

# Vote:122

 Kampala Capital City Authority

## QUARTER 2: Highlights of Vote Performance

### V1: Summary of Issues in Budget Execution

Table V1.1: Overview of Vote Expenditures (US\$ Billion)

	Approved Budget	Cashlimits by End Q2	Released by End Q 2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	0.000	32.293	0.000	0.000	0.0%	0.0%	0.0%
Non Wage	0.434	11.148	0.269	0.118	62.1%	27.2%	43.8%
Devt. GoU	0.000	49.894	0.000	0.000	0.0%	0.0%	0.0%
Ext. Fin.	0.000	99.258	0.000	0.000	0.0%	0.0%	0.0%
<b>GoU Total</b>	<b>0.434</b>	<b>93.335</b>	<b>0.269</b>	<b>0.118</b>	<b>62.1%</b>	<b>27.2%</b>	<b>43.8%</b>
<b>Total GoU+Ext Fin (MTEF)</b>	<b>0.434</b>	<b>192.593</b>	<b>0.269</b>	<b>0.118</b>	<b>62.1%</b>	<b>27.2%</b>	<b>43.8%</b>
Arrears	0.000	1.034	0.000	0.000	0.0%	0.0%	0.0%
<b>Total Budget</b>	<b>0.434</b>	<b>193.626</b>	<b>0.269</b>	<b>0.118</b>	<b>62.1%</b>	<b>27.2%</b>	<b>43.8%</b>
<i>A.I.A Total</i>	3.254	40.542	0.275	0.185	8.5%	5.7%	67.3%
<b>Grand Total</b>	<b>3.688</b>	<b>234.168</b>	<b>0.544</b>	<b>0.303</b>	<b>14.8%</b>	<b>8.2%</b>	<b>55.7%</b>
<b>Total Vote Budget Excluding Arrears</b>	<b>3.688</b>	<b>233.135</b>	<b>0.544</b>	<b>0.303</b>	<b>14.8%</b>	<b>8.2%</b>	<b>55.7%</b>

Table V1.2: Releases and Expenditure by Program\*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Program: 1409 Revenue collection and mobilisation	3.69	0.54	0.30	14.8%	8.2%	55.7%
<b>Total for Vote</b>	<b>3.69</b>	<b>0.54</b>	<b>0.30</b>	<b>14.8%</b>	<b>8.2%</b>	<b>55.7%</b>

### Matters to note in budget execution

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### QUARTER 2: Highlights of Vote Performance

Collected UGX 35,196,347,798 62.2% performance, deficit of UGX 21,374.624,206

Reasons for the deficit

Outdoor Advertisement

- UGX 282,253,410, was expected to be collected in the first cycle but was not realized due to non-approval of the proposals by Authority.\

- UGX 57M not realised due to the 356 litter bins that have not been installed.

Property Rates

- Proposal to increase the rate value by 1% rejected by the Authority. UGX 58,832,072 affected

- Projected 3% collection from the arrears of central division (UGX 612,105,776) not realized due to resistance by clients after the new valuation list.

- Assumed UGX 25B from Property rates over six years however the directorate of legal advised that all arrears over six years are not collectible.

- 154 cases forwarded for legal action valued UGX 471,226,177, cannot be realized due un-concluded legal procedures.

**Ground Rent**

- 714 ground rent accounts where collection has not been made. This is due to closure of accounts, land converted to ULC, duplicate accounts and conversion of land to freehold

Markets

- Collections from USAFI market have decreased due to delayed reorganization of the Market

- Wandegeya market has a number vacant spaces where collections are not realized this imply that (105 taken over for presidential initiative each paying 50,000/=, 78 lockups for butchery and chicken stalls each paying 50,000/=,3 multi-purpose halls and other 10 empty stalls).

- Natete Market collection were halted due to land wrangles, from July 13th 2017 leading to a loss of UGX 84,000,000

- Luzira market land wrangles have affected the collection of the projected revenue of 2million per month.

- Street parking contract with multiplex was revised from UGX 122m to UGX 375m.

