



**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 2021**

**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  
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FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

**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 30<sup>th</sup> June 2021, the statement of financial performance, statement of changes in equity and statement of cash flows, together with the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Kampala Capital City Authority as at 30<sup>th</sup> June 2021 and its financial performance and cash flows for the period then ended, in accordance with the Public Finance Management Act, 2015, as amended, 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**

On the 24<sup>th</sup> April, 2020, Parliament approved the annual budget for MDAs and LGs that contained the specific resource envelope allocated to each vote to implement agreed on outputs. Subsequently, the PS/ST issued a Budget Execution Circular that communicated the budget strategy, policy, and administrative issues to guide the budget implementation for the financial year 2020/2021.

During my overall risk assessment exercise, I noted that MDAs and LGs are still experiencing challenges in implementing the budgets approved by parliament and policy guidance's issued by PS/ST, which has continued to affect the performance and credibility of the budget negatively. These challenges include; lack of strategic plans that are aligned to the National Development 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.

I am aware that the COVID-19 Pandemic continues to significantly affect the implementation of several activities. Consequently, a number of activities were not implemented due to budget cuts and lockdown measures instituted to control the spread of the pandemic. It is against this background that the implementation of the budget was again considered a key audit area during the office-wide planning for the current audit year.

Kampala Capital City Authority (KCCA) is mandated to facilitate the delivery of quality services to the people in Uganda's Capital, City Kampala.

To achieve this mandate, KCCA planned to implement both recurrent and development activities. A review of the entity's ministerial statement and budgets revealed that the entity had an approved budget of UGX.291,260,861,265, out of which UGX.288,468,347,484 was warranted. The table 1 below shows a summary of the key outputs of the Authority for the financial year 2020/21.

**Table 1: Showing key deliverables for KCCA for the year**

No	Details	Budget (UGX)	Cumulative percentage share of the total approved budget
1	134937: Human Resource Development and organizational restructuring	83,491,129,665	28.7
2	134940: Communications and Public Relations strategies	19,068,518,767	34.7
3	134941: Policy, Planning and Legal Services	15,375,229,986	39.9
4	070807: Primary Education Services (Wage)	10,108,412,056	43.5
5	070808: Secondary Education Services (Wage)	20,880,694,976	50.6

KCCA planned to accomplish its deliverables by implementing forty-two (42) outputs with a total approved budget of UGX.291,260,861,265. I sampled thirty-nine (39) outputs with a total of Ninety-three (93) activities and a budget of UGX.284,993,573,000, representing 98% of the total approved budget for review.

From the procedures undertaken, I noted the following:

No	Observation	Recommendation
1.1	<p><b>Existence of Strategic plans that are aligned to NDP-III</b></p> <p>Paragraph 5 of the budget execution circular for the financial year 2020/2021 cites poor alignment of Government Budgets with the National Development Plans. The PS/ST urges Accounting Officers to ensure that all activities for Financial Year 2020/2021 are aligned with NDP III and implemented accordingly.</p>	<p>I advised the Accounting Officer to expedite aligning this plan to NDP-III and have the plan approved by NPA.</p>

	<p>Regulation 26 (1) of the National Planning Authority (development of Plans) regulations require entities to submit to NPA their five-year development plans for certification before approval</p> <p>This being the first year of implementation of the NDP-III, the entity was expected to prepare a strategic plan aligned to NDP III and ensure that the plan is approved. The strategic plan would then form the basis of the preparation of the entity's annual plans.</p> <p>I observed that the Authority had prepared and approved a strategic plan internally however, this hadn't been certified by NPA as required by the Planning Regulations at the time of audit.</p> <p>The Accounting Officer explained that the Authority had prepared and launched the Kampala City Strategic Plan 2020/21- 2024/25 in September 2020. However, NPA had advised that this should be aligned to NDP III. The Authority was in the process of aligning this plan as advised.</p>	
<p><b>1.2</b></p>	<p><b><u>Revenue Performance</u></b></p> <p><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 2020/2021 and noted that the entity budgeted to collect NTR of UGX.110.9Bn during the year under review. Out of this, UGX.134.2Bn was collected, representing a performance of 121% of the target.</p> <p><b><u>Performance of GoU receipts</u></b></p> <p>The Authority budgeted to receive UGX.291.260Bn, out of which UGX.288.468Bn was availed, resulting in a shortfall of UGX.2.792Bn, which is 1% of the budget. Revenue shortfalls affect the implementation of planned activities. Some of the activities that were not implemented because of the shortfall were;</p> <ol style="list-style-type: none"> <li>1. Staff capacity development</li> <li>2. Training of Project Managers &amp; M&amp;E staff in good Project management Project Coordination</li> <li>3. Procure contract for the renovation, reconstruction and repair of Non-residential Health infrastructure</li> <li>4. Renovation and repair of Kampala City public toilets infrastructure.</li> <li>5. Procurement of essential medical tools for KCCA Health centres</li> </ol> <p>The Accounting Office explained that the shortfall in GoU release was on account of government not funding some of the restricted item codes like travel, workshops and seminars, and training due to the effects of COVID 19 on revenue collections.</p>	<p>I commended the Accounting Officer for the excellent collection of NTR.</p> <p>I advised the Accounting Officer to engage MoFPED to ensure that GoU funds are released as budgeted going forward..</p>
<p><b>1.3</b></p>	<p><b><u>Absorption of funds</u></b></p> <p>Out of the total warrants of UGX.288.5Bn received during the financial year. UGX.280.8Bn<sup>1</sup> was spent by the entity resulting in an unspent balance of UGX.7.641Bn representing an absorption level of 97%. The unspent funds were swept back to the consolidated fund as required by the PFMA. The unabsorbed funds were meant for the following activities;</p> <ol style="list-style-type: none"> <li>1. Inspection of 26 dairy outlets on hygiene requirements.</li> <li>2. Phased development of new landfill at Ddundu.</li> </ol>	<p>I advised the Accounting Officer to engage MoFPED so that the unabsorbed funds can be availed for implementing these activities in the subsequent period.</p>

<sup>1</sup> Total expenditure as per Appropriation (UGX.415Bn-(KIIDP 2- 97.7Bn, Road Fund- 25.4Bn and Grants- 11.8Bn)

	<p>3. Inspection and relocation of 13 unhygienic farming units.</p> <p>I further noted that the Authority did not seek a revision of its budget and work plan as provided for by section 17 (3) of the PFMA2015.</p> <p>The Accounting Officer explained that due to COVID-19, the implementation of some activities was affected.</p>	
<p><b>1.4</b></p>	<p><b><u>Off-budget receipts</u></b></p> <p>Section 43 (1) of the PFMS 2015 states that all expenditure incurred by the Government on externally financed projects in a financial year shall be appropriated by parliament. Paragraph 29 of the Budget Execution Circular for the Financial year states that if an external agency provides funds in the course of implementation of the budget or any funds remain unspent at the expiry of an appropriation, these must be declared and a supplementary issued in line with the Public Finance Management Act 2015.</p> <p>I noted the Authority received off-budget financing to a tune of UGX. 18.97Bn, which was not declared to treasury and, therefore, not appropriated to the entity by Parliament. These funds were received directly from development partners for undertaking activities not budgeted for. Details <b>Appendix I refers.</b></p> <p>Off-budget financing distorts planning, may result in duplication of activities and is contrary to Section 43 (1) of the PFMS 2015 and budget execution guidelines issued by the PS/ST.</p> <p>The Accounting Officer explained that there is no platform in the PBS to declare these funds. However, engagements are still ongoing with MoFPED to have this done.</p>	<p>I advised the Accounting Officer to engage MoFPED to support KCCA staff to facilitate complete reporting of all funds in the PBS.</p>
<p><b>1.5</b></p>	<p><b><u>Quantification of outputs/activities</u></b></p> <p>Section 13 (15, b) of the PFMA 2015 states that a policy statement submitted by a vote shall contain the annual and three months' work plans, outputs, targets and performance indicators of the work plans. Regulation 11 (3) of PFMR 2016 requires that a vote prepares a work plan that indicates the outputs of the vote for the financial year; the indicators to be used to gauge the performance of the outputs and funds allocated to each activity.</p> <p>To assess the performance of an output, all activities supporting the output must be quantified.</p> <p>I reviewed the extent of quantification of outputs and activities for a sample of thirty-nine (39) outputs with a total of ninety-three (93) activities and expenditure of UGX.274.101Bn and noted the following;</p> <ul style="list-style-type: none"> <li>• Two (2) outputs with a total of five (5) activities and expenditure worth UGX.11.950Bn were fully quantified. That is, all the five (5) activities (100%) within these outputs were clearly quantified to enable the assessment of performance.</li> <li>• Two (2) outputs with a total of thirty (30) activities and expenditure worth UGX.23.509Bn, were insufficiently quantified. I observed that out of the thirty (30) activities, twenty-four (24) activities (80%) were quantified, while the balance of six (6) activities (20%) were not clearly quantified to enable the assessment of performance.</li> </ul>	<p>I advised the Accounting Officer to expedite the realignment of the directorate work plans and ensure that all activities in the work plans are sufficiently quantified in the future.</p>

- Thirty-five (35) output with a total of fifty-eight (58) activities and expenditure worth UGX 238.641Bn were not quantified at all. That is none of the fifty-eight (58) activities within these outputs was quantified at all.

Details in **Appendix II.**

**Table 1: showing the extent of quantification by outputs**

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	2	5	11.95	4.4	5	5	0	100
Insufficiently quantified outputs	2	5	23.59	8.6	30	24	6	80
Outputs not quantified	35	90	238.641	87.0	58	0	58	0
<b>Total</b>	<b>39</b>	<b>100</b>	<b>274.181</b>	<b>100</b>	<b>93</b>	<b>29</b>	<b>64</b>	

In cases where outputs were either partially or not quantified, management reported performance in generic ways. Some of the activities that were not sufficiently quantified were;

1. Renovation and construction of secondary school infrastructure, including
2. Replacement of asbestos.
3. Procurement of uniforms and protective gear for staff.
4. Servicing of KCCA land lease premiums and property rates.
5. Capacity Development of Project Managers and Project Teams
6. Purchase of equipment.
7. School inspection and monitoring Quarterly activities undertaken.
8. Payment of secondary School teachers' salaries.

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 explained that management was in the process of streamlining the Directorate work plans and further realigning its planned interventions along the NDP III PIAPS to ensure that all activities and outputs are fully quantified.

**1.6 Implementation of quantified outputs**

I assessed the implementation of two (2) outputs that were fully quantified with a total of five (5) activities worth UGX.11.95Bn and noted that;

I commended the Accounting Officer for implementing all the quantified outputs.



- Two (2) outputs with five (5) activities, and expenditure worth UGX.11.95Bn were fully implemented. That is all the five (5) activities within this output were fully implemented.

**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
Fully implemented outputs	2	100	11.95	100	5	5	0	0	100
Partially Implemented outputs	0	0	0	0	0	0	0	0	0
Outputs Not Implemented	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2</b>	<b>100</b>	<b>11.95</b>	<b>100</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>

**1.7 Submission of Quarterly Performance Reports**

Paragraph 8.12 (4,5,6) of the Treasury Instruction 2017, require the Accounting Officer to prepare reports for each quarter of the Financial Year in respect of the vote for which he/she is responsible. These reports shall contain financial and non-financial information on the performance of the vote and shall be submitted to Treasury not later than 15 days after the end of each quarter.

I noted that the entity submitted performance reports for all quarters Q1, Q2, Q3, and Q4 after the deadline given for submission of the reports as indicated in the table below;

No	Details	Deadline for submission	Actual date of submission	Comment (submitted in time/delayed)
1	Quarter One	15/10/2020	22/02/2021	Delayed
2	Quarter Two	15/01/2021	10/06/2021	Delayed
3	Quarter Three	15/04/2021	21/06/2021	Delayed
4	Quarter Four	15/07/2021	31/08/2021	Delayed

In addition, I did not obtain evidence to confirm that the Accounting Officer Prepared Monitoring Plans and reports, which are important in ensuring that the budget performs as expected.

Failure to submit performance reports in time and failure to prepare monitoring plans and reports contravene the Treasury Instructions and affect timely tracking and evaluation of performance.

The Accounting Officer noted the observation and stated that effective FY 2021/22, management would ensure that all statutory reports, including the quarterly performance reports, are submitted in line with the statutory timelines.

I await the outcome of the Accounting Officer's actions.

<b>1.8</b>	<b><u>Accuracy of Performance reports submitted</u></b>  From my review of the annual performance reports and physical inspections/verification of outputs reported, I did not come across evidence of material inconsistencies in the reported performance.	I commended the Accounting Officer for preparing accurate reports.
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## **2.0 Service delivery matters**

### **2.1 Absence of regulation for collection of revenue**

I noted that on 23rd April 2020 court ruled that the Authority was irregularly collecting fees from outdoor advertising. In the ruling, the Authority was barred from budgeting and collecting outdoor fees until proper regulations on outdoor advertising rates have been put in place.

Contrary to the above ruling, I noted that the Authority has not developed regulations to guide the collection of outdoor advertising fees by the time of audit. This implies that the Authority is losing revenue from this source, which would facilitate the implementation of planned activities and service delivery.

The Accounting Officer explained that a draft of the Kampala Capital City Outdoor Advertising ordinance was finalised, presented and discussed by the Central Executive Committee and was due for tabling in the Ordinary Council meeting for approval.

