



**THE REPUBLIC OF UGANDA**

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF  
KAMPALA CAPITAL CITY AUTHORITY  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

**OFFICE OF THE AUDITOR GENERAL  
UGANDA**

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## **LIST OF ACRONYMS**

<b>Acronym</b>	<b>Meaning</b>
<b>ISSAIs</b>	International Standards of Supreme Audit Institutions
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>KCCA</b>	Kampala Capital City Authority
<b>KIIDP</b>	Kampala Institutional And Infrastructure Development Project
<b>MDA</b>	Ministries, Departments and Agencies
<b>NSSF</b>	National Social Security Fund
<b>NTR</b>	Non-Tax Revenue
<b>PAYE</b>	Pay As You Earn
<b>PFMA</b>	Public Finance Management Act, 2015
<b>TAIs</b>	Treasury Accounting Instructions

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF  
KAMPALA CAPITAL CITY AUTHORITY  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

**THE RT. HON. SPEAKER OF PARLIAMENT**

**Opinion**

I have audited the accompanying financial statements of Kampala Capital City Authority (KCCA) which comprise the statement of Financial Position as of 30<sup>th</sup> June 2020, the Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Kampala Capital City Authority as of 30<sup>th</sup> June 2020 and its financial performance and cash flows for the period then ended, in accordance with the provisions of the Public Finance Management Act, 2015, KCCA Act 2010 and International Public Sector Accounting Standards (IPSAS).

**Basis of Opinion**

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement's section of my report. I am independent of the Authority in accordance with the Constitution of the Republic of Uganda, 1995 (as amended), the National Audit Act, 2008, the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code), the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined the matters described below to be key audit matters communicated in my report

**1.0 Implementation of the approved budget**

Every year, government plans and allocates funds to MDAs for implementation of activities that would enable the country to attain sustainable development. I observed that MDAs have challenges with regard to the implementation of planned activities, which negatively affects service delivery and improvement of the people's wellbeing. As a result, the implementation of the approved budget was considered a key audit matter, and during the office-wide planning, I identified risks common with MDAs which include; non-implementation of strategic plans, underperformance of revenue, implementation of off-budget activities, under absorption of funds, insufficient

quantification of outputs, partial and non-implementation of outputs, diversion of funds and challenges in budget monitoring and reporting of performance.

The Authority is mandated under the Kampala Capital City Act 2010, to facilitate the delivery of quality services to the people in Uganda's Capital City-Kampala.

To achieve this mandate, the Authority planned to implement a number of both recurrent and development deliverables under various programmes. A review of the entity's ministerial statement and budgets revealed that the Authority had an approved budget of UGX.304,375,682,976 out of which UGX.295,805,031,954 was released. The table below shows a summary of the key deliverables of the Authority for the financial year 2019/20.

**Table: Showing key deliverables for KCCA for the year**

Sn	Key deliverables	Amount Spent (UGX) Bn	Cumulative % of Actual expenditure
1	134937-Human Resource Development and Organizational restructuring	77.07	26
2	040680-Urban road construction	52.6	43
3	070808-Secondary Education (wage)	20.8	49
4	090801-Policies, Laws and strategy development	16.06	55
5	13494-Policy, Planning and Legal	14.9	60
6	134940-Communication and Public Relations	13.8	65
7	070807-Primary education (wage)	10.1	68

The Authority planned to achieve its deliverables through the implementation of fifty (50) outputs with a budget of UGX 304.35Bn I sampled forty-eight (48) outputs with a budget of UGX.244Bn, representing 60% of the total budget for review.

The outbreak of the Covid-19 Pandemic affected the implementation of the 2019/20 budget, especially activities in the last half of the financial year. As a result, a number of activities were not implemented due to budget cuts and lockdown measures instituted to control the spread of the pandemic.

From the procedures undertaken, I noted the following:

No	Observation	Recommendation
1.1	<p><b><u>Implementation of the strategic plan</u></b></p> <p>The overall Government National Development Plan (NDP II) expired at the end of FY 2019/20. In line with the NDP II, the Kampala Capital City Authority had an approved strategic plan for the period 2015/16 - 2019/20, which set out both the long term and short term targets to be achieved during the duration of the strategic plan.</p> <p>This being the last year of implementation of the Authority's strategic plan, I undertook an assessment of the achievement of the Authority's strategic targets/goals.</p> <p>I noted that the Authority had planned to implement six strategic targets/goals which were all partially implemented by 2019/20.</p> <p>Failure to fully achieve strategic plan objectives implies that the intended beneficiaries did not get services as envisioned at the beginning of the</p>	<p>I advised the Accounting Officer to ensure the Authority has adequate mitigation measures against such challenges during the subsequent planning period in order to realise better results.</p>

	<p>strategic planning period.</p> <p>The Accounting Officer explained that the underperformance was due to inadequate funding, legal limitations and land disputes.</p>	
<b>1.2</b>	<p><b><u>Revenue Performance-for MDAs</u></b> <b><u>Performance of NTR</u></b></p> <p>I reviewed the NTR estimates, revenue sources and rates charged at vote level for the financial year 2019/2020 and noted that the entity budgeted to collect NTR of UGX.87.3Bn during the year under review. Out of this, UGX78.4bn was collected, representing a performance of 89.8% of the target.</p> <p>Shortfalls in NTR collections affect the implementation of planned activities at the Government-wide level.</p> <p>Management explained that strategies such as finalizing the supplementary property valuation in the divisions, rolling out the newly developed Computer Aided Mass Valuation system and undertaking enforcement activities to recover revenue arrears have been adopted in a bid to ensure realization of the projected revenue.</p> <p><b><u>Performance of GoU receipts</u></b></p> <p>The entity budgeted to receive UGX.304.4Bn out of which UGX295.8Bn was warranted representing 97.2% performance.</p> <p>Revenue shortfalls affect implementation of planned activities.</p>	<p>I await the outcomes of the interventions by the Accounting Officer for recovering uncollected revenue.</p> <p>I also advised the Accounting Officer to engage MoFPED so that in future funds are released as appropriated.</p>
<b>1.3</b>	<p><b><u>Under absorption of funds</u></b></p> <p>Out of the total receipts for the financial year of UGX295.8Bn, UGX.288.7Bn was spent by the Authority resulting in an unspent balance of UGX.7.1Bn representing an absorption level of 97.6%. The unspent balance at the end of the financial year was subsequently swept back to the consolidated fund account</p> <p>The under absorption of released funds was caused by unspent salary funds due to delay in recruitment, delayed constructions due to COVID-19 -19, among others.</p> <p>Under absorption of released funds results in non-implementation of planned activities. The unimplemented activities include;</p> <ul style="list-style-type: none"> <li>• Implementation of the urban tourism strategic plan in Kampala</li> <li>• Phase II of the fencing of Kisaasi Primary School</li> <li>• Monitoring of groups youth groups</li> <li>• Disbursement of CDD funds to community groups</li> </ul> <p>The Accounting Officer explained that the under absorption was due to failure to implement some activities as result of Covid measures instituted to curb the spread of CoVID-19.</p>	<p>I advised the Accounting Officer to liaise with MoFPED for funds to be availed so that these activities are implemented in the subsequent period.</p>
<b>1.4</b>	<p><b><u>Unremitted off-budget receipts</u></b></p> <p>Section 36(6), 43 and 44(20) of the PFMA 2015, require all the public resources including external financing to be paid into the consolidated fund and once deposited shall form part of the consolidated fund and shall</p>	<p>I advised the Accounting Officer to ensure that all funds are appropriated by Parliament and</p>

	<p>be availed through the Appropriations Act. Paragraph 24.6.2 of the Treasury Instructions 2017 also requires an Accounting Officer to ensure that all planned development partner disbursements under his or her vote are included in the vote budget estimates, i.e. appropriated by Parliament.</p> <p>I noted the Authority received off-budget financing to a tune of UGX. 13,138,106,449 which was not appropriated by parliament as required by the law. These funds were received directly from development partners for undertaking activities not budgeted for.</p> <p>Off-budget financing distorts planning, may result in duplication of activities and is also contrary to the Public Finance Management Act (PFMA) 2015.</p> <p>The Accounting Officer explained that all efforts were made by Management to include the budgets for the entire Off budget funding in the budget process of FY 2019/20 when government provided a platform in the PBS system. However, these budgets were not consolidated and presented by MOFPED to parliament and hence were not appropriated.</p>	<p>expenditure of such funds follows the government financial system.</p>
<p><b>1.5</b></p>	<p><b><u>Quantification of outputs/activities</u></b></p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30<sup>th</sup> day of the first month of the next quarter. These reports should indicate the actual performance against the planned outputs and performance for each quarter, showing the quantity/quality and physical location of the reported outputs against expenditure.</p> <p>Out of the forty-eight (48) outputs with a total of ninety-eight (98) activities and expenditure of UGX.182.109Bn sampled for assessment I reviewed the extent of quantification of outputs and activities and noted the following;</p> <ul style="list-style-type: none"> <li>• Twenty-six (26) outputs with a total of fifty-eight (58) activities and expenditure worth UGX.133.540Bn were fully quantified. That is, all the fifty-eight (58) activities (100%) within these out-puts were clearly quantified to enable assessment of performance.</li> <li>• Four (4) outputs with a total of thirteen (13) activities, and expenditure worth UGX12.763Bn were insufficiently quantified. I observed that out of the Thirteen (13) activities, four (4) activities (30.8%) were quantified while seven (7) activities (69.2%) were not clearly quantified to enable assessment of performance</li> <li>• Eighteen (18) outputs with a total of twenty-seven (27) activities and expenditure worth UGX 35.805Bn were not quantified at all. That is, all the twenty-seven (27) activities (0%) within these outputs were not clearly quantified to enable assessment of performance. <b>Details in Appendix I.</b></li> </ul>	<p>I advised the Accounting Officer to ensure that even with the transition to programme-based budgeting, quantification of activities and out puts is emphasized.</p>

**Table 1: Extent of Quantification by activities**

Summary of Performance by Outputs					Activity details-Analysis			
Category of outputs	No. of outputs sampled	% of total outputs sampled	Expenditure UGX Bn	% proportion to total expenditure	Total no of activities in the outputs	No. of Fully Quantified activities	No of activities not fully quantified	% of quantification of activities per category of output
Fully quantified outputs	26	54	133.54	73.3	58	58	0	100
Insufficiently quantified outputs	4	8	12.76	7.0	13	9	4	69
Outputs not quantified	18	38	35.80	19.7	27	0	27	0
	<b>48</b>	<b>100</b>	<b>182.1</b>	<b>100</b>	<b>98</b>	<b>67</b>	<b>31</b>	

I observed cases where outputs were either partially or not quantified, and management reported performance in generic ways. The activities that were not sufficiently quantified were;

- Tourism and Public library promotion activities,
- Rehabilitation of Secondary Schools Infrastructure
- Procurement of leases on KCCA Land
- Registration and valuation of city properties
- Maintenance of public health centers and purchase of medical equipment
- Health infrastructure rehabilitated
- Training of primary leaving exams invigilators

Failure to plan and report on the quality/quantity of activities implemented renders it difficult to establish the reasonableness of individual activity costs for each planned output which curtails effective accountability when funds are subsequently spent.

Further, without clearly and fully quantified outputs, I could not ascertain the level of achievement of these outputs and whether funds appropriated by Parliament and released were spent and the intended objectives achieved.

