment Officer and the Ag. District Community Development Officer. ▪ Whereas the assessment procedure (last paragraph) implies that screening is done at every stage, we noted that all entities conducted screening at once - at the planning phase and checklists on all tabs (design, implementation, O&M) are predictively filled during the screening at planning stage.

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

Minimum Condition	No.	Indicator of Minimum Condition	Assessment Procedure	Assessment (Met/ Not Met)	Detailed assessment findings
			each of the 29 questions. ✓ Explanation / supporting data is provided in column E for all questions where the selected answer results in a score above 0. If the project entered a new stage (design / implementation / O&M), the tab(s) corresponding to the relevant stages are completed.		
Overall conclusion	**MUKONO DLG HAS MET THE MINIMUM CONDITIONS FOR ACCESSING UNDER THE MDG AND IS THEREFORE NOT ELIGIBLE TO RECEIVE THE PROGRAM FUNDS UNDER DLIS 2 TO 8.**				

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

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

<table>
<tr><th>Performance Area</th><th>No.</th><th>Performance Measure</th><th>Scoring Guide</th><th>Assessment Procedure</th><th>Score</th><th>Detailed assessment findings</th></tr>
<tr>
<td>A) Metropolitan urban planning, budgeting and management
Maximum Score is 24</td>
<td>1</td>
<td>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</td>
<td>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</td>
<td>▪ 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</td>
<td>1</td>
<td>Substantive Mukono DLG PPC
▪ Mukono DLG has a fully constituted and functional Physical Planning Committee (PPC). The table below provides the PPC members and their appointment dates.
<table>
<tr><th>Post occupied in MLG Structure</th><th>Name</th><th>Position on PPC</th><th>Date appointed</th></tr>
<tr><td>Principal Assistant CAO</td><td>Tekisoka Margret Nkata</td><td>Chairperson</td><td>25 June 2024</td></tr>
<tr><td>Principal Assistant CAO</td><td>Kamara Daniel</td><td>Member</td><td>20 January 2025</td></tr>
<tr><td>Physical Planner</td><td>Kamoga Hamza</td><td>Secretary</td><td>30 June 2017</td></tr>
<tr><td>District Staff Surveyor</td><td>Sevume Patrick</td><td>Member</td><td>1 July 2024</td></tr>
<tr><td>Water Officer</td><td>Naduli Denis</td><td>Member</td><td>3 July 2023</td></tr>
<tr><td>District Roads Engineer</td><td>Mugisa John</td><td>Member</td><td>30 June 2017</td></tr>
<tr><td>District Education Officer</td><td>Kikomeko Rashid</td><td>Member</td><td>30 June 2017</td></tr>
<tr><td>District Agricultural Officer</td><td>Mabira Stephen</td><td>Member</td><td>30 June 2017</td></tr>
<tr><td>Community Development Officer</td><td>Namukose Minisa Kirya</td><td>Member</td><td>5 July 2023</td></tr>
<tr><td>Medical Officer of Health</td><td>Adyedo Christine</td><td>Member</td><td>20 June 2017</td></tr>
</table>
</td>
</tr>
</table>

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
				the form in the *8th Schedule, Physical Planning Act 2010*) 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.		

District Environment Officer	Mutalya Joseph	Member	1 July 2020
Natural Resources Officer	Mujuni William	Member	30 June 2017
Physical Planner in Private practice	Nyonyintono Sarah	Member	12 March 2025
Co-opted members			
Sec DLB	Namboozo Flatu	Member	3 July 2023
Town Clerk Namataba TC	Katamba Fred	Member	20 June 2024
Town Clerk Nakifuma TC	Kizito Walubi Franci	Member	20 June 2024
Town Clerk Ntenjeru-Kisoga TC	Bukenya Emmanuel	Member	20 June 2024
Town Clerk Kasawo TC	Tekla Kawooya	Member	20 June 2024
Town Clerk Katosi TC	Agute Stella	Member	20 June 2024

Compliance with statutory requirements on appointment of Physical Planner in Private Practice:

Nomination by NPPB/NPA Board

- Mukono DLG requested the National Physical Planning Board (NPPB) Ref ADM/MKN/210/11 dated 15 September 2023 for clearance/nomination of Mrs. Sarah Nyonyitono as a Physical Planner in Private Practice to Mukono DLG PPC.
- Nomination by NPPB was provided in letter dated 11 April 2024 Ref NPPB/20/234/01.

Approval by Mukono DLG Council

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
					0	▪ Nyonyintono Sarah was approved by Council sitting of 5 March 2025 under minute Min.33/MKN/COU/03/2024/25 to serve on the district PPC for five years effective 5 March 2025. ▪ Nyonyintono Sarah was appointed as a member of Mukono DLG PPC in a letter dated 12 March 2025 Ref. ADM/MKN/214/02 signed by CAO. She accepted the appointment in her letter dated 18 March 2025.
						Timely consideration of new investments/ application for development permission ▪ We reviewed the Development Plan Application Book and noted that during FY 2024/25, the MLG received a total of 446 new investment applications. ▪ Discussions with the District Physical Planner indicated that Mukono DLG has been utilizing the development control module in the new Integrated Revenue Administration System (IRAS), where a selected PPC sub-committee handles the applications on the system within two weeks. The decision of the sub-committee is notified to the developer/applicant within the third week after submission by sending an SMS to the applicant's phone numbers registered in the system. The PPC, which sits quarterly, ratifies the decision of the sub-committee. ▪ We reviewed a sample of applications extracted from IRAS and noted the dates when the sub-committee considered applications in the system. Specific details are included in the table below.

Date Received	Applicant	Type of Develop-ment	Date considered in IRAS

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

June 2025			
30/06/2025	Amusugut R & Auyat P	School	04/07/2025
25/06/2025	Gimei P & A M Nasiyo	Residential	25/06/2025
20/06/2025	Mukwaya M	Warehouse	20/06/2025
20/06/2025	Turinawe P & Kateeba V	Offices/ warehouse	20/06/2025
04/06/2025	ATC 702260	Telecom mast	05/06/2025
May 2025			
30/05/2025	Isabirye R	Residential	10/06/2025
27/05/2025	Mugabi W	commercial	27/05/2025
23/05/2025	Eyenga S	Residential	23/05/2025
22/05/2025	Busulwa R	Commercial	23/05/2025
22/05/2025	Wagama Iddi	Residential	22/05/2025
05/05/2025	Ntayi J	Institutional	06/05/2025
April 2025			
30/04/2025	Masiga E	Residential	08/05/2025
29/04/2025	Mayanja C	Commercial	29/04/2025
25/04/2025	Kiguli R	Fuel station	25/04/2025
09/04/2025	Nalukwago M	Commercial	09/04/2025
02/04/2025	Mukono D	ECD block	04/04/2025
March 2025			
28/03/2025	Kayanja O	Residential	01/04/2025
26/03/2025	Mayanja A	Institutional	10/04/2025
17/03/2025	St Mary's Namagunga	B-wall	17/03/2025
04/03/2025	Signs of Hope	Primary school	11/03/2025
04/03/2025	Apio N	Residential	17/03/2025
February 2025			
28/02/2025	Kizito R	Residential	03/03/2025
26/02/2025	Lewis Harriet Milly	Residential	26/02/2025
20/02/2025	Mena Granite Ltd	Warehouse	16/04/2025

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

12/02/2025	Sessanga S	Office.	11/02/2025
07/02/2025	Galikuwa M	Fuel station	07/02/2025
January 2025			
30/01/2025	Businge R	Residential	31/01/2025
22/01/2025	Sekajja Agro farms	Poultry farm	22/01/2025
08/01/2025	Ssegawa S	Commercial	08/01/2025
08/01/2025	Kirabo M & Mukova K	Residential	08/01/2025
06/01/2025	Wangoola M	Commercial	06/01/2025
December 2024			
16/12/2024	Mwanja G	Commercial	16/12/2024
16/12/2024	N Muwonge	Residential	16/12/2024
13/12/2024	Bagalaaliwo S	Warehouse	13/12/2024
09/12/2024	Bulwadda D	Institutional	13/12/2024
09/12/2024	Owoko B	Church	09/12/2024
November 2024			
21/11/2024	Isingoma Ikwete R C	School	12/02/2025
20/11/2024	Canwego P	Residential	25/11/2024
05/11/2024	Lin Yu Yun	Factory	17/02/2025
05/11/2024	Mbazudde R	Residential	04/11/2024
05/11/2024	Elupe A	Residential	11/11/2024
October 2024			
31/10/2024	Kato Kamu	Residential	31/10/2024
30/10/2024	Kadwen Ou	Quarry	04/11/2024
17/10/2024	Tumuhairwe Jane	Processing plant	17/10/2024
17/10/2024	Hilton Main gate	Gate	22/10/2024
September 2024			
23/09/2024	Bazira Gy	Residential	29/09/2024
16/09/2024	Tenywa Rd	Prodn room	16/09/2024
16/09/2024	ATC Uganda	Tel mast	16/09/2024

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

03/09/2024	Haj Kamulegeya	Commercial	03/09/2024
02/09/2024	Shalom Light School	School	02/09/2024
August 2024			
30/08/2024	Kitamirike J	Residential	02/09/2024
09/08/2024	Ogutu B	Residential	09/08/2024
06/08/2024	Nandaala G	Commercial	06/08/2024
06/08/2024	Pine energy	Fuel station	06/08/2024
01/08/2024	JK Academy	School.	01/08/2024
July 2024			
26/07/2024	Bogere S	Residential	26/07/2024
22/07/2024	Bugembe J	Commercial	13/09/2024
05/07/2024	Lwandasa S	Church	05/07/2024
02/07/2024	Luutu M and Namutebi S	Residential	16/07/2024
01/07/2024	Brian and Susan Kaita	Commercial	02/07/2024

- As indicated in the table above, the PPC did not consider all applications on time during FY 2024/25. (see rows highlighted).
- Review of the minutes of the PPC meetings for FY 2024/25 indicated that the PPC met quarterly, on 19 June 2025, 20 March 2025, 28 January 2025, 17 September 2024 and 26 September 2024, where the decisions of the sub-committee were ratified and adopted or rejected. Therefore, new investments were not considered and approved within 30 days after submission.

Timely notification of applicants

- Evidence was provided indicating that applicants were notified using the statutory form specified in 8th Schedule.
- However, we also noted a clash in guidelines. Whereas the assessment tool required the IVA to

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
					1	determine whether all the submissions for new investments/ applications for development permission were decided and the applicants were **notified and considered within 30 days after submission**, the Principal Act (PPA – 2020, Amended) stipulates **timely notification of applicants within 30 days after consideration by the PPC** using the form specified in 8th Schedule. The assessment team considered the guidance in the tool. ▪ Section 17(3) of the PPA Cap 142 requires PPC to meet at least once every three (3) months. For purposes of this assessment, we considered timely notification by the PPC (not the selected sub-committee in IRAS), using the form in the 8th schedule (not by SMS from IRAS). Therefore, Mukono DLG PPC did not notify new investment applicants in time (within 30 days after submission). **Sampling of new investment applications** ▪ Whereas the assessment tool required the IVA to determine timely consideration and notification for **all the submissions for new investments,** the IVA found this impractical and instead performed the procedure on a random sample of new investments.
						DLG Submission of Minutes of PPC to National Planning Authority (NPA) Board and MLHUD ▪ From the National Planning Authority Board, we established that the DLG submitted four (4) sets of minutes of the PPC for the meetings held during the FY 2024/25. The table below provides the sets of minutes submitted and when the NPA Board acknowledged receipt.

<table>
<tr><th>Performance Area</th><th>No.</th><th>Performance Measure</th><th>Scoring Guide</th><th>Assessment Procedure</th><th>Score</th><th>Detailed assessment findings</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td>
<table>
<tr><th>Date when the PPC held meeting</th><th>Date of submission of minutes to the NPA</th><th>Date of NPA acknowledge-ment stamp</th></tr>
<tr><td>1st Quarter</td><td>28 January 2025</td><td>4 February 2025</td></tr>
<tr><td colspan="3">26 September 2024</td></tr>
<tr><td>2nd Quarter</td><td>28 January 2025</td><td>4 February 2025</td></tr>
<tr><td colspan="3">17 September 2024 (whereas this meeting was held in Q1, it was submitted as a Q2 meeting).</td></tr>
<tr><td>3rd Quarter</td><td>12 June 2025</td><td>18 June 2025</td></tr>
<tr><td colspan="3">20 March 2025</td></tr>
<tr><td>4th Quarter</td><td>08 September 2025</td><td>15 September 2025</td></tr>
<tr><td colspan="3">19 June 2025</td></tr>
</table>
</td></tr>
<tr><td></td><td></td><td></td><td>b) If the entity has a current[13] 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</td><td>From the National Planning Authority Board, we obtained 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</td><td>0

0</td><td>Mukono District Physical Development Plan (PDP)
▪ Mukono DLG has a draft PDP for period 2025-2040. The District Council was yet to consider the Draft PDP at the time of assessment.
▪ Discussions with the Physical Planner indicated that the Consultant spearheading the plan preparation process (Latitude Consulting Group) exhausted the stakeholder consultations on the draft plan. The Council had already carried out the statutory display of the plan for 90 days and at the time of assessment, the consultant was integrating comments arising from the display. After integration of comments from the display, the statutory requirement is for the DLG full Council to consider and provide a Council Minute of recommendation of the final Draft PDP and submit to NPA for approval.</td></tr>
</table>

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

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			Development Strategy[14] Score 1 or else 0	(iii) Is aligned to the overall GKMA development strategy	**0**	**Submission of PDP to NPA Board** ▪ The Mukono District CAO submitted the Draft Mukono District PDP to the NPA Board in a letter Reference ADM/MKN/214/19 dated 7 October 2025 and the board acknowledged receipt on 13 October 2025. However, the draft PDP was submitted before Council's recommendation for approval by NPA Board. Therefore, the submission was not considered procedurally accurate, thus the score zero. **Alignment of Mukono District PDP with GKMA Economic Development Strategy (EDS) 2020-2030** ▪ The Draft Mukono District PDP 2025-2040 is aligned to the GKMA (EDS) and integrates the strategic requirements prioritized in the strategy. However, the PDP is not yet approved by Council, hence the score of zero. 1. **Integrated strategies in line with Objective 1 in the GKMA Strategy:** The Draft District PDP integrates competitive economic infrastructure summarized below: — Roads to link new settlements, upgrading prioritised road networks, ferry terminals (e.g., Katosi), and public transit systems to reduce congestion and improve accessibility.

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

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						— Priority and strategic road projects that are being constructed under the GKMA-UDP, specifically; Ntenjeru-Buule Road, Kigombya to Setta Nazigo Road, Namataba to Kisoga Road from Namagunga Trading Center, Setta Nazigo, and Kirondo to Kisoga Trading Center. — Road infrastructure prioritized for upgrade and imbedded in the PDP; Mpaata-Mukono-Kira-Kajansi (Sissa Satellite City); Ngandu Road connecting from Jinja Road through Nakawolole swamp to Kayunga Road; and Njogezi Namalwa industrial Area Road connecting Jinja road to Kayunga Road. — Strategic new roads; Kampala – Mukono - Jinja Express Way, Kampala Outer Belt Ring Roads, Kayunga Road-connecting Mukono to Kayunga District, and Mukono-Kyetume-Katosi-Nyenga Road that connects Mukono to Katosi on Lake Victoria's northern shores and extends eastward to Nyenga in Buikwe District. — Inland port: Kibanga port at Ntenjeru landing site. — Ferry terminal: Katosi, Mpunge, Mpatta, and Koome Islands. — Bus and taxi park: Katosi, Kasawo, Mpatta, Mayangayanga, Namataba, Kisoga, Mpunge, Ntenjeru and Nakifuma urban centres. — The Bus Rapid Transit (BRT) route: Mukono-Katosi, Ntenjeru-Mubanda, and Kyetume-Nagalama. — Multimodal Transport Terminal (with BRT): Mubanda, Nagalama town and Kyetume town. — Railway line extension: Kyetume to Kibanga port and Kyetume to Nagalama.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						— Standard Guage and metre gauge railway through the Mukono district. — Land use zoning to guide efficient and optimal use of land. — Land designated for residential purposes and all categories of people with different densities. 2. **Integrated strategies in line with Objective 2 in the GKMA Strategy requiring conservation and protection of environmental assets**: The prioritized interventions in the PDP include the following: — Strategies and reinforcing elements, in line with the GKMA Waste Management Policy. — Waste water treatment plant: Kimenyede, Koome and Katosi TC. — Feacal sludge treatment plant: Katosi, Ntenjeru, Nama, Namataba TC, Kyampisi, Nakifuma-Nagalama TC, Kimenyede, Koome, Ntunda and Kasawo TC. — Solid waste management plant: Kimenyede, Koome and Katosi TC. — Sludge drying bed: Ntenjeru, Nama, Namataba, Nakifuma-Nagalama, Kasawo TC, Ntunda and Kyampisi — Abattoir and sludge facilities: Kyetume, Kasawo, Namataba, Nakifuma, Ntenjeru, Katosi, Namuganga and Kome — Mapped water resources; Lake Victoria, wetlands, rivers and streams. — Statutory 200-meter buffer along Lake Victoria shores, 100 meters buffer along riverbanks to prevent encroachment, pollution, and habitat destruction.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						— Wetlands protection mapping and integrating 30-50 buffers. — Integration of mapped forest reserves such as Mabira, Zirimiti, Kifu, Namyoya. 3. **Integrated strategies in line with Objective 3 in the GKMA Strategy requiring support to transform the informal sector, the youth, and economic cluster growth**: The PDP integrates the following land use strategies: — A hierarchy of centres; Central Business District (CBD) — Market Proposals (Page 103); in the five town councils of Ntenjeru-Kisoga TC, Kasawo TC, Nakifuma Nagalama TC, Namataba TC, and Katosi TC, in Mpatta, Mpunge, Kome Ntenjeru and Kisoga 4. **Integrated strategies in line with Objective 4 on tourism development:** The PDP designates the following district tourism products and opportunities: — Mukono DLG tourism circuit, waterfront developments on the entire belt along Lake Victoria (Mpatta, Kome, Mpunge, and Ntenjeru-Katosi areas), Ngamba Island in Koome Sub-County, Sezibwa Falls, Koome Island, cultural tourism such as caves and cultural Rock sites such as Dindo Hill located in Seeta-Namuganga-Kitale, eco-Tourism and Apiary Centre in Kasuulo Local Forest Reserve, 40-acre eco-tourism and apiary centre in Mpunge S/C. — Waterfront developments for the entire belt along Lake Victoria has been planned for this use (Mpatta, Kome, Mpunge, and Ntenjeru-Katosi areas).

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						— Commercial Agriculture zones also support land banking.
			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 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.	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. ▪ Establish the availability of an approved action area plan for the previous FY (2024/25).	**0**	**Detailed Planning Function** ▪ Mukono DLG has detailed local physical development plans which cover 35.75% of the land (below the APA3 target of 40%). There was no evidence to support the legality of the plans since none had been considered/approved by the District Council. Further, there was no evidence in form of reports on studies and analysis carried out to support the land use proposals in the numerous plans. Specific details on the plans are included in the table below.

Name of Planning Area	Minute of approval	LPDP Area covered (Sq.Kms)
Nakifuma-Nagalama Detailed layout plan (Nakanyonyi Ward, Nagalama Ward, Namaliga Ward)	IVA was not availed any proof of approval by Council for all detailed plans availed	223
Lusera cell		2.9
Lubugumu cell		2.9
Nakisunga cell		2.9
Nakasajja village		2.9
Namkwa and Ntakafunvu cells		5.5 3.6
Naluvule village		4.2
Lusera cell		2.9
Namaiba cell		5.1
Namasumbi cell		4.2
Ntale cell		3.2
Nantuula – Nkisunga S/C		3.2
Wabulongo		6.9
Sanga village		2.5
Kisooba and Wasswa cells		11.3 6.2
Wakisu cell		1.5
Kazinga cell		1.5

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings		
						Lufunvwe cell		2.9
						Busaale		2.9
						Kirwanyi		1.9
						Kisoloza		2.5
						Mawa		8.1
						Namaiba		5.1
						Buziranjovu		14.
						Kityabule		2.1
						Makata		3.5
						Kavule		3.8
						Kiteza		3.1
						Kirondo		4.8
						Buwali		3.2
						Kitebe- Namaliga		5.5
						Bugigi		6.6
						Seta nazigo		8.4
						Nawanjuki		3.1
						Kakuba		3.4
						Luwule		2.3
						Lusera		2.
						Kyabadaza		3.8
						Banda Bungendera		2.8
						Kibooba		2.9
						Namawojolo		10.6
						Lukonge		2.9
						Bwenfulumya		3.9
						Mpatta		5.9
						Kyetume		0.04
						Liwaala		4.9
						Kajja		3.6
						Bulanga		2.5
						nagojje a –		5.9
						Mayangayanga		2.2
						Nmasumbi –		4.2
						Mamulaba		5.8
						Nakasajj		2.9
						Namakomo		5.6
						Najja'kireku		4.8
						Kawuku		3.2
						Bukonero Kamira		4.8
						Kisoga		9.8
						Bukasa		5.8
						Kisoga A		2.8

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						<table><tr><td>Kisoga B</td><td></td><td>3.2</td></tr><tr><td>Kisoga Central</td><td></td><td>1.5</td></tr><tr><td>Ntenjeru GC</td><td></td><td>11.34</td></tr><tr><td>Katosi Ward</td><td></td><td>14.5</td></tr><tr><td>Kasawo TC</td><td></td><td>55.97</td></tr><tr><td>Namataba TC</td><td></td><td>32.4</td></tr><tr><td>**Total coverage**</td><td></td><td>606.15</td></tr></table> — Mukono District land coverage – 4,082.16 Square Kilometres (Sq.Kms) — Less Under water – 2,235.14Sq.Kms — Less Municipal land coverage – 151.48 Sq.Kms — Total Land coverage – 1,695.54 Sq.Kms Coverage = 606.15 x 100 = 35.75% 1,695.54 **Action Area Plan for FY 2024/25** ▪ There was no evidence of 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.	**0**	▪ The Draft Mukono District Physical Development Plan considers climate and disaster risks, objectives and strategies as outlined under the section on sustainable management of environment and natural resource systems on pages 30 and 31 of the Draft PDP. — On page 32, the PDP provides strategy of establishing and enforcing the mandatory 200-meter buffer zones along Lake Victoria shores and 100 meters riverbanks, and 30 metre buffers for wetlands covering 392 sq.kms to prevent encroachment, pollution, and habitat destruction. — Designation of forest reserves such as Mabira, Zirimiti, Kifu, and Namyoya.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						▪ The plan provides interventions for environment management on climate resilience, mitigation and adaptation, specifically; — Incorporate green infrastructure — Integrating and developing pedestrian-friendly infrastructure (sidewalks, crosswalks, cycling infrastructure) — Use of renewable energy sources — Climate-smart agriculture practices — Comprehensive Solid Waste Management Program - Waste water treatment plant at Kimenyede, Koome and Katosi TC. — Feacal sludge treatment plant: Katosi, Ntenjeru, Nama, Namataba TC, Kyampisi, Nakifuma-Nagalama TC, Kimenyede, Koome, Ntunda and Kasawo TC. — Solid waste management plant: Katikolo, Kimenyede, Koome and Katosi TC. — Sludge drying bed: Ntenjeru, Nama, Namataba, Nakifuma-Nagalama, Kasawo TC, Ntuda and Kyampisi. — Garbage transfer centres: Ntenjeru, Nama, Namataba, Nakifuma-Nagalama, Kasawo TC, Ntuda and Kyampisi. — Abattoir and sludge facilities: Kyetume, Kasawo, Namataba, Nakifuma, Ntenjeru, Katosi, Namuganga and Kome. — Centralised Radioactive Resource Storage Facility: Should be relocated by the Atomic Energy Council from Mpoma to Nagojje within Mabira Forest Reserve.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						▪ Measures proposed to help enhance environmental management in the district are documented in the table below.

Environmental Component	Enhancement Measures
Water Resources	▪ Proper management of the catchment and buffer zones, including wetlands, forests, riverbanks and lake shores ▪ Regulation of wastewater discharge into water bodies, including ensuring wastewater treatment before discharge ▪ Proper solid management ▪ Establish wastewater treatment facilities
Flora and Fauna	▪ Develop a District Biodiversity Action Plan ▪ Regulate agrochemical use ▪ Promote agroforestry and planting of indigenous species ▪ Conserve natural landscapes, including wildlife corridors in land-use planning
Noise Pollution	▪ Ensure proper land use planning, including locating noise generating activities away from sensitive receptors through land use zoning ▪ Sensitize noise polluters and communities about the dangers of noise pollution ▪ Ensure regular monitoring of noise levels
Air Quality	▪ Enforce emission control for vehicles and industries ▪ Pave roads to reduce particulate matter from air borne dust ▪ Promote use of clean energy sources ▪ Sensitize air polluters and communities about the dangers of air pollution ▪ Conduct regular ambient air quality monitoring
Wetlands	▪ Gazette and demarcate all key wetlands ▪ Promote alternative livelihoods (e.g., aquaculture, beekeeping) ▪ Restore degraded wetland ecosystems ▪ Enforce laws on wetland management

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings	
						Forests	▪ Demarcate all key forest reserve boundaries ▪ Strengthen forest patrols ▪ Promote community forest stewardship programs ▪ Restore degraded forest ecosystems ▪ Encourage planting of indigenous trees over exotic monocultures
						Riverbanks and Lake Shores	▪ Enforce protection of lakeshores and riverbank buffer zones ▪ Regulate and monitor activities within/near lakeshores/riverbanks ▪ Sensitize and involve communities on lakeshores/riverbanks conservation ▪ Restore riparian zones using appropriate vegetation
						Hills and Steep Slopes	▪ Prohibit quarrying and cultivation on steep slopes ▪ Implement soil conservation and hillside reforestation ▪ Rehabilitate abandoned and degraded quarry sites ▪ Enforce laws on hills and steep slopes management
						Waste Management and Sanitation	▪ Establish engineered landfills ▪ Promote sorting and composting of organic wastes at household level ▪ Support expansion of plastic waste recycling initiatives ▪ Ensure safe disposal of medical waste (e.g., incinerators) ▪ Sensitize communities on proper waste management practices ▪ Improve household and institutional sanitation facilities ▪ Ensure treatment of liquid wastes before disposal into the environment
						Climate Change	▪ To ensure climate resilience and green growth, the following measures need to be undertaken – protecting existing natural ecosystems and restoring degraded ones

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						<table><tr><td></td><td>– support adoption of green technologies in public transport, housing, manufacturing and other sectors e.g. use of renewable energy – establish climate-resilient infrastructure that can withstand extreme weather conditions such as improved drainage systems – prioritize nature-based solutions such as wetlands in controlling flash floods – conduct community awareness on climate change, and build their adaptive capacity to prepare for, mitigate and adapt to climate impacts – Support water resources efficient measures such as adoption of drip irrigation, growing of early maturing plants.</td></tr><tr><td>All environmental components</td><td>▪ Build capacity of local officials and communities on environmental management ▪ Mainstream environmental and social assessment (ESIA) in all physical development approvals ▪ Establish an Environmental Information System for the district ▪ Promote environmental education and awareness in schools and communities</td></tr></table> ▪ However, the draft PDP was not yet approved by Council at the time of the assessment.
			e) If all infrastructure investments implemented by the entity in the previous FY (2024/25); (i) are consistent with the approved Physical	▪ From the Physical Planner obtain a list of investments that were initiated in the previous FY (2024/25) and determine whether they	1	**Approval of the DLG Infrastructure Investments for FY 2024/25 by PPC** ▪ The PPC meeting held on 17 December 2024 under minute Min 08/DPPC/24 considered the DLG infrastructure investments for the FY 2024/25 and approved them. The projects covered are indicated in the table below. <table><tr><th>No.</th><th>Project</th><th>Budget</th></tr></table>

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			Development Plan; (ii) have a planning compliance certificate issued by National Planning Authority Board (NPAB). Score 1 or else 0	were approved by the Physical Planning Committee, are consistent with the approved physical development plan, and have a planning compliance certificate issued by NPAB.		