I advised the Accounting Officer to follow up on this issue with council to expedite the progress of concluding this ordinance to prevent any further loss of revenue

### **2.2 Un updated valuation lists of KCCA properties**

Section 4 of the Local Government Rating Act 2005 requires the Valuation list to be updated at least every five years. Furthermore, Section 24 (1) (a & b) of the Act provides for a Supplementary Valuation List in cases where property was omitted, property has been subdivided or if there are new properties that have come on board after the mandatory five (5) years Valuation.

I observed that the Authority does not undertake regular updates of the valuations rolls to include properties that become billable during the financial years. I further observed that in some divisions such as Central and Nakawa Divisions, KCCA last undertook valuations in 2017 (4 years ago), while in Divisions such as Makindye, Rubaga and Kawempe, the last valuations were undertaken in 2019 (2 years ago). Besides, management has not developed a clear policy to streamline the valuation of properties within the City.

There is a risk that the Authority is losing revenue inadvertently or otherwise from all the new properties that become billable throughout the financial year since these have not been captured in the official billing database of the Authority for more than two (2) years.

The loss of revenue to the Authority affects the implementation of planned activities and delivery of services to the city residents.

The Accounting Officer explained that it was not financially viable to do property valuation every year, which possibly explains why the Local Governments (Rating) Act 2005 caps the time to five years.

I advised the Accounting Officer to devise a strategy of ensuring that the rates and property valuations are regularly updated to minimize revenue losses instead of waiting for five (5) years, given the nature of the city, which attracts frequent developments

### **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 Management of domestic arrears**

#### **3.1 Outstanding Long-term payables**

The Authority reported a long-term liability of UGX.42,570,448,999 in the statement of financial position which arose from the 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.

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

The Accounting Officer stated that the Accountant General had been engaged on this matter and advised that for the time being, management should keep this in the Authority's books until approval to write off is obtained from parliament.

I advised the Accounting Officer to follow up this issue with the Accountant General and have this debt written off.

#### **3.2 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 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 states that the Accounting Officer will 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 a decrease in arrears from UGX.80,126,798,519 in 2019/20, to UGX.62,477,592,377 at the close of the year under review. Details are in the table below.

<b>No</b>	<b>Year-End</b>	<b>Amount (UGX)</b>	<b>% Change</b>
1	30 <sup>th</sup> June 2019	79,225,591,481	
2	30 <sup>th</sup> June 2020	80,126,798,519	1.3
3	30 <sup>th</sup> June 2021	62,477,592,377	(22)

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

The Accounting Officer explained that management is committed to adhering to the commitment control system set by government to avoid the accumulation of arrears. However, some domestic arrears accrued on account of unforeseen circumstances like legal cases that are not planned.

I advised the Accounting Officer to devise strategies for mitigating further arrears accumulation and engage MoFPED to provide adequate resources to settle the current arrears.

## **Other Matter**

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

### **4.0 Properties with expired leases**

I noted that leases for 377 properties had expired as at 30<sup>th</sup> June 2021, yet the Authority was still collecting ground rent from the same properties. Collecting revenue from properties with expired leases is irregular. Details in **Appendix III**.

The Accounting Officer stated that the statutory mandate to manage land belonging to Kampala City is vested in Kampala District Land Board (KDLB) which is also responsible for the leasing and renewal of leases. Management has been regularly engaging with KDLB to ensure that they renew expired leases on time.

I advised the Accounting Officer to continue engaging with Kampala District Land Board (KDLB) to renew the leases.

### **5.0 Nugatory expenditure of - UGX 7,813,808,755 due to delayed Handover of site**

KCCA entered a contract with M/s China Railway Seventh Group Co Ltd for upgrading and Junction Improvement works under Batch-A Package No KCCA/KIIDP 2/RDS-1 on KIIDP-II works

I noted that the Authority spent UGX.7,813,808,755 as compensation to the contractor for idle time caused by delays to secure the right of way and delays by the Authority's engineers to issue commencement orders to the contractor. This resulted in the contractor incurring costs associated with keeping idle equipment on site. This expenditure could have been avoided if management had effectively managed the compensation of PAPs.

The Accounting Officer explained that this resulted from complaints raised by the communities affected by the project in Makerere, which led to the suspension of civil works that had already been handed over to the contractor by World Bank. The World Bank further adopted a strategy of sectional handover to the contractor only when a sizeable section was fully compensated and acquired.

I advised the Accounting Officer to ensure that in future compensations are managed better, and contractors should be given unencumbered right of way/sites to avoid such unnecessary costs.

### **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, as amended, 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, as amended, 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**

#### **Compliance with Legislation**

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 came to my notice during the audit, were in all material respects, in compliance with the authorities which govern them.

## **6.0 Failure to manage Inventory using GFMIS**

Paragraph 7.5.1 (c) of Treasury Instructions, 2017 stipulates that except with the approval of the Secretary to the Treasury, all votes and their subsidiary entities shall be required to use the GFMIS to manage, process, account and report on all their financial transactions that shall include assets, including inventories of goods for consumption or resale among others.

I noted that the Authority had not fully adopted the Computerized Government Financial Management Information Systems (GFMIS) that manages inventories contrary to the Treasury Instructions. This may result in inventory loss and misrepresentation of asset status in the inventory records.

The Accounting Officer stated that the Authority would fully embrace the comprehensive use of the GFMIS in the subsequent financial year.

I advised the Accounting Officer to expeditiously transfer the inventory management function to the GFMIS as required by the Treasury Instructions (TIs) 2017 and to mitigate the risk of loss and misstatement of assets.

## **7.0 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 workers' unions' contributions.

I noted that by the end of the financial year, KCCA made statutory deductions amounting to UGX.1.86Bn, which had not been remitted to the respective institutions, as shown in the table below.

<b>No</b>	<b>Details</b>	<b>Amount UGX</b>	<b>Beneficiary Institution</b>
1	Due to URA (VAT and PAYE)	1,000,419,174	URA
2	NSSF contributions	861,152,214	NSSF
	<b>Total</b>	<b>1,861,571,388</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 stated that there had been an improvement in making statutory remittances to URA and NSSF; however, MoFPED will be engaged to release funds to clear the outstanding arrears.

I advised the Accounting Officer to always adhere to the Income tax Act and NSSF Act provisions to avoid possible penalties and fines.

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

John F.S. Muwanga  
**AUDITOR GENERAL**

27<sup>th</sup> December 2021



## Appendices

### Appendix I: Off budget financing

No	Project Name	Funding Source/Agency	JUL-20 (Shs)	Purpose /Summary detail of the project
1	Kampala Climate Change Action Strategy	European Union (EU)	1,132,135,465	It is a Roadmap to ensure the City's development path takes a low emission approach, builds resilience and maximizes the co-benefits of efficiency, economic diversity and human wellbeing. The Climate Change Strategy builds on the ambition of the Strategic Plan 2014 – 2020 to transform Kampala City into an attractive, vibrant and sustainable world-class City.
2	BMGF/CWIS	BMGF	7,892,939,910	<ul style="list-style-type: none"> <li>The program aims to upscale faecal sludge management (FSM) services in Kampala through catalytic investments that will increase access to improved onsite sanitation Services (OSS), primarily targeting underserved urban poor households, public institutions and the increasing transient population.</li> <li>Specifically, the program aims to increase the Volume of Faecal Sludge that is safely managed to 80% and the volume safely managed in informal settlements to 60% by facilitating access to improved Onsite Sanitation Services, primarily targeting the Poor and underserved urban community</li> </ul>
3	ECAC-DEF	South to South cooperation	55,470,829	Support from various donors towards the Covenant of Mayors and South to South cooperation
4	NSSF Hash Run	NSSF funds	53,474,964	Proceeds from NSSF Hash run are used to renovate old buildings and replace asbestos iron sheets in KCCA Primary schools
5	Digital Reward System for Sanitation in Informal Settlements		365,764,138	Using Technology to improve Sanitation Service Delivery in Kampala City.
6	Program on Integrated Local Finance & Sustainable Development (PIFUD)		9,293,321,498	<p>The Action addresses three (3) main priorities of the call:</p> <p><b>Sustainable Development Goals:</b> The Action will contribute to SDG 11 on Sustainable Cities and Communities, SDG 13 on Climate Action, SDG 7 on Affordable and Clean Energy, SDG 9 on Industry Innovation and Infrastructure, The Action will primarily address SDG 11 both at national level through a continuous dialogue with the government, and at local level through the localization of the following targets: Allowing access to safe, inclusive and affordable services and infrastructures; Fighting climate change;</p>

				<p>Boosting local economic development including for women or persons with disabilities; Connecting urban and peri-urban areas or ensuring a participatory governance; Improving learning environments for pupils; Improving environment for health service provision, among others.</p> <p><b>Peer-to-peer learning, exchange and cooperation:</b> By providing expertise from experiences on urban policies, innovative financial strategies, access to capital market, investment plans and demonstrative pilot projects, peer-to-peer learning, exchange and cooperation</p> <p><b>Multi-stakeholder and multi-sector dialogues and partnerships will be strengthened following a territorial approach</b> to local development and with a complete representation of the ecosystem of stakeholders engaged in an integrated urban development</p>
7	African Smart Cities Network (ASToN)		172,091,045	The ASToN project aims to accompany the digital transition of African Local Authorities by facilitating a network of cities. The intentions and activities of ASTON shall be similar to those of an URBACT Network: to develop local integrated and participatory urban projects through exchange with other cities, the transfer of good practices, peer review, the capacity building of local players, expertise
8	EALASCA		3,711,580	To integrate the cities of the East African community, i.e. Uganda, Kenya, Tanzania, Rwanda, Burundi and Southern Sudan:- through sports, culture, health and tourism
	<b>TOTALS</b>		<b>18,968,909,429</b>	

## Appendix II: Implementation of the Approved Budget

Planning										Monitoring and Evaluation				Reporting
Programme (A)	Sub programme/ Project (B)	Output ©	Output/Activities (D)	Are there clear targets and performance indicators to measure progress (Yes/No) If no give reasons (E)	Planned Target for the Financial year (F)	Budgeted amount UGX ('000') (G)	Revised budget	Amount released	Amount Spent	Achieved Target by Financial year end @ annual performance report  K	Output Variance H=(K-E)	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') (H)	UGX ('000') (I)	UGX ('000') (J)					
<b>Program: 49 Economic Policy Monitoring, Evaluation &amp; Inspection</b>	<b>Subprogram: 01 Administration and Human Resource</b>	<b>Output: 37 Human Resource Development and organizational restructuring</b>	Administration and Human Resource management.	No	N/a	78,137,708	82,182,088	82,003,888	77,550,927	Remodeled Nakawa Community Centre (90% of works completed)	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 99 Arrears</b>	Payment of domestic arrears	No	N/a	8,320,098	9,635,447	11,273,731	11,273,731	Paid Domestic arrears (Budgeting), General Public Service Pension arrears and (Budgeting) Salary Arrears (Budgeting)	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
	<b>Subprogram: 02 Legal services</b>	<b>Output: 40 Communications and Public Relations strategies</b>	Political leaders wing administration and management activities.	No	N/a	18,914,658	18,797,770	18,182,678	17,373,966	Handled 42 New cases	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 41 Policy, Planning and Legal Services</b>	Legal services	No	N/a	6,117,828	5,579,333	5,525,333	5,356,583	Reviewed 42 laws and policies	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Law Enforcement Support to Political governance and Administration	No	N/a					UGX.2.09Bn Spent on; Surveillance of KCCA premises; Guarding of KCCA premises;	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

										Facilitation of Police /Private security Services;				
			Capacity Building for technical staff.	No	N/a					Number of officers trained	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			A secure and safe environment for the entire institution	No	N/a					Old Court ongoing cases handled	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
	<b>Subprogram: 03 Treasury Services</b>	<b>Output: 38 Financial Systems Development</b>	Revenue Accountability	No	N/a	1,143,620	1,164,377	1,109,989	957,968	For FY 2020/21, out of a total of UGX 287.96Bn released to KCCA as GOU funds, UGX.64.51Bn were released in Q.4 of which UGX 97.49Bn spent representing 97% budget absorption. Monitoring of budget implementation and reporting	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Reporting Financial Position	No	N/a					Prepared virements for KCCA budget of which GOU virement of UGX 4b was approved	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Cash Bank Account Management	No	N/a					Reviewed and reconciled bank statements to ensure completeness in the bank accounts	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
	<b>Subprogram: 04 Internal Audit</b>	<b>Output: 39 Internal Audit Services</b>	Internal Audit Activities.	No	N/a	217,155	214,102	168,623	168,577	21 process audits were completed and reports issued which is 95.45% of the targeted process audits.	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
	<b>Subprogram: 05 Executive Support and Governance Services</b>	<b>Output: 36 Procurement systems development</b>	Procurement management activities	No	N/a	103,935	176,335	107,935	90,207	Prepared and submitted Annual Procurement and Disposal Plan (APDP)	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

