



THE REPUBLIC OF UGANDA

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
KAMPALA CAPITAL CITY AUTHORITY
FOR THE YEAR ENDED 30TH JUNE 2019**

**OFFICE OF THE AUDITOR GENERAL
UGANDA**

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LIST OF ACRONYMS

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

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
KAMPALA CAPITAL CITY AUTHORITY
FOR THE YEAR ENDED 30TH JUNE 2019**

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 at 30th June 2019, 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 at 30th June 2019 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

Section 45 of the Public Finance and Management Act, 2015, requires the Accounting Officer to control the regularity and proper use of the money appropriated to the vote. According to Section 45 (3) of the same Act, the Accounting Officer shall enter into an annual performance contract with the Secretary to Treasury which shall bind the Accounting Officer to deliver on the activities in the work plan for the vote for the financial year. Work plans are based on outputs to be achieved for the financial year,

and during implementation, effort is required to achieve the agreed objectives/targets for the entity within the available resources.

It has been observed over the years that planned and budgeted for activities of a number of Government entities are not implemented, thereby affecting service delivery.

In the overall office-wide planning, I assessed risks like the inadequate release of funds and failure to undertake budget monitoring and supervision that are likely to be the causes of failure to implement entity planned activities. The focus was put on the planned outputs of the entities which greatly impact on the wellbeing of communities.

Consequently, I developed procedures in order to address the performance of the budget of the entity:

- Ascertaining the amount received by the entity and the source of the funding
- Inquiring from management about off-budget financing received and ascertaining the basis for the off-budget financing, if any.
- Comparing the approved budget against the actual receipts
- Comparing the planned vote function outputs against the actuals and determining the variances
- Reviewing utilisation of the funds.

Based on the procedures performed, I observed the Authority has a constitutional mandate to facilitate the delivery of quality services to the people in Uganda's Capital City-Kampala. In addition, the Authority deals with matters such as initiation of policies, setting delivery standards, determining taxation levels, enacting legislation for proper management of the City, constructing and maintain roads, organising and managing traffic among others.

To achieve this mandate, the KCCA planned to implement and achieve a number of both recurrent and development deliverables under various programmes. A review of the entity's ministerial statements, approved work plans and budgets revealed that the Authority had an approved budget of UGX.315,388,545,309, out of which UGX.289,023,059,777 was released. The key deliverables for the financial year 2018/19 were summarized in the table below.

Table: Showing key deliverables for KCCA for the year

Sn	Key deliverables	Amount UGX.	Cumulative percentage of the approved budget
1	Output: 02 Urban Road Maintenance	2,300,000,000	0.73
2	Output: 04 Street Lights Maintenance	900,000,000	1.01
3	Construction and Maintenance of Drains LOT 1:Design Update and Construction of Selected Drainage Systems in Kampala City	77,842,564,000	25.70
4	Output: 03 Traffic Junction and Congestion Improvement	2,274,436,000	26.42
5	Output: 82 Drainage Construction	23,404,900,000	33.84
6	Output: 01 Urban planning, policies, laws and strategies	1,487,635,000	34.31
7	Output: 02 Building licensing and approvals	135,828,000	34.35

The Authority planned to achieve the above deliverables through the implementation of 193 outputs. I sampled 45 out-puts worth UGX.206,936,950,000 representing 65% of the total budget for review and below are my findings.

	Observation	Recommendation
1.1	<p><u>Revenue performance</u></p> <p>I reviewed the NTR estimates, revenue sources and rates charged at vote level for the financial year 2018/2019 and noted that out of the budgeted revenue of UGX.126,899,636,512 for the year 2018/19, only UGX.90,553,865,805 was collected representing the performance of 71% of the target.</p> <p>Failure to collect revenue affects the implementation of the Authority planned activities.</p> <p>Management indicated that the main cause of failure to realise the revenue target was the failure to resume collection of Commercial Road User fees from commercial vehicles operating in the city especially taxis, following its suspension in 2017. Since the fees were revised following their suspension, a new legal Instrument to cater for the new fees has to be in place before the resumption of collections. The new Instrument has been scheduled for Cabinet final approval and about UGX.18 billion projected to be realised from this source during the financial year 2018/19. Also the streamlining of boda-boda operations in the City is to be spearheaded by the Ministry of Internal Affairs because of the security interests in relation to that sector.</p>	<p>I advised the Accounting Officer to engage the responsible stakeholders to have the new legal instrument for the new rates approved. The Accounting Officer should also, engage the Ministry of Internal Affairs to expediate the process of streamlining boda-boda operations in order to raise revenue</p>
1.2	<p><u>Off budget receipts</u></p> <p>I noted the Authority received off-budget financing to a tune of UGX.14,401,147,891 which was never paid into the consolidated fund as required by Section 36(6), 43 and 44(20) of the PFMA 2015 which requires 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 be availed through the Appropriations Act. These funds were received directly from development partners for undertaking a number of activities</p> <p>Off-budget financing distorts planning, which may result in duplication of activities and is also conflicts with the Public finance Management Act 2015.</p> <p>Management stated that they have always sought government's approval for receipts of all these resources as required by S 44(1) and these funds are approved by the Minister of Finance Planning and Economic Development. In the budgeting process for the financial year (FY) 2018/19, no platform had been availed to budget for these resources in the budgeting tool. An effort to get a supplementary budget was sought, but it was fruitless.</p>	<p>I advised the Accounting Officer to continue engaging with the Ministry of Finance for supporting the entity on the management of off-budget receipts.</p>
1.3	<p><u>Under absorption of funds</u></p> <p>I observed that:</p> <ul style="list-style-type: none"> • KCCA budgeted to receive UGX.315,388,545,309 but UGX.289,022,971,396 was warranted resulting in a budget shortfall of UGX.26,365,573,913 representing 8.3%. • Out of the warrants of UGX.289,022,971,396, UGX.278,552,276,158 was spent by the entity resulting into unspent balance of 	<p>I advised the Accounting Officer to ensure that all the funds availed are fully absorbed.</p>