		(UGX '000)
1	Construction and upgrade of Ntenjeru-Bule road (Ntenjeru-Mpatta – 10.675 kms)	39,905,187.1
2	Construction of Kisakombe Drainage –	5,126,506.5
3	Construction of 5 stance lined VIP with bathroom and urinal ay Nakanyonyi project primary school in Kyammpisi S/C	47,361.5
4	Construction of 5 stance lined VIP with bathroom and urinal at Kyoga Primary School (P/S) in Kyampisi S/C (S/C)	47,361.5
5	Construction of 5 stance lined VIP with bathroom and urinal at Ntete P/S in Kyampisi S/C	47,361.5
6	Fencing of Mpuuge Seed School and Construction of 5 stance lined VIP with bathroom and urinal	182,723.0
7	Construction of 5 stance lined VIP with bathroom and urinal at Nsanja CoU P/S in Katosi TC and Katente CoU P/S in Nakisunga S/C	94,.723.0
8	Constriction of 2 classroom block including furniture at Seeta-Nazigo CoU P/S in Nakisunga S/C	212,420.78
9	Construction of a 2-classroom block including furniture at Buyiya Umea P/S in Seeta Namuganga S/C	212,420.78
10	Construction of Ntunda Kyabazaala RGC piped water supply system Phase – 2 in Ntunda S/C	220,000
11	Construction of walkways, maintenance of inpatient ward including water supply, PVC water tanks at Katoogo HC III	177,877.0

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						<table><tr><td>12</td><td>Renovation of District administration block</td><td>73,000</td></tr><tr><td>13</td><td>Renovation of district administration block</td><td>700,000</td></tr><tr><td>14</td><td>Construction of 5 stance lined VIP latrine at district headquarters</td><td>50,114</td></tr></table> **Consistence with PDP** ▪ The Draft District PDP and Local Detailed Layout plans reflect land designated for the above planned infrastructure and institutions/schools where the projects were implemented. The investments were consistent with the draft PDP that was not yet approved by Council at the time of the assessment. The assessment procedure requires reference to an approved PDP. **Compliance Certificate** ▪ There was evidence of submission of the state of compliance to Physical Development Plan to NPA through a Physical Planning Compliance tool (https://ee.kobotoolbox.org/x/be/4KHA01), requesting for a compliance certificate. The tool reflects that Mukono DLG scored 70.7% (NPA compliance rating for the entity was therefore in the Satisfactory category). ▪ We reviewed a letter dated 9 April 2026 Ref: EXD.517.44, from the Executive Director NPA, indicating the results of the physical planning compliance for the nine (9) GKMA entities. The letter stated that the result for Mukono DLG was moderately satisfactory at 68.2%.
			f) If entity has named streets,	▪ From the Physical	**0**	**Physical Planning Annual work plan and budget for FY 2024/25**

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			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	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	0	▪ The annual work plan and Budget for FY 2024/25 included an activity on the Survey and mapping of selected road infrastructure at UGX 43,240,000. **Progress on survey, pegging/ demarcation of roads** ▪ The DLG exercised in-house execution of the planned activity. This was carried out by the District Surveyor and the staff of Physical Planning department. ▪ Report provided by the Economic Planner indicated that the following infrastructure was surveyed during FY 2024/25: ✓ Ntenjeru Bule road; ✓ Nakayaga Seeta Kayanja road; ✓ Kigomby a Seeta road; and ✓ Local Economic Development (LED) Infrastructure land surveyed (Nakifuma market and Kyetume Slaughter Slab, Mini market and a Skilling centre). ▪ We inspected the Ntenjeru Bule road (under the MDG funding) and noted evidence of demarcation and pegging of the road reserve in accordance with the designs for construction by the contractor. ▪ However, no evidence was provided to indicate that at least 80% of the roads in the DLG had been surveyed and demarcated. **Progress on installation of street names/ signages** ▪ Physical Planner availed report on road signage/ name installation for FY 2024/25, dated 5 June

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			(iii) Entities with plots numbered ✓ 1st & 2nd APA = at least 30% ✓ 3rd APA = 40% - consider for current assessment ✓ 4th APA = 50% Score 1 or else 0 *Note: For Districts consider Town Councils*	been numbered, roads surveyed and demarcated.	0	2025 that had been submitted to the CAO. The activity was executed on six (6) streets in Nakifuma-Nagalama TC and one (1) street in Namatabba Town Council. ▪ We inspected five (5) sampled roads including Nakanyonyi-Lusanja road, Nabaale Police road, Lutengo Namanve road, Walusimbi Isa Nvule road, Ndawula road and Nakiwaate namasumbi road. We noted evidence of road signages installed. Mukono DLG had installed street names/ signage Nakifuma-Nagalama TC and one (1) street in Namatabba Town Council. Pictorial evidence on installation of Street Names/Signage is provided under ***Annex 7.*** ▪ However, no evidence was provided to indicate that at least 80% of the street names and signages at the time of assessment. **Progress on plots numbering** ▪ Discussions with the Physical Planner indicated that the activity was not carried out during FY 2024/25 due to lack of funding and the challenges the entity was likely to encounter regarding cadastral surveys over titled land such as litigation in courts of law and compensation costs which were beyond the budgets of the activity. ▪ Based on the above, Mukono DLG did not number at least 40% of the plots.
			g) If entity has an updated land inventory featuring a tabular	▪ From the Physical Planner obtain the	1	**Mukono DLG Land cover inventory** ▪ The District Physical Planner availed a detailed tabulated and up-to date land use/cover

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			and/or spatial database Score 1 or else 0	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.		inventory/database for the district as of 2025. The inventory provides the detailed categorization of all land uses mentioned in the existing Land Use Plan 2025; the undeveloped land, residential, commercial, industrial, institutional, environmental, infrastructure, mixed use, and recreational, among others. ▪ We reviewed the database and noted both general and detailed categorization under each land use. **Road inventory** ▪ Records at the DLG obtained from the District Physical Planner provided an up-to date inventory for the hierarchy of roads in the district (National, District, Community access) providing details on type, name, condition and length. ▪ Discussions with the Physical Planner indicated that the physical planning team maintains and progressively updates the database. The District Engineer prepared the Annual Inventory and Condition Survey report for roads, bridges, building, equipment and machinery of all Infrastructure and facilities for FY 2024/25 in Mukono DLG. **Field verification to verify levels of land use compliance** Inspection of existing land use was conducted in a residential zone and commercial zone in Kalagi and institutional zone in Mpoma area to confirm level of compliance with Draft Mukono District PDP 2025-2040.
			h) If the entity has a functional Building	From the Physical Planner	**0**	**Mukono DLG Building Committee – Establishment and staffing:**

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			Committee (KCCA has both Building Committee and Development Control Staff - physical planners and building inspectors who support the Building Committee). Score 1 or else 0	check for the following: ▪ Establishment: Date of formation and structure ▪ Staffing: The team comprises of at least three staff of physical planner(s), engineer(s) and building inspector(s). ▪ Operation: Annual work plan and annual progress report (activities including identification of illegal developments, post approval inspections, and issuing penalties for occupation of buildings without development permits.)		▪ The DLG Program Coordinator confirmed that the entity has in place a Building Committee (BC). However, appointment letters for the BC members were not availed to the IVA for review at the time of assessment. **Operation and Functionality of Building Committee** ▪ Minutes of the Committee meetings for FY 2025/25 were not availed for review at the time of assessment. ▪ The only reference information and evidence availed to the IVA comprised the following: 1. Undated work plan for Building Committee/ Building Control with the cover letter indicating target year as FY 2024/25 that was submitted to the CAO by the District Physical Planner. However, on review of the content of the letter we confirmed that the work plan target year was FY 2023/24. 2. Undated Progress Report for Building Committee/ Building Control with the cover letter indicating reference year as FY 2024/25 that was submitted to the CAO by the District Physical Planner. The one-page report provided the committee's achievements as follows: - Committee received 121 building plans - All plans were assessed for building permit fees - Four (4) committee meetings were held - 121 building permits were issued to developers - 30 occupation permits issued - Comments and recommendations

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
	2.	The entity has planned and budgeted for investments effectively ***Maximum score is 5***	a) If the entity priorities in AWP for the current FY (2025/26) are based on the outcomes of the discussions and consultations from budget conferences, Metropolitan Development Forum (MDF), LLG and Private Sector[15], before being approved for investment: Score 1 or else 0	▪ From the Economic Planner, obtain and review minutes, budget conference report and the AWP of the current FY (2025/26) to determine whether the prioritized AWP activities are in line with outcomes of consultations held.	**1**	**Participatory planning and prioritizing by stakeholders during budget conference** ▪ Mukono DLG involved stakeholders in planning and budgeting meetings to identify, prioritise, plan and budget for investments. ▪ The budget conference report dated 20 November 2024 indicated that the stakeholders' planning and budget conference was held by the DLG on 7 – 8 November 2024 at Ridar Hotel. The conference culminated into identification of development needs and priorities. The conference was attended by a cross-section of stakeholders ranging from private sector representatives, wider local community, S/C and Town Council representatives, District leadership and technical team, the MDF, and interest groups from the entire district The development priorities identified and consolidated during the budget conference include: 1. Construction and upgrade of Ntenjeru-Bule road (Ntenjeru to Mpatta covering 10.675 kms). 2. Renovation of the district administration block 3. Construction of Kisakombe Drainage 4. Construction of a 5-stance lined VIP latrine with bathroom & urinal at Nakanyonyi project P/S in Kyampisi S/C 5. Construction of a 5-stance lined VIP latrine with bathroom & urinal at Kyoga P/S in Kyampisi S/C 6. Construction of a 5-stance lined VIP latrine with bathroom & urinal at Ntete P/S in Kyampisi S/C

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

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						7. FencinFg of Mpunge seed school and construction of a 5-stance lined VIP latrine with a bathroom and urinal at Mpunge seed school 8. Construction of a 5-stance lined VIP latrine with bathroom & urinal at Nsanja CoU P/S in Katosi TC and Katente CoU P/S in Nakisunga S/C 9. Construction of a 2-classroom block including furniture at Seeta-nazigo CoU P/S in Nakisunga S/C 10. Construction of a 2-classroom block including furniture at Buyita UMEA P/S in Seeta Namuganga S/C 11. Construction of a 2-classroom block including furniture at Buleebi P/S in Mpunge S/C 12. Construction of Ntunda-Kyabazaala Rural Growth Centre piped water supply system phase 2 in Ntunda S/C 13. Construction of walkways, maintenance of inpatient ward including water supply, PVC water tanks at Katoogo HCIII 14. Construction of a 5-stance lined VIP latrine at the district head quarters **Integrated planning and budgeting** ▪ We reviewed the AWP for FY 2025/26 and confirmed that some of the the capital investments in the approved AWP for FY 2025/26 were derived from the priorities identified in the budget conference. The AWP for FY 2025/26 included the following priority capital investments. **Under the MDG funding, only one project was identified:** 1. Construction and upgrade of Ntenjeru-Bule road (Ntenjeru to Mpatta covering 10.675 kms).

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						Other projects embedded in the plan include: 2. Renovation of the District Administration block at Mukono District Headquarters under GKMA – ISG. 3. Construction of a 2-classroom block including furniture in Seeta Namuganga S/C under School Facilities Grant. 4. Construction of a 5-stance lined VIP latrine with bathroom and urinal in Kyampisi S/C under SFG. 5. Fencing of Mpunge Seed school and construction of a 5-stance lined VIP latrine with a bathroom and urinal in Mpunge S/C under SFG. 6. Construction of a 5-stance lined VIP latrine with bathroom and urinal at Nakanyonyi in Kyampisi S/C under SFG. 7. Construction of a 5-stance lined VIP latrine with bathroom and urinal in Kyampisi S/C under DDEG. 8. Construction of a 5-stance lined VIP latrine with bathroom and urinal in Katosi T/C and Nakisunga S/C under SFG. 9. Construction of a 2-classroom block including furniture in Nakisunga S/C under SFG.
			b) If the entity has conducted a desk appraisal for all projects in the budget and established that the prioritized investments using	▪ From the Economic Planner obtain and review desk appraisal reports and establish whether the	**1**	**Projects in the FY 2025/26 budget derived from the approved five-year development plan** ▪ We confirmed that the 5-year Mukono District Development plan 2025/26-2029/2030 was approved under Min.35/MKN/COU/03/2024/25 of the District Council held on 5 March 2025 and submitted to the ED NPA on 4 December 2025. The TPC meeting held on 6 February 2025, under

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			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	desk appraisals were conducted and if investments were derived from the five-year Development Plan and are eligible.		Minute MIN 41/MKN DTPC/24/25 (41.1), discussed the Mukono DLG DDP. ▪ We confirmed that all the projects listed above were derived from the Five-Year Development Plan 2025/2026 – 2029/2030. One projects (Construction and upgrade of Ntenjeru-Bule Road (Ntenjeru to Mpatta - 10.675 kms) was eligible for expenditure under the MDG. The project falls under Pillar 1 (Mobility and Accessibility) linked to government program on Strategic Roads. ▪ The other projects were to be funded by other sources. **DLG desk appraisal for all projects in the budget** ▪ We reviewed desk appraisal reports for all nine (9) projects in the budget for FY 2025/26 and noted that Mukono DLG conducted desk appraisal for each project. Specific details are provided in the table below:

No.	Project name	Date of desk appraisal
1	Construction and upgrade of Ntenjeru-Bule Road (Ntenjeru to Mpatta - 10.675 kms under MDG	06/12/2023
2	Construction of a 2 Classroom block including furniture in Seeta Namuganga S/C under SFG	29/10/2024
3	Construction of a 5-stance lined VIP latrine with bathroom and urinal in Kyampisi S/C under SFG	29/10/2024
4	Fencing of Mpunge Seed school and construction of a 5-stance lined VIP	29/10/2024

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						latrine with a bathroom and urinal in Mpunge S/C under SFG 5 Construction of a 5-stance lined VIP latrine with bathroom and urinal at Nakanyonyi in Kyampisi S/C under SFG — 28/10/2024 6 Construction of a 5-stance lined VIP latrine with bathroom and urinal in Kyampisi S/C under DDEG — 28/10/2024 7 Construction of a 5-stance lined VIP latrine with bathroom and urinal in Katosi T/C and Nakisunga S/C under SFG — 29/10/2024 8 Construction of a 2-classroom block including furniture in Nakisunga S/C under SFG — 29/10/2024 9 Renovation of the District Administration block at Mukono District Headquarters under GKMA - ISG — 30/10/2024
			c) If entity conducted field appraisal to check for; (i) technical feasibility; and (ii) environmental and social acceptability of projects in the current FY (2025/26) Score 1 or else score 0	▪ From the Economic Planner, obtain and review all projects financed using MDG funds to check whether field appraisals were conducted and if scrutiny for technical feasibility and environmental	**1**	▪ Whereas the scoring guide requires the IVA to determine whether the entity developed detailed designs for all investment projects of the current FY (2025/26), the assessment procedure limits the number of projects to only those which will be financed using MDG funds in the current FY (2025/26). We have only considered the MDG funded projects. **Field appraisal of MDG Funded Projects** ▪ Mukono DLG is currently implementing only one (1) MDG funded project – the Construction and upgrade of Ntenjeru-Bule Road (Ntenjeru to Mpatta covering 10.675 kms).

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
				and socially acceptability was done.		▪ Review of the field appraisal report revealed that Mukono DLG conducted field appraisal for the Construction and upgrade of Ntenjeru-Bule road (Ntenjeru to Mpatta - 10.675 kms) on 12 December 2023. ▪ The reports indicated that the DLG project was technically feasible and environmentally and socially acceptable.
			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).	**1**	▪ Whereas the scoring guide requires the IVA to determine whether the entity developed detailed designs for all investment projects of the current FY (2025/26), the assessment procedure limits the number of projects to only those which will be financed using MDG funds in the current FY (2025/26). We have only considered the MDG funded projects. ▪ We established that Mukono DLG developed a detailed design report for the only MDG funded project in FY 2025/26. The design report for the construction and upgrade of Ntenjeru-Bule road (Ntenjeru to Mpatta - 10.675 kms) was dated October 2025.
			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)	▪ From the Economic Planner check whether the minutes from the TPC indicate that all project profiles for investments	**1**	▪ We established that Mukono DLG developed project profiles for the nine (9) investments in the AWP for FY 2025/26. ▪ Mukono DLG Min 69/MKN DTPC05/24/25 (69.2), under Subsection 69.3.3, discussed Sector Priorities for FY 2025/26 during the DTC meeting held on 29th May 2025.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			Score 1 or else score 0.	were discussed by the TPC.		**Under the MDG funding, only one project was identified:** 1. Construction and upgrade of Ntenjeru-Bule Road (Ntenjeru to Mpatta covering 10.675 kms). **Other projects embedded in the plan include:** 2. Renovation of the District Administration block at Mukono District Headquarters under GKMA – ISG. 3. Construction of a 2-classroom block including furniture in Seeta Namuganga S/C under School Facilities Grant. 4. Construction of a 5-stance lined VIP latrine with bathroom and urinal in Kyampisi S/C under SFG. 5. Fencing of Mpunge Seed school and construction of a 5-stance lined VIP latrine with a bathroom and urinal in Mpunge S/C under SFG. 6. Construction of a 5-stance lined VIP latrine with bathroom and urinal at Nakanyonyi in Kyampisi S/C under SFG. 7. Construction of a 5-stance lined VIP latrine with bathroom and urinal in Kyampisi S/C under DDEG. 8. Construction of a 5-stance lined VIP latrine with bathroom and urinal in Katosi T/C and Nakisunga S/C under SFG. 9. Construction of a 2-classroom block including furniture in Nakisunga S/C under SFG.
	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	From the human resource management division obtain and review Personnel files to assess whether:	**0**	**Mukono DLG approved structure** ▪ The DLG approved structure provides for the following ten departments: Administration, Finance, Planning, Works, Community Based Services, Natural Resources, Production, Education, Trade - Industry and LED, and Health Services.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			per guidelines issued by MoPS during the previous FY (2024/25) b) Has also implemented administrative rewards and sanctions on time as provided for in the guidelines. c) Has established a Consultative Committee (CC) for staff grievance redress which is functional. Score 1 or else 0	▪ HoDs were appraised during the previous FY (2024/25). ▪ Administrative rewards and sanctions were implemented. ▪ A CC for staff grievance has been established and is operational (i.e. has considered cases).		**Performance management system in use** ▪ Mukono DLG has transitioned from the Output-Based Budgeting management system to a new Results Based Performance Management System i.e. the Balanced Score Card (BSC) whose implementation across government took effective on 1 July 2024. Circular standing instructions No. 9 of 2024 issued by the PS Ministry of Public Service dated 29 April 2024 Ref. PER 330/463/01 provides management guidelines on the implementation of Balanced Score Card in the Public Service. ▪ The BSC provides for the following: — Assess performance in relation to translation of entity's vision and strategies translated into actionable outcomes per sector — Performance plan and performance appraisal/ measures that cuts across four balanced score card perspectives, namely; client/ stakeholder, financial, customer, internal processes, as well as LG Capacity (takes up 80%) — Behavioral assessment (with overall score of 20%) — Section on performance improvement plan — Section on comments The BSC provides the following timeframes to conduct performance planning and performance appraisal: — Conduct performance appraisal at end of every three months for officers on probation — Conclude performance appraisal by 31 December for confirmed teaching and non-teaching staff

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						— Conclude performance appraisal at the end of every 12 months for officers serving on contract appointments of 1 year and above — Conclude performance appraisal by 30 June for confirmed public officers in MDAs/LGs — Submit synthesized reports to MoPS by 15 August for public officers running with the FY **Performance appraisal of Heads of Department using BSC FY 2024/25** ▪ We reviewed appraisal files for the eight (8) Heads of Department that were provided at the time of assessment and noted that only seven (7) Heads of Department were appraised by the Deputy CAO within the stipulated timeframes as indicated in the table below.

Position	Name	Date of appraisal
Head of Education	Kikomeko Rashid	28 June 2025
Head of Natural Resource	Mujuni William	30 June 2025
Head of Production	Dr Mukiibi Fred	25 June 2025
Head of Finance	Kalule William Paul	28 June 2025
Head of Works and Technical Services	Eng Kyemba Ben	25 June 2025
Head of Health	Dr Mulindwa Stephen	28 June 2025
Head of Planning	Ssebaduka Collins	30 June 2025

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

Head of Community Services	Owembabazi Beatrice	Appraisal seen but not dated
Head of Administration (Deputy CAO)	Muhumuza Stephen	File not availed
District Community Development Officer	Namukose Minisa Kirya	File not availed

Rewards and sanctions committee

- Mukono DLG has a functional rewards and sanctions committee whose members were all appointed on 30 June 2023. The table below provides a summary of the composition of committee members.

Designation on DLG structure	Name	Position on Committee
Deputy CAO	Muhumuza Stephen	Chairperson
Principal HRO	Kazibwe Stephen	Member
Principal Township Officer	Kizito Francis Walubi	Member
Education Officer (Special Needs Education)	Ssali Gerald	Member
Senior Clinical Officer	Nalugwa Doreen	Member
District Natural Resources Officer	Mujuni William	Member
Senior HRO	Nakazzi Erinah	Secretary

Functioning and performance of the committee

- We reviewed the minutes of the Committee meetings held during FY 2024/25 and noted that

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						the committee met four times and considered and implemented administrative rewards and sanctions on time as summarized in the table below.

Date of meeting	Deliberations
Quarter 1 meeting of 20 September 2024	Under minute No. 4/RSC/2024-25 committee considered cases of missing names of staff on the school staff list and abscondment from duty.
Quarter 2 meetings of 4 and 9 December 2024	Under minute No. 10/RSC/2024-25 for the 4 December 2024 meeting and No. 16/RSC/2024-25 for the 9 December 2024 meeting, the committee discussed and recommended staff due for rewards with certificates for exhibiting excellent performance.
Quarter 3 meeting of 2 April 2025	Under minute No. 22/RSC/2024-25, the committee reviewed the status of the issues raised and sanctions, cases of staff missing names on school staff list, and abscondment from duty.
Quarter 4 meeting of 2 July 2025	Under Min No.28/RSC/2024-25 and Min 28/RSC/2024-25, the committee discussed issues abscondment on sanctions.

- We reviewed four (4) letters from the CAO Mukono DLG to PS MoPS submitting the quarterly reports of the committee containing; minutes extracts of the quarter and tabulated details of actions taken against officers under rewards and disciplinary proceedings. The letters were dated as follows;

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						— 8 July 2025 submission of 4th Quarter to PS by CAO — 7 April 2025 submission of 3rd Quarter to PS by CAO — 13 December 2024 submission of 2nd Quarter to PS by CAO, and — 27 September 2024 submission of 1st Quarter to PS by CAO **Consultative Committee for staff grievance redress** ▪ Mukono DLG has a functional Consultative Committee for staff grievance redress. The table below provides a summary of the composition and dates of appointment of the committee members by the CAO.

Post occupied on DLG structure	Name of member	Position on Committee	Date of appointment
Senior Labour Officer	Belinda Doreen	Chairperson	21 July 2020
Principal HRO	Kazibwe Stephen	Secretary	2 April 2024
Senior Agricultural Officer	Zalwango Proscovia	Member	28 January 2022
Inspector of schools	Ocheng Mathew	Member	28 January 2022
Senior Community Development Officer	Bagalaaliwo Sultan	Member	28 January 2022
Union Representatives			

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

Uganda National Association of Teachers Union (UNATU)	Lugolobi Lawrence	Member representing UNATU	21 July 2020
Enrolled midwife	Akatukwasa Moureen	Representing Uganda Nurses & Midwives Labour Union	21 July 2020
Inspector of schools	Sserwada Sunday Sandra	Member representing teachers	28 January 2022
Inspector of schools	Ocheng Mathew	Member representing teachers	28 January 2022
Senior Clinical Officer	Naluggwa Doreen	Member representing health workers	28 January 2022
Town Clerk – Katosi Town Council	Kizito Francis Walubi	Member representing LG traditional workers	28 January 2022

- The Public Service (Negotiating, Consultative and Disputes Settlement Machinery) Act, Cap. 93 requires the Consultative Committee to meet at least once every three months.
- We reviewed minutes of the Committee meetings for the FY 2024/25 and noted that the committee met four times and considered staff grievance cases requiring redress as summarized in the table below.

Date	Deliberations

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						17 September 2024: Under No.3/MDCC/2025/25 committee meeting discussed workers compensation and general welfare working conditions, protective wear, and long distances to work. 5 December 2024: Under minute No. 8/MDCC/2024/25 committee deliberated on payroll reforms in the Ministry of Public service. 19 March 2025: Under Minute No. 13/MDCC/2024/25 committee discussed general staff welfare. 19 June 2025: Under Minute No. 19/MDCC/2024/25 committee discussed remuneration of staff and safety at workplace.
			d) **Budgeting for and actual recruitment and deployment of staff:** If the entity has consolidated and submitted the staffing requirements for the coming FY 2026/27 to the Ministry of Public Service (MoPS) by 30 Sept. 2025, with copy to the respective MDAs and MoFPED Score 1 or else 0	▪ From MoPS, obtain letters from the entity with the requested staffing requirements and review the timing of the submission.	**1**	▪ The assessment tool required the IVA to obtain information from MoPS. At the time of this report, MoPS had not provided the required information ▪ From the Mukono DLG Senior HRO, we obtained and reviewed evidence of submission of a Recruitment Plan for the coming FY (2026/27) to the MoPS for 260 posts. The submission letter was dated 26 September 2025. The MoFPED Registry received the letter on 30 September 2025, while the DLG dispatch register book reflected delivery to MoPS on 30 September 2025 and MoPS acknowledged receipt on the same date. ▪ The letter was copied to PS/ST MoFPED, PS MoLG; PS MoH, District Chairperson Mukono DLG and the Resident District Commissioner. ▪ The DLG was awarded a score since there is evidence that MoPS acknowledged receipt of the recruitment plan.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	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.	**1**	▪ Mukono DLG conducted tracking and analysis of staff attendance as guided by Ministry of Public Service CSI during FY 2024/25. ▪ Four quarterly tracking reports were submitted to the PS MoPS as indicated in the table below. **Quarter & report date** / **Submitted by CAO to PS MoPS** / **Date MoPS acknowledged receipt (LG Delivery Book)** **Quarter 1 11 October 2024** / 11 October 2024 / 11 October 2024 **Quarter 2 6 January 2025** / 6 January 2025 / 6 January 2025 **Quarter 3 4 April 2025** / 4 April 2025 / 4 April 2025 **Quarter 4 4 July 2025** / 4 July 2025 / 5 July 2025
			f) Payroll management16: If 100% of the staff recruited during the previous FY (2024/25) have accessed the salary payroll not later than two	▪ From the HRM Unit obtain the list of all staff that were recruited and determine whether they accessed the salary payroll during the	**1**	▪ We reviewed HR personnel files and salary payrolls and noted that the entity recruited 98 staff into the district staff establishment. All newly recruited staff accessed the salary payroll within two months after assuming duty. Specific details are indicated in the table below.

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

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			months after appointment. Score 1 or else 0.	previous FY (2024/25), not later than 2 months after appointment.		

Name	Title	Date of 1st Appointment	Date of 1st Assumption on Duty	Month When Accessed Payroll
Nambala Susan	Educ Asst II	5 June 2025	15 July 2025	August 2025
Nanyanga Perina	Educ Asst II	5 June 2025	14 July 2025	August 2025
Wakuya Juliet	Educ Asst II	5 June 2025	14 July 2025	September 2025
Tambula Madrine	Educ Asst II	5 June 2025	14 July 2025	August 2025
Namwase Zabia	Educ Asst II	5 June 2025	14 July 2025	September 2025
Byaki Ismail	Educ Asst II	5 June 2025	14 July 2025	August 2025
Mukungu Lukuman	Educ Asst II	5 June 2025	15 July 2025	August 2025
Nakanwagi Sherinah	Educ Asst II	5 June 2025	11 July 2025	August 2025
Mutesi Eresi	Educ Asst II	5 June 2025	14 July 2025	August 2025
Awor Winnie Brenda	Educ Asst II	5 June 2025	15 July 2025	August 2025
Isabirye Matia	Educ Asst II	5 June 2025	14 July 2025	August 2025
Nantongo Madina	Educ Asst II	5 June 2025	14 July 2025	August 2025
Nabugede Bena	Educ Asst II	5 June 2025	16 July 2025	August 2025
Natabo Moreen	Educ Asst II	5 June 2025	14 July 2025	August 2025
Namukose Rebecca	Educ Asst II	5 June 2025	14 July 2025	August 2025
Naizuli Christine	Educ Asst II	5 June 2025	14 July 2025	August 2025
Mirembe Racheal	Educ Asst II	5 June 2025	21 July 2025	August 2025
Walugembe David	Educ Asst II	5 June 2025	15 July 2025	August 2025
Tumwine Nathan	Educ Asst II	5 June 2025	14 July 2025	August 2025
Welinda Lydia	Educ Asst II	5 June 2025	14 July 2025	August 2025
Agwang Christine	Educ Asst II	5 June 2025	14 July 2025	August 2025
Neumbe Catherine	Educ Asst II	5 June 2025	14 July 2025	August 2025
Agola Caroline	Educ Asst II	05 June 2025	28 July 2025	August 2025

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings				
						Namale Joan	Educ Asst II	5 June 2025	24 July 2025	August 2025
						Nagudi Caroline	Educ Asst II	5 June 2025	14 July 2025	August 2025
						Nakakande Alice Norah	Educ Asst II	5 June 2025	15 July 2025	August 2025
						Nkiinzi Shaluwa	Educ Asst II	5 June 2025	14 July 2025	August 2025
						Lubega Richard	Educ Asst II	5 June 2025	14 July 2025	August 2025
						Samanya Miriam	Educ Asst II	5 June 2025	14 July 2025	August 2025
						Anguria Anna Mary	Educ Asst II	5 June 2025	15 July 2025	August 2025
						Babirye Norah	Educ Asst II	5 June 2025	21 July 2025	August 2025
						Kibugumo Sulaiman	Educ Asst II	5 June 2025	14 July 2025	August 2025
						Nabyoto Patience	Educ Asst II	5 June 2025	24 July 2025	August 2025
						Babirye Proscovia (Sr)	Educ Asst II	5 June 2025	21 July 2025	August 2025
						Naluwembe Benah (Sr)	Educ Asst II	5 June 2025	21 July 2025	August 2025
						Nabwire Lilian Annet	Educ Asst II	5 June 2025	14 July 2025	August 2025
						Muwanguzi Samson	Educ Asst II	5 June 2025	14 July 2025	August 2025
						Kampi Manvuwa	Educ Asst II	5 June 2025	14 July 2025	August 2025
						Mubialiwo William	Educ Asst II	5 June 2025	14 July 2025	August 2025
						Atuhaire Juliet	Educ Asst II	5 June 2025	23 July 2025	August 2025
						Ntalo Emmanuel	Educ Asst II	23 June 2025	23 July 2025	August 2025
						Alum Dinna	Educ Asst II	23 June 2025	15 July 2025	August 2025
						Naluggwa Edith	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Achenyi Sylivia	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Tenywa Keneth	Educ Asst II	23 June 2025	24 June 2025	November 2025
						Kataike Judith	Educ Asst II	23 June 2025	24 June 2025	August 2025
						Oganya Julius	Educ Asst II	23 June 2025	14 July 2025	August 2025

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings				
						Naisiga Loyce	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Naluyima Jennifer	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Mukani Rebecca	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Bamunhagaine Fred	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Nanfuma Juliet	Educ Asst II	23 June 2025	15 July 2025	August 2025
						Ajalo Gorrety	Educ Asst II	23 June 2025	15 July 2025	August 2025
						Tatya Stephen	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Namuwaya Florence	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Sentamu Amis	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Nabwire Doreen	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Nakiyemba Mary Sandra	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Nakivubi Esther	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Wataba Issa	Educ Asst II	23 June 2025	15 July 2025	August 2025
						Waniaye Abraham Noah	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Jjuuko Herman	Educ Asst II	23 June 2025	15 July 2025	August 2025
						Nambi Esther	Educ Asst II	23 June 2025	03 July 2025	August 2025
						Nakazzi Christine	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Nakisuyi Monic	Educ Asst II	23 June 2025	17 July 2025	August 2025
						Taabu Daniel	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Kawuma Joweria	Educ Asst II	23 June 2025	11 July 2025	August 2025
						Kanyago Recheal	Educ Asst II	23 June 2025	17 July 2025	August 2025
						Ndagire Betty	Educ Asst II	23 June 2025	14 July 2025	August 2025
						Nazziwa Prossy	Educ Asst II	23 June 2025	15 July 2025	August 2025
						Nalwadda Brenda	Educ Asst II	23 June 2025	15 July 2025	August 2025
						Ocen Lameck Bob	Educ Asst II	23 June 2025	16 July 2025	August 2025

