



Government of Uganda
Ministry of Water and Environment

GRANT BUDGET AND IMPLEMENTATION GUIDELINES FOR LOCAL GOVERNMENTS

NDPIII Programme Areas:

1. NATURAL RESOURCES, ENVIRONMENT, CLIMATE CHANGE, LAND AND WATER MANAGEMENT
2. HUMAN CAPITAL DEVELOPMENT
3. COMMUNITY MOBILIZATION AND MINDSET CHANGE

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Table of Contents

| | |
|---|-----|
| Foreword | iv |
| Abbreviations | vii |
| 1. GRANT INFORMATION | 1 |
| 1.1 Structure and Objectives of the grants | 1 |
| 1.2 Linkage to the NDP III and expected Service Delivery Outcomes (Results)..... | 1 |
| 1.3 Procedures and Guidelines for Allocating the respective Grants across LGs | 3 |
| 2. NON WAGE RECURRENT GRANT..... | 5 |
| 2.1 Budgeting for NWR Grant..... | 5 |
| 2.1.1 Use of the Grant..... | 5 |
| 2.1.2 Minimum Service Delivery Standards..... | 5 |
| 2.1.3 Approach to transition and integrate NGO refugee facilities into the LG service delivery system ... | 6 |
| 2.1.4 Incorporation into the AWP and Budget (performance contract on PBS)..... | 6 |
| 2.2 Implementation Guidelines | 6 |
| 2.2.1 Procedures for mobilization of beneficiaries | 6 |
| 2.2.2 Procedures for monitoring and/or inspecting facilities..... | 7 |
| 3. DEVELOPMENT GRANTS | 8 |
| 3.1 Budgeting for Development Grants | 8 |
| 3.1.1 Use of the Grant..... | 8 |
| 3.1.2 Minimum quality standards (Infrastructure Standards) | 9 |
| 3.1.3 Maintaining the Assets Register | 9 |
| 3.1.4 Principles for selection and prioritization of investments (including access to land)..... | 9 |
| 3.1.5 Conducting Desk and Field Appraisals..... | 9 |
| 3.1.6 Incorporation of investments into the AWP and Budget (performance contract) | 11 |
| 3.1.7 Preparation of the Procurement Plan | 11 |
| 3.1.8 Preparation of Bills of Quantities (BoQs) and standard bidding documents..... | 12 |
| 3.2 Guidelines for Implementation of Infrastructure Investments | 12 |
| 3.2.1 Procedures for carrying out: Environmental, Social and Climate Change Screening or Environmental Social Impact Assessment (ESIA) and developing costed ESMP..... | 12 |
| 3.2.2 Procurement procedures..... | 12 |
| 3.2.3 Composition and roles of the Project Implementation Team Review | 12 |
| 3.2.4 Procedures for conducting site meetings | 13 |
| 3.2.5 Procedures for supervision of WSS projects including ascertaining compliance to ESMPs | 13 |
| 3.2.6 Procedures for Certification of Works..... | 13 |
| 3.2.7 Payment of contractors | 14 |
| 3.2.8 Procedures for recording, investigating, responding to and recording grievances | 14 |
| ANNEXES and FORMS/TEMPLATES..... | 17 |
| Annex 1: Outputs Codes | 17 |
| Annex 2: Budget Requirements Assessment and Compliance Table..... | 18 |

Foreword

The Ministry of Water and Environment has developed these guidelines to provide information about the sector conditional grants and guide local governments in the preparation of local government budget estimates for the Water and Environment sector. They provide details of (i) the national policies for the sector, (ii) the role and mandate of local governments in the sector, (iii) an overview of central government grants to local governments, (iv) an explanation of how these are allocated to each local government, (v) requirements that local governments must follow when preparing the budget; and (vi) guidelines to follow during the planning and reporting on the grant.

This information is accompanied by a more detailed Budget Requirements Assessment and Compliance Tool which should be used by local governments to ensure compliance. This tool will be used by central government to verify if local governments have actually complied to the budgeting requirements. This will inform the signing of performance contracts with Accounting Officers by the Permanent Secretary/ Secretary to the Treasury.

Starting FY 2020/2021, the conditional grants for Water and Environment to Local Governments were enhanced with additional funding from the Uganda Intergovernmental Fiscal Transfer Program for Results (UgIFT-RP) from the World Bank.

With the additional funding from UGIFTRP, allocation of part of the grants to LGs will be based on results of the performance assessment exercise conducted annually by Office of the Prime Minister.

These guidelines have been strengthened to enable Local Governments implement sound practices that minimize negative impacts on the environment, eliminate health risks and nuisances to communities where such investments are located. All Local Governments are therefore encouraged to use these guidelines proactively during the delivery of Water Supply and Sanitation services.

Similarly, guidelines for addressing grievances encountered during the execution of Water Supply and sanitation services have been incorporated.

My Ministry is therefore pleased to make these Guidelines available for use by various stakeholders. They will enormously help and guide all the LGs mandated to deliver Rural Water Supply and Sanitation services to the communities.

I therefore urge all the Technical and Political Leaders to adhere to these Guidelines for optimal delivery of the required WSS Services to our Citizens.

Alfred Okot Okidi
Permanent Secretary

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Abbreviations

| | |
|----------|---|
| AWP | Annual Work plan |
| BOQ | Bills of Quality |
| CAO | Chief Administrative Officer |
| CDO | Community Development Officer |
| DWO | District Water Officer |
| ESMP | Environment and Social Management Plan |
| LG | Local Government |
| MOLG | Ministry of Local Government |
| MOU | Memorandum of Understanding |
| NWR | Non-Wage Recurrent |
| PBS | Program Budgeting System |
| SAS | Sub-county Assistant Secretary |
| UGIFT-RP | Uganda Intergovernmental Fiscal Transfer Reform Program |
| WSC | Water and Sanitation Committee |
| WSS | Water Supply & Sanitation |

1. GRANT INFORMATION

1.1 Structure and Objectives of the grants

The structure and purpose of the water and environment sector grants is summarized in the table below:

| Grant | Purpose |
|---|--|
| Non-Wage Recurrent Grant | |
| o/w Rural Water and Sanitation District | <p>a. Deliver sanitation and hygiene outreach and information dissemination around water points; operations of the district water office and community mobilisation and sensitisation in water source development.</p> <p>b. To support community mobilisation and capacity building towards maintenance of rural water sources by sub-county local governments.</p> |
| o/w Natural Resources & Environment | Funds are meant for protection of natural resources, including forests and wetlands and monitoring compliance to Environmental and social standards in water source development. |
| Development Conditional Grant | |
| Water and Environment | Development and rehabilitation and major repairs of rural water infrastructure that enables access to clean and safe water. |
| Transitional and Support Services Grant | |
| o/w Support Services Non-Wage Recurrent - Urban Water | Funds the operation and maintenance of piped water systems in small towns within a district, bridging the gap between local revenue collection and operation costs. |
| o/w Transitional Development - Sanitation | This funds sanitation activities in a limited number of districts. |

1.2 Linkage to the NDP III and expected Service Delivery Outcomes (Results)

In line with the National Development Plan 2021/22-2024/25 (NDP III) the water Sub programme efforts will be geared towards ensuring availability of adequate and reliable quality fresh water resources for all uses

Thus, rural water supply and sanitation falls under Human Capital Development programme.