		<b>Output: 40 Communications and Public Relations strategies</b>	Public and corporate Affairs	No	N/a	600,840	885,840	885,840	658,883	Handled a total of 1,827 correspondences from clients through Media platforms	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 41 Policy, Planning and Legal Services</b>	Executive support Activities	No	N/a	4,986,998	10,223,257	9,849,896	9,267,998	Submitted KCCA PBS Q3 report to MoFPED;	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
	<b>Project: 1686 Retooling of Kampala Capital City Authority</b>	<b>Output: 37 Human Resource Development and organizational restructuring</b>	Staff capacity building facilitation.	No	N/a	1,360,046	1,309,041	1,309,041	1,131,503	Trained 40% of the staff on the Performance Management tools for Ministry of Public Service.	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Conduct staff engagements and facilitating the directorate retreats.	No	N/a					Trained 9 staff (5 Rewards and Sanctions Committee and 4 Personal Financial Management)	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 41 Policy, Planning and Legal Services</b>	Strategy Management, Business development and Research Strategy Unit.	No	N/a	360,000	379,000	379,000	193,303	Conducted fourth Quarter Monitoring 2020-21	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Coordination of the KCCA Project Portfolio.	No	N/a					Coordination of the KCCA Project Portfolio.	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Capacity Development of Project Managers and Project Teams	No	N/a					Capacity Development of Project Managers and Project Teams	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Training of Project Managers & M&E staff in Good Project Management Project Coordination Meetings	No	N/a					Training of Project Managers & M&E staff in Good Project Management Project Coordination Meetings	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Finalize the Project Management Manual Planning and Budgeting Field Monitoring of	No	N/a					Finalize the Project Management Manual Planning and Budgeting Field Monitoring of	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

			Projects Reporting							Projects Reporting				
		<b>Output: 71 Acquisition of Land by Government</b>	Servicing of KCCA land lease premiums and property rates	No	N/a	169,989	169,989	169,989	169,989	Paid property rates and servicing lease premium on various KCCA properties	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 72 Government Buildings and Service Delivery Infrastructure</b>	Non-Residential Buildings	No	N/a	2,000,000	2,000,000	2,000,000	2,000,000	Non-Residential Buildings	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 76 Purchase of Office and ICT Equipment, including Software</b>	Retooling (Furniture & Equipment)	No	N/a	163,000	382,420	382,420	380,001	Retooling (Furniture & Equipment)	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
<b>Program: 05 Urban Commercial and Production Services</b>	<b>Subprogram: 13 Urban Commercial and Production Services</b>	<b>Output: 03 Market Access for Urban Agriculture</b>	Hold 90 sensitization meetings, select 1485 farmers in the first round to benefit from the program.	Yes	90	853,534	862,831	813,331	779,009	Sensitized & trained 1,382 SACCO executives from 234 SACCOS	0	Fully implemented	No monitoring reports were prepared	Yes
			Carryout verification visits to 1,485 homes; and approve 1188 farmers to benefit from the program.	Yes	1,485					Completed verification of 3927(2356F,1571M ) farming units across the city divisions of which 3427(2356F,1370M )	0	Fully implemented	No monitoring reports were prepared	Yes
			Provide 1,136 farmers with technical support	Yes	1,136					Supported 851 farmers with technical advice in animal production	0	Fully implemented	No monitoring reports were prepared	Yes
			Procure and distribute inputs to 1188 farming units (12 per parish getting 750,000 per	Yes	12188					Distributed inputs for 4661 farm units across the city divisions	0	Fully implemented	No monitoring reports were prepared	Yes

			person)											
			Installation of software for data capture and staff training on software application, staff allowances for field activities).	Yes	1					Not implemented	1	Not implemented	No monitoring reports were prepared	Yes
			Procurement and distribution of inputs for an additional 2,872 farmers.	Yes	2,872					3,532 Farmers received Agric. inputs across the 5 Division	0	Fully implemented	No monitoring reports were prepared	Yes
			Establishment of model value addition facility for fish at Kyanja.	Yes	1					Supported 11(10F, 1M) model farmers with Aquaponics Units, Mushroom & vegetable Kits.	0	Fully implemented	No monitoring reports were prepared	Yes
			Support to Kampala Mushroom production Program.	Yes	1					-Distributed 76,900 mushroom gardens to 365 (305F, 69M) beneficiaries across the city - 350 farmers were sensitized about organic nutrient recycling at Kyanja - Inspected 517(349F, 168M) farmers	0	Fully implemented	No monitoring reports were prepared	Yes
			Procurement of uniforms and protective gear for staff .	No	N/a					Not implemented	N/a	Not implemented	No monitoring reports were prepared	Yes
	<b>Project: 1686 Retooling of Kampala Capital City Authority</b>	<b>Output: 03 Market Access for Urban Agriculture</b>	Implementation of the NAADS Program for Kampala	No	N/a	6,334,471	5,719,294	5,611,294	5,442,926	Verified 1821(1092F 728F) farmers including PWDs Mushroom production - 56(48F, 8M) farmers received mushroom kits Central 16(15F, 1M), Kawempe 20(15F, 5M) & Makindye 20(18F, 2M)	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

			Implementation of agriculture production monitoring and evaluation services in the City	No	N/a					Distributed eggplant & Sukuma wiki vegetable seeds to 10 Host nurseries in ten Parishes. 64(55F, 9M) farmers	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Promote urban farming in small Spaces Implementation of Programs under Production and Marketing Grant (PMG) and Extension Grant	No	Na					Monitored 407(252F, 155M) ordinary farmers & NAADs beneficiaries, & seven (7) Agro-input dealers, to assess progress & to provide technical backstopping	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Implementation of programs under the Special Agriculture Grant	No	N/a					Supplied Value addition equipment to 3 community groups in central (Bukesa, Kisenyi II & Kololo II)	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
<b>Programme : 04 Urban Planning, Security and Land Use</b>	<b>Subprogram: 09 Physical Planning</b>	<b>Output: 01 Urban planning, policies, laws and strategies</b>	Maintain Kampala City Public green spaces	No	N/a	1,337,926	1,337,926	1,337,926	1,122,637	Planted 9,732 trees	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Improve., renovate and reconstruct landscape infrastructure.	No	N/a					Landscaping of pilot green corridor at 50%	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Procure services to facilitate the Physical planning standing committee	No	N/a					Approved 145 plans	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Promote Physical Planning activities Information clinics, Print of sensitization materials and Publish of Precinct Physical Develop plans.	No	N/a					-Received 147 applications for DPP Comments, handled 19 telecom mast applications. -Assessed 142 properties for land acquisition, injurious affection and survey	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified



										complaints. 16 job record jackets under KIIDP computed. 4 deed plans processed Covid -19 pandemic affected				
		<b>Output: 02 Building licensing and approvals</b>	Facilitate efficient land and building plans processing.	No	N/a	1,220,000	1,220,000	1,220,000	1,037,382	Approved 145 plans	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Retool the Architectural Services unit	No	N/a					-Handled 12 subdivision files. -Issued 637 notices to non-compliant developers.	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Maintain Physical planning Infrastructure; for Hardware, software and spatial data acquisition.	No	N/a					Assessed 142 properties for land acquisition, injurious affection and survey complaints. 16 job record jackets under KIIDP computed.	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
			Facilitate Improvement in the efficiency in building licensing and approvals processes.	No	N/a					Participated in the CAM/CAMV project management meeting, prepared and disseminated information on the Nakamiro Channel, presented about Road Naming to the PPC,	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 03 Slum Development and Improvement</b>	Update the KCCA Asset RAP Land register	Yes	1	230,000	227,000	200,000	129,293	Integrated 13,677 properties between CAM and CAMV	0	Fully implemented	No monitoring reports were prepared	Yes
			Facilitate smart Permit User sensitization and Training	Yes	1					Uploaded 165,553 of data on to the CAM/CAMV System and on Google Maps	0	Fully implemented	No monitoring reports were prepared	Yes
			Prepare a model slum upgrading project for Improved Housing in Nakamiro area and other hot spots	Yes	1					Attended 12 GIS training meetings.	0	Fully implemented	No monitoring reports were prepared	Yes

<b>Programme : 06 Urban Road Network Development</b>	<b>Sub Programme : 07 Engineering and Technical Services</b>	<b>Output: 02 Urban Road Maintenance</b>	Desilting road side drainages, pothole resealing, road sweeping.	No	N/a	300,000	300,000	300,000	300,000	UGX1Bn paid to 981 Casual workers in Q1, Q2 ,Q3 and Q4	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
	<b>Project: 1658 Kampala City Roads Rehabilitation Project</b>	<b>Output: 01 Contracts management, planning and monitoring</b>	Lot 3 - 18.84Km: Eighth Street-Namuwongo Rd (2.73Km), Fifth Street (0.80Km), Sixth Street (1.95Km), Sir Apollo Kagawa (2.24Km), Seventh Street (1.86Km), Muzito Road (2.10Km), Ssuna Road 1 (4.16Km), Ssuna Road 2 (2.58Km) and Gaba Road/ Muyenga	Yes	8	13,159,727	11,843,754	11,820,754	11,820,753	LOT 3 Design update and construction of roads in the City; (Kulekana-2.1km, Nsambya-Katwe-0.95km, Jjuko-1.3km, Kevina-1.2km, Appas-1.3km and Bugolobi-Namuwongo Link-0.4km) - Roads under Defects Liability	0	Fully implemented	No monitoring reports were prepared	Yes
			Road.Lot-1; Design update and construction of roads in the City-; Reconstruction and/or Upgrading of roads in Central Division.	Yes	15					Design Update and Construction of Selected Community Drainage Priorities in Kampala Capital City: Nakawa Division Divisions: Lot -5: [Savannah Commodities of Bugolobi UBC Link (1541m)], 38% (Casting of 56m of reinforced concrete bottom at Sun maker Section; construction of 6Nos.	0	Fully implemented	No monitoring reports were prepared	Yes
		<b>Output: 02 Urban Road Maintenance</b>	DETs casual wages Construction Vehicles Motor repair and Maintenance	No	N/a	2,300,000	2,599,999	2,599,999	2,501,504	981 Casuals paid UGX.1Bn	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

		<b>Output: 04 Street Lights Maintenance</b>	Street lights and traffic lights spare parts and accessories.	No	N/a	1,100,000	1,518,026	1,518,026	1,430,565	Increased Solar street lighting availability to 90%	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 75 Purchase of Motor Vehicles and Other Transport Equipment</b>	Purchase of equipment	No	N/a	0	2,400,000	2,400,000	2,400,000	Procured transport equipment	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 80 Urban Road Construction</b>	Road repair construction and reconstruction of roads bridges, drainage construction and repair	No	N/a	43,840,272	43,380,272	43,380,272	43,338,068	Design Update and Construction of Selected Community Drainage Priorities in Kampala Capital City: Lubaga and Central Divisions: Lot -4	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
<b>Programme :0708 Education and Social Services</b>	<b>Subprogram: 11 Education and Social Services</b>	<b>Output: 01 Policies, Laws and strategy development</b>	PLE Administration activities Secondary primary and ECD Schools Engagements	No	N/a	180,000	169,750	169,750	127,689	-Enrolled 48,316 (25,578F, 22,198M) pupils from 79 Govt aided P/schs -Enrolled 30,433 (F-15,389, M-15394) students from 22 govt aided sec schs Staffing -A total of 2303 (691M,1612F) teachers were stationed in 79 Govt aided P/schs Education policy implementation -Conducted 784 City Sch inspections Curriculum Delivery -Presented 34,655 (22,525 Boys, 12,130 Girls) candidates for PLE 2020 examinations.	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 02 School Inspection</b>	School inspection and monitoring Quarterly activities undertaken	No	N/a	181,799	197,999	163,799	148,049	Conducted 1707 sch inspections (17 ECD, 538 P/Sch, 136 Sec and 13 Tertiary instns) Monitored 80 city Schs to ensure	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

										education standards				
		<b>Output: 04 Sports Development</b>	Primary Schools and KCCA Affiliated sports clubs events ,Player salaries	No	N/a	2,132,185	2,156,994	1,930,272	1,869,864	-Recruited 46 new players for KCCA sports clubs -Held 40 sports mgt meeting for 5 KCCA sports clubs -Inspected 213 schs to track implementation of Physical Education Kampala Tourism Promotion, Marketing and Product Development	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 07 Primary Education Services (Wage)</b>	Payment of Primary school's teachers salaries	No	N/a	10,108,412	10,108,412	10,108,412	9,732,919	Teachers' salaries -Paid UGX 9.73Bn to 1,362 (498M,864F) Primary Trs	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 08 Secondary Education Services (Wage)</b>	Payment of secondary School teachers salaries	No	N/a	20,880,694	20,880,694	20,880,694	20,840,615	Teachers' salaries -Paid UGX 20.84Bn to	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 09 Tertiary Education Services (Wage)</b>	Payment of Tertiary schools teachers salaries	No	N/a	4,892,318	4,892,318	4,892,318	4,843,411	Teachers' salaries -Paid UGX 4.84Bn to 344 (186M,158F) Tertiary Instructors	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 51 Primary education services</b>	Transfer of UPE Funds	No	N/a	798,533	798,533	798,533	701,204	Capitation grants -UGX 703.3M transferred to 79 UPE schools	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 52 Secondary education services</b>	Transfer of USE funds	No	N/a	2,745,394	2,745,394	2,745,394	2,530,096	Capitation grants -UGX 2.68Bn transferred to 22 USE schools	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 53 Tertiary education services</b>	Transfer of Autonomous Tertiary Institution funds	No	N/a	12,773	12,773	12,772	8,333	UGX 8.33M transferred to Uganda Society for the Deaf VTC	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 54 Health Training Institutions</b>	Transfer of Health training institution funds	No	N/a	2,296,744	2,296,744	2,296,744	2,296,744	Capitation grants -UGX 2.296Bn transferred to 6 Health Training Institutions	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