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings				
						Oriokot Timoth	Educ Asst II	23 June 2025	15 July 2025	August 2025
						Namutamba Mwasiti	Educ Asst II	23 June 2025	11 July 2025	August 2025
						Kizito Isaac	Agricultural Officer	7 May 2025	2 June 2025	July 2025
						Mukisa John	Askari	23 May 2025	2 June 2025	June 2025
						Mugerwa Isaac	Askari	7 May 2025	5 June 2025	June 2025
						Ssejjemba Nicholas	Assistant Animal Husbandry Officer	7 May 2025	2 June 2025	July 2025
						Nanteza Olive	Assistant Accountant	23 May 2025	5 June 2025	June 2025
						Lukenge Farouk	Assistant Accountant	7 May 2025	10 June 2025	June 2025
						Mulimira Timothy	Assistant Agric. Officer	7 May 2025	2 June 2025	June 2025
						Nakibuule Teddy	Assistant Anesthetic Officer	7 May 2025	15 May 2025	June 2025
						Bavubi Robert Kakeeto	Assistant Engineering Officer (Civil)	7 May 2025	12 June 2025	August 2025
						Kaddu Derrick	Communication Officer	7 May 2025	26 May 2025	June 2025
						Niwasiima Precious	Enrolled Midwife	23 May 2025	30 May 2025	June 2025
						Nabaale Flavia	Enrolled Midwife	9 May 2025	14 May 2025	June 2025
						Apio Ruth	Enrolled Midwife	23 May 2025	02 June 2025	June 2025
						Namaganda Rashida	Enrolled Midwife	9 May 2025	14 May 2025	June 2025
						Nalugonda Anitah Liz	Enrolled Midwife	23 May 2025	30 May 2025	June 2025
						Musiitwa Edrine	Enrolled Nurse	9 May 2025	5 June 2025	June 2025
						Nakiwu Caroline	Enrolled Nurse	23 May 2025	2 June 2025	June 2025
						Zziwa Shakib	Enrolled Nurse	7 May 2025	14 May 2025	June 2025
						Nakawoombe Edita	Enrolled Nurse	9 May 2025	29 May 2025	June 2025

<table>
<tr><th>Performance Area</th><th>No.</th><th>Performance Measure</th><th>Scoring Guide</th><th>Assessment Procedure</th><th>Score</th><th>Detailed assessment findings</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td>
<table>
<tr><td>Nakyazze Ruth Vivian</td><td>Enrolled Nurse</td><td>9 May 2025</td><td>15 May 2025</td><td>June 2025</td></tr>
<tr><td>Ndisaba Leila Ayebare</td><td>Pharmacist</td><td>7 May 2025</td><td>15 May 2025</td><td>June 2025</td></tr>
<tr><td>Kintu Joachim Suubi</td><td>Physical Planner</td><td>7 May 2025</td><td>28 July 2025</td><td>August 2025</td></tr>
<tr><td>Nakiranda Primerose Lynet</td><td>SACAO (S/C Chief)</td><td>7 May 2025</td><td>10 June 2025</td><td>June 2025</td></tr>
<tr><td>Nadduli Dennis</td><td>Water Officer</td><td>7 May 2025</td><td>22 May 2025</td><td>June 2025</td></tr>
</table>
</td></tr>
<tr><td></td><td></td><td></td><td>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 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.</td><td>▪ 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.</td><td>1</td><td>▪ 29 DLG staff retired during the previous FY (2024/25). We reviewed their files and pension payrolls to determine retirement dates and access to the payroll. We noted that all staff except one (Kavuma Baker) accessed the pension payroll within two months after retiring as summarized below.
<table>
<tr><th>Name and title</th><th>Retirement Date</th><th>Mode of Retirement</th><th>Date accessed Pension Payroll</th></tr>
<tr><td>Kavuma Baker – Education Assistant</td><td>01/09/2024</td><td>Mandatory</td><td>December 2024</td></tr>
</table>
▪ Discussions with the Human Resources officer indicated that the delay in accessing pension payroll by Kavuma Baker was as a result delayed processes outside the district control. Delayed access was caused by disparities in date of birth in the Human Capital Management System (HCMS). In the HCMS, the date of birth was 2 August 1965 instead of 2 September 1964. The error was submitted to MoPS for rectification, which was effected on 22 December 2024. Immediately the MoPS rectified the Baker’s date</td></tr>
</table>

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						of birth, the officer accessed payroll in December 2024. ▪ Given that the delay was outside the control and management of the DLG processes, the entity has been awarded the score.
B) **Own Source Revenue Mobilization and Administration (Consider OSR in totality – at district and S/C 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)[17] - (2023/24) ***Maximum score is 6***	a) If entity has established a comprehensive revenue database[18] Score 1 or else 0	▪ From the CFO/ Treasury Directorate obtain and review the revenue database.	**1**	— Mukono DLG uses the Integrated Revenue Administration System (IRAS) to assess, register, collect and report revenue. We observed the extraction of the revenue database from the system and noted that Mukono DLG maintained a comprehensive revenue database including all key revenue sources as per the assessment guidelines. — A summary of the revenue database is indicated in the table below.

DLG Revenue Database in IRAS	Classification of revenue sources per guidelines
Trade License	Trading License
Local Hotel Tax	Local Hotel Tax
Property	Property Tax
Other non-tax revenue	Other Non-Tax Revenue, Events and Promotion Fees
Local Service Tax	Local Service Tax
Market Rent	Market Rent
Operational Permit	Operational Permits
Market Dues	Market fees
Tendered	Tendered Revenue

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

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

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						Transport Park User Fees Loading and off-loading Fees Development Permit Excavation Permit Condominium Permit Demolition Permit Renovation Permit Subdivision Consolidation Permit Hoarding Permit Chain-link Permit Building Operation Bims Building Operation Development Permit Outdoor Advertising Outdoor Advertisement Permit Outdoor Advertising Other sources of revenue maintained by the DLG but not directly linked to the revenue categories in the guidelines include; - Ground Rent - Rent And Rates - Lease Application - Occupation Permit
			b) If entity has a functioning electronic revenue collection system Score 1 or else 0	From the CFO/ Treasurer: ▪ Request information on the number and functionality of payment	**1**	▪ Discussions with the Senior Accountant revealed that Payment Reference Numbers (PRNs) are generated in IRAS for all taxpayers registered. ▪ The PRN (which expires after 21 days) is sent to the taxpayers via SMS. Taxpayers use PRN to make payment through MTN mobile money, PAYWAY or bank deposit made directly at the bank or through banking agents. Payments made through mobile money and PAYWAY are also channeled through the banks.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
				channels[19] used for collection. ▪ Request for latest updated report on collections through the system.		▪ Review of the revenue report from IRAS extract for the period 1 July 2024 to 30 June 2025 revealed that all revenue was collected through the bank accounts.
			c) If entity has made information publicly available on (i) tax rates (ii) collection procedure (iii) procedure for tax appeal, Score 1 or else 0	▪ Review notice boards and other public notices to establish whether the entity publicized (i) tax rates; (ii) collection procedure; and (iii) procedure for tax appeal	**1**	▪ We inspected three noticeboards at Mukono DLG headquarters and noted that the entity publicized tax rates, collection procedure and procedure for tax appeal.
			d) If entity has issued 100% demand notes in the previous FY (2024/25) Score 1 or else 0	▪ From the CFO/ Treasurer, establish whether demand notes have been issued to all due taxpayers.	**0**	▪ Discussions with the Senior Accountant and the CFO revealed that Mukono DLG issued demand notes to tax defaulters by SMS and email. A demand note is system generated upon expiry of a PRN. ▪ A report of all issued demand notes for the FY 2024/25 was not availed for review at the time of

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

<table>
<tr><th>Performance Area</th><th>No.</th><th>Performance Measure</th><th>Scoring Guide</th><th>Assessment Procedure</th><th>Score</th><th>Detailed assessment findings</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td>assessment. Therefore, we could not ascertain whether 100% demand notes were issued.
▪ The IVA recommends that MoKCC&MA reviews the practicality of the Assessment procedure.</td></tr>
<tr><td></td><td></td><td></td><td>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.</td><td>▪ 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.</td><td>2</td><td>▪ We obtained the audited financial statements for the FY 2023/24 and audited financial statements for FY 2024/25 and computed the increase in OSR. We noted that revenue increased by 20.5% between FY2023/24 and FY2024/25, which was more than 5%.
<table>
<tr><th>Revenue</th><th>FY 2024/25</th><th>FY 2023/24</th></tr>
<tr><td>Taxes</td><td>1,338,588,865</td><td>1,137,272,003</td></tr>
<tr><td>Non-Tax Revenue</td><td>1,400,593,585</td><td>1,003,855,813</td></tr>
<tr><td>Total</td><td>2,739,182,450</td><td>2,141,127,816</td></tr>
<tr><td>Less revenue from disposal of assets</td><td>158,202,000</td><td>-</td></tr>
<tr><td>Revised total revenue</td><td>2,580,980,450</td><td>2,141,127,816</td></tr>
<tr><td>Increase</td><td colspan="2">439,852,634</td></tr>
<tr><td>Percentage increase</td><td colspan="2">20.5%</td></tr>
</table>
Discussion with the CFO revealed that the increase in OSR resulted from utilization of an online revenue collection platform, as opposed to manual methods in prior years.</td></tr>
<tr><td></td><td>5.</td><td>Local revenue administration, allocation and transparency Maximum score is 4</td><td>a) If the implementing entity has remitted the mandatory LLG share of local revenues (Not</td><td>▪ From the Treasurer/ CFO obtain and review annual financial accounts for FY 2024/25 to</td><td>0</td><td>▪ We reviewed the audited annual financial statements for FY 2024/25 and noted that the mandatory LLG remittances made were consolidated under “grant and other transfers”. Review of the specific code 263402 “Transfer to other government Units” revealed that the DLG remitted UGX 1,614,504,850 to LLG.</td></tr>
</table>

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			Applicable to KCCA) Score 1 or else 0	determine whether the entity remitted the mandatory LLG[20] share of local revenues.		▪ We extracted the revenue collected by each LLG from the Trial Balance of the audited financial statements for FY 2024/25 and compared the revenue collected by each LLG and the amount remitted back to them. We noted that only 14 out of 16 LLGs received more than the mandatory share of the local revenue. ▪ The two LLGs which received less include Katosi Town Council, which received 97.4% and Ntenjeru-Kisoga Town Council which received 98.8% instead of 100%. Details are indicated in the table below.

LLG name	Revenue recognised FY 2024-25	Revenue remitted	%age
Katosi TC	94,949,763	92,491,543	97.4%
Ntenjeru-Kisoga TC	110,517,129	109,242,634	98.8%
Kasawo TC	42,687,115	48,583,361	113.8%
Nakifuma-Naggalama TC	155,637,651	164,742,688	105.9%
Namataba TC	171,773,987	180,602,596	105.1%
Kasawo S/C	9,144,500	12,104,548	132.4%
Kimenyedde S/C	32,213,667	30,297,767	94.1%
Koome Islands S/C	62,175,700	55,813,247	89.8%
Kyampisi S/C	351,685,573	229,661,963	65.3%
Mpatta S/C	23,362,860	22,150,648	94.8%
Mpunge S/C	15,604,310	12,282,121	78.7%
Nagojje S/C	21,669,350	16,757,073	77.3%
Nakisunga S/C	374,290,037	258,907,380	69.2%
Nama S/C	511,976,473	360,585,769	70.4%
Ntunda S/C	6,632,500	11,063,737	166.8%

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

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						Seeta Namuganga S/C: 3,364,280 / 9,217,775 / 274.0% Mukono DLG Headquarter: 751,497,555 / - / **Grand Total: 2,739,182,450 / 1,614,504,850 /**
			b) Evidence that the entity is not using more than 20% of OSR on council activities: Score 1 or else 0	▪ From the Treasurer/ CFO obtain and review the annual financial statement for FY 2024/25 and check whether the entity is not using more than 20% of OSR on council activities	**1**	▪ From the audited financial statements of FY 2024/25, we reviewed the Trial Balance and noted that expenditure on council activities was recorded under the code "0003010-0000-". We extracted all council expenditure under this code as indicated in the table below. ▪ We compared the total expenditure on council activities with the OSR and noted that Mukono DLG used 8.3% of OSR on council activities as indicated in the table below: **Account & description / Amount (UGX)** 221008-Information and Communication: 1,000,000 221009-Welfare and Entertainment: 14,598,000 221011-Printing, Stationery: 4,500,000 227001-Travel inland: 206,324,000 **Total expenditure on Council activities: 226,422,000** **Total OSR revenue: 2,739,182,450** **Percentage: 8.3%** Discussion with the senior accountant revealed that Mukono DLG recorded council allowances on the travel inland code (227001).
			c) If the OSR collected by the entity against planned for the	▪ From the Treasurer/ CFO, obtain and review the	**0**	▪ We obtained and reviewed the original budget and the budget execution report (in the audited financial statements) for FY 2024/25 and noted that the DLG collected 81.8% of the budgeted

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			previous FY 2024/25 (budget realization) is within +/- 10 % (90% - 110%): then Score 2 or else score 0.	original budget and budget execution reports for FY 2024/25 to determine the ratio of revenue budgeted that has been collected.		OSR revenue. Therefore, budget realisation was less than 90%. Specific details are indicated in the table below. <table><tr><th>Revenue</th><th>Budget (UGX)</th><th>Actual (UGX)</th></tr><tr><td>Taxes</td><td>1,062,179,000</td><td>1,338,588,865</td></tr><tr><td>Other non-tax revenue</td><td>2,287,821,000</td><td>1,400,593,585</td></tr><tr><td>**Total**</td><td>**3,350,000,000**</td><td>**2,739,182,450**</td></tr><tr><td>**Percentage Budget performance**</td><td colspan="2">**81.8%**</td></tr></table>
C) Procurement Audit Reports ***Maximum score is 15***	**6.**	Quality of entity procurement regarding economy and efficiency. ***Maximum score is 15***	Procurement Audit conducted by PPDA for FY 2024/25. **Scoring guide:** ▪ For Satisfactory results (0 –30%); score 15 points) ▪ For Moderately satisfactory results (31% -70%); score 7.5 points) ▪ For Unsatisfactory (71% -100%) results; score 0 points)	▪ From the PPDA annual audits for FY 2024/25, obtain the score of each entity as per audited procurements results[21]. ▪ Document the interpretation for the score and reasons for any decline in scores attained by Entities from the previous APA.	**15**	▪ Mukono DLG scored a Combined Weighted Average of 21.2% in the PPDA Audit for FY2024/25 (Ref: PPDA/MUK/899) dated 23 January 2026. This represents satisfactory performance by the DLG. ▪ The 21.2% score is an improvement from the previous score of 27.3% which was also Satisfactory Performance but higher risk rating.

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

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
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) *Note: complete means that they include: trial balance; monthly income and expenditure statements with*	▪ 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	**0**	▪ We reviewed 12 monthly financial reports and noted that all of them were submitted to the District Chairperson before the 15th day of the following month. All reports had the stamp of the District Chairperson. ▪ However, all the 12 monthly financial reports comprised the statement of financial position, the Trial Balance, and the budget performance report only. All monthly reports lacked the statement of financial performance and bank reconciliations. Details of dates of submission of financial reports are indicated in the table below: **Month** — **Date of submission to District Chairperson** November 2024 — 05/12/2025 December 2024 — 07/01/2025 January 2025 — 10/02/2025 February 2025 — 04/03/2025 March 2025 — 08/04/2025 April 2025 — 09/05/2025 May 2025 — 06/06/2025 June 2025 — 07/07/2025 July 2025 — 08/08/2025 August 2025 — 09/09/2025 September 2025 — 10/10/2025 October 2025 — 04/11/2025

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			budget comparison, balance sheet and bank reconciliation statements	following month.		
	8.	The entity maintains a detailed and updated assets' registers ***Maximum score is 4***	a) If the entity maintains an up-dated assets register covering details on buildings, vehicles, etc. as per asset module in IFMIS Score 2 or else 0	▪ From Treasurer/ CFO obtain and review if assets register is detailed and up to date as of 30 June 2025. ▪ Sample some assets and confirm that they are included in the register	**0**	▪ Discussions with the CFO revealed that Mukono DLG uses the asset register module in IFMIS. The DLG also maintains a PDF version of the asset register which is printed off with fewer columns whenever needed. ▪ We observed the extraction of the asset register in excel and noted that it comprised various asset categories. The asset register indicated the department (location of asset), asset number, item, description, life in months, tag number, date of purchase/ acquisition, date placed in service, recoverable cost, accumulated depreciation cost, net book value, and year-to-date depreciation. ▪ The register did not indicate the condition of each asset. Specific information missing under each asset category is indicated in the table below.

Asset category	No. of assets	Other key information missing in the asset register
Residential buildings	31	None
Other structures	218	All tag numbers
Roads and bridges	61	None
Water supply systems	76	All tag numbers
Cycles	91	Tag numbers
Electrical machinery	57	Tag numbers
Furniture and fittings	1,259	Tag numbers
Heavy ICT hardware	1	None
Heavy vehicles	10	None

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

Light ICT hardware	291	Tag numbers
Light vehicles	28	Tag numbers
Medical lab. research appliances	1,110	None
Office equipment	140	None
Other ICT equipment	33	None
Other transport equipment	11	None
Other machinery and equipment	4	All tag numbers
Precision optical instruments	3	All tag numbers
Water vessels	2	All tag numbers
Land	43	None

— We sampled ten (10) assets to confirm their existence and noted that none of them could be traced during the verification as indicated in the table below.

Item sampled	Findings
Floor to sheet method:	
Sideboard (899/GKM/BS/0002)	Not found in assets register
Filing cabin (899/GKM/FC/0002)	Not found in assets register
Laptop (889/GKM/LT/0007)	Not found in the asset register
Sheet to floor method:	
Filing Cabinet (899/MUK/FF/110)	Not found in the office
Table (899/MUK/FF/328)	Not found in the office
Laptop (899/MUK/ICT/038)	Not found in the office
UPS_Light Duty (899/MUK/ICT/070)	Not found in the office
Wall Clock (899/MUK/OFC/096)	Not found in the office

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						Digital Camera (899/MUK/ICT/237) — Not found in the office ▪ We noted that the asset tag numbers generated in IFMIS were different from the serial numbers engraved on the physical assets. Therefore, there was no common unique identifier to aid traceability of the assets during verification.
			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.	**0**	▪ We obtained the Annual Board of Survey (BOS) Report on stores, inventories and assets of Mukono DLG for FY 2024/25. The report was dated 29 August 2025 and addressed to the Accountant General, Ministry of Finance, Planning and Economic Development (MoFPED), who acknowledged receipt of the report on 29 August 2025. ▪ The BOS report highlighted seven (7) recommendations related to asset management as indicated in the table below. Mukono DLG provided evidence of implementation of only one (1) out of seven (7) recommendations as indicated in the table below, which is less than 50%.

No.	Recommendations	Status and Actions taken by Mukono DLG
1	Need to embrace the new asset management template as guided by the Accountant General to improve asset management at the district and lower local governments and if need be seek support from the CFO's Office.	No evidence was provided for action taken as at the time of assessment
2	Board off assets beyond repair.	**In progress.** Disposals were included in the

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						procurement and disposal plan for FY 2025/26.
						3 Government assets should be engraved as one way of mitigating loss of assets — No evidence was provided for action taken as at the time of assessment
						4 Regular servicing and maintenance of vehicles, machines and motor bikes to be prioritized so as to reduce on costs of repairs. — No evidence was provided for action taken as at the time of assessment
						5 The Community Resource Centre needs to be revamped in order to support the youth adequately — No evidence was provided for action taken as at the time of assessment
						6 All management of Town Councils, sub-counties and health facilities should ensure that land titles are obtained so as to avoid land grabbers from encroaching on government land — No evidence was provided for action taken as at the time of assessment
						7 Government assets should be issued out from stores and assigned to an individual person to avoid losses and all employees should embrace the principle of handing over office fully. — No evidence was provided for action taken as at the time of assessment
	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	From MoFPED obtain and review the inventory/ record of Entity submissions of statements	**4**	▪ Information received from MoFPED on 13 March 2026 via email indicated that Mukono DLG submitted actions to Address Internal Auditor General's findings on 17 December 2024 as per the MoFPED's inventory/ record of submission.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	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***	findings where the Internal Auditor General or Auditor General recommended the Accounting Officer to act (PFMA Act 2015; Local Governments Financial and Accounting Regulations 2007; The Local Governments Act, Cap 243) Score 4 or else 0.	entitled "*Actions to Address Internal Auditor General's or Auditor General's findings*" 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***		The DLG did not submit responses to the Auditor General.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
				and Auditor General findings)		
E) Metropolitan governance ***Maximum score is 18***	**10.**	The entity Authority/ Council meets and discusses service delivery related issues ***Maximum score is 4***	a) If the Authority/ Council met, discussed and acted on service delivery related issues during the last FY (2024/25) including at least one under each of the following: ✓ TPC reports: score 1 or else 0 ✓ Monitoring reports: score 1 or else 0 ✓ Annual UDP and OPM performance assessment results: score 1 or else 0 ✓ LG/ City PAC reports: score 1 or else 0	From the Clerk to Council obtain and review the minutes from council meetings for FY 2024/25 to determine whether they meet and discuss service delivery issues and acted on: ▪ TPC reports ▪ Monitoring reports ▪ Performance assessment results for UDP and OPM ▪ Entity PAC reports for last FY (2024/25)	**4**	▪ Review of minutes of Council indicated that Mukono DLG Council met, discussed and acted on service delivery related issues during the FY 2025/24 on the following dates; 27 May 2025, 22 November 2024, 28 March 2025, and 11 September 2024. Examples of issues discussed and actions taken are indicated in the below; **Date of Council Meeting** / **Service delivery issue that was discussed** 27 May 2025: **PAC Reports were discussed under minute 48/MKN/COU/05/2024/205**: One of the issues discussed was the lack of ownership of land in schools. The Accounting Officer was asked to secure school land from foundation bodies and process titles. The CAO mentioned that he had written a letter to the Bishop of Mukono Diocese asking for consent letters allocating school land to government. The Diocesan Secretary responded to the affirmative for some schools. For example, for Nakanyonyi Church of Uganda Primary School, The Diocesan Secretary received a positive response dated 16 June 2025. 22 November 2024: **Monitoring Activity Report was discussed under minute 15/MKN/COU/11/2024/25.** One of the issues discussed was the encroachment on Kyetume Land. Urgent opening of boundaries and ascertaining the availability of land was recommended. This was done and a survey report on

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings	
							Kyetume Abattoir on Plot 58-73 Block 218 Kyaggwe S/C, Mukono District was availed for review. The report was received in the district registry on 17 May 2025.
						28 March 2025	**Annual UDP/OPM performance assessment results were discussed under minute 43/MKN/COU/03/2024/25**. Gaps were identified e.g. staffing gaps and lack of functional GRCs at project level. Council recommended that the CAO should ensure that the DLG improves performance by covering staffing gaps through appointing new staff to fill the vacant positions. Appointment letters for two S/C Chiefs were availed for review. These were appointed on 7 May 2025 and 28 May 2025. Additionally, functional GRCs were formed at project level. For example, for construction of a 5-stance pit latrine at Sir Apollo Kaggwa P/S Nakisunga, GRC members were appointed on 16 May 2025.
						11 September 2024	**TPC reports were discussed under minute 05/MKN/COU/09/2024/25**. One of the issues was unsurveyed and untitled health facilities' land. Council recommended that all health facility land should be surveyed and titled. The CAO submitted a list of untitled district health facilities to the Permanent Secretary MoLG in a letter reference LAN/MKN/1201/02 of 27 November 2025 for action.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
	11.	The entity has put in place a system to respond to the feedback/complaints provided by citizens ***Maximum score is 4***	a) If the entity has (i) designated a person to coordinate response to feed-back (grievance /complaints) and (ii) established a centralized Grievance Redress Committee (GRC), with optional co-option of relevant departmental heads/staff as relevant. Score 1 or else score 0	From the designated Grievance Redress Coordinator obtain information to establish: ▪ Whether the GKMA entity has designated a person to coordinate response to feedback (grievance /complaints). ▪ Evidence that the person responsible has been designated to coordinate response to the feedback or complaints. ▪ Whether a centralized GRC has been established.	**1**	**A designated person to coordinate response to feedback:** ▪ In a letter dated 12 August 2024, Ms. Belinda Doreen, the Senior Labor Officer was appointed as the focal point person for the district grievance redress committee (GRC) and designated to coordinate response to feedback (Grievance/ complaints). **A centralized GRC has been established** ▪ Mukono DLG has a centralized GRC with members appointed on 28 July 2024. Details of the composition of the GRC are indicated in the table below. **Name** / **Post in DLG structure** / **Designation on GRC** Muhumuza Stephen / Deputy CAO / Chairperson Belinda Doreen / Senior Labor Officer / Member/ Focal Point Person Musana Lynette / Representative School Management Committee / Member Serwanga Moses / PTA Representative / Member Ntale Paul / PTA Representative / Member Baroma Esther / Representative Kojja Health Management Committee / Member Lutwama Herbert / Senior Civil Engineer / Member Kibaya Robert / Chair-person NGO Forum / Member Nsangi Immaculate / Ag. SCDO / Secretary ▪ Minutes for quarterly GRC meetings for FY 2024/25 held on 27 September 2024, 27

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						November 2024, 27 February 2025 and 27 June 2025 were seen on file.
			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	**2**	▪ Mukono DLG has specified a system for recording, investigating and responding to grievances. **A centralized complaints log** ▪ Mukono DLG has a centralized complaints log with clear information and reference for onward action. We reviewed the grievance log and noted that it captures the following fields; Name of complainant, sex, contact of the complainant, date complaint/ grievance received, details of the nature of the grievance, to whom was the grievance submitted, action taken to resolve the grievance, date when the grievance was settled and/or (what stage) and how the response was provided. Grievances received from the community in the current FY (2025/26) were recorded in the log. **Committee to handle community and workers' grievances at the project site;** ▪ Evidence was provided indicating that Mukono DLG has committees to handle community and workers' grievances at the project site as specified in the POM. The GRC for Nakayaga Seeta Kayanja Road in Nakisunga comprises the following: | | Name | Designation | | 1 | Kazungu Johnson | LCIII Chairperson | | 2 | Namakoola Sarah | Sen Ass CAO | | 3 | Kyegombe Esterico | CDO | | 4 | Ssemakadde Mesach | Rep. CSO | | 5 | Kaganga Fred | PDC | | 6 | Naigaga Elesi | Zone Leader |

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
				various levels to establish: ✓ Evidence that the grievances that were received were acted upon. ✓ Evidence that the GRC activities are funded. ✓ Evidence that the community/ workers have been sensitized about the existence of the GRC. ✓ Evidence that the GRC committees have been trained on their roles and responsibilities		<table><tr><td>7</td><td>Omoding Solomon</td><td>In-Charge</td></tr><tr><td>8</td><td>Nakayima Rogers</td><td>H/A</td></tr><tr><td>9</td><td>Kigozi Moses</td><td>P.C</td></tr></table>▪ At the time of the assessment, we accessed minutes for the current FY 2025/26 for the GRC. The meeting was held on 18 November 2025. ▪ Minutes of the meeting with cultural leaders of Lugave clan on physical cultural resources along Ntenjeru Rule Road Project on 20 November 2025 are evidence that grievances were acted upon. **Public display of information** ▪ There was evidence of public display of information at entity offices. The grievances redress process chart was displayed on the DLG procurement notice board at the time of assessment. **Funding GRC activities and training** ▪ The MLG presented a payment sheet for transport refund to participants who trained in grievance redress and management for Nakisunga S/C on 1 December 2025. This is evidence that GRC activities were funded and that a training was conducted in the current financial year 2025/26. **Sensitization of community/ workers about the existence of the GRC** ▪ Minutes of community sensitisation meeting were availed for review. The meeting was held on 16 August 2024 and involved sensitisation on right of way, singing of consent forms and formation of Mugomba – Bugigi GRC. The GRC members were trained on their roles and responsibilities.
			c) If the entity has publicized the grievance redress	▪ From the entity notice boards or websites	**1**	▪ The grievance redress process chart was displayed on the procurement notice board and website of the DLG at the time of assessment.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			mechanisms for FY 2024/25 so that aggrieved parties know where to report and get redress. Score 1 or else 0	review whether the entity has publicized the grievance redress mechanisms so that aggrieved parties know where to report and get redress.		https://www.mukono.go.ug/news/grievance-redress-mechanism
	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.	**1**	▪ The list of projects for FY 2024/25 was displayed on the district website at the time of assessment. https://www.mukono.go.ug/announcement
			b) If the entity published the list of Project Affected Persons	▪ Establish from the CDO the list of PAPs for FY 2024/25	**1**	▪ The List of Project Affected Persons for FY 2024/25 was displayed on the DLG procurement notice board at the time of assessment.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			(PAPs) for FY 2024/25 Score 1 or else 0			
			c) If the entity has published the procurement plan for FY 2024/25 and awarded contracts and amounts Score 1 or else 0	▪ From PDU obtain evidence for publicized information to citizens on awarded contracts and amounts for FY 2024/25.	**1**	▪ The procurement plan for FY 2024/25 and awarded contracts and amounts were displayed on the DLG procurement noticeboard at the time of assessment.
			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.	**1**	▪ The Contracts register was displayed on the DLG procurement noticeboard at the time of assessment. The register indicated information on the selected infrastructure projects implemented in FY 2024/25 and their budget amounts.
			e) If the entity has published the performance assessment results and	▪ From the Economic Planner, obtain evidence for publicized	**1**	▪ The 2024/25 Local Government Management of Service Delivery (LGMSD) national assessment results were displayed on the procurement Notice Board at the time of assessment. The information also included implications of the performance.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			implications, for the previous year (FY 2024/25) Score 1 or else 0.	information to citizens on Entity performance assessment results and implications reports for FY 2024/25.		
			f) If the entity conducted discussions (e.g. through municipal urban fora, barazas, radio programmes etc.) with the public to provide feedback on status of activity implementation during the previous FY (2024/25) Score 1 or else 0	▪ From the Economic Planner obtain and review evidence of meetings of feed-back to the public on status of project implementation for FY 2024/25.	**1**	▪ Evidence was provided indicating that Mukono DLG conducted discussions with the public to provide feedback on status of activity implementation during the previous FY (2024/25). ▪ We reviewed an activity report for a community baraza held on 27 June 2025 at Ntenjeru, Kisoga Town Council, Bugoye Ward and noted that the baraza was interactive and concerns of the community were addressed.
	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	▪ From TC/CAO/ED obtain MDF meeting documents for FY 2024/25 to ascertain whether they	**0**	▪ We reviewed minutes of four MDF meetings held in FY 2024/25 on 11 March 2025, 19 May 2025, 4 November 2024 and 28 August 2024 representing the 4 quarters. We noted that the MDF discussed only two (2) out of four (4) key issues under assessment. No evidence was provided indicating that assessment reports and quarterly progress reports were discussed by the MDF. Therefore, score is zero.

