

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	Released by End Q 3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	0.186	0.140	0.084	75.0%	45.1%	60.1%
	Non Wage	1.069	0.447	0.154	41.8%	14.4%	34.5%
Dev.	GoU	0.071	0.023	0.004	32.4%	5.6%	15.9%
	Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total		1.326	0.609	0.241	45.9%	18.2%	39.6%
Total GoU+Ext Fin (MTEF)		1.326	0.609	0.241	45.9%	18.2%	39.6%
Arrears		0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget		1.326	0.609	0.241	45.9%	18.2%	39.6%
<i>A.I.A Total</i>		0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total		1.326	0.609	0.241	45.9%	18.2%	39.6%
Total Vote Budget Excluding Arrears		1.326	0.609	0.241	45.9%	18.2%	39.6%

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	1.33	0.61	0.24	45.9%	18.2%	39.6%
Total for Vote	1.33	0.61	0.24	45.9%	18.2%	39.6%

Matters to note in budget execution

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QUARTER 3: Highlights of Vote Performance

Revenue collections

For Financial year 2020/21, UGX.1.33Bn was allocated to the Directorate of Revenue Management. For third Quarter 2020/21, UGX.0.27Bn was released and UGX.0.065Bn absorbed representing 24% performance

-Collected UGX 23.71Bn against a target of UGX 28.85Bn representing a quarterly performance of 82% and a deficit of UGX 5.14Bn

Tax Payer Register Expansion

-Registered 9,434 new clients under Business Licence -Registered 67 new clients under Local service tax

-Registered 36 vehicles under Taxicab and other commercial road users bringing total to 15,029.

Other revenue support services

-4 SMS notifications regarding taxes worth UGX24.2bn were sent in triplicate (12) to a total of 27,342 taxpayers.

-One bulk SMS notification was also sent out to one hundred forty-nine LC1s of Rubaga Division inviting them for an engagement with KCCA.

-A public notice on the self-service option for printing business licenses was published in 3 print media publications.

-A radio announcement on commencement of supplementary valuation for Makindye, Kawempe and Lubaga was run on CBS Radio and XFM.

-2 joint radio talk shows were conducted with URA on Radio Maria and Prime Radio on Rental Income and Property Rates.

-11 audits were successfully conducted and a total of UGX 26.8 million was identified as collectable.

-Inspections of interest charged as per eCite report - observed that some of the property rate statements were not attracting interest as required by law while others were attracting interest for only a few months. It was recommended that IT rectifies the problem.

-Verified lost parking bays by Multiplex Ltd

-Alleged printing of Trade license certificates by staff (Apio Hellen) while she was not allocated the role.

-Taxi fees refund claim - verification of payments claimed to have been made by taxi owners is still going on.

Valuation

-revised ground rent for 111 properties from UGX 136,986,552 to UGX 267,670,300 per annum

-determined premium of 4 four properties of UGX287.4m

-determined premium of UGX82.1m for 2 properties in regard to change of user

-63 properties were quality assured and values assessed with ratable value of UGX153m

-189 court ruling amendments were made and forwarded to the IT team for system updating and 2 special valuation court sessions were held.

-Arrears management - worked on the Ground rent assignment regarding preparing files for Litigation. 250 ground rent files worth UGX 2,163,035,099 were worked. 46 client phone calls were made regarding non-payment of rates resulting into a collection of UGX 566.14m for.

-Research and Business Analysis – prepared 12 MEC reports, monthly performance reports, M & E reports, revenue seasonality and collection forecast reports, project proposal brief for the Revenue Collection Improvement Project, a report on the projected revenues and expenditure over the period of the next five years' strategic plan, a presentation for the Soroti City officials who came to benchmark KCCA on revenue administration, concluded the final user acceptance test report for the TREP-RI.

Service of demand notices per division

-Served 5,246 demand notices worth UGX 11,553,804,869 across all divisions.

