

Vote:122

 Kampala Capital City Authority

QUARTER 3: 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 Q3	Released by End Q 3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	0.000	48.439	0.000	0.000	0.0%	0.0%	0.0%
Non Wage	0.434	15.166	0.269	0.196	62.1%	45.2%	72.8%
Devt. GoU	0.000	65.080	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%
GoU Total	0.434	128.685	0.269	0.196	62.1%	45.2%	72.8%
Total GoU+Ext Fin (MTEF)	0.434	227.944	0.269	0.196	62.1%	45.2%	72.8%
Arrears	0.000	1.034	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	0.434	228.977	0.269	0.196	62.1%	45.2%	72.8%
<i>A.I.A Total</i>	3.254	55.949	0.404	0.358	12.4%	11.0%	88.6%
Grand Total	3.688	284.926	0.673	0.554	18.3%	15.0%	82.3%
Total Vote Budget Excluding Arrears	3.688	283.892	0.673	0.554	18.3%	15.0%	82.3%

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	0.67	0.55	18.3%	15.0%	82.3%
Total for Vote	3.69	0.67	0.55	18.3%	15.0%	82.3%

Matters to note in budget execution

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Revenue performance

NTR collection for the Third quarter FY 2017/18 is UGX 29.07Bn against a target of UGX 33.86Bn. The cumulative NTR collection for period July 2017 to March 2018 is UGX 64.72 billion. This is against the expected collection target of UGX90.43 billion for the same period, giving a shortfall of UGX 25.71 billion.

Other key performance highlights

CAM/CAMV

Properties Inspected;

o 79,428 Nakawa

o 2011 - Central supplementary valuation.

Cumulatively, 75,527 properties uploaded in the system as:

o 3,632 - central supplementary valuation

o 71,895 Nakawa.

28,786 as cumulative number of properties quality assured for Nakawa

879 properties viewed, 170 property owners have objected to the amount charged as ratable.

TREP

Carried out extension to 1,302 shops worth UGX 460.5M of which those that didn't comply with payment were sealed.

In Lubaga and Central, 101 assessments worth UGX 168.8M issued as;

Tax payer audits & inspections

• Completed 17 audits and UGX 58.5M identified.

• Carried out 03 inspections as; 2 LHT and LST assessment processes, 1 ascertaining Trade license paper accountability.

4,120 advertising tools counted along the areas covered as;

Sensitizations & public awareness

Sent 70 bulk SMS intended for 184,968 clients from different divisions

48,000 SMS sent to local leaders in Nakawa notifying them of property owners within their jurisdiction to come and view the valuation list while others directed.

Conducted 27 sensitizations for fostering tax awareness to enhance voluntary compliance

6 target sensitizations held; Buganda Road Condominium flats, Wandegeya Condominium flats, Namungoona Apartments, Brown, White & Sunset Apartments in Bukoto, Royal Palm Condominium proprietorship, Bugolobi Flats' owners and managers.

5 Internal staff trainings

Revenue officers trained in handling external communication.

Research and Business analysis.

Accomplished the following tasks;

• Compilation of Revenue Collection Asset Register.

• Compiled the CRUF Payments.

• Reviewed and updated the LST and LHT registers.

• Carried out profiling on businesses whose business licenses had expired

• UGX 1.4Bn identified as collectible and the list for the profiled companies was submitted to the collection for action.

• Cases worth UGX 373.1M reviewed by Credit Committee.

• Carried out analysis on Local Service Tax for the period July 2017- January 2018, an extract for clients that qualify for the 50%.

• Prepared and submitted to Gender directorate a report on collections in Wandegeya and Nakawa market to aid the processing of retainer fees for the markets' leaders.

• Comprehensive report reviewing the performance of advertisement was successfully written.

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

<i>(i) Major unspent balances</i>	
Programs , Projects	
Program 1409 Revenue collection and mobilisation	
0.073 Bn Shs	SubProgram/Project :06 Revenue Management
	Reason: Commitment under Purchase Order
Items	
70,609,876.000 UShs	221002 Workshops and Seminars
	Reason: Commitment under Purchase Order

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2,963,106.000 UShs	221011 Printing, Stationery, Photocopying and Binding
Reason: Commitment under Purchase Order	
<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

TAXPAYER REGISTER EXPANSION PROGRAM

Trading License

Ground rent

LST

LHT

Out door Advertising

COMPUTER AIDED MASS VALUATION(Data collection and capture)

Operationalize the Commercial user fees

Special hires

Buses

Boda Bodas

Lorries and Pick ups

Arrears recoveries

Arrears data clean up

Targeted Arrears Enforcement (including agency notices and lock up)

Conduct Tax Audit (Audits-Comprehensive and Issue Audits)

Conduct Compliance and system performance inspections i.e. eCitie, public health, physical planning and engineering(multiple).