<table>
<tr><th>Performance Area</th><th>No.</th><th>Performance Measure</th><th>Scoring Guide</th><th>Assessment Procedure</th><th>Score</th><th>Detailed assessment findings</th></tr>
<tr><td></td><td></td><td></td><td>has held at least 4 meetings in the previous FY (2024/25)
Score 2 or else 0</td><td>met and discussed:
✓ Assessment reports
✓ Complaints handling
✓ Quarterly progress report
✓ MDF reports</td><td></td><td>▪ Specific details are indicated in the table below:
<table>
<tr><th>Meeting date</th><th>Minute no.</th><th>Key issues discussed</th></tr>
<tr><td rowspan="2">19 May 2025</td><td>Min 07/05/19/ 2025</td><td>Discussion of the MDF monitoring report</td></tr>
<tr><td>Min 5/MDF/0 3/25</td><td>MDF benchmarking activity report to Jinja on 21 - 23 October 2024 on functionality and best practices of MDFs</td></tr>
<tr><td>11 March 2025</td><td>Min 17/MDF/ 03/2025</td><td>Complaints handling: Six (6) grievances handled at district and sub county levels</td></tr>
<tr><td>8 January 2025</td><td>MIN 6/Jan/MD F/2025</td><td>Stakeholder engagement reports on HIV/AIDS, labor issues in Mpata and Ntenjeru LLGs along Ntenjeru-Blue Project</td></tr>
</table></td></tr>
<tr><td></td><td></td><td></td><td>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</td><td>▪ From the CDC/ DCDO’s office, obtain and review the report on IGG findings and MDF minutes for FY 2024/25.</td><td>2</td><td>▪ Evidence was provided indicating the preparation of biannual IGG reports by the DLG and discussion of the same by the MDF as indicated in the table below.
<table>
<tr><th>MDF meeting</th><th>IGG report discussed</th></tr>
<tr><td>28 August 2024</td><td>The report on IGG findings dated 29 July 2024 was discussed under Min 7.
Only one issue was discussed and action was taken. A staff member who had been retired before making 60 years was not included on the pension payroll in time. The CAO used a letter MKN/CO/29/2024 dated 1 July 2024 to solicit for payment of arrears for Jane Namaganda and they were processed.</td></tr>
</table></td></tr>
</table>

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						11 March 2025: The report on IGG findings dated 30 December 2024 was discussed. Action was taken on the two issues that were presented in the meeting. For example; the case of a staff who was recommended for dismissal on account of forgery, was submitted to the DSC for final action.
F) Climate change planning, Environmental and social safeguards Performance Strengthened ***Maximum score is 20***	**14.**	The entity has a functional District/ Urban Environment and Natural Resource Committee/Public Health and Environment Committee in case of KCCA ***Maximum score is 7***	a) If the entity has constituted a functional Environment and Natural Resource Committee/Public Health and Environment Committee in case of KCCA that meets at least quarterly. Score 1 or else 0	▪ From the Environment Officers or District Natural Resources Officer (DNRO) establish whether the entity has constituted a functional Environment and Natural Resource Committee/ Public Health and Environment Committee in case of KCCA that meets at least quarterly.	**1**	**Mukono DLG Environment and Natural Resource Committee** ▪ Evidence was provided indicating that Mukono DLG has an environment and natural resource committee. An appointment letter Ref. ADM/MKN/214/01/3 dated 1 July 2024 appointing different individuals to the District Environment and Natural Resource Committee (DENRC) was signed off by the CAO. Acceptance letters from the appointed members were also availed for review. Specific details of the committee members are indicated in the table below.

Name	Designation	Position on Committee
Rev. Bakaluba Mukasa	District Chairperson	Member
Ndisaba Fatuma	Resident District Commissioner	Member
Mutalya Joseph Innocent	SEO-Mukono DLG	Secretary
Masengere George	SEO – Mukono MC	Member
Ssebaduka Collins	District Planner	Member
Kizito Francis Walubi	Principal Town Clerk – Katosi	Member
Kiwanuka Addhallah	MP- Mukono North Constituency	Member

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

Kamoga Hamza	District Physical Planner	Member
Hon. Odongo Samuel	Sec. Works, Water and Natural resources	Member
Hon Sempaka Bernard	MP. Nakifuma Constituency	Member
Eng. Mugisha John	District Engineer	Member
Tekisoola Margret	Principal Town Clerk-Nakifuma TC	Member
Nkata B James	CAO	Member
Ntege James	For DCDO	Member
Mujuni William	DNRO	Chairperson
Hon, Ssentogo Robert	Secretary Environment and Natural resource	Member
Christine Adedo	Assistant DHO in charge of health	Member
Elizabeth Namanda	CAO	Member

Meetings Held During FY 2024/25

- Meeting minutes dated 15 July 2024 for the inaugural meeting for the DENCR were availed for review. Minute DENRC/20-21/002 – Introduction and functions of the committee by the DNRO, Minute DENRC/20-21/003 – Election of the Chairperson and vice chairperson. The minutes were signed by Secretary and Chairperson of the committee.
- Minutes of four DENRC meetings were availed for review. The meetings were all held in the CAO's boardroom, and the minutes were all signed by the Secretary and Chairperson of the committee.
- We noted that Q3 meeting was held on the 1st of the month following the quarter. Dates of the meetings are indicated in the table below.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						<table><tr><th>Quarter</th><th>Date of meeting</th></tr><tr><td>Quarter 1</td><td>13 September 2024</td></tr><tr><td>Quarter 2</td><td>16 December 2024</td></tr><tr><td>Quarter 3</td><td>I April 2025</td></tr><tr><td>Quarter 4</td><td>4 June 2025</td></tr></table>
			b) If the entity has prepared Environment and Climate Change action plans by 30 June 2025. Score 1 or else 0	▪ From the Environmental Officer obtain environment and climate change action plans and establish whether the entity prepared Environment and Climate Change action plans by 30 June 2025.	**1**	▪ Mukono DLG prepared environment and climate change action plan as documented below. — The plan was approved by the DENRC on the 4 June 2025 during the District Natural Resources Committee Meeting held at the CAOs Board Room under minute Number: DENRC/QTR4/05 – District Environment Action Plan by Hersun Consults Ltd. — Under Minute DENRC/QTR4/06, the chairperson acknowledged the presentation and concerns raised by the members about the Environment and Climate Change action plan. The committee members endorsed the draft report with recommendation to incorporate suggestions made for the final copy print. — The final Mukono DLG Environment and Climate Change Action Plan availed for review was dated 4 June 2025, signed by the CAO of Mukono DLG.
			c) If the entity has approved environment and climate change interventions or ensured that	From the Environmental Officer obtain and review the Development Plan for FY 2024/25 and:	**2**	**Integration of environment and climate change interventions in Annual Work plan** ▪ Mukono DLG approved the environment and climate change interventions and ensured that environmental and climate change concerns were

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			environmental and climate change concerns are integrated in its plans and projects approved by the urban or district council Score 2 or else 0	▪ Check if climate change and environmental planning assessments are undertaken as part of the situational analysis ▪ Review recently (last FY 2024/25) approved plans for evidence of environmental and climate change concerns.		integrated in the plans and projects approved by the council for FY 2024/25. ▪ From review of the Mukono DLG Development Plan 2020/21 – 2024/25, from chapter two-situation analysis, it is identified that the district faces challenges including increasing population pressure, ineffective inter-institutional coordination mechanism, unclear wetland boundaries, unsustainable land management aspects, artisanal mining, inefficient urban transport infrastructure, urban environment degradation, urban physical planning challenges, sustainable energy management, inappropriate solid waste management among other issues. All, these issues contribute towards climate change and environment issues. Chapter three provides for the strategic direction on what projects, programmes, plans and interventions that need to be adopted to manage issues identified page 83 and onwards. Page 98-119 specifically looks at interventions regarding environment, natural resources and climate changes issues and how these would be managed. However, other sectors also have climate change related aspects to which interventions are provided. Chapter four of the plan goes ahead to provide the implementation plan for the interventions. An annual budget was also approved to ensure that these plan and programmes are achieved. — Presentation and approval of annual workplan for FY 2024/25 was made in the Council meeting held on 7 March 2024 at the District Council Chambers under Minute: 3/MKN/COU/03/2023/24 (a). The meeting

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						minutes were signed and stamped by the Speaker and Clerk to Council on 25 April 2024. — Evidence was provided indicating that environment and climate change concerns were incorporated in the annual workplan. We reviewed the approved Budget and Annual Workplan for FY 2024/25 dated and stamped on 25 July 2024 and noted that environment and climate change aspects were embedded in the respective budgets under the administration, health, roads and engineering, water, community-based services, planning and natural resources departments. The specific budget allocated to the Natural resources, climate change, land and water management programme number 6 as per the vote 899 was UGX 884,582,000. **Climate change and environmental planning assessments conducted during situation analysis** ▪ We established that the DLG carried out climate change and environmental planning assessments during situational analysis. Environment and climate change screening checklists were availed and reviewed for the following projects, all of which were signed by the DNRO and SCDO. 1. Upgrading of Ntenjeru-Buule road (7.8 kms contracted section) from earth to Bituminus standards, screened on 16 January 2024. 2. Phased renovation and construction of the District Administration Block, screened on 7 June 2024. 3. Construction of the Operating Theatre at Katoogo HCIV in Nama S/C Phase III, screened on 30 May 2025.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						4. Phased construction of Ntunda – Kyabazaala RGC Water Supply System, screened on 1 December 2023. 5. Construction of a 5-stance lined VIP latrine at Nagojje P/S in Nagojje S/C and Kyabazaala P/S in Ntunda S/C, screened on 12 June 2024. 6. Construction of a 5-stance lined VIP latrine at Mpumu P/S in Ntenjeru-Kisoga S/C and Kyetume SDA in Nakisunga S/C, screened on 10 June 2024. 7. Construction of a 5-stance lined VIP latrine at Ddamba Parents P/S in Koome S/C, screened on 17 June 2024. 8. Construction of a 5-stance lined VIP latrine at Sir Apollo Kagwa P/S in Nakisunga S/C, screened on 17 July 2024. 9. Construction of a 5-stance lined VIP latrine at Andrews Kisoga C/U P/S in Ntenjeru – Kkisoga Town Council, screened on 26 June 2024. 10. Construction of a multi-purpose hall at Nassejjobe UMEA in Kasawo TC, screened on 12 September 2024. 11. Construction of 5-stance lined VIP latrine at Kasawo Mubanda P/S in Kasawo TC and Kakira Orphanage in Kasawo S/C, screened on 5 July 2024. 12. Construction of a 5-stance lined VIP latrine at St. John Kikube in Kasawo SC, screened on 3 July 2024. 13. Construction of a 5-stance lined VIP latrine at and St. Mulumba -Nenyodde P/S in Nakifuma - Naggalama TC, screened on 24 June 2024.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						14. Construction of a 5-stance VIP latrine at Namataba CoU, screened on 10 July 2024. 15. Construction of a 5-stance VIP latrine at Bunakijja CoU P/S, screened on 10 July 2024. 16. Construction of a 5-stance VIP latrine at Nakanyonyi Project PS, screened on 28 June 2024. 17. Construction of a 5-stance VIP latrine at Kiyunga UMEA P/S in Kyampisi, screened on 19 June 2024. 18. Construction of a 5-stance lined VIP latrine at Kawuku Boarding CoU, Ndwadde Mutwe P/S and Namakomo UMEA P/S in Kimenyedde S/C was screened on 24 June 2024 and forms signed by the DNRO and DCDO.
			d) If the entity has prepared and have the Environment and Natural Resource Committee/ Public Health Committee endorse the District/ Municipal/City state of the environment report (prepared every 2 years) for the previous FY (2024/25) Score 1 or else 0	▪ From the Environmental Officer or DNRO review District/ Municipal/ City State of Environment Report as well as committee meeting minutes for FY 2024/25 to verify committee endorsement.	**1**	▪ Mukono DLG prepared a State of Environment Report titled ‘‘Mukono District Local Government State of Environment Report dated 2 June 2025. The report was approved by DENRC in a meeting held on 4 June 2025 in CAO’s board room under Minute DENRC/QTR4/06.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			e) If the entity has involved the Environment and Natural Resource Committee/ Public Health and Environment Committee in monitoring and enforcement activities to promote compliance to laws, bylaws, ordinances Score 1 or else 0	▪ From the Environmental Officer obtain and review monitoring and enforcement activity reports for FY 2024/25	**0**	▪ At the time of assessment there was no evidence (monitoring and enforcement activity reports) provided indicating that Mukono DLG engaged the District Environment and Natural Resource Committee (DENRC) in monitoring and enforcement activities for FY 2024/25 to promote compliance with laws, bylaws, and ordinances. ▪ An environmental and social monitoring report should include a detailed project description, compliance with safeguards/regulations, implemented mitigation measures, environmental/ social data (air, water, noise, labor, community), and a summary of grievances. It must also include the project status, key environmental and social impacts monitored, and action plans for future mitigation and improvements Supporting Documents to the report should include: – Captioned photographs of project sites and inspections. – Minutes of meetings, attendance lists, captioned meeting pictures. – Results from laboratory test if any undertaken.
			f) If the entity has involved the Environment and Natural Resource Committee/ Public Health and Environment Committee in	▪ From the Environmental Officer obtain and review dissemination activity reports for FY 2024/25.	**1**	▪ Evidence was provided indicating that Mukono DLG involved the Environment and Natural Resource Committee in dissemination of information about environment and climate change for projects implemented in FY 2024/25.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			dissemination of information about environment and climate change Score 1 or else 0			▪ The assessment team was availed with the following dissemination activity reports for FY 2024/25. — Report for wetland Management Plan for Bunakijja for the years 2024-2029 dated 24 March 2025. — Report for wetland Management Plan for Nsanja and Kalengeera 2024-2029 dated 26 March 2025. — Feedback report for awareness creation on waste management under GKMA Annex corner in Kitale Ward in Kasawo Town Council in Mukono District dated November 2024. — Report on popularizing proper waste management in Nakifuma – Naggalama dated 25 November 2024. ▪ All reports listed above had attendance lists that indicated involvement of the Natural Resources Committee members.
	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).	▪ Request evidence of approved CCVA Framework for FY 2024/25 from Planner/ District/ Urban Environment and Natural Resource Committee. ▪ Request evidence for implementation of the action points.	**2**	**DLG Climate Change vulnerability Assessment Framework 2024/25** ▪ Mukono Municipal Council developed a Climate Change Vulnerability Assessment (CCVA) Framework. ▪ A copy of the framework availed for review was titled "Mukono District Climate Vulnerability Assessment Plan", dated June 2025 and signed by the district Mayor and CAO. ▪ The CCVA Framework document was presented to the DENRC under Minute No. DENRC/QTR4/05 – Presentation of the draft reports by consultants and was approved under Minute No. DENRC/QTR4/06. **Framework that includes Disaster risk profile**

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			c) If the entity implemented the subsequent action points. Score 2 or else 0			▪ The assessment included a disaster risk profile with indication of most vulnerable and at-risk locations (map) was included in the CCVA report on pages 57- 62. **DLG implementation of action points** ▪ Evidence was provided indicating that Mukono DLG implemented subsequent action points which included recommended adaptation strategies indicated in the CCVA on pages 90-91 under different sectors including; — Expanding agroforestry and mixed farming systems to enhance soil health, carbon sequestration, and diversified income streams. A procurement request approval of assorted tree seedlings worth UGX 30,000,000 signed by the CAO dated on 1 December 2025 was availed for review. — Enforcing wetland and forest conservation laws through locally enacted environmental by laws. Specifically; - We reviewed a report for an inspection undertaken by technical committee comprising Ministry of Environment (Wetlands Management Department), Mukono DLG Natural Resources Department, and Environment Police Unit – Mukono. The inspection focused on a section of Kifu Central Forest Reserve located at Kiyunga Village, Mpoma Parish that was under degradation and encroachment through illegal tree clearing, sand mining and brick laying. - We reviewed an inspection report covering the Sezibwe Wetland System located at Nakapinyi Village, Kasenge Parish and Namataba S/C.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						The report on Sezibwe Wetland System located at Nakapinyi Village was appended with an improvement notice to the operator of the nearby dumping site to obtain a wetland user permit and a landfill operating permit.
	16.	The entity has sufficiently addressed environmental, climate change and social management issues during the planning and designing of investments for all projects being implemented in the current FY. ***Maximum score is 5***	a) If the entity has carried out Environment and Social Assessments for all projects in FY 2024/25 Score 1 or else 0	▪ From the Environmental Officer obtain evidence of screening, scoping, social impact assessment, Project Brief, ESIA, and Stakeholder Engagement Plan for FY 2024/25.	**1**	**Environment and Social Assessments for DLG projects** ▪ Mukono DLG implemented one project in FY 2024/25 which required conducting Environment and Social Impact Assessment (ESIA). The project titled "Construction and upgrade of Ntenjeru-Bule Road (Ntenjeru to Mpatta 10.675km)" was screened on 16 January 2024. An ESIA study for this project was undertaken and an ESIA report dated November 2024 was availed for review. ▪ Other projects implemented in FY 2024/25 did not require ESIA according to the reviewed screening forms. **Screening for DLG projects** ▪ Screen forms for implemented projects were dated as below: 1. Upgrading of Ntenjeru-Buule road (7.8km contracted section) from earth to Bituminus standards was screened on 16 January 2024 and forms signed by the DNRO and DCDO. 2. Project implementation for phased construction of the Operating Theatre at Katoogo HCIV in Nama S/C Phase III was screened on 30 May 2025 and forms signed by the DNRO and DCDO. 3. Project implementation for phased renovation and construction of the District Administration

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						Block was screened on 7 June 2024 and forms signed by the DNRO and DCDO. 4. Project implementation for phased construction of Ntunda – Kyabazaala RGC Water Supply System was screened on 1 December 2023 and forms signed by the DNRO and DCDO. 5. Project implementation for construction of a 5-stance lined VIP latrine at Nagojje P/S in Nagojje S/C and Kyabazaala P/S in Ntunda S/C was screened on 12 June 2024 and forms signed by the DNRO and DCDO. 6. Project implementation for construction of a 5-stance lined VIP latrine at Mpumu P/S in Ntenjeru-Kisoga S/C and Kyetume SDA in Nakisunga S/C was screened on 10 June 2024 and forms signed by the DNRO and DCDO. 7. Project implementation for the construction of a 5-stance lined VIP latrine at Ddamba Parents P/S in Koome S/C was screened on 17 June 2024 and forms signed by the DNRO and DCDO. 8. Project implementation for the construction of a 5-stance lined VIP latrine at Sir Apollo Kagwa P/S in Nakisunga S/C was screened on 17 July 2024 and forms signed by the DNRO and DCDO. 9. Project implementation for the construction of a 5-stance lined VIP latrine at Andrews Kisoga C/U P/S in Ntenjeru – Kkisoga Town Council was screened on 26 June 2024 and forms signed by the DNRO and DCDO.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						10. Construction of a multi-purpose hall at Nassejjobe UMEA in Kasawo T was screened on 12 September 2024 and forms signed by the DNRO and DCDO. 11. Construction of a 5-stance lined VIP latrine at Kasawo Mubanda P/S in Kasawo TC and Kakira Orphanage in Kasawo S/C was screened on 12 September 2024 and forms signed by the DNRO and DCDO. 12. Construction of a 5-stance lined VIP latrine at St. John Kikube in Kasawo S/C was screened on 3 July 2024 and forms signed by the DNRO and DCDO. 13. Construction of a 5-stance lined VIP latrine at and St. Mulumba -Nenyodde P/S in Nakifuma - Naggalama TC was screened on 24 June 2024, forms signed by the DNRO and DCDO. 14. Construction of a 5-stance VIP latrine at Namataba CoU was screened on 10 July 2025, forms signed by the DNRO and DCDO. 15. Construction of a 5-stance VIP latrine at Bunakijja CoU P/S was screened on 10 July 2024, forms signed by the DNRO and DCDO. 16. Construction of a 5-stance VIP latrine at Nakanyonyi Project P was screened on 28 June 2024, forms signed by the DNRO and DCDO. 17. Construction of a 5-stance VIP latrine at Kiyunga UMEA P/S in Kyampisi was screened on 19 June 2024 and forms signed by the DNRO and DCDO. 18. Construction of a 5-stance lined VIP latrine at Kawuku Boarding CoU, Ndwadde Mutwe P/S and Namakomo UMEA P/S in Kimenyedde

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						S/C was screened on 24 June 2024 and forms signed by the DNRO and DCDO **Stakeholder Engagement** ▪ Stakeholder Engagement reports and minutes of meetings for FY 2024/25 for the implemented projects were availed for review. Examples include; — A report on community sensitization on the right of way, which was conducted on 23 June 2024 in Mpatta Parish, Mpatta S/C. — A report on the boundary opening for severely affected PAPs along Ntenjeru- Bule Road held from 10 -14 April 2025. — Minutes of the right of way acquisition meeting held at Mpata S/C Headquarters on 9 April 2025. The meeting was attended by the S/C leadership, CDO, physical planner/ district engineer, local council leaders, MDF members, Project Affected Persons, Grievance Redress Committee and community members. Attendance list was attached to the minutes.
			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	▪ From the Physical Planner/ the Environmental Officer/ CDO obtain NEMA ESIA certificate and other permits/ licenses for projects being	**1**	▪ Mukono DLG obtained NEMA ESIA certificate and other permits/ licenses for the road project being implemented in the current FY (2025/26) before commencement of works as indicated in the table below: **Project name**: Construction and upgrade of Ntenjeru-Bule road (Ntenjeru to Mpatta 10.675km) **ESIA Certificate Number**: CERT/14850/2025/4 Issue No.1

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			in the checklist provided Score 1 or else 0	implemented in the current FY (2025/26) before commencement of works. ▪ Review documentation .		

Issuance date	30 April 2025
Project commencement date	9 July 2025

From the review of the screening forms for FY 2025/26, only one project required to conduct ESIA which is the Ntenjeru- Bule road project.

- Mukono DLG also obtained other permits/ licenses for the Ntenjeru road project before commencement of works. The permits and licenses seen on file included the following:

Permit Description	Auxiliary Components	Permit Numbers
ESIA approvals	− Road − Campsite	− CERT/14850/2025/4 − CERT/17018/2025/8 − NEMA/EIA/178333
Workplace registration certificate	− Campsite – Mpatta	− OHS25-00874
Workplace registration certificate for office and equipment yard	− Campsite	− OSH24-00736
Workplace registration certificate roads	− Roads	− OSH25- 00998
Dumping site	− Dumping site	− CERT/19674/ 2025/12
CEMP	− Mukono DLG Road	− Approved

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			c) If the entity considered environment, social and climate risks/ impacts in designs, BOQs, and procurement documents for FY2024/25 Score 1 or else 0	▪ From the Environmental Officer/ CDO obtain and review project designs, BOQs and procurement documents. Review evidence within documentation of considerations of environment, social and climate risks/ impacts	**1**	▪ Mukono DLG considered environment, social and climate risks/ impacts in designs, Bills of Quantities (BOQ)s, and procurement documents for FY2024/25. BoQs and procurement documents for the following projects were reviewed: — Upgrading of Ntenjeru-Buule road (7.8kms contracted section) from earth to Bituminous standards was allocated UGX 613,607,918 for environmental and waste disposal, traffic accommodation, occupational health and safety, HIV/AIDs and gender. — Project implementation for phased construction of the Operating Theatre at Katoogo HCIV in Nama S/C Phase III, was allocated UGX 10,000,000 for environment protection. — Phased renovation and construction of the District Administration Block was allocated UGX 280,300,029 for environment management, health and safety aspects. — Construction of Ntunda – Kyabazaala RGC water supply system was allocated UGX 9,900,000 for environmental and social aspects. — Construction of a 5-stance lined VIP latrine at Nagojje P/S in Nagojje S/C was allocated UGX 4,905,000 and Kyabazaala P/S in Ntunda S/C UGX 4,905,000 for environmental and social aspects. — Project implementation for construction of a 5-stance lined VIP latrine at Mpumu P/S in Ntenjeru-Kisoga S/C and Kyetume SDA in Nakisunga S/C was allocated UGX 7,776,540 to environment and social management plan.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						— Project implementation for the construction of a 5-stance lined VIP latrine at Ddamba Parents P/S in Koome S/C was allocated UGX 4,366,000 for environment and social issues. — Project implementation for the construction of a 5-stance lined VIP latrine at Sir Apollo Kagwa P/S in Nakisunga S/C was allocated UGX 3,236,000 for environment and social issues. — Project implementation for the construction of a 5-stance lined VIP latrine at St Andrews Kisoga CoU P/S in Ntenjeru – Kisoga Town Council was allocated UGX 3,936,000 for environment and social issues. — Construction of a multi-purpose hall at Nassejjobe UMEA in Kasawo TC was allocated UGX 9,626,000 to environment and social aspects. — Construction of a 5-stance lined VIP latrine at Kasawo Mubanda P/S in Kasawo TC was allocated UGX 6,705,000 to environment and social aspects and Kakira Orphanage in Kasawo S/C was allocated UGX 6,705,000 to environment and social aspects. — Construction of a 5-stance lined VIP latrine at St. John Kikube in Kasawo S/C and St. Mulumba - Nenyodde P/S in Nakifuma -Naggalama TC was allocated UGX 7,372,000 for environment and social aspects. — Construction of a 5-stance VIP latrine at Namataba CoU, allocated UGX 2,872,000 for environment and social issues. — Construction of a 5-stance VIP latrine at Bunakijja CoU P/S was allocated UGX 2,872,000 for environment and social issues.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						— Construction of a 5-stance VIP latrine at Nakanyonyi Project P/S was allocated UGX 3,083,000 for environment and social issues. — Construction of a 5-stance VIP latrine at Kiyunga UMEA P/S in Kyampisi was allocated UGX 3,083,000 for environment and social issues. — Construction of a 5-stance VIP latrine at Kawuku Boarding CoU was allocated UGX 1,895,000, Ndwadde Mutwe P/S was allocated UGX 1,895,000, and Namakomo UMEA P/S in Kimenyedde S/C was allocated UGX 1,895,000 for environment and social issues.
			d) If the entity has evidence of land acquisition (signed consent forms and land agreements) for all subproject investments to be implemented in the current FY (2025/26) Score 2 or else 0	▪ Request documentation from DCDO/ District Engineer for all sub-projects that require land acquisition for FY 2024/25. ▪ Review evidence of consent forms, strip maps and land agreements.	**0**	▪ Mukono DLG provided evidence of land acquisition for only six (6) out of 17 projects being implemented in FY 2025/26. Details are indicated below. — **Construction and upgrade of Ntenjeru-Bule road (Ntenjeru to Mpatta 10.675kms):** Consent forms signed by the PAPs were dated 18 December 2024, 16 August 2024, and 11 October 2024 among others. The consent forms availed for review were written in English and Luganda languages. — **Construction of Kisakombe Drainage:** This project did not require any documentation since the wetland is under the trust of government. — **Construction of a 5-stance lined VIP latrine with bathroom & urinal at Nakanyonyi Project P/S in Kyampisi S/C:** Consent letter ref: MD/DS/D7/09/24 dated 23 September 2024 referring to allocation of a 2.5acre piece of land under FRV Folio 24 land at Kiyunga under registered trustees of the Native Anglican C.O.U.