Objective 3 under Human Capital development program is to improve population health, safety and management. Under this objective, NDP3 sets out a 5 year target on water supply and sanitation as follows:

- I. Increase access to safe water supply from 70% to 85% in rural areas and from 74% to 100% in urban areas.
- II. increase access to basic sanitation from 19% to 40%;

Other programs linked to water supply and sanitation are:

- **Natural Resources, Environment, Climate Change, Land And Water Management:**

Specifically under this program, NDP3 sets out to increase compliance to 80% by 2025 of water samples from water supplies and water collection points to national water quality standards.

- **Community Mobilization and Mindset Change**

Under Community Mobilization and Mindset Change, NDP3 sets out the target to increase the proportion of families, citizens and communities *informed* about national and community programmes by 90% and also increase the participation of families, communities and citizens in development initiatives by 80%; critical under this is community participation in operation and maintenance of water and sanitation facilities.

1.3 Procedures and Guidelines for Allocating the respective Grants across LGs

The proposed grant allocation variables are outlined in the tables below. These are different for the three vote functions in recognition of the very different objectives they serve.

Allocation Formulae for Development Grants

The allocation formulae for the Development Grant-Water Supply and Sanitation has two components, namely;

- i) Component 1: Allocation based on a needs-based formulae
- ii) Component 2: Allocation based on the performance assessment results of the LG

The proposed water variables and weightings for use in the needs-based allocation formulae presented in the table below:

| Variable | Weight | Justification |
|---|--------|--|
| Fixed Allocation (District) | 20 | To provide a minimum investment allocation to LGs |
| Land Area | 5 | To cater for population patterns across the district. |
| Rural Unserved Population for SCs with Coverage below National 77 percent target capped at 50,000 | 25 | A proxy for the need for services, with those with the lowest safe water coverage receiving higher allocations, prioritising those LGs |
| Rural Population (including refugee population) | 35 | A proxy for the O&M requirements for existing facilities. |
| Poverty Head Count | 15 | Approximates need with high poverty levels getting a higher allocation. |

Allocation Formulae for the Performance Component

An annual performance assessment will be conducted for each local government and the results therefrom will be used to allocate 50 percent of the development grant. The performance component of the allocation formulae will be computed as a % of the Minimum Conditions met multiplied by the results of the performance measures, divided by 100 and then weighted with the basic formula.

For the Non-Wage recurrent grant, the proposed water variables and weightings for use in the allocation formulae are presented in the table below:

| Variable | Weight | Justification |
|---|---------------|---|
| Fixed Allocation (District) | 43 | To Cover the fixed costs of a District Water Office |
| Land Area (Hectares - Districts) | 10 | Land area increases cost of managing water services |
| Rural Population(including refugee population) | 44 | Main indicator of demand for water and sanitation services. The higher the population the more people demanding services. |
| Population in Hard to Reach Hard to Stay Areas (District) | 3 | To cater for the varying costs of delivering services in local governments which are influenced by their geographical size and terrain. |

For **Natural Resources** and environment, the proposed water variables and weightings for use in the **allocation formula** are presented in the table below:

| Variable | Weight | Justification |
|---|---------------|--|
| Rural Population(including refugee population) | 63 | The target population is in rural areas. |
| Poverty Headcount Ratio (District) | 10 | Approximates need with high poverty levels getting a higher allocation. |
| Population in Hard to Reach Hard to Stay Areas (District) | 2 | Those areas which are hard to reach are given priority. |
| Wetland Area | 15 | Land area is considered a proxy for the scale of natural resources management activities. |
| Forest Area | 10 | Forest area is considered a proxy for the scale of natural resources management activities |

Allocations under the **support services grant** would remain ad hoc, and not formula based. The support services grant is currently comprised of:

| Item | Allocation Basis |
|---|-------------------------|
| o/w Support Services Non-Wage Recurrent - Urban Water | 2020/21 allocations |
| o/w Transitional Development - Sanitation | 2020/21 allocations |

The above formulae will be phased in over the medium term. This formula itself and the **medium term allocations and phase in plan** for the allocation formulae is available on the budget website:

www.budget.go.ug/fisca1 transfers. An individual local government’s allocation can also be found on the site.

2. NON WAGE RECURRENT GRANT

2.1 Budgeting for NWR Grant

In order to access the Non-Wage Recurrent (NWR) grant funding, local governments are required to adhere to a number of specific requirements relating to the budget allocation and utilization guidelines, these are highlighted below:

2.1.1 Use of NWR Grant

The NWR grant is intended to fund the following areas:

- i. Monitoring, management and administration of service delivery
- ii. Promotion of sanitation, hygiene and community mobilization (Higher Local Services).

The grant should be allocated as presented in the table below:

| Area | Summary of Requirements |
|---|---|
| Higher Local Services (Promotion of sanitation , hygiene and community mobilisation) | <ul style="list-style-type: none"> • A minimum of 40% of the non-wage recurrent budget for rural water and sanitation should be allocated to: <ul style="list-style-type: none"> o Promotion of sanitation and hygiene o Mobilisation and promotion of community-based maintenance of water sources o Environmental and social safe guard activities |
| | <ul style="list-style-type: none"> • For those local governments receiving funds from the Transitional Development — Sanitation grant, additional allocations should be made in the development budget to sanitation activities |
| Monitoring, management and administration of service delivery | <ul style="list-style-type: none"> • Up to 40% of the non-wage recurrent budget of for rural water and sanitation should be allocated to: <ul style="list-style-type: none"> o The operational costs of District Water Offices o Coordination activities o Routine monitoring of water sector activities |
| | <ul style="list-style-type: none"> • Overall wage, non-wage recurrent and development management, monitoring and administration of service delivery should not exceed 14% of the sector recurrent grant and GoU development budgets combined. |

2.1.2 Minimum Service Delivery Standards

- Proof of ownership of land or consent for offer of land (e.g. land title, agreement, formal consent, MoUs) and ensure that there is no encumbrances for any planned WSS projects.
- Proof of community contribution to the projects as per the sector guidelines.

- DWO office and Staff: each district shall have an office allocated for District Water office staff and the minimum staff in place are DWO, ADWO Mobilisation, Assistant Engineering Officer or Borehole Maintenance technician.
- Environment and Social Requirements
Environment and Social Requirements are expected to be observed before commencement, during implementation and after completion of any development project. Before the implementation of any development project, the District Local Government is expected to conduct Environmental, social and climate change screening and if need be proceed to produce a Brief or conduct an Environment and Social Impact Assessment.
Local Governments are also required to acquire abstraction permits prior to commencement of the civil works for piped water supply projects that abstract water from surface or ground water sources
For Borehole drilling, all Local Governments are required to use registered hydrogeologist, and drilling firms/ drillers with drilling permits who are registered annually by the Ministry of Water and Environment. The list of registered drillers and consultants can be accessed on the Ministry of Water and Environment website.

2.1.3 Approach to transition and integrate NGO refugee facilities into the LG service delivery system

Annual Work plans of all the twelve (12) Refugee hosting LGs must include costed and integrated refugee response and transition plans for Water and Environment.

- An inventory of all water schemes run by partners
- schemes to be transferred to LG management by year
- transition costs,
- set out planned sector investments from major on and off budget revenue sources

2.1.4 Incorporation into the AWP and Budget (performance contract on PBS)

LG District Water Officers are required to ensure that community mobilization activities intended to ensure that: i) communities participate actively in WSS activities; ii) construct/improve household sanitation and practice proper hygiene behaviors; and iii) properly manage constructed water and sanitation facilities for a given financial year, are incorporated in the Annual Work Plan¹ and Budget allocation in the Programme Budgeting System (PBS).