Conduct stakeholder engagements

Increase LTO portfolio by 100 clients

Compliance taxpayer rewards

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
Program 1409 Revenue collection and mobilisation	0.43	0.27	0.20	62.1%	45.2%	72.8%
<i>Class: Outputs Provided</i>	<i>0.43</i>	<i>0.27</i>	<i>0.20</i>	<i>62.1%</i>	<i>45.2%</i>	<i>72.8%</i>
140902 Local Revenue Collections	0.43	0.27	0.20	62.1%	45.2%	72.8%
Total for Vote	0.43	0.27	0.20	62.1%	45.2%	72.8%

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
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<i>Class: Outputs Provided</i>	0.43	0.27	0.20	62.1%	45.2%	72.8%
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	0.09	60.4%	33.0%	54.7%
221011 Printing, Stationery, Photocopying and Binding	0.10	0.06	0.06	62.2%	59.3%	95.2%
221012 Small Office Equipment	0.05	0.02	0.02	46.4%	46.4%	100.0%
Total for Vote	0.43	0.27	0.20	62.1%	45.2%	72.8%

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
Program 1409 Revenue collection and mobilisation	0.43	0.27	0.20	62.1%	45.2%	72.8%
<i>Recurrent SubProgrammes</i>						
06 Revenue Management	0.43	0.27	0.20	62.1%	45.2%	72.8%
Total for Vote	0.43	0.27	0.20	62.1%	45.2%	72.8%

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
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QUARTER 3: 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	
Program: 09 Revenue collection and mobilisation				
<i>Recurrent Programmes</i>				
Subprogram: 06 Revenue Management				
<i>Outputs Provided</i>				
Output: 02 Local Revenue Collections				
24 Organise In-house Trainings (number planned)	The cumulative NTR collection for period July 2017 to March 2018 is UGX 64.72 billion. This is against the expected collection target of UGX90.43 billion for the same period, giving a shortfall of UGX 25.71 billion.	Item	Spent	
3 Attendance of ICPAU CPDS and the annual Accountants conference for the audit staff		211101 General Staff Salaries	116,091	
4 Quarterly Coaching and Mentoring of staff		221001 Advertising and Public Relations	30,354	
20 Municipal Finance training (World Bank).Developed curriculum implementation for staff training.		221002 Workshops and Seminars	126,875	
12-Staff monthly meeting by DRC		221011 Printing, Stationery, Photocopying and Binding	166,221	
2-Directorate planning engagements		221012 Small Office Equipment	21,114	
1 Develop directorate performance scorecard and section scorecards for all staff		225002 Consultancy Services- Long-term	15,064	
6 Conduct integrity enhancement engagements				
2 Team building events				
12 Feedback and communication monthly engagements at Divisions.				
Reasons for Variation in performance				
Revenue shortfall of UGX.4.79Bn realized.				
			Total	475,718
			Wage Recurrent	0
		Non Wage Recurrent	196,003	
		AIA	279,715	
		Total For SubProgramme	554,109	
		Wage Recurrent	0	
		Non Wage Recurrent	196,003	
		AIA	358,106	
		GRAND TOTAL	554,109	
		Wage Recurrent	0	
		Non Wage Recurrent	196,003	
		GoU Development	0	
		External Financing	0	
		AIA	358,106	

Vote:122 Kampala Capital City Authority**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	<i>UShs Thousand</i>
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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

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QUARTER 3: Outputs and Expenditure in Quarter