The Accounting Officer acknowledged the anomaly and noted that with the introduction of the Program based budgeting there has been a detailed review of all KCCA plans by program which is going to significantly improve on the planning and reporting and this weakness observed will be resolved

**1.6 Implementation of quantified outputs**

I assessed the implementation of twenty-six (26) outputs that were fully quantified with a total of fifty-eight (58) activities worth UGX 133.540Bn and noted the following

- Twenty-one (21) outputs with a total of forty-five (45) activities worth UGX 133.077Bn were fully implemented. The entity implemented all the forty-five (45) activities (100%) within these outputs.
- Four (4) output with a total of ten (10) activities worth UGX 0.489Bn was partially implemented. Out of the ten (2) activities, the entity fully implemented two (2) activities (20%), seven (7) activities were partially implemented (70%), while one (1) activity (10%) remained

I advised the Accounting Officer to engage MoFPED to have funds availed so that the activities are implemented in the subsequent period.



unimplemented.

- One (1) output with a total of three (3) activities worth 0.025Bn was not implemented at all. That is the entity did implement the three (3) activities (0%) within the output.

**Table 2 Showing level of implementation of Fully Quantified outputs**

Summary of Performance by Output					Activity details-Analysis				
Category of output	No of outputs	% of implementation	Expenditure UGX Bn	% proportion to total expenditure	Total no of activities	No of Fully implemented activities	No. Of partially implemented activities	No of activities that were not implemented	Extent of implementation of activities per category of output
<b>Fully implemented outputs</b>	21	80.8	133.0	99.6	45	45	0	0	100
<b>Partially Implemented outputs</b>	4	15.4	0.49	0.37	10	2	7	1	70
<b>Outputs Not Implemented</b>	1	3.8	0.01	0.03	3	0	0	3	0
<b>Total</b>	<b>26</b>	<b>100</b>	<b>133.5</b>	<b>100</b>	<b>58</b>	<b>47</b>	<b>7</b>	<b>4</b>	

Non-implementation of planned activities implies that the expected services to the beneficiary communities were not attained. Some of the non-implemented and partially implemented activities included;

- Removal and replacement of asbestos in 20 classrooms at Old Kampala S.S.S
- Maintenance and support to various KCCA markets
- Implementation of the Urban Tourism strategic plan
- Inspection of 1200 schools
- Transfer of CDD funds to 3000 persons in groups
- Transfer of UWEP funds to 600 groups
- Construction of Kabalagala youth center perimeter wall

The Accounting Officer explained that failure to fully implement all planned activities and outputs was due to lack of funds in some outputs and the effects of CoVID 19 pandemic.

**1.7 Preparation and submission of Monitoring Reports plans and reports**

Paragraph 58 of the Budget Execution Circular for 2019/20 requires the Accounting officer to prepare and submit annual monitoring plans for government programs and or projects under his/her vote to the Office of the Prime Minister with a copy to Ministry of Finance, and National Planning Authority for harmonization to ensure proper coordination to avoid duplication and fatigue. The accounting Officers are also expected to submit quarterly monitoring reports to the office of the prime minister with a copy to the Ministry of Finance for the attention of the director budget.

Contrary to this I noted that;

- The Authority did not prepare and submit the annual monitoring plans

The Accounting Officer's explanation is noted.

I await the outcome of the Accounting Officers actions.

	<p>to MoFPED and NPA as required.</p> <ul style="list-style-type: none"> <li>Further, the Authority did not prepare and submit quarterly monitoring reports to the Office of the Prime Minister and MoFPED as required.</li> </ul> <p>This practice is not only contrary to the circular instructions but also hinders efforts of timely monitoring of the implementation of the budget.</p> <p>The Accounting Officer acknowledged the gap and pledged to comply with the requirements of the budget execution circular.</p>																										
<p><b>1.8</b></p>	<p><b><u>Submission of Quarterly Performance Reports</u></b></p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30<sup>th</sup> day of the first month of the following quarter.</p> <p>I noted that the entity submitted performance reports for Q1, Q2, Q3, Q4 within the deadline given for submission of the reports as indicated in the table below</p> <table border="1" data-bbox="268 835 1147 1093"> <thead> <tr> <th>No</th> <th>Details</th> <th>Deadline for submission</th> <th>The actual date of submission</th> <th>Comment (submitted in time/ delayed)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Quarter One</td> <td>31/10/2019</td> <td>31/10/2019</td> <td>Submitted in time</td> </tr> <tr> <td>2</td> <td>Quarter Two</td> <td>31/01/2020</td> <td>31/01/2020</td> <td>Submitted in time</td> </tr> <tr> <td>3</td> <td>Quarter Three</td> <td>30/04/2020</td> <td>30/04/2020</td> <td>Submitted in time</td> </tr> <tr> <td>4</td> <td>Quarter Four</td> <td>31/07/2020</td> <td>31/07/2020</td> <td>Submitted in time</td> </tr> </tbody> </table>	No	Details	Deadline for submission	The actual date of submission	Comment (submitted in time/ delayed)	1	Quarter One	31/10/2019	31/10/2019	Submitted in time	2	Quarter Two	31/01/2020	31/01/2020	Submitted in time	3	Quarter Three	30/04/2020	30/04/2020	Submitted in time	4	Quarter Four	31/07/2020	31/07/2020	Submitted in time	<p>I commended the Accounting Officer for complying with the budget execution circular</p>
No	Details	Deadline for submission	The actual date of submission	Comment (submitted in time/ delayed)																							
1	Quarter One	31/10/2019	31/10/2019	Submitted in time																							
2	Quarter Two	31/01/2020	31/01/2020	Submitted in time																							
3	Quarter Three	30/04/2020	30/04/2020	Submitted in time																							
4	Quarter Four	31/07/2020	31/07/2020	Submitted in time																							
<p><b>1.9</b></p>	<p><b><u>Accuracy of Performance reports submitted</u></b></p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30<sup>th</sup> day of the first month of the following quarter. These reports should clearly indicate the actual performance against the planned outputs and performance for each quarter, showing the quantity/quality and physical location of the reported outputs against expenditure.</p> <p>From my review of the Annual cumulative performance reports and physical inspections/verification of performance and financial statements, I noted inconsistencies in the reported performance, as shown in the table below.</p> <table border="1" data-bbox="268 1574 1152 2033"> <thead> <tr> <th>No</th> <th>Activity details</th> <th>Level of performance reported by the entity</th> <th>Level of performance as verified by the audit team</th> <th>Variance (UGX)</th> </tr> </thead> <tbody> <tr> <td>2</td> <td>Sub Programme:02 Legal services - Output: 40 Communications and Public Relations strategies</td> <td>Management reported expenditure of UGX.13,372,651,000</td> <td>Review of BIG report indicated expenditure of UGX.13,368,246,771</td> <td>4,404,229</td> </tr> <tr> <td>3</td> <td>Sub Programme:02 Legal services - Output: 41 Policy, Planning and Legal Services</td> <td>Management reported expenditure of UGX.5,521,425,000</td> <td>Review of BIG report indicated expenditure of UGX.5,500,343,280</td> <td>21,081,720</td> </tr> <tr> <td>4</td> <td>07 Engineering and Technical Services Output: 02 Urban Road Maintenance</td> <td>Management reported expenditure of UGX.150,000,000</td> <td>Review of BIG report indicated expenditure of 300,000,000</td> <td>150,000,000</td> </tr> <tr> <td colspan="4"></td> <td><b>175,485,949</b></td> </tr> </tbody> </table>	No	Activity details	Level of performance reported by the entity	Level of performance as verified by the audit team	Variance (UGX)	2	Sub Programme:02 Legal services - Output: 40 Communications and Public Relations strategies	Management reported expenditure of UGX.13,372,651,000	Review of BIG report indicated expenditure of UGX.13,368,246,771	4,404,229	3	Sub Programme:02 Legal services - Output: 41 Policy, Planning and Legal Services	Management reported expenditure of UGX.5,521,425,000	Review of BIG report indicated expenditure of UGX.5,500,343,280	21,081,720	4	07 Engineering and Technical Services Output: 02 Urban Road Maintenance	Management reported expenditure of UGX.150,000,000	Review of BIG report indicated expenditure of 300,000,000	150,000,000					<b>175,485,949</b>	<p>I advised the Accounting to engage MoFPED for support and build capacity of KCCA staff in the use of the PBS tool.</p>
No	Activity details	Level of performance reported by the entity	Level of performance as verified by the audit team	Variance (UGX)																							
2	Sub Programme:02 Legal services - Output: 40 Communications and Public Relations strategies	Management reported expenditure of UGX.13,372,651,000	Review of BIG report indicated expenditure of UGX.13,368,246,771	4,404,229																							
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	<p>This is an indication of a disjoint between the financial reporting and budgeting systems.</p> <p>The Accounting Officer explained that this was caused by the difference in timing of the extraction of the reports and eventual transfer/input into the budgeting tool. The IFMS system sometimes posts transaction earlier identified in transit to the actual item. This will cause differences. KCCA will get a cut off to ensure alignment of the balances reported.</p>	
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## 2.0 **Management of Covid-19 interventions**

Government of Uganda instituted a number of interventions to respond to the Covid 19 outbreak. Key among these included supplementary funding to enable the entities respond to the threat and effects of the pandemic on Ugandans. In addition to the supplementary funding, the government encouraged citizens to make voluntary contributions to the State.

Because the response to the pandemic was emergent in nature, i.e. it was neither anticipated nor planned for, there was a risk that the entities that participated in this intervention may experience challenges in optimally applying the availed resource to address the effects of the pandemic. I, therefore, considered this as a key audit matter and subsequently developed procedures to assess how entities managed the interventions and to satisfy myself that this was done in compliance with the applicable laws, regulations and guidelines.

I specifically focused on; establishing how much funds were received, the extent of absorption of the funds, existence of approved work plans, compliance with PPDA legal framework, the existence of proper accountability for the funds, ensuring that there was accurate reporting among others.

Based on the work performed I noted the following;

No	Finding/Observation	Recommendation												
2.1	<p><b><u>Receipts from Treasury and donations</u></b></p> <p>The entity received UGX.1,000,000,000 for funding COVID-19 interventions as summarised in the table below:</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>No.</th> <th>Details/Source</th> <th>Amount (UGX)</th> </tr> </thead> <tbody> <tr> <td><b>1</b></td> <td><b>Receipts from Treasury</b></td> <td></td> </tr> <tr> <td>1.1</td> <td>Supplementary budget allocation</td> <td>1,000,000,000</td> </tr> <tr> <td></td> <td><b>Total Receipts</b></td> <td><b>1,000,000,000</b></td> </tr> </tbody> </table>	No.	Details/Source	Amount (UGX)	<b>1</b>	<b>Receipts from Treasury</b>		1.1	Supplementary budget allocation	1,000,000,000		<b>Total Receipts</b>	<b>1,000,000,000</b>	
No.	Details/Source	Amount (UGX)												
<b>1</b>	<b>Receipts from Treasury</b>													
1.1	Supplementary budget allocation	1,000,000,000												
	<b>Total Receipts</b>	<b>1,000,000,000</b>												
2.1	<p><b><u>Preparation of work plans for the supplementary funds</u></b></p> <p>Paragraph 23 of the Budget Execution Circular 2019/20 requires that all supplementary budget requests must be supported by a realistic work plan and budget.</p> <p>I observed that the Authority prepared a work plan for the utilization of the funds as guided by the PSST.</p>													
2.2	<p><b><u>Absorption of funds received</u></b></p> <p>Out of the UGX.1,000,000,000 received by the Authority, UGX.1,000,000,000 was spent representing an absorption rate of 100%. The funds were spent as indicated in the table below;</p>	I commended the Accounting Officer for ensuring that all funds released are absorbed.												