UGX.10,456,269,889 representing an absorption level of 96.4%. The unspent balances at the end of the financial year were subsequently swept back to the consolidated fund account. Refer to the table below;

KCCA	APP EST (A) (BILLIONS) UGX	RELEASE (B) (billions) UGX	Variance C= (A-B) (billions) UGX	Expenditure (D) (billions) UGX	Unspent (B-D) (billions)UGX
FY18/2019	315.388	289.023	26.365	278.566	10.457

Shortfalls in the budget and under absorption may result in non-implementation of planned activities. The under absorption also negates the purpose for which funds were warranted.

Management indicated that the failure to absorb funds was because the Authority only collected UGX.90.56 billion out of UGX.102.17 billion released as AIA and therefore spending beyond the collected amount would mean spending government money without authority.

1.4 Non Quantification of outputs/activities

Out of the 193 activities with a total budget of UGX.315,388,545,309 implemented by the entity during the financial year, I sampled and reviewed 45 activities with a budget of UGX.206,936,950,000 representing 65% of the total budget as indicated the table below.

Table showing planned and sampled outputs

Details	Num ber	Budget (UGX) Bn
Total Outputs/activities	193	315.388
Outputs/activities sampled	45	206.936
Percentage	32%	65%

Review of the entity performance reports for the financial year 2018/2019 revealed that out of 45 activities assessed, 26 activities representing 58% of the total outputs were not quantified to enable measurement of performance — details in **Appendix I**.

I observed that, in these cases, management reported in generic ways, i.e. Purchase of Light Equipment, Maintenance of streetlights and traffic junctions, Policy and Advisory Capacity Building for technical staff, Civil Litigation Criminal Prosecution Law Enforcement, Policies, laws, strategies and guidelines, Health Infrastructure Rehabilitation, among others.

Failure to plan and report on the quality/quantity of activities implemented renders it difficult to establish individual activity costs for each planned output, and this curtails effective accountability when funds are subsequently spent. Further, without clearly spelt out planned outputs, I could not ascertain whether funds appropriated by Parliament and released were actually spent and the intended objectives achieved.

The Accounting Officer explained that KCCA operates under nine sectors and has faced constraints in staffing which has affected the quality of the detailed budgets prepared in the budgeting tool. KCCA have since recruited more Planners, Accountants and Economists to strengthen the budgeting and reporting function and management is optimistic that this will be improved upon in the FY 2020/21.

In addition to the recruitment of planners and accountants, the Authority needs to strengthen the Monitoring and Evaluation function to ensure that activities in the plans are well stated and quantified.

1.5	<p><u>Implementation of the quantified planned outputs</u></p> <p>An analysis of the outputs/activities that were quantified revealed that although the entity absorbed (96.8%) of the funds that were released, some of the activities remained either partially or not implemented at all.</p> <p>Out of the 19 quantified outputs/activities assessed, 5 outputs/activities representing 26.3% were fully implemented; 11 output/activity representing 57.9% was partially implemented while 3 output/activity representing 15.8% was not implemented at all. Details are in Appendix I. below is a table showing a summary of the implementation status.</p> <p>Table showing the level of implementation</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">S/n</th> <th style="text-align: center;">Reporting</th> <th style="text-align: center;">Outputs</th> <th style="text-align: center;">Performance in %</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Fully Implemented</td> <td style="text-align: center;">5</td> <td style="text-align: center;">26.3</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Partially Implemented</td> <td style="text-align: center;">11</td> <td style="text-align: center;">57.9</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Not Implemented</td> <td style="text-align: center;">3</td> <td style="text-align: center;">15.8</td> </tr> <tr> <td></td> <td>Total outputs</td> <td style="text-align: center;">9</td> <td style="text-align: center;">100</td> </tr> </tbody> </table> <p>Non-implementation of planned activities implies that the expected services to the beneficiary communities were not attained. For example, the Authority did not carry out research on extended periodic maintenance.</p> <p>The Accounting Officer explained the main reason for the partial implementation and non-implementation of some out-puts were the garnishees orders that affected the operations of the Authority.</p>	S/n	Reporting	Outputs	Performance in %	1	Fully Implemented	5	26.3	2	Partially Implemented	11	57.9	3	Not Implemented	3	15.8		Total outputs	9	100	<p>I advised the Accounting Officer to ensure that activities are implemented as planned.</p> <p>In addition the Accounting Officer should liaise with the Ministry of Finance for a strategy of settling the Authority's obligations to avoid garnishing of accounts.</p>
S/n	Reporting	Outputs	Performance in %																			
1	Fully Implemented	5	26.3																			
2	Partially Implemented	11	57.9																			
3	Not Implemented	3	15.8																			
	Total outputs	9	100																			

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.