2.2 Implementation Guidelines

This section provides guidelines for implementing WSS investments:

2.2.1 Procedures for mobilization of beneficiaries

Prior to commencement of construction of WSS facilities, LGs are expected to mobilise and sensitise communities on the water supply, hygiene and sanitation interventions to be undertaken in their localities and the requirements they are expected to fulfill to obtain rural water facilities and the various software

¹ Refer to format provided for in the Local Government Development Planning Guidelines (Appendix 6), issued by NPA to LGs

steps.²

2.2.2 Procedures for monitoring and/or inspecting facilities

Each Local Government is expected to monitor all the water supply and sanitation facilities under jurisdiction of the district local government **at least once quarterly**. The key areas to be monitored include: i) functionality of water supply facility and public sanitation facilities; ii) functionality of Water & Sanitation Committees; iii) compliance to environment and social safeguards, among others. The checklists to be used for monitoring of WSS facilities are:

- Form 1: for monitoring of new water sources and those missing in the MWE database;
- Form2: to provide comprehensive data on piped water schemes
- Form 4: to provide data on functionality of all point water sources and their management structures.

² Refer to the Community Management Extension Workers' Handbook and Software Steps for guidance on awareness creation, capacity building, and provision of services and follow-up of communities in the water and sanitation sector.

3. DEVELOPMENT GRANTS

3.1 Budgeting for Development Grants

In order to access the development grant funding, local governments are required to adhere to a number of specific requirements relating to the budget allocation and utilization guidelines, these are presented below:

3.1.1 Use of Development Grant

The table below provides an indicative list of **capital investments and other development activities** which may or may not be funded under the sector development budget from central government grants:

| Area | <i>Indicative Positive List (Eligible)</i> | <i>Indicative Negative List (Ineligible)</i> |
|-------------------------------|---|---|
| <i>Capital Investment</i> | <ul style="list-style-type: none"> • Water sources/points: <ul style="list-style-type: none"> ○ protected springs; ○ boreholes (hand pump, motorised) ○ piped water supply system (GFS, borehole pumped, surface water) ○ communal water harvesting systems • Public sanitation facilities • Sewerage disposal facilities | <ul style="list-style-type: none"> • Household toilets • Household water harvesting systems/tanks; • Drainage/storm water drains • Cross-district piped water systems |
| <i>Development Activities</i> | <p>Water & Sanitation</p> <ul style="list-style-type: none"> • Training Water User Committees for any water investment funded by the DDEG • Awareness raising in hygiene and sanitation <p>Natural Resources Management</p> <ul style="list-style-type: none"> • Restoration of degraded wetlands and forest reserves • Demarcation of wetland and forest reserves boundaries • Demonstration of wetland edge gardening, apiary farming, cottage industries from waste products such as cups from clay, crafts from papyrus, craft houses and community training centres, pottery groups • Training in environmental best practice (e.g. energy conservation, tree nursery establishment) • Other awareness campaigns and sensitisation on environment and climate change activities • Surveying and titling institutional land | |

| Area | <i>Indicative Positive List (Eligible)</i> | <i>Indicative Negative List (Ineligible)</i> |
|-------------|--|---|
| | <ul style="list-style-type: none"> • Land rights awareness training | |

3.1.2 Minimum Quality Standards (Infrastructure Standards)

All WSS facilities to be constructed and/or rehabilitated should comply with the minimum quality infrastructure standards presented below:

- All water and sanitation facilities should be implemented following the water and environment sector guidelines/standards.
- All water supplies should have water quality complying with national standard for drinking water.
- All boreholes fitted with hand pumps should have a minimum yield of 500litres/hour
- All infrastructure should have an Operation and Maintenance Arrangements as per the sector guidelines.
- Approved designs for piped water supplies from the Ministry of Water and Environment.

3.1.3 Maintaining the Assets Register

LGs are required to maintain an updated assets register covering details on water infrastructure, buildings, vehicles, computers, printers, furniture, among others, as per the format prescribed in the Accounting Manual. Also, to facilitate prudent management of the stock of assets and investments, LGs should make use of their Board of Survey reports to inform decisions on asset management e.g. the choice to procure new assets, to dispose old assets and the priority for this.

3.1.4 Principles for selection and prioritization of investments (including access to land)

During the allocation of the water grant, LGs should prioritise water supply investments for: i) sub-counties that have water coverage rates below the district average; and ii) rehabilitation of non-functional water facilities.

Before commencement of construction works, LGs should have proof of land ownership or consent of land offer (e.g. land title, agreement, formal consent, MoUs) and ensure that there is no encumbrances for any planned WSS projects. In addition, land for piped watersupplysystems(majorinstallations)should be acquired in the preceding financial year with evidence of consent or land agreements from land owners or estate administrators.

3.1.5 Conducting Desk and Field Appraisals

Prior to commencement of construction of WSS facilities (November of each Financial Year), LGs should conduct a desk and Field appraisal.

a) Desk Appraisal

The desk appraisal is intended to determine whether:

- The proposed investments were derived from the approved LG Development Plan and included in the AWP and budget of the LG
- The prioritized investments are eligible for funding as per the sector guidelines

- iii. Financial feasibility-checking the cost of the proposed investments against the Water grants available to the LG in the financial year (and realistic projection if phased in a multi-year manner)
- iv. Project profiles for the proposed investments, with costing have been developed as per the LG planning guidelines.

b) Field Appraisal

LG Planners and District Environment Officers should undertake field appraisals. The field appraisal entail visiting the areas where the proposed investments are to be located and examining them against the following criteria, short of which they do not qualify to be constructed:

Technical feasibility-this involves checking among others, whether:

- i. The proposed investment aims to satisfy the needs envisaged at conception
- ii. Whether the proposed WSS investments can be delivered using the available materials whether in the locality or the market within the budget resources provided.

*Environmental and social acceptability*³ screening checklist which includes:

- i. Environmental screening and proposed mitigation measures for identified risks by the LG Environment Officer involving:
 - Project site selection-involving checking if the generic designs for WSS investments must be customised to suit site conditions
 - Planning and screening (including screening for climate change)
 - Preparation and implementation of Environmental and Social Management Plans
 - Waste management in an environmentally safe manner
 - Scope for proper drainage of wastewater
 - Scope for protection of beneficiaries and catchment area from pollution
 - Feasibility for post construction sites management e.g. re-vegetate eco-systems
- iii. Social, health and safety screening and proposed mitigation measures for identified risks by the CDO and/or Labour Officer, involving:
 - Ascertaining land acquisition and proof of ownership, access and availability
 - Appraise if the target community are positively responsive to the proposed intervention (community engagement procedures were followed in selection)
 - Training of workers on health and safety
 - Social, health and safety reporting checklist for LGs completed.

3.1.6 Incorporation of investments into the AWP and Budget (performance contract)

LGs are required to ensure that the prioritised WSS investments for a given financial year are in the Annual Work Plan⁴ and Budget allocation in the Program Budgeting System (PBS). This is done by isolating out the identified priorities for the financial year that have been planned for from the LG five-year rolling-development plan.

3.1.7 Preparation of the Procurement Plan

Local government District Water departments are required to submit all their WSS investments and other procurement requests to the PDU by the 30th April of the year the investments are planned to be implemented. This is to enable the LG Procurement and Disposal Unit (PDU) and the District Planning Unit PDU incorporate the requests into the LG annual workplan, budget and procurement plans.