CAM/CAM-V project

-Recruited and oriented 13 data enumerators, 13 data assistants and four 04 CAMV supervisors.

-Commenced data collection exercise and a cumulative total of 892 properties were inspected.

Divisions Supplementary Valuation exercise

-Inspected and uploaded 30,098 Properties, of which 3,679 Properties assessed 1,037 valuations Court Rulings Compiled.

-Notified clients on the valuation lists about the new rate changes on the system

TREP

-Registered 9,434 new clients under Business license, 67 Local service tax, 36 vehicles bringing the total number of taxis and other commercial road users registered since commencement to 15,029.

-TREP was tested and the interface was found to be performing at 95%

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	
0.293 Bn Shs	SubProgram/Project :06 Revenue Management
Reason: CAMV & CAM related costs are being processed for payment	
Items	
160,370,435.000 UShs	225001 Consultancy Services- Short term

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QUARTER 3: Highlights of Vote Performance

Reason: CAMV & CAM related costs are being processed for payment	
103,736,345.000 UShs	221011 Printing, Stationery, Photocopying and Binding
Reason: Revenue related stationary is due for payment in Q4	
12,072,400.000 UShs	221012 Small Office Equipment
Reason: Tools procurement is on going	
9,537,900.000 UShs	221017 Subscriptions
Reason: FY 2020 subscriptions are due i Q4	
7,131,700.000 UShs	221001 Advertising and Public Relations
Reason: Public Advert are being processed for payment	
0.019 Bn Shs	<i>SubProgram/Project :1686 Retooling of Kampala Capital City Authority</i>
Reason: Procurement of computers for revenue mobilization is on going	
<i>Items</i>	
19,154,620.000 UShs	221008 Computer supplies and Information Technology (IT)
Reason: Procurement of computers for revenue mobilization is on going	
<i>(ii) Expenditures in excess of the original approved budget</i>	

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 2020/21	Actuals By END Q3
Compliance levels by tax category.	Percentage	68%	69%

Table V2.2: Key Vote Output Indicators*

Programme : 09 Revenue collection and mobilisation			
Sub Programme : 06 Revenue Management			
KeyOutPut : 02 Local Revenue Collections			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q3
Proportion of targeted revenue collected	Number	102	25

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Sub Programme : 1686 Retooling of Kampala Capital City Authority			
KeyOutPut : 02 Local Revenue Collections			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q3
Proportion of targeted revenue collected	Number	95	25

Performance highlights for the Quarter

Q4 WORKPLAN

- Local Revenue Collections
- Other revenue support services
- Profiled client files for property rates submitted for litigation.
- New system operationalized
- New clients Registered under TREP
- New clients -Registered under Business License
- New clients Registered under

V3: Details of Releases and Expenditure

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

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1409 Revenue collection and mobilisation	1.33	0.61	0.24	45.9%	18.2%	39.6%
<i>Class: Outputs Provided</i>	<i>1.33</i>	<i>0.61</i>	<i>0.24</i>	<i>45.9%</i>	<i>18.2%</i>	<i>39.6%</i>
140902 Local Revenue Collections	1.33	0.61	0.24	45.9%	18.2%	39.6%
Total for Vote	1.33	0.61	0.24	45.9%	18.2%	39.6%

Table V3.2: 2020/21 GoU Expenditure by Item

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
<i>Class: Outputs Provided</i>	<i>1.33</i>	<i>0.61</i>	<i>0.24</i>	<i>45.9%</i>	<i>18.2%</i>	<i>39.6%</i>
211101 General Staff Salaries	0.19	0.14	0.08	75.0%	45.1%	60.1%
221001 Advertising and Public Relations	0.03	0.03	0.02	100.0%	76.2%	76.2%
221002 Workshops and Seminars	0.54	0.00	0.00	0.0%	0.0%	0.0%
221008 Computer supplies and Information Technology (IT)	0.07	0.02	0.00	32.0%	5.1%	15.9%
221011 Printing, Stationery, Photocopying and Binding	0.18	0.11	0.01	64.2%	6.3%	9.8%
221012 Small Office Equipment	0.05	0.03	0.02	72.3%	45.7%	63.3%
221017 Subscriptions	0.02	0.01	0.00	90.0%	28.5%	31.6%
225001 Consultancy Services- Short term	0.25	0.25	0.09	100.0%	37.1%	37.1%
Total for Vote	1.33	0.61	0.24	45.9%	18.2%	39.6%