**Building Fees**

**Table V1.3: High Unspent Balances and Over-Expenditure in the Domestic Budget (Ushs Bn)**

<i>(i) Major unspent balances</i>	
<b>Programs , Projects</b>	
<b>Program 1409 Revenue collection and mobilisation</b>	
<b>0.151 Bn Shs</b>	<b>SubProgram/Project :06 Revenue Management</b>
Reason: Commitments under Purchase order awaiting approval for payment.	
<b>Items</b>	
<b>123,650,655.000 UShs</b>	221002 Workshops and Seminars
Reason: Commitments under Purchase order awaiting approval for payment.	
<b>18,319,500.000 UShs</b>	221012 Small Office Equipment

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## QUARTER 2: Highlights of Vote Performance

Reason: Commitments under Purchase order awaiting approval for payment.	
<b>9,727,960.000 UShs</b>	221011 Printing, Stationery, Photocopying and Binding
Reason: Commitments under Purchase order awaiting approval for payment.	
<i>(ii) Expenditures in excess of the original approved budget</i>	

### V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators\*

Table V2.2: Key Vote Output Indicators\*

#### Performance highlights for the Quarter

- Attendance of ICPAU CPDS and the annual Accountants conference for the audit staff
- Quarterly Coaching and Mentoring of staff
- Job rotation and staff alignment
- Staff monthly meeting by DRC
- Reward exceptional performers
- Conduct integrity enhancement engagements
- Conduct Motivational/Inspirational Talks
- Feedback and communication monthly engagements at Divisions.
- Interface e-Citie with LIS to facilitate auto tax ledger update on renewed leases
- Develop the process guidelines for the markets and trade Licence module users.
- Develop working relationships on Service level standards with dependent process owners
- Operationalize the call service centre and the mail merger applications
- Conduct stakeholder engagements
- Increase LTO portfolio by 100 clients
- Develop a policy on taxation of vacant urban land
- Amend the local government rating Act 2005 to collect from owner occupied properties in high level standard areas.
- Implement entertainment and stage play instrument.
- Implement the 4grades in the trade licence as per the amendment Act 2015.
- Implement the proposal to collect from KCCA hall hire and Gardens.
- Implement the KCCA commercial road user instrument 2015

### V3: Details of Releases and Expenditure

Table V3.1: GoU Releases and Expenditure by Output\*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
<b>Program 1409 Revenue collection and mobilisation</b>	<b>0.43</b>	<b>0.27</b>	<b>0.12</b>	<b>62.1%</b>	<b>27.2%</b>	<b>43.8%</b>
<i>Class: Outputs Provided</i>	<i>0.43</i>	<i>0.27</i>	<i>0.12</i>	<i>62.1%</i>	<i>27.2%</i>	<i>43.8%</i>
140902 Local Revenue Collections	0.43	0.27	0.12	62.1%	27.2%	43.8%
<b>Total for Vote</b>	<b>0.43</b>	<b>0.27</b>	<b>0.12</b>	<b>62.1%</b>	<b>27.2%</b>	<b>43.8%</b>

Table V3.2: 2017/18 GoU Expenditure by Item

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## QUARTER 2: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
<b>Class: Outputs Provided</b>	<b>0.43</b>	<b>0.27</b>	<b>0.12</b>	62.1%	27.2%	43.8%
221001 Advertising and Public Relations	0.03	0.03	0.03	100.0%	101.2%	101.2%
221002 Workshops and Seminars	0.26	0.16	0.03	60.4%	12.5%	20.7%
221011 Printing, Stationery, Photocopying and Binding	0.10	0.06	0.05	62.2%	52.5%	84.4%
221012 Small Office Equipment	0.05	0.02	0.00	46.4%	6.1%	13.2%
<b>Total for Vote</b>	<b>0.43</b>	<b>0.27</b>	<b>0.12</b>	62.1%	27.2%	43.8%

**Table V3.3: GoU Releases and Expenditure by Project and Programme\***

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
<b>Program 1409 Revenue collection and mobilisation</b>	<b>0.43</b>	<b>0.27</b>	<b>0.12</b>	<b>62.1%</b>	<b>27.2%</b>	<b>43.8%</b>
<i>Recurrent SubProgrammes</i>						
06 Revenue Management	0.43	0.27	0.12	62.1%	27.2%	43.8%
<b>Total for Vote</b>	<b>0.43</b>	<b>0.27</b>	<b>0.12</b>	<b>62.1%</b>	<b>27.2%</b>	<b>43.8%</b>

