

Vote:122 Kampala Capital City Authority

QUARTER 1: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

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

		Approved Budget	Released by End Q 1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	0.186	0.047	0.027	25.0%	14.3%	57.2%
	Non Wage	1.069	0.449	0.200	42.0%	18.7%	44.6%
Dev't.	GoU	0.071	0.040	0.000	56.3%	0.0%	0.0%
	Ext. Fin.	4.164	3.642	1.511	87.5%	36.3%	41.5%
GoU Total		1.326	0.536	0.227	40.4%	17.1%	42.3%
Total GoU+Ext Fin (MTEF)		5.490	4.178	1.738	76.1%	31.7%	41.6%
Arrears		0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget		5.490	4.178	1.738	76.1%	31.7%	41.6%
<i>A.I.A Total</i>		0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total		5.490	4.178	1.738	76.1%	31.7%	41.6%
Total Vote Budget Excluding Arrears		5.490	4.178	1.738	76.1%	31.7%	41.6%

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	5.49	4.18	1.74	76.1%	31.7%	41.6%
Total for Vote	5.49	4.18	1.74	76.1%	31.7%	41.6%

Matters to note in budget execution

Revenue collections

-Collected UGX.22.78Bn against a target of UGX.27.27Bn, representing 84% performance.

Tax Payer Register Expansion

-Registered 5,463 new clients from across all Divisions on TREP activities under Business Licenses, Local Service Tax and Local Hotel Tax with total expected revenue of UGX.1.28Bn.

-Enhanced system improvement under e-Citie aimed at system improvement like the introducing the use of GIS in Trade license management and tracking of field activities.

-Developed another module aimed at automating the outdoor advertising function and other system enhancements in Local Hotel Tax and Local Service Tax.

Number and value of assessments

-Carried out 57,240 assessments from across all Divisions of Kampala valued at UGX 35.7Bn.

Service of demand Notices

-Served 18,659 property rates and Ground Rent demand notices from across all Divisions of Kampala with a monetary value of UGX.26.97Bn.

Other revenue support activities

Taxpayer Education and Sensitization

-Conducted 29 taxpayer engagements and sensitization where 3,621 2,025 Males and 1,599 females tax payers attended.

Client Notifications & Public Notices

Sent 90 bulk SMSs sent to 180,132 tax payers from across all Divisions of Kampala with expected revenue amounting to UGX.34.34Bn.

Staff Trainings

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-Conducted 12 (33 Males & 30 females) Staff capacity enhancement trainings.

Tax Payer Audits

Conducted 17 audits successfully and a total receivable of UGX 36Bn was identified (Local Service Tax - UGX 28.9M, Property rates - UGX 7.7M, and Trade License - UGX 637,500).

Inspections

-Conducted 4 inspections on Local service tax module of e-Citie, Verification of automation in the markets, Trade license paper usage for Rubaga division and the Property rates module.

Arrears Management

-Conducted mild enforcement of Property rates arrears in Nakawa division, Preparing Litigation cases for Property rates, both old and new valuation rolls for Nakawa and Central division.

-Demand notices for street parking fees were also served and recovered a total of UGX.1.52Bn.

-Realized UGX.3.03Bn from 479 cases.

-Served 31 demand notices on property rates arrears and Street parking worth UGX.681.4M out of which Multiplex paid UGX.170M and also 2 demand notices served.

Reviewed 70 files worth UGX.116M and forwarded for Litigation in regards to clients with arrears for Property rates.

Valuation

- 124 land titles had their ground rent fees revised from UGX.196.85M to UGX.398.97M.

-Determined terms for LMU Ground rent grant of leasehold for properties from UGX.3.28M to UGX.58.18M.

-Determined 5 properties for grant of lease hold tenure and will yield premium of UGX.76.23M; 1 property for renewal and will yield UGX.52.25M; 4 properties for change of use and will yield UGX.150M; 8 properties for premium for surrender and renewal at UGX.678.45M.