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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	0.61	0.24	45.9%	18.2%	39.6%
<i>Recurrent SubProgrammes</i>						
06 Revenue Management	1.25	0.59	0.24	46.7%	19.0%	40.6%
<i>Development Projects</i>						
1686 Retooling of Kampala Capital City Authority	0.07	0.02	0.00	32.0%	5.1%	15.9%
Total for Vote	1.33	0.61	0.24	45.9%	18.2%	39.6%

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
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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 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
Local Revenue Collections	Revenue collection	Item	Spent
Local Revenue Collection	-Collected a total of UGX 63.154Bn	211101 General Staff Salaries	83,898
Local Revenue Collection	Supplementary valuation	221001 Advertising and Public Relations	22,868
Local Revenue Collection	Inspected 78,640 Properties of which	221011 Printing, Stationery, Photocopying and Binding	11,224
Local Revenue Collection efficiency	47,156 properties were uploaded, 28,457 assessed, 2249 Valuation court rulings compiled and 4,322 court rulings issued.	221012 Small Office Equipment	20,812
Local Revenue Collection efficiency		221017 Subscriptions	4,412
	Other revenue support services	225001 Consultancy Services- Short term	94,630
	-Conducted 121 client sensitization meetings		
	-Registered 11,528 new clients under Business Licence		
	-Registered 310 new clients under Local service tax		
	-Sent 168 bulk SMSs to 605,944 tax payers.		
	-Conducted 7 talk shows, 6 Radio Adverts and 1 print media and 1 TV show on Local Revenues		
	-Served 25,403 demand notices worth UGX 26.953M		
	-Profiled 532 client files for property rates and submitted for litigation.		
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	-Profiled 532 client files for property rates and submitted for litigation.		
	-Handled 679 clients of which UGX 2.26M was realised.		
	-Conducted 42 audits and recovered UGX 160.5M		
	-Carried out 18		
	-Registered 18,238 trade license clients		
	-Registered 1,142 LST clients		
	-Registered 11,528 new clients under Business Licence		
	-Registered 310 new clients under Local service tax		
	-Sent 168 bulk SMSs to 605,944 tax payers.		
	-TREP was tested and the interface was found to be performing at 95%		
	TREP		
	-Registered 9,434 new clients under Business license, 67 Local service tax, 36 vehicles bringing the total number of taxis and other commercial road users registered since commencement to 15,029		
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Reasons for Variation in performance

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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	US\$ Thousand
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Covid-19 Pandemic affected field operations
 Field activities were affected by Covid19 pandemic
 No variations
 Field activities were affected by Covid19 pandemic
 Field activities were affected by Covid19 pandemic

Total	237,844
Wage Recurrent	83,898
Non Wage Recurrent	153,946
AIA	0
Total For SubProgramme	237,844
Wage Recurrent	83,898
Non Wage Recurrent	153,946
AIA	0

Development Projects

Project: 1686 Retooling of Kampala Capital City Authority

Outputs Provided

Output: 02 Local Revenue Collections

Purchase -procurement of revenue mobilization and sensitization tools	-Registered 11,528 new clients under Business Licence -Registered 310 new clients under Local service tax -Sent 168 bulk SMSs to 605,944 tax payers. -Conducted 7 talk shows, 6 Radio Adverts and 1 print media and 1 TV show on Local Revenues	Item 221008 Computer supplies and Information Technology (IT)	Spent 3,624
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Reasons for Variation in performance