2.0 Management of Domestic arrears

2.1 Outstanding 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 a debt 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 states that "An Accounting Officer will ensure that no payments due in any financial year remain unpaid at the end of that year. Towards the close of each financial year, the Head of Finance and Accounts function will take steps to obtain bills from any persons to whom money may be due and submit payment vouchers for them to the appropriate Accounting Officer for payment".

Although a trend analysis of domestic arrears showed a reduction in the arrears from UGX.36,433,402,250 in the previous year to UGX.33,251,156,514 at the end of the financial year under review. The capacity of KCCA to settle its current outstanding

arrears remains a challenge. The table below shows the trend analysis of the domestic arrears for the past three years.

No	Year End	Amount (UX)	% increase/decrease
1	30 th June 2017	29,536,261,108	
2	30 th June 2018	36,433,402,250	23
3	30 th June 2019	33,251,156,514	-9

Accrued domestic arrears adversely hamper budget performance in the subsequent year as outputs anticipated in the appropriated budget cannot be attained due to settlement of the arrears. This may also result in litigation for non-payment of services already consumed.

In their response, management explained that the domestic arrears mainly relate to financial years 2016/17, and FY 2017/18 and arose from Garnishee orders issued that drew resources which would have been used to settle the unpaid bills. Because government has not financed the domestic arrears, the position has not improved significantly

I advised the Accounting Officer to engage with the Ministry of Finance to find sustainable avenues of settling all the arrears that remained outstanding by the close of the financial year.

2.2 Failure to Budget 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.

KCCA had arrears to the tune of UGX.36,433,402,250 outstanding from the prior year. A review of the approved budget estimates of the entity for the financial year under review indicated that only UGX.825,708,256 budget provisions were made towards the settlement of domestic arrears.

Failure to budget for domestic arrears exposes the entity to a risk of penalties and fines resulting from litigation against the Authority. There is also a risk of diverting funds from items for which they were appropriated to settle arrears.

Management responded that efforts are always made to engage MoFPED to allocate sufficient funding to finance domestic arrears; unfortunately, not enough funding is allocated. Continuous engagement will be made to increase the budget allocation to reduce the arrears.

I advised the Accounting Officer to continue liaising with MoFPED on the matter. In addition, management could explore the possibility of allocating funds from locally generated sources to supplement the allocations from the treasury.

2.3 Garnishee

I noted that the Authority lost funds amounting to UGX.24,931,764,593 in the form of garnishee order to several cases against KCCA. Details of the accounts that were affected by these garnishees are listed in the table below.

No	Details	Amount (UGX)
1	KIIPD	14,972,408,455
2	KCCA TSSA	9,959,356,138
	Total	24,931,764,593

If the Authority's funds are not safeguarded from Garnishee orders, there is a likelihood that the Authority's activities may stall because of the accumulation of interest on unpaid certificates since most of the authority activities are of civil works in nature, in addition to delayed service delivery.

In their response, management stated that it has over the years committed additional resources to budget for settlement of litigation cases as a way of avoiding garnishee orders. Unfortunately, the allocation is insufficient to cater for overwhelming judgement amounts by Courts of Law for example, in the above two cases. Prior negotiations have also been undertaken.

I advised the Accounting Officer to engage MoFPED in consultation with MoJCA to develop strategies to safeguard its funds from Garnishee orders by budgeting and paying off litigations fees as they fall due, and also explore the possibility of allocating some of the locally generated resources to settlement of outstanding obligations as a way reducing the effects of the outstanding commitments on the operations of the Authority.

2.4 Outstanding long-term borrowing

I observed that the Authority has an outstanding long-term borrowing of UGX.42,570,488,999 arising from development credit agreement between IDA and KCC on behalf of Government entered into on 12th 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. Management indicated that the Authority does not have the capacity to clear or service this obligation.

The continued disclosure of this liability in the books of KCCA is a potential misrepresentation of KCCA obligations since there is a remote probability that KCCA will ever repay this loan.

The Accounting Officer explained that KCCA has on a number of occasions written to the MoFPED and specifically the Office of the Accountant General to initiate a request to Parliament to authorize this write off.

I advise management to engage the relevant stakeholders to have this liability written off the Authority's financial statements.

2.5 Non-remittance of National Social Security Fund (NSSF) contribution

I reviewed the Authority's financial statements and noted that NSSF contribution totaling UGX.2,946,934,125 was not remitted to NSSF as required by law and remained payable as at 30th June 2019. The non-remittance of the employer's contributions is

contrary to the law and exposes the Authority to avoidable charges in the form of fines and penalties.

The Accounting Officer noted the observation and indicated that management has always endeavoured to settle outstanding arrears.

I advised the Accounting Officer to ensure that timely remittances are made as provided for under the NSSF Act.

2.6 Non-remittance of Pay as You Earn (PAYE)

I observed that Pay As You Earn (PAYE) for the Authority amounting to UGX.27,809,236,591 remained unpaid by the close of the year 30th June 2019. Violation of the Income-tax law attracts fines and penalties thus reducing funding for planned activities.