No	Expenditure category	Amount (UGX)	%
1	Advertising and Public Relations	7,150,000	0.72
2	Allowances for monitoring	496,725,000	49.67
3	Workshops and Seminars	32,000,000	3.20
4	Welfare and Entertainment	154,400,000	15.44
5	Provision of water	175,650,000	17.57
6	Fuel, Lubricants and Oils	128,825,000	12.88
7	Maintenance - Other	5,250,000	0.53
	<b>Total Expenditure</b>	<b>1,000,000,000</b>	<b>100</b>

  

<p><b>2.3</b></p>	<p><b><u>Quantification and implementation of activities</u></b></p> <p>I observed that although the Authority prepared a work plan, the work plan was not sufficiently quantified. None of the 6 planned activities was fully quantified to facilitate measurement of performance.</p> <p>In the circumstances, I was unable to ascertain the extent to which these activities were implemented since there were no clearly measurable targets.</p> <p>The Accounting Officer explained that this activity was an emergency that cropped in the middle of the financial year. An emergency budget and work plans were made and submitted and relevant approvals were obtained from Parliamentary Committee on budget after presentation of the KCCA estimates.</p>	<p>I advised the Accounting Officer to ensure that in the future all activities in the work plans are fully quantified to facilitate performance measurement.</p>
<p><b>2.4</b></p>	<p><b><u>Accountability of funds</u></b></p> <p>Paragraph 10.10.1 of the Treasury Instructions, 2017 requires that all payments must be adequately supported with sufficient details to enable them to be checked without reference to other documents.</p> <p>I reviewed the expenditure records for the funds and did not find cases of unaccounted for funds.</p>	<p>I commended the Accounting Officer for ensuring that funds are fully accounted for.</p>
<p><b>2.5</b></p>	<p><b><u>Valuation of in-Kind donations received</u></b></p> <p>Paragraph 15.5.1 of the Treasury Instructions states that inventories are accounted for by value as well as by quantity, and it is necessary for an Accounting Officer to keep records so as to determine the unit cost of each inventory item and the reconciliation of the total value of the stocks of inventories with the financial records.</p> <p>Contrary to the above, I observed that all items received in-kind by the entity were not valued. I was, therefore, unable to confirm the accuracy and completeness of the information pertaining to receipts reported by the entity.</p> <p>The Accounting Officer explained that it was difficult to assign values to the items donated in kind as the Donors didn't attached values to these items.</p>	<p>I advised the Accounting Officer to in future make reference for acceptable price source such as PPDA prices for common user items, average market prices or seek the help of the chief government valuer to have such items valued.</p>
<p><b>2.6</b></p>	<p><b><u>Recording/taking on charge items received</u></b></p> <p>In his guidance dated 16<sup>th</sup> April 2020 to all Accounting Officers,</p>	<p>I await the outcome of the Accounting Officers actions.</p>

	<p>the PSST guided that all Accounting Officers should formally acknowledge all donations in kind and ensure that they are recorded, taken on charge and reported in line with the laid down procedures stipulated in the Treasury Instructions 2017. In addition, guideline 1 (B) of the guidelines for management of Covid-19 response fund donations issued on 28<sup>th</sup> April 2020 by the PSST states that donations in kind at the Local Governments shall be recorded and taken on charge in accordance with chapter 15 of the Treasury instructions 2017.</p> <p>I noted that KCCA received and distributed/used in-kind donations without taking them on charge, which is contrary to the guidelines given and the Treasury Accounting Instructions.</p> <p>Failure to take items on charge exposes the items to the risk of misuse and complicates the exercise of the verification and confirmation of the utilisation of these items.</p> <p>The Accounting Officer acknowledged the anomaly and committed to updating all records that will be received in the future to minimise risk of misuse.</p>	
<p><b>2.7</b></p>	<p><b><u>Distribution of in-kind donations</u></b></p> <p>Guideline 2 (B) of the guidelines to all Accounting Officers for management of Covid-19 response fund donations issued on 28<sup>th</sup> April 2020 by the PSST states that the distribution of in-kind donations shall be guided by the District Covid-19 Taskforce.</p> <p>By the time of writing this report, some of the items that had been received as in-kind donations had been distributed. I was however not provided evidence that:</p> <ul style="list-style-type: none"> <li>• The Authority obtained the approval of the district Covid-19 task force to distribute the items.</li> <li>• There was satisfactory accountability for the distributed items.</li> </ul> <p>As such, I was unable to confirm whether the items were distributed to the intended beneficiaries.</p> <p>The Accounting Officer explained that Management is committed to comply with guidelines issued by PSST and to ensure all inventories are accounted for. Accounting Officer further stated that the majority of the items received were medical in nature and distributed to the health facilities captured in the facility stock cards.</p> <p>By the time of writing this report, this evidence had not been availed.</p>	<p>I advised the Accounting Officer to always ensure that distribution of such items is well documented and supported.</p>

**Emphasis of Matter**

Without qualifying my opinion, I draw attention to the following matters disclosed in the financial statements that, in my judgement, are of such importance and fundamental to users' understanding of the financial statements.

### **3.0 Outstanding receivables**

Paragraph 9.1.2 of the Treasury Instructions 2017 state that where an Accounting Officer is designated as a receiver of revenue, he or she shall be personally responsible for ensuring that; (b) all revenue invoiced is paid, (d) adequate safeguards exist and are applied for prompt collection, depositing, reporting and accounting for all government revenue.

My analysis of the trade receivable figure reported in the Authority's financial statements revealed that the uncollected revenue at the end of the financial year stood at UGX 103,567,655,299. Interviews carried with management further revealed that;

- UGX 3,793,224,070 (3.6% of the total revenue balance) relating to advertising was not collectable due to a court ruling that outlawed this source of revenue.
- UGX 8,464,801,603 (8% of the balance) is also unlikely to be realized since it relates to MDAs that have overtime refused to honor their obligations.

There is, therefore, a risk that the receivables balance reported in the financial statements are overstated.

The Accounting Office explained that whereas it is true that court, in April 2020, ruled against collection of outdoor advertising fees hence casting doubt on the collectability of the outstanding outdoor advertising fees, they were not satisfied with the ruling and an appeal against it is being pursued. She further stated that Efforts of recovery of the outstanding property rates owed by the MDAs are being pursued through intense engagements with each of the relevant MDAs' Accounting Officers.

I await the outcome of the court processes regarding the receivables from outdoor advertising and the engagement with the Accounting Officers of the entities with outstanding property rates.

### **4.0 Management of domestic arrears**

#### **4.1 Outstanding Long-term payables**

I noted that the Authority has a long term liability of UGX.42,570,448,999 on its balance sheet. This arose from development credit agreement between IDA and KCC on behalf of Government entered into on 12<sup>th</sup> August 1991 for improvement of waste management in the city, production of up to date maps of Kampala and strengthening the financial and personnel management systems and services.

However, this loan has never been serviced, and as such, the outstanding balance of UGX.42,570,488,999 remained on the KCCA books as an obligation pending clearance even though Authority does not have the capacity to settle this obligation and the chance of repaying this liability is very remote.

The Accounting Officer explained that MoFPED guided that the write off of the balance (UGX.42.57 billion) in the KCCA Financial Statements must be supported with an authority from Parliament. This has not been secured as per the last communication by the Accountant General. Management will once again seek for an update on whether this approval has been gotten from MOFPED.

I await the outcome of the engagement between MoFPED and the Accounting Officer.

## 4.2 **Accumulation of domestic arrears**

Section 21(2) of the Public Finance Management Act, 2015 states that a vote shall not take any credit from any local company or body unless it has no unpaid domestic arrears from debts in the previous financial year, and it has the capacity to pay the expenditure from the approved estimates as appropriated by parliament for that financial year.

Further paragraph 10.10.17 of the Treasury Accounting Instructions 2017 requires the Accounting Officer to ensure that no payments due in any financial year remain unpaid at the end of that year.

A trend analysis of the Authority's payable balances shows an increase in arrears from UGX.79.2Bn <sup>1</sup>in 2018/19, to UGX.80.1Bn at the close of the year under review. Details are in the table below.

No	Year-End	Amount (UGX)	% change
1	30 <sup>th</sup> June 2018	65,213,044,522	
2	30 <sup>th</sup> June 2019	79,225,591,481	22%
3	30 <sup>th</sup> June 2020	80,126,798,519	1%

Accrued domestic arrears adversely affect budget performance in the subsequent year as funds appropriated may be diverted to settlement of the arrears. This may also result in litigation for non-payment of services already consumed.

The Accounting Officer explained that some domestic arrears accrue on account of multi-year commitments which are usually planned for in the budgets but insufficient funds released; others arise due to unforeseen circumstances like legal cases that are not planned for.

I advised the Accounting Officer to develop strategies of mitigating further accumulation of arrears and also engage MoFPED to provide adequate resources for settlement of the current arrears.

## 4.3 **Inadequate budgeting for Domestic Arrears**

Section 13(10) (a) (iv) of the Public Finance Management Act, 2015 defines an annual budget as the financing estimates for the financial year to which the budget relates, including a plan for Government debt and any other financial liabilities for the financial year to which the annual budget relates.

I observed that the Authority had an accumulated arrears balance of UGX.79,225,591,481 by the end of 2018/19. A review of the approved budget estimates of the authority for the financial year under review however indicated that only UGX.0.61Bn was provided for settlement of these domestic arrears.

Failure to budget and receive funding for domestic arrears not only exposes the authority to risks of litigation, but it also encourages mischarging of funds appropriated by parliament.

The Accounting Officer explained that over the years KCCA has requested for additional allocation to pay the accumulated domestic arrears from MOFPED but the allocations do

not come through and the plan is to continue engaging the Ministry of Finance to allocate resources especially the long outstanding cases like the PAYE.

I await the outcomes of the Accounting Officer's engagement with MoFPED for allocation of additional resources.

## **5.0 Management of Legal costs**

From my review of the Authority's legal costs, I observed that the entity had lost a number of litigation cases and incurred significant costs in terms of legal costs and penalties. The legal costs payable consistently increased in the past three years, as shown in the table below.

No	Year	Amount Payable UGX	Percentage change
1	2017/18	5,032,868,969	
2	2018/19	13,534,424,216	168%
3	2019/20	23,155,099,427	71%

There is a risk that if this trend is not reversed, KCCA may fail to meet its obligations which may result in additional fines and penalties.

The Accounting Officer explained that most of the high value cases between 2018/19 and 2019/20 were old cases (2016 and before) and are the cause of the growth which was not indicative of a deliberate gradual surge in new claims or cases being decided against KCCA. Accounting Officer further stated that MoFPED availed UGX.10bn which has been used to partially settle the legal costs and the authority has shared with MoFPED a list of our contingent legal liabilities so that they can plan and provide additional budget support as and when these become actual liabilities.

I await the outcomes of the engagement between the Accounting Officer and MoFPED for provision of funds to settle these cases. In future however, the Authority should develop strategies of reversing this trend.

## **Other Matters**

I consider it necessary to communicate the following matters other than those presented or disclosed in the financial statements:

### **6.0 Nugatory expenditure -Interest on delayed payments**

On 26<sup>th</sup> May 2016, KCCA Contracted Ms Stirling Civil and Ms Energo Project to reconstruct and/or upgrade NMT Pilot Corridor Road-Lot 1 and reconstruct and upgrade some of the Authority's roads.

I noted that during the year the Authority made payments totalling to UGX 14,464,630,972 to the two companies out of which UGX 5,687,300,829 was interest on delayed payments which could have been avoided. Refer to the table below.

No	Contractor	Total payments	Interest payment
1	Stirling Civil Eng.	5,175,037,187	4,224,876,596
2	Energo Projekt	9,289,593,785	1,462,424,233
	<b>Total</b>	<b>14,464,630,972</b>	<b>5,687,300,829</b>



The Accounting Officer explained that this was attributed to challenges such as; cash flow on the part of the employer occasioned by a higher than expected work rate by the contractors, contractors choosing to work faster and get off site earlier; and refund of Garnishee to KIIP project which affected the budget lines.