³ Refer to detailed guidelines on Environmental Safeguards and Social, Health and Safety issued by MoWE/NEMA & MoGLSD respectively; checklists for screening of subprojects for environmental and social safeguards

⁴ Refer to format provided for in the Local Government Development Planning Guidelines (Appendix 6), issued by NPA to LGs

3.1.8 Preparation of Bills of Quantities (BoQs) and standard bidding documents

The LG Engineering departments will prepare the bidding documents by end of May of every FY, including development of evaluation criteria, bills of quantities and contract documents. LGs should ensure that the Environmental, Social Management Plans (ESMPs) are incorporated in the BoQs, bidding and contract documents for all WSS investments.

3.2 Guidelines for Implementation of Infrastructure Investments

LGs must follow the steps presented below during implementation of WSS investments:

3.2.1 Procedures for carrying out: Environmental, Social and Climate Change Screening or Environmental Social Impact Assessment (ESIA) and developing costed ESMP

LGs should undertake measures to avoid, minimize, rectify, reduce and offset environmental, social, climate change, health and safety (ESHS) risks and impacts. In case a project has serious environmental impacts, LGs should prepare costed Environmental and Social Management Plans.

Refer to the Simplified Environmental Guidelines to Local Governments for Strengthening Compliance with Safeguards in Development Projects (Dated November 2020).

3.2.2 Procurement procedures

LGs should follow the procurement procedures in the prevailing PPDA guidelines. The advert should be made in the end of the last quarter of the preceding financial year and contract awards should be made by 31st of October.

3.3.2 Composition and roles of the Project Implementation Team

LG Project Implementation Teams for WSS investments shall be comprised of: the Contract Manager who shall be the District Water Officer; (ii) the Project Manager who shall be the District Engineer; (iii) Clerk of Works;(for large projects such as piped water supply projects) (iv) Environment Officer; (v) Community Development Officer; and (vi) Labour Officer. The roles of the Project Implementation Team are:

- i. The Project Manager, shall be responsible for supervising the site at least at the key stages of works, prior to being considered for payment and issue payment certificates for satisfactorily executed works
- ii. the Contract Manager (i.e. the head of the user department for the District) has a major role to ensure smooth implementation of the WSS investments.
- iii. The LG Environment Officer shall ensure that the LG has proof of ownership or access of land by the LG for the investment and environment screening, as well as the proposed mitigation measures to minimise the negative impacts. Where ESIA/ESMPs are applicable, s/he is responsible to check that these are costed and incorporated into the designs, bidding, and contractual documents as per guidelines
- iv. The Community Development Officer, in close collaboration with the Environment Officer ensures social screening is done and requisite mitigation measures incorporated prior to commencement

of all civil works; conduct support supervision and monitoring to ascertain compliance with ESMPs and provide monthly reports.

- v. The Labour Officer conducts support supervision and monitoring to ensure aspects of health and safety are complied with at WSS construction sites.

3.2.3 Procedures for conducting site meetings

Site meetings shall be held monthly at the project sites. For the sake of multiple sites such as for those for borehole drilling, site meetings shall be held at any of the active drilling sites.

Local governments should constitute a project site committee for each WSS investment, chaired by the CAO and comprising the Sub-county Chief (SAS), the designated contract and project managers and chairpersons of Water & Sanitation Committees. Monthly site meetings should be held with all key stakeholders including LCIII chairperson, LC1, parish chief, and area councilor. The supervisor should always prepare minutes of site meetings and the minutes should be shared with all the participants.

The contractors should be represented by a capable member of the team

A minimum of three site meetings shall be conducted, the inception site meeting, intermediary site meetings of which the number of meetings shall depend on the project duration and the final site meeting. During the site meetings, the contract manager and the contractor shall update the meeting about project progress in terms of quality, time and scope of works. During site meetings, physical verification of works shall be conducted.

3.2.4 Procedures for supervision of WSS projects including ascertaining compliance to ESMPs

For the case of springs and public sanitation facilities, technical supervision should be undertaken at least monthly, by the relevant technical officers including the District Water Officers, LG Engineers, Environment Officers, and Community Development Officers and Labour Officers, among others. Supervision and monitoring reports should later form part of the agenda for site meetings. The purpose of construction supervision shall be, among others, to ascertain compliance with the following:

- i. Technical Requirements: conformity to technical designs; conformity to the required specifications; timeliness; and cost control
- ii. Environmental guidelines: e.g. Proper siting and location of water and sanitation facilities so as not to affect environmentally sensitive locations (e.g. pit latrines should be located at least 100 feet away from the source to avoid contamination of underground water)

For the case of pumped water supplies and for some GFS supervision of construction is contracted out to a private consultant. The DWO is responsible for managing supervision contracts.

Social safeguards: schedule transporting of materials and other noisy activities outside beneficiary community active hours to minimise risk of accidents, road dust and traffic noise at the sites; HIV awareness within the surrounding community and workers; all workers should have appropriate safety gear and latrines should be safely dug on firm ground.

3.2.5 Procedures for Certification of Works

LG Project Managers should check that works have been completed as reported by the contractor and ascertain that the WSS investments are constructed as per designs specification. Thereafter, the Project Manager shall confirm with the LG Environment and Community Development Officer that the environmental and social safeguard guidelines have been adhered to. Following this, the Project manager will issue payment

certificates for works satisfactorily executed and these shall be endorsed by: Environment Officer, the Internal Auditor; Chief Finance Officer and Contract Manager.

3.2.6 Payment of contractors

LGs should ensure that interim and completion certificates are issued for all projects based on the technical supervision reports, and that payment of contractors and suppliers is done within the contract specified timeframes, once certification of works has been duly done.

3.2.7 Preparation of Quarterly reports

Local government are required to prepare quarterly reports in the format provided by MWE to the DLGs. The report should be submitted to MWE on the 10th Day of the first month of the proceeding quarter. The deadlines for submission of Quarter one report is 10th October 2021, Quarter 2: 10th January 2022, Quarter 3: 10th April 2022 and 10th July 2022 for Quarter four.

The report should be prepared in the format provided to the DLGs and should be submitted in 3 copies to MWE. The district should submit other copies to: MoFPED, MoLG, CAO, LCV, RDC, District Planner, and CFO.

3.2.7 Procedures for recording, investigating, responding to and recording grievances

Grievances arising out of implementation of WSS investments will follow the normal grievances address mechanism in Government as outlined below:

The purpose of the grievance redress mechanism is to:

- Provide affected people with avenues for making a complaint or resolving any dispute that may arise during implementation of WSS facilities funded using the Water or other grant(s)
- Ensure that appropriate and mutually acceptable corrective actions are identified and implemented to address complaints;
- Verify that complainants are satisfied with outcomes of corrective actions;
- Avoid the need to resort to judicial (legal court) proceedings unless it is warranted.

There are several types of grievances (highlighted in the table below), and several stakeholders who may be the source of grievance - these may include:

- Members of the beneficiary community for the project/investment; their families;
- Neighbours or those affected in any way by the intervention (Project Affected Persons);
- Employees of the contractors or suppliers.
- Members of the surrounding community.
- Other people.