Research and Business Analysis

-Submitted 12 MEC reports and 3 monthly reports (July, August and September).

-Analyzed Nakawa Division Property rates for the New Valuation roll worth UGX.2.24Bn against a target of UGX. 3.67Bn, a performance of 61%.

-Analyzed Local Hotel Tax payments and performance where 17 new clients were added on to the LHT register bringing the total number of LHT Clients to 1258.

-Carried out Local Hotel Tax payment analysis against LHT potential.

-Reviewed the Property rates seasonality for FY 2019/20 raised from the initial budgeted 43.2Bn to 55.2Bn.

-Prepared and reviewed the Annual Directorate Performance report FY 2018/19. Collections were UGX. 90.54Bn against a target of UGX.126.89Bn.

City Wide Property Valuation project

Carried out the following valuation:

-Kawempe 61,052 properties with a ratable value of UGX.260.84Bn and a projected collectable value of UGX 13.9Bn

-Rubaga 67,589 properties with a ratable value of UGX 264.72Bn and projected collectable value of UGX 12.3Bn.

-Makindye process completed with 71,555 properties and a collectable value of 20.6Bn.

-Supplementary valuation list for Nakawa 8,880 properties with projected revenue collection valued of UGX 4.1Bn.

-Commenced the updating of the court ruling on the CAMV system, currently the team is handling updates for the Makindye, Rubaga and Kawempe divisions in the system.

- Received 800 rulings for updates pertaining to Name changes and Owner occupied properties.

-Updated the name change issues apart from areas which require re-inspection.

-completed supplementary valuation for Makindye, Lubaga and Kawempe. So far 14,457 properties in Lubaga assessed worth UGX.4.,25Bn.

- Billing On-going for all properties in Makindye, Lubaga and Kawempe.

-CAMV system final preparations for go live are being finalized and currently data is being uploaded to commence system use.

-Conducted hands on trainings for end users of DMS as the system is commencing usage.

Revenue Modernization Project

-Automated Market Fees Collection Module. Market office refurbishment ongoing in Nakawa market, pending Bugolobi, Kamwokya, and Namuwongo market.

-Carried out Trade License Fees Collection Enhancements with GIS System intended to map GIS Coordinates onto the Revenue Collection database domiciled into e-Citie to enable easy location of businesses and properties.

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	
0.249 Bn Shs	SubProgram/Project :06 Revenue Management

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QUARTER 1: Highlights of Vote Performance

Reason: Computer and ICT equipment procurement is on going. Revenue mobilisation and sensitisation publicity invoices will be paid in October 2019. Payment for property rate valuation consultancy are being processed for payment. being processed for payment. Procurement of accountability/Revenue accessorised stationary is on going.	
Items	
123,799,130.000 UShs	221002 Workshops and Seminars
Reason: Revenue sensitization and mobilization engagements facilitation for Q1 processed fin October 2019.	
39,754,284.000 UShs	225001 Consultancy Services- Short term
Reason: Payment for property rate valuation consultancy are being processed for payment.	
39,352,000.000 UShs	221011 Printing, Stationery, Photocopying and Binding
Reason: Procurement of accountability/Revenue accessorised stationary is on going.	
26,503,905.000 UShs	221012 Small Office Equipment
Reason: Computer and ICT equipment procurement is on going.	
19,595,000.000 UShs	221001 Advertising and Public Relations
Reason: Revenue mobilisation and sensitisation publicity invoices will be paid in October 2019.	
0.040 Bn Shs	SubProgram/Project :0115 LGMSD (former LGDP)
Reason:	
Items	
40,000,000.000 UShs	221008 Computer supplies and Information Technology (IT)
Reason:	
(ii) Expenditures in excess of the original approved budget	