I advised the Accounting Officer to engage MoFPED to ensure that funds are readily available for on-going works. In addition, the Authority should enhance and align supervision with progress of works to avoid having uncertified works which result in delayed payments.

### **Other Information**

The Accounting Officer is responsible for the other information. The other information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer and other supplementary information. The other information does not include the financial statements and my auditors' report thereon. My opinion on the financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

### **Management Responsibilities for the Financial Statements**

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of the Kampala Capital City Authority.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act, 2015, and the Financial Reporting Guide, 2018, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the Authority's ability to continue delivering its mandate, disclosing, as applicable, matters related to affecting the delivery of the mandate of the Kampala Capital City Authority, and using the going concern basis of accounting, unless the Accounting Officer has a realistic alternative to the contrary.

The Accounting Officer is responsible for overseeing the Authority's' financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to deliver its mandate. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Kampala Capital City Authority to fail to deliver its mandate.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with him/her all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Other Reporting Responsibilities**

In accordance with Section 19 (1) of the National Audit Act, 2008, I report to you, based on my work described on the audit of Financial Statements, that; except for the matters raised in compliance with legislation section below, and whose effect has been considered in forming my opinion on financial statements, the activities, financial transactions and information reflected

in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

## **Report on the Audit of Compliance with Legislation**

The material findings in respect of the compliance criteria for the applicable subject matters are as follows:

### **7.0 Management of the Authority's fleet**

Over the years, there has been increasing demand for accountability and better management of public resources by various stakeholders in Uganda, such as: The Executive arm of Government, Parliament, Citizenry, Donors, and Civil Society, among others that prompted the Office of the Auditor General (OAG) to select fleet management as one of the key audit issues for the audit year 2020.

Subsequently, the office developed procedures in order to assess the adequacy of government fleet management system in the delivery of public service and to identify any impediments and make recommendations for improvement. Specifically, the audit included ascertaining whether government vehicles were/are;

- Acquired in compliance with Government vehicle acquisition guidelines;
- Are comprehensively recorded in the assets register to ensure their proper management;
- Are adequately allocated, operated and utilised to enable delivery of public service;
- Are properly and regularly maintained to achieve optimal performance, increased useful lives and reduced running costs; and
- Are disposed in compliance with PPDA guidelines, and disposal proceeds properly accounted for.

The study took a scope of three financial years: 2017/18-2019/20. From the procedures undertaken, I noted the following key observations;

<b>No</b>	<b>Observation</b>	<b>Recommendation</b>																									
<b>7.1</b>	<b>Acquisition of motor vehicles</b>																										
<b>i</b>	<p><b><u>Funding for Motor vehicles acquisition</u></b></p> <p>During the three (3) financial years: 2017/18-2019/20, Kampala Capital City Authority (KCCA) did not plan to spend any funds on the acquisition of vehicles using government funding. However, the Authority signed contracts with contractors where all vehicles procured as part of road works contracts would be handed over to the authority at the end of the contracts.</p> <p>The Authority planned to spend UGX.262,152,660 on the acquisition of vehicles under the Climate Change Project as shown in the table below;</p> <table border="1"> <thead> <tr> <th><b>Financial Year</b></th> <th><b>Budget for Vehicle acquisition (A)</b></th> <th><b>Amount Released</b></th> <th><b>Actual expenditure (Actual Acquisition Costs) (B)</b></th> <th><b>Variance (B-A)</b></th> </tr> </thead> <tbody> <tr> <td>2017/18</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>2018/19</td> <td>262,152,660</td> <td>262,152,660</td> <td>262,152,660</td> <td>0</td> </tr> <tr> <td>2019/20</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td><b>Total</b></td> <td><b>262,152,660</b></td> <td><b>262,152,660</b></td> <td><b>262,152,660</b></td> <td><b>0</b></td> </tr> </tbody> </table>	<b>Financial Year</b>	<b>Budget for Vehicle acquisition (A)</b>	<b>Amount Released</b>	<b>Actual expenditure (Actual Acquisition Costs) (B)</b>	<b>Variance (B-A)</b>	2017/18	0	0	0	0	2018/19	262,152,660	262,152,660	262,152,660	0	2019/20	0	0	0	0	<b>Total</b>	<b>262,152,660</b>	<b>262,152,660</b>	<b>262,152,660</b>	<b>0</b>	
<b>Financial Year</b>	<b>Budget for Vehicle acquisition (A)</b>	<b>Amount Released</b>	<b>Actual expenditure (Actual Acquisition Costs) (B)</b>	<b>Variance (B-A)</b>																							
2017/18	0	0	0	0																							
2018/19	262,152,660	262,152,660	262,152,660	0																							
2019/20	0	0	0	0																							
<b>Total</b>	<b>262,152,660</b>	<b>262,152,660</b>	<b>262,152,660</b>	<b>0</b>																							

	Comparison of the budgets with the actual funding revealed no significant variance implying that the entity received all the funds budgeted for.	
<b>ii</b>	<p><b><u>Compliance with Government ban on acquisition of motor vehicles</u></b></p> <p>According to the Circular letter Ref; BDP/86/107/03 and dated 15th May 2019 from the Permanent Secretary and Secretary to the Treasury to all Accounting Officers, Government issued a freeze order on purchase of vehicles by all MDAs during FY 2019/20 with the exception of 5 Votes, which included; Office of the President, State House; Ministry of Defense and Veteran Affairs; Ministry of Foreign Affairs; and Uganda Revenue Authority. Further guidance from the Ministry of Public Service (MoPS) through a Circular letter Ref; ADM 99/205/01 and dated 21st August 2019 indicated that clearance would only be given for procurement of vehicles under on-going donor-funded projects.</p> <p>I noted that the project vehicle procured at a cost of UGX.262,152,660 had clearance from MoPS in accordance with Circular Letter Ref; EO/207/307/01 of 30/03/2011.</p>	I commended the Accounting Officer for complying with the Circular instructions.
<b>iii</b>	<p><b><u>Planning for Motor vehicle acquisition</u></b></p> <p>Paragraph 8.6.2 of the Treasury Instructions (TIs), 2017 requires implementation of the budget to follow the work plans, procurement and recruitment plans approved by Parliament.</p> <p>I reviewed the annual work plan for FY 2018/19 and confirmed that the vehicle that was procured was in the annual work plan and procurement plan for the year. The Vehicle was also within approved vehicle specifications.</p>	I commended the Accounting Officer for complying with the treasury Instruction.
<b>iv</b>	<p><b><u>Compliance with vehicle standardization</u></b></p> <p>Public Service Circular Standing Instruction No. 1 of 1999 and the Establishment Notice No. 1 of 2003 about standardisation of vehicles for Ministers, other entitled officers and Projects set fuel capacity limits and specifications of the type of Vehicles to be purchased for Ministers, other entitled officers and Projects.</p> <p>A review of the Authority's motor vehicle fleet / procured vehicles revealed that the Authority fully complied with the approved standardisation guidelines for procurement of motor vehicles.</p>	I commended the Accounting Officer for complying with the circular standing instruction
<b>7.2</b>	<b><u>Motor Vehicle recording</u></b>	
<b>i</b>	<p><b><u>Maintenance of motor vehicle records</u></b></p> <p>Section 34 (2) of the Public Finance Management Act, 2015 requires an Accounting Officer to keep a register of assets and inventory in the format prescribed by the Accountant General. Furthermore, Paragraph 16.6.1(e) &amp; (f) of the TIs, 2017 requires recording of the acquisition cost and estimated useful life of the asset, which should assist in determining the time of replacement and depreciation cost of an asset.</p> <p>I noted that the Authority had not recorded values for five (5) of the sampled vehicles. This is contrary to the PFMA, the guidance</p>	I await the outcomes of the transfer process as indicated by the Accounting Officer.

	<p>given in the Treasury Instructions, and casts doubt on the depreciation expense in the Authority's financial statements.</p> <p>The Accounting Officer acknowledged the anomalies and stated that these are vehicles recently surrendered by KIIDP II Project. The Authority was in the process of transferring ownership and ascertaining the values and thereafter the Asset Register will be updated.</p>	
<b>ii</b>	<p><b><u>Updating of the fixed assets module on IFMS</u></b></p> <p>Paragraph 10.13.4 of the Tis, 2017 requires all fixed assets acquisitions to be captured in the fixed assets module of the Government Computerized Financial Management Information System (GFMIS).</p> <p>It was noted that all the 100 vehicles sample were not captured in the fixed assets module of the GFMIS</p> <p>The Accounting Officer indicated that the process of implementing and usage of the IFMS Asset Module to capture assets of Authority is already underway and the Authority had submitted a schedule for upload as guided by the Accountant General. The Authority was also engaging MoFPED to have the assets upload so that the Assets are all captured and updated on the IFMS system.</p>	<p>I advised the Accounting Officer to urgently follow-up the matter with the Accountant General so that the Migration is expedited.</p>
<b>7.3</b>	<b><u>Motor Vehicle Usage</u></b>	
<b>i</b>	<p><b><u>Existence of a fleet management policy</u></b></p> <p>Section 16.3.1 of the Tis, 2017 requires the Accounting Officer to put in place measures to eliminate theft, losses, wastage and misuse of vehicles.</p> <p>Contrary to the above, I observed that the Authority did not have a policy on Motor vehicle management to guide the usage and eliminate theft, losses, wastage and misuse of motor vehicles.</p> <p>The failure to have a specific vehicle management Policy affects the Authority's ability to address its unique motor vehicle challenges which may not be envisaged in the standing Orders and Treasury Accounting Instructions.</p> <p>The Accounting Officer noted the observation and undertook to follow through the approval of the draft Motor Vehicle Management policy by the fourth quarter of FY 2020-2021.</p>	<p>I await the outcomes of the Accounting Officer's actions</p>
<b>ii</b>	<p><b><u>Maintenance of fuel registers</u></b></p> <p>Section 16.3.1 of the Tis, 2017 requires the Accounting Officer to put in place measures to eliminate theft, losses, wastage and misuse of vehicles. Furthermore, Section 7(c) (F - i) of the public Service standing orders requires every Ministry, Department or Local Government to designate an officer to be in charge of transport matters, who shall among other duties, maintain a fuel register on any Government vehicle and carry out monthly fuel reconciliation exercises.</p> <p>It was observed that Kampala Capital City Authority designated</p>	<p>I commended the Accounting Officer for complying with the Treasury Instructions</p>