	Item	Spent
<p>Inspected; 79,428 CAM/CAMV Properties Nakawa; 2011 - Central supplementary valuation. Cumulatively, 75,527 properties uploaded in the system as:</p> <ul style="list-style-type: none"> 3,632 - central supplementary valuation; 71,895 Nakawa. <p>28,786 cumulative number of properties quality assured for Nakawa</p> <p>879 properties viewed, 170 property owners have objected amount charged.</p> <p>TREP</p> <p>Carried out extension to 1,302 shops worth UGX 460.5M of which those that didn't comply with payment sealed.</p> <p>Lubaga and Central, 101 assessments worth UGX 168.8M issued as;</p> <p>Tax payer audits & inspections</p> <ul style="list-style-type: none"> • Completed 17 audits and UGX 58.5M identified. • Carried out 03 inspections as; 2 LHT and LST assessment processes, 1 ascertaining Trade license paper accountability. <p>4,120 advertising tools counted</p> <p>Sensitizations & public awareness</p> <p>Sent 70 bulk SMS intended for 184,968 clients in the City</p> <p>48,000 SMS sent to local leaders in Nakawa .</p> <p>Conducted 27 sensitizations for fostering tax awareness to enhance voluntary compliance</p> <p>6 target sensitizations held; Buganda Road Condominium flats, Wandegaya Condominium flats, Namungoona Apartments, Brown, White & Sunset Apartments in Bukoto, Royal Palm Condominium proprietorship, Bugolobi Flats' owners and managers.</p> <p>5 Internal staff trainings</p> <p>Revenue officers trained in handling external communication.</p> <p>Research and Business analysis.</p> <p>Accomplished the following tasks;</p> <ul style="list-style-type: none"> • Compilation of Revenue Collection Asset Register. • Compiled the CRUF Payments. • Reviewed and updated the LST and LHT registers. • Carried out profiling on businesses whose business licenses had expired • UGX 1.4Bn identified as collectible and the list for the profiled companies was submitted to the collection for action. • Cases worth UGX 373.1M reviewed by Credit Committee. • Carried out analysis on Local Service Tax for the period July 2017- January 2018, an extract for clients that qualify for the 50%. • Prepared and submitted to Gender directorate 	225001 Consultancy Services- Short term	27,226

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QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
<i>Reasons for Variation in performance</i>			
No variations			
		Total	27,226
		Wage Recurrent	0
		Non Wage Recurrent	0
		<i>AIA</i>	27,226
Output: 02 Local Revenue Collections			
	Revenue performance	Item	Spent
	NTR collection for the Third quarter FY 2017/18 is UGX 29.07Bn against a target of UGX 33.86Bn. The cumulative NTR collection for period July 2017 to March 2018 is UGX 64.72 billion. This is against the expected collection target of UGX90.43 billion for the same period, giving a shortfall of UGX 25.71 billion.	211101 General Staff Salaries	37,913
		221002 Workshops and Seminars	53,921
		221011 Printing, Stationery, Photocopying and Binding	113,722
		221012 Small Office Equipment	18,320
<i>Reasons for Variation in performance</i>			
Revenue shortfall of UGX.4.79Bn realized.			
		Total	223,875
		Wage Recurrent	0
		Non Wage Recurrent	78,125
		<i>AIA</i>	145,749
		Total For SubProgramme	251,100
		Wage Recurrent	0
		Non Wage Recurrent	78,125
		<i>AIA</i>	172,975
		GRAND TOTAL	251,100
		Wage Recurrent	0
		Non Wage Recurrent	78,125
		GoU Development	0
		External Financing	0
		<i>AIA</i>	172,975

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QUARTER 4: Revised Workplan

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

Local Revenue Collections	Item	Balance b/f	New Funds	Total
	211101 General Staff Salaries	28,933	0	28,933
	221001 Advertising and Public Relations	(354)	0	(354)
	221002 Workshops and Seminars	96,096	0	96,096
	221008 Computer supplies and Information Technology (IT)	297	0	297
	221011 Printing, Stationery, Photocopying and Binding	(32,874)	0	(32,874)
	225002 Consultancy Services- Long-term	14,936	0	14,936
	Total	107,035	0	107,035
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>239,247</i>	<i>0</i>	<i>239,247</i>
	<i>AIA</i>	<i>33,815</i>	<i>0</i>	<i>33,815</i>

Development Projects

GRAND TOTAL	119,219	0	119,219
<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Non Wage Recurrent</i>	<i>239,247</i>	<i>0</i>	<i>239,247</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>46,000</i>	<i>0</i>	<i>46,000</i>