V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators*

Programme : 09 Revenue collection and mobilisation			
Responsible Officer: Director Revenue Collection.			
Programme Outcome: Efficiency and effectiveness in revenue collection at KCCA.			
Sector Outcomes contributed to by the Programme Outcome			
1 .Fiscal Credibility and Sustainability			
Programme Outcome Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q1
Growth in the tax payer's register by tax type.	Percentage	4%	2.5%
Proportion of NTR collected against target.	Percentage	69%	29%
Proportion of Taxes collected against target.	Percentage	4%	1.5%

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QUARTER 1: Highlights of Vote Performance

Compliance levels by tax category.	Percentage	66%	69%
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Table V2.2: Key Vote Output Indicators*

Programme : 09 Revenue collection and mobilisation			
Sub Programme : 0115 LGMSD (former LGDP)			
KeyOutPut : 02 Local Revenue Collections			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q1
Proportion of targeted revenue collected	Number	96	27.5
Sub Programme : 06 Revenue Management			
KeyOutPut : 02 Local Revenue Collections			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q1
Proportion of targeted revenue collected	Number	95	24.7

Performance highlights for the Quarter

Q2 Workplan

- Identify, profile and collect all property rates which remained in arrears
- Conducting tax audits and inspections targeting Hotels and Local Service tax payers.
- Pursuing recovery of arrears through litigation and enforcement
- Intensification of Tax payer education and sensitisation activities
- Finalise the roll out of the CAMV system and commence using it
- Finalise the roll out of the markets module to the pending markets
- Intensify Register expansion activities under TREP support
- Targeted Audits for all clients with tax disagreements especially on non-remittance of LST and PRT
- Undertake studies into the performance of revenue sources for enhancing revenue collections
- Conduct researches that are targeting improving voluntary compliance
- Implement researched upon potential areas of revenue collection like the abattoirs
- Streamline the objections function to improve and quicken realising revenue held in letters of objections at divisions and the PRRC.
- Continued staff reskilling and refresher trainings
- Retooling staff to avail all required working tools at divisions and headquarter
- Implement the adjusted seasonality and harmonise reporting with treasury
- Conduct activities aimed at staff motivation i.e. retreat for group two
- Improve and increase staff supervision and vigilance at divisions to maximise out and guide staff in areas of need plus support
- Implement and streamline the devolution of outdoor advertising to Divisions. Let clear roll mapping be done
- Conduct supplementary valuation for Lubaga and Kawempe
- Clean data for previously captured valuation rolls.

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	1.33	0.54	0.23	40.4%	17.1%	42.3%
<i>Class: Outputs Provided</i>	<i>1.33</i>	<i>0.54</i>	<i>0.23</i>	<i>40.4%</i>	<i>17.1%</i>	<i>42.3%</i>
140902 Local Revenue Collections	1.33	0.54	0.23	40.4%	17.1%	42.3%
Total for Vote	1.33	0.54	0.23	40.4%	17.1%	42.3%

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QUARTER 1: Highlights of Vote Performance

Table V3.2: 2019/20 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Class: Outputs Provided	1.33	0.54	0.23	40.4%	17.1%	42.3%
211101 General Staff Salaries	0.19	0.05	0.03	25.0%	14.3%	57.2%
221001 Advertising and Public Relations	0.03	0.02	0.00	66.7%	1.4%	2.0%
221002 Workshops and Seminars	0.54	0.15	0.03	28.4%	5.6%	19.8%
221008 Computer supplies and Information Technology (IT)	0.07	0.04	0.00	56.2%	0.0%	0.0%
221011 Printing, Stationery, Photocopying and Binding	0.18	0.13	0.09	74.6%	52.6%	70.5%
221012 Small Office Equipment	0.05	0.03	0.00	58.3%	0.0%	0.0%
221017 Subscriptions	0.02	0.01	0.01	32.3%	32.3%	100.0%
225001 Consultancy Services- Short term	0.26	0.11	0.07	43.0%	27.4%	63.8%
Total for Vote	1.33	0.54	0.23	40.4%	17.1%	42.3%