The Accounting officer explained that the accumulation of the PAYE is on account of shortfall in the collection of AIA experienced in the FY 2016/17, FY 2017/18 and FY 2018/19. The Authority was unable to collect funding to cater for these costs and the accumulation. Management has also written to MoFPED requesting funding to clear these domestic arrears.

I advised the Accounting Officer to always adhere to the requirements under the Income Tax Act to avoid fines and penalties.

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:

3.0 Staff Performance Management Initiatives

The Government of Uganda has been implementing Public Service Reforms since the 1990s geared towards cultivating a performance culture focused on results, excellence and professionalism.

Consequently, a number of performance management initiatives have been introduced for enhancing performance and service delivery in the Public Service. These include the Open Performance Appraisal System, Rewards and Sanctions Framework, Client Charters and Service Delivery Standards and Performance Agreements/Plans, among others.

To implement the staff performance management initiatives, public service issued Circular Standing Instructions No. 1 of 2010, Circular Standing Instruction No. 1 of 2016, Public Service Standing Orders, Circular Standing Instruction No.1 Of 2011 to offer guidance to MDAs and Local Governments in undertaking the different activities on staff performance management.

Kampala Capital City Authority (KCCA) has an approved organization structure comprising of 1464 staff out of which 1182 posts have been filled, leaving a balance of 282 posts vacant. I undertook a review of the Authority staff in post to examine how the entity has implemented the above initiatives, and I noted the following;

3.1 Performance Agreements

I noted that only 28 of the 40 members of Senior Management had completed Performance Agreements by the 3rd week of the months of July and January of every year as required as per the Section 3.2 – 3.4 of the KCCA Performance Management Guidelines 2013. This was attributed to the lack of a follow-up mechanism to ensure that Performance Agreements are developed.

The absence of Performance Agreements limits effective accountability for staff on how the extent to which they have achieved their agreed targets.

3.2 Completion of performance appraisals

I noted that out of 1,319 staff in post at the beginning of the financial year, only 1,244 staff completed the performance appraisals, and 75 staff did not undertake the activity.

In the circumstances, management is unable to determine the extent to which set performance targets are achieved and also is unable to enforce the rewards and sanctions guidelines as they largely depend on the performance appraisal process.

3.3 Completion of Semi-annual Performance Reviews

I noted that although management indicated that regular reviews of staff performance are done, I did not find documented evidence that semi-annual performance reviews were undertaken by the staff during the year under review. I was therefore not in position to confirm that these period reviews were actually undertaken.

3.4 Mechanism of staff attendance

I noted that the Kampala Capital City Authority uses registers to monitor staff attendance. However, this mechanism does not track staff log out and is thus not effective.

3.5 Existence of rewards and sanctions committee

I noted that the Authority has a disciplinary (sanctions) committee but lacked a rewards committee as required by the guidelines.

3.6 Client Charter

Contrary to section 27 of the Public service standing orders, I noted that management was yet to develop and operationalize a client's charter as required by the standing orders.

I advised the Accounting Officer to urgently address the weaknesses identified and ensure that there is strict compliance by the Authority to the guidance by the Ministry of Public Service.

4.0 Land Management Issues

4.1 Failure to transfer ownership of the Authorities Property - Land titles

I reviewed the inventory of the Kampala Capital City Authority property as at 30th June 2019 and noted that management had not transferred ownership for a number of properties belonging to the Authority.

I noted the delays were mainly from the challenges of getting the titles from Uganda Land Commission, Kampala District Land Board and Buganda Land Board. Similarly, the Authority had failed to either renew leases on land it has acquired.

This exposes the land to encroachment and loss of the land in addition to revenue losses in the form of ground rent and premium on the expiry of leases.
The Accounting Officer promised to follow-ups this issue with concerned bodies in order to secure the land titles.

I advise the Accounting Officer to prioritize that follow-up and ensure that all land belonging to the Authority is titled.



John F.S. Muwanga

AUDITOR GENERAL

KAMPALA

21st December, 2019

Appendix I: Implementation of the Approved Budget

Planning						Release of funds and Implementation									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	Are the resources allocated/ estimates based on realistic assumptions (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 @ annual performance report	Variance	Causes for the variances	Audit conclusion Fully, partially, or Not implemented	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')						
Programme : 04 06 Urban Road Network Development	Sub Programme:07 Engineering and Technical Services	Output: 02 Urban Road Maintenance	Extended Periodic maintenance (Completion of works) Kalungu, Nsambya, Audi, NWSC road, Kayinda, RX2 Paved roads	Yes	Yes	6 roads	900,084	810,075	50,000	50,000	Completed periodic maintenance of) Kalungu, Nsambya, Audi, NWSC road, Kayinda, RX2 Paved roads Kulekana(2.1km) maintained	6	Lack of funding because of failure to collect enough AIA	Not implemented	Yes	No. Management claims to have performed the activity however a review of the budget report indicated that no funds were received /collected (AIA). Further outputs reported do not relate to the activities planned.
			Extended Periodic maintenance unpaved roads Kwela road, Komamboga HC road, Kawuku road, Road to Primary school of Kulekana road.	Yes	Yes	4 roads						4	Lack of funding because of failure to collect enough AIA	Not implemented	Yes	No. Management claims to have performed the activity however a review of the budget report indicated that no funds were received /collected (AIA). Further outputs reported do not relate to the activities planned.