Covid-19 pandemic affected field operations

Total	3,624
GoU Development	3,624
External Financing	0
AIA	0
Total For SubProgramme	3,624
GoU Development	3,624
External Financing	0
AIA	0
GRAND TOTAL	241,468
Wage Recurrent	83,898
Non Wage Recurrent	153,946
GoU Development	3,624
External Financing	0

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

AIA

0

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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
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Program: 09 Revenue collection and mobilisation

Recurrent Programmes

Subprogram: 06 Revenue Management

Outputs Provided

Output: 02 Local Revenue Collections

-Targeted collection is UGX.26.43Bn in the 3rd Quarter. Clients engaged in the QuarterBusiness License registrations completed New clients registered-Revenue Modernization Project
-Rolled out Trade License database enhancements with GIS System. -Tax Register Expansion Program rolled out

-Collected UGX 23.71Bn against a target of UGX 28.85Bn representing a quarterly performance of 82% and a deficit of UGX 5.14Bn

Tax Payer Register Expansion

-Registered 9,434 new clients under Business Licence -Registered 67 new clients under Local service tax

-Registered 36 vehicles under Taxis and other commercial road users bringing total to 15,029.

Other revenue support services

-4 SMS notifications regarding taxes worth UGX24.2bn were sent in triplicate (12) to a total of 27,342 taxpayers.

-One bulk SMS notification was also sent out to one hundred forty-nine LC1s of Rubaga Division inviting them for an engagement with KCCA.

-A public notice on the self-service option for printing business licenses was published in 3 print media publications.

-A radio announcement on commencement of supplementary valuation for Makindye, Kawempe and Lubaga was run on CBS Radio and XFM. -2 joint radio talk shows were conducted with URA on Radio Maria and Prime Radio on Rental Income and Property Rates.

-11 audits were successfully conducted and a total of UGX 26.8 million was identified as collectable.

-Inspections of interest charged as per eCitie report - observed that some of the property rate statements were not attracting interest as required by law while others were attracting interest for only a few months. It was recommended that IT rectifies the problem.

-Verified lost parking bays by Multiplex Ltd

-Alleged printing of Trade license certificates by staff (Apio Hellen) while she was not allocated the role.

-Taxi fees refund claim - verification of payments claimed to have been made by taxi owners is still going on.

Item	Spent
211101 General Staff Salaries	30,055
221001 Advertising and Public Relations	9,709
221011 Printing, Stationery, Photocopying and Binding	11,224
221012 Small Office Equipment	11,870
221017 Subscriptions	3,992

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QUARTER 3: Outputs and Expenditure in Quarter

Valuation

- revised ground rent for 111 properties from UGX 136,986,552 to UGX 267,670,300 per annum
- determined premium of 4 four properties of UGX287.4m
- determined premium of UGX82.1m for 2 properties in regard to change of user
- 63 properties were quality assured and values assessed with ratable value of UGX153m
- 189 court ruling amendments were made and forwarded to the IT team for system updating and 2 special valuation court sessions were held.
- Arrears management - worked on the Ground rent assignment regarding preparing files for Litigation. 250 ground rent files worth UGX 2,163,035,099 were worked. 46 client phone calls were made regarding non-payment of rates resulting into a collection of UGX 566.14m for.
- Research and Business Analysis – prepared 12 MEC reports, monthly performance reports, M & E reports, revenue seasonality and collection forecast reports, project proposal brief for the Revenue Collection Improvement Project, a report on the projected revenues and expenditure over the period of the next five years' strategic plan, a presentation for the Soroti City officials who came to benchmark KCCA on revenue administration, concluded the final user acceptance test report for the TREP-RI.
- Service of demand notices per division
- Served 5,246 demand notices worth UGX 11,553,804,869 across all divisions.

CAM/CAM-V project

- Recruited and oriented 13 data enumerators, 13 data assistants and four 04 CAMV supervisors.
- Commenced data collection exercise and a cumulative total of 892 properties were inspected.