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	1.33	0.54	0.23	40.4%	17.1%	42.3%
<i>Recurrent SubProgrammes</i>						
06 Revenue Management	1.25	0.50	0.23	39.5%	18.1%	45.8%
<i>Development Projects</i>						
0115 LGMSD (former LGDP)	0.07	0.04	0.00	56.2%	0.0%	0.0%
Total for Vote	1.33	0.54	0.23	40.4%	17.1%	42.3%

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
Program : 1409 Revenue collection and mobilisation	4.16	3.64	1.51	87.5%	36.3%	41.5%
<i>Development Projects.</i>						
1295 2ND Kampala Institutional and Infrastructure Development Project [KIIDP 2]	4.16	3.64	1.51	87.5%	36.3%	41.5%
Grand Total:	4.16	3.64	1.51	87.5%	36.3%	41.5%

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QUARTER 1: 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			

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QUARTER 1: 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	US\$ Thousand
Revenue mobilization and sensitization	<p>REVENUE PERFORMANCE FOR Q.1 FY 2019/20</p> <p>Revenue collections</p> <p>-Collected UGX.22.78Bn against a target of UGX.27.27Bn, representing 84% performance.</p> <p>Tax Payer Register Expansion</p> <p>-Registered 5,463 new clients from across all Divisions on TREP activities under Business Licenses, Local Service Tax and Local Hotel Tax with total expected revenue of UGX.1.28Bn.</p> <p>-Enhanced system improvement under e-Citie aimed at system improvement like the introducing the use of GIS in Trade license management and tracking of field activities.</p> <p>-Developed another module aimed at automating the outdoor advertising function and other system enhancements in Local Hotel Tax and Local Service Tax.</p> <p>Number and value of assessments</p> <p>-Carried out 57,240 assessments from across all Divisions of Kampala valued at UGX 35.7Bn.</p> <p>Service of demand Notices</p> <p>-Served 18,659 property rates and Ground Rent demand notices from across all Divisions of Kampala with a monetary value of UGX.26.97Bn.</p> <p>Other revenue support activities</p> <p>Taxpayer Education and Sensitization</p> <p>-Conducted 29 taxpayer engagements and sensitization where 3,621 2,025 Males and 1,599 females tax payers attended.</p> <p>Client Notifications & Public Notices</p> <p>Sent 90 bulk SMSs sent to 180,132 tax payers from across all Divisions of Kampala with expected revenue amounting to UGX.34.34Bn.</p> <p>Staff Trainings</p> <p>-Conducted 12 (33 Males & 30 females) Staff capacity enhancement trainings.</p> <p>Tax Payer Audits</p> <p>Conducted 17 audits successfully and a total receivable of UGX 36Bn was identified (Local Service Tax - UGX 28.9M, Property rates - UGX 7.7M, and Trade License - UGX 637,500).</p> <p>Inspections</p> <p>-Conducted 4 inspections on Local service tax module of e-Citie ,Verification of automation in the markets, Trade license paper usage for Rubaga division and the Property rates module.</p> <p>Arrears Management</p>	<p>Item</p> <p>211101 General Staff Salaries</p> <p>221001 Advertising and Public Relations</p> <p>221002 Workshops and Seminars</p> <p>221011 Printing, Stationery, Photocopying and Binding</p> <p>221017 Subscriptions</p> <p>225001 Consultancy Services- Short term</p>	<p>Spent</p> <p>26,607</p> <p>405</p> <p>30,622</p> <p>94,201</p> <p>5,000</p> <p>69,944</p>

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QUARTER 1: 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	US\$ Thousand
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Reasons for Variation in performance

No variations

Total	226,779
Wage Recurrent	26,607
Non Wage Recurrent	200,172
<i>AIA</i>	0
Total For SubProgramme	226,779
Wage Recurrent	26,607
Non Wage Recurrent	200,172
<i>AIA</i>	0

Development Projects

Project: 0115 LGMSD (former LGDP)