		<b>Output: 55 Primary Teachers' Colleges</b>	Transfer of Teachers training institution funds	No	N/a	548,277	548,277	548,277	548,277	Capitation grants -UGX 548.2M transferred to Kibuli PTC	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
	<b>Project: 1686 Retooling of Kampala Capital City Authority</b>	<b>Output: 80 Primary education infrastructure construction</b>	Payment lease premium for all primary schools Renovation and construction of primary schools carried out	No	N/a	1,821,813	1,821,813	1,821,813	1,821,803	-Continued payment of premiums School Infrastructure Projects -Commenced Phase II renovation of 24 classrooms and removal of asbestos -Commenced renovation of 4 classrooms at Munyonyo P/Sch -Commenced construction of 4 a perimeter wall at Ntinda P/Sch -Launched construction of 109.4 meters	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 81 Secondary education infrastructure construction</b>	Renovation and construction of secondary school infrastructure including replacement of asbestos.	No	N/a	850,000	850,000	850,000	735,718	School Infrastructure Projects -Constructed 13 classrooms at Kitebi S.S	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
<b>Programme : 0807 Community Health Management</b>	<b>Subprogram: 08 Public Health</b>	<b>Output: 02 Monitoring and Inspection of Urban Health Units</b>	Health services	No	N/a	340,000	331,000	250,000	219,120	-Cumulative number of 44,774 confirmed COVID-19 cases in the city by of 30 <sup>th</sup> June 2021 -160,373 persons had been vaccinated with the 1st dose &39,862 with 2nd dose of Astra Zeneca vaccine by of 30th June 2021	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 03 Primary Health Care Services</b>	Payment of health staff salaries	No	N/a	8,433,354	8,433,354	8,433,354	8,405,879	Salaries-Health Workers Recruitment of extra health workers under the	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

		(Wages)								HR revised structure				
		<b>Output: 04 Primary Health Care Services (Operations)</b>	Public Health Care Activities	No	N/a	3,271,106	3,371,106	3,371,106	2,979,113	Registered 3,344,752 patients (1,541,390M; 1,803,362F) at the city OPD with 220,160 patients (83,588 M; 136,572F) at KCCA health facilities -Registered 106,082 ANC 1st visit in with 52,022 (49%) at the KCCA health facilities -Registered 75814 deliveries in Kampala with 21,890 deliveries at KCCA health facilities -A total of 123,269 family planning users accessed services	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
		<b>Output: 51 Provision of Urban Health Services</b>	Public Health Services activities	No	N/a	804,292	804,292	804,292	505,179	Subvention grants not reported	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
	<b>Project: 1686 Retooling of Kampala Capital City Authority</b>	<b>Output: 51 Provision of Urban Health Services</b>	Procure essential medical tools for KCCA Health centers	No	N/a	131,000	131,000	131,000	91,455	Projects under Disease Surveillance and EPI -FHI360-MCHN activity, worth for 5years, objective; Increasing access and utilization of MCHN activities in Kampala Disease Surveillance and EPI program - Identified a site for a walk in cold room at KCCA records centre on 6th street industrial area	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

		<b>Output: 80 Health Infrastructure Construction</b>	Procure contract for the renovation , reconstruction and repair of Non residential Health infrastructure .	No	N/a	806,691	806,691	806,691	779,110	Renovations and construct -Construction of a maternity block at Kiswa HCIII- Phase 1 at 78% of construction works	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
<b>Program: 0908 Sanitation and Environmental Services</b>	<b>Subprogram: 12 Environment</b>	<b>Output: 01 Policies, Laws and strategy development</b>	Sweep 338 roads t daily in the city.	Yes	338	17,059,062	17,443,262	17,301,062	17,151,441	Cleaned 392 roads across all Divisions, of which, 344 were swept on a daily basis & 48 roads periodically swept	0	Fully implemented	No monitoring reports were prepared	Yes
			Conduct 94 Clean-ups.	Yes	94					164 clean-up exercises were conducted across all divisions	0	Fully implemented	No monitoring reports were prepared	Yes
			Phased Closure and rehabilitation of existing landfill at Kiteezi	Yes	1					464,841.7 tons of garbage from across the City disposed of at the landfill of which 42.5% was delivered by KCCA while (57.5%) by private companies.	0	Fully implemented	No monitoring reports were prepared	Yes
			Phased development of new landfill at Ddundu.	Yes	1					Not implemented	1	Not implemented	No monitoring reports were prepared	Yes
			Increase safety management Fecal Sludge by 55 %.	Yes	1					21 toilets constructed across city through Household Toilet Improvement subsidy under the Weyonje Community Campaign	0	Fully implemented	No monitoring reports were prepared	Yes
			Conduct 245 sensitization and 22 sanitation drives on fecal sludge Management	Yes	245					472 Community dialogues & sensitization meetings conducted in which 20,157 households were sensitized as part of the communication strategies for integrated solid waste management in the city	0	Fully implemented	No monitoring reports were prepared	Yes

			Collect 4,560 tons of silt on the city roads infrastructure	Yes	4,560				580.12 tons of recyclables was collected & transported to respective destinations	0	Fully implemented	No monitoring reports were prepared	Yes
			43 dumpsites cleared (Rubaga- 2, Central- 00, Kawempe-22, Makindye-10, Nakawa-09) Public health inspection	Yes	34				Not implemented		Not implemented		
			Inspect 2,182 premises. 27 accorded premises suitability, 558 premises conformed to minimum standards and 1,489 recommended for improvement	Yes	2,182				Inspected 6991 premises of domestic and public health importance of which only 1359 premises were accorded suitability.	0	Fully implemented	No monitoring reports were prepared	Yes
			Issue 901 certificates to food handlers.	Yes	901				Issued 8002 food handlers <input type="checkbox"/> certificates	0	Fully implemented	No monitoring reports were prepared	Yes
			Public Health Veterinary services Put to sleep 816 stray dogs.	Yes	816				669 Stray Dog were put to sleep in the city	147	Partially implemented	No monitoring reports were prepared	Yes
			Inspect and relocate 13 unhygienic farming units.	Yes	13				Not implemented	13	Not implemented	No monitoring reports were prepared	Yes
			Inspect 46,751 cows, 48,188 shoats, 12,635 pigs before slaughter.	Yes	46,751				93,598 cows, 65,893 goats & sheep, 217 camels & 12,034 pigs were inspected before and after slaughter	0	Fully implemented	No monitoring reports were prepared	Yes
			Inspect 26 dairy outlets on hygiene requirements.	Yes	26				8 dairy outlets were inspected and the operators sensitized on hygiene requirements	18	Partially implemented	No monitoring reports were prepared	Yes



			Inspect 592 amusement premises and issued nuisance notices, stopping notices, and discontinue notices.	Yes	592					856 amusement premises inspected of which 102 nuisance notices, 6 stopping notices, 1 discontinue notices was issued 25 impoundments were executed and 28 arrests effected.	0	Fully implemented	No monitoring reports were prepared	Yes
			Inspect 3 industries to ascertain their conformance to National Environment management standards.	Yes	3					Not implemented	3	Not implemented	No monitoring reports were prepared	Yes
	<b>Project: 1686 Retooling of Kampala Capital City Authority</b>	<b>Output: 01 Policies, Laws and strategy development</b>	Renovation and repair of Kampala City public toilets infrastructure.	No	N/a	175,000	175,000	175,000	135,858	Provided Free Toilet Services at 14 different points -Construction of water borne toilets and handwashing Stations in 8 KCCA Health Centers and Butabika National Referral Hospital on going supported by GIZ, Sanitation for Millions Project.	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified
<b>Program: 1409 Revenue collection and mobilization</b>	<b>Subprogram: 06 Revenue Management</b>	<b>Output: 02 Local Revenue Collections</b>	Local Revenue Collections	No	N/a	1,254,613	1,438,834	949,712	682,180	-Collected UGX.80.3Bn against a target of UGX.99.8Bn representing 80.5% performance. -LHT & Outdoor Advertising automation system still under improvement by the developers. -Conducted 50 training sessions for 142 revenue staff across the Divisions on the use of E-citie, CAM/CAMV sytem	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

										and on Document Management system.				
	<b>Project: 1686 Retooling of Kampala Capital City Authority</b>	<b>Output: 02 Local Revenue Collections</b>	Purchase - procurement of revenue mobilization and sensitization tools	No	N/a	71,232	71,232	71,232	71,232	Conducted 50 training sessions for 142 revenue staff across the Divisions on the use of E-citie, CAM/CAMV system and on Document Management system.	N/a	Not quantified	No monitoring reports were prepared	No. Outputs were not appropriately quantified

**Appendix III: Properties with expired leases**

GRT NO	Name	HOLDING	Plot No	Division name	Street Name	Date of expiry of the lease	Annual Rate	Oustanding Balance for FY 2020/21 as at 01/01/2021	ACTUAL OUTSTANDING
GR4/5309	ASIIMWE FRED	LEASE HOLD	7-9	NAKAWA	YOKANA ROAD	01/05/2016	159,000	(5,406,000)	(5,565,000)
GR4/4790	BAHAHWAHWHENKI E.A	LEASE HOLD	29-31 BLK5A1	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(2,383,142)	(2,613,142)
GR4/39697	IDA MAY KWESIGA	LEASE HOLD	2	NAKAWA	LUTHULI RISE	21/12/2014	840,000	(14,280,000)	(15,120,000)
GR4/3830	NATIONAL HOUSING & CONSTRUCTION CO. LTD	LEASE HOLD	25-27 (93)	NAKAWA	LUTHULI RISE	01/05/2009	190,000	(2,850,000)	(3,040,000)
GR4/3827	NATIONAL HOUSING & CONSTRUCTION CO. LTD	LEASE HOLD	29-31 (56)	NAKAWA	LUTHULI RISE	01/05/2009	190,000	(2,850,000)	(3,040,000)
GR4/3826	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	29-31 (104)	NAKAWA	LUTHULI RISE	01/05/2009	190,000	(2,850,000)	(3,040,000)
GR4/2905	P.SEBOWA MUKASA	LEASE HOLD	18	NAKAWA	TUCKER CRESCENT	01/05/2004	1,365,000	(5,087,000)	(6,452,000)
GR5/8	NASK STORES LTD	LEASE HOLD	1287	RUBAGA	NANFUKA ZONE NATEETE	01/01/2013	260,000	(3,380,000)	(3,640,000)
GR5/60	NANSIKOMBI ROSETTY, BABIRYE SARAH, KABALI BENON,	LEASE HOLD	857	RUBAGA	NAKULABYE	01/01/2021	210,000	(1,976,100)	(2,186,100)
GR4/990	DAVID NYAKAUMA	LEASE HOLD	5	NAKAWA	SCHOOL LANE	01/08/2007	54,480	(1,579,920)	(1,634,400)
GR4/964	CHRISTOPHER GASHIRABAKE	LEASE HOLD	BLK IUNIT B3	NAKAWA	LUTHULI RISE	01/05/2009	230,000	(4,140,000)	(4,370,000)
GR4/918	MUGUME MBABAZI	LEASE HOLD	BLK IUNIT C4	NAKAWA	LUTHULI RISE	01/05/2009	230,000	(4,140,000)	(4,370,000)
GR4/5802	MR. ZANGA AMBROSE	LEASE HOLD	7	NAKAWA	BINA RISE BUTABIKA	01/04/2017	375,000	118,480	493,480
GR4/5775	ROBERT MWESIGWA	LEASE HOLD	2A	NAKAWA	LUGOGO LINK	01/11/2012	740,000	(5,254,000)	(5,994,000)
GR4/5774	ALIYA HAJEE & HARARD VAN AUBEL	LEASE HOLD	6	NAKAWA	NAGURU DRIVE LANE NAGURU	01/04/2019	60,000	542,520	602,520
GR4/5669	VICTORIA NAKIBINGE (ADMINISTRATOR)	LEASE HOLD	45	NAKAWA	KATALE ROAD	01/06/2019	70,000	(70,000)	-
GR4/5653	MR. MAHMUD BHARWANI	LEASE HOLD	8	NAKAWA	PLANTATION ROAD BUGOLOBI	01/08/2018	882,000	(6,790,900)	(7,672,900)
GR4/5651	DAVID OKALEBO ONYOIN	LEASE HOLD	38	NAKAWA	MARTYRS WAY NTINDA	01/10/1998	25,000	266,968	291,968
GR4/5636	KITANDWE TOM	LEASE HOLD	63-65	NAKAWA	SUWARA ROAD	12/05/2015	367,000	(2,484,223)	(2,851,223)

