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# Vote:122

## Kampala Capital City Authority

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### V1: Vote Overview

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#### I. Vote Mission Statement

To Deliver Quality Services to the City

#### II. Strategic Objective

1. Improve Productivity of the city
2. Improve quality of social services
3. Enhance Attractiveness of the city
4. Enhance safety of communities
5. Improve Transport services
6. Improve Governance and Accountability
7. Optimize Resource Utilization
8. Increase Financial Resource Availability
9. Improve Communication
10. Promote Disaster Preparedness and Management
11. Improve Regulatory Framework
12. Improve Business Process Management
13. Improve Information Management
14. Increase KCCA Productivity
15. Enhance Human resource development
16. Enhance Strategic partnerships and collaboration
17. Improve Workplace Infrastructure

#### III. Major Achievements in 2019/20

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## CUMULATIVE Q.1 & Q2 REPORT FY2019/20 Directorate of Revenue Collection

### Revenue collection

-Collected a total of UGX 46M

### Supplementary valuation

-Inspected 48,542 Properties of which 17,088 properties were uploaded, 24,778 assessed, 2249 Valuation court rulings compiled and 3,285 court rulings issued.

### Other revenue support services

-Conducted 117 client sensitization meetings

-Sent 167 bulk SMSs to 605,944 tax payers.

-Conducted 3 talk shows, 6 Radio Adverts and 1 print media

-Served 20,157 demand notices worth UGX 15.4M

-Profiled 236 client files for property rates and submitted for litigation.

-Handled 679 clients of which UGX 2.26M was realised.

-Conducted 12 audits and recovered UGX 31M

-Carried out 9 Inspections (2 trading license accountability for LTO, 3 for Nakawa, 3 for Central division and 1 Multiplex parking inspection

-Registered 8,072 trade license clients resulting into UGX 1,84M

-Registered 832 LST clients

-Conducted 24 Staff capacity trainings

-Revised 211 Ground rent leases from UGX 33,7M to UGX 33,8M

-Determined premium for 25 ground rent leases including 1 for KCCA under Land Management Unit resulting to expected revenue of UGX

## IV. Medium Term Plans

### Medium Term Plans

-Engage tax policy department of MOFPED on the need to repeal the exemption of owner occupied properties as provided in the Local Government Ratings Act 2005 as amended.

-Intensify issuance of agency notices

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## V. Summary of Past Performance and Medium Term Budget Allocations

Table 5.1: Overview of Vote Expenditures (US\$ Billion)

	2018/19 Outturn	2019/20		2020/21	MTEF Budget Projections				
		Approved Budget	Expenditure by End Dec		2021/22	2022/23	2023/24	2024/25	
<b>Recurrent</b>									
Wage	0.000	0.186	0.059	0.186	0.186	0.186	0.186	0.186	0.186
Non Wage	0.421	1.069	0.594	1.069	1.282	1.539	1.847	2.216	2.216
<b>Devt.</b>									
GoU	0.000	0.071	0.000	0.071	0.071	0.071	0.071	0.071	0.071
Ext. Fin.	7.476	4.164	3.305	0.000	0.000	0.000	0.000	0.000	0.000
<b>GoU Total</b>	<b>0.421</b>	<b>1.326</b>	<b>0.653</b>	<b>1.326</b>	<b>1.540</b>	<b>1.796</b>	<b>2.104</b>	<b>2.473</b>	<b>2.473</b>
<b>Total GoU+Ext Fin (MTEF)</b>	<b>7.897</b>	<b>5.490</b>	<b>3.958</b>	<b>1.326</b>	<b>1.540</b>	<b>1.796</b>	<b>2.104</b>	<b>2.473</b>	<b>2.473</b>
Arrears	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total Budget</b>	<b>7.897</b>	<b>5.490</b>	<b>3.958</b>	<b>1.326</b>	<b>1.540</b>	<b>1.796</b>	<b>2.104</b>	<b>2.473</b>	<b>2.473</b>
<b>A.I.A Total</b>	<b>0.736</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>Grand Total</b>	<b>8.632</b>	<b>5.490</b>	<b>3.958</b>	<b>1.326</b>	<b>1.540</b>	<b>1.796</b>	<b>2.104</b>	<b>2.473</b>	<b>2.473</b>
<b>Total Vote Budget Excluding Arrears</b>	<b>8.632</b>	<b>5.490</b>	<b>3.958</b>	<b>1.326</b>	<b>1.540</b>	<b>1.796</b>	<b>2.104</b>	<b>2.473</b>	<b>2.473</b>