Outputs Provided

Output: 02 Local Revenue Collections

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QUARTER 1: 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
Procurement of office tools for revenue staff	Revenue collections -Collected UGX.22.78Bn against a target of UGX.27.27Bn, representing 84% performance. Tax Payer Register Expansion -Registered 5,463 new clients from across all Divisions on TREP activities under Business Licenses, Local Service Tax and Local Hotel Tax with total expected revenue of UGX.1.28Bn. -Enhanced system improvement under e-Citie aimed at system improvement like the introducing the use of GIS in Trade license management and tracking of field activities. -Developed another module aimed at automating the outdoor advertising function and other system enhancements in Local Hotel Tax and Local Service Tax. Number and value of assessments -Carried out 57,240 assessments from across all Divisions of Kampala valued at UGX 35.7Bn. Service of demand Notices -Served 18,659 property rates and Ground Rent demand notices from across all Divisions of Kampala with a monetary value of UGX.26.97Bn. Other revenue support activities Taxpayer Education and Sensitization -Conducted 29 taxpayer engagements and sensitization where 3,621 2,025 Males and 1,599 females tax payers attended. Client Notifications & Public Notices Sent 90 bulk SMSs sent to 180,132 tax payers from across all Divisions of Kampala with expected revenue amounting to UGX.34.34Bn.	Item	Spent

Reasons for Variation in performance

No variations

Total	0
GoU Development	0
External Financing	0
AIA	0
Total For SubProgramme	0
GoU Development	0
External Financing	0
AIA	0

Development Projects

Project: 1295 2ND Kampala Institutional and Infrastructure Development Project [KIIDP 2]

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QUARTER 1: 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	US\$ Thousand
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Outputs Provided

Output: 01 Registers for various revenue sources developed

Completion of CAM-CAMV property valuation and registration in Kampala	CAMV	Item	Spent
	-Main Valuation Lists for the 5 divisions came into force and their administration resulted into a collection of UGX.11Bn in Q1 against the target of UGX.9.2Bn, performance of 119%.	211102 Contract Staff Salaries	1,505,770
	-Preparation of the supplementary valuation lists for Kawempe, Rubaga and Makindye Divisions are on-going and are to be completed in December, 2019;	221002 Workshops and Seminars	5,651
	-30,311 Properties Inspected.		
	-26,899 Property details uploaded		
	-26,899 Properties assessed		
	-1212 Valuation Court rulings compiled for the main valuation list.		
	CAM-CAMV System		
	-Contract for the development of the CAM-CAMV system is on-going.		
	Expected completion date is 31st December, 2019.		
	(GIS, Property rates, Smart permit, Document Management System (DMS) and Web portal). The System was deployed on the KCCA server.		
	-User training and account creation is on-going.		
	-Data migration for the property rates module is on-going.		
	-Finalization of development of the other modules (GIS and Smart permit) is on-going.		
	-Assigned 352,942 properties house numbers.		
	-Installed 11,820 house number plates		
	- Installed 2,448 sites with road signage		
	-6,925 of the projected 7,990 un-named roads have been named (86.7%).		
	-Capture of 3D oblique images has been completed, and the image library is being compiled by the vendor.		

Reasons for Variation in performance

No variations

Total	1,511,422
GoU Development	0
External Financing	1,511,422
AIA	0
Total For SubProgramme	1,511,422
GoU Development	0
External Financing	1,511,422

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QUARTER 1: 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
		AIA	0
		GRAND TOTAL	1,738,201
		Wage Recurrent	26,607
		Non Wage Recurrent	200,172
		GoU Development	0
		External Financing	1,511,422
		AIA	0

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QUARTER 1: 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: 02 Local Revenue Collections