TREP

- Registered 9,434 new clients under Business license, 67 Local service tax, 36 vehicles bringing the total number of taxis and other commercial road users registered since commencement to 15,029.
- TREP was tested and the interface was found to be performing at 95%
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QUARTER 3: Outputs and Expenditure in Quarter

TREP
-Registered 9,434 new clients under Business license, 67 Local service tax, 36 vehicles bringing the total number of taxis and other commercial road users registered since commencement to 15,029.

Reasons for Variation in performance

Covid-19 Pandemic affected field operations
Field activities were affected by Covid19 pandemic
No variations
Field activities were affected by Covid19 pandemic
Field activities were affected by Covid19 pandemic

Total	66,850
Wage Recurrent	30,055
Non Wage Recurrent	36,795
AIA	0
Total For SubProgramme	66,850
Wage Recurrent	30,055
Non Wage Recurrent	36,795
AIA	0

Development Projects

Project: 1686 Retooling of Kampala Capital City Authority

Outputs Provided

Output: 02 Local Revenue Collections

	Item	Spent
-Rolled out Trade License database enhancements with GIS System.	CAM/CAM-V project -Recruited and oriented 13 data enumerators, 13 data assistants and four 04 CAMV supervisors. -Commenced data collection exercise and a cumulative total of 892 properties were inspected. Divisions Supplementary Valuation exercise -Inspected and uploaded 30,098 Properties, of which 3,679 Properties assessed 1,037 valuations Court Rulings Compiled. -Notified clients on the valuation lists about the new rate changes on the system TREP -Registered 9,434 new clients under Business license, 67 Local service tax, 36 vehicles bringing the total number of taxis and other commercial road users registered since commencement to 15,029. -TREP was tested and the interface was found to be performing at 95%	443

Reasons for Variation in performance

Covid-19 pandemic affected field operations

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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
		Total	443
		GoU Development	443
		External Financing	0
		AIA	0
		Total For SubProgramme	443
		GoU Development	443
		External Financing	0
		AIA	0
		GRAND TOTAL	67,292
		Wage Recurrent	30,055
		Non Wage Recurrent	36,795
		GoU Development	443
		External Financing	0
		AIA	0

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QUARTER 4: 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

Local Revenue Collections	Item	Balance b/f	New Funds	Total
Other revenue support services	211101 General Staff Salaries	55,603	0	55,603
Profiled client files for property rates submitted for litigation.	221001 Advertising and Public Relations	7,132	0	7,132
	221011 Printing, Stationery, Photocopying and Binding	103,736	0	103,736
New clients registered under Business License	221012 Small Office Equipment	12,072	0	12,072
New system operationalized	221017 Subscriptions	9,538	0	9,538
New clients Registered under TREP	225001 Consultancy Services- Short term	160,370	0	160,370
	Total	348,451	0	348,451
	<i>Wage Recurrent</i>	<i>55,603</i>	<i>0</i>	<i>55,603</i>
	<i>Non Wage Recurrent</i>	<i>292,849</i>	<i>0</i>	<i>292,849</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Development Projects

Project: 1686 Retooling of Kampala Capital City Authority

Outputs Provided

Output: 02 Local Revenue Collections

- New clients -Registered under Business License	Item	Balance b/f	New Funds	Total
-New clients Registered under Local service tax	221008 Computer supplies and Information Technology (IT)	19,155	0	19,155
	Total	19,155	0	19,155
	<i>GoU Development</i>	<i>19,155</i>	<i>0</i>	<i>19,155</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	367,606	0	367,606
	<i>Wage Recurrent</i>	<i>55,603</i>	<i>0</i>	<i>55,603</i>
	<i>Non Wage Recurrent</i>	<i>292,849</i>	<i>0</i>	<i>292,849</i>
	<i>GoU Development</i>	<i>19,155</i>	<i>0</i>	<i>19,155</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>