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
						— **Construction of Ntunda-Kyabazaala RGC piped water supply system phase 2 in Ntunda S/C**: Two land agreements signed by the land owner dated 26 August 2024 and 26 February 2025 giving out land measuring 30mx30m and 20ft x 26 ft for construction of a community water sanitation facility; giving full access to contractors and community, signed by the land owner, the LC 1 Chairperson, Land Owner's spouse and witnessed by the District Water Officer, CAO and the LCV Chairperson. — **Construction of walkways, maintenance of inpatient ward including water supply, PVC water tanks at Katoogo HCIII** – consent letter Ref: CPN/NMA/022/13 dated 29 June 2023, affirming land giveaway of three (3) acres to Katoogo HC by the landowner; signed by the LC III chairperson – Nama S/C. the consent form indicated that title processing was ongoing. — **Renovation of the district administration block and construction of a 5-stance lined VIP latrine at the district headquarters**. We reviewed the land title under leasehold tenure, Vol. MK0234 Folio 15, Plot No. 594 & 589, Kyaggwe Block 193 on a piece of land approximately 6.5690 Hectares in Mukono District. ▪ The DLG did not provide any land acquisition documentation for the rest of the projects.
	17.	The entity has implemented, supervised and monitored compliance to environment and social	a) Joint quarterly monitoring/ inspection carried out for all projects (evidence will be monitoring reports	▪ From the Environmental Officer request and review available documentation to establish	**5**	**Joint quarterly monitoring/ inspection of DLG Projects** ▪ Mukono DLG conducted joint quarterly monitoring/ inspections for all projects implemented in FY 2024/25. We reviewed four quarterly reports dated

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
		management procedures ***Maximum score is 5***	on file) in FY 2024/25 Score 2 or else 0 b) Enforcement for compliance to environment and social mitigation measures. Score 3 if all the requirements are met and 1 if partially met or else 0	that the entity has carried out implementation monitoring and enforcement for compliance to environment and social management procedures for FY 2024/25. ▪ Carry out field verifications and request for evidence of monitoring and inspection reports for ongoing works, auxiliary facilities, and their status. ▪ Carry out field verifications and request for evidence of compliance to permits/ licenses, ESIA conditions of approval, bylaws, guidelines, contracts,		25 September 2024, 30 January 2025, 26 March 2025 and 27 June 2025. ▪ The reports covered all projects implemented in FY 2024/25. Participants in the joint inspections included; Resident District Commissioner; Chief Administrative Officer; District Internal Security Officer; Vice Chairperson; Representative of Works Department; DHO; District Planner/Rapporteur; District Natural Resources Officer; Secretary for Health and Social Services; DCDO; Procurement Officer; Representative of Education department; District Chairperson; Assistant Resident District Commissioner; Deputy Chief Administrative Officer; Senior Civil Engineer; District Education Officer; District Water Officer; Secretary for Works, Water and Natural Resources; Assistant Internal Security Officer; Senior Environment Officer; Senior Labour Officer; District Speaker; Planner; Senior Procurement Officer; and CDO. **Enforcement for compliance with environment and social mitigation measures** ▪ We conducted field verification on 8 December 2025. The following project sites were visited. — Katoogo Health Centre — Kimenyedde seed secondary school — Nasojjebe Primary School — Kigunga UMEA — District administration block — Ntenjeru- Bbule Road under construction. **Observations made included:**

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
				restoration of sites etc.		▪ Environmental, social and climate change and resilience mitigation measures and strategies were implemented for all projects physically inspected. These included: — **Katoogo HC:** There was a water harvesting system, lightening arrestor, solar powered facility, fire management system, storm water drainage, grassing and paved walkways. — **Kimenyedde Seed school:** There was fencing of the 5.5 acres of land at the school with rose bushes planted around the chain-link to create a hedge. However, we noted that the chain-link had been vandalized at a certain point. — **At Nasojjebe School,** a multi-purpose hall was constructed and a water harvesting system with a tank and lightening arrestor was installed. There was adequate tree planting and grassing of the area around the hall. — **5-stance VIP latrine at Kiyunga UMEA:** We noted that a cesspool pit had been constructed. Ramps and water disposal systems were also installed at the VIP latrine. — **District administration block:** We noted that the water harvesting system with a reinforced water tank of 200,000 liters, CCTV camera and solar powered lamps had been installed. — **Ntenjeru- Bbule Road;** Construction works on the road had just begun. At the time of the visit, there was no activity taking place. The project campsite was under construction and enclosed. Workers were dressed in appropriate protective gear.
Total score					**70**	

Performance Area	No.	Performance Measure	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
					(70/100 = 70%)	

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

No.	Performance Indicator	Assessment Procedure	Detailed assessment findings
1.	**GKMA-UDP implementing entities have achieved average percentage score of <u>value of investments</u> that are multi-jurisdictional out of total investment under the Program in a FY** **Annual average Targets** **FY 2023/24: 5%** **FY 2024/25: 10%** **FY 2025/26: 15%** **FY 2026/27: 20%** **FY 2027/28: 30%**	a) **Step 1:** From the Accounting Officer, obtain and review the budget performance reports for the previous FY (2024/25) to identify and list all the projects that were implemented using MDG funds. ***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*	▪ The budget performance reports for the previous financial year (FY 2024/25) were obtained from the Accounting Officer to identify and classify projects implemented using MDG funds. The review established that Mukono DLG implemented only one MDG-funded project during the period under review: Upgrading of Ntenjeru-Buule road (7.8kms contracted section) from earth to bituminous standards under the GKMA–MDG Support Programme.
		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)	▪ Mukono DLG did not provide evidence of coordination and integration of multi-jurisdictional investments, including (i) joint planning; (ii) same design standards; (iii) connectivity for infrastructure (roads, markets and drainages); (iv) joint procurement of contractors; and (v) joint supervision for the MDG project indicated above. Therefore, Mukono DLG did not participate in any multi-jurisdictional projects during the period under review.

No.	Performance Indicator	Assessment Procedure	Detailed assessment findings
		connectivity for infrastructure (roads, markets and drainages); (iv) joint procurement of contractors; and (v) joint supervision[22]. Entities that meet at least 3 requirements (from the above list) can proceed to Stage 3. ***Note:*** *The World Bank will disburse the full allocation to Government of Uganda if the annual average target for the FY is met. If the average percentage is below the target for FY, pro-rata reduction. If the average percentage is above the target for FY, pro-rata increase. Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula*	
		c) **Step 3:** Obtain the Interim Payment Certificates and ascertain the value that was certified as complete during the previous FY (2024/25) for all projects.	**Not Applicable;** ▪ Mukono DLG did not participate in any multi-jurisdictional projects during the period under review.

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

No.	Performance Indicator	Assessment Procedure	Detailed assessment findings
		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*	
		d) **Step 4:** Conduct field trips to each of the projects to verify the actual implementation and multi-jurisdiction nature of the projects. ***Note:*** *The World Bank will disburse the full allocation to Government of Uganda if the annual average target for the FY is met. If the average percentage is below the target for FY, pro-rata reduction. If the average percentage is above the target for FY, pro-rata increase. Disbursement to each of the sub-national entities will be based: (i) on their relative scores/percentages; and (ii) weighted to the basic formula*	**Not Applicable;** ▪ Mukono DLG did not participate in any multi-jurisdictional projects during the period under review.

No.	Performance Indicator	Assessment Procedure	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*	▪ Mukono District Local Government did not participate in any multi-jurisdictional projects during the period under review.

Name of Project/ Investment	Total capital investment under the program in the FY (UGX)	Description of multi-jurisdictional investments	Total Value that was certified as complete during the previous FY (UGX)	Total multi-jurisdictional Value that was certified as complete in the last FY (UGX)	Value of implemented investments that are multi-jurisdictional as a percentage of total investment under the Program in a FY
1	2	3	4	5	6
Upgrading of Ntenjeru-Buule road (7.8km contracted section) from earth to Bituminous standards	35,772,940,626	No	-	-	-
Sub-total	**35,772,940,626**		**-**	**-**	**-**

	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*	▪ Mukono District Local Government did not participate in any multi-jurisdictional projects during the period under review.

GKMA Entity	Total value of all investments that was certified as complete during the previous FY	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
Mukono DLG	**-**	**-**	**-**

No.	Performance Indicator	Assessment Procedure	Detailed assessment findings
		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	
Average percentage score		**0%**	

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

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings
1.	The participating entities have achieved the average implementation percentage of targets set in annual work plan	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	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		▪ The workplan for the previous financial year (FY 2024/25) was obtained from the District Planner to identify and review projects implemented during the period. The review established that Mukono District Local Government implemented a total of 15 projects in FY 2024/25, which are presented below: — Upgrading of Ntenjeru-Buule road (7.8km contracted section) from earth to Bituminus standards — Renovation of the District Administration Block — Phased construction of the District Administration Block — Phased construction of operating theatre at Katoogo H/CIII in Nama S/C (Phase III) — Construction of a multi-purpose hall at Nassejjobe UMEA in Kasawo TC

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings
	(***maximum 100 points)***	calculation illustration) *The score on this indicator will be between 0 and 100 points*	implemented (consider roads, markets, schools, hospitals, water access points).		— Construction of a 5-stance lined VIP latrine at Kasawo Mubanda P/S in Kasawo TC and Kakira Orpage in Kasawo S/C — Fencing of Kimenyedde seed school and Koome seed school — Construction of a 5-stance lined VIP latrine at Mpumu P/S in Ntenjeru Kisoga S/C and Kyetume SDA in Nakisunga S/C (Education dept) — Construction of a 5-stance lined VIP latrine at Nagojje P/S in Nagojje S/C and Kyabazaala P/S in Ntunda S/C — Construction of a 5-stance lined VIP latrine at Damba Parents P/S in Koome S/C, Sir Apollo Kagwa P/S in Nakisunga S/C and St. Andrews-Kisoga CoU P/S in Ntenjeru-Kisoga TC — Construction of a 5-stance lined VIP latrine at Kiyunga UMEA P/S and nakanyonyi project in Kyampisi S/C — Construction of a 5-stance lined VIP latrine at St. John Kikube in Kasawo S/C and St. Mulumba -Nenyodde P/S in Nakifuma -Naggalama TC — Construction of a 5-stanceVIP latrine at Namataba CoU and Bunakijja CoU P/S — Construction of a 5-stance lined VIP latrine at Kawuku Boarding CoU, Ndwadde Mutwe P/S and Namakomo UMEA P/S in Kimenyedde S/C — Phased construction of Ntunda - Kyabazaala RGC water supply system
			b) Step 2: From the Engineer obtain and review the signed contracts, bills of quantities, approved Contractors' work plans and annual progress reports to determine the targets.		▪ We reviewed the signed contracts and bills of qualities for the projects indicated in step 1 above. ▪ Reports indicating achieved physical progress for FY 2024/25 were reviewed to assess progress against the planned targets. ▪ We noted that physical progress targets for the FY 2024/25 for the projects listed in step 1 above were not found in the documents availed for review at the time of assessment. Therefore, actual physical progress percentages were considered as implementation rate and used in the computation table below at Step 6.

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings
			Step 3: Obtain and review the physical progress report to determine progress made against planned targets in the previous FY (2024/25).		
			Step 4: Conduct field trips to each of the projects to verify the actual implementation rate.		▪ Field trips were conducted to selected projects to verify the physical progress and actual implementation of works. The selection was based on priority and representativeness of project types, given the limited time available for field verification. The visits focused on the following projects: — Construction of an operating Theatre at Katoogo Health Centre III — Construction of a Multipurse Hall at Nasejobe UMEA — Construction of a 5-stance VIP latrine at Kiyunga UMEA P/S — Upgrading of Ntenjeru-Buule Road from Earth to Bituminous Standard (Mpata-Buuume Section) — Renovation of the District Administration Block-Solar Security Light and Rehabilitated Rainwater Groundwater Tank ▪ The results of the field visits confirmed that the physical progress reported generally aligned with the actual progress observed on site. For ongoing projects, the physical works were found to be significantly ahead of what had been reported, due to continuous work on multi-year projects. Additionally, all Government of Uganda (GoU) projects scheduled to close by 30 June 2025 were reported to have achieved 100% physical progress. The observed delays in some projects were primarily attributed to challenges related to delayed access and right-of-way issues. We note that even though the tool expects the IVA team to conduct field trips to each of the projects to verify the actual implementation rate, it was not practically possible; given the limited time (two days) and the number of projects and vastness of the entity.

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings
			c) **Step 5:** Calculate the average implementation rate in the previous FY (2024/25) for all the projects.		▪ Refer to steps 2 and 3 above. In the absence of physical progress targets for all projects for the FY 2024/25, the achieved physical progress percentages have been considered as implantation rates for the respective projects as indicated in the table at step 6 below.
			d) **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		▪ We reviewed the workplan for FY 2024/25 (obtained from the District Planner) and BoQs, Physical progress reports and completion certificates (obtained from the District Engineer) and extracted the planned targets and progress made against the planned targets. Information was availed for 14 projects only. ▪ We computed the average percentage of implementation of climate-resilient annual infrastructure investment plan for implementation in FY 2024/2025 as indicated in the table below:

S/No	Projects	Contract Amount (UGX)	Annual Budget for FY 2024/25 (UGX)	Implementation rate against Annual Budget/ planned completion (%age)	Weighted (Annual budget/ planned contract amount multiplied by completion rates) UGX
1	Upgrading of Ntenjeru-Buule road (7.8km contracted section) from earth to Bituminous standards	35,772,940,626	34,070,400,000	0%	0
2	Renovation of the District Administration Block	365,324,069	365,324,069	100%	365,324,069
3	Phased construction of the District Administration Block	324,196,740	324,196,740	100%	324,196,740
4	Phased construction of operating theatre at Katoogo H/CIII in Nama S/C (Phase III)	203,838,571	203,838,571	100%	203,838,571

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings					
			meetings held at the sites during the field assessments. ✓ Consider actual physical progress of projects. ✓ Consider actual certified work.		5	Construction of a multi-purpose hall at Nassejjobe UMEA in Kasawo TC	210,487,220	210,487,220	100%	210,487,220
					6	Construction of 5 stance lined VIP latrine at Kasawo Mubanda P/S in Kasawo TC and Kakira Orphanage in Kasawo S/C	94,281,705	94,281,705	100%	94,281,705
					7	Fencing of Kimenyedde seed school and Koome seed school	317,209,276	317,209,276	100%	317,209,276
					8	Construction of a 5-stance lined VIP latrine at Mpumu P/S in Ntenjeru Kisoga S/C and Kyetume SDA in Nakisunga S/C	93,434,757	93,434,757	100%	93,434,757
					9	Construction of a 5-stance lined VIP latrine at Nagojje P/S in Nagojje S/C and Kyabazaala P/S in Ntunda S/C	94,448,970	94,448,970	100%	94,448,970
					10	Construction of a 5-stance lined VIP latrine at Damba Parents P/S in Koome S/C, Sir Apollo Kagwa P/S in Nakisunga S/C and St. Andrews-Kisoga CoU P/S in Ntenjeru-Kisoga TC	142,984,193	142,984,193	100%	142,984,193
					11	Construction of a 5-stance lined VIP latrine at Kiyunga UMEA P/S and Nakanyonyi project in Kyampisi S/C	92,969,100	92,969,100	100%	92,969,100
					12	Construction of a 5-stance lined VIP latrine at St. John Kikube in Kasawo S/C and St.	93,866,392	93,866,392	100%	93,866,392

No.	Performance Indicator	Scoring Guide	Assessment procedure	Score	Detailed assessment findings					
						Mulumba -Nenyodde P/S in Nakifuma -Naggalama TC				
					13	Construction of a 5 stance VIP latrines at Namataba CoU and Bunakijja CoU P/S	91,884,240	91,884,240	100%	91,884,240
					14	Construction of a 5-stance lined VIP latrine at Kawuku Boarding CoU, Ndwadde Mutwe P/S and Namakomo UMEA P/S in Kimenyedde S/C	141,586,476	141,586,476	100%	141,586,476
						Total	**38,039,452,335**	**36,336,911,709**		**2,266,511,709**
							Weighted implementation rate for this entity (Weighted total multiplied by 100 divided by the total annual budget/planned amount – NOT total contract amount.			**6.20%**
Total score				**6.20%**						

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

No.	Performance Indicator	Scoring Guide	Assessment procedure	Remarks	Summary assessment findings
1.	Value for the money audit results in the infrastructure investments *Maximum score is 100%*	The score on this indicator will be between 0-100 (max), see the scoring guide below.	The input from this will be provided by the value for the money audits to the assessment teams to include in the final calculation of the size of the allocations.	Note that VfM is conducted for projects financed by MDG as well as other funding sources.	Our review of the Value for Money (VfM) audit results for infrastructure investments, as presented in the Auditor General's Report for FY 2024/25, indicated that Mukono District Local Government (DLG) scored **55.28** out of 95 (58.19%). The VFM report did not specify the conclusion on Sub-Objective 2.4 as either satisfactory or non-satisfactory. One (1) of the two (2) sampled projects was a mechanised maintenance which did not require the as-built drawings, and DLP monitoring reports and DLC. It had a completion report which was deemed to have inadequate quality. For the second project, the completion certificate and the As-built drawings were on file. However, the Defects Liability Period (DLP) monitoring reports and Defects Liability Certificate (DLC) were not applicable since the project was 2 weeks into the DLP.

Table 1: Scoring guideline for Value for Money Audit

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings
Objective 1: To assess whether the investment/ service has been provided at a competitive unit cost (**Economy**) **Max points - 15**	**Sub-Objective 1.1:** To assess the price differences between similar quality and quantity of works **(15 Marks)**	Unit project item costs as per Engineer's Estimates. **(5 Marks)**	Cross referenced across municipalities (refer to table 2 below)	3.22	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on unit project item costs as per the Engineer's Estimates, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below: **Project** — **Score** Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C — 3.07

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings
					Mechanised maintenance of Bugereka – Nakyeke – Kasawa Road: 3.37 Average = (3.07+3.37) / 4 = 3.22
		Unit project item costs as per signed Contracts **(5 Marks)**	Cross referenced across municipalities (refer to table 2 below)	4.57	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on unit project item costs as per the Signed Contracts, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below: **Project** – **Score** Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C: 4.36 Mechanised maintenance of Bugereka – Nakyeke – Kasawa Road: 4.78 Average = (4.36+4.78) / 2 = 4.57
		Unit cost per square meter of road/building works among the municipalities **(5 Marks).**	Cross referenced across municipalities (refer to table 2 below)	4.74	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on unit cost per square meter, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below: **Project** – **Score** Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C: 4.47 Mechanised maintenance of Bugereka – Nakyeke – Kasawa Road: 5.00 Average = (4.47+5.00): 4.74

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings
					2
Objective 2: To assess the level of implementation of the works against the agreed contract approved work programs and outputs (**Efficiency) Max points – 35**	**Sub-Objective 2.1:** To assess the progress of the works against time **(10 Marks)**	Physical progress lag – (difference between the planned as derived from initial work program and actual physical progress) **(5 Marks)**	Physical lag ≤ 5% - 5mks; >5% - ≤ 15% - 3mks; >15% - ≤ 30% -1mk; above 30% - 0mks	5.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on Physical Progress lag – Initial Work Program, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below: **Project** — **Score** Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C — 5.00 Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road — 5.00 Average = (5.00+5.00) / 2 — 5.00
		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	N/A (thus excluded from denominator)	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on Physical Progress lag – Revised Work Program, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below: **Project** — **Score** Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C — N/A Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road — N/A Not Applicable — N/A
	Sub-Objective 2.2: To assess the existence and	Presence of detailed payment supporting	Detailed measurement sheets, activity	1.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on detailed payment documentation, as presented in the Auditor

<table>
<tr><th>Objective</th><th>Sub-Objective</th><th>Parameters</th><th>Scoring Criteria</th><th>Score</th><th>Detailed assessment findings</th></tr>
<tr><td></td><td>effectiveness of internal controls for certification and payment of executed works (18 Marks)</td><td>documentation (2 Marks)</td><td>status reports, time sheets, etc. present – 2mks; Absent – 0mks</td><td></td><td>General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below:
<table>
<tr><th>Project</th><th>Score</th></tr>
<tr><td>Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C</td><td>2.00</td></tr>
<tr><td>Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road</td><td>0</td></tr>
<tr><td>Average = $\frac{(2.00+0)}{2}$</td><td>1.00</td></tr>
</table></td></tr>
<tr><td></td><td></td><td>Payment above certified amounts (IPCs, fee notes, material supply invoices etc.) (3 Marks)</td><td>No payment above certified amount – 3mks; Any payment above certified amount -0mks</td><td>1.50</td><td>Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on payment above certified amounts, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below:
<table>
<tr><th>Project</th><th>Score</th></tr>
<tr><td>Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C</td><td>0</td></tr>
<tr><td>Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road</td><td>3.00</td></tr>
<tr><td>Average = $\frac{(0+3.00)}{2}$</td><td>1.50</td></tr>
</table></td></tr>
<tr><td></td><td></td><td>% of overpayment (as a result of variance between audit values and certified works) to the certified value</td><td>0% overpayment - 10mks; >0% - ≤5% - 5mks; >5% - ≤10% - 2mks; above 10% - 0mks</td><td>10.00</td><td>Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on %-overpayment, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below:
<table>
<tr><th>Project</th><th>Score</th></tr>
</table></td></tr>
</table>

<table>
<tr><th>Objective</th><th>Sub-Objective</th><th>Parameters</th><th>Scoring Criteria</th><th>Score</th><th>Detailed assessment findings</th></tr>
<tr><td></td><td></td><td>of the works (10 Marks)</td><td></td><td></td><td>
<table>
<tr><td>Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C</td><td>10.00</td></tr>
<tr><td>Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road</td><td>10.00</td></tr>
<tr><td>Average = $\frac{(10.00+10.00)}{2}$</td><td>10.00</td></tr>
</table>
</td></tr>
<tr><td></td><td></td><td>Timeliness in payment of IPCs, fee notes, material supply invoices etc. (3 Marks)</td><td>Payment within contractual provision – 3mks; Otherwise – 0mks</td><td>3.00</td><td>Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on timeliness in payment of IPCs, Fee Notes and Invoices, as presented in the Auditor General’s Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below:
<table>
<tr><th>Project</th><th>Score</th></tr>
<tr><td>Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C</td><td>3.00</td></tr>
<tr><td>Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road</td><td>3.00</td></tr>
<tr><td>Average = $\frac{(3.00+0+3.00)}{2}$</td><td>3.00</td></tr>
</table>
</td></tr>
<tr><td></td><td>Sub-Objective 2.3: To Review contract Supervision and monitoring arrangements (7 Marks)</td><td>% of quality progress reports prepared (2 Marks)</td><td>100% reports – 2mks; otherwise - 0mks</td><td>0.00</td><td>Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on quality progress reports, as presented in the Auditor General’s Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below:
<table>
<tr><th>Project</th><th>Score</th></tr>
<tr><td>Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C</td><td>0</td></tr>
</table>
</td></tr>
</table>

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings
					Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road: 0 Average = (0+0) / 2: 0
		Presence of Minutes of Site Meetings **(2 Marks)**	Minutes of site meetings present – 2mks; Absent – 0mks	1.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on presence of site meetings minutes, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below: **Project** – **Score** Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C: 2.00 Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road: 0 Average = (2.00+0) / 2: 1.00
		% of approved supervising personnel on site **(2 Marks)**	100% personnel – 2mks; otherwise - 0mk	1.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on % of approved supervising personnel on site, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below: **Project** – **Score** Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C: 0 Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road: 2.00 Average = (0+2.00): 1.00

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings
					2
		% of approved equipment on site **(1 Mark)**	100% equipment – 1mk; otherwise - 0mk	0.50	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on approved equipment on site, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below: **Project** — **Score** Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C — 0 Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road — 1.00 Average = $\frac{(0+1.00)}{2}$ — 0.50
	Sub-Objective 2.4: To Review contract Supervision and monitoring arrangements during project closure **(Satisfactory/Non-Satisfactory)**	Presence of detailed certificate of completion and snag list Presence of As-built drawings and maintenance manuals Presence of DLP progress/monitoring reports Presence of Defects Liability Certificate	At least 3/4 parameters present – Satisfactory, otherwise, unsatisfactory.	The conclusion was not indicated in the VFM report.	The VFM report did not specify the conclusion on sub-objective 2.4 as either satisfactory or non-satisfactory. **Construction of a Multi-Purpose Hall at Nassejjobe UMEA Primary School in Kasawo Town Council** A certificate of completion was on file. - As-built drawings were on file. - At the time of audit inspection, the project was 2 weeks into the DLP and as such, DLP progress/monitoring reports were not due and therefore not expected on file. - At the time of audit, the project was still under DLP and therefore a Defects Liability Certificate was not expected. **Mechanized maintenance of BugerekaNakyeke-Kasawa road and gavukasiiso-Namanoga road** - Audit was availed a completion report dated 6 October, 2024 capturing the scope of work done, however, it was of inadequate quality.

<table>
<tr><th>Objective</th><th>Sub-Objective</th><th>Parameters</th><th>Scoring Criteria</th><th>Score</th><th>Detailed assessment findings</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>- Since the project was of mechanized maintenance, as-built drawings were not required.
- This being a force account project, assessment of Presence of DLP Progress/Monitoring Reports was not applicable.
- This being a force account project, a DLC was not expected.</td></tr>
<tr><td rowspan="2">Objective 3: To assess the usage and quality of the infrastructural works undertaken by the municipalities (effectiveness) Max points - 30</td><td rowspan="2">Sub-Objective 3.1: To assess the quality of works under implementation (25 Marks)</td><td>Percentage of Material Test Results on File (5 Marks)</td><td>100% present – 5marks; 90% - ≤100% - 3marks; 80% - ≤90% - 2mark; Less than 80%; 0 marks</td><td>2.50</td><td>Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on percentage of Material Test Results, as presented in the Auditor General’s Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below:
<table>
<tr><th>Project</th><th>Score</th></tr>
<tr><td>Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C</td><td>5.00</td></tr>
<tr><td>Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road</td><td>0</td></tr>
<tr><td>Average = $\frac{(5.00+0)}{2}$</td><td>2.50</td></tr>
</table></td></tr>
<tr><td>% conformance of site works to design drawings and physical specifications (5 Marks)</td><td>100% conformance – 5mks; <100% - ≥80% - 3mks; <80% - ≥60% - 1mk; less than 60% - 0mk</td><td>2.00</td><td>Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on % conformance of site works to design drawings and physical specifications, as presented in the Auditor General’s Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below:
<table>
<tr><th>Project</th><th>Score</th></tr>
<tr><td>Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C</td><td>3.00</td></tr>
</table></td></tr>
</table>

<table>
<tr><th>Objective</th><th>Sub-Objective</th><th>Parameters</th><th>Scoring Criteria</th><th>Score</th><th>Detailed assessment findings</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>
<table>
<tr><td>Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road</td><td>1.00</td></tr>
<tr><td>Average = (3.00+1.00) / 2</td><td>2.00</td></tr>
</table>
</td></tr>
<tr><td></td><td></td><td>% conformance of audit test results to specifications (10 Marks)</td><td>100% conformance – 10mks;
99% - ≥80% - 5mks;
79% - ≥60% - 3mk;
less than 60% - 0mk</td><td>0.00</td><td>Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on % conformance of audit test results to specifications, as presented in the Auditor General’s Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below:
<table>
<tr><th>Project</th><th>Score</th></tr>
<tr><td>Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C</td><td>N/A</td></tr>
<tr><td>Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road</td><td>0</td></tr>
<tr><td>Average = (0.00) / 1</td><td>0</td></tr>
</table>
</td></tr>
<tr><td></td><td></td><td>Presence of defects from visual observations (5 Marks)</td><td>No defects observed – 5; Minor defects observed – 2; Major defects observed - 0</td><td>1.00</td><td>Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on presence of defects from visual observations, as presented in the Auditor General’s Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below:
<table>
<tr><th>Project</th><th>Score</th></tr>
<tr><td>Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C</td><td>2.00</td></tr>
</table>
</td></tr>
</table>

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings
					Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road: 0 Average = (2.00+0) / 2 = 1.00
	Sub-Objective 3.2: To assess the utilization of the infrastructure **(5Marks)**	Observed Functionality and Usage **(5 Marks)**	Functioning and used as intended – 5mks; below – pro-rata basing on team judgement	4.25	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on Observed Functionality and Usage, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below: **Project** – **Score** Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C: 5.00 Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road: 3.50 Average = (5.00+3.50) / 2 = 4.25
Objective 4: To assess the adequacy and fulfilment of implemented environmental, Health, social &	**Sub objective 4.1:** To assess the presence and fulfilment of ESIA/ESMF or environmental	Presence of Screening report, or ESIA/ESMF or Project brief **(5 Marks)**	Presence of Screening report, or ESIA/ESMF or Project brief – 5 marks, otherwise 0	5.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on presence of Screening Report or ESIA/ESMF or Project Brief, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below: **Project** – **Score**

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings
safety measures (**Environment – Max Points - 20**)	screening report **(20 Marks)**				Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C: 5.00 Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road: 5.00 Average = (5.00+5.00) / 2: 5.00
		Evidence of fulfilment of the requirements in the Screening report, or ESIA/ESMF or Project brief **(5 Marks)**	Evidence of fulfilment of the requirements in the Screening report, or ESIA/ESMF or Project brief – 5 marks, otherwise 0	0.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on evidence of fulfilment of the requirements in the Screening Report or ESIA/ESMF or Project Brief, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below: **Project** / **Score** Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C: 0 Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road: 0 Average = (0+0) / 2: 0
		Presence of c-ESMP **(5 Marks)**	Presence of c-ESMP – 5 marks, otherwise 0	5.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on presence of c-ESMP - 5, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below: **Project** / **Score**

Objective	Sub-Objective	Parameters	Scoring Criteria	Score	Detailed assessment findings
					Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C: 5.00 Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road: 5.00 Average = (5.00+5.00) / 2 = 5.00
		Evidence of fulfilment of c-ESMP measures **(5 Marks)**	Evidence of fulfilment of c-ESMP measures – 5 marks, otherwise 0	0.00	Our review of the Value for Money (VfM) Audit Results for infrastructure investments, specifically focusing on evidence of fulfilment of c-ESMP measures, as presented in the Auditor General's Report for FY 2024/25, indicated the performance of Mukono DLG, as shown in the table below: **Project** / **Score** Construction of A Multi-purpose Hall at Nassejjobe UMEA Primary School in Kassawo T/C: 0 Mechanized maintenance of Bugereka – Nakyeke – Kasawa Road: 0 Average = (0+0) / 2 = 0
Total score				**55.28 out of 95 (58.19%)**	

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

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
1.	The implementing entity has executed the budget for construction of investment projects and O&M for major[23] infrastructure projects (roads, markets and drainage) and assets during the previous FY (2024/25) (***maximum 70 points)***	a) If the implementing entity has prepared an Annual Infrastructure inventory and condition survey (including roads, drainage, job creation centers) as per condition survey inventory[24] for FY 2024/25 Score 8 points for entities with only road inventory, & 7 points for other infrastructure inventories and conditional surveys or else 0	▪ From the Engineer obtain and review the aggregated Annual Infrastructure inventory and condition survey Report for FY 2024/25 to establish whether it was prepared using the right Format in the POM.	**15**	▪ Mukono DLG prepared the Annual Infrastructure Inventory and Condition Survey Report dated April 2025 in full compliance with the POM guidelines. The inventory and condition survey report covered both roads and other infrastructure such as buildings, vehicles, and structures—non-residential, electrical machinery, ICT equipment, and transport assets and drainage infrastructure.
		b) If the implementing entity prepared an O&M Plan which is consistent with O&M Strategy for all investments	▪ From the Engineer obtain and review O&M strategy for all investments	**15**	▪ Mukono DLG developed an Operations and Maintenance (O&M) Strategy dated 5 December 2023 for the period 2023/24–2027/28. The strategy included an inventory that covered both roads and other infrastructure, such as buildings and structures—non-residential, electrical machinery, ICT equipment, and transport assets.