List of avenues for different types of Grievances

Wherever possible, the first port of call for Grievances should be at the CAO /Town Clerk level, but other avenues must also be available to those with grievance and there must be appropriate referral processes. The main avenues and their purpose are set out below:

Grievance redress channel

| Avenue | Type of Grievance |
|--------------------|-------------------|
| Project site level | |

| Avenue | Type of Grievance |
|-----------------------------------|---|
| Beneficiary/those affected | <ul style="list-style-type: none"> • Quality of supplies delivered by suppliers etc • Lack of responsiveness of contractors/ supplier(s) to agreed actions • Other issues relating to behaviour of LG/LLG staff etc. |
| LG LEVEL | |
| LG Councillors | <ul style="list-style-type: none"> • Prioritisation of investments not in line with guidelines • Violence against and abuse of community members by contractor/supplier or teammates, etc. |
| LG User Department | <ul style="list-style-type: none"> • Quality of works or parts delivered by contractors/suppliers • Corruption and misuse of funds • Other issues relating to behaviour of User department staff, etc. |
| District Land Board | <ul style="list-style-type: none"> • Complaints about land associated with infrastructure |
| NATIONAL INSTITUTIONS | |
| Police | <ul style="list-style-type: none"> • Violence against and abuse of community members by contract staff, contracted labour (including defilement, rape, child labour, etc.) |
| Uganda Child Helpline | <ul style="list-style-type: none"> • Emotional, physical or sex abuse, etc. |
| Uganda Budget Hotline | <ul style="list-style-type: none"> • Quality of works delivered by contractors/ suppliers • Missing and misuse of funds |
| IGG Hotline | <ul style="list-style-type: none"> • Corruption and misuse of funds |
| MoLG | <ul style="list-style-type: none"> • Unsatisfactory action against grievances taken because of channelling grievances via avenues above. |
| Respective MDAs | <ul style="list-style-type: none"> • Various sector specific issues |
| Contractors/Suppliers | <ul style="list-style-type: none"> • Issues regarding contract management prior, during or after completion e.g. contracts, interim and final certification of works, payment etc. |

Process for a grievance to proceed at the LG level

The implementation of infrastructure projects will require establishing a simple Grievance Redress Committee (GRC) at each institution with the involvement of the LC I, Project Affected Persons, relevant staff of the institutions and the implementing agency, MoLG, and other appropriate actors.

The general steps for a grievance redress process are as follows:

1. **Receipt of complaints** - Is the first step when a verbal or written complaint from a complainant is made, received, and recorded in a complaints log by the GRC within 5 working days of receipt of the complaint
2. **Determining and implementing the redress action** - If in his/her view, a grievance can be solved at this stage, the GRC will determine a corrective action in consultation with the aggrieved person. Grievances will be resolved and the status reported back to complainants within 5 working days. If more time is required this will be communicated clearly and in advance to the aggrieved person.
3. **Verifying the redress action** - The proposed corrective action and timeframe in which it is to be implemented will be discussed with the complainant within 5 days of receipt of the grievance. Consent to proceed with corrective action will be sought from the complainant and witnessed by the area's local council chairperson (LC Chairman).
4. **Amicable mediation and settlement** - Agreed corrective action will be undertaken by the project or its contractor within the agreed timeframe. The date of the completed action will be recorded in the grievance log.

5. **Dissatisfaction and alternative actions** - To verify satisfaction, the aggrieved person will be asked to return and resume the grievance process, if not satisfied with the corrective action.

In the event that there is no resolution to the grievance, then: (a) The GRC at the given level of LG and the aggrieved Projected Affected Person(s) shall refer the matter to the relevant District Authorities; (b) An Appeal to Court - Ugandan laws allow any aggrieved person the right to access courts of law. If the complainant remains dissatisfied with the District's Decision, the complainant has the option to pursue appropriate recourse via a judicial process in Uganda. Courts of law will be a "last resort" option, in view of the above mechanism.

ANNEXES and FORMS/TEMPLATES

Annex 1: Outputs Codes

| Code | Outputs/ Activities |
|--------|--|
| 098151 | Rehabilitation and repairs to rural water sources |
| 098180 | Construction of public latrines in RGCs |
| 098181 | Spring protection |
| 098183 | Borehole drilling and rehabilitation |
| 098184 | Construction of piped water system |
| 098185 | Construction of dams |
| 098303 | Tree planting and greenery of public places, including erosion protection around infrastructure, riverbanks etc |
| 098307 | River Bank and Wetland Restoration (including Up-grading of degraded water catchment areas) |
| | Water Harvesting and storage and supply, e.g. rainwater harvesting and improved local water retention through ponds and improved irrigation practices. |

Annex 2: Budget Requirements Assessment and Compliance Table

The Budget Requirements Assessment of Compliance is more detailed than the summary of budget requirements presented earlier in the Guidelines. For each summary requirement, detail is given on what the minimum level of compliance is, and how this will be checked in practice. An independent assessment will be conducted for the Budget Framework Paper, Draft Budget Estimates and Final Budget Estimates to determine if local governments are adhering to these requirements. This will be considered as part of the performance assessment of Accounting Officers and inform the appointment of accounting officers. Failure to adhere to these requirements may result delays to the signing of the performance contract for an Accounting Officer, or non-renewal of the contract of the Accounting Officer by the PS/ST of the Ministry of Finance, Planning and Economic Development.

This assessment applies to the budgets under the Local Government Work plans for Water (07b) and Natural Resources (08), including expenditures financed by grants from the Water and Environment Sector.

| Area | Summary of Requirements | Definition of Compliance | Sources of Information | Reporting on Compliance | Point Assessed |
|------------------------------------|---|---|--|--|---|
| Budget Requirements | | | | | |
| Narrative and performance contract | The budget narrative is complete and summarises recent performance in revenue, expenditure and key outputs in the performance contract. | The PBS submission includes a narrative for the Workplan. This covers: Revenue performance in the current fiscal year and estimates for the budget period. | Workplan Summary Performance Contract | State whether the LG is or is not Compliant. State (separately) for Work plans 7b and 8 if: a) A budget narrative is prepared for the LG budget. | BFP Draft Budget Final Budget |
| | | Expenditure performance in the current fiscal year and estimates for the budget period. | | b) The narrative includes a discussion of revenue and expenditures in 2015/16 and 2016/17. | |
| | | Key outputs for the budget period as listed in the performance contract and performance against these outputs in the current FY | | c) The narrative includes all indicators listed in Performance Contract | |

| Area | Summary of Requirements | Definition of Compliance | Sources of Information | Reporting on Compliance | Point Assessed |
|---|---|--|--|--|--|
| review of Workplan Revenues and Expenditure | Total workplan revenues and expenditures balance and divided correctly between wage, non-wage recurrent, GoU and donor development. | <p>Total recurrent revenues equal total recurrent expenditure.</p> <p>Total development revenues equal total development expenditure.</p> <p>Revenue allocations to the unconditional grant wage grant equals wage recurrent expenditure.</p> <p>Total wage budget in the staff recruitment plan for each Department (filled and vacant positions) is equal to the unconditional wage grant allocations.</p> | <p>Overview of workplan revenues and expenditure</p> <p>PBS Staff recruitment plan</p> | <p>State whether the LG is or is not Compliant.</p> <p>State (separately) for Workplan 7b and for Workplan 8:</p> <p>a) Total Recurrent Revenues and total recurrent expenditure, and difference.</p> <p>b) Total Development Revenues and total Development Expenditures, and difference.</p> <p>c) The unconditional wage grant allocation and total wage expenditure, and difference.</p> | <p>BFP</p> <p>Draft Budget</p> <p>Final Budget</p> |

