

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 (UShs Billion)

	Approved Budget	Released by End Q 1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	0.186	0.047	0.011	25.0%	5.7%	22.8%
Non Wage	1.069	0.278	0.035	26.0%	3.2%	12.5%
Devt. GoU	0.071	0.028	0.000	39.4%	0.0%	0.0%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	1.326	0.353	0.045	26.6%	3.4%	12.8%
Total GoU+Ext Fin (MTEF)	1.326	0.353	0.045	26.6%	3.4%	12.8%
Arrears	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	1.326	0.353	0.045	26.6%	3.4%	12.8%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	1.326	0.353	0.045	26.6%	3.4%	12.8%
Total Vote Budget Excluding Arrears	1.326	0.353	0.045	26.6%	3.4%	12.8%

Table V1.2: Releases and Expenditure by Programme and Sub-SubProgramme*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Programme: Public Sector Transformation	0.07	0.03	0.00	40.0%	0.0%	0.0%
Sub-SubProgramme: 09 Revenue collection and mobilisation	0.07	0.03	0.00	40.0%	0.0%	0.0%
Programme: Development Plan Implementation	1.25	0.32	0.05	25.9%	3.6%	13.9%
Sub-SubProgramme: 09 Revenue collection and mobilisation	1.25	0.32	0.05	25.9%	3.6%	13.9%
Total for Vote	1.33	0.35	0.05	26.6%	3.4%	12.8%

Matters to note in budget execution

-The Directorate of Revenue Collection was allocated UGX.1.33Bn for Financial year 2021/22. In first quarter, UGX.0.35Bn was released and UGX.0.045Bn spent representing 13% absorption.

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

<i>(i) Major unspent balances</i>
Departments , Projects
Sub-SubProgramme 09 Revenue collection and mobilisation

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0.244 Bn Shs	Department/Project :06 Revenue Management
<i>Items</i>	Reason: The introduction E-procurement module is having challenges of committing the funds and failure to implement real time payment.
141,301,751.000 US\$	221005 Hire of Venue (chairs, projector, etc)
	Reason: The introduction E-procurement module is having challenges of committing the funds and failure to implement real time payment.
46,577,700.000 US\$	221011 Printing, Stationery, Photocopying and Binding
	Reason: The introduction E-procurement module is having challenges of committing the funds and failure to implement real time payment.
41,089,289.000 US\$	225001 Consultancy Services- Short term
	Reason: The introduction E-procurement module is having challenges of committing the funds and failure to implement real time payment.
7,800,000.000 US\$	221001 Advertising and Public Relations
	Reason: The introduction E-procurement module is having challenges of committing the funds and failure to implement real time payment.
4,030,000.000 US\$	221017 Subscriptions
	Reason: The introduction E-procurement module is having challenges of committing the funds and failure to implement real time payment.
0.028 Bn Shs	Department/Project :1686 Retooling of Kampala Capital City Authority
<i>Items</i>	Reason: The introduction E-procurement module is having challenges of committing the funds and failure to implement real time payment.
28,492,848.000 US\$	221008 Computer supplies and Information Technology (IT)
	Reason: The introduction E-procurement module is having challenges of committing the funds and failure to implement real time payment.
(ii) Expenditures in excess of the original approved budget	

V2: Performance Highlights

Table V2.1: Sub-SubProgramme Outcome and Outcome Indicators*

Sub-SubProgramme : 09 Revenue collection and mobilisation			
Responsible Officer: Director Revenue Collection.			
Sub-SubProgramme Outcome: Efficiency and effectiveness in revenue collection at KCCA.			
Sub-SubProgramme Outcome Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Growth in the tax payer's register by tax type.	Percentage	66%	24%
Proportion of NTR collected against target.	Percentage	78%	62%

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QUARTER 1: Highlights of Vote Performance

Proportion of Taxes collected against target.	Percentage	78%	62%
Tax Administration cost as % of revenue	Percentage	14%	12%
Compliance levels by tax category.	Percentage	72%	62%

Table V2.2: Budget Output Indicators*

Sub-SubProgramme : 09 Revenue collection and mobilisation			
Project : 1686 Retooling of Kampala Capital City Authority			
Budget OutPut : 02 Local Revenue Collections			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Proportion of targeted revenue collected	Number	115	15.451986813

Performance highlights for the Quarter

Q2 Work Plan

Revenue collected

-Plans to collect UGX 24,548,683,111 from all revenue sources for 2nd Quarter

Citizens engagements and Sensitization on revenue mobilization

Bulk SMSs

-At least 500 to 250,000 Taxpayers

Television/Radio Talk shows

-3 Talk shows

Stakeholder Engagements

-At least two (02)

Radio Advertisement

-At least 5 in Q2

Print Media publications

-3 Print media publications to be published

Tax Audits

-13 to be conducted

Inspections

-4 to be conducted

Demand notices

-At least 50,000 to be served

Tax Register expansion

-5,000 New Business licenses to be registered and added onto the register

-15 New LHT Branches to be registered and added onto the register

-250 New LST branches to be registered and added onto the register

V3: Details of Releases and Expenditure

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

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QUARTER 1: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Sub-SubProgramme 09 Revenue collection and mobilisation	1.33	0.35	0.05	26.6%	3.4%	12.8%
<i>Class: Outputs Provided</i>	<i>1.33</i>	<i>0.35</i>	<i>0.05</i>	<i>26.6%</i>	<i>3.4%</i>	<i>12.8%</i>
140901 Registers for various revenue sources developed	1.25	0.32	0.05	25.9%	3.6%	13.9%
140902 Local Revenue Collections	0.07	0.03	0.00	40.0%	0.0%	0.0%
Total for Vote	1.33	0.35	0.05	26.6%	3.4%	12.8%