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

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

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
		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	requiring maintenance, and check maintenance plan and costing.		
		c) If the implementing entity has budgeted in line with the workplan for the previous FY (2024/25): Score 5 points if the entity budgeted for roads exclusively, and additional 5 points for other infrastructure.	▪ From the Planner obtain the Annual Final Accounts, Annual Budget and annual performance report to check whether the implementing entity has budgeted in line with the Strategy in the previous FY	**10**	▪ Mukono DLG presented evidence of budgeting for O&M in line with the O&M Strategy and Plan for FY 2024/25. The table below provides a summary of the O&M budget allocated for infrastructure-related O&M activities as reflected in the Annual Work Plans and the Approved Budget Estimates for FY 2024/25. This comprised both roads and other infrastructure. **Sno** / **Department** / **Budget (UGX)** 1 / Maintenance of Machinery & Equipment (other than Transport / 301,367,000 2 / Travel Inland / 168,000,000 3 / Oils, Fuel and Lubricants / 745,537,000 4 / Maintenance of Machinery & Equipment / 40,000,000 5 / Transfers to Town Councils & Sub-Counties (funded by URF) / 505,658,000 **Total** / **1,760,562,000**
		d) If the implementing entity has spent at least 80% of O&M budget received for infrastructure in the	▪ Check whether the implementing entity has spent at least 80% of O&M budget	**0**	▪ We assessed the O&M budget performance using the annual performance Report for FY 2024/25 to evaluate the level of O&M implementation related to infrastructure. Overall, the budget implementation performance was 68.6%, which is below the 80% target. Specific details are indicated in the table below. **Sno** / **Department** / **Budget (UGX)** / **Expenditure (UGX)**

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
		previous FY (2024/25): Score 5 points if the entity spent on roads exclusively, and additional 5 points for other infrastructure.	received for infrastructure projects the previous FY (2024/25) based on sample of projects.		<table><tr><td>1</td><td>Maintenance of Machinery & Equipment (other than Transport</td><td>301,367,000</td><td>121,366,000</td></tr><tr><td>2</td><td>Travel Inland</td><td>168,000,000</td><td>147,600,000</td></tr><tr><td>3</td><td>Oils, Fuel and Lubricants</td><td>745,537,000</td><td>731,040,000</td></tr><tr><td>4</td><td>Maintenance of Machinery & Equipment</td><td>40,000,000</td><td>29,900,000</td></tr><tr><td>5</td><td>Transfers to Town Councils & Sub-Counties (funded by URF)</td><td>505,658,000</td><td>178,081,000</td></tr><tr><td></td><td>**Total**</td><td>**1,760,562,000**</td><td>**1,207,987,000**</td></tr><tr><td></td><td>**O&M Implementation**</td><td colspan="2">**1,207,987,000 x 100 = 68.6%** **1,760,562,000**</td></tr></table> O&M Implementation = Expenditure/Budget x 100 = 1,207,987,000 / 1,760,562,000= **68.6%**
		e) Percentage of the implementing entity maintenance budget or expenditure funded by own source revenues: ▪ 10-20% or more are funded by own source revenues: Score 20 points ▪ (5-10%): score 10 points ▪ Below 5%: score 0 points For KCCA:	▪ Review breakdown of the maintenance budget and check whether the implementing entity has allocated Own Source Revenue towards O&M.	**0**	▪ We assessed the FY 2024/25 Fourth Quarter Budget Performance Report and the IFMS Reports to assess the allocation performance of Own Source Revenue towards O&M Revenue. ▪ We reviewed the O&M expenditure and noted that Mukono DLG's contribution from OSR was UGX 29,899,997 (2.48%), demonstrating that Mukono DLG funded less than 5% of its O&M costs from its own-source revenue as detailed below: <table><tr><th>Sno</th><th>Department</th><th>Total O&M Expenditure (UGX)</th><th>Portion of expenditure from OSR (UGX)</th></tr><tr><td>1</td><td>Works (Roads and Engineering)</td><td>1,207,987,000</td><td>29,899,997</td></tr><tr><td></td><td>**Total UGX**</td><td>**1,207,987,000**</td><td>**29,899,997**</td></tr><tr><td colspan="2">**Percentage OSR contribution towards O&M Implementation**</td><td colspan="2">**2.48%**</td></tr></table> Own source revenue performance =

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
		▪ 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.			Own source Expenditure/ Total Expenditure on O&M activities = 29,899,997 / 1,207,987,000 X100 = **2.48%.**
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.	▪ From the Environment Officer, obtain and review a copy of the Environment and Social Audit (Annual Compliance Audit) report for previous year (2024/25)	**N/A**	▪ No major infrastructural projects were completed in FY 2024/25. For the ongoing construction and upgrade of Ntenjeru-Bule road, the project commenced on 9 July 2025, thus the annual compliance audit was not due at the time of assessment of the DLG. **Project name**: Construction and upgrade of Ntenjeru-Bule Road (Ntenjeru to Mpatta 10.675km) **ESIA Certificate Number**: CERT/14850/2025/4 Issue No.1 **Issuance date**: 30 April 2025 **Project commencement date**: 9 July 2025 **ESIA Audit (Annual Compliance Audit)**: Not yet due since project was only 5 months into commencement

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
		Minor projects will be eligible for supervision reports. Entities with none of the above won't be scored.			
		b) If the implementing entity has developed and implemented a corrective action plan as part of the Annual Compliance Audit Score 10 or else 0	▪ From the Environmental Officer, obtain and review the correction action plan ▪ Confirm implementation of the action plan (full score for over 50% implementation)	**N/A**	▪ Mukono DLG did not have any completed projects that required annual compliance audit at the time of assessment.
		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).	**10**	▪ Mukono DLG conducted an annual climate and disaster risk expenditure for FY 2024/25. The report availed for review was titled – "Annual Climate and Disaster Risk Expenditure Review Report for FY 2024/25'' dated June 2025 prepared by the Senior Environment Officer and approved by the Chairperson District Environment and Natural Resources Committee. ▪ Review of the Annual Budget and performance report for FY 2024/25 indicates that Mukono DLG's overall expenditure performance under the natural resources, environment, climate change, land and water management had an approved budget of UGX 3,454,946,000. Cumulative expenditure was UGX 3,166,644,000 which was at 92%.

No.	Performance Indicator	Scoring Guide	Assessment Procedure	Score	Detailed assessment findings
			▪ Obtain and review climate and disaster risk expenditure review reports for FY 2024/25.		
Total score				**50/80 (62.5%)**	

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

Performance Indicator	Assessment Procedure	Detailed assessment findings
The implementing entities have achieved average percentage score of value of investments that contribute to climate change mitigation and adaptation out of total investment under the Program in a FY Targets FY 2023/24: 5% FY 2024/25: 15% (capped to 15% for the 2nd APA) FY 2025/26: 20% FY 2026/27: 25% FY 2027/28: 30%	a) **Step 1**: From the Planner obtain the budget performance reports for the previous FY (2024/25) and review them to identify all active projects and their value.	▪ We reviewed the Quarter 4 performance report for FY 2024/25 and classified the active projects therein into Option 2 and Option 3. Mukono DLG did not implement any Option 1 projects. Details of this classification are presented in **Table 8A** below.
	b) **Step 2:** Review each project implemented that year and define the applicable method to evaluate the investment. For each project /investment, identify components that contribute to climate change mitigation and adaptation: ✓ Option 1: Investments listed as primarily targeting climate adaptation and mitigation ✓ Option 2: Urban Road Projects ✓ Option 3: Building Projects	
	c) Step 3 (a): Obtain signed contracts (including BoQs) and Interim Payment Certificates from the Head of Finance of the entity and review them to establish the value of completed works.	▪ We obtained signed contracts (including Bills of Quantities), interim payment certificates, and physical progress reports from the Municipal Engineer and the PDU and reviewed them to establish the value of completed works, with particular focus on climate-related investments. Details of this assessment are presented in **Table 8A** below.
	d) Step 3 (b) - For investment projects covered by Option 3 only (buildings): Obtain completed Building Climate	▪ We obtained the completed Building Climate Score table completed by the Designer and used the scores to compute the value of completed climate-relevant investments as presented in **Table 8A** below.

Performance Indicator	Assessment Procedure	Detailed assessment findings
	Score table completed by the Designer.	
	e) **Step 3 (c):** Conduct field trips to each of the projects to verify the actual implementation of climate change mitigation and adaptation projects.	▪ We conducted field trips to the Road Project (Option 2) and Building Infrastructure Projects (Option 3) to verify the actual implementation of climate change mitigation and adaptation initiatives. ▪ During these visits, we confirmed that the physical progress observed was not only consistent with what had been reported in the project documentation but, in fact, greater, as work had been progressing ahead of the cut-off assessment period of 30 June 2025.
	f) **Step 4:** Apply the appropriate evaluation method (Option 1/2/3 as identified in Step 2) to calculate the value of completed climate relevant investments and complete the evaluation spreadsheet to compare the value of completed eligible investments to total value of completed investments and calculate the total score for DLI 8.	▪ We assessed the entity to determine the value of investments contributing to climate change mitigation and adaptation as a proportion of total program investments for FY 2024/25, using the three approved evaluation methodologies (Options 1, 2, and 3). The DLG planned and implemented climate-related investments totaling UGX 447,911,894 out of a total implemented investment of UGX 2,224,756,973 resulting in a climate implementation score of 20.10%. **Table 8-A below presents the detailed calculation of the value of climate-resilient projects.**

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

List of projects	Contract Amount (UGX)	Value of completed investments as certified in IPCs (UGX)	Type of climate related investments		Value of climate related components			Value of completed climate related components		
Option 1 (Investments primarily targeting climate change adaptation and mitigation)										
Not Applicable. Mukono DLG did not have a project under option 1.										
Option 2 (Roads)										
Upgrading of Ntenjeru-Buule road (7.8kms contracted section) from earth to Bituminous standards.	35,772,940,626	0	Section 1700 - Environmental protection and waste disposal		99,000,000	6,643,061,094		-	0	
			Section 2000 - Drainage		6,422,243,278			-		
			Section 5600 - Landscaping and grassing		121,817,816			-		
			Total				18.57%		**0**	
Option 3 (Buildings)										
Renovation of the District Administration Block	365,324,069	365,324,069	Climate design score	44%		161,700,817	44%		161,700,817	
Phased construction of operating theatre at Katoogo H/CIII in Nama S/C (Phase III)	203,838,571	203,838,571	Climate design score	21%		43,441,007	21%		43,441,007	
Construction of a multi-purpose hall at Nassejjobe UMEA in Kasawo TC	210,487,220	210,487,220	Climate design score	21%		44,857,932	21%		44,857,932	
Construction of 5 stance lined VIP latrine at Kasawo Mubanda P/S in Kasawo TC and Kakira Orphanage in Kasawo S/C	94,281,705	94,281,705	Climate design score	16%		15,456,017	16.4%		15,456,017	
Construction of a 5-stance lined VIP latrine at Nagojje P/S in Nagojje S/C and Kyabazaala P/S in Ntunda S/C	94,448,970	94,448,970	Climate design score	16%		15,483,438			15,483,438	

List of projects	Contract Amount (UGX)	Value of completed investments as certified in IPCs (UGX)	Type of climate related investments		Value of climate related components			Value of completed climate related components		
Construction of a 5-stance lined VIP latrine at Kiyunga UMEA P/S and Nakanyonyi project in Kyampisi S/C	92,969,100	92,969,100	Climate design score	16%		15,240,836			15,240,836	
Phased construction of the District Administration Block	324,196,740	282,442,004	Climate design score	21%		59,312,821			59,312,821	
Construction of a 5-stance lined VIP latrine at Damba Parents P/S in Koome S/C, Sir Apollo Kagwa P/S in Nakisunga S/C and St. Andrews-Kisoga CoU P/S in Ntenjeru-Kisoga TC	142,984,193	142,984,193	Climate design score	16%		23,440,032			23,440,032	
Construction of a 5-stance lined VIP latrine at St. john Kikuube in Kasawo S/C and St. Mulumba - Nenyodde P/S in Nakifuma - Naggalama TC	93,866,392	93,866,392	Climate design score	16%		15,387,933			15,387,933	
Construction of a 5-stance lined VIP latrine at Kawuku Boarding CoU, Ndwadde Mutwe P/S and Namakomo UMEA P/S in Kimenyedde S/C	141,586,476	141,586,476	Climate design score	16%		23,210,898			23,210,898	
Construction of a 5-stance lined VIP latrine at Mpumu P/S in Ntenjeru Kisoga S/C and Kyetume SDA in Nakisunga S/C	93,434,757	93,434,757	Climate design score	16%		15,317,173			15,317,173	
Construction of a 5 stance VIP latrines at Namataba CoU and Bunakijja CoU P/S	91,884,240	91,884,240	Climate design score	16%		15,062,990			15,062,990	
Fencing of Kimenyedde seed school and Koome seed school	317,209,276	317,209,276	Climate design score	0%		0				0
Total	**38,039,452,335**	**2,224,756,973**				**447,911,894**			**447,911,894**	
Value of implemented climate change related investments as % of total implemented investments									**20.10%**	

FY: 2024/25 Name of Entity:	Total contract amount in annual work plan	Value of total completed investments (Completion as certified by SC and documented in IPCs)	Value of completed climate investments (Completion as certified by SC and documented in IPCs)	Value of implemented climate change-related investments as % of total implemented investments
Mukono DLG	**38,039,452,335**	**2,224,756,973**	**447,911,894**	20.10%

Annex 2: Minutes for the GKMA-UDP 3rd Annual Performance Entry Meeting for Mukono DLG held on 05 December 2025 in the District Council Hall

Attendance

No.	Name	Title/function	Contact
District Council Team			
1.	Ddamba Henry	Chief Administrative Officer (CAO)	0782860004
2.	Kazibwe Stephen	PHRO	0772838593
3.	Kamoga H	DPP	0703366047
4.	Mutalya Joseph	SEO	0775821312
5.	Namale Irine	SAA	0700675044
6.	Sanon Isabirye	Assistant Accountant	0700666317
7.	Balironda Patrick	Planner	0703978737
8.	Batenga Prossy	SPO	0772301450
9.	Lukenge Farouk	Accountant Health	0753851874
10.	Kalule Paul William	Finance	0752640013
11.	Ssebaduka C	District Planner	0774016590
12.	Muhumuza Stephen	D/CAO	0772646952
13.	Kamara Daniel	PAS	0785050699
14.	Abongi Albert	Principal Internal Auditor	0772501005
15.	Owembabazi B	DCO	0772441860
16.	Herbert Lutwama	Senior Civil Engineer	0772456525
17.	Kaddu Derick	C.O	0756309851
18.	Kiwalabye Ibrahim	ITO	0705383724
19.	Josephine Namanda	District Aqua Officer	0781537408
20.	Kasasa Daniel	SE	0782016115
21.	Eng Kyemba Ben	D/ES	0772860418
22.	Belinda Doreen	Senior Labor Officer	0776847004
23.	Nsangi Immaculate	SCDO	0701378636
24.	Namukose Minisa Kirya	DCDO	0782150230
25.	Nagujja Lydia	Stenographer	0706314960
KPMG Team			
1.	Peter Katebalirwe	Physical Planning Specialist/Team Leader	0772434852
2.	Andrew Kaggwa	Procurement Specialist	0757536388
3.	Dr Eng Jotham Sempewo	Infrastructure Development Specialist	0776568426
4.	Elizabeth Ahimbisibwe	Environment and Social Safeguards Specialist	0774294829
5.	Esther Yongeza	Financial Management Specialist	0777189987
6.	Deogratias Atugonza	Advisory Assistant	0778723447

Agenda

1. Opening prayer
2. Introductions
3. Communication from the chairperson
4. Communication from the KPMG team leader.
5. Any Other Business (AOB)
6. Closure

GKMA-UDP/Mukono DLG 01/05/12/2025; Opening prayer

The opening prayer was led by Mr. Kasasa Daniel

GKMA-UDP/Mukono DLG 02/05/12/2025; Self-introductions

The Chairperson – Mr. Ddamba Henry welcomed members and invited all attendees to introduce themselves by name, institution, and designation.

GKMA-UDP/Mukono DLG 03/05/12/2025; Communication from the chairperson

The chairperson welcomed members to the entry meeting and thanked them for being available. Key points shared included:

- Appreciation to KPMG for being selected as the best-performing firm this year and for their continued support.
- He stated that the team DLG team is ready and willing to cooperate fully.
- The DLG has a flagship project under the program and has registered strong progress compared to many peers.
- He conducted a roll call of his team and confirmed that most were available.
- He promised that others would join in shortly.
- He invited the KPMG Team Leader to deliver his remarks.

GKMA-UDP/Mukono DLG 04/05/12/2025; Communication from the KPMG team leader.

Mr. Katebalirwe Peter (TL) expressed appreciation for the engagement and delivered greetings from the KPMG headquarters.

He highlighted that:

- The program is in its third year of implementation, and the team is fully familiar with program requirements.
- He remined the team that this is just another assessment like OPM and OAG
- He then took the team through areas of focus
- The program aims to improve climate resilience, urban economic development, and transport infrastructure.
- Compliance with Technical Performance Conditions (TPCs) under the Institutional Support Grant (ISG) and Metropolitan Development Grant (MDG) is essential.
- Minimum conditions under DLI 1 and DLI 2 must be met to access these grants.
- DLIs 3–7 assess performance improvements, resilience, and sustainability practices.
- DLI 6 focuses on value for money as assessed and graded by OAG
- KPMG has been contracted to conduct the assessments for FY 2024–2026.
- The assessment is scheduled for two days, and Day 1 will be dedicated to document review involving KPMG assessors with the respective technical officers, while Day 2 will focus on field verification by each of the specialists.
- The main source (officer) where we shall get information is indicated in the tool
- The meeting was being recorded, and photographs were taken as evidence.
- Draft scores would be shared the next day, and any concerns will be addressed based on evidence.
- All documents will be treated confidentially and retained for seven years.
- We shall have another meeting to debrief the team on their scores
- The exercise is consultative so as TL, he will debrief the CAO before the meeting
- He asked for cooperation from the technical team
- One final report will be produced and presented to the entities and the PTC

- He then introduced himself and mentioned the technical staff that he would be interacting with. He also gave other members of the IVA team to do the same.
- The team leader reminded the team that the assessment is evidence based and so evidence shall be required for every finding. The information shall be treated with confidentiality. The evidence is to protect the validity of those findings in support of the DLG and IVA. He noted that there will be a quality assurance team to verify the findings of the IVA

GKMA-UDP/Mukono DLG 05/05/12/2025; Any Other Business (AOB)

- The CAO called for new entrants to introduce themselves and invited reactions, comments from all
- A DLG team member asked when the debrief would happen to which the TL advised that it would depend on the pace of assessment otherwise the plan was that it should happen between 4 and 5pm on day two.
- A DLG team member inquired about the grace period they would be given to provide further documentation after the review. The TL advised that the team was not given leeway since the client expects the report as quickly as possible and so that luxury does not exist. He therefore advised the DLG to use the review period and probably the weekend to ensure that all relevant documents are available.

GKMA-UDP/Mukono DLG 06/05/12/2025; Closure

- With no further business, the CAO welcomed the IVA team and allocated them the CAO's boardroom for use during the assessment and invited them for a meal as a gesture of comradeship.
- The meeting was closed at 10:08 am.

Peter Katebalirwe
KPMG - Team Leader

Esther Yongeza
Secretary

Annex 3: List of documents reviewed

1. The Uganda Public Service Standing Orders, 2021
2. The Public Service (Negotiating, Consultative and Disputes Settlement Machinery) Act, Cap. 93
3. Salaries and Allowances (Specified Officers) Act Cap. 94
4. Public Finance Management Act Cap. 171
5. Labour Disputes (Arbitration and Settlement) Act Cap. 227
6. Labour Unions Act cap. 228
7. Land Acquisition Act Cap. 235
8. Public Procurement and Disposal of Public Assets Act, Cap. 205
9. Public Finance Management Act (PFMA), Cap 171
10. Financial Reporting Guide, 2024
11. Ministry of Public Service, May 2024, Guidelines for Implementation of Balanced Score Card in the Public Service
12. Office of the Auditor General; Consolidated Value for Money Audit/Assessment Report on Selected Infrastructure Projects Implemented in the FY 2024/2025 by Entities Participating in the Greater Kampala Metropolitan Area Urban Development Program (GKMA-UDP), Final Report - December 2025
13. Mukono District Draft Physical Development Plan 2025-2040; Existing Situation Analysis Report; April 2025
14. Local Detailed Plans for the following Planning Areas; Nakifuma-Nagalama (Nakanyonyi Ward, Nagalama Ward, Namaliga Ward), Lusera cell, Lubugumu cell, Nakisunga cell, Nakasajja village, Namkwa and Ntakafunvu cells, Naluvule village, Lusera cell, Namaiba cell, Namasumbi cell, Ntale cell, Nantuula – Nkisunga S/C, Wabulongo, Sanga village, Kisooba and Wasswa cells, Wakisu cell, Kazinga cell, Lufunvwe cell, Busaale, Kirwanyi, Kisoloza, Mawa, Namaiba, Buziranjovu, Kityabule, Makata, Kavule, Kiteza, Kirondo, Buwali, Kitebe- Namaliga, Bugigi, Seta nazigo, Nawanjuki, Kakuba, Luwule, Lusera, Kyabadaza, Banda Bungendera, Kibooba, Namawojolo, Lukonge, Bwenfulumya, Mpatta, Kyetume, Liwaala, Kajja, Bulanga, nagojje a – Mayangayanga, Nmasumbi – Mamulaba, Nakasajja, Namakomo, N, ja'kireku, Kawuku , Bukonero Kamira, Kisoga, Bukasa, Kisoga A, Kisoga B, Kisoga Central, Ntenjeru GC, Katosi Ward, Kasawo TC, Namataba TC, and Nakifuma Naggalama
15. Ministry of Kampala Capital City and Metropolitan Affairs & Japan International Cooperation Agency (JICA); The Project for Integrated Urban Development Master Plan for Kampala Special Planning Area - Draft Final Report; July 2024
16. Mukono District Council Minutes for FY 2025/26 & FY 2024/25
17. Integrated Urban Development Master Plan for Kampala Special Planning Area in the Republic of Uganda. Final Report Summary - October 2024
18. HR files for Core staff and Heads of Departments from the entity registry
19. MoFPED's inventory/ schedule of sub-national submissions of performance contracts
20. Local Government audit work-plan submitted to the Regional Audit Committee for the current FY (2025/26).
21. Quarterly internal audit reports for the previous FY (2024/25) submitted to the Authority/ council and the PAC/LGPAC.
22. Auditor General reports of the entity for the previous FY but one.
23. Appointment letters and Council minute of approval for the MDF members.
24. Performance Contract for FY 2025/26.
25. Budget performance reports for the previous FY (2024/25)

26. Climate and Disaster Risk Screening Checklist for each of the active projects.
27. Budget conference report and the AWP of the current FY (2025/26)
28. Desk appraisal reports for all investments
29. Mukono District Local Government Five-year Development Plan 2025/26-2029/30
30. Field appraisal reports for all projects financed using MDG funds
31. Minutes of TPC for FY 2024/25
32. Appointment letters, minutes and reports of Rewards and Sanctions Committee for FY2024/25
33. Appointment letters, minutes and reports of Consultative Committee for FY 2024/25
34. Tracking reports and analysis of staff attendance for FY 2024/25
35. Staff and Pensioners payrolls for FY 2024/25
36. Updated Revenue databases
37. Demand notes issued to all due taxpayers.
38. Audited final accounts for the previous two FYs (2023/24 and 2024/25)
39. Annual financial accounts for FY 2024/25
40. Annual financial statement for FY 2024/25
41. Budget and budget execution reports for FY 2024/25
42. PPDA annual audit reports for FY 2024/25 for the selected GLMA_UDP participating entities.
43. Monthly bank reconciliations
44. Monthly/quarterly financial reports
45. Detailed and up to date Assets register is as of 30 June 2025.
46. Board of Survey report for FY 2024/25
47. Inventory/ record of Entity submissions of statements on “Actions to Address Internal Auditor General’s or Auditor General’s findings”
48. Minutes from council meetings for FY 2024/25
49. Entity PAC reports for last FY (2024/25)
50. Appointment letters for members of Grievance Redress Committee
51. From PDU obtain evidence for publicized information to citizens on awarded contracts and amounts for FY 2024/25.
52. Minutes of meetings of Grievance Redress Committee for FY 2024/25.
53. Appointment letters of members, minutes of MDF meetings for FY 2024/25
54. Appointment letters for members of Environment and Natural Resource Committee/ Public Health and Environment Committee.
55. Entity Environment and Climate Change action plans for FY 2024/2025.
56. Entity State of Environment Report and committee meeting minutes for FY 2024/25
57. Dissemination activity reports for FY 2024/25.
58. Approved CCVA Framework for FY 2024/25
59. Screening, scoping, social impact assessment, Project Brief, ESIA, and Stakeholder Engagement Plan for FY 2024/25.
60. NEMA ESIA certificate and other permits/ licenses for projects being implemented in the current FY (2025/26) before commencement of works.
61. Project designs, BOQs and procurement documents
62. Report on land acquisition for FY 2024/25, consent forms, strip maps and land agreements.
63. Implementation monitoring and enforcement for compliance reports for environment and social management procedures for FY 2024/25 for ongoing works, auxiliary facilities, and their status.
64. Appointment letters of members of the Physical Planning Committee
65. Development Plan Application Book
66. Minutes of PPC for FY 2024/25
67. Minutes of the PPC submitted to National Planning Authority Board for FY 2024/25.

68. Approved current Physical Development Plan approved by Council/ Authority and the National Planning Authority Board
69. GKMA development strategy
70. Approved detailed physical plans and action area plan for the previous FY (2024/25).
71. Consolidated Urban Land Inventory updated for vacant, residential, commercial, and industrial areas, as well as reserves for roads or other public facilities.
72. Detailed designs for all investment projects to be financed using MDG funds in the current FY (2025/26).
73. Revenue database.
74. Audited final accounts for the previous two FYs (2023/24 and 2024/25)
75. TPC reports
76. Monitoring reports
77. Performance assessment results for UDP and OPM
78. Entity PAC reports for last FY (2024/25)
79. Interim Payment Certificates during the previous FY (2024/25) for all projects
80. Work plan for the previous FY 2024/25
81. Signed contracts, bills of quantities, approved Contractors' work plans and annual progress reports for the FY 2024/25
82. Physical progress report on planned targets in the previous FY (2024/25).
83. Aggregated Annual Infrastructure inventory and condition survey Report for FY 2024/25
84. O&M strategy for all investments requiring maintenance
85. Annual Final Accounts
86. Annual Budget
87. Annual performance report
88. The Environment and Social Audit (Annual Compliance Audit) report for previous year (2024/25)
89. Performance Contract 2025/2026
90. Field Appraisal for project 2025/2026
91. Desk Appraisal project 2025/2026
92. Project Profiles
93. Annual Performance Work plan 2025/2026
94. Annual Performance Work plan 2024/2025
95. Bills of quantities for previous FY 2024/2025
96. Reports on Execution for the Previous FY (2024/2025)
97. Interim Payment Certificates for FY 2024/25
98. Substantial Completion Certificate for previous FY 2024/2025 projects
99. Annual Infrastructure inventory and condition survey report for FY 2024/25
100. O&M strategy document for FY 2024/2025
101. Signed Construction Contracts for FY 2024/2025

Annex 4: Minutes for the GKMA-UDP 3rd Annual Performance Exit Meeting for Mukono DLG held on 09 December 2025 in the District Council Hall

Attendance

No.	Name	Title	Contact
District Council Technical Team			
1.	Ddamba Henry	Chief Administrative Officer (CAO)	0782860004
2.	Kazibwe Stephen	PHRO	0772838593
3.	Kamoga Hamza	DPP	0703366047
4.	Mutalya Joseph	SEO	0775821312
5.	Sanon Isabirye	Assistant Accountant	0700666317
6.	Balironda Patrick	Planner	0703978737
7.	Batenga Prossy	SPO	0772301450
8.	Ssebaduka Collin	District Planner	0774016590
9.	Kamara Daniel	PAS	0785050699
10.	Abongi Albert	Principal Internal Auditor	0772501005
11.	Herbert Lutwama	Senior Civil Engineer	0772456525
12.	Kaddu Derick	C.O	0756309851
13.	Kiwalabye Ibrahim	ITO	0705383724
14.	Josephine Namanda	District Aqua Officer	0781537408
15.	Belinda Doreen	Senior Labor Officer	0776847004
16.	Nsangi Immaculate	SCDO	0701378636
17.	Namukose Minisa Kirya	DCDO	0782150230
18.	Nagujja Lydia	Stenographer	0706314960
19.	Nadduli James	District Water Officer	0779364553
20.	Kabali Gerald Kimera	Vice C/Person	0787302062
21.	Ketta Tom	Head of Finance	0772689922
22.	Eunice Alowo	Clerk to Council	0779111963
23.	Nanteza Olive	AA	0780268072
KPMG Team			
1.	Peter Katebalirwe	Physical/Urban Planning Specialist/Team Leader	0772434852
2.	Andrew Kaggwa	Procurement Specialist	0757536388
3.	Dr Eng Jotham Sempewo	Infrastructure Development Specialist	0776568426
4.	Elizabeth Ahimbisibwe	Environment and Social safeguards Specialist	0774294829
5.	Esther Yongeza	Financial Management Specialist	0777189987
6.	Atugonza Deogratias	Electrical Engineer	0778723447

Agenda

1. Prayer
2. Communication from the CAO
3. Presentation of the preliminary Mukono District Council GKMA-UDP assessment findings by KPMG Team
4. Reactions and way forward.
5. Closing Remarks

GKMA-UDP/Mukono DLG 01/09/12/2025; Prayer and Opening Remarks by the Chief Administrative Officer (CAO).

The meeting commenced at 4.36 p.m. with a word of prayer from Kiwalabye Ibrahim – IT Officer.

GKMA-UDP/Mukono DLG 02/09/12/2025; Communication from the CAO
The CAO welcomed members to the de-brief meeting and thanked the KPMG Assessment Team and the DLG team for the cooperation and resolve towards finalizing the assessment. Lastly, he welcomed the KPMG Team Leader to present the findings.

GKMA-UDP/Mukono DLG 03/09/12/2025; Presentation of the preliminary Mukono District Council GKMA-UDP assessment preliminary findings by KPMG Team
The KPMG Team Leader appreciated the CAO and the DLG team for their support and cooperation during the three day's exercise. He reminded the District team about the quality assurance review exercise that will follow after the IVAs reporting. He therefore implored the DLG team to safeguard all the documents reviewed by the IVA. Additionally, the team leader indicated that there are documents the IVA is meant to obtain from related ministries and government institutions such as Ministry of Finance Planning and Economic Development (MoFPED), Public Procurement and Disposal of Public Assets Authority (PPDA), Office of Auditor General (OAG) in order to complete the assessment. He later welcomed the team to present their findings.

Performance assessment on Disbursed Linked Indicator (DLI) 3 – Whether the entity has planned and budgeted for investments effectively – DLG scored 5/5
Mukono District Local Government demonstrated full compliance with all requirements under DLI 3. Evidence confirms that capital investments for FY 2025/2026 were derived from the approved Five-Year Development Plan (2025/26–2029/2030), approved under Minute 35/MKN/COU/03/2024/25 of 5 March 2025 and submitted to NPA on 4 December 2025.