| Area | Summary of Requirements | Definition of Compliance | Sources of Information | Reporting on Compliance | Point Assessed |
|------|-------------------------|---|------------------------|---|----------------|
| | | <p>Allocations to the development budget are at least as high as the development grant and the transitional development grant - sanitation.</p> | | <p>d) Total Unconditional Wage Grant allocation, and total wages in the staff recruitment plan for the</p> | |
| | | | | <p>department, and difference.</p> <p>e) The sum of sector development grant and transitional development grant allocations, and total development expenditure, and difference.</p> <p>For (a), (b) and (c) state if difference is not equal to zero.</p> <p>For (d) and (e) state if difference is less than zero.</p> | |

| Area | Summary of Requirements | Definition of Compliance | Sources of Information | Reporting on Compliance | Point Assessed |
|----------------------------|--|---|---|---|----------------|
| Salaries and related costs | Salaries must be funded from the Unconditional Wage Grant, within the overall staff and budget ceilings. | In Workplan 7b, the costs of staffing the District Water Office must be budgeted for under wage for 'Operation of the District Water Office', output 098101. The total allocations to this output <i>must be equal to</i> | <i>PBS/PBS Reports.</i> 'Overview of work plan revenues' | State whether the LG is or is not Compliant. State for workplan 7b: a) The total allocations for the wage recurrent budget under output 098101. | |
| | | the unconditional wage grant allocation in the department revenue budget. | | b) The total wage unconditional grant allocation. | |
| | | In Workplan 8, the costs of | | Calculate (a) – (b) and state if difference is not equal to zero. | |

| Area | Summary of Requirements | Definition of Compliance | Sources of Information | Reporting on Compliance | Point Assessed |
|------|-------------------------|--|------------------------|---|----------------|
| | | <p>staff for natural resources management must be budgeted for under wage for 'District Natural Resources Management', output 098301. The total allocations to this output</p> <p><i>must be equal to</i></p> <p>the unconditional wage grant allocation in the department revenue budget.</p> | | <p>State for workplan 8:</p> <p>c) The total allocations for the wage recurrent budget under output 098301.</p> <p>d) The total wage unconditional grant allocation.</p> <p>Calculate (c) – (d) and state if difference is not equal to zero.</p> | |

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| | <p>Salary allocations to the water and environments departments must be according to the filled posts within the approved structure, recruitment plan and salary scales within a given financial year.</p> <p>At least the following key positions should be budgeted for under the Natural Resources department:</p> <ul style="list-style-type: none"> - Natural Resources Officer - Environment Officer - Lands Officer | <p>The number of staff budgeted for (both in post and planned for recruitment) at each job title AND salary scale for the water and environment departments</p> <p><i>must be less than or equal to</i></p> <p>the total number of staff specified in the approved structure for the local government.</p> <p>The staff list and recruitment plan must identify those staff in</p> | <p>PBS/PBS staff list and recruitment plan</p> <p>Approved LG establishment structure</p> | <p>State whether the LG is or is not Compliant.</p> <p>State separately for Workplan 7b and Workplan 8:</p> <ul style="list-style-type: none"> a) The total staff budgeted for and the total staff specified in the approved structure. b) The staff titles and the differences for any specific job titles (where the number of staff budgeted for are more than the approved | <p>Draft Budget,</p> <p>Final Budget</p> |
| | <ul style="list-style-type: none"> - Physical planner - Registrar of titles - Driver - Office Attendant | <p>place and those planned to be recruited under item 211101.</p> | | <p>structure).</p> | |

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|--|--|---|--|---|--|
| | <p>The following positions must be budgeted for under the water department:</p> <ul style="list-style-type: none"> • 1 Civil Engineer(Water) • 2 Assistant Water Officers (1 for mobilisation and 1 for sanitation &hygiene) | <p>Specified staff for the water department are budgeted under Workplan 7b.</p> <p>Permanent staff are listed in the Staff Recruitment Plan under the Water Department – Headquarters.</p> | <p>‘Expenditure details’ from the budget estimates</p> <p>‘staff recruitment plan’</p> | <p>State whether the LG is or is not Compliant.</p> <p>If any of the specified positions are not budgeted for, provide details.</p> | <p>Draft Budget,</p> <p>Final Budget</p> |
| | <ul style="list-style-type: none"> • 1 Engineering Assistant (Water) <p>Borehole Maintenance Technician If these posts are not funded from the unconditional wage grant, they should be budgeted for as contract staff in the development budget funded from the sector development grant.</p> <p>No more staff beyond those specified can be contracted.</p> | <p>If any of the six staff are not funded from the unconditional wage grant allocations, then the remaining allocations must be budgeted under contract staff salaries (item 211102) under GoU Dev.</p> <p>If staff are budgeted to be paid for under contract staff salaries 211102, the description for ‘non-standard outputs’ in planned outputs in the ‘Annual Workplan Outputs’ must state</p> | <p>‘An nual workplan’</p> | | |

| Area | Summary of Requirements | Definition of Compliance | Sources of Information | Reporting on Compliance | Point Assessed |
|---|--|---|---|--|---|
| | | the positions funded. | | | |
| <p>Lower Local Services - operation and maintenance of piped water systems in urban settlements/RGCs</p> <p>(only applicable to LGs receiving 09-321469 Support Services Grant - Urban Water)</p> | <p>In line with allocations to the support services grant – urban water, allocations should be made to urban settlements and RGCs. The full amount of grant allocations from the Support Services Urban O&M grant should be allocated as Lower Local Services to the piped water schemes and Umbrella Authority identified by MWE.</p> | <p>The allocation for 09-321469 Support Services Grant - Urban Water must be reflected in the department revenue budget.</p> <p>The total budget for “support for O&M of urban water facilities” (output 098203) in the non-wage recurrent budget for workplan 7b</p> <p><i>must be greater than or equal to</i></p> <p>The allocation for the 09-321469 Support Services Grant – Urban Water.</p> <p>Each piped water scheme and</p> | <p>‘Overview of work plan revenues and expenditure’</p> <p>‘Expenditure details for work plan 7b’ from the budget estimates</p> <p>Schedule of schemes benefitting from MWE and associated allocations.</p> | <p>State whether the LG is or is not compliant.</p> <p>State for Workplan 7b:</p> <p>a) The allocation for 09-321469 Support Services Grant – Urban in the revenues budget</p> <p>b) The total non-wage recurrent allocation to output 098203.</p> <p>Calculate (b) – (a) and state whether difference is greater than or equal to zero.</p> <p>Using the schedule from MWE, state if any allocations to piped water schemes are missing</p> | <p>Draft Budget ,</p> <p>Final Budget</p> |

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|--|--|---|--|--|--|
| | | <p>umbrella organisation identified by MWE must be separately identifiable in the 'expenditure details for workplan 7b' and the allocations must be greater than or equal to those set in the MWE schedule.</p> | | <p>from the budget and/or have allocations less than the amount specified by MWE. Give details: water scheme code and name; sub-county; difference between actual allocation and</p> | |
|--|--|---|--|--|--|

| Area | Summary of Requirements | Definition of Compliance | Sources of Information | Reporting on Compliance | Point Assessed |
|------|--|---|--|--|-----------------------------------|
| | Routine maintenance, including minor repairs, remains the responsibility of communities and associated water user committees within each sub-county. | For Workplan 7b, there should be no mention of activities involving routine maintenance, including minor repairs in the Workplan Summary or Workplan Details. | 'Summary Workplan' 'Workplan Details' | the amount specified by MWE. State whether the LG is or is not Compliant If the local government is not compliant make reference to where in the workplan routine maintenance is mentioned and quote examples. | Draft Budget, Final Budget |