	<p>fleet manager responsible for transport matters and fuel registers were maintained for all the motor vehicles held by the Office.</p>	
<b>iii</b>	<p><b><u>Maintenance of vehicle movement log-books</u></b></p> <p>Section 7 (g) of part (F - i) of the Public Service Standing Orders requires every Government vehicle to have a logbook in which the driver records all the journeys made. It further requires that each journey entered in the logbook shall be certified by an authorised officer by countersigning against each entry.</p> <p>I noted that none of the vehicles sampled had up to date vehicle movement logbooks where drivers had recorded details of the vehicle movements and fuel consumptions. This was attributed to management's failure to enforce compliance with the existing Public Service Standing Orders.</p> <p>The failure to maintain vehicle log books makes it difficult for management to track vehicle movements, fuel usage and vehicle maintenance expenditure. This, in turn, may lead to the misuse of vehicles for unauthorised journeys or purposes.</p> <p>The Accounting Officer acknowledged the anomaly and committed to put strengthen the controls so that all vehicles movements are regularly recorded. Reinforcement mechanism like weekly analysis and review of the log-books will be reinstated.</p>	<p>I await the outcomes of the Accounting Officer's actions</p>
<b>iv</b>	<p><b><u>Undertaking annual motor vehicle inspections</u></b></p> <p>Section 7(d) of part (F - i) of the Public Service Standing Orders requires every Government vehicle to be subject to an annual inspection irrespective of age or condition. However, a review of the records for the one hundred (100) vehicles revealed that annual inspections were not undertaken.</p> <p>The failure to carry out annual vehicle inspections makes it difficult for management to undertake effective maintenance and replacement plans for the Authority's fleet.</p> <p>The Accounting Officer explained that the Authority did not undertake annual inspections since vehicles were allocated particular days of inspection and this was one of the conditions for receiving weekly fuel allocations. In addition during inspections, vehicle defects are noted and this informs decisions such as continued use of the vehicle or recommendation for boarding off.</p>	<p>I advised the Accounting Officer to undertake the annual inspection inspections as guided by the standing orders since the weekly inspections do not appear to be comprehensive.</p>
<b>v</b>	<p><b><u>Motor Vehicle allocation</u></b></p> <p>Section 15-part F-I of the Public Service Standing Orders provides that a public officer at the level of Director and above shall be entitled to a chauffeur-driven vehicle at a Government expense. Section 16 further provides that a public officer at the level of a Head of Department (scale U1SE) shall be provided with an official vehicle for official duties including house to office running.</p> <p>I reviewed the allocation of motor vehicles by the Authority and noted most of the Authority's vehicles were managed through the pool system. In the few cases where officers were allocated vehicles, I noted that the officers were entitled.</p>	<p>I commended the Accounting Officer for complying with the standing orders.</p>

vi	<p><b><u>Support to Entity Service Delivery</u></b></p> <p>Kampala Capital City Authority is divided into nine sectors, i.e., Physical Planning, Social Development, Health, etc. The number and type of Vehicles allocated to each service sector is key to service delivery, and the allocation list shows whether a sector or units is allocated vehicles.</p> <p>I noted that the KCCA manages its vehicles through a pool system where different departments make requests for vehicles on a needs basis. I, therefore, did not find evidence of imbalanced allocation of vehicles within the Authority's departments.</p>	
vii	<p><b><u>Drivers' Competences for adequate operation of entity fleet</u></b></p> <p>Section 14 of part F-I of public service standing Orders, 2010 provides that to encourage and sustain the highest level of care and responsibility for Government vehicles on the part of individual drivers, the following shall apply:</p> <ul style="list-style-type: none"> <li>➤ Undergo a driving test by the Chief Mechanical Engineer prior to assumption of duty.</li> <li>➤ Periodic training including defensive driving at a recognized Training Institute.</li> <li>➤ Periodic testing every three years on traffic regulations and an annual medical check-up, including eye testing.</li> </ul> <p>A review of staff records for a sample of 20 drivers out of a total of 125 employed by the Kampala Capital City Authority (KCCA) revealed the following;</p> <ol style="list-style-type: none"> <li>i. All drivers possessed valid driving permits.</li> <li>ii. All drivers had evidence of performance appraisal; although, none had undertaken additional training and obtained additional skills.</li> <li>iii. None of the drivers sampled had undertaken annual medical examination as required to obtain their fitness status. This may put the lives of the officials they drive in danger in case of an undetected medical challenge that may hamper their ability to drive.</li> <li>iv. It is a recruitment requirement for all prospective drivers to undergo a driving test conducted by the Chief Mechanical Engineer prior to assumption of duty. Audit, however, noted that only two drivers (10%) of the sampled 20 had undertaken a driving test prior to assumption of duties.</li> </ol> <p>The Accounting officer acknowledged the anomaly and promised to undertake corrective action.</p>	I await the outcome of the Accounting Officers actions.
7.4	<p><b><u>Motor Vehicle maintenance</u></b></p>	
i	<p><b><u>Adequacy of Vehicle Maintenance Funding</u></b></p> <p>Paragraph 16.9.1 of the TIs, 2017 requires the Accounting Officer to prepare an annual budget for asset maintenance, and assess the functionality, utilization, and physical and financial performance of assets held.</p> <p>A review of the approved work plan and budget revealed that the KCCA budgeted UGX 7.12Bn for vehicle maintenance during the</p>	I advised the Accounting Officer to liaise with MoFPED for provision adequate resources for the Authority's budget.

	<p>period under review. However, the Authority only received and spent a total of UGX.5.82 resulting in a shortfall of UGX.1.3Bn which is 5.5% of the budgeted as indicated in the table below;</p> <table border="1" data-bbox="312 286 1123 533"> <thead> <tr> <th>FY</th> <th>Vehicle Maintenance Budget (A) UGX</th> <th>No. of operational entity motor Vehicles (B) UGX</th> <th>Amount spent (C) UGX</th> <th>Average spending per vehicle (C/B) UGX</th> <th>Variance (A-C) UGX</th> </tr> </thead> <tbody> <tr> <td>17/18</td> <td>3,507,814,736</td> <td>292</td> <td>2,898,292,910</td> <td>9,925,661</td> <td>609,521,826</td> </tr> <tr> <td>18/19</td> <td>2,121,075,812</td> <td>301</td> <td>1,429,205,964</td> <td>4,748,193</td> <td>691,869,848</td> </tr> <tr> <td>19/20</td> <td>1,500,000,000</td> <td>316</td> <td>1,494,076,463</td> <td>4,728,090</td> <td>5,923,537</td> </tr> <tr> <td>Total</td> <td>7,128,890,548</td> <td>316</td> <td>5,821,575,337</td> <td></td> <td>1,307,315,211</td> </tr> </tbody> </table> <p>The Accounting Officer explained that the limitation of the MTEF allocations to KCCA has affected the funding of many activities including motor vehicle repairs.</p>	FY	Vehicle Maintenance Budget (A) UGX	No. of operational entity motor Vehicles (B) UGX	Amount spent (C) UGX	Average spending per vehicle (C/B) UGX	Variance (A-C) UGX	17/18	3,507,814,736	292	2,898,292,910	9,925,661	609,521,826	18/19	2,121,075,812	301	1,429,205,964	4,748,193	691,869,848	19/20	1,500,000,000	316	1,494,076,463	4,728,090	5,923,537	Total	7,128,890,548	316	5,821,575,337		1,307,315,211	
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<p><b>ii</b></p>	<p><b><u>Maintenance of motor vehicle service analysis records</u></b></p> <p>Section 13 of the Public Service Standing Orders requires the driver to ensure that Government vehicles are regularly serviced (including oiling and greasing), a Service Chart will be kept by the Transport Officer (T/O) on every Government vehicle in his or her charge. It, however, the duty of the driver of the vehicle to ensure that the service chart is followed strictly.</p> <p>On the contrary, I noted that repair and service analysis registers for the one hundred (100) vehicles were not maintained. I further observed that there were no service charts for all the One hundred (100) vehicles.</p> <p>The failure to keep track of vehicle service chart may cause delayed servicing, which in turn could lead to faster ageing of vehicles and high vehicle maintenance and replacement costs.</p> <p>The Accounting Officer indicated that the dual responsibility for vehicle maintenance shared between the directorates of Engineering and Technical Service and Administration and Human Resource has been creating a challenge in monitoring of the vehicle maintenance. Furthermore, management has developed procedures and process flow charts indicating responsibilities of each party and commits to create an effective mechanism for monitoring compliance to the guidelines and procedures for vehicle maintenance.</p>	<p>I await the outcome of the Accounting Officer's actions.</p>																														
<p><b>7.5</b></p>	<p><b><u>Disposal of Vehicles</u></b></p> <p><b>i</b> <b><u>Non-compliance with disposal conditions</u></b></p> <p>Paragraph 15.11.1 of the TIs, 2017 requires that where it is considered that vehicles have reached the end of their useful life; are beyond economical repair or are unserviceable for any other reason or have become redundant through obsolescence; shall be retained until a sufficient quantity is accumulated to merit the convening of a Board of Survey to inspect them, and it shall be the duty of such Board to determine the action to be taken, including the decision to board them off.</p> <p>However, a review of the Board of survey reports for the period under review, and the assets register revealed that 114 vehicles</p>	<p>I advised the Accounting Officer to liaise with stakeholders such as donors, and citizens with a view of obtaining funds to supplement what MoFPED can avail for procurement of the vehicles.</p>																														



	<p>had exceeded the recommended 5 years' useful life, and had their mileage above the recommended 250,000km, and therefore should have been disposed of.</p> <table border="1" data-bbox="312 286 1107 421"> <thead> <tr> <th rowspan="2">Details</th> <th colspan="3">Years in use</th> <th colspan="2">Mileage</th> </tr> <tr> <th>1-5 yrs.</th> <th>6-10 yrs.</th> <th>Above 10 yrs.</th> <th>Below 250,000km</th> <th>Above 250,000km</th> </tr> </thead> <tbody> <tr> <td><b>Total</b></td> <td><b>202</b></td> <td><b>114</b></td> <td><b>0</b></td> <td></td> <td><b>114</b></td> </tr> </tbody> </table> <p>The Accounting Officer stated KCCA has been conducting disposal of no-longer needed assets and other items on annual basis and the last and recently concluded disposal process took place on August 13, 2020 where 24 motor vehicles, 3 motorcycles and other items were disposed. KCCA however, cannot dispose all the motor vehicles and other locomotives cited above due to the fact that there was no budget to procure new ones and therefore the above are maintained to support the operations of the authority.</p>	Details	Years in use			Mileage		1-5 yrs.	6-10 yrs.	Above 10 yrs.	Below 250,000km	Above 250,000km	<b>Total</b>	<b>202</b>	<b>114</b>	<b>0</b>		<b>114</b>	
Details	Years in use			Mileage															
	1-5 yrs.	6-10 yrs.	Above 10 yrs.	Below 250,000km	Above 250,000km														
<b>Total</b>	<b>202</b>	<b>114</b>	<b>0</b>		<b>114</b>														
ii	<p><b><u>Assessment of the Vehicle Disposal Procedures</u></b></p> <p>The Public Procurement and Disposal Public Assets Act, 2003 (as amended) and PPDA Regulations, 2014, together with the Public Finance Management Act, 2015 have prescribed various requirements for the disposal of public assets. A review of a sample of 28 vehicles disposed of by Kampala Capital City Authority revealed the following;</p> <ol style="list-style-type: none"> <li>i. All Vehicles disposed of were recorded in the disposal plan.</li> <li>ii. All Vehicles disposed of were recommended for disposal by the Board of Survey.</li> <li>iii. All Vehicles disposed of followed the recommended disposal method.</li> <li>iv. All Vehicles were disposed above the reserve prices.</li> <li>v. A sum of UGX.107,080,000 from disposal proceeds was properly recorded in the cashbooks and financial statements of the entity.</li> </ol>	I commended the Accounting Officer for adhering to the procurement regulations.																	

## 8.0 **Management of Human resource function**

### 8.1 **Absence of an approved Human Resource Manual**

A human resource manual comprises of a set of internal rules set by the employer for governing the internal conduct of the employees in a workplace in order to promote harmony at the workplace.

I noted that the Authority does not have approved Human Resources Manual (HRM) to guide human resources aspects such as recruitment, retention, retirement, staff conduct and discipline, performance management, development, among others.

The lack of an approved HRM implies that human resource management activities are not backed by any legal provisions and are undertaken in a manner that is not streamlined.

The Accounting Officer explained that the review of the Human Resource Manual with the Ministry of Public Service is in its final stages. A proposed final engagement with the Ministry of Public Service is scheduled to take place in the month of December 2020 or

early January 2021, and it's anticipated that the key issues on the manual in this meeting will be resolved. The approved manual is anticipated to be out by the second quarter of FY 2021/22.