## VI. Budget By Economic Classification

Table V6.1 2019/20 and 2020/21 Budget Allocations by Item

Billion Uganda Shillings	2019/20 Approved Budget				2020/21 Draft Estimates		
	GoU	Ext. Fin	AIA	Total	GoU	Ext. Fin	Total
<b>Output Class : Outputs Provided</b>	<b>1.326</b>	<b>4.164</b>	<b>0.000</b>	<b>5.490</b>	<b>1.326</b>	<b>0.000</b>	<b>1.326</b>
211 Wages and Salaries	0.186	3.468	0.000	3.654	0.186	0.000	0.186
221 General Expenses	0.885	0.696	0.000	1.581	0.885	0.000	0.885
225 Professional Services	0.255	0.000	0.000	0.255	0.255	0.000	0.255
<b>Grand Total :</b>	<b>1.326</b>	<b>4.164</b>	<b>0.000</b>	<b>5.490</b>	<b>1.326</b>	<b>0.000</b>	<b>1.326</b>
<b>Total excluding Arrears</b>	<b>1.326</b>	<b>4.164</b>	<b>0.000</b>	<b>5.490</b>	<b>1.326</b>	<b>0.000</b>	<b>1.326</b>

## VII. Budget By Programme And Subprogramme

Table V7.1: Past Expenditure Outturns and Medium Term Projections by Programme and SubProgramme

Billion Uganda shillings	FY 2018/19 Outturn	FY 2019/20		2020-21 Proposed Budget	Medium Term Projections			
		Approved Budget	Spent By End Dec		2021-22	2022-23	2023-24	2024-25
<b>09 Revenue collection and mobilisation</b>	<b>8.632</b>	<b>5.490</b>	<b>3.958</b>	<b>1.326</b>	<b>1.540</b>	<b>1.796</b>	<b>2.104</b>	<b>2.473</b>
0115 LGMSD (former LGDP)	0.000	0.071	0.000	0.071	0.071	0.071	0.071	0.071
06 Revenue Management	1.157	1.255	0.653	1.255	1.468	1.725	2.033	2.402

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1295 2ND Kampala Institutional and Infrastructure Development Project [KIIDP 2]	7.476	4.164	3.305	0.000	0.000	0.000	0.000	0.000
<b>Total for the Vote</b>	<b>8.632</b>	<b>5.490</b>	<b>3.958</b>	<b>1.326</b>	<b>1.540</b>	<b>1.796</b>	<b>2.104</b>	<b>2.473</b>
<b>Total Excluding Arrears</b>	<b>8.632</b>	<b>5.490</b>	<b>3.958</b>	<b>1.326</b>	<b>1.540</b>	<b>1.796</b>	<b>2.104</b>	<b>2.473</b>

### VIII. Programme Performance and Medium Term Plans

Table V8.1: Programme Outcome and Outcome Indicators ( Only applicable for FY 2020/21)

<b>Programme :</b>	09 Revenue collection and mobilisation				
<b>Programme Objective :</b>	To mobilize Non Tax Revenue to fund service delivery for the various activities administered in Kampala City.				
<b>Responsible Officer:</b>	Director Revenue Collection.				
<b>Programme Outcome:</b>	Efficiency and effectiveness in revenue collection at KCCA.				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
<b>1. Fiscal Credibility and Sustainability</b>					
Outcome Indicators	Performance Targets				
			2020/21	2021/22	2022/23
	Baseline	Base year	Target	Projection	Projection
• Compliance levels by tax category.	68%	2018	68%	69%	70%
<b>SubProgramme: 0115 LGMSD (former LGDP)</b>					
<i>Output: 02 Local Revenue Collections</i>					
Proportion of targeted revenue collected			96	97	98
<b>SubProgramme: 06 Revenue Management</b>					
<i>Output: 02 Local Revenue Collections</i>					
Proportion of targeted revenue collected			102	108	112

### IX. Major Capital Investments And Changes In Resource Allocation

Table 9.1: Major Capital Investment (Capital Purchases outputs over 0.5Billion)

N/A

### X. Vote Challenges and Plans To Improve Performance

#### Vote Challenges

##### Challenges

-Road user fees is supposed to include fees realized from street parking and collections from taxis, buses, special hires, lorries and boda - bodas. Whereas we have been budgeting for revenues from the cited above sources, following a presidential guidance on taxi user fees

-Slight reduction in trade license fees collections in the year 2017/2018. According to the projected revenue collection assumptions of that year, the taxpayer register relating to trading licenses included about 6,403 businesses which prior to the amendment of the Trade Licensing Act in 2015 were exempted from the trading license requirement as per the then Section 8(f) of the Trade Licensing act

-Ground rent, Kampala District Land Board determines the tenure of land as well the lease covenants including rent. The role of

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KCCA is merely to collect what the Board has decided basing on correspondences on the land files

-Markets fees collections have been dwindling overtime mainly because of the following reasons:

\*Nakasero and Nateete markets were handed over to the vendors in November 2015 and July 2017 respectively. These markets used to contribute UGX 726m and 170m each annually.