- The Annual Work Plan (AWP) for FY 2025/2026 was submitted to the Permanent Secretary, MoFPED, on 30 July 2025, consistent with MoFPED requirements.
- Project profiles for all FY 2025/2026 investments were presented and discussed in the TPC meeting of 29 May 2025 under Minute 41/MKN DTPC/24/25 (41.1).
- Desk and field appraisal reports were available for all planned projects, confirming comprehensive technical and field assessments.
- Design reports for all capital investments were prepared with support from consultants, with timelines ranging from August to October 2025.

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

Under DLI 4 – with regard to Multi-Jurisdictional Planning and Investments: the DLG scored arising out of the following;
Mukono DLG did not implement any multi-jurisdictional projects in FY 2024/2025 under the GKMA–UDP.

- The district implemented only one MDG-funded project: the upgrading of the Ntenjeru–Buule Road (7.8 km contracted section) from earth to bituminous standard, valued at UGX 35.8 billion.
- Renovation of the District Administration Block was funded under ISG but is classified as a single-jurisdiction investment.
- No project met the criteria of cross-boundary investment, shared infrastructure, or joint-service delivery.

With no multi-jurisdictional participation, the district scores 0 under DLI 4.

Under DLI 5 – with regard to Implementation of Climate-Resilient Annual Infrastructure Investment Plan
Score: 6.17%
Mukono DLG planned 15 investment projects for the FY 2024/2025.
Performance assessment shows:

- 13 projects were completed at 100%, including VIP latrines, school facilities, seed school fencing, and district administration works.
- The district's flagship GKMA–MDG project—Upgrading of the Ntenjeru–Buule Road—registered 0% physical progress against the annual budget allocation of UGX 34.07 billion, significantly lowering the district's overall performance.

Mukono DLG had a total annual budget of UGX 36.72 billion, with a weighted completion of UGX 2.27 billion. Although the district performed well on small and medium-scale projects, the slow progress of the major road project significantly affected its DLI-5 score.
Weighted Implementation Rate: 6.17%

Under DLI 6 – Value for Money (VFM) Audits – DLG not scored
Not Scored-The Office of the Auditor General had not yet issued the VforM audit reports for FY 2024/2025 at the time of assessment. Scoring will be determined upon the release of these reports.

Under DLI 7 – Operation and Maintenance (O&M) of Infrastructure Projects
Mukono DLG demonstrated strong institutional systems for O&M:

- The Annual Infrastructure Inventory and Condition Survey Report (10 May 2024) has been prepared in full compliance with the POM guidelines. Full marks have been awarded.- **7+8=15 Marks**
- The O&M Strategy (2023/24–2027/28) has been developed and is available and aligned with district priorities. Full marks have been awarded-7+8=15 Marks
- Budgeting for O&M (Roads and Other Infrastructure) is aligned with the O&M Strategy. Five points have been allocated for Roads and five points for Other Infrastructure Score - **5 + 5=10 Points**
- For the 80% O&M Budget Absorption Indicator, Mukono DLG had a total O&M budget of UGX 3,131,055,511 and actual expenditure of UGX 2,431,370,690 - **resulting in an O&M absorption rate of 77.67%**
- Mukono DLG's Own-Source Revenue (OSR) contribution to O&M amounted to UGX 43,351,942 against a budgeted OSR allocation of UGX 75,751,734, representing 57.23% of the planned OSR for O&M. However, when compared to the actual O&M expenditure of UGX 2,431,370,690, the OSR contribution translates into only 1.78%, demonstrating that the district funded less than 20% of its O&M costs from its own-source revenue.

Under DLI 8 – Climate Change Mitigation and Adaptation Investments: Climate implementation – DLG scored score of 4.84%,

- The assessment team conducted an in-depth evaluation of climate-related elements across all projects and found that several initiatives incorporated climate-resilient features such as rainwater harvesting systems, drainage infrastructure, solar lighting, landscaping and tree planting, as well as environmental management, waste handling, and disposal measures. While Mukono DLG integrates climate considerations into project designs, actual implementation remains low relative to the size of the investment portfolio.
- The total value of completed climate-related investments was UGX 548,234,012out of a total implemented investment of UGX 11,319,571,973. Consequently, a climate implementation

score of 4.84% was recorded, reflecting the relatively limited emphasis on climate-focused activities within the projects.

Recommendations

1) **Accelerate Progress on Major Infrastructure Projects**
   Given the significant impact of the *Ntenjeru–Buulle Road* project's 0% progress on the overall performance score, the district should:
   - Conduct an urgent project review to identify bottlenecks.
   - Strengthen contractor supervision and project management.
   - Develop and implement a catch-up plan with clear quarterly milestones.
2) **Prioritise Multi-Jurisdictional Planning**
   To improve the score under **DLI 4**, Mukono DLG should:
   - Proactively identify potential cross-boundary projects with neighbouring districts (e.g., shared water systems, regional roads).
   - Engage in joint planning forums under the GKMA–UDP framework.
   - Leverage national and donor funding that incentivizes inter-district collaboration.
3) **Enhance Climate Resilience Integration**
   With only **4.84%** of investments classified as climate-related, the district should:
   - Mainstream climate screening into all project appraisal and design stages.
   - Increase allocation to climate adaptation and mitigation measures (e.g., sustainable drainage, renewable energy, green infrastructure).
   - Build capacity among technical staff on climate-resilient design standards.
4) **Improve Own-Source Revenue (OSR) Mobilization for O&M**
   Given the low OSR contribution to O&M (**1.78%** of actual expenditure), Mukono DLG should:
   - Strengthen local revenue collection mechanisms (property tax, licenses, fees).
   - Ring-fence a percentage of OSR for infrastructure maintenance.

Program Specific Requirements

— Mukono DLG has a Metropolitan Development Forum (MDF) for FY 2024/25. The district Metropolitan Development Forum was approved by the council on 7 March 2024. **The DLG has met this Minimum Condition**

Scores attained on DLG performance measures

PPDA Annual Audits

— Under the quality of DLG procurement with regard to economy and efficiency,

— the DLG scored 21.2% in the PPDA Audit for 2024/25 which is satisfactory performance. **For that matter the DLG scored 15 on this measure.**

Metropolitan governance (18 Points)

— If the Council met, discussed and acted on service delivery related issues during the last FY (2024/25) including at least one under each of the following; The council met and discussed TPC reports, monitoring reports, annual GKMA-UDP and OPM performance assessment results as well as DLG PAC reports. **The DLG scored 4 points on this measure.**

— If the entity has (i) designated a person to coordinate response to feed-back (grievance /complaints) and (ii) established a centralized Grievance Redress Committee (GRC), with optional co-option of relevant departmental heads/staff as relevant. The DLG has a designated person to coordinate response to feedback (grievance/complaints) and a GRC was appointed by the CAO. **The DLG scored 1 point on this measure**

— If the entity has specified a system for recording, investigating and responding to grievances, which includes: (i) a committee to handle community and workers' grievances at the project

site as specified in the POM; and (ii) a centralized complaints log with clear information and reference for onward action (defined complaints referral path), and (iii) public display of information at entity offices. The DLG has a grievance handling mechanism, there is a committee to handle community and workers grievances at the project site, a complaints log exists and there is public display of information at the entity offices/notice boards and website. **The DLG scored 2 points on this measure**

— If the entity has publicized the grievance redress mechanisms for FY 2024/25 so that aggrieved parties know where to report and get redress. The DLG has publicised the grievance redress mechanism on notice boards and the website. **The DLG scored 1 point on this measure**

— If the entity publicized the list of projects for FY 2024/25 that have met the selection criteria for public information before they are approved. The DLG publicized the list of projects for FY 2024/25 that have met the selection criteria for public information. **The DLG scored 1 point on this measure**

— If the entity published the list of Project Affected Persons (PAPs) for FY 2024/25. The DLG published the list of Project Affected Persons (PAPs) for FY 2024/25. **The DLG scored 1 point on this measure**

— If the entity has published the procurement plan for FY 2024/25 and awarded contracts and amounts. The DLG has published the procurement plan for FY 2024/25 and awarded contracts and amounts. **The DLG scored 1 point on this measure**

— If the entity has made information publicly available on the selected infrastructure projects implemented and their budget amounts for FY 2024/25. The DLG made information publicly available on the selected infrastructure projects implemented and their budget amounts for FY 2024/25. **The DLG scored 1 point on this measure**

— If the entity has published the performance assessment results and implications, for the previous year (FY 2024/25). The DLG published the performance assessment results and implications, for the previous year (FY 2024/25). **The DLG scored 1 point on this measure**

— If the entity conducted discussions (e.g. through DLG urban fora, barazas, radio programmes etc.) with the public to provide feedback on status of activity implementation during the previous FY (2024/25). The DLG conducted the discussions. **The DLG scored 1 point on this measure**

— If the MDF has met and discussed among others assessment reports, complaints handling, quarterly progress report and MDF has held at least 4 meetings in the previous FY (2024/25). The DLG MDF has met and discussed among others assessment reports, complaints handling, quarterly progress report and MDF reports. It held at least 4 meetings in the previous FY (2024/25). **The DLG scored 2 points on this measure**

— If the entity has prepared the biannual report on IGG findings on cases of alleged fraud and corruption and their status including administrative or other action taken/ being taken and the report has been presented and discussed at MDF for FY 2024/25. The DLG prepared the biannual reports on IGG findings on cases of alleged fraud and corruption and their status including administrative or other action taken/ being taken and the reports have been presented and discussed at MDF for FY 2024/25. **The DLG scored 2 points on this measure**

Recommendations

— Minutes should be signed/endorsed on all pages.

— Entity should embrace self-assessment to clean up e.g. unsigned minutes

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

— Mukono District Council carried out and prepared their Annual Institutional Strengthening Capacity Needs Assessment Report for the FY 2025/26. The report was prepared by the Head of Human Resource (Kazibwe Stephen – PHRO) in February 2025 and was endorsed by CAO (Muhumuza Stephen) on 7 February 2025. The Mukono District Council Institutional Strengthening work plan and Budget for the FY 2025/26 reflects strategies meant to strengthen Mukono DLG service delivery, Institutional strengthening activities are in line with the Institutional performance gaps defined in the needs assessment report and in line with the institutional strengthening menu in the POM. The ISG work plan and budget for the FY (2025/26) was approved by the Council Meeting of 5 March 2025 under Minute No. 34/MKN/COU/03/2024/25 (d) - **The DLG Met the Minimum Condition.**

Assessment on whether the Municipal Council has in place the Core Staff responsible for designing and implementing the MDG infrastructure projects confirmed the following core staff were in place.

Mukono District Council has **MET the Minimum Condition** requiring the entity to have in place the core staff responsible for designing and implementing the infrastructure projects:

— DLG has in place a substantively appointed Chief Administrative Officer designated and transferred as CAO Mukono to District by the PS MoLG. Ddamba Henry is the appointed CAO and Accounting Officer for Vote 899 Mukono District for FY 2025/26 – appointed by the PS/ST.

— The DLG has the position of District Engineer substantively filled. The officer (Eng Ben Kyemba - Assistant Commissioner/Quality Assurance in the Department of Construction standards and Quality Management) is on secondment from Ministry of Works and Transport (MoW&T) to Mukono DLG for one year. The 2 extensions on secondment was from January 2025 hence extension will expire in January 2026. The DSC is not in operation since the suspension of the Commission on 24 September 2025 to allow investigations by the State House Anti-Corruption Unit into allegations of corruption in recruitment during the FY 2024/2025. The IVA recommends immediate action from the CAOs office to seek further extension of the officer's secondment to allow uninterrupted execution of the PforR program.
— The position of District Physical Planner is substantively filled.
— The position of Senior Procurement Officer is substantively filled.
— The position of Principal Treasurer is substantively filled on release of Kalule Paul – Finance Officer from Bwikwe DLG to support Mukono DLG. The first release was for one-year effective 4 October 2024 and expired on 4 October 2025. The 2nd release extension was granted effective 4 September 2025 hence the entity should fast track the requirements to fill the post given that the current extension will expire on 4 September 2026.
— Position of Senior Accountant is substantively filled
— The position of District Natural Resources Officer is substantively filled by Ahimbisibwe Vincent, an officer on secondment from Kayunga District Local Government for a maximum period of one year with effect from 19 November 2025 hence the secondment will expire on 18 November 2026.
— The position of Senior Environmental Officer is substantively filled.
— The position of Senior Community Development Officer is substantively filled.
— The position of Senior Labour Officer is substantively filled
— The position of District Planner is substantively filled.
— The position of District Commercial Officer is substantively filled.
— Position of Principal Internal Auditor is substantively filled
— Position of Principal Personnel Officer is substantively filled

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

- There was evidence of a functional Physical Planning Committee that is properly and fully constituted that oversees the physical planning function – **DLG scored 1 point.**
- The development register and minutes of the PPC indicated that the committee meets monthly to consider all investments/building applications within 30 days as benchmarked in the tool. Given the late provision of the Application Register and Minutes of the PPC for FY 2024/25, full assessment of performance on the measure is still on-going – **Score to be determined**
- Confirmed that the DLG submitted four (4) sets of minutes of the District Physical Planning Committee meetings held during FY 2024/25 to the National Planning Authority Board - **DLG scored 1 point**.
- Mukono District Council Physical Development Plan (PDP) is yet to be considered by the District Council to deliberate on the plan and recommend it for approval by the NPA Board – **DLG Scored 0**
- The Mukono District Chief Administrative Officer – Kamara Daniel in his Ref ADM/MKN/214 /19 of 7 October 2025 did submit the Draft Mukono District PDP to the NPA Board for technical guidance and the board acknowledged receipt on 13th October 2025 – **DLG Scored 1 point**
- The Mukono District Council PDP is aligned to the overall GKMA Economic Development Strategy – **DLG Scored 1 point**
- Mukono District Council has sixty-seven (67) Local detailed physical development plans covering 600.4 Sq.kms. The coverage constitutes 21.4% of the total area hence below the benchmarked 40% in the 3rd APA assessment - **DLG scored 0 point**
- The Draft DLG Physical Development Plan integrated climate and disaster risks mitigation strategies – **DLG scored 1 point**
- During FY 2024/25, the PPC meeting held on 17 December 2024 considered the District infrastructure investments and approved them under minute No. 08/DPPC/24. The DLG is one of the few in the country that submitted to NPA through a Physical Planning Compliance tool for a compliance certificate and was awarded a satisfactory score of 70.7% However NPA has not yet granted the same - **DLG scored 1 point since operations within NPA are beyond the control and mandates of the District Council**
- The Mukono District Council ISG Annual work plan and budget FY 2024/25 and Nakifuma-Nagalama Town Council Annual Work Plan 2024/25 integrated activities for institutional capacity development activities under Urban Planning Services covering; street naming, surveying and demarcating of roads. Field inspection on a number of roads confirmed that that Nakifuma-Nagalama Town Council implemented the street naming/addressing activity – **DLG Scored 1 point**
- The District Council carried infrastructure surveying during FY 2024/25 (Ntenjeru - Bule road. Annual progress report provided by the District Planner indicated that the entity further surveyed a number of LED Infrastructure sites such as; Nakifuma market and Kyetume Slaughter Slab, Mini market and a Skilling centre – **DLG scored 1 point**
- The entity did not carry out plots numbering/addressing due to lack budget provision towards the activity during the FY 2024/25 - **DLG scored 0**

- The entity has an updated land cover inventory featuring a tabular and/or spatial database for the district 2025. The inventory provides the detailed categorization of all land uses provided in the Draft Land Use Plan 2024/25 covering; undeveloped land, residential, commercial, industrial, institutional, environmental, infrastructure, mixed use, recreational, etc. as of 2025. Further query of the database indicated both general and detailed categorization under each land use. Inspection of land use in Nama S/C – Kakuba estate confirmed that the entity is enforcing compliance to planned land use. DLG has road inventory report for the hierarchy of roads in the district (National, District, Community access) providing details on type, name, condition and length – **DLG scored 1 point**
- IVA could not verify functionality of the District Building Committee because the key officer in Works Department (Habert Lutwama) was not readily available physically or on phone. Several attempts to meet the officer to secure relevant reference documents to assess performance on the measure such as Appointment letters for members, Minutes of the Committee meetings for FY 2025/25, Annual work plan 2024/25 and Committees annual report, was sustainably denied – **DLG scored 0**

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

- Assessment confirmed that all ten (10) heads of departments were appraised by the Deputy CAO – Mr Muhumuza Stephen – **DLG scored 1 point**
- Mukono District Council has in place a functional rewards and sanctions committee that considered, implemented administrative rewards and sanctions on time during the FY 2024/25 – **DLG scored 1 point**
- Mukono DLG has in place a functional Consultative Committee (CC) for staff grievance redress. The committee considered staff grievance cases requiring redress during the FY 2024/25 – D**LG scored 1 point**
- The District CAO consolidated and submitted the staffing requirements for the coming FY 2026/27 to the Ministry of Public Service (MoPS) by 30th September 2025 – **DLG scored 1 point**
- Mukono District Council conducted staff tracking and analysis of staff attendance as guided by Ministry of Public Service CSI during the FY 2024/25. Quarterly tracking reports were submitted to the PS MoPS during the FY – **DLG scored 1 point**
- The District recruited 114 staff during the FY (2024/25). Out of the total number recruited, thirteen were appointments on transfer of service hence had already accessed payroll. All the remaining 101 newly recruited staff accessed the salary payroll not later than two months after appointment – **DLG scored 1 point**
- Out of the 29 staff that retired during the FY 2024/25, 28 accessed the pension payroll not later than two months after retirement while 1 accessed payroll later after two months. Assessment identified challenges that the entity encountered with regard to compliance where performance is constrained by actions out of their control. All retired staff except one (Kavuma Baker) accessed the payroll within two months. The late access on pension pay roll by Kavuma Baber was as a result of delays from outside the District control hence requiring special attention on the score under this PM. Delayed access was occasioned by disparities in the officers Date of Birth DOB). The officer retired on 2 September 2024. In the Human Capital Management System, the date of birth was 2 August 1965 instead of 2 September 1964. The error was submitted early to MoPS for rectification but kept pending approval until

22 December 2024. Immediately the MoPS rectified the DOB, the officer accessed payroll - **Hence scoring on this PM will be guided from the center**.

DLI 1 - Minimum Condition C) Institutional Strengthening Plan that incorporates Climate Change was confirmed as follows:

- GKMA entity has drawn up an annual ISP with at least 30% of funds for climate change related activities for FY 2025/26 activities – 35.6% **(MET Minimum Condition)**

DLI 2 - Minimum Condition D**) whether the entity has demonstrated basic capacities in climate and disaster risk management**
There is evidence that the entity has carried out climate change/ disaster risk screening checklist[25] at planning, designing, implementation, and completion (O&M) stage

- The District Council carried out climate change/ disaster risk screening checklist at planning, designing, implementation, and completion stage.
- One DLG-funded planned project for the FY 2024/25 was identified and there was evidence that it was screened.
- Two checklists for the construction and upgrade of Ntenjeru-Bule Road (Ntenjeru to Mpatta 10.675km) were reviewed and were fully completed.
  (MET Minimum Condition)

Score on performance measures
F) Climate change planning, Environmental and social safeguards Performance Strengthened

- The entity has a functional District/ Urban Environment and Natural Resource Committee – **DLG Scored 1 point**
- The entity has prepared Environment and Climate Change action plans by 30 June 2025 – **DLG Scored 1 point**
- The entity has approved environment and climate change interventions and ensured that environmental and climate change concerns are integrated in its plans and projects approved by the district council **- DLG score 2 points**
- The entity has prepared the District state of the environment report (prepared every 2 years) for the previous FY (2024/25) – **DLG scored 1 point**
- If the entity has involved the Environment and Natural Resource Committee/ Public Health and Environment Committee in monitoring and enforcement activities to promote compliance to laws, bylaws, ordinances - **Score pending provision on monitoring documents**
- The entity has involved the Environment and Natural Resource Committee/ Public Health and Environment Committee in dissemination of information about environment and climate change – **DLG Scored 1 point**

Whether the entity developed and approved a climate change vulnerability assessment (CCVA) Framework for FY 2024/25.

- Entity developed and approved a climate change vulnerability assessment (CCVA) Framework for FY 2024/25
- The assessment includes a disaster risk profile with indication of most vulnerable and at-risk locations (map)
- The entity implemented the subsequent action points
  DLG scored 2 points

[25] As per the Urban Resilience Guideline and Checklist in POM

Whether 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.

- The entity carried out Environment and Social Assessments for all projects in FY 2024/25 – **DLG scored 1 point**
- 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 – **DLG scored 1 point**
- If the entity considered environment, social and climate risks/ impacts in designs, BOQs, and procurement documents for FY2024/25 - **score pending provision of all BoQ documents**
- 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 pending provision of all documents**

Whether the entity has implemented, supervised and monitored compliance to environment and social management procedures

- Joint quarterly monitoring/ inspection was carried out for all projects (evidence will be monitoring reports on file) in FY 2024/25 – **DLG scored 2 points**
- Entity carried out enforcement for compliance to environment and social mitigation measures – **DLG scored 3 points**

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

- The implementing entity has incorporated Environment and climate change sustainability in O&M.
- 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 – **Not Applicable. No project has reached a level to conduct an environment compliance Audit**
- The implementing entity has developed and implemented a corrective action plan as part of the Annual Compliance Audit – Not Applicable. **Not Applicable. No major project has reached a level to conduct an environment compliance Audit**
- The implementing entity has conducted an annual climate and disaster risk expenditure review (plans and budgets) – **DLG scored 10 points**

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

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

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

- We shall check MoFPED's inventory record to ascertain whether the DLG submitted an annual performance contract of the current FY (2025/26) that among others includes annual work-plan, budget and procurement plan) by the deadline issued by MoFPED of 30 June but was adjusted to 31 July 2025 based on the OPM assessment). **Hence, this is not assessed**.

- We shall check MoFPED's inventory record to ascertain whether the DLG submitted annual performance report for the FY 2024/25 to MoFPED by the deadline for submission is 31 August 2025. **Hence, this is not assessed.**
- The DLG prepared and submitted an audit work-plan to the Regional Audit Committee for the current FY (2025/26) and the quarterly internal audit reports for the FY 2024/25 to the LGPAC **hence the Minimum Condition was MET.**
- Regarding whether the DLG obtained an unqualified opinion for the FY 2023/24; information will be obtained from OAG **hence the Minimum Condition is not assessed.**
- The DLG annual work-plan/ budget for FY 2025/26 for GKMA PforR adhered with the investment menu provided for in the Program Operational Manual (from Year 2). MET.
- Whether the DLG adhered to the eligible expenditures for MDG (investment menu) for the use of funds in the previous year (2024/25). **MET.**

Scores on performance measures

- The DLG has comprehensive revenue databases for its revenue sources; **hence the score 1/1.**
- The DLG has a functioning electronic revenue collection system; **hence the score 1/1.**
- The DLG has made information publicly available on (i) tax rates (ii) collection procedure (iii) procedure for tax appeal on the two noticeboards; **hence the scores 1/1.**
-
- There was evidence of issuing 100% demand notes in the previous FY (2024/25) since the issuance is done by the system without human intervention; **hence the score 1/1.**
- The DLG Own Source Revenue increased by 20.5% between FY 2023/24 and FY 2024/25; **hence the score 2/2.**
- Regarding whether the DLG has remitted the mandatory share of local revenue to LLGs; instead of remitting 100% of the revenue collected at each TC, Katosi Town Council received back 97.4% and Ntenjeru-Kisoga Town Council received 98.8% only. **hence the score 0/1.**
- The DLG did not use more than more than 20% of OSR on council activities. The DLG spent 9.8% of OSR on council activities**; hence the score 1/1.**
- The DLG collected 81.8% of the initial budgeted revenue for the FY 2024/25**; hence the score of 0/2.**
- Regarding whether the DLG makes complete monthly financial reports and submits them to the District Chairperson by the 15th day of the following month for the 12 months preceding the assessment; None of the reports submitted to the District Chairperson was complete. The reports lacked bank reconciliations, and statements of financial performance. The budget performance was erroneously considered as the statement of financial performance. Moreso, the monthly reports in the chairperson's office were found in the "receiving tray" and none was acknowledged receipt, yet the reports presented by finance team were stamped with the LCV chairperson's stamp; **hence the DLG scores 0/6.**
- Regarding whether the entity maintains an up-dated assets register covering details on buildings, vehicle, etc. as per asset module in IFMIS; the DLG uses IFMIS assets module. However, the asset register updated, some of the assets lacked unique identifiers to correlate them to the asset register; **hence the DLG scores 0/2.**
- Regarding whether the DLG has used the Board of Survey Report of the previous FY (2024/25) to make Assets Management decisions including procurement of new assets, maintenance of existing assets and disposal of assets; majority of the recommendations had not been actioned. Based on the scoring guide, **the DLG scores 0/2.**
- Regarding the DLG providing information to the PS/ST on the status of implementation of Internal Auditor General or Auditor General findings for the previous financial year but one (2023/24) by 30 April 2025. We shall check MoFPED's inventory/record and score accordingly although the record here indicates timely submission. **Hence, this is not assessed.**

Areas of improvement

1) Engrave all assets and update the register accordingly.
2) The recommendations from the Board of survey report should be implemented and actions monitored by the respective officers.
3) Financial reports should be system generated from IFMIS and signed off by the generating officer. The DLG should ensure a complete pack is submitted to the District Chairperson. Monthly financial reports should be reviewed being issuance to the District Chairperson.
4) Supporting documents for ISG expenditure should be adequately supported with third party documentation, activity reports/minutes, attendance lists etc.
5) Reconcile the two systems (IRAS and IFMIS) and understand how their outputs affect each other.

GKMA-UDP/Mukono DLG 04/09/12/2025; Reactions and Way Forward

Basing on the presented findings, the team leader requested members to comment so that the assessment team could provide responses

- The senior civil engineer reported that during the period of assessment, he spent all the time with the infrastructure development specialist hence his failure to provide required information to the urban planning specialist.
- A member of the team requested for more time with the IVA to guide them better on what needs to be done and how the scores came up
- A member of the team gave some clarifications on the board of survey and monthly report to the chairperson. He also thanked the financial management expert on areas of accountability
- The DCDO thanked the assessors for the cordial treatment. She expressed reservations on the issue of attaching reports on expenditure on areas like meals. She requested for time to trace the required reports
- A member expressed challenges of attaching bank statements to reports for the district chairperson. He also suggested that when the submit the reports to the chairperson, it is not their role to push him to read the documents
- The KPMG team leader confirmed to the team that the assessors have no hard feelings against any staff of the district.
- The physical planner requested that in assessing, the urban planning specialist should deduct the total area for MMC as well as areas that are in the waters
- The FM specialist advised that;
  a) it is bank reconciliations that are required and not bank statements
  b) budget performance cannot substitute financial performance
  c) she is available to show people accountability inconsistencies
  d) submission to LC5 chairperson should be as per the tool and not choice of the technical team
  e) the review of financial aspects was based on 100% sample
  f) the technical team should not change the documents that they presented to the IVA
- The infrastructure development specialist reminded the team that the tool strictly looks at physical progress and as of end of June 2025, physical progress was at zero.

GKMA/Mukono 05/09/12/2025; Remarks from the district chairperson

The CAO invited the district chairperson to make some remarks. Mr Kabali Gerald who is the district vice chairperson advised the technical team that the assessment is like an exam. That he was concerned about some of the scores. He suggested that the use of the word forgery should be changed to technical error. He thanked the assessors for the corrections with justification and clarity

GKMA-UDP/Mukono DLG 06/09/12/2025; Closing Remarks

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

The meeting was closed at 6:32 pm.