**Table V3.4: External Financing Releases and Expenditure by Sub Programme**

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**Vote:122** Kampala Capital City Authority**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

<b>Annual Planned Outputs</b>	<b>Cumulative Outputs Achieved by End of Quarter</b>	<b>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</b>	<i>UShs Thousand</i>
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**Program: 09 Revenue collection and mobilisation**

*Recurrent Programmes*

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**Subprogram: 06 Revenue Management**

*Outputs Provided*

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**Output: 02 Local Revenue Collections**

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## QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

		Item	Spent
24 Organise In-house Trainings (number planned)	Collected UGX 35,196,347,798 62.2% performance, deficit of UGX 21,374.624,206	211101 General Staff Salaries	78,178
3 Attendance of ICPAU CPDS and the annual Accountants conference for the audit staff	Reasons for the deficit	221001 Advertising and Public Relations	30,354
4 Quarterly Coaching and Mentoring of staff	Outdoor Advertisement	221002 Workshops and Seminars	72,954
20 Municipal Finance training (World Bank).Developed curriculum implementation for staff training.	•UGX 282,253,410, was expected to be collected in the first cycle but was not realized due to non-approval of the proposals by Authority.	221011 Printing, Stationery, Photocopying and Binding	52,499
12-Staff monthly meeting by DRC	•UGX 57M not realised due to the 356 litter bins that have not been installed.	221012 Small Office Equipment	2,795
2-Directorate planning engagements	Property Rates	225002 Consultancy Services- Long-term	15,064
1 Develop directorate performance scorecard and section scorecards for all staff	•Proposal to increase the rate value by 1% rejected by the Authority. UGX 58,832,072 affected		
6 Conduct integrity enhancement engagements	•Projected 3% collection from the arrears of central division (UGX 612,105,776) not realized due to resistance by clients after the new valuation list.		
2 Team building events	•Assumed UGX 25B from Property rates over six years however the directorate of legal advised that all arrears over six years are not collectible.		
12 Feedback and communication monthly engagements at Divisions.	•154 cases forwarded for legal action valued UGX 471,226,177, cannot be realized due un concluded legal procedures.		
	Ground Rent		
	•714 ground rent accounts where collection has not been made. This is due to closure of accounts, land converted to ULC, duplicate accounts and conversion of land to freehold		
	Markets		
	•Collections from USAFI market have decreased due to delayed reorganization of the Market		
	•Wandegeya market has a number vacant spaces where collections are not realized this imply that (105 taken over for presidential initiative each paying 50,000/=, 78 lockups for butchery and chicken stalls each paying 50,000/=,3 multi-purpose halls and other 10 empty stalls).		
	•Natete Market collection were halted due to land wrangles, from July 13th 2017 leading to a loss of UGX 84,000,000		
	•Luzira market land wrangles have affected the collection of the projected revenue of 2million per month.		
	•Street parking contract with multiplex was revised from UGX 122m to UGX 375m.		
	Building Fees		
	•Proposal to increase the building fees to match the current economic situation not effected. To date UGX 1,000 per sqmtr.		

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## QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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### Reasons for Variation in performance

No variations

	<b>Total</b>	<b>251,843</b>
	Wage Recurrent	0
	Non Wage Recurrent	117,878
	AIA	133,965
	<b>Total For SubProgramme</b>	<b>303,009</b>
	Wage Recurrent	0
	Non Wage Recurrent	117,878
	AIA	185,131
	<b>GRAND TOTAL</b>	<b>303,009</b>
	Wage Recurrent	0
	Non Wage Recurrent	117,878
	GoU Development	0
	External Financing	0
	AIA	185,131

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## QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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**Program: 09 Revenue collection and mobilisation**
*Recurrent Programmes*
**Subprogram: 06 Revenue Management**
*Outputs Provided*
**Output: 01 Registers for various revenue sources developed**