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QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Collection of UGX 85 Billions Taxpayer engagements and sensitisation, On the Staff capacity enhancement Project improve revenue collection The Objection and Valuation court processes, Service of demand notices, Taxpayer Education and Sensitization, Client Notifications Public Notices, Revenue Audit and Inspections	REVENUE PERFORMANCE FOR Q.1 FY 2019/20 Revenue collections -Collected UGX.22.78Bn against a target of UGX.27.27Bn, representing 84% performance. Tax Payer Register Expansion -Registered 5,463 new clients from across all Divisions on TREP activities under Business Licenses, Local Service Tax and Local Hotel Tax with total expected revenue of UGX.1.28Bn. -Enhanced system improvement under e- Citie aimed at system improvement like the introducing the use of GIS in Trade license management and tracking of field activities. -Developed another module aimed at automating the outdoor advertising function and other system enhancements in Local Hotel Tax and Local Service Tax. Number and value of assessments -Carried out 57,240 assessments from across all Divisions of Kampala valued at UGX 35.7Bn. Service of demand Notices -Served 18,659 property rates and Ground Rent demand notices from across all Divisions of Kampala with a monetary value of UGX.26.97Bn. Other revenue support activities Taxpayer Education and Sensitization -Conducted 29 taxpayer engagements and sensitization where 3,621 2,025 Males and 1,599 females tax payers attended. Client Notifications & Public Notices Sent 90 bulk SMSs sent to 180,132 tax payers from across all Divisions of Kampala with expected revenue amounting to UGX.34.34Bn. Staff Trainings -Conducted 12 (33 Males & 30 females) Staff capacity enhancement trainings. Tax Payer Audits Conducted 17 audits successfully and a total receivable of UGX 36Bn was identified (Local Service Tax - UGX 28.9M, Property rates - UGX 7.7M, and Trade License - UGX 637,500). Inspections -Conducted 4 inspections on Local service tax module of e-Citie, Verification of automation in the markets, Trade license paper usage for Rubaga division and the Property rates module. Arrears Management	Item 211101 General Staff Salaries 221001 Advertising and Public Relations 221002 Workshops and Seminars 221011 Printing, Stationery, Photocopying and Binding 221017 Subscriptions 225001 Consultancy Services- Short term	Spent 26,607 405 30,622 94,201 5,000 69,944

Reasons for Variation in performance

No variations

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QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
		Total	226,779
		Wage Recurrent	26,607
		Non Wage Recurrent	200,172
		AIA	0
		Total For SubProgramme	226,779
		Wage Recurrent	26,607
		Non Wage Recurrent	200,172
		AIA	0

Development Projects

Project: 0115 LGMSD (former LGDP)

Outputs Provided

Output: 02 Local Revenue Collections

Item	Spent
Revenue collections	
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Tax Payer Register Expansion	
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-Developed another module aimed at automating the outdoor advertising function and other system enhancements in Local Hotel Tax and Local Service Tax.	
Number and value of assessments	
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Client Notifications & Public Notices	
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Reasons for Variation in performance

No variations

Vote:122 Kampala Capital City Authority

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Total	0
		GoU Development	0
		External Financing	0
		AIA	0
		Total For SubProgramme	0
		GoU Development	0
		External Financing	0
		AIA	0

Development Projects

Project: 1295 2ND Kampala Institutional and Infrastructure Development Project [KIIDP 2]

Outputs Provided

Output: 01 Registers for various revenue sources developed

		Item	Spent
Complete the Urban council properties mass valuation exercise.	CAMV		
CAM-CAMV GIS system testing and rolling out for implementation.	-Main Valuation Lists for the 5 divisions came into force and their administration resulted into a collection of UGX.11Bn in Q1 against the target of UGX.9.2Bn, performance of 119%.	211102 Contract Staff Salaries	1,505,770
Community mobilisation and sensitisation about the properties mass valuation in all the divisions .	-Preparation of the supplementary valuation lists for Kawempe, Rubaga and Makindye Divisions are on-going and are to be completed in December, 2019; -30,311 Properties Inspected. -26,899 Property details uploaded -26,899 Properties assessed -1212 Valuation Court rulings compiled for the main valuation list.	221002 Workshops and Seminars	5,651
	CAM-CAMV System		
	-Contract for the development of the CAM-CAMV system is on-going. Expected completion date is 31st December, 2019.		
	(GIS, Property rates, Smart permit, Document Management System (DMS) and Web portal). The System was deployed on the KCCA server.		
	-User training and account creation is on-going.		
	-Data migration for the property rates module is on-going.		
	-Finalization of development of the other modules (GIS and Smart permit) is on-going.		
	-Assigned 352,942 properties house numbers.		
	-Installed 11,820 house number plates		
	- Installed 2,448 sites with road signage		
	-6,925 of the projected 7,990 un-named roads have been named (86.7%).		
	-Capture of 3D oblique images has been completed, and the image library is being compiled by the vendor.		