Ddamba Henry	Peter Katebalirwe
Chief Administrative Officer – Mukono DLG	**KPMG - Team Leader**
Esther Yongeza **Secretary**	

Annex 6: List of the Officers Interviewed

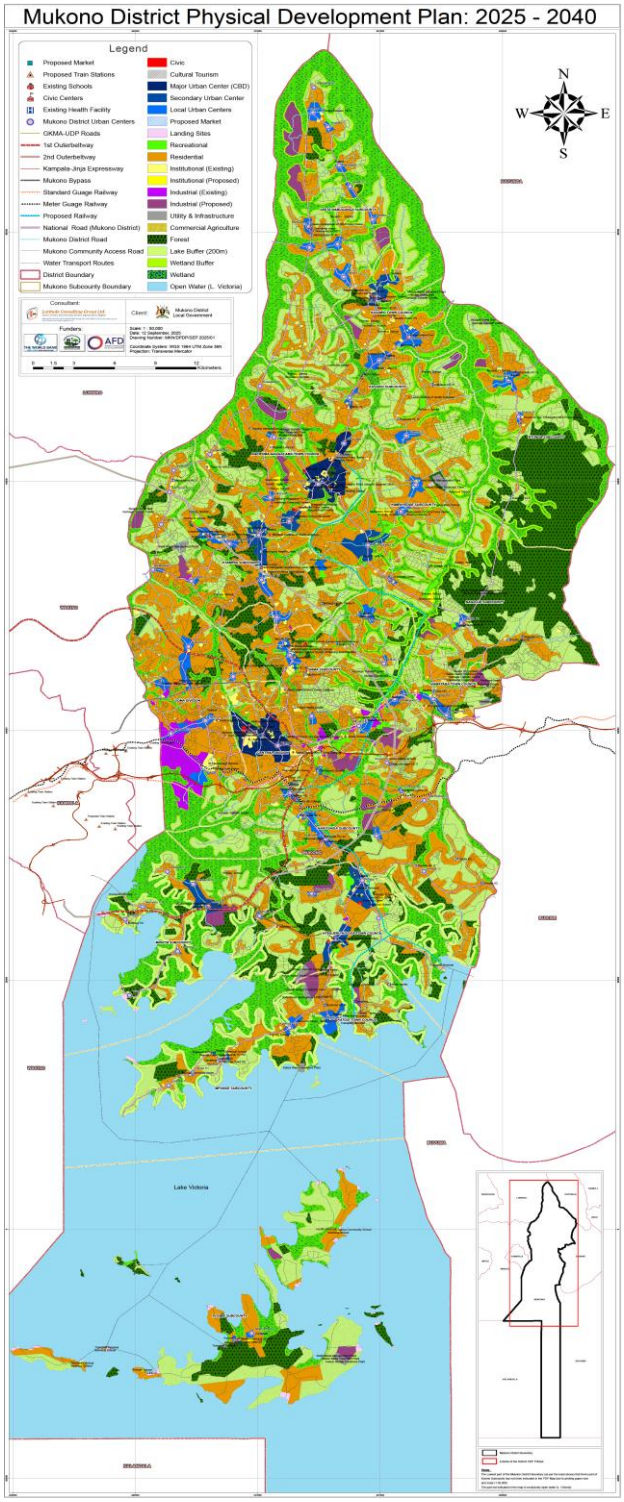
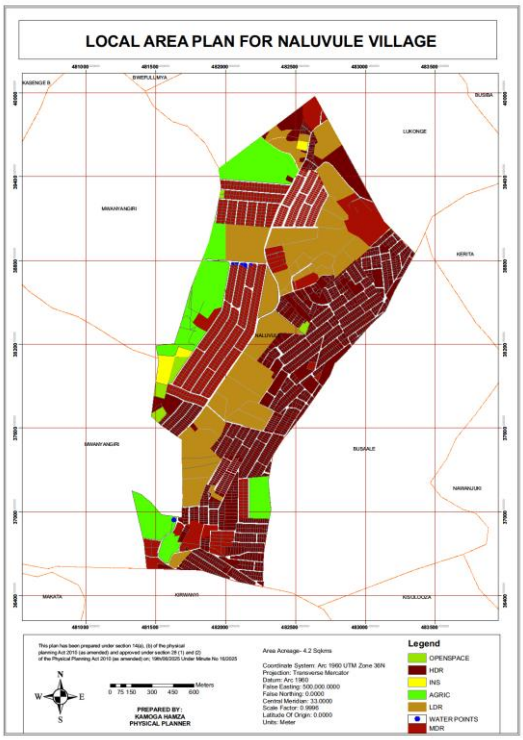
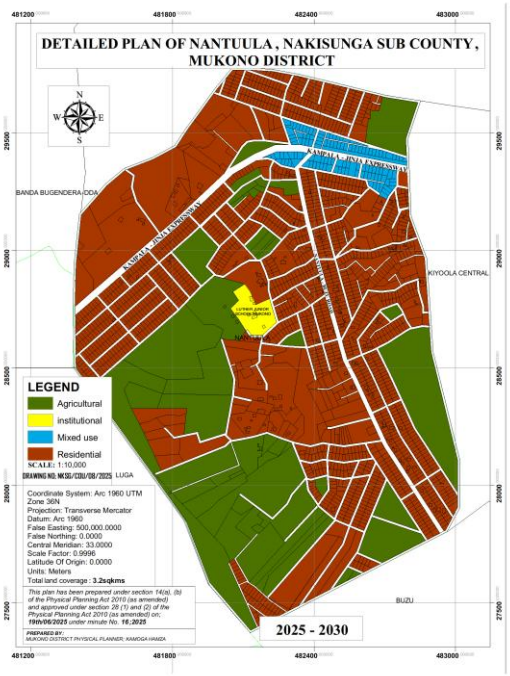
Officer	Information Sourced
Accounting Officer (Chief Administrative Officer/Town Clerk/Executive Director)	– Entity Annual Institutional Strengthening Capacity Needs Assessment Report 2024/25 – Entity Annual Institutional Strengthening work plan for the previous FY 2024/25 and for the current FY (2025/26) – Entity Metropolitan Development Forum Reports and meeting minutes for FY 2024/25
Chief/Principal Finance Officer/Director Treasury	– Entity Annual expenditure statements for the previous financial year (FY 2024/25). – Entity Annual Institutional Strengthening work plan for the current FY (2025/26) – Ministry Of Kampala Capital City And Metropolitan Affairs – Program Operations Manual (POM) for the Greater Kampala Metropolitan Area Urban Development Program (GKMA-UDP), December 2024 – Entity financial accountabilities for the previous year (FY 2024/25) – Entity revenue database. – Entity latest updated report on revenue collections through the system. – Entity publicity of (i) tax rates; (ii) collection procedure; and (iii) procedure for tax appeal – Entity demand notes issued to all due taxpayers. – Entity audited final accounts for the previous two FYs (2023/24 and 2024/25) – Entity annual financial statement for FY 2024/25 – Entity original budget and budget execution reports for FY 2024/25 – Entity monthly bank reconciliations (as of 31 October 2025 and as of 31 September 2025 for KCCA – Entity complete monthly/quarterly financial reports – Entity assets registers as of 30 June 2025.
PPDA	– Entity PPDA annual audits for FY 2024/25
Human Resource officer	– Entity staff lists and appointment letters of the listed staff – Entity Engineer's registration with Engineers Registration Board (ERB). – Entity Engineer's academic certificates of officers – Entity Appointment and confirmation letters of officers – Entity staff lists and appointment letters of the listed staff – Entity Personnel files for Heads of Departments – Entity appointment letters for Administrative rewards and sanctions Committee – Entity minutes of Administrative rewards and sanctions Committee FY 2024/25

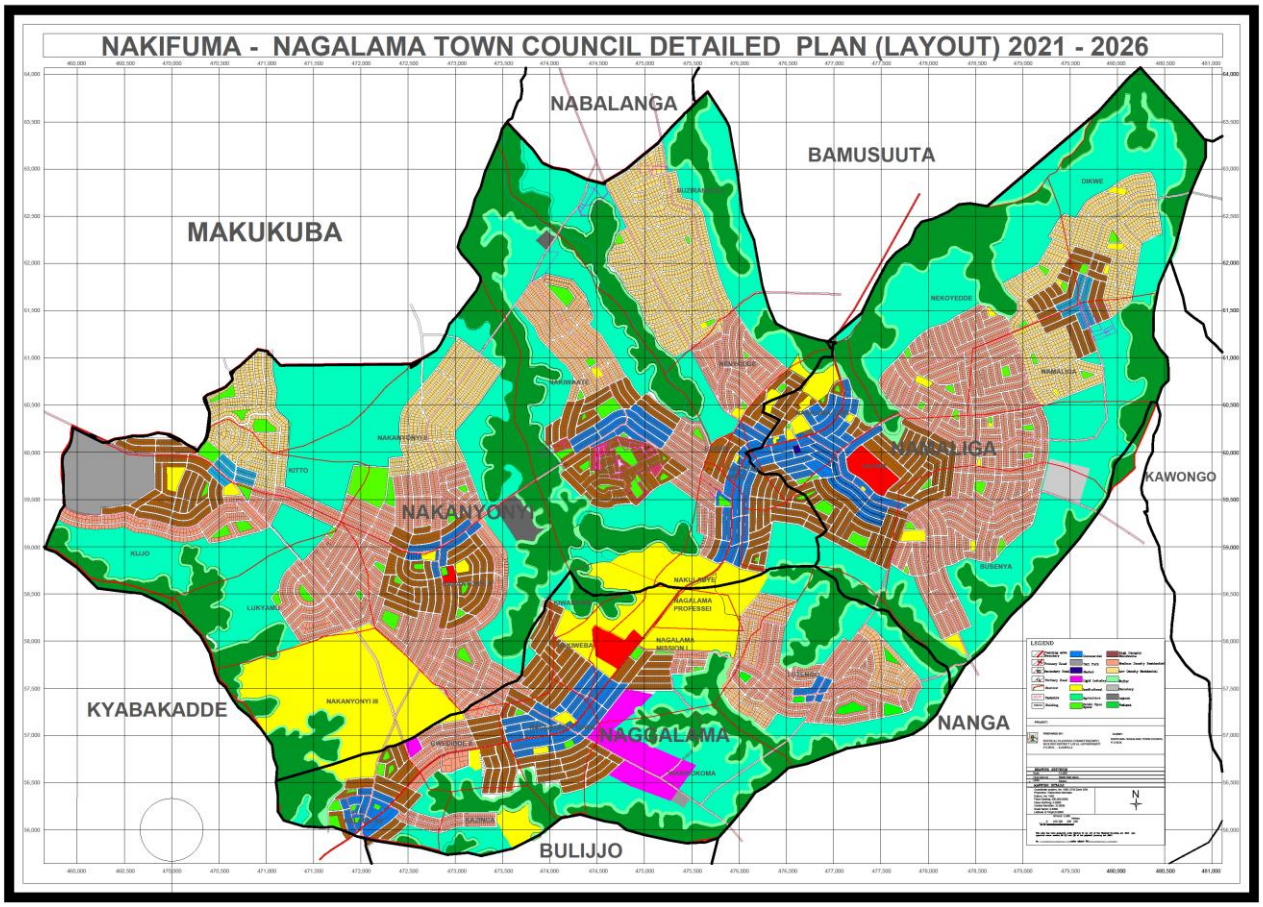
Officer	Information Sourced
	– Entity appointment letters for Consultative Committee for staff grievance – Entity minutes of Consultative Committee for staff grievance for FY 2024/25 – Entity tracking reports and analysis of staff attendance as per guidelines by MoPS CSI for FY 2024/25 – Entity list of all staff that were recruited FY 2024/25 – Entity Staff Payroll FY 2024/25 – Entity list of staff that retired during the previous FY (2024/25) – Entity pensioners payroll FY 2024/25
MoFPED's	– Inventory/ schedule of sub-national submissions of performance contracts FY 2025/26 – Inventory of submission of annual performance report 2024/25 – Inventory/ record of Entity submissions of statements entitled "Actions to Address Internal Auditor General's or Auditor General's findings"
Internal Auditor	– Entity Audit work-plan submitted to the Regional Audit Committee for the current FY (2025/26). – Entity Quarterly internal audit reports for the previous FY (2024/25)
Office of Auditor General	– Entity Audit opinion of the entity for the previous FY but one
Community Development Officer	– Entity appointment letters and Council minute of approval for the MDF members – Ministry of Lands, Housing and Urban Development - Operational Manual for Urban Forums in Uganda, March 2022
Authority/District/Municipal Planner	– Entity Budget performance reports for the previous FY (2024/25) – Entity checklists for all planned investments – Entity minutes and report for budget conference held for the FY 2025/26 budget consultations – Entity desk appraisal reports for investments for FY 2024/25 – Entity Five-year Development Plan 2025/26-2029/30 – Entity field appraisals reports for investments for FY 2024/25 on technical feasibility and environmental and socially acceptability – Entity minutes for the Technical Planning Committee for FY 2024/25, and 2025/26 – Entity Project profiles for investments FY 2024/25 and 2025/26 – Entity Performance Contract for FY 2025/26 – Entity Performance reports for the previous FY (2024/25) – Entity Technical Planning Committee reports for FY 2024/25 – Entity monitoring reports FY 2024/25 – Entity performance assessment results for GKMA-UDP and OPM Assessments – Entity Annual Final Accounts, Annual Budget and annual performance reports for the previous FY 2024/25
National Planning Authority	– Minutes of Entity PPCs meetings for FY 2024/25 – GKMA Entities Physical Development Plan submitted to the Authority and minutes of approval by the board

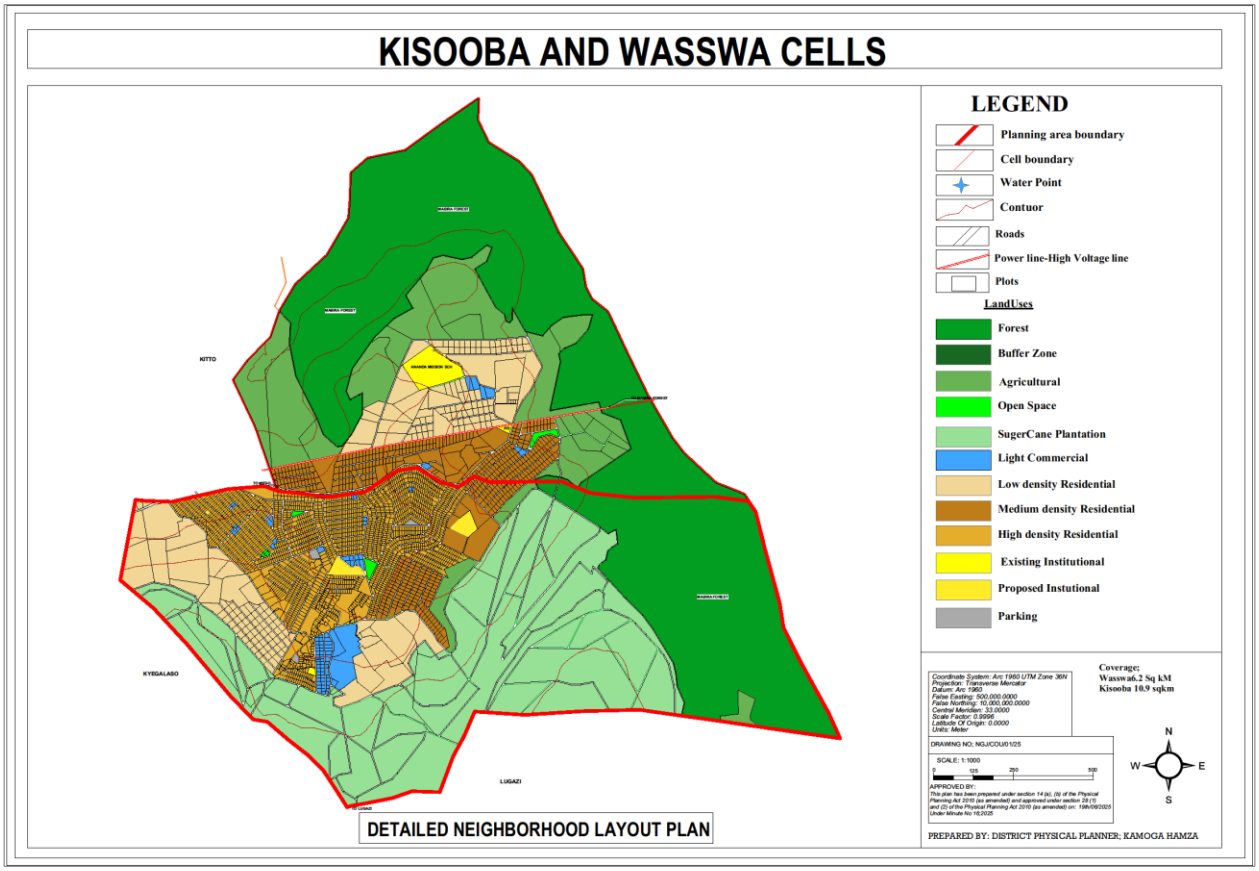
Officer	Information Sourced
Physical Planner & National Planning Authority Board	– Entity appointment letters for members of the Physical Planning Committee – Entity Development Plan Application records – Entity Minutes of Physical Planning Committee for FY 2024/25 – Entity approved current Physical Development Plan – Entity approved detailed plans/action area plan – Physical Planning annual work plan for the FY (2024/25 – Entity Progress reports on planned activities - street naming, plot numbering, surveying, computerized street addressing/ plot numbering and road system and database, street numbering, roads surveying and demarcation – Entity Consolidated Urban Land Inventory updated for vacant, residential, commercial, and industrial areas, as well as reserves for roads or other public facilities. – Tabular and/ or spatial database for the entity corresponding land uses.
Building Control Officer	– Entity Building Committee appointment letters – Entity Building Committee Annual work plan and annual progress report for FY 2024/25
Clerk to Council	– Entity Council Minutes for FY 2024/25 – Entity TPC reports for FY 2024/25 – Entity Monitoring reports for FY 2024/25 – for FY 2024/25 performance assessment results for UDP and OPM 2023/24 – Entity PAC reports for last FY (2024/25)
Ddesignated Grievance Redress Coordinator	– for FY 2024/25 appointment letters for Grievance Redress Coordinator and Committee Members – Entity system for recording, investigating and responding to grievances – Entity sensitization reports for community/ workers about the existence of the GRC. – Entity reports on training of GRC committees on their roles and responsibilities.
CDC/ DCDO	– Report on Entity's IGG findings FY 2024/25 – Entity MDF minutes for FY 2024/25.
Entity Engineer; Environment Officer or District Natural Resources Officer (DNRO)	– Entity detailed designs for all investment projects that will be financed using MDG funds in the current FY (2025/26). – Entity Board of Survey report for FY 2024/25 – Appointment letters of Entity Environment and Natural Resource Committee/ Public Health and Environment Committee in case of KCCA – Entity quarterly meeting minutes for FY 2024/25 for the Environment and Natural Resource Committee/ Public Health and Environment Committee in case of KCCA – Entity's Environment and climate change action plans for FY 2024/25 – Entity State of Environment Report FY 2024/25 – Entity monitoring and enforcement activity reports for FY 2024/25

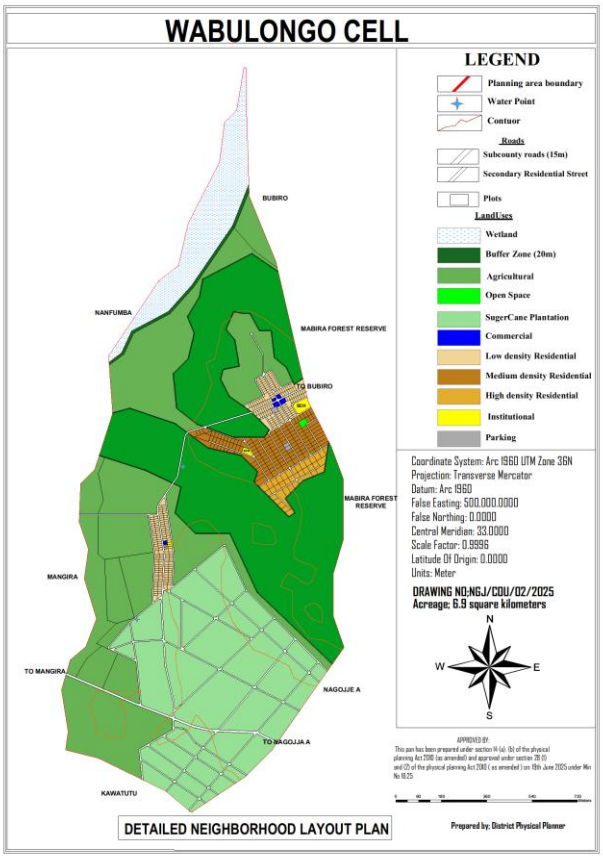
Officer	Information Sourced
	– Entity dissemination activity reports for FY 2024/25. – Entity approved CCVA Framework for FY 2024/25 from Planner/ – Entity screening, scoping, social impact assessment, Project Brief, ESIA, and Stakeholder Engagement Plan for FY 2024/25. – NEMA ESIA certificate and other permits/ licenses for projects being implemented in the current FY (2025/26) – Entity project designs, BOQs and procurement documents for FY 2024/25 – Entity consent forms, strip maps and land agreements for all sub-projects that required land acquisition for FY 2024/25 – Entity implementation monitoring and enforcement reports on compliance to environment and social management procedures for FY 2024/25. – Entity interim Payment Certificates for all projects certified as complete during the previous FY (2024/25) – Entity signed contracts, bills of quantities for all approved projects for FY 2024/25 – Entity contractors' work plans and annual physical progress reports for the previous FY (2024/25). – Entity annual Infrastructure inventory and condition survey Report for FY 2024/25 – Entity O&M strategy for all investments requiring maintenance FY 2024/25 – Entity Environment and Social Audit (Annual Compliance Audit) report for previous year (2024/25) – Entity Climate and disaster risk expenditure review reports for FY 2024/25.

Annex 7: Pictorial of field observations

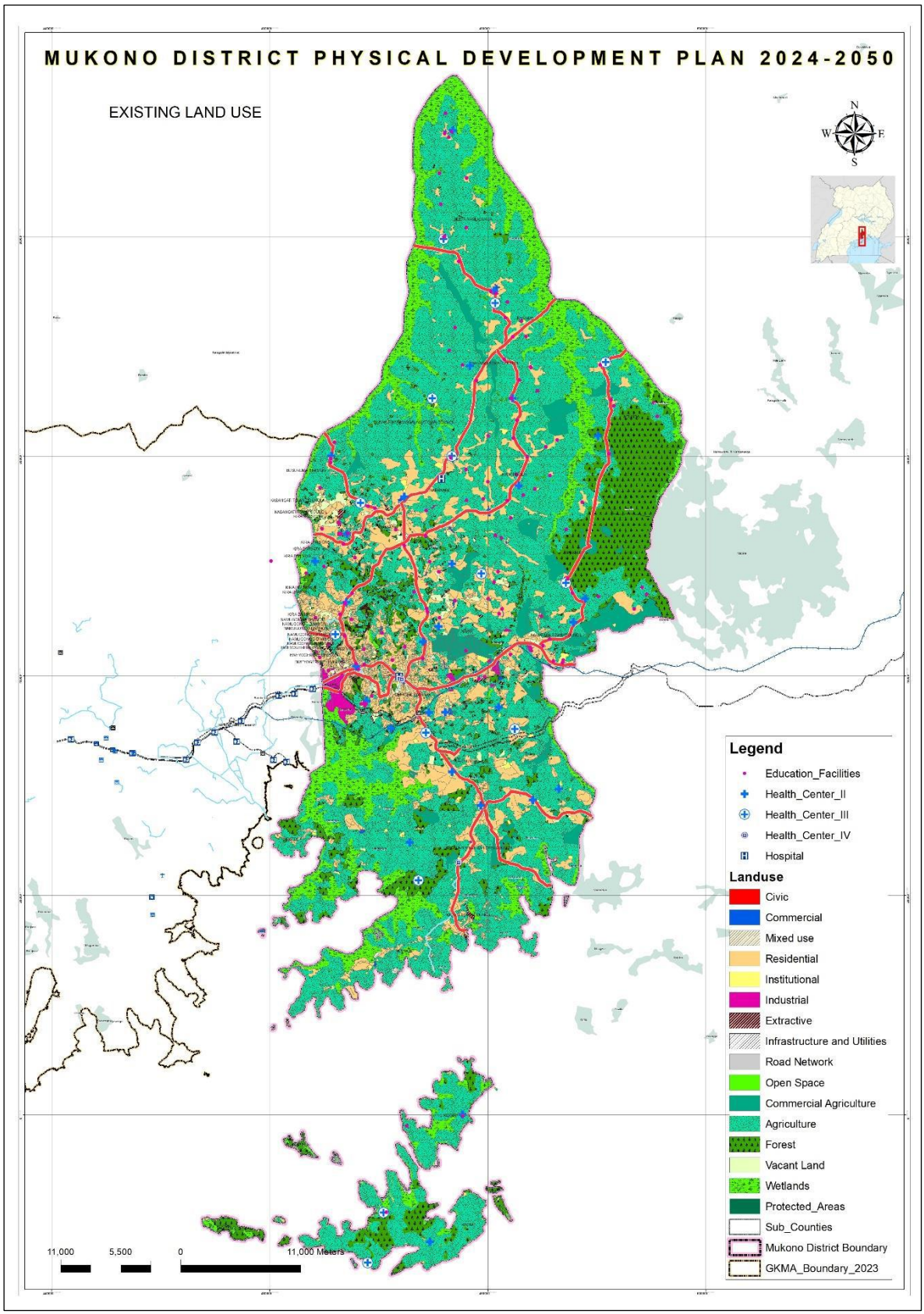
Urban and Physical Planning Mukono District Draft Physical Development Plan 2025-2040	Some of the Detailed Plans
	 


NAKIFUMA - NAGALAMA TOWN COUNCIL DETAILED PLAN (LAYOUT) 2021 - 2026
NABALANGA
BAMUSUUTA
MAKUKUBA
NAKANYONYI
KAWONGO
KYABAKADDE
NAGALAMA
NANGA
BULIJJO
LEGEND


KISOOBA AND WASSWA CELLS
LEGEND
Planning area boundary
Cell boundary
Water Point
Contuor
Roads
Power line-High Voltage line
Plots
LandUses
Forest
Buffer Zone
Agricultural
Open Space
SugerCane Plantation
Light Commercial
Low density Residential
Medium density Residential
High density Residential
Existing Institutional
Proposed Instutional
Parking
KITTO
KYEGALASO
LUGAZI
Coverage;
Wasswa6.2 Sq kM
Kisooba 10.9 sqkm
DRAWING NO; NGJ/COU/01/25
SCALE: 1:1000
N
W
E
S
DETAILED NEIGHBORHOOD LAYOUT PLAN
PREPARED BY: DISTRICT PHYSICAL PLANNER; KAMOGA HAMZA


WABULONGO CELL
LEGEND
Planning area boundary
Water Point
Contuor
Roads
Subcounty roads (15m)
Secondary Residential Street
Plots
LandUses
Wetland
Buffer Zone (20m)
Agricultural
Open Space
SugerCane Plantation
Commercial
Low density Residential
Medium density Residential
High density Residential
Institutional
Parking
Coordinate System: Arc 1960 UTM Zone 36N
Projection: Transverse Mercator
Datum: Arc 1960
False Easting: 500.000.0000
False Northing: 0.0000
Central Meridian: 33.0000
Scale Factor: 0.9996
Latitude Of Origin: 0.0000
Units: Meter
DRAWING NO:NGJ/CDU/02/2025
Acreage: 6.9 square kilometers
N
W
E
S
APPROVED BY:
This pan has been prepared under section 14 (a), (b) of the physical planning Act 2010 (as amended) and approved under section 28 (1) and (2) of the physical planning Act 2010 (as amended) on 19th June 2025 under Min No 1625
DUBIRO
NANFUMBA
MABIRA FOREST RESERVE
TO BUBIRO
MABIRA FOREST RESERVE
MANGIRA
TO MANGIRA
NAGOJJE A
TO NAGOJJA A
KAWATUTU
DETAILED NEIGHBORHOOD LAYOUT PLAN
Prepared by: District Physical Planner

Land Cover Inventory 2025



SN	Land use 2025	Hectares	Sq.Km
1	Wetlands	23349	233.4900055
2	Vacant Land	1791.64	17.9164009
3	Commercial	767.656	7.6765599
4	Agriculture	98969.9	989.6989746
5	Mixed use	164.708	1.6470799
6	Forest	20074.5	200.7449951
7	Institutional	2028.96	20.2896004
8	Open Space	8.05415	0.0805415
9	Residential	27067.8	270.678009
10	Industrial	1033.16	10.3316002
11	Commercial Agriculture	7767.08	77.6707993
12	Civic	6.49786	0.0649786
13	Extractive	532.045	5.3204498
14	Road Network	1141.15	11.4115
15	Infrastructure and Utilities	0.08008	0.0008008
16	Open Water/Lake	223514	2235.14
Total		**408216.2**	**4082.162296**

Road Inventory;

Part of Mukono District Roads Database for F/Y 2024/25

S/n	Road name	Road class	Road width	Distance	Status/ condition of road	Physical Planning Comments
KATOSI TOWN COUNCIL						
1	Wagonda-kalagala road (Lugazi ward)	Town Council Road	15m	2km	• Loose surface road • No drainage channel • Dusty in dry weather & slippery in wet weather conditions	• Links major trading centers within the ward • Need to install road name post • Need to plant trees along the road • Need to open the road through light grading.
2	Kabaka Mutebi Road (Katosi ward)	Town Council Road	15m	2.2km	• Loose surface road • No drainage channel • Dusty in dry weather & slippery in wet weather conditions	• Links major trading centers within the ward from Katosi main highway • Need to install road name post • Need to plant trees along the road • Need to open the road through light grading.
3	Kirijja-sabataka road (Kalengera ward)	Town Council Road	15m	3km	• Loose surface road • No drainage channel • Dusty in dry weather & slippery in wet weather conditions	• Links major trading centers within the ward • Need to install road name post • Need to plant trees along the road • Need to open the road through light grading.
4	Kikuuta -Kalengera Road (Nsanja ward)	Town Council Road	15m	1.9km	• Loose surface road • No drainage channel • Dusty in dry weather & slippery in wet weather conditions	• Links major trading centers within the ward • Need to install road name post • Need to plant trees along the road • Need to open the road through light grading. • Need for culverts
5	Bunakijja – Golomolo Road (Bunakijja ward)	Town Council Road	15m	2.3km	• Loose surface road • No drainage channel • Dusty in dry weather & slippery in wet weather conditions	• Links major trading centers within the ward • Need to install road name post

S/n	Road name	Road class	Road width	Distance	Status/ condition of road	Physical Planning Comments
						• Need to plant trees along the road • Need to open the road through light grading. • Need for culverts
NTENJERU – KISOGA TOWN COUNCIL						
6	Naluwala – Ssaayi – kalagala road (Saayi ward)	Town Council Road	15m	5 km	• Loose surface road • No drainage channel • Dusty in dry weather & slippery in wet weather conditions	• Links major trading centers within the ward from Kibanga-kisoga road links to Mpumu trading center then Salaama • Need to install road name post • Need to plant trees along the road • Need to open the road through light grading. • Need for culverts
7	Bugolombe – Bunakijja (Ntanzi ward)	Town Council Road	15m	3km	• Loose surface road • No drainage channel • Dusty in dry weather & slippery in wet weather conditions	• Links major trading centers within the ward • Need to install road name post • Need to plant trees along the road • Need to open the road through light grading. • Need for culverts
8	Nsumbwa – Kitambwa (Bugoye ward)	Town Council Road	15m	3km	• Loose surface road • No drainage channel • Dusty in dry weather & slippery in wet weather conditions	• Links major trading centers within the ward • Need to install road name post • Need to plant trees along the road • Need to open the road through light grading. • Need for culverts • Need for streetlights.

Infrastructure projects

Construction of an operating Theatre at Katoogo Health Centre IV		

Construction of a Multipurpose Hall at Nasejobe UMEA	

Construction of a Five Stave 5 VIP Line Latrine at Kiyunga UMEA	Upgrading of Ntenjeru-Buule Road from Earth to Bituminous Standard (Mpata-Buuume Section)	Solar Security Light and Rehabilitated Rainwater Ground Water Tank

Environment and social safeguards

Field visit evidence

Katoogo HC installed with solar panels, solar water heater and solar lighting, lightening arrestors	Katoogo HC installed with water harvesting system, fire management and storm water drainage system	Chain link fencing, tree planting with rose shrubs plants planted along the fence to create a hedge
A multipurpose hall at Nassojjebe UMEA P/S with a rainwater harvesting system, ramps, tree planting and grassing	Nassojjebe UMEA multipurpose hall with lightening arrestor and a reservoir tank.	A pool, water disposal system, ramps and a stance for the disabled at Kiyunga UMEA P/S.
District Administration Block with solar lamps installed around the premises.	Water harvesting system with a 200,000ltr reinforced reservoir at the District Administration Block	District Administration Block with CCTV cameras installed

Contact us

Judith Erone
Partner
IDAS
T +256 312170080/1
E jerone@kpmg.com

Juliet K Bitwire
Director
IDAS
T +256 312170080/1
E jkibirango@kpmg.com

© 2026 KPMG Uganda is a registered partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee

KPMG is regulated by the institute of Certified Public Accountants of Uganda (ICPAU)

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.