I await the outcome of the Accounting Officer's engagement with Ministry of Public Service.

## **8.2 Expired appointments for Acting Authority staff**

Section A of Public Service Standing Orders 2010 (Appointment procedures (a-c) 9 requires that an appointment on acting basis is expected to last not more than six months, and any period of acting appointment beyond six months would be null and void, and the officer holding such an appointment should automatically revert to his or her substantive post, unless the Appointing Authority extends the appointment for another period of six months, but should not exceed 12 months in total.

I noted that a number of KCCA staff were assigned responsibilities for which they have no substantive appointments for a period of more than twelve 12 months contrary to the Public Service Standing Orders. This may negatively affect the morale of these officers.

The Accounting Officer explained that this decision was taken by Management to deal with the issue of inadequate staffing levels arising out of the many vacant positions. The Authority has planned a recruitment exercise in this Financial Year 2020/2021.

I advised the Accounting Officer to expedite the recruitment of staff so that vacant positions are substantively filled.

## **9.0 Management of land owned by the authority**

### **9.1 Failure to approve land management guidelines**

Good practice requires that the Authority develops and approved guidelines to streamline the management of land, given its importance and level of stakeholder interest in the subject. The guidelines would address the acquisition, utilization, management and disposal of these properties. These guidelines would also ensure compliance with the Physical Planning Act and promote equity and transparency.

I noted that although the Authority had developed draft land management guidelines, these had not been approved by the Minister as required. I was therefore unable to establish under what criteria land matters are being conducted by the Authority.

The absence of approved land Management guidelines exposes the Authority to risk possible litigation since the ones currently in use may not be legally binding or enforceable.

The Accounting Officer stated that the land Management guidelines are already approved by the KCCA management but pending approval by the Minister for Kampala Capital City and Metropolitan affairs. Management is following up the process of approval so as to have the guidelines fully operational.

I advised the Accounting Officer to expedite the process of approval of the guidelines by the minister as required.

## 9.2 Failure to transfer ownership of the Authority's Property - Land titles

Paragraph 16.3.1 of the 2017 Treasury Instructions state that the Accounting Officer of an institution must take full responsibility and ensure that proper control systems exist for the proper management of non-current assets and those preventative mechanisms are in place to eliminate theft, losses, wastage and misuse.

A review of the Kampala Capital City Authority property inventory as of 1<sup>st</sup> September 2020 revealed that the Authority owned a number of properties whose ownership deeds had not been transferred in the authority's name. This exposes the land and property to theft or loss, mismanagement and nugatory costs of reclaiming encroached on land, if these risks materialize.

The Accounting Officer stated that the process of transferring the highlighted titles into KCCA's names is ongoing and the delay is normally occasioned by factors outside the Authority's control, such as lodgment of caveats by third parties and bureaucratic process of controlling authorities such as ULC and BLB which slows down the process but however, all the pending transactions are actively being pursued.

I advised the Accounting Officer to expedite the processes of having all land that belongs to the Authority transferred in the Authority's names.

## 10.0 Non- remittance of statutory deductions

Paragraph 10.23.1 of the Treasury Instructions 2017 states that statutory deductions from public officers, where applicable, shall be effected through the payroll and remitted promptly to the respective institutions. Such statutory deductions include Pay as You Earn (PAYE), Local Service Tax (LST), NSSF contributions and contributions to the workers' unions.

I noted that by the end of the financial year, KCCA made statutory deduction amounting to UGX 33.3Bn but had not remitted this to the respective institutions as shown in the table below.

No	Details	Amount UGX	Beneficiary Institution
1	PAYE	32,576,248,043	URA
2	NSSF contributions	701,609,675	NSSF
		<b>33,277,857,718</b>	

Non-remittance of statutory deductions is contrary to the law and exposes the Authority to fines and penalties. The unremitted NSSF contribution also implies that workers may not have any retirement benefits despite being in active service and having these deductions made from their monthly pays.

The Accounting Officer explained that this amount accumulated in previous years due to garnishes which were not planned for and under collection of NTR however, management will continue engaging Ministry of Finance to provide funding under domestic arrears to enable us clear this outstanding.

I advised the Accounting Officer to engage URA and NSSF to agree on a payment plan for these outstanding obligations as a way of mitigating against possible penalties and fines.

A handwritten signature in black ink, appearing to read 'J. Muwanga', with a large, stylized flourish extending to the right.

John F.S. Muwanga  
**AUDITOR GENERAL**  
KAMPALA  
30<sup>th</sup> December, 2020

## Appendix I: Implementation of the Approved Budget

Planning										Monitoring and Evaluation				Reporting
Programme	Sub programme/ Project	Output	Output/Activities	Are there clear targets and performance indicators to measure progress (Yes/No) If no give reasons	Planned Target for the Financial year	Budgeted amount UGX ('000')	Revised budget	Amount released	Amount Spent	Achieved Target by Financial year-end @ performance report	Output Variance	Implementation status Fully (F), Partially (P), or Not implemented (NI)	Was the activity reported on in the periodic monitoring reports-(Yes/No) If no give reasons	Is the performance of the activity accurately reported in the annual performance reports-(Yes/No) If no give reasons
							UGX ('000')	UGX ('000')	UGX ('000')					
01 05 Urban Commercial and Production Services	13 Urban Commercial and Production Services	Output: 03 Market Access for Urban Agriculture	Maintenance and renovations in Usafi, Wandegaya and Nakawa Markets Support urban fish farming and management of fisheries resources.	Yes	3	853,534	817,331	720,248	628,744	Implementation of Programs under Production and Marketing Grant (PMG) and Extension Grant	3	Not implemented	No monitoring reports were prepared	No. Management rather reported different activity as achieved as opposed to the planned
			Provide technical support to Cooperatives and enterprise development in the City Management of KCCA Markets	No	N/a					Carried out inspection on 696 cooperatives with combined share capital of UGX 161.22Bn and loan portfolio of UGX 260.9Bn and 206 cooperatives were	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
	Project:0100 NAADS	Output: 03 Market Access for Urban Agriculture Workplan	Procurement of agriculture inputs in support to urban farmers Support management of Sunday Market	No	N/a	6,334,472	5,750,054	5,750,054	2,847,975	-Distributed inputs to 897 (565F, 332M) farmers in Nakawa, central and Lubaga -Divisions. These included 149300-day old broiler chicks, 31-day old layer chicks, 7365 bags of poultry feeds, 71 litres of poultry growth booster, 204 value addition machines, 68vegetable kits 60 mushroom Kits, 68popcorn and 86 Juice Machines -Distributed 7837 chicks to farmers in kawempe	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

			Maintenance and renovations in Usafi, Wandegeya and Nakawa Markets Support urban fish farming and management of fisheries resources	Yes	3					-Works on Kasubi Completed, and resettlement of vendors to start FY 2020/21 -Construction works for Busega Market to be completed during FY2020/21 -Phase 1 of Kitintale market to be concluded in Quarter 1 FY 2020/21 (September 2020)	3	Not implemented	No monitoring reports were prepared	No. Management implemented different activities
02 04 Urban Plannin g, Security and Land Use	09 Physical Planning	Output: 01 Urban planning, policies, laws and strategies	Retooling of Directorate Operating departments (, Architectural Design unit, Survey Unit, Total station.	No	N/a	1,137,927	1,137,926	1,137,926	1,103,833	Activity was affected by COVID-19 -19	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			DPP Staff- Specialized Trainings.	No	N/a					Trained all ward administrators to use survey 123 ArcGIS application to map out Boda Boda stages in the City.	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			DPP- Assorted Landscaping tools	No	N/a					Conducted a vulnerability study in the Greater Kampala Metropolitan Area (GKMA) and published findings in KCCA COVID-19 Web Hub	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			DPP- Information dissemination on products of DPP.	No	N/a					Produced 578 tree seedlings Greening and Beautification -Greened 37,432m2 (approx. 9.24 acres) in the city Capacity Development	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			DPP Land Scaping - Conduct	No	N/a					Conducted GPS mapping training for a staff from Agopa Consulting firm to map out selected sites within the City for construction of Primary Sanitary Facilities.	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

		Output: 02 Building licensing and approvals Work plan	Facilitation for the management of building plans and occupation permits processing and approvals.	No	N/a	220,000	220,000	220,000	197,896	Reviewed 778 files of which 726 approved & 52 deferred -Conducted site visits for 112 files -Held 15 Phy Planning Committee sittings	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		Output: 03 Slum Development and Improvement	Updating the Geographical information systems and sensitizing the city communities about the Kampala Neighbourhood Planning Project.	No	N/a	230,000	210,000	41,456	25,444	Developed 285 maps products for internal and external clients. -Collected data and uploaded 180,403 properties on CAM-CAM-CAMV database -Prepared 285 maps products (199 for internal and 86 external clients) Assigning house numbers to Online CAM-CAMV Database	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
04 06 Urban Road Network Development	07 Engineering and Technical Services	Output: 02 Urban Road Maintenance	DETS casuals wage payments	No	N/a	300,000	300,000	300,000	300,000	Payment of salaries made for casual workers	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
	Project: 1253 Kampala Road Rehabilitation	Output: 02 Urban Road Maintenance	Maintenance of Bituminous road	No	N/a	2,300,000	2,300,000	2,300,000	2,294,076	Lot-1; Under Reconstruction and/or Upgrading of NMT pilot corridor; Roads Completed include: Namirembe-Luwuum-1.5km, Archer-0.75km, Mengo hill-0.75km, Nakivubo channel-0.5km, Mpabaana-0.75km, Luzige-0.3km, Mutebi-0.45km, & Semugooma-0.4km in Central Division. LOT 1 Roads completed and under DLP. -Completed Signalization (4 Junctions) July '19 LOT 2:	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

		Output: 04 Street Lights Maintenance	Contract award for Replacement of interfacing UPS batteries at clock tower traffic junction under framework contract	Yes	1	900,000	900,000	900,000	900,000	Procurement Solar street lighting batteries to replace defective batteries for lights that were installed by Huawei and CCCC; The battery cages required to achieve 100% are under procurement (BEB was issued to the Supplier). Battery are 100% working.	0	Fully implemented	No monitoring reports were prepared	Yes		
			Repair of red LED lamp aspect at Wandegeya traffic junction and pedestrian	Yes	1					Maintenance of streetlights as per Framework Contract; Works progress is 100%	0	Fully implemented	No monitoring reports were prepared	Yes		
		Output: 80 Urban Road Construction	Carried out contract supervision on: Makindye - UB LOT 3 & 5; Rubaga and Nakawa MBW LOT 6; Kawempe and Rubaga Prome LOT 2; PEC Consultants LOT1 & 4.	Yes	7	52,000	52,630	52,630	52,517	-Culvert making machine - the bids were received, pending opening and evaluation. -Purchase of light equipment (URF) - Hydraulic Paver making machine and paver sand mixer supply, installation; the machine was successfully installed	0	Fully implemented	No monitoring reports were prepared	Yes		
			Carried out Design update and construction as follows: Central: NMT Namirembe-Luwuum- 2%; Archer -1Total	Yes	2					Road marking equipment; Handover to user department Maintenance of vehicles & equipment the section did not achieve 100% due to delayed payments.	1	Partially implemented	No monitoring reports were prepared	Yes		
		Programme: 07 08 Education and Social Services	Sub Programme: 11 Education and Social Services	Output: 01 Policies, Laws and strategy development	Training of Primary Leaving Examination Invigilators.	No	N/a	180,500	180,500	180,500	179,446	Trained 250 H/Trs (141 F and 140 M) and 4,453 Trs on Inclusive Education	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
					Printing service for P.6 & P7 Midyear Exams	Yes	2					Identified 136 Children with Special Needs and referred for support services in UPE school	0	Fully implemented	No monitoring reports were prepared	Yes