	Item	Spent
<ul style="list-style-type: none"> <li>•A total of thirty (30) sensitization were conducted during the quarter and 1,725 people directly attended these sensitizations.</li> <li>•Two (2) radio talk shows and one (1) TV talk show were held. These sensitization were geared towards popularizing CAM/CAM/V activities in Nakawa, enhancing revenue collections and in particular sensitization on Trade (License) (Amendment) Act 2015</li> <li>•Seventeen (17) audits were completed during the quarter. The total amount of revenue identified from the completed audits was UGX 112,275,416 /=-,</li> <li>•Tonner and Headed paper Local hotel Till books, headed paper and tonner were procured costing UGX 12,408,602/=-</li> <li>•Amounts spent of procuring sensitization materials for Tax education for materials like flip charts, markers among others and procurement for snacks The total amount spent on completed procurement was UGX 12,031,280/=-</li> </ul>	225001 Consultancy Services- Short term	25,583

**Reasons for Variation in performance**

No variations

<b>Total</b>	<b>25,583</b>
Wage Recurrent	0
Non Wage Recurrent	0
<i>AIA</i>	25,583

**Output: 02 Local Revenue Collections**



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## QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
	<ul style="list-style-type: none"> <li>•Collected UGX16,890,795,572/ against a target of UGX 27,324,082,716/ leading to performance of 62%.</li> <li>•Status of the key revenue processes; CAM-CAMV Project - a total of 56,728 had been inspected; 26,672 of these inspected had been uploaded and 14,415 were quality assured in Nakawa division. A total of 6,399 properties in Nakawa were assessed with a rate able value of UGX 24,617,586,819. Residual valuation is taking place in Central division to mop up properties that had been missed.</li> <li>•Number of taxpayer registers Cleaned/ updated to expand the revenue base and improve on the accuracy of the databases. Ground rent register, Local Hotel, Local service tax registers are updated on daily basis.</li> <li>•An appeal was lodged to the Ministry of Trade Industry and Cooperatives on the alteration in the Trade (Licensing) (Amendment of Schedule) Instrument, 2017, particularly to grade 2 rates which were erroneously interchanged for grade 3.</li> </ul>	<b>Item</b> 211101 General Staff Salaries 221001 Advertising and Public Relations 221002 Workshops and Seminars 221011 Printing, Stationery, Photocopying and Binding 225002 Consultancy Services- Long-term	<b>Spent</b> 39,089 30,354 45,395 52,499 7,532
		<b>Total</b>	<b>174,869</b>
		Wage Recurrent	0
		Non Wage Recurrent	107,886
		AIA	66,983
		<b>Total For SubProgramme</b>	<b>200,452</b>
		Wage Recurrent	0
		Non Wage Recurrent	107,886
		AIA	92,565
		<b>GRAND TOTAL</b>	<b>200,452</b>
		Wage Recurrent	0
		Non Wage Recurrent	107,886
		GoU Development	0
		External Financing	0
		AIA	92,565

### Reasons for Variation in performance

No variations

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## QUARTER 3: Revised Workplan

<i>UShs Thousand</i>	<b>Planned Outputs for the Quarter</b>	<b>Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)</b>
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**Program: 09 Revenue collection and mobilisation**
*Recurrent Programmes*
**Subprogram: 06 Revenue Management**
*Outputs Provided*
**Output: 02 Local Revenue Collections**

<i>Item</i>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
211101 General Staff Salaries	34,384	0	34,384
221001 Advertising and Public Relations	(354)	0	(354)
221002 Workshops and Seminars	145,017	0	145,017
221011 Printing, Stationery, Photocopying and Binding	9,728	0	9,728
221012 Small Office Equipment	18,320	0	18,320
225002 Consultancy Services- Long-term	14,936	0	14,936
<b>Total</b>	<b>222,030</b>	<b>0</b>	<b>222,030</b>
<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Non Wage Recurrent</i>	<i>151,344</i>	<i>0</i>	<i>151,344</i>
<i>AIA</i>	<i>70,686</i>	<i>0</i>	<i>70,686</i>

*Development Projects*

<b>GRAND TOTAL</b>	<b>241,200</b>	<b>0</b>	<b>241,200</b>
<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Non Wage Recurrent</i>	<i>151,344</i>	<i>0</i>	<i>151,344</i>
<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>AIA</i>	<i>89,856</i>	<i>0</i>	<i>89,856</i>