\*In 2017, the Authority (Council) approved reduction in the monthly rent rates for facilities in Wandegeya and Usafi markets in addition to a 50% reduction in arrears at the time.

\*The proposal to increase market dues which are currently very low has over the years not been considered. The current market dues on a bunch of matooke, for example, are Ugx. 200.

\*There are many illegal markets operating within the same vicinity of the public or gazetted private markets yet KCCA doesn't collect any dues or rent from the ungazetted markets.

-Projected revenue collections from outdoor advertising assumed revision of fees by 50%.

-been proposing increase in the building plan and other related fees such as the demolition permit fees and occupation permit fees by 100% on account of the then existing fees being so low in comparison to what other Urban authorities in Uganda were charging.

## Plans to improve Vote Performance

plans to improve performance

1.Implement collection of property rates based on the new values arising from the current ongoing valuation of properties in Makindye, Rubaga and Kawempe Divisions.

2.Finalize the supplementary Valuation of Properties which have not been or will have not been included in the main valuation rolls for Makindye, Lubaga and Kawempe.

3.Roll out the Valuation system which is currently under development. This is aimed at improving;

-The current billing and communication

-The valuation process by adopting such advanced valuation practices as Mass Valuation based on regression analysis with the aim of reducing costs of future valuations.

-Link Physical planning revenue bearing activities with the Property Rates system with a view of ensuring timely conducting of supplementary Valuations, monitoring of demolitions and Property Register update.

-Management of Leases and ground rent in conjunction with KDLB

4.Enhance Automation of Revenue Collection and other processes:

a)Finalize automation of the Outdoor advertising module

b)Implement the enhanced ecitie module for Geo-referencing of Business Locations; all Hotels and Local Service Tax Payers. This is expected to increase revenue through quick access to paying entities

c)Implement the automated portfolio management approach under RMS

d)Implement the automated debt management function for litigation cases

b)Internal Work Processes automation such as objections/ correspondence management, field activities tracking and reporting.

5.In liason with the AHR Directorate, finalize the training curriculum for Municipal Revenue Training of revenue Staff in order to enhance staff capacity.

6.Establish a single joint registration platform within the TREP arrangement. This is aimed at reconciling the registered businesses done by URA, KCCA & URSB. This will help us identify clients who have been under the KCCA radar yet already accessed by the partner government institutions.

7.Streamline Inter-Directorate processes with DPHE to enhance revenue realized from such activities as vaccination against yellow fever and suitability of premises' inspections.

8.Intensify risk based Audits and Inspections to detect under assessments and other revenue administration gaps.

9.Continuous targeted public sensitizations on revenue programmes to enhance voluntary compliance

10.Intensify the use of the Business Analysis function to aid targeted revenue collection activities

11.Continuously ensure timely arrears recovery enforcement

12.Conduct training of the new revenue staff who will join in August and also conduct refresher training for staff

## XI Off Budget Support

### Table 11.1 Off-Budget Support by Sub-Programme

N/A

## XII. Vote Cross Cutting Policy And Other Budgetary Issues

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**Table 12.1: Cross- Cutting Policy Issues**

**Issue Type:** HIV/AIDS

<b>Objective :</b>	<p>HIV/AIDS KCCA continues to address the HIV/AIDS both at work place and within communities through;</p> <p>Conducting continuous sensitizations by the Directorate of Public Health and Environment to both the staff and general public. Treating victims and provision of medication at the KCCA Health centers. Availing free counselling and testing services to all. Providing health education in schools both Government- aided and private. Offering equal employment opportunities to persons living with HIV/AIDS</p>
<b>Issue of Concern :</b>	<p>KCCA continues to address issues relating to gender in all aspects of development. Administering Specific programs for People with Disabilities in the 5 Divisions of Kampala.</p>
<b>Planned Interventions :</b>	Recognizing and protecting children in harmful social norms and traditional practices
<b>Budget Allocation (Billion) :</b>	1.300
<b>Performance Indicators:</b>	Reduction in the number of gender based violence at the work place

### XIII. Personnel Information

**Table 13.1 Staff Establishment Analysis**

N/A

**Table 13.2 Staff Recruitment Plan**

N/A