			Research on Extended Periodic maintenance (Completion of works)Kalungu, Nsambya, Audi, NWSC road, Kayinda, RX2 Paved roads.	Yes	Yes	6						6	Lack of funding because of failure to collect enough AIA	Not implemented	Yes	No. Management claims to have performed the activity however a review of the budget report indicated that no funds were received /collected (AIA). Further outputs reported do not relate to the activities planned.	
			Purchase Of Light Equipment	No	No	N/a						N/a	Purchased assorted light equipment including: 5 jumpers, 5Asphalt pavement cutters, 5 tractors with trailers and 3 Pedestrian rollers,	Lack of funding because of failure to collect enough AIA	Not assessed since planned out-puts were not quantified	Yes	No. Management claims to have performed the activity however a review of the budget report indicated that no funds were received /collected (AIA). Further outputs reported do not relate to the activities planned.
		Output: 04 Street Lights Maintenance	Maintenance of street lights and traffic junctions	No	No	N/a	211,261	190,134	0	0	Output was not reported	N/a	N/a	Not assessed since planned out-puts were not quantified	No	No. Management claims to have performed the activity however a review of the budget report indicated that no funds were received/collected (AIA).	
	Project:1253 Kampala Road Rehabilitation	Output: 02 Urban Road Maintenance	Extended Periodic maintenance (Completion of works) Kalungu, Nsambya, Audi, NWSC road, Kayinda, RX2 Paved roads	Yes	Yes	6 roads	2,300,000	2,300,000	2,300,000	2,229,205	Completed periodic maintenance of) Kalungu, Nsambya, Audi, NWSC road, Kayinda, RX2 Paved roads	0	Achieved as planned	Fully implemented	Yes	Yes	
			Extended Periodic maintenance unpaved roads Kwela road, Komamboga HC road, Kawuku road, Road to	Yes	Yes	4 roads					Kulekana(2.1km) maintained	3	Achieved as planned	Partially achieved	Yes	Yes	

			Primary school of Kulekana road.													
			Research on Road Periodic Maintenance-Paved, unpaved, Other structures. UGX 7.22 Bn	No	No	N/a					Not achieved	N/a	Funding affected	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets
			Road safety/ traffic management works	No	No	N/a					Completed replacement of interfacing ups batteries at Clock Tower traffic junction and traffic signal cable duct for Bakuli traffic junction -Completed repair of red	N/a	Not assessed since planned out-puts were not quantified	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets
			Road marking and Road Furniture	No	No	N/a					Completed repair of red LED lamp aspect at Wandegeyatraffic junction and pedestrian signal heads at Wandegeya and Nakawa	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets
			Maintenance of street lights and traffic junctions	No	No	N/a					Carried out routine and corrective maintenance works for Solar streetlights along Weraga, Wansanso, Mutundwe, Lugoba, Bahai	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets

											and Kabaka Anjagala, Bombo, Kyaggwe, Kampala, Jinja, Nile Avenue, Katwe road and Entebbe-Queens way roads.					
			Transport studies	No	No	N/a					Not achieved	N/a	Funding affected	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets
			Maintenance of Equipment and purchase of new light equipment	No	No	n/a					Not achieved	N/a	Funding affected	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets
		Output: 04 Street Lights Maintenance	Street Light Maintenance	No	No	n/a	900,000	900,000	900,000	840,316	Purchased assorted light equipment including: 5 jumpers, 5 Asphalt pavement cutters, 5 tractors with trailers and 3 Pedestrian rollers, -Initiated procurements	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets
		Output: 80 Urban Road Construction	Construction and Maintenance of Drains LOT 1:Design Update and Construction of Selected Drainage Systems in	Yes	Yes	8 roads	52,000,000	77,842,564	77,842,564	75,589,413	Mechanical Section -Purchased assorted light equipment including: 5 jumpers, 5 Asphalt pavement cutters, 5	8	Activity still ongoing	Partially implemented	Yes	Yes

			Kampala City [(a)Lubuga I, Lubuga II, Kanakulya, Mugerwa , Ganafa, St. Benedict & Kabungu Close, and Kibuye-Police-Hollywood in Makindye Division;								tractors with trailers and 3 Pedestrian rollers, -Initiated procurements using FWC, RFQ, Service level agreements and payments for: maintenance of garbage trucks, maintenance of repair of road equipment and repair and servicing of service fleet Electrical Services					
	Project: 1295 2ND Kampala Institutional and Infrastructure Development Project [KIIDP 2]	Output: 01 Contracts management, planning and monitoring	Contracts management, planning and monitoring for Drainage Lot 1, Lot 2, Lot 3 & Lot 4. Consultancy services for roads reconstruction.	Yes	Yes	4	1,919,984	1,919,984	1,919,984	1,919,984	Batch 2 roads & Junctions: -Signed Contracts for the Batch 2 roads, which include Acacia, Nakawa-Ntinda, Kulambiro Ring, Lukuli and Kabusu Bunamwaya Lweza, on 25th and 28th March 2019. Works contractors nearing completion of - Mobilization phase. Civil works to start in July 2019.	4	Delays in clearance of contracts and compensation of PAPs affected	Partially achieved	Yes	Yes