GR4/5579	MARTIN MUGONYI	LEASE HOLD	61	NAKAWA	KATALE LANE	01/01/2015	474,000	(10,716,272)	(11,190,272)
GR4/5574	DELMAS APARTMENTS LTD	LEASE HOLD	14	NAKAWA	PLANTATION ROAD	13/10/2015	450,000	(4,500,000)	(4,950,000)
GR4/5572	QUICK WAYS PROPERTY SERVICES LTD	LEASE HOLD	16	NAKAWA	PLANTATION ROAD	13/10/2015	350,000	(3,500,000)	(3,850,000)
GR4/5570	PRESTIGIOUS APARTMENTS LTD	LEASE HOLD	10_12&18_26	NAKAWA	PLANTATION ROAD	27/10/2015	1,900,000	(17,689,000)	(19,589,000)
GR4/5521	DELMAS APARTMENTS LTD.	LEASE HOLD	78 B	NAKAWA	PORT BELL ROAD	27/10/2015	1,000,000	(11,000,000)	(12,000,000)
GR4/5465	OWINO ROSEMARY	LEASE HOLD	1	NAKAWA	LUGOGO CHANNEL ROAD	01/10/2014	225,000	(11,787)	213,213
GR4/5411	TARIQ INTERNATIONAL (U) LIMITED	LEASE HOLD	43	NAKAWA	LUTHULI RISE	01/08/2010	2,100,000	(25,200,000)	(27,300,000)
GR4/5390	EQUATOR PROPERTIES LIMITED	LEASE HOLD	BLK 30C1	NAKAWA	BUGOLOBI	01/05/2013	190,000	(2,660,000)	(2,850,000)
GR4/5381	ANATOLI BARUGAHARE	LEASE HOLD	BLK13C5	NAKAWA	LUTHULI RISE	01/05/2013	190,000	(1,364,506)	(1,554,506)
GR4/5379	SUSANE SSALI MUSOKE	LEASE HOLD	2	NAKAWA	ISMAIL ROAD	01/10/2014	840,000	(7,705,450)	(8,545,450)
GR4/5377	NATIONAL HOUSING AND CONSTRUCTION CORPORATION	LEASE HOLD	1	NAKAWA	NTINDA AVENUE	01/07/2015	152,000	(3,228,000)	(3,380,000)
GR4/5368	KUMAKECH KITWU ALEX	LEASE HOLD	10	NAKAWA	NSUBUGA ROAD LUZIRA	01/03/2015	145,000	(1,247,260)	(1,392,260)
GR4/5363	ASHA KIZITO & TANNA KIZITO	LEASE HOLD	6	NAKAWA	PLANTATION ROAD BUGOLOBI	01/08/2015	590,000	(6,903,000)	(7,493,000)
GR4/5336	ALFRED OCEN	LEASE HOLD	BLK 16 C6	NAKAWA	LUTHULI RISE	01/05/2013	190,000	(3,420,000)	(3,610,000)
GR4/5335	ALICE UWAASE ANUKUR	LEASE HOLD	BLK 17 A4	NAKAWA	LUHTULI RISE	01/05/2013	190,000	(2,605,000)	(2,795,000)
GR4/5324	UGANDA MEAT INDUSTRY LTD.	LEASE HOLD	94 - 106	NAKAWA	KIREKA ROAD	01/06/2009	1,800,000	(19,800,000)	(21,600,000)
GR4/5320	BENEDICT KATEREGA KIYIMBA & A. NABASAALA KIYIMBA	LEASE HOLD	34-36	NAKAWA	KATALE ROAD	01/04/1989	50,000	439,219	489,219
GR4/5293	FRANCIS HENRY EMOJONG	LEASE HOLD	29-31BLK13B2	NAKAWA	LUTHULI RISE	01/05/2013	190,000	(2,660,000)	(2,850,000)
GR4/5280	EDDIE NSAMBA-GAYIYA	LEASE HOLD	33-41 BLK9A4	NAKAWA	LUTHULI RISE	01/05/2013	230,000	229,940	459,940
GR4/5256	CON CORP REAL ESTATES KIMITED	LEASE HOLD	1A	NAKAWA	OLUMI CLOSE	01/04/2010	520,000	(8,320,000)	(8,840,000)
GR4/5213	LYDIA APAJOK AGIO	LEASE HOLD	1	NAKAWA	SUBI LANE NTINDA	01/01/2011	674,000	(1,239,950)	(1,913,950)
GR4/5196	SEKARAN VELLASAMY	LEASE HOLD	17 & 19	NAKAWA	BUTABIKA CRESCENT	12/01/2019	200,000	657,500	857,500

GR4/5189	M KIWANUKA, MOSHA SEBATINDIRA AND BERT NSEREKO	LEASE HOLD	6	NAKAWA	LAKE DRIVE, LUZIRA	01/01/2010	150,000	(1,755,000)	(1,905,000)
GR4/5146	DR. BYAMUGISHA JOSEPH	LEASE HOLD	1A	NAKAWA	SUNA PLACE NTINDA	27/05/2014	320,000	788,805	1,108,805
GR4/5123	GIDAGUI GREGORY MAFABI	LEASE HOLD	M. 735	NAKAWA	BUTABIKA ROAD	01/11/2008	35,000	441,000	476,000
GR4/5117	MUGISHA SAM ATWINE	LEASE HOLD	173 7D6	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,220,000)	(3,450,000)
GR4/5100	DERRICK B. AKANDWANAHU	LEASE HOLD	31	NAKAWA	MUTUNGO HILL VIEW ROAD	01/12/2009	200,000	(2,540,000)	(2,740,000)
GR4/5080	ANNET HOPE AGONA	LEASE HOLD	BLK 8D6	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(2,876,000)	(3,106,000)
GR4/5074	HOPE BYARUHANGA	LEASE HOLD	35 BLK16 A3	NAKAWA	LUTHULI RISE	01/05/2013	190,000	(2,660,000)	(2,850,000)
GR4/5073	BUSINESS&TECH	LEASE HOLD	228 BLK8 A3	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(4,140,000)	(4,370,000)
GR4/5072	JOLLY K BUSINGYE	LEASE HOLD	80 BLK13 B8	NAKAWA	LUTHULI RISE	01/05/2013	190,000	(2,660,000)	(2,850,000)
GR4/5070	MUGENYI THOMAS KATENTURE	LEASE HOLD	4	NAKAWA	FATHER JACKSON ROAD KISWA	01/06/2014	150,000	(2,598,765)	(2,748,765)
GR4/5060	KAZOORA BENON	LEASE HOLD	31	NAKAWA	COMMERCIAL STREET	01/07/2008	125,000	(1,712,500)	(1,837,500)
GR4/5036	INTERNATIONAL SCHOOL OF BUSINESS&TECH	LEASE HOLD	2	NAKAWA	UPPER LUTHULI CLOSE	01/08/2014	1,082,300	(6,415,850)	(7,498,150)
GR4/4886	GODFREY R. RUHURIRA	LEASE HOLD	17	NAKAWA	TUCKER CRESCENT, LUZIRA	01/01/2007	280,000	(2,673,500)	(2,953,500)
GR4/4852	RONA MWESIGYE	LEASE HOLD	M 437	NAKAWA	NTINDA	01/09/2012	600,000	(17,400,000)	(18,000,000)
GR4/4836	ENERGOPROJECT CIVIL ENGINEERING & CONSTRUCTION	LEASE HOLD	M 168	NAKAWA	ISMAEL ROAD	01/01/2012	250,000	250,000	500,000
GR4/4832	CRESTON PROPERTIES LIMITED	LEASE HOLD	2	NAKAWA	LUZIRA ROAD	01/12/2013	2,758,500	(8,683,400)	(11,441,900)
GR4/4811	JAMES TUGYENDE	LEASE HOLD	29-31 BLK6A4	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,220,000)	(3,450,000)
GR4/4808	NUWAMANYA BANABUS	LEASE HOLD	29-31 BLK6A1	NAKAWA	LUTHULI RISE	01/05/2013	230,000	-	(230,000)
GR4/4807	TITUS KENGELI	LEASE HOLD	29-31 BLK5C7	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,220,000)	(3,450,000)
GR4/4805	JOSEPH ESONYU	LEASE HOLD	29-31 BLK5C4	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,657,000)	(3,887,000)
GR4/4804	DR. JAMES K. TUMWINE & LYNNETTE KYOKUNDA TUMWINE	LEASE HOLD	29-31 BLK5C3	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(90)	(230,090)
GR4/4801	ROSEMARY NDAMIRA	LEASE HOLD	29-31 BLK5B6	NAKAWA	LUTHULI RISE	01/05/2013	230,000		(4,370,000)

								(4,140,000)	
GR4/4794	KARUNGI MONICA	LEASE HOLD	29-31 BLK5A5	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(1,610,000)	(1,840,000)
GR4/4793	MONICA K TIBWITA	LEASE HOLD	29-31 BLK5A4	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(1,610,000)	(1,840,000)
GR4/4792	MARK EDITH KAMANZI	LEASE HOLD	29-31 BLK5A3	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(4,140,000)	(4,370,000)
GR4/4786	ALLAN AGABA	LEASE HOLD	29-31 BLK4C5	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(11,960,000)	(12,190,000)
GR4/4784	AGNES TWEBAZE	LEASE HOLD	29-31 BLK4C3	NAKAWA	LUTHULI RISE	01/05/2013	230,000	230,000	460,000
GR4/4781	DOROTHY BASIINGA	LEASE HOLD	29-31 BLK4B8	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(4,140,000)	(4,370,000)
GR4/4777	JUDY KABAKAMA	LEASE HOLD	29-31 BLK4B3	NAKAWA	LUTHILI RISE	01/05/2013	230,000	230,000	460,000
GR4/4776	ALLA MUGISHA	LEASE HOLD	29-31 BLK4B2	NAKAWA	LUTHILI RISE	01/05/2013	230,000	(4,140,000)	(4,370,000)
GR4/4772	MAUREEN ALINDA RUGONA	LEASE HOLD	29-31 BLK4A6	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(4,140,000)	(4,370,000)
GR4/4770	DAVID P. KALETE	LEASE HOLD	29-31 BLK4A4	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(4,140,000)	(4,370,000)
GR4/4769	ESKOM WILLIAM ALENYO	LEASE HOLD	29-31 BLK4A3	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(2,440,000)	(2,670,000)
GR4/4768	ESTHER PATRICK NKORE	LEASE HOLD	29-31 BLK4A2	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(4,140,000)	(4,370,000)
GR4/4767	KELLIE TOM OKINO	LEASE HOLD	29-31 BLK4A1	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(4,140,000)	(4,370,000)
GR4/4766	JOYCE SAKWAH	LEASE HOLD	29-31 BLK3C8	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(4,140,000)	(4,370,000)
GR4/4764	BYARUGABA ERIC	LEASE HOLD	29-31 BLK3C6	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(11,960,000)	(12,190,000)
GR4/4762	S.S.B. WANDA	LEASE HOLD	29-31 BLK3C4	NAKAWA	LUTHULI RISE	01/05/2013	230,000	454,108	684,108
GR4/4761	BAGARIMU PATRICK	LEASE HOLD	29-31 BLK3C3	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(2,688,700)	(2,918,700)
GR4/4760	HILDA NANKUNDA	LEASE HOLD	29-31 BLK3B7	NAKAWA	LUTHULI RISE	01/05/2013	230,000	-	(230,000)
GR4/4758	JAMES TUGYENDE	LEASE HOLD	29-31 BLK3B4	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,220,000)	(3,450,000)
GR4/4721	KENETH LUBEKA	LEASE HOLD	26	NAKAWA	NAGURU DRIVE	01/01/2017	350,000	(3,086,500)	(3,436,500)
GR4/4711	EQUATOR PROPERTIES LTD.	LEASE HOLD	UNIT 32 B30	NAKAWA	LUTHULI RISE	04/06/2008	190,000	(2,660,000)	(2,850,000)
GR4/4708	ROBERT TEBANDEKE	LEASE HOLD	1A	NAKAWA	LUGOGO LANE	01/08/2007	137,500	(1,925,000)	(2,062,500)
GR4/4681	FRANCIS DAVID OBELA	LEASE HOLD	2	NAKAWA	YOKANA ROAD	01/09/2009	192,000	(4,730,800)	(4,922,800)

GR4/4677	AGATHA MUKASA	LEASE HOLD	17	NAKAWA	NAGURU DRIVE	01/12/1999	10,000	133,130	143,130
GR4/4643	SUNG HWAN KIM	LEASE HOLD	43	NAKAWA	FACTORY ROAD	01/12/2005	100,000	(1,210,510)	(1,310,510)
GR4/4641	M/S HOUSING FINANCE CO. UGANDA LIMITED	LEASE HOLD	12	NAKAWA	WANAINCHI ROAD	01/06/2008	40,000	880,000	920,000
GR4/4635	NATIONAL HOUSING CORPORATION CO. (U) LTD.	LEASE HOLD	13	NAKAWA	CORONATION RISE	01/11/2014	130,000	(4,160,000)	(4,290,000)
GR4/4634	NATIONAL HOUSING CORPORATION CO. (U) LTD.	LEASE HOLD	11	NAKAWA	CORONATION RISE	01/11/2014	150,000	(1,378,980)	(1,528,980)
GR4/4633	NATIONAL HOUSING CORPORATION CO. (U) LTD.	LEASE HOLD	9	NAKAWA	CORONATION RISE	01/11/2014	175,000	(2,975,000)	(3,150,000)
GR4/4592	AVAKO ENILY	LEASE HOLD	11	NAKAWA	MBUYA ROAD	01/10/2010	110,000	(1,760,000)	(1,870,000)
GR4/4590	EDWARD & S. WALUGEMBE	LEASE HOLD	BLK 1UNIT D2	NAKAWA	LUTHULI RISE	01/05/2009	230,000	(3,038,000)	(3,268,000)
GR4/4569	EDWARD MUHIGIRWA	LEASE HOLD	23	NAKAWA	PLANTATION ROAD	01/06/2013	536,000	(8,368,000)	(8,904,000)
GR4/4551	TESO INDUSTRIES LIMITED	LEASE HOLD	58A	NAKAWA	LUGOGO BY-PASS	01/10/2005	440,000	(7,348,000)	(7,788,000)
GR4/4506	NATIOAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 31C 7	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,427,000)	(3,657,000)
GR4/4499	NATIONAL HOUSING & CONSTRUCTION LTD.	LEASE HOLD	BLOCK 31B 8	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(2,760,000)	(2,990,000)
GR4/4480	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 26D 5	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,910,000)	(4,140,000)
GR4/4479	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	60 BLK26 D4	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4477	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	62 BLK 26 D2	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4476	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	57B BLK26D 1	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4472	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 26C 5	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4471	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 26C 4	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(2,113,470)	(2,343,470)
GR4/4470	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	51 BLK 26 C3	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,910,000)	(4,140,000)
GR4/4467	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	48 BLK 26 B8	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4466	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 26B 7	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4464	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 26B 5	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(2,458,700)	(2,688,700)
GR4/4458	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 26A 7	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)