		Facilitation of Primary Living Examination Administration.	Yes	1					Supported 194 Candidates with Special Needs during PLE, 2019 and 19 candidates in UCE	0	Fully implemented	No monitoring reports were prepared	Yes
	Output: 02 School Inspection	Implement the urban tourism strategic plan in Kampala.	Yes	1	181,799	181,799	181,799	87,276	Activity was not implemented	1	Not implemented	No monitoring reports were prepared	Yes
		Inspection of 1200 schools	Yes	1200					Inspected 680 schools for to ensure compliance	520	Partially implemented	No monitoring reports were prepared	Yes
	Output: 03 Community civic education	Tourism and Public library promotion activities	No	N/a	20,000	20,000	20,000	20,000	-Procured 1,000 readers which can now be accessed for use in the library -Procured 65 games for the children's library -Engaged 3,772 children in literacy activities -11,879 patrons utilized the library -Rebound 578 books for various city schools	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
	Output: 04 Sports Development	Flood lights installed and pitch improved for the KCCA VC	Yes	2	2,132,186	2,132,186	2,162,185	2,125,897	Held 21 Performance meetings for all KCCA sports clubs	0	Fully implemented	No monitoring reports were prepared	Yes
		Medical costs of players covered and facilitated	Yes	1					Medical costs of players covered and facilitated	0	Fully implemented	No monitoring reports were prepared	Yes
		Athletics club supported in the national & international competition	Yes	1					Monitored PE and the state of sports facilities and activities in 330 Kampala schools.	0	Fully implemented	No monitoring reports were prepared	Yes
		Volleyball club supported in the national and 1 international competition.	Yes	1					35 players recruited for the 4 KCCA sports clubs -Held 21 Performance meetings for all KCCA sports clubs	0	Fully implemented	No monitoring reports were prepared	Yes
	Output: 07 Primary Education Services	Payment of salaries to 1,362 primary school teachers (498 males and 864	Yes	1,362	8,778,193	10,108,346	10,108,346	10,107,650	Education Human Resource Management -Paid UGX 10.1Bn as salaries for	0	Fully implemented	No monitoring reports were	Yes

	(Wage)	female)							primary teachers			prepared	
	Output: 08 Secondary Education Services (Wage)	Payment of salaries to 1,410 secondary school teachers (763 males and 647 female)	Yes	1,410	8,977,522	20,880,694	20,880,694	20,880,694	-Paid UGX 21Bn as salaries for secondary teachers	0	Fully implemented	No monitoring reports were prepared	Yes
	Output: 09 Tertiary Education Services (Wage)	Payment of salaries to 344 teachers in tertiary institutions (186 male and 158 female)	Yes	344	1,971,081	4,892,383	4,892,383	4,892,383	Education Human Resource Management -Paid UGX 4.8Bn as salaries for Tertiary teachers	0	Fully implemented	No monitoring reports were prepared	Yes
	Output: 51 Primary education services	Payment of capitation grants to 79 UPE schools, with 69,200 pupils (57% female and 43% male) benefiting	Yes	79	798,538	798,538	98,592	762,129	Transferred UGX 221.2M capitation grants to 79 UPE schools	0	Fully implemented	No monitoring reports were prepared	Yes
	Output: 52 Secondary education services	Capitation grants paid to 22 USE schools	Yes	22	2,745,394	2,745,394	2,745,394	2,745,394	Transferred UGX 603M of capitation grants to 22 USE schools	0	Fully implemented	No monitoring reports were prepared	Yes
	Output: 53 Tertiary education services	Payment of capitation grants to 130 students of Uganda Society for the Deaf Vocational Training Institute	Yes	130	12,773	12,773	12,773	12,773	Transferred UGX 176M of capitation grants to Kibuli PTC -Transferred UGX 4.25M to Uganda Society for the Deaf VTC	0	Fully implemented	No monitoring reports were prepared	Yes
	Output: 54 Health Training Institutions	Payment of capitation grants to 1500 students in 6 Health Training Institutions	Yes	1,500	2,296,745	2,296,744	2,296,743	2,296,743	Transferred UGX 765.5M capitation grants to 6 Health training Institutions	0	Fully implemented	No monitoring reports were prepared	Yes
	Output: 55 Primary Teachers' Colleges	Payment of capitation grants to 500 students of Kibuli PTC	Yes	500	527,773	527,773	527,772	527,772	Transferred UGX 176M of capitation grants to Kibuli PTC -Transferred UGX 4.25M to Uganda Society for the Deaf VTC	0	Fully implemented	No monitoring reports were prepared	Yes
Project: 0115 LGMSD (former LGDP)	Output: 80 Primary education infrastructure construction	Part-payment towards the purchase of kalinabiri Primary School.	Yes	1	1,367,813	1,367,812	1,367,812	1,367,812	Paid UGX 1.36Billion as 4th instalment for the purchase of land at Kalinabiri	0	Fully implemented	No monitoring reports were prepared	Yes

	Project: 0423 Schools' Facilities Grant	Output: 80 Primary education infrastructure construction	Phase III of the construction of a 9- classroom storied block at Kansanga Seed Secondary School	Yes	1	454,000	419,000	419,000	25,905	Completed 90% renovation works of 3 classroom blocks at Kampala School	1	Not implemented	No monitoring reports were prepared	Yes
			Phase II of the fencing of Kisaasi Primary School	Yes	1					Completed 83% renovation works at 3 classroom block at Mbuya C.O.U P/S -Renovated 3 classroom block and administration block at Nakivubo P/S	1	Not implemented	No monitoring reports were prepared	Yes
			Remove and replace asbestos in 20 classrooms at Old Kampala S.S. S	Yes	20					Completed 44 new toilet stances in 5 schools (Luzira SS, Bbiina Islamic P/S, Kawempe Muslim P/S, Ttula P/S and Kampala School for the Physically Handicapped)	1	Not implemented	No monitoring reports were prepared	Yes
		Output: 81 Secondary education infrastructure construction	Rehabilitation of Secondary Schools Infrastructure.	No	N/a	850,000	765,000	533,800	533,800	Completed a 9- classroom block at Kansanga Seed SS -Renovated and removed asbestos on 12 classroom blocks comprising 22 classrooms at old Kla SS	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
Progra mme: 08 07 Commu nity Health Manage ment	Sub Programme: 08 Public Health	Output: 02 Monitoring and Inspection of Urban Health Units	Payment of Salaries for Health Workers	No	N/a	340,000	340,000	340,000	143,484	Public Health (COVID- 19 response) -Undertook 56 Sensitization activities through megaphones/PA systems & distributed IEC material on COVID-19	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Construction and improvements in the health facilities	No	N/a					-680 hand wash facilities were serviced in all KCCA facilities -Conducted 18 fumigation activities in the city covering markets and taxi parks during COVID19 -Conducted 46 talk shows on awareness & prevention of COVID-19 pandemic	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

		Health centres operational costs including purchase of drugs and medicines and UGX 131 for Medical Equipment for health centres.	No	N/a					Inspected 55 markets to assess compliance to the COVID 19 guidelines -Inspected 747 premises of domestic and public health importance -1,653 mosquito nets were distributed to specific high-risk groups -55 industries were inspected on compliance	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
	Output: 03 Primary Health Care Services (Wages)	Health Staff salaries paid	No	N/a	7,640,558	8,433,354	8,433,354	8,433,354	Health Staff salaries paid	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
	Output: 04 Primary Health Care Services (Operations)	Maintenance of public health centres Purchase of Medical Supplies	No	N/a	1,949,851	1,039,325	1,039,325	1,000,343	Supervision of selected 37 high volume health facilities to ensure that the Malaria test and treat policy is adhered -Undertook Integrated Management of Malaria with support from MoH and the Global fund attended by 120 health workers -Trained Health workers from 76 health centres on Birth and Death Notification supported by NIRA	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
	Output: 51 Provision of Urban Health Services	Transfer of NGO Hospital Non-Wage Sub vent Grant.	No	N/a	804,293	804,292	804,292	681,648	Transfer for NGO Hospitals Autonomous Institutions Health grant	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
Project:0115 LGMSD (former LGDP)	Output: 81 Health Infrastructure Rehabilitation	Health Infrastructure Rehabilitation	No	N/a	937,692	857,002	857,002	801,102	Upgrading and Renovation of KCCA Health Facilities Construction of Phase 1 Maternity building at Kiswa HCIII - Completed full architectural design phase.	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

Programme: 09 08 Sanitation and Environmental Services	Sub Programme: 12 Environment	Output: 01 Policies, Laws and strategy development	Maintenance of Kiteezi landfill, PHD casual wages, Fuel oils & Lubricant for solid waste managements.	Yes	4	15,759,062	16,164,062	16,154,062	15,973,035	-363,664 tons of garbage were disposed of at the landfill by 160 (Max) collector trucks making a total of 59,057 trips. -Conducted 409 Community assessments -SWM unit registered 193 complaints -55 clean-up exercises were conducted across all divisions -Undertook 42 field operations to enforce standard and legal SWM practices -Held 484 Community dialogues and sensitization meetings	0	Fully implemented	No monitoring reports were prepared	Yes
Programme: 1005 Gender, Community and Economic Development	Sub Programme: 10 Gender and Community Services	Output: 01 Policies, laws, strategies and guidelines	Transfer to CDD 3000 Persons in groups	Yes	3,000	451,419	451,419	451,419	245,737	Disbursed CDD grants worth UGX.1,112,000,000 to 231 groups with 4954 members (3313 F & 1641 M)	69	Partially implemented	No monitoring reports were prepared	
			Transfer to UWEP 600 Groups	Yes	600					543 Youths linked to access loans from KCCA Centre Youth Loan, Sensitised 1333 & 331 Youths	57	Partially implemented	No monitoring reports were prepared	Yes
			Transfer to 1200 Person in YLP Groups	Yes	1,200					633 YLP groups monitored & UGX118,609,200 recovered	567	Partially implemented	No monitoring reports were prepared	Yes
			Management of women youth and disability activities.	Yes	1					-4 PWD groups monitored & trained (3 record keeping&1 leadership) -11 FAL classes were monitored & New guidelines the FAL classes were issued	0	Partially implemented	No monitoring reports were prepared	Yes
			Management of vulnerable child and probation activities.	Yes	1					-Conducted 24 community consultations on GBV prevention amongst girls and women with (482M & 554 F).	0	Fully implemented	No monitoring reports were prepared	Yes