		Output: 03 Traffic Junction and Congestion Improvement	Junctions for Signalization <ul style="list-style-type: none"> • Acacia Avenue/ Lower Kololo Terrace • Acacia Avenue/ Elgon Terrace • Acacia Avenue/ Upper Kololo Terrace • Acacia Avenue/ Mabua Road • Acacia Avenue/ Sturrock Road Junction • Acacia Avenue/ Kira Road • Ntinda Trading Centre 	Yes	Yes	7	2,274,436	2,274,436	2,274,436	2,274,436	Signalized 12 Junctions that included Fairway and Bwaise junctions among others. The roads include Kira, Mambule, Makerere Hill and Bakuli-Nakulabye-Kasubi.	5	Delays in clearance of contracts and compensation of PAPs affected	Partially implemented	Yes	Yes
		Output: 80 Urban Road Construction	BATCH 2 - Group 1 – Priority <ul style="list-style-type: none"> • John Babaha (Acacia) Avenue (1.75km) • Kulambiro Ring Road(3.10km) • Nakawa - Ntinda Road(2.8km) • Lukuli Road (7.8km) • Kabuusu - Bunamwaya – Lweza (8.5km) 	Yes	Yes	5	52,400,000	52,400,000	52,400,000	42,076,920	Batch 2 roads & Junctions: -Signed Contracts for the Batch 2 roads, which include Acacia, Nakawa-Ntinda, Kulambiro Ring, Lukuli and Kabusu Bunamwaya Lweza, on 25th and 28th March 2019. Works contractors nearing completion of - Mobilization	5	Delays in clearance of contracts and compensation of PAPs affected	Partially implemented	Yes	Yes

											phase. Civil works to start in July 2019. - Contracted design review and supervising consultant in November 2018. Submitted Draft Design Review reports for which comments were issued. M/s C.Loti was appointed as the engineer for the project in May 2019.					
		Output: 82 Drainage Construction	Implementation of the RAP report for Batch priority drainage	Yes	Yes	1	23,404,900	23,404,900	23,404,900	9,700,000	Implementation of the RAP report for Batch priority drainage at 70% completion	1	Delay in settlement of some PAPs due to court issues	Partially implemented	Yes	Yes
			Construction of Nalukolongo channel	Yes	Yes	1					Construction of Nalukolongo channel not yet done	1	Delay in settlement of PAPs affected	Partially implemented	Yes	Yes
			Construction of Lubigi Primary and Nakamiro Secondary Channels.	Yes	Yes	1					Construction of Lubigi Primary and Nakamiro Secondary Channels has started and site was handed over to the contractor	1	Delay in settlement of PAPs affected	Partially implemented	Yes	Yes

			Diagnostic assessment of Underground	Yes	Yes	1					Diagnostic assessment of Underground not completed	1	Delay in settlement of PAPs affected	Partially implemented	Yes	Yes
Programme : 02 04 Urban Planning, Security and Land Use	Sub Programme:09 Physical Planning	Output: 01 Urban planning, policies, laws and strategies	Urban planning, policies, laws and strategies	No	No	N/a	1,652,928	1,487,635	794,446	719,219	-Cumulatively, received 33,647 clients of which 10,790 were for lands transactions. Received .1008 including; mortgages, transfers, caveats, court orders, mortgages from 5 Divisions. -Dispatched 103 completed land transactions in Q4. -Completed 712 transactions received from Land registrars. -Received 540 search requests. -Completed 516 searches received from registrars. -422 Searches were dispatched to .5 Divisions in 4. -Had 314 queried transactions from 5 Divisions.	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets

											<p>Clients (Walk ins) -Received 7,686 clients (4,867 lands transactions, 1,458 building plans and 1,361 other issues) from 5 Divisions.</p>					
		Output: 02 Building licensing and approvals	Building licensing and approvals	No	No	N/a	150,920	135,828	20,241	9,616	<p>Development Control Activities Building plan assessments -Received 234 building plans out of which 196 were assessed and 38 were deferred. Building plan approvals -Reviewed 595 files (reviews) of which 269 (45%) were fresh development applications and 326 (55%) correction files: in comparison to 905 files (reviews) in Quarter 3. -287 (48%) applications were approved, which included 279 development applications, 4 condominium applications and 4 rejections. Of</p>	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets

											the 287 development applications, 90 (31%) were new applications and 197 (69%) resulting from submission of corrections.					
		Output: 03 Slum Development and Improvement	Slum Development and Improvement	No	No	N/a	1,218,304	1,096,413	64,391	63,881	No activity performed	N/a	Limited funding affected	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets
Program : 08 07 Community Health Management	Development Project : 0115 LGMS D (former LGDP)	Output: 08 0781 Health Infrastructure Rehabilitation	Health Infrastructure Rehabilitation	No	No	N/a	937,692	937,691	937,691	918,429	Upgrading and Renovation of KCCA Health Facilities -Construction of Maternity building at Kisumu HCIII, Architectural Design of the maternity building Completed Currently under review. -Renovations at Kisumu HC IV, Site handed over and occupied on 5th April 2019. -Construction works for Phase 3 for the maternity unit at Kisumu HCIII, 35% construction works completed In partnership with	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets