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|--|---|--|---|---|------------------------------|
| Higher Local Services - Promotion of Sanitation , Hygiene and community based mobilisation | <p>A minimum of 40% of the non-wage recurrent budget for rural water and sanitation should be allocated to:</p> <ul style="list-style-type: none"> - Promotion of Sanitation and Hygiene - Mobilisation and promotion of community based maintenance of water sources | <p>The total allocation to outputs 'Promotion of Community Based Management' (098103) and 'Promotion of Sanitation and Hygiene' (098104) non-wage recurrent budget</p> <p><i>must greater than or equal to 40% of</i></p> <p>the total non-wage recurrent budget for workplan 7b Water</p> | <p>'Expenditure details for Workplan 7b' in the 'budget estimates'.</p> | <p>State whether the LG is or is not Compliant.</p> <p>State for Workplan 7b:</p> <p>a) The total allocation to outputs 098103 and 098104 in the non-wage recurrent budget</p> <p>b) The total allocation to the non-wage recurrent budget for workplan 7b</p> <p>Express (a) as a percentage of (b) and state if this is greater than or equal to 40%.</p> | Draft Budget, Fiii a1 Budget |
| | <p>For those local governments receiving funds from the</p> | <p>'Promotion of Sanitation and Hygiene' (098104) in the GoU</p> | <p>'Expenditure details for</p> | <p>State whether the LG is or is not Compliant.</p> | |

| Area | Summary of Requirements | Definition of Compliance | Sources of Information | Reporting on Compliance | Point Assessed |
|------|--|---|--|---|----------------|
| | <p>Transitional Development— Sanitation grant, additional allocations should be made in the development budget to sanitation activities.</p> | <p>development budget <i>must be less than or equal to 15% of</i> the total GoU development budget for workplan 7b Water.</p> | <p>Workplan 7b' in the 'budget estimates'.</p> | <p>a) State the total allocation to outputs 098103 and 098104 in the GoU development budget b) State the total allocation to the GoU development budgets for workplan 7b Express a) as a percentage of b).</p> | |

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| <p>Monitoring, management and administration of service delivery</p> | <p>Up to 40% of the non-wage recurrent budget for rural water and sanitation should be allocated to:</p> <ul style="list-style-type: none"> - The operation costs of District Water Offices - Coordination activities - Routine Monitoring of Water Sector Activities | <p>The total allocation in the non-wage recurrent budget to outputs 'Operation of the District Water Office' (098101) and 'Supervision, monitoring and coordination' (098102) <i>must be less than or equal to 60% of</i> the total non-wage recurrent budget for workplan 7b.</p> | <p>'Expenditure details' in the 'budget estimates'.</p> | <p>State whether the LG is or is not Compliant.</p> <p>State for Workplan 7b:</p> <p>a) The total allocation to outputs 098101 and 098102 in the non-wage recurrent budget</p> <p>b) The total allocation to the non-wage recurrent budget for workplan 7b</p> <p>Calculate (a) as a % of (b) and state if this is less than or equal to 60%.</p> | <p>Draft Budget, Final Budget</p> |
|--|--|--|---|---|--|

| Area | Summary of Requirements | Definition of Compliance | Sources of Information | Reporting on Compliance | Point Assessed |
|------|---|--|---|---|--|
| | <p>Overall wage, non-wage recurrent and development management, monitoring and administration of service delivery should not exceed 14% of the sector recurrent and GoU development budgets combined.</p> | <p>The total allocation to outputs ‘Operation of the District Water Office’ (098101) and ‘Supervision, monitoring and coordination’ (098102) in the wage, non-wage recurrent and GoU development budget</p> <p><i>must be less than or equal to 14%</i></p> <p>the total for the wage, non- wage recurrent and GoU development budget for workplan 7b Water.</p> | <p>‘Expenditure details’ in the ‘budget estimates’.</p> | <p>State whether the LG is or is not Compliant.</p> <p>State for Workplan 7b:</p> <p>a) The total allocation to outputs 098101 and 098102 in the wage, non-wage recurrent and GoU development budgets</p> <p>b) The total allocation to the wage, non-wage recurrent and GoU development budgets for workplan 7b</p> <p>Calculation (a) as a % of (b) and state if this is less than or equal to 14%.</p> | <p>Draft Budget,</p> <p>Fina1 Budget</p> |

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|----------------------|---|--|--|--|-----------------------------------|
| Capacity Development | No funds from sector conditional grants can be spent on capacity development (for staffs. Training and capacity development will be | All allocations to capacity development must be budgeted for in the development grant under output 09810z or 09820z 'Sector Capacity Development' for | Overview of Workplan Revenues 'Expenditure details for Workplan 7b' | State whether the LG is or is not Compliant: State separately for Work plans 7b and 8: a) Total allocation to outputs 09810z and 09820z (for | Draft Budget, Final Budget |
|----------------------|---|--|--|--|-----------------------------------|

| Area | Summary of Requirements | Definition of Compliance | Sources of Information | Reporting on Compliance | Point Assessed |
|------|---|--|-----------------------------------|---|----------------|
| | <p>provided by MWE</p> <p>LGs may also provide for capacity development using their own local revenue, the DDEG, and other transfers.</p> | <p>Workplan 07b 09830z 'Sector Capacity Development' for Workplan 08</p> <p>The total GoU development budget <i>minus allocations to</i> these outputs in the budget estimates for the Workplan</p> <p><i>must be greater than or equal to</i></p> <p>the sum of (i) total allocations from the Sector Development Grant and (ii) any allocations made in the development budget from Sector Conditional Non-Wage Grant.</p> | <p>in the 'budget estimates'.</p> | <p>Workplan 7b) and 09830z (for Workplan 8)</p> <p>b) Total allocation to the development budget for workplan</p> <p>c) Sum of (i) total revenues from the Sector Development Conditional and (ii) the value of revenues from the Sector Conditional Non-Wage Grant in the development budget.</p> <p>Calculate (b) (a) (c) and state if the difference is greater than or equal to zero.</p> | |

| | Capacity building activities should be consistent with the positive and negative lists | Outputs and activities specified under 'Sector Capacity Development' (09810z, 09820z, 09830z) in the work plan details do not include activities in the negative list in the Grant and Budget Information Paper. | Work plan Grant and Budget Information Paper Written exemption | State whether the LG is or is not Compliant. List details of activities in the negative list provided for in the workplan. State whether a copy of the written exemption was | Draft Budget, Final Budget |
|--|--|--|--|--|-----------------------------------|
| | | <p>In 2018/19 the negative list is:</p> <ul style="list-style-type: none"> - Undergraduate qualifications (degrees, diplomas etc) - Post-graduate qualifications - PhD's - Any other training(s) not relevant to the function of the staff in question. <p>The line ministry may approve an exemption in writing, in which case a copy of the written exemption must be provided to MoFPED alongside budget submissions.</p> | | provided/available and seen. | |