	Project:0115 LGMSD (former LGDP)	Output: 51 Small scale business promotion	Small scale business promotion	No	N/a	1,376,000	1,238,400	1,238,400	1,216,510	Conditional transfers for community development	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified						
		Output: 72 Government Buildings and Administrative Infrastructure	Construction of Kabalagala Youth Centre Perimeter wall and maintenance of KCCA Markets.	Yes	1	112,000	112,000	112,000	103,630	Partially construction has been conducted	1	Partially implemented	No monitoring reports were prepared	Yes						
Programme: 13 49 Economic Policy Monitoring, Evaluation & Inspection	Sub Programme: 01 Administration and Human Resource	Output: 37 Human Resource Development and organizational restructuring	Gratuity to contract staff of former civil servants; Allocated to Human Resource staff costs	Yes	1	64,870,322	76,360,542	76,360,542	66,009,789	Processed and paid UGX 53.6Bn for salaries and wages (main payroll) to 1202 staff (804-M,401-F)	0	Fully implemented	No monitoring reports were prepared	Yes						
			Employee wellness programs which include health and personal accident policies, staff engagements, canteen services and sensitization.	Yes	1					Processed and paid UGX 1.34Bn top-up allowances for 428 Health workers (M-101 F-327)	0	Fully implemented	No monitoring reports were prepared	Yes						
			Retooling and replacement of office working tools.	Yes	1					Paid membership for 14 staff to Human Resource Mgt Assocn of Uganda -Revised post training to enable capturing of the key areas where staff response will be required	0	Fully implemented	No monitoring reports were prepared	Yes						
			Payment for the various utility costs including street lighting costs	Yes	1					Payment for the various utility costs including street lighting costs	0	Fully implemented	No monitoring reports were prepared	Yes						
			Cleaning services in all KCCA premises.	Yes	1					Cleaning services in all KCCA premises.	0	Fully implemented	No monitoring reports were prepared	Yes						
			Maintenance of the fleet including insurance, fuel and day to day maintenance.	Yes	1					Maintenance of the fleet including insurance, fuel and day to day maintenance.	0	Fully implemented	No monitoring reports were prepared	Yes						
	Sub Programme: 02 Legal services	Output: 40 Communications and Public Relations strategies	A secure and safe environment for the entire institution, Policy and Advisory,	No	N/a	14,710,356	13,528,871	13,528,871	13,368,246	-Issued 21 Statutory Notices. -Handled 397 cases, of which 83 are new cases	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified						

			An effective and efficient administration of land in the City	No	N/a					-41 Cases concluded in favour of KCCA -24 Cases concluded against KCCA -8 Cases settled by consent -Paid UGX 3.21 Billion by KCCA arising from court cases	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Civil Litigation and court representation, Prosecution -witness fees, Law Enforcement and trade order management, Support to Office of the Clerk to the Authority to achieve smooth functioning Authority, Security guard services -A secure and safe environment	No	N/a					-Held 6 Ordinary Authority meeting, 3 Special Authority meetings, 33 Authority Committee meetings, 8 joint committee meetings, 2 Business committee meeting and 21 Public Accounts Committee meetings. Division Urban Council meetings -Held 42 Committee meetings, 3 Joint Committee, 9 Business Committees, 6 Special Councils, 15 Ordinary Councils. -Held 11 stakeholder engagements -10 field visits conducted Prosecution	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		Output: 41 Policy, Planning and Legal Services	A secure and safe environment for the entire institution,	No	N/a	5,624,635	5,624,635	5,624,635	5,515,771	182 contracts were signed of which 87 contracts are pending clearance by Solicitor General, and 93 contracts pending signature by contractors.	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Policy and Advisory	No	N/a					-Rendered 10 legal opinions -Signed 28 MOUs and 75 MOUs pending signature.	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			An effective and efficient administration of land in the City,	No	N/a					Issued 653 notices to offenders -Sealed off 17,078 premises -Demolished 27 illegal developments	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

										Criminal Investigation Department.				
Sub Programme: 03 Treasury Services	Output: 38 Financial Systems Development	Budget preparation and monitoring of its implementation	Yes	1	1,183,207	1,130,629	1,051,826	999,691	Monitoring of budget implementation and reporting	0	Fully implemented	No monitoring reports were prepared	Yes	
		Prepare Budget Framework Paper and Ministerial Policy Statement	Yes	1					Monitored budget/work plan execution and funds absorption to ensure that work plans are implemented within the expected timelines using the availed financial resources.	0	Fully implemented	No monitoring reports were prepared	Yes	
		Update Collection Agreement (MOU) with Uganda Revenue Authority,	Yes	1					-Processed payments in settlement of Authority commitments and obligation in terms of staff salaries, statutory obligations, contractor certificates of works and supplies of goods and services	0	Fully implemented	No monitoring reports were prepared	Yes	
		Conduct Quarterly performance review and relationship engagements	Yes	1					Accountability for Revenue Collections - Reconciled revenue collection from the bank account -Conducted monthly performance review engagements with URA. -Submitted Periodic Revenue collection reports to management and other stake holders. -UGX 10Bn	0	Fully implemented	No monitoring reports were prepared	Yes	
Sub Programme: 04 Internal Audit	Output: 39 Internal Audit Services	Promote Corporate Governance and Accountability,	Yes	1	217,156	242,102	242,102	235,816	25 process audits were completed, and reports issued.	0	Fully implemented	No monitoring reports were prepared	Yes	
		Monitor compliance with business processes, policies, laws and regulations,	Yes	1					-588 claims of Pre-Payment reviews of Works, Supplies, PAPs & Services and transport/baggage allowances were	0	Fully implemented	No monitoring reports were prepared	Yes	



									reviewed and settled					
			Promote and Stakeholder engagement within KCCA	Yes	1				-3 staff were trained on the IFMIS by Ministry of Finance while four staff attended Continuous professional development courses (ACCA, Taxation and Fraud detection) -4 undergraduate students were mentored through internship	0	Fully implemented	No monitoring reports were prepared	Yes	
			Facilitate KCCA capital city public accounts committee, and Authority standing committee	Yes	1				Status updates on Audit issues were made to various offices/ committees including: Internal Audit Standing committee, the Office of the Auditor General, the PS/ST; Internal Auditor General, Public Administration Sector Audit Committee (PASAC), Capital City Public Accounts Committee (CCPAC), Parliamentary Committee on Commissions, Statutory	0	Fully implemented	No monitoring reports were prepared	Yes	
Sub Programme: 05 Executive Support and Governance Services	Output: 36 Procurement systems development		Promote Customer Relationship Management,	Yes	1	53,936	51,335	51,335	41,672	Received 697 requisitions worth UGX.45.9Bn of which 452 were Micro & 223 Macro	0	Fully implemented	No monitoring reports were prepared	Yes
			Facilitate Professional development	Yes	1					238 submissions were made to Contracts Committee	0	Fully implemented	No monitoring reports were prepared	Yes
			Facilitate Supplier Relationship Management,	Yes	1					136 bidding documents were issued under the other bidding methods	0	Fully implemented	No monitoring reports were prepared	Yes

		Support to Contracts Committee activities.	Yes	1					-67 evaluation reports were prepared -Published 67 Best Evaluated Bidder Notices with No rejections -Held 15 CC meetings and contracts worth UGX. 53.43Bn	0	Fully implemented	No monitoring reports were prepared	Yes
	Output: 40 Communications and Public Relations strategies	Support for the existing Projects,	Yes	1	500,840	500,840	500,840	442,335	Drafted concept paper that proposes the institution of BPR Project whose main objective is to ensure alignment of business processes to the Organizational Strategy	0	Fully implemented	No monitoring reports were prepared	Yes
		Support for Document Management System	Yes	1					Reviewed current processes in line with KCCA Assets Management and drafted a URS document for the Re—Engineered Asset Management System	0	Fully implemented	No monitoring reports were prepared	Yes
		Procurement of a security application support services	Yes	1					Prepared a draft CAM/CAMV system Go-Live checklist and rollout activities/tasks plans to be undertaken by to ensure system deployment Business support	0	Fully implemented	No monitoring reports were prepared	Yes
		Improvement of Client Relationship Management system,	Yes	1					-Engaged consultants on improving Trading license module -Conducted an end to end medical records system walk through (1st level UAT) to store information on yellow fever and medical examinations, Users and transactions	0	Fully implemented	No monitoring reports were prepared	Yes
		Implement Fibre Optic connectivity at Divisions and some KCCA Branch	Yes	1					Completed the implementation of fibre connectivity at the JICA pilot Junctions	0	Fully implemented	No monitoring reports were prepared	Yes

		Output: 41 Policy, Planning and Legal Services	Continue the Citizen engagements and partnership programs	Yes	1	1,568,918	44,408,50 1	9,349,748	9,107,31 2	Conducted engagements with stakeholders about Local Service Tax Module	0	Fully implemented	No monitoring reports were prepared	Yes
			Provide effective oversight on the implementation of the KIIDP 2 activities.	Yes	1					Reviewed implementation of risk mitigation strategies and updated KIIDP risk profile	0	Fully implemented	No monitoring reports were prepared	Yes
			Increase outreach, public engagement and client services by utilizing different media including SMS, social media, radio and TV	No	N/a					Conducted engagements with stakeholders about Local Service Tax Module -Engaged consultants on improving Trading license module	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Increase internal capacity to provide in-house coverage of all official functions of the Authority;	Yes	1					-Reviewed current processes in line with KCCA Assets Management and drafted a URS document for the Re- Engineered Asset Management System -Documented a Draft Business Case for the Project Management System, and this has been shared with the Lead BPR for review	0	Fully implemented	No monitoring reports were prepared	Yes
			Organize prepare and submit the Budget Framework Paper and Budget Estimates for Financial Year 2020/21;	Yes	1					Prepared 3rd Quarterly Performance Report FY 2019/20 and submitted to the Ministry of Finance, Planning and Economic Development.	0	Fully implemented	No monitoring reports were prepared	Yes
			Continue implementing of Kampala Climate Change Action Plan	Yes	1					-Coordinated internal and external stakeholder validation engagements for the Disaster Risk and Climate Change Resilience Strategy, as well as the Emergency Preparedness and Response plan for Kampala.	0	Fully implemented	No monitoring reports were prepared	Yes

Project: 0115 LGMSD (former LGDP)	Output: 37 Human Resource Development and organizational restructuring	Renovation of administrative of KCCA Administrative Buildings Civil & Electrical	Yes	1	1,360,046	1,309,041	1,309,041	1,064,913	-Procured 7 office desks for the speakers, D/Speakers and their Pas -Procured 10 visitor seats for Speaker, Deputy Speaker, Executive Secretaries and PA -Procured 2 Executive office chairs for Speaker and Deputy Speaker -Procured 3 Ergonomic chairs for Executive secretaries and 2 high back chairs for PA at City Hall	0	Fully implemented	No monitoring reports were prepared	Yes
	Output: 41 Policy, Planning and Legal Services	Strategy Management, Research and Business Development	Yes	1	364,000	375,400	375,400	300,552	Strategy Management, Research and Business Developed	0	Fully implemented	No monitoring reports were prepared	Yes
		Coordinate the Budget process activities including the Parish Level and Urban Division engagements	Yes	1					Coordinated the Budget process activities including the Parish Level and Urban Division engagements	0	Fully implemented	No monitoring reports were prepared	Yes
		Prepare and submit the Budget Framework Paper and Budget Estimates for Financial Year 2020/21	Yes	1					Prepared and submitted the Budget Framework Paper and Budget Estimates for Financial Year 2020/21	0	Fully implemented	No monitoring reports were prepared	Yes
	Output: 71 Acquisition of Land by Government	Procurement of leases on KCCA Land	No	N/a	169,990	169,989	169,989	169,989	Service leases on all KCCA land and administrative installations in Kampala.	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
Output: 76 Purchase of Office and ICT Equipment, including Software	Retooling of machines and equipment.	Yes	1	163,000	233,000	233,000	224,636	Support for the existing Projects, Support for Document Management System, Procurement of a security application support services, Improvement of Client Relationship Management system,	0	Fully implemented	No monitoring reports were prepared	Yes	

Programme: 14 09 Revenue collection and mobilization	Sub Programme: 06 Revenue Management	Output: 01 Registers for various revenue sources developed	Registration and valuation of City properties	No	N/a	0	0	0	0	Not implemented	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		Output: 02 Local Revenue Collections	Revenue mobilization and sensitization	Yes	1	1,254,613	1,2002,266	1,2002,266	1,113,603	The cumulative NTR collection for period July 2019 to June 2020 is UGX78.4 billion. Which is 68% performance. This is against the expected collection target of UG 115 Billion for the same period, giving a shortfall of UGX 37.1 billion.	0	Fully implemented	No monitoring reports were prepared	Yes
						165,034,144	244,393,888	208,079,556	182,109,327					