											GIZ, Cheshire Uganda, LVEMP, UNHCR/Interaid, Crane, Water Aid Uganda and MTNUganda constructed and renovated waterborne and bio toilets and in public primary schools.					
Programme : 09 08 Sanitation and Environmental Services	Sub Programme:12 Environment	Output: 01 Policies, Laws and strategy development	Solid Waste Management Water and Environment Public Health inspection & Education Environmental management and pollution control.	No	No	N/a	14,973,612	14,002,057	17,370,014	17,148,761	Solid waste management -Engaged 2,880 casual workers in road cleaning, refuse collection, supervisory and clerical works in the city (central 856, Lubaga 519, Nakawa 447, Kawempe 505 and Makindye 553). -Swept 388 roads across all divisions (Central192, Lubaga 48, Nakawa 65, Kawemp29, Makindye54) -102,106 tons of garbage was disposed of at the landfill from all the divisions by 122 collector trucks making a total of 19,422 trips. Of these, 44.3%	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets

											was disposed by the KCCA garbage trucks and 55.7% was disposed by the private companies. Central 11,366, Makindye 8,720, Nakawa 8,946, Lubaga 5,850, Kawemp 10,359 Total KCCA 45,240, Private 56,865.					
	Project :1295 2ND Kampala Institutional and Infrastructure Development Project [KIIDP 2]	Output: 77 Purchase of Specialised Machinery and Equipment	Purchase of Environment tools and Equipment.	No	No	N/a	114,400	114,400	114,400	114,400	Earth moving equipment Supplied by M/s Nippon Parts (U) Limited. -Murrum delivered by M/s Level 5 Associates Ltd. -Partly fixed other 2 motors of the aeration tank. -Disseminated results of the pilot venture about operation of a mobile root zone container technology in treating our waste water (leachate) spearheaded by Rootzone Africa Ltd under Transform Ltd which revealed a 61%	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets

											efficiency based on the analysis report. Sensitization on Proper Solid					
Programme : 07 08 Education and Social Services	Sub Programme:1 Education and Social Services	Output: 01 Policies, Laws and strategy development	Policies, Laws and strategy development	No	No	n/a	43,000	41,600	37,650	37,650	Conducted sensitization on the implementation Early Grade Reading & Assessment (EGRA), in conjunction with Ministry of Education and Sports for the private P/s in KCCA. -Sensitized 163Head teachers (135M, 38F) from private school in the City with a focus on registration and conduct of the 2019 PLE. Held a meeting with the following: -20 (13M,7F) Head teachers of Gov:it aided Sec.schs to discuss policy issues. -79(52M,27F) Head teachers of Gov:it aided P/s focused on registration and conduct of the 2019 PLE	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets

											-Conducted a WASH awards ceremony under the theme "Toilets Making Grades" and 5 winning schools were recognized. -Inaugurated 12(7 M, 5F) members on B.O. Gs of Kololo Sec.Sch.					
		Output: 02 School Inspection	1200 primary School Inspection	Yes	Yes	1,200	250,800	250,800	250,800	250,800	Inspected 1344 schools for licensing and registration, compliance to set standards, Nakawa 341, Kawempe 383, Central 229, Makindye 328, and Lubaga 269. Resource mobilization -Coordinated a Dental camp	0	Achieved as planned	Fully achieved	Yes	Yes
			200 secondary School Inspection	Yes	Yes	200					Inspected 218 secondary and tertiary schools	0	Achieved as planned	Fully achieved	Yes	Yes
		Output: 04 Sports Development	Sports Development	No	No	N/a	2,516,153	2,501,856	2,384,120	2,341,089	SOCIAL SERVICES Sports and Recreation -Held the KCCA P/s Athletics Championships , 2019 where 55(30B 25G) children represented at	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets

											the National P/s Athletics Championships held in May 2019 in Kabarole District. -60 (40M, 20F) staff and councilors took part in the Kabaka's birthday run held on 7th April, 2019 at Lubiri Grounds.					
	Project :0115 LGMS D (former LGDP)	Output: 80 Primary education infrastructure construction	Purchase of Kalinaabiri Primary School	Yes	Yes	One Part payment made	1,367,171	1,367,171	1,367,171	1,367,171	Phased payment of Kalinabiri P/s land	0	Achieved as planned	Fully implemented	Yes	Yes
	Project :0423 Schools' Facilities Grant	Output: 80 Primary education infrastructure construction	Supply of three seater desks to 10 schools (Kiswa P/S, Mirembe P/S, Kawempe C.O.U P/S, KCCA Busega Community P/S, Mpererwe P/S, Ntinda P/S, Nakivubo Settlement P/S, KCCA Kamwokya P/S, Namungoona Kigobe P/S and Ggaba Demonstration School).	Yes	Yes	10 schools provided with desks	454,642	454,642	454,642	452,920	45 desks were supplied to Buganda Road P/S with funding from the SMC.	9	Partially achieved	Partially achieved	Yes	Yes