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| <p>Rehabilitation and Repairs to Water facilities</p> | <p>Overall, a maximum of 15% of the Sector GoU development Budget for Workplan 7b (Water) can be allocated to rehabilitation or major repair of water sources at both the sub- county and district levels.</p> | <p>Allocations are made in the GoU development budget to outputs</p> <p>098103 ‘Support for O&M of district water and sanitation’</p> <p>09815x ‘Rehabilitation and Repairs to Rural Water Sources’</p> | <p>‘Expenditure details’ for Workplan 7b in the ‘budget estimates’.</p> | <p>State whether the LG is or is not Compliant.</p> <p>State for Workplan 7b:</p> <p>a) The total GoU development budget allocations to outputs 098103 and 09815x.</p> <p>b) The total GoU development budget for the</p> | <p>Draft Budget,</p> <p>Final Budget</p> |
| | | <p>The total GoU development allocation to these outputs</p> <p><i>must be less than or equal to 15% of</i></p> <p>the total GoU development budget for Workplan 7b.</p> | | <p>workplan</p> <p>Calculate (a) as a % of(b) and state if this is less than or equal to 15%.</p> | |

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| New Water & Sanitation Infrastructure | <p>A minimum 75% of the sector GoU development budget should be allocated to capital - infrastructure, facilities and equipment</p> <p>Such facilities include:</p> <ul style="list-style-type: none"> - Water supply infrastructure - Public sanitation facilities | <p>The total allocations to capital outputs 09817x-098189 the GoU development budget</p> <p><i>must be greater than or equal to 75% of</i></p> <p>the total GoU allocation of the GoU Development budget for workplan 7b Water.</p> | <p>'Expenditure details for Workplan 7b' in the 'budget estimates'.</p> | <p>State whether the LG is or is not Compliant</p> <p>State for Workplan 7b:</p> <p>a) Total allocation to outputs 09817x-098189</p> <p>b) Total allocation to the GoU development budget for workplan</p> <p>Calculate (a) as a % of (b) and state if this is greater than or equal to 75%.</p> | <p>Draft Budget,</p> <p>Final Budget</p> |
| | <p>Districts must receive written authorisation from MWE to budget for office construction and other administrative investments.</p> | <p>Either: no allocation is made to output Administrative Capital Investment (09819z)</p> <p>Or:</p> | <p>'Expenditure details for Workplan 7b' in the 'budget estimates'.</p> | <p>State whether the LG is or is not Compliant</p> <p>For Workplan 7b:</p> | <p>Draft Budget,</p> <p>Final</p> |

| | | | | | |
|--|--|--|--|--|-----------------------------------|
| | | <p>An allocation is made to output Administrative Capital Investment (09819z)</p> <p>And:</p> <p>In 'workplan details' for the output reference is made to letter, including date and reference providing authorisation.</p> <p>And:</p> <p>A copy of the letter is submitted to MoFPED alongside budget submission.</p> | <p>'Workplan Details'</p> <p>Letter of authorisation from MWE.</p> | <p>State the total allocations to outputs 09819z. If this is</p> <p>a) Zero, then state: "no allocations for administrative capital investment"</p> <p>b) Greater than zero, state: "allocations provided for administrative capital investment"</p> <p>If(b) then:</p> <p>State if allocations to 09819z in the workplan details include a reference to written authorisation.</p> <p>State if a copy of the letter authorising the allocation was submitted to MOFPED.</p> | <p>Budget</p> |
| | <p>All sub-counties with water coverage below the national target level should be allocated at</p> | <p>A schedule accompanying the IPFs provides the total costs of achieving the national sector target over five years and the</p> | <p>'Expenditure details for Workplan 7b' in the 'budget</p> | <p>State whether the LG is or is not compliant</p> <p>State for Workplan 7b:</p> | <p>Draft Budget,</p> <p>Final</p> |

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|--|---|---|---|---|--------|
| | least 75% of their share of the cost of | % share of each sub-county in the | estimates’. | a) The share of the total | Budget |
| | achieving the sector target. | <p>district total.</p> <p>The individual % share of infrastructure allocations allocated to sub-counties with coverage below the national average for outputs 09817x- 098189</p> <p><i>must be at least 75%</i></p> <p>of each sub-county’s % share of the cost achieving the sector target as stated in the IPF.</p> <p>If it is not possible to allocate resources to meet this condition then written authorisation from MWE must be provided.</p> | <p>‘Workplan Details’</p> <p>Schedule accompanying IPFs showing prioritised list.</p> | <p>capital infrastructure allocations budgeted for each sub-county</p> <p>b) The share of the cost of the achieving sector targets for each sub-county.</p> <p>c) Calculate (a) as a % of (b) for each sub-county and state if this is less than or equal to 75%.</p> <p>If (c) is calculated to be less than 75%, state whether written authorisation was sought and attained from MWE .</p> | |

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| | <p>Up to 10% of the value of sector infrastructure investments can be allocated to investment servicing costs, including feasibility studies, procurement and monitoring costs.</p> | <p>Allocations to investment servicing costs must be made to items:</p> <ul style="list-style-type: none"> 281501 Environment Impact Assessment for Capital Works 281502 Feasibility Studies for Capital Works 281503 Engineering and | | <p>State whether the LG is or is not Compliant</p> <p>State separately for Workplans 7b and 8:</p> <p>a) Total allocation to items 281501, 281502, 281503, 281504 in the GoU Development budget</p> | <p>Draft Budget, Fiii.1 Budget</p> |
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| | | <p>Design Studies & Plans for capital works</p> <ul style="list-style-type: none"> - 281504 Monitoring, Supervision & Appraisal of capital works <p>Allocations to these items</p> <p><i>must be less than or equal to 10% Of</i></p> <p>the total GoU allocation to capital outputs in the GoU Development budget for the Workplan</p> <p>Workplan 7b capital outputs: 09817x-098189 including Urban water outputs of 09820y (sewerage services) and 09828x (construction and rehabilitation of sewerage facilities)</p> <p>Workplan 8: 09839y 'Service Delivery Capital Investment – Other'</p> | | <p>b) The total allocation to capital outputs 098170-098189 (Workplan 7b) and 09839y (Workplan 8) in the GoU development budget</p> <p>Calculate (a) as a % of (b) and state if this is less than or equal to 10%.</p> <p>State if items 281501, 281502, 281503, 281504 have not been budgeted for, or have not been budgeted for against the correct outputs. List details.</p> | |
|--|--|--|--|--|--|

| | Local governments must not budget for activities | Outputs and activities are specified in the Annual Work | Work plan | State whether the LG is or is not Compliant. | Draft Budget, |
|--|--|---|--|---|---------------|
| | specified in the negative list for capital investment. | <p>Plan under 098170-098189 (Workplan 7b) and 09839y (Workplan 8).</p> <p>The work plan details should not include investments in the negative list in the Grant and Budget Information Paper.</p> <p>In FY2019/20 these are:</p> <ul style="list-style-type: none"> Household toilets Household water harvesting systems/tanks; Drainage/storm water drains Cross-district piped water systems <p>The line ministry may approve an exemption in writing, in which case a copy of the</p> | <p>Grant and Budget Information Paper</p> <p>Written exemption</p> | <p>Provide details of investments in the negative list that have been included in the 'annual work plan'.</p> <p>State whether a copy of the written exemption was provided/available and seen.</p> | Final Budget |

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|------|-------------------------|---|------------------------|-------------------------|----------------|
| | | <p>written exemption must be provided to MWE alongside budget submissions.</p> <p><i>NB: note that 'outputs is used in two ways here. One for grouping activities under a</i></p> | | | |
| Area | Summary of Requirements | Definition of Compliance | Sources of Information | Reporting on Compliance | Point Assessed |
| | | <i>common code, and one referring to the individual activities themselves.</i> | | | |