GR4/4457	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 26A 6	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4454	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 26A 3	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(2,530,000)	(2,760,000)
GR4/4453	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	34 BLK26 A2	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4452	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 26A 1	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,910,000)	(4,140,000)
GR4/4450	NATIONAL HOUSING & CONSTRUCTION CO.LTD.	LEASE HOLD	31 BLK25 D7	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,910,000)	(4,140,000)
GR4/4447	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 25D 4	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4441	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	22 BLK25 C6	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4439	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	45 BLK 25 C4	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4438	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 25C 3	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(2,714,000)	(2,944,000)
GR4/4437	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	18A BLK25C 2	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4434	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 25B 7	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4433	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	14A BLK25B 6	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4431	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 25B 4	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,910,000)	(4,140,000)
GR4/4429	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 25B 2	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(2,420,000)	(2,650,000)
GR4/4428	JOAN TAMWESIGIRE	LEASE HOLD	9 BLK 25 B1	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(2,990,000)	(3,220,000)
GR4/4427	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	8 BLK 25 A8	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4426	KAHIRIMBANYI MARTHA N.	LEASE HOLD	BLOCK 25A 7	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(1,373)	(231,373)
GR4/4425	NATIOAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	16 BLK25 B8	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4424	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 25A 5	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4422	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 25A 3	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(2,507,000)	(2,737,000)
GR4/4420	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	1 BLK 25 A1	NAKAWA	LUTHULI RISE	24/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4419	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 24D 8	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(1,460,000)	(1,650,000)
GR4/4416	ALPHONSE OWINY DOLLO	LEASE HOLD	BLOCK 24D 5	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,073,000)	(2,263,000)



GR4/4406	JULIUS PETER	LEASE HOLD	211 BLK24 C3	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,470,000)	(2,660,000)
GR4/4405	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	210 BLK24 C2	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4391	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	196 BLK24 A4	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(1,539,000)	(1,729,000)
GR4/4388	NATIONAL HOUSING & CONSTRUCTION CO.LTD.	LEASE HOLD	193 BLK24 A1	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4385	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	190 BLK23 D8	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4381	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	186 BLK23 D2	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,019,000)	(3,209,000)
GR4/4378	FLORENCE BIRUNGI	LEASE HOLD	BLOCK 23C 7	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4370	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	27 BLK23 B7	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4368	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	173 BLK23 B5	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,280,000)	(2,470,000)
GR4/4367	KAYANJA NABEL AGABIIRWA	LEASE HOLD	172 BLK23 B4	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(1,670,000)	(1,860,000)
GR4/4363	KABULETA MARY	LEASE HOLD	BLOCK 23A 8	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4362	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 22A 7	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4360	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	162 BLK23 A5	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,299,969)	(2,489,969)
GR4/4357	ENG. BADRU SENKUBUGE	LEASE HOLD	BLOCK 23A 2	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,451,000)	(2,641,000)
GR4/4353	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	158 BLK22 D6	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4350	ROBERT KYALIMPA	LEASE HOLD	BLOCK 22D 3	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4349	NILLAH B.MANZI	LEASE HOLD	BLOCK 22D 2	NAKAWA	LUTHULI RISE	03/10/2013	190,000	190,000	380,000
GR4/4345	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	150 BLK22 C6	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4344	JUMA KISAAME	LEASE HOLD	BLOCK 22C 5	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4341	OKELLO PETER	LEASE HOLD	BLOCK 22C 2	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4338	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	143 BLK22 B7	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4332	KABULETA RICHARD	LEASE HOLD	BLOCK 22B 1	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4329	JOHN. T. LUBIA	LEASE HOLD	BLOCK 22A 6	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,260,031)	(2,450,031)

GR4/4328	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 28A 5	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4323	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	128 BLK21 D8	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(1,120,000)	(1,310,000)
GR4/4322	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	127 BLK21 D7	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4318	PROF. JASSY BAGYENDERA KWESIGA	LEASE HOLD	BLOCK 21D 3	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,000,000)	(2,190,000)
GR4/4316	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	121 BLK21 D1	NAKAWA	LURHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4313	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	118 BLK21 C6	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4309	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	114 BLK21 C2	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4307	LYDIA BYEFULA KISITU	LEASE HOLD	BLOCK 21B 8	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4303	KENNETH AGABA	LEASE HOLD	BLOCK 21B 4	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4301	ANNETTIE NSASIIRWE	LEASE HOLD	BLOCK 21B 2	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(1,900,000)	(2,090,000)
GR4/4300	DAISY MUGANWA	LEASE HOLD	BLOCK 21B 1	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,472,000)	(2,662,000)
GR4/4299	ELIZABETH NAMUGENYI KABOGO	LEASE HOLD	BLOCK 21A 8	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,021,790)	(2,211,790)
GR4/4298	ALEX KAYAAYO	LEASE HOLD	BLOCK 21A 7	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,280,000)	(2,470,000)
GR4/4292	MATOVU ROY	LEASE HOLD	97 BLK21 A1	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,791,100)	(2,981,100)
GR4/4287	JOHN CHRISTOPHER OLOA & RUFINA BARIGO OLOA	LEASE HOLD	BLOCK 20D 4	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(950,000)	(1,140,000)
GR4/4286	RONALD PAUL OTTAREMUA	LEASE HOLD	BLOCK 20D 3	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(1,587,282)	(1,777,282)
GR4/4284	DAVID SEMAMBYA MPANGA	LEASE HOLD	BLOCK 20D 1	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(1,536,800)	(1,726,800)
GR4/4282	BERNARD ROBINSON MAGULU	LEASE HOLD	BLOCK 20C 7	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4273	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 20B 6	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4271	MAGARET AKULLO ODIYA	LEASE HOLD	BLOCK 20B 4	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,472,000)	(2,662,000)
GR4/4269	DAVIS OBWANGA	LEASE HOLD	BLOCK 20B 2	NAKAWA	LUTHULI RISE	03/10/2013	190,000	-	190,000
GR4/4267	MR. SEZI MITEGYEKO	LEASE HOLD	72 BLK20 A8	NAKAWA	LUTHULI RISE	03/10/2013	190,000	190,000	380,000
GR4/4264	BUSHO NDINYEKA	LEASE HOLD	BLOCK 20A 5	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4263	JANE NAMONO MUSIKA	LEASE HOLD	BLOCK 20A 4	NAKAWA	LUTHULI RISE	03/10/2013	190,000		(1,850,000)

								(1,660,000)	
GR4/4262	ALPHA EPPY IDRO	LEASE HOLD	BLOCK 20A 3	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4260	KEIZIRE BOAZ BLACKIE	LEASE HOLD	BLOCK 20A 1	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,472,500)	(2,662,500)
GR4/4253	LEOCARDIA BYENKYA AKIIKI	LEASE HOLD	BLOCK 19D 2	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4252	H. NABAKOOZA MUSOKE	LEASE HOLD	BLOCK 19D 1	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4249	KIHUGURU GEOFFREY	LEASE HOLD	BLOCK 19C 6	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4244	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	49 BLK19 C1	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4238	KENNETH KIIZA	LEASE HOLD	BLOCK 19B 3	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4235	CHARLES ROSCOE NSUBUGA	LEASE HOLD	40 BLK19 A3	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,472,500)	(2,662,500)
GR4/4234	SSENTOOGO & PARTNERS	LEASE HOLD	BLOCK 19A 7	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(910,100)	(1,100,100)
GR4/4233	ELIZABETH BAMWINE	LEASE HOLD	BLOCK 19A 6	NAKAWA	LUTHULI RISE	03/10/2013	190,000	190,000	380,000
GR4/4231	DINAH KYASIIMIRE	LEASE HOLD	36 BLK19 A4	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4230	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 19A 3	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4229	FREDRICK RWEFURUKA	LEASE HOLD	BLOCK 19A 2	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4227	PETER MASABA	LEASE HOLD	BLOCK 18D 8	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(1,968,683)	(2,158,683)
GR4/4226	LILIAN SUSAN BAGAMBE	LEASE HOLD	28 BLK18 D4	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,031,100)	(2,221,100)
GR4/4225	SILIVER & GRACE NDYANABANGI	LEASE HOLD	BLOCK 18D 6	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4223	BAGAMBE SUSAN LILIAN	LEASE HOLD	BLOCK 18D 4	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,470,000)	(2,660,000)
GR4/4219	SIMON ATUHAIRE COURBON	LEASE HOLD	BLOCK 18C 8	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(1,771,520)	(1,961,520)
GR4/4217	ROSEMARY RUGAMBA - RWANYANGE	LEASE HOLD	22 BLK18 C6	NAKAWA	LUTHULI RISE	03/10/2013	190,000	189,990	379,990
GR4/4208	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	13 BLK 18 B5	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,235,590)	(2,425,590)
GR4/4207	L. MULIRA QUELLETTE	LEASE HOLD	BLOCK 18B 4	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(3,420,000)	(3,610,000)
GR4/4200	PAUL LUYIMA	LEASE HOLD	5 BLK16 A5	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4199	ETYEKU JOHNSON EBAJU	LEASE HOLD	BLOCK 18A 4	NAKAWA	LUTHULI RISE	01/10/2013	190,000		(2,732,000)

								(2,542,000)	
GR4/4195	ELIZABETH KEKIMURI	LEASE HOLD	BLOCK 16B 2	NAKAWA	LUTHULI RISE	03/10/2013	190,000	(2,660,000)	(2,850,000)
GR4/4188	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 10D 3	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4187	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 10D 3	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,910,000)	(4,140,000)
GR4/4184	GERVASE NDYANABO	LEASE HOLD	280 BLK10 C7	NAKAWA	LUTHULI RISE	01/08/2014	230,000	230,000	460,000
GR4/4178	NAMAZZI HARRIET GERA	LEASE HOLD	BLOCK 10B 3	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,450,000)	(3,680,000)
GR4/4176	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	290 BLK9 B1	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4175	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 9D 6	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(4,010,254)	(4,240,254)
GR4/4174	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	238 BLK9 D5	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,452,000)	(3,682,000)
GR4/4171	NATIONAL HOUSING & CONSTRUCTION CO.LTD.	LEASE HOLD	BLOCK 9C 6	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4167	JAMES RWEHABURA TUMUSIIME	LEASE HOLD	254 BLK9 B5	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(2,990,000)	(3,220,000)
GR4/4164	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 9A 7	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4162	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 9A 2	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4148	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 8A 4	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4146	DR. GEORGE WILLIAM OLWIT	LEASE HOLD	226 BLK8 A1	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(2,990,000)	(3,220,000)
GR4/4141	F. KEMIGISHA RWABYOMERE	LEASE HOLD	BLOCK 7B 7	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4139	SEBAGALA & SONS	LEASE HOLD	BLOCK 7A 8	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4137	NYONYOZI & MWINE	LEASE HOLD	BLOCK 7A 5	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4133	NAVNITBHAI G. PATEL	LEASE HOLD	BLOCK 5C 8	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(2,990,000)	(3,220,000)
GR4/4132	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 5C 2	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4129	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	135 BLK5A 8	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4128	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	101 BLK4 B6	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4127	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 4B 3	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4124	NATIONAL HOUSING	LEASE HOLD	BLOCK 3B 8	NAKAWA	LUTHULI RISE	01/08/2014	230,000		(3,430,000)