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QUARTER 1: 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	1,511,422
		GoU Development	0
		External Financing	1,511,422
		AIA	0
		Total For SubProgramme	1,511,422
		GoU Development	0
		External Financing	1,511,422
		AIA	0
		GRAND TOTAL	1,738,200
		Wage Recurrent	26,607
		Non Wage Recurrent	200,172
		GoU Development	0
		External Financing	1,511,422
		AIA	0

Vote:122 Kampala Capital City Authority

QUARTER 2: Revised Workplan

<i>US\$ Thousands</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

Q2 Workplan	Item	Balance b/f	New Funds	Total
-Identify, profile and collect all property rates which remained in arrears	211101 General Staff Salaries	19,894	0	19,894
-Conducting tax audits and inspections targeting Hotels and Local Service tax payers.	221001 Advertising and Public Relations	19,595	0	19,595
-Pursuing recovery of arrears through litigation and enforcement	221002 Workshops and Seminars	123,799	0	123,799
-Intensification of Tax payer education and sensitisation activities	221011 Printing, Stationery, Photocopying and Binding	39,352	0	39,352
-Finalise the roll out of the CAMV system and commence using it	221012 Small Office Equipment	26,504	0	26,504
-Finalise the roll out of the markets module to the pending markets	225001 Consultancy Services- Short term	39,754	0	39,754
-Intensify Register expansion activities under TREP support	Total	268,898	0	268,898
-Targeted Audits for all clients with tax disagreements especially on non-remittance of LST and PRT	Wage Recurrent	19,894	0	19,894
-Undertake studies into the performance of revenue sources for enhancing revenue collections	Non Wage Recurrent	249,004	0	249,004
-Conduct researches that are targeting improving voluntary compliance	AIA	0	0	0
-Implement researched upon potential areas of revenue collection like the abattoirs				
-Streamline the objections function to improve and quicken realising revenue held in letters of objections at divisions and the PRRC.				
-Continued staff reskilling and refresher trainings				
-Retooling staff to avail all required working tools at divisions and headquarter				
-Implement the adjusted seasonality and harmonise reporting with treasury				
-Conduct activities aimed at staff motivation i.e. retreat for group two				
-Improve and increase staff supervision and vigilance at divisions to maximise out and guide staff in areas of need plus support				
-Implement and streamline the devolution of outdoor advertising to Divisions. Let clear roll mapping be done				

Development Projects

Vote:122

Kampala Capital City Authority

QUARTER 2: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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Project: 0115 LGMSD (former LGDP)

Outputs Provided

Output: 02 Local Revenue Collections

Item	Balance b/f	New Funds	Total
221008 Computer supplies and Information Technology (IT)	40,000	0	40,000
Total	40,000	0	40,000
<i>GoU Development</i>	<i>40,000</i>	<i>0</i>	<i>40,000</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
GRAND TOTAL	2,439,476	0	2,439,476
<i>Wage Recurrent</i>	<i>19,894</i>	<i>0</i>	<i>19,894</i>
<i>Non Wage Recurrent</i>	<i>249,004</i>	<i>0</i>	<i>249,004</i>
<i>GoU Development</i>	<i>40,000</i>	<i>0</i>	<i>40,000</i>
<i>External Financing</i>	<i>2,130,578</i>	<i>0</i>	<i>2,130,578</i>
<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>