		Output: 81 Secondary education infrastructure construction	Phase III of the construction of a 9 classroom block and kitchen at Kansanga Seed Secondary School.	Yes	Yes	1	850,000	850,000	850,000	850,000	Phase III of the construction of a 9 Classroom block at Kansanga Seed Sec. School, progress now at 45%. -Removal of asbestos at Old Kampala, overall progress was at 40%. -Construction of a 12 stance biogas toilet at Kansanga Seed Sec. School, with support from Water Aid	0	Achieved as planned	Fully implemented	Yes	Yes
Programme : 10 05 Gender, Community and Economic Development	Sub Programme:10 Gender and Community Services	Output: 01 Policies, laws, strategies and guidelines	Policies, laws, strategies and guidelines	No	No	N/a	402,807	389,667	250,651	241,282	Community Development -Conducted 425 CDD assessments where 301 groups were approved. Makindye 94, Nakawa 81, Lubaga 97, Kawempe 18, Central 11. - Monitored 309 groups in the City. 229 were progressing with evidence of increased production and income and 80 were struggling. - Conducted swearing in ceremonies for	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets

											1,611 women leaders. Kawempe 159, Makindye 800, Nakawa 265, Central 254, Lubaga 133. - Conducted pre disbursement training for the 8 approved group representatives in records keeping,					
	Project :0115 LGMS D (former LGDP)	Output: 51 Small scale business promotion	Small scale business promotion	No	No	N/a	1,376,000	1,376,000	1,376,000	1,368,983	Registered 460 (M 248, F 212) youths at the KCCA ESB, trained 543 (M315, F 228F) in Entrepreneurship, supported 433 (M 218, 215 F) through job counselling and guidance, recommended 281(M 129, F 152) for jobs and 31 people (M 22, F9) duly employed. - Registered 441 (236 M, 205F) youths at Kabalagala one Stop center.	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets
Programme : 01 05 Urban Commercial and	Sub Programme:13 Urban Commercial	Output: 03 Market Access for Urban Agriculture	Market Access for Urban Agriculture	No	No	N/a	789,085	789,085	522,735	410,410	Selected 3,319 (1,255M, 2,064F) to benefit from NAADS program. Procurement and Distribution	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets

Production Services	and Production Services										of inputs -Conducted 43 pre-disbursement trainings attended by 1,580 farmers. - 302 beneficiaries from Nakawa and Makindye received 91 juice Machine, 68Popcom machine, 30chips making Machine, 26,000 day old chicks and 429 bags of poultry feed. Monitoring					
	Project :0100 NAADS	Output: 03 Market Access for Urban Agriculture	Market Access for Urban Agriculture Promoting modern urban farming technologies in Kampala.	No	No	N/a	1,745,472	1,784,471	1,784,471	1,681,567	4,714 farmers in the city received advisory services such as vegetable and mushroom growing, value addition and poultry keeping to ensure quality standards in farming. Engaged 641 (F 446 M195) farmers in vegetable, mushroom growing, poultry keeping and value addition emphasized.	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets

		Output: 80 Urban Market Construction	Part payment of USAFI Market debt	Yes	Yes	1	5,000,000	4,500,000	2,865,000	2,865,000	Kasubi Market works commenced and expected to be completed by end of August 2019. - Awarded contract for construction of a new market in Kitintale.	N/a	Achieved as planned	Not implemented	Yes	Yes
Programme : 13 49 Economic Policy Monitoring, Evaluation & Inspection	Sub Programme:01 Administration and Human Resource	Output: 37 Human Resource Development and organisational restructuring	Administration.	No	No	N/a	86,619,815	82,261,000	70,878,102	65,036,703	Number of technical staffs 1,121 (728 M, 393 F) of which 429 are permanent and 692 Temporary. - Forwarded names and relevant information for support staff to Public Service Commission for assessment and appointment consideration. - Submitted 185 staff for re-designation for alignment of their job titles in the new approved structure.	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets
	Sub Programme:02 Legal services	Output: 41 Policy, Planning and Legal Services	Civil Litigation Criminal Prosecution Law Enforcement	No	No	No	11,388,925	13,724,697	13,492,541	13,076,713	Drafted/reviewed 4 Regulations, 9 Guidelines, 4 policies, 15 Bills of ordinances, 9 trainings held, 5	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets

										cabinet memos, 66 Policy Development engagements.					
			Support to Political governance and Administration Security	No	No	No				Handled 366 contracts. -31Contracts pending signatures, 34 contracts pending clearance by the Solicitor General, 301 Contracts cleared and signed, 41 legal opinions. -Signed 69 MOUs. -Processed 46 weekly reports on status of contracts.	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets
			Policy and Advisory Capacity Building for technical staff	No	No	No				Handled 366 contracts. -31Contracts pending signatures, 34 contracts pending clearance by the Solicitor General, 301 Contracts cleared and signed, 41 legal opinions. -Signed 69 MOUs. -Processed	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets

			Administration and General Office Expenses Facilitation for Minister for President	No	No	No					Impounded 240 vehicles, 8 bicycles and 455 motorcycles and arrested 124 suspects due to illegal and undesignated parking. -Arrested and prosecuted 3,975 suspects for illegal vending and impounded 310,590 items. -Made 2,774 impounds and 45 arrests. -Impounded 1,451 animals in 175 Operational areas. -Sealed 10,346 business entities for nonpayment of business license fees. -Issued 1,241 notices and warnings to the offenders of revenue collection	N/a	Achieved as planned	Not assessed since planned out-puts were not quantified	Yes	No. Because outputs had no clear targets
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