	CONSTRUCTION CO. LTD.							(3,200,000)	
GR4/4123	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	78 BLK3 B5	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4122	RACHEL NAMBOZO ZESAGULI	LEASE HOLD	BLOCK 3A 5	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(2,530,000)	(2,760,000)
GR4/4120	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 2D 2	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,910,000)	(4,140,000)
GR4/4119	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 2A 3	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4118	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 1D 5	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4116	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	BLOCK 1C 7	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,910,000)	(4,140,000)
GR4/4115	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	23 BLK1 B8	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,220,000)	(3,450,000)
GR4/4112	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	29 BLK29 1A6	NAKAWA	LUTHULI RISE	01/08/2014	230,000	(3,910,000)	(4,140,000)
GR4/4107	FRANCO MUREKEZI	LEASE HOLD	29-31 BLK6D3	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,225,250)	(3,455,250)
GR4/4104	EQUATOR PROPERTIES LTD.	LEASE HOLD	M 447 A	NAKAWA	LUTHULI RISE UNIT 19 BLK	01/05/2008	65,000	(3,445,000)	(3,510,000)
GR4/4102	SAMUEL D. BUGENI	LEASE HOLD	33 - 41	NAKAWA	LUTHULI RISE	01/05/2009	230,000	(4,140,000)	(4,370,000)
GR4/4097	EQUATOR PROPERTIES LTD.	LEASE HOLD	M 447A	NAKAWA	LUTHULI RISE	01/05/2008	65,000	(2,015,000)	(2,080,000)
GR4/4092	MOSES MURENGEZI	LEASE HOLD	BLK 1UNIT D8	NAKAWA	LUTHULI RISE	01/05/2009	230,000	(4,140,000)	(4,370,000)
GR4/4088	JOSCELYN B. AMITI & TREVOR E. OFWONO	LEASE HOLD	26	NAKAWA	MBUYA CLOSE BUGOLOBI	01/05/2015	70,000	588,182	658,182
GR4/40847	KASALINA NALWANGA	LEASE HOLD	14	NAKAWA	YOKANA ROAD	01/03/2019	154,000	-	154,000
GR4/40834	KIBERU HENRY GODFREY	LEASE HOLD	5	NAKAWA	TUCKER CRESCENT	01/01/2006	654,900	(326,100)	(981,000)
GR4/4080	SUSAN KAYEMBA	LEASE HOLD	29-31 BLK2B6	NAKAWA	LUTHULI RISE	01/05/2013	230,000	459,900	689,900
GR4/40796	MS TAR INVESTMENTS LIMITED	LEASE HOLD	4	NAKAWA	NALUBAALE LINK	09/01/2012	75,000	(74,991)	9
GR4/40791	ANNET NABBENGO	LEASE HOLD	35	NAKAWA	MARTYRS WAY NT INDA	01/01/2021	90	56	146
GR4/40681	EDDY KABUGO	LEASE HOLD	18	NAKAWA	OFF OLD KIRA ROAD	01/06/2012	100,000	(3,300,000)	(3,400,000)
GR4/40680	DEO KAKEETO KAJUGIRA	LEASE HOLD	4	NAKAWA	OFF OLD KIRA ROAD	01/06/2005	75,000	(3,391,148)	(3,466,148)
GR4/4068	NARCIS B. KABATERINE	LEASE HOLD	33-44 BLK C	NAKAWA	LUTHULI RISE UNIT 77	01/05/2009	230,000	(4,140,000)	(4,370,000)
GR4/40679	OPENYTO FRANSISKO PINY CWA	LEASE HOLD	2	NAKAWA	OLD KIRA ROAD	01/07/2013	120,000	(3,000,000)	(3,120,000)

GR4/40677	RADICE OKAMA	LEASE HOLD	M.655	NAKAWA	OLD KIRA ROAD	01/08/2008	50,000	(3,870,137)	(3,920,137)
GR4/40568	RUKIA SULEIMAN SEBIE	LEASE HOLD	40	NAKAWA	KATALE ROAD NA GURU	01/09/2016	312,000	(3,120,000)	(3,432,000)
GR4/4015	CHRISTOPHER MUTING	LEASE HOLD	22	NAKAWA	STRETCHER ROAD	01/01/2011	250,000	(3,750,000)	(4,000,000)
GR4/4010	NATIONAL HOUSING CORPORATION	LEASE HOLD	2	NAKAWA	OKOT CLOSE	01/12/2012	99,000	(1,485,000)	(1,584,000)
GR4/4004	TURYAGUMA MILTON	LEASE HOLD	88	NAKAWA	MARTYRS ROAD	01/01/2008	180,000	(2,389,000)	(2,569,000)
GR4/3989	NATIONAL HOUSIG & CONSTRUCTION CORPORATION	LEASE HOLD	4A- 5A	NAKAWA	LUTHULI FIFTH CLOSE	01/05/2009	65,000	(1,105,000)	(1,170,000)
GR4/3985	BYOMUKAMA BETTY	LEASE HOLD	29-31 BLK2C6	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(4,140,000)	(4,370,000)
GR4/39794	KATO AUSI WABBI, MOHAMMED MAYANJA AND NAMUSISI SOPH	LEASE HOLD	42	NAKAWA	KATAZAMITI	01/01/2016	500,000	(4,165,500)	(4,665,500)
GR4/3977	ADAM BALKIS	LEASE HOLD	M462	NAKAWA	BANDA INDUSTRIAL AREA	01/07/2014	300,000	(5,151,500)	(5,451,500)
GR4/39748	ROBERT KALYEBARA	LEASE HOLD	17	NAKAWA	ISMAL ROAD, NAKAWA	01/11/2020	948,000	(948,000)	(1,896,000)
GR4/39746	SUPERFINE INDUSTRIES LTD	LEASE HOLD	NULL	NAKAWA	BANDALI RISE	01/01/2018	297,000	(2,877,930)	(3,174,930)
GR4/39742	ALFRED NNAM	LEASE HOLD	12	NAKAWA	MALT STREET PORTBELL	01/05/2021	1,220,000	(12,200,000)	(13,420,000)
GR4/3972	GEORGE W. MAYANJA	LEASE HOLD	19	NAKAWA	MBUYA CLOSE	01/05/2010	185,000	(2,960,000)	(3,145,000)
GR4/39711	DENIS TUGUME	LEASE HOLD	29-31	NAKAWA	LUTHULI RISE	01/01/2019	235,000	(2,820,000)	(3,055,000)
GR4/39689	DENIS TUGUME	LEASE HOLD	29-31	NAKAWA	LUTHULI RISE	01/01/2019	235,000	(1,900,000)	(2,135,000)
GR4/39679	MASH INVESTMENTS LIMITED	LEASE HOLD	67	NAKAWA	MUGAVU RD	01/06/2014	381,000	(2,462,822)	(2,843,822)
GR4/3930	LEOCADIA KABIBI NKUSI & ALPHONSE NKUSI	LEASE HOLD	2113	NAKAWA	LUZIRA	01/03/2006	60,000	(1,200,000)	(1,260,000)
GR4/3910	MARTIN NAMWANZA	LEASE HOLD	28	NAKAWA	MARTYRS GARDEN	01/06/2006	75,000	(1,500,000)	(1,575,000)
GR4/3903	HENRY GODFREY BYARUHANGA	LEASE HOLD	96A	NAKAWA	OLD KIIRA ROAD	01/06/2012	80,000	560,000	640,000
GR4/3899	ROBINAH RUBIMBWA	LEASE HOLD	BLK 7 A4	NAKAWA	LUTHULI RISE	01/11/2005	230,000	-	230,000
GR4/3898	ELLY KARUHANGA	LEASE HOLD	1A	NAKAWA	MIZINDALO ROAD BUGOLOBI	01/01/2015	15,000	(660,000)	(675,000)
GR4/3884	MAUDA TUSINGWIRE KARYEIJJA	LEASE HOLD	6	NAKAWA	MAST BEND BUGOLOBI	31/12/2020	1,262,000	(7,569,800)	(8,831,800)

GR4/3869	AGNES EVANS KITUI	LEASE HOLD	139	NAKAWA	NTINDA	01/11/2009	60,000	(1,123,978)	(1,183,978)
GR4/3868	DAKTAR JOHN (LATE KIDEGA ROBINSON'S PROPERTY)	LEASE HOLD	137	NAKAWA	NTINDA	01/03/2015	120,000	(1,800,000)	(1,920,000)
GR4/3847	SUNG HWAN KIM	LEASE HOLD	67 - 75	NAKAWA	KATALIMA ROAD	01/07/2007	2,180,000	(29,751,000)	(31,931,000)
GR4/3845	NATIONAL HOUSING AND CONSTRUCTION CO. LTD.	LEASE HOLD	29-31 (64)	NAKAWA	LUTHULI RISE	01/05/2009	200,000	(5,200,000)	(5,400,000)
GR4/3836	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	29-31 (101)	NAKAWA	LUTHULI RISE	01/05/2009	200,000	(3,400,000)	(3,600,000)
GR4/3835	GEDEON TINYINONDI	LEASE HOLD	15	NAKAWA	MARTYRS CRESECENT	01/11/2008	280,000	(4,191,750)	(4,471,750)
GR4/3834	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	25-27 (2)	NAKAWA	LUTHULI RISE	01/05/2009	195,000	(2,925,000)	(3,120,000)
GR4/3833	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	29-31 (19)	NAKAWA	LUTHULI RISE	01/05/2009	200,000	(5,005,267)	(5,205,267)
GR4/3832	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	29-31 (95)	NAKAWA	LUTHULI RISE	01/05/2009	200,000	(5,005,267)	(5,205,267)
GR4/3831	NATIONAL HOUSING & CONSTRUCTION CO. LTD	LEASE HOLD	29-31 (42)	NAKAWA	LUTHULI RISE	01/05/2009	200,000	(3,000,000)	(3,200,000)
GR4/3829	NATIONAL HOUSING & CONSTRUCTION CO. LTD.	LEASE HOLD	29-31 (5)	NAKAWA	LUTHULI RISE	01/05/2009	200,000	(3,915,895)	(4,115,895)
GR4/3828	NATIONAL HOUSING & CONSTRUCTION CO. LTD	LEASE HOLD	29-31 (27)	NAKAWA	LUTHULI RISE	01/05/2009	195,000	(3,315,000)	(3,510,000)
GR4/3818	MS. YONASANI KANYOMOZI	LEASE HOLD	12	NAKAWA	CHARLES LWANGA ROAD	01/07/2010	180,000	(1,862,140)	(2,042,140)
GR4/3811	JOAN AKELLO	LEASE HOLD	NULL	NAKAWA	MARTYRS GARDENS	01/01/2003	75,000	(1,725,000)	(1,800,000)
GR4/3810	VIKESH DAWDA	LEASE HOLD	23	NAKAWA	MARTYRS GARDENS NTINDA	01/04/2010	50,000	(50,000)	-
GR4/3775	SHIRAZ MEGHANI	LEASE HOLD	66	NAKAWA	FACTORY ROAD	01/12/2007	750,000	(11,775,000)	(12,525,000)
GR4/3754	FRANCIS KAKUMBA	LEASE HOLD	11	NAKAWA	COMMERCIAL LANE NTINDA	01/04/2012	50,000	(1,700,000)	(1,750,000)
GR4/3743	KAKWEMEIRE ATANASIUS	LEASE HOLD	87 BLK3 A 8	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,308,000)	(3,538,000)
GR4/3736	WINFRED GAHWERRA	LEASE HOLD	15	NAKAWA	MARTYRS WAY	01/06/2005	50,000	211,550	261,550
GR4/3719	MARGARET KASIKO MWENDE	LEASE HOLD	M642	NAKAWA	MBUYA	01/04/2005	92,000	(92,000)	-
GR4/3714	HOONA KAB & J. HOONA	LEASE HOLD	29-31 BLK2D8	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(2,990,000)	(3,220,000)
GR4/3708	EQUATOR PROPERTIES LIMITED	LEASE HOLD	UNIT15 M447A	NAKAWA	BUGOLOBI FLATS	01/05/2008	65,000	(969,000)	(1,034,000)
GR4/3707	EQUATOR PROPERTIES	LEASE HOLD	UNIT13M447A	NAKAWA	BUGOLOBI FLATS	01/05/2008	65,000		(1,198,333)

	LIMITED							(1,133,333)	
GR4/36089	GLADYS ALELE OPIO	LEASE HOLD	29-31 BLK2D3	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,497,500)	(3,727,500)
GR4/36067	MONDAY GEREVAZIO SSEKYONDWA	LEASE HOLD	13 AND 40	NAKAWA	FACTORY ROAD	01/09/2014	340,000	(5,780,000)	(6,120,000)
GR4/36062	SEKARAN VELLASAMY & SEKARAN MARY	LEASE HOLD	2	NAKAWA	MUVULE LANE NTINDA	01/04/2009	1,418,000	(4,091,229)	(5,509,229)
GR4/36044	JUSTINE ANDREW GUMU OYEK-GIU	LEASE HOLD	50	NAKAWA	KATALE ROAD NAGURU	01/01/2009	371,000	726,530	1,097,530
GR4/36039	GLADYS ALELE OPIO	LEASE HOLD	BLK 2UNIT B3	NAKAWA	LUTHULI RISE	01/05/2009	230,000	(33,771,103)	(34,001,103)
GR4/36011	MR & MRS MULUMBA	LEASE HOLD	29-31 BLK3A7	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(2,382,570)	(2,612,570)
GR4/3591	KAMPALA ARCHDIOCESE	LEASE HOLD	1198 BLK 243	NAKAWA	BIINA LUZIRA	01/03/2013	117,000	(1,755,000)	(1,872,000)
GR4/3586	JOYCE KABACAAKI	LEASE HOLD	37	NAKAWA	NTINDA AVENUE	01/07/2007	70,000	709,007	779,007
GR4/3557	M/S UGANDA TANNERY & LEATHER FINISHING FACTORY	LEASE HOLD	2	NAKAWA	LUZIRA ROAD	01/11/2002	300,000	(4,740,000)	(5,040,000)
GR4/3546	SOCIETY OF THE SACRED HEART SISTERS	LEASE HOLD	1A - 2A	NAKAWA	MBUYA HILL CLOSE	01/03/2003	455,000	(4,362,648)	(4,817,648)
GR4/3527	ANGELA BEZA	LEASE HOLD	29-31 BLK3A6	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,749,500)	(3,979,500)
GR4/3525	WASHEIBA	LEASE HOLD	29-31 BLK2D6	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,938,000)	(4,168,000)
GR4/3473	ENKORE & P. NKORE	LEASE HOLD	BLK 2UNIT B1	NAKAWA	LUTHULI RISE	01/05/2009	230,000	(4,330,000)	(4,560,000)
GR4/3452	A. BAZAARE, S. KAIJUKA & F. NYAKANA	LEASE HOLD	11	NAKAWA	MARTYRS CRESCENT NTINDA	01/04/2004	4,500	315,011	319,511
GR4/3387	GODFREY BANANA	LEASE HOLD	29-31 BLK2B5	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(4,140,000)	(4,370,000)
GR4/3383	GODWIN N.K. KAKAMA	LEASE HOLD	BLK 9B4	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(1)	(230,001)
GR4/3343	WILLIAM WYCLIFFE RWETSIBA	LEASE HOLD	15	NAKAWA	MBUYA ROAD	01/02/2013	160,000	(1,645,000)	(1,805,000)
GR4/3329	ENID MUTESI	LEASE HOLD	BLK IUNIT C6	NAKAWA	LUTHULI RISE	01/05/2009	230,000	(4,140,000)	(4,370,000)
GR4/3319	BYARUGABA & TUBENAMUKAMA	LEASE HOLD	BLK 7 D7	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(4,010,254)	(4,240,254)
GR4/3310	MARGARET BARUNGI	LEASE HOLD	4	NAKAWA	NAGURU CLOSE	01/04/2000	75,000	(652,054)	(727,054)
GR4/3296	KIRABO KAGE KAGIMIRE	LEASE HOLD	29-31 BLK2B5	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(4,140,000)	(4,370,000)
GR4/3284	EDWARD KARIBWENDE	LEASE HOLD	BLK IUNIT C1	NAKAWA	LUTHULI RISE	01/05/2009	230,000		(4,370,000)



								(4,140,000)	
GR4/3280	DIDAS MBONIGABA	LEASE HOLD	BLK 2UNIT A5	NAKAWA	LUTHULI RISE	01/05/2009	230,000	(2,315,550)	(2,545,550)
GR4/3231	NATIONAL HOUSING AND CONSTRUCTION CORPORATION	LEASE HOLD	M.597	NAKAWA	BUGOLOBI	01/05/2012	5,200,000	(72,800,000)	(78,000,000)
GR4/3225	NSUBUGA NALIMA LLILIAN	LEASE HOLD	96C	NAKAWA	OLD KIRA ROAD	01/06/2002	80,000	(1,752,000)	(1,832,000)
GR4/3217	ONYANGO PATRICK	LEASE HOLD	29-31 BLK2D1	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(1,161,795)	(1,391,795)
GR4/3209	EDWARD A. ORYANG	LEASE HOLD	28	NAKAWA	LAKE DRIVE LUZIRA	01/11/2013	224,000	(4,304,000)	(4,528,000)
GR4/3176	BYOMUHANGI	LEASE HOLD	BLK 9 C4	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,220,000)	(3,450,000)
GR4/3157	DEUS K. BYAMUGISHA	LEASE HOLD	BLK 1UNIT A7	NAKAWA	LUTHULI RISE	01/05/2008	230,000	(4,140,000)	(4,370,000)
GR4/3124	JUDY ADOKO	LEASE HOLD	21-31 BLK6B3	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(4,017,250)	(4,247,250)
GR4/3108	GRACE TOMUKUNDE	LEASE HOLD	BLK IUNIT A5	NAKAWA	LUTHULI RISE	01/05/2008	230,000	(4,140,000)	(4,370,000)
GR4/3100	JUSTUS KYABAHWA	LEASE HOLD	BLK1UNIT A1	NAKAWA	LUTHULI RISE	01/05/2008	230,000	(4,010,254)	(4,240,254)
GR4/3065	PANCON ENGINEERS LTD	LEASE HOLD	M.555	NAKAWA	BANDA NAKAWA INDUSTRIAL. A	01/06/1997	300,000	(11,598,665)	(11,898,665)
GR4/3062	JACKIE K. MUHANGI	LEASE HOLD	29-31 BLK3B1	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,898,800)	(4,128,800)
GR4/3054	MUSTAPHA TUMWESIGYE	LEASE HOLD	9	NAKAWA	SERUNKUMA CLOSE	01/06/2014	425,000	(8,646,540)	(9,071,540)
GR4/3034	RICHARD FREDRICK KAMULI	LEASE HOLD	14	NAKAWA	KATAZAMITI ROAD KISWA	01/01/2018	803,000	(1,060,940)	(1,863,940)
GR4/3026	JOHNY PATRICK BARENZI	LEASE HOLD	5	NAKAWA	MUDEKA ROAD KISWA	01/06/2011	400,000	(6,000,000)	(6,400,000)
GR4/3010	MATANO KADAWA & WINNIE MATANO	LEASE HOLD	M447A UNIT6	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,220,000)	(3,450,000)
GR4/3008	AKYAIRE FRED	LEASE HOLD	BLK 7 D 8	NAKAWA	LUTHULI RISE	01/05/2013	230,000	229,998	459,998
GR4/2995	FLORENCE M.K MMUGASHA	LEASE HOLD	BLOCK 9 A5	NAKAWA	LUTHULI RISE	01/05/2013	230,000	460,000	690,000
GR4/2992	BANYU GEORGE	LEASE HOLD	29-31 BLK2B7	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,985,000)	(4,215,000)
GR4/2988	MARY BOGERE	LEASE HOLD	15	NAKAWA	KATAZAMITI ROAD KISWA	01/12/1989	200	415,130	415,330
GR4/2986	BALUKU MUKASA BINERO	LEASE HOLD	66B	NAKAWA	LAKE DRIVE	01/12/2006	90,000	(1,180,000)	(1,270,000)
GR4/2963	SYLVIA KAMANZI	LEASE HOLD	29-31 BLK3A4	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,450,000)	(3,680,000)

GR4/2931	PRUDENTIAL INVESTMENTS LIMITED	LEASE HOLD	4	NAKAWA	BANDA LINK	01/12/2005	2,752,000	(12,583,000)	(15,335,000)
GR4/2902	A. RUZINDANA	LEASE HOLD	16	NAKAWA	TUCKER CRESCENT	01/06/2008	1,050,000	(7,412,764)	(8,462,764)
GR4/2299	AHIMBISIBWE	LEASE HOLD	BLK IUNIT C5	NAKAWA	LUTHULI RISE	01/05/2009	230,000	(4,140,000)	(4,370,000)
GR4/2279	JOEL M R KASWARRA	LEASE HOLD	BLOCK 8 D3	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,025,000)	(3,255,000)
GR4/2206	B. TUMUSINGIZE & M. NANYUNJA	LEASE HOLD	BLK IUNIT D6	NAKAWA	LUTHULI RISE	01/05/2009	230,000	-	(230,000)
GR4/2179	JOHN CHARLES OCHOLA	LEASE HOLD	11	NAKAWA	PLANTATION MPANGA	01/08/2007	240,000	(2,259,600)	(2,499,600)
GR4/2145	HOSEA BAGONZA NDURU	LEASE HOLD	29-31 BLK3A2	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(1,610,000)	(1,840,000)
GR4/2121	SAMUEL KIGOZI	LEASE HOLD	33	NAKAWA	NAGURU EAST ROAD	01/01/2015	300,000	(4,170,000)	(4,470,000)
GR4/2112	RONALD MALCOLM KASOZI	LEASE HOLD	BLK 7 C8	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(3,440,613)	(3,670,613)
GR4/2055	MWANJE HARUNA MOSES AND OTHERS	LEASE HOLD	34	NAKAWA	KATAZAMITI ROAD KISWA	01/06/2006	50,000	305,091	355,091
GR4/2049	ANNE GAMURORWA	LEASE HOLD	29-31 BLK3A3	NAKAWA	LUTHULI RISE	01/05/2013	230,000	-	230,000
GR4/2043	KARUGABA B AND TIBAMWENDA K	LEASE HOLD	10	NAKAWA	MUDEKA ROAD KISWA	01/06/2006	100,000	(2,559,825)	(2,659,825)
GR4/2028	MARGARET ACAYO	LEASE HOLD	BLK7 B3	NAKAWA	LUTHULI RISE	01/05/2013	230,000	(2,282,500)	(2,512,500)
GR4/2004	GIDAGUI GREGORY MAFABI	LEASE HOLD	54	NAKAWA	BUTABIKA ROAD	01/11/2008	90,000	(1,620,000)	(1,710,000)
GR4/1044	MR.& MRS.BOMUKAMA	LEASE HOLD	2	NAKAWA	LUTHULI VIEW	01/11/1995	810,000	(5,000,000)	(5,810,000)
GR3/39925	PANTALEO BABINAGA AND ANNE BABINAGA	LEASE HOLD	224	MAKINDYE	KYADONDO BLOC K 262	01/03/1988	300	100,811	101,111
GR3/39919	METHUSERAN KAVUMA KEEYA SSALONGO	LEASE HOLD	824	MAKINDYE	KYADONDO BLOCK 7 AT KIBUYE	01/10/1988	200	(30,926)	(30,726)
GR3/2372	FARIDAH MBABAZI	LEASE HOLD	8	MAKINDYE	WABIGALO FOURTH CLOXE	29/08/2014	5,000	(87,179)	(82,179)
GR1/730	MR. ABDU BAKER MUKASA	LEASE HOLD	4	CENTRAL	KITANTE HILL LANE	30/06/2003	320,000	(6,262,050)	(6,582,050)
GR1/704	M. ALAM & MAQBUL ALAM	LEASE HOLD	6	CENTRAL	KINTU ROAD	30/09/1956	295,000	(1,582,886)	(1,877,886)
GR1/535	ISMAIL DABULE	LEASE HOLD	21	CENTRAL	KAMPALA ROAD	14/12/2011	460,000	(4,400,000)	(4,860,000)
GR1/3934	THE REGISTERED TRUSTEES OF THE CHURCH OF CHRIST	LEASE HOLD	32B	CENTRAL	NYONYI GARDENS	01/05/2000	1,200,000	(1,200,000)	(2,400,000)
GR1/3849	WILLIAM KASOZI	LEASE HOLD	94D	CENTRAL	OLD KIRA ROAD	01/05/2010	47,000		

								(61)	(47,061)
GR1/3848	WILLIAM KASOZI	LEASE HOLD	94B	CENTRAL	OLD KIRA ROAD	01/05/2010	79,000	(96)	(79,096)
GR1/3847	WILLIAM KASOZI	LEASE HOLD	94A	CENTRAL	OLD KIRA ROAD	01/05/2010	75,000	(18)	(75,018)
GR1/2713	A. K. SUPER SAVERS LTD	LEASE HOLD	3	CENTRAL	SEMILIKI WALK	01/03/2011	600,000	(18,578,996)	(19,178,996)
GR1/2688	M/SPHILADELPHIA TRADE & INDUSTRY LIMITED	LEASE HOLD	1-3 & 2-4	CENTRAL	STATIION APPROACH	01/05/2011	7,500,000	-	7,500,000
GR1/2643	FULGENCE MUNGEREZA	LEASE HOLD	19	CENTRAL	CHANNEL CLOSE	01/06/2012	1,444,000	(13,443,640)	(14,887,640)
GR1/2629	SESCO GENERAL ENTERPRISES LTD	LEASE HOLD	108E-108F	CENTRAL	KIIRA ROAD	30/07/2013	9,000,000	(66,132,200)	(75,132,200)
GR1/2587	REAL CHOICE [U] LTD	LEASE HOLD	M.876	CENTRAL	CHANNEL CLOSE/OFF SIX	31/12/2015	8,200,000	(89,800,000)	(98,000,000)
GR1/2545	KITANDWE ENTERPRISES LIMITED	LEASE HOLD	M 647	CENTRAL	NAKIVUBO PLACE	01/10/2015	17,500,000	(155,750,000)	(173,250,000)
GR1/2541	MARIANA AGENCIES LIMITED	LEASE HOLD	M.647	CENTRAL	NAKIVUBO PLACE	01/10/2015	7,500,000	(65,840,000)	(73,340,000)
GR1/2531	MANJON ENTERPRISES LTD	LEASE HOLD	1A	CENTRAL	KITANTE ROAD	31/03/2013	10,000,000	(44,894,900)	(54,894,900)
GR1/2501	YUDAYA INT. LTD	LEASE HOLD	3A	CENTRAL	CHANNEL CLOSE	01/08/2016	2,910,000	(43,650,000)	(46,560,000)
GR1/2469	SIPI ESTATES LIMITED	LEASE HOLD	4	CENTRAL	KITANTE LANE	30/06/2013	560,000	560,000	1,120,000
GR1/2360	YUDAYA INTERNATIONAL LIMITED	LEASE HOLD	3A	CENTRAL	CHANNEL LANE	01/08/2016	4,333,000	(59,559,000)	(63,892,000)
GR1/2056	WILLIAM KASOZI	LEASE HOLD	94	CENTRAL	OLD KIIRA ROAD	01/05/2010	152,000	-	152,000
GR1/2026	THE ISLAMIC UNIVERSITY IN UGANDA	LEASE HOLD	52	CENTRAL	KAMPALA ROAD	30/06/2003	96	(5,487)	(5,391)
GR1/1501	RICHARD OPUT	LEASE HOLD	90	CENTRAL	OLD KIIRA ROAD	01/06/2008	5,000	387,013	392,013
GR1/1498	BYAMUGISHA JOSEPH DEWALI	LEASE HOLD	198	CENTRAL	OLD KIIRA ROAD	01/10/2001	100,000	(2,267,500)	(2,367,500)
									(1,951,092,925)