Table V3.2: 2021/22 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
<i>Class: Outputs Provided</i>	<i>1.33</i>	<i>0.35</i>	<i>0.05</i>	<i>26.6%</i>	<i>3.4%</i>	<i>12.8%</i>
211101 General Staff Salaries	0.19	0.05	0.01	25.0%	5.7%	22.8%
221001 Advertising and Public Relations	0.03	0.01	0.00	26.0%	0.0%	0.0%
221005 Hire of Venue (chairs, projector, etc)	0.54	0.14	0.00	26.0%	0.0%	0.0%
221008 Computer supplies and Information Technology (IT)	0.07	0.03	0.00	40.0%	0.0%	0.0%
221011 Printing, Stationery, Photocopying and Binding	0.18	0.05	0.00	26.0%	0.0%	0.0%
221012 Small Office Equipment	0.05	0.01	0.01	26.8%	20.7%	77.5%
221017 Subscriptions	0.02	0.00	0.00	26.0%	0.0%	0.0%
225001 Consultancy Services- Short term	0.25	0.07	0.03	26.0%	9.9%	38.0%
Total for Vote	1.33	0.35	0.05	26.6%	3.4%	12.8%

Table V3.3: Releases and Expenditure by Department and Project*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Sub-SubProgramme 1409 Revenue collection and mobilisation	1.33	0.35	0.05	26.6%	3.4%	12.8%
<i>Departments</i>						
06 Revenue Management	1.25	0.32	0.05	25.9%	3.6%	13.9%
<i>Development Projects</i>						
1686 Retooling of Kampala Capital City Authority	0.07	0.03	0.00	40.0%	0.0%	0.0%
Total for Vote	1.33	0.35	0.05	26.6%	3.4%	12.8%

Table V3.4: External Financing Releases and Expenditure by Sub-SubProgramme and Project

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
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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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Sub-SubProgramme: 09 Revenue collection and mobilisation

Departments

Department: 06 Revenue Management

Outputs Provided

Budget Output: 01 Registers for various revenue sources developed

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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
Collect Revenue	Revenue collected	Item	Spent
Optimize resource utilization by the Directorate Staff	KCCA Planned to Collect UGX 24.8 Bn in Quarter 1 of which UGX. 15.5 Bn (64%) was collected	211101 General Staff Salaries	10,602
Enhance reporting to the relevant stakeholders on the Directorate's activities	Automation of the revenue mobilization in the City	221012 Small Office Equipment	9,440
	Promoted online issuance of trading licenses and 250 clients accessed the (self-service) system	225001 Consultancy Services- Short term	25,211
	Automation of the arrears management module		
	-Contracted a consultant to automate arrears management module and improve revenue reporting		
	Property Valuation in Kampala		
	Implement property rates administration from the Supplementary Valuation lists for Lubaga, Makindye and Kawempe		
	-Completed the supplementary valuation list for Lubaga, Makindye and Kawempe		
	Conduct New Re-valuation for Central Division		
	-Re-valuation of Properties in Central Division had not yet started due to the delayed recruitment of valuers under the Public Service Commission		
	Conduct taxpayer audits		
	Planned 8 Audits by end of Q1		
	-Carried out 4 taxpayer audits		
	Planned 15 Sensitization Engagements		
	-conducted 2 sensitizations in Q1, 1 on ground rent and property rates and the other about Tax payer registration		
	-Conducted 1 Live television broadcast about tax compliance		
	Tax Register expansion		
	Planned to register 5,000 New trading Licensing Clients-Registered 2,463 New Trade licenses with the expected annual revenue of UGX 917,349Mn		
	Planned to register 250 New LST clients		
	Registered 94 New Local Services Tax S clients		
	Staff training		
	Planned 10 staff trainings		
	Conducted 8 staff trainings in eGP (5) , CAMV involving 42 staff -		

Reasons for Variation in performance

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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
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Due to Covid-19 pandemic, -Re-valuation of Properties in Central Division had not yet started due to the delayed recruitment of valuers under the Public Service Commission

There was a reduction in the planned targets due to COVID-19 Pandemic as shown in the report.

There was a shortfall in revenue collection of 36% as a result of Covid-19 pandemic that affected businesses.

Total	45,253
Wage Recurrent	10,602
Non Wage Recurrent	34,651
Arrears	0
AIA	0
Total For Department	45,253
Wage Recurrent	10,602
Non Wage Recurrent	34,651
Arrears	0
AIA	0

Development Projects

Project: 1686 Retooling of Kampala Capital City Authority

Outputs Provided

Budget Output: 02 Local Revenue Collections

Procurement IT revenue mobilization accessories for revenue staff	Revenue Mobilization and sensitization tool were not procured in Q1	Item	Spent
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Reasons for Variation in performance

Revenue tools and mobilization accessories to be considered in Q2

Total	0
GoU Development	0
External Financing	0
Arrears	0
AIA	0
Total For Project	0
GoU Development	0
External Financing	0
Arrears	0
AIA	0
GRAND TOTAL	45,253
Wage Recurrent	10,602
Non Wage Recurrent	34,651
GoU Development	0
External Financing	0
Arrears	0

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

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
Sub-SubProgramme: 09 Revenue collection and mobilisation			
<i>Departments</i>			
Department: 06 Revenue Management			
<i>Outputs Provided</i>			
Budget Output: 01 Registers for various revenue sources developed			
Develop annual and quarterly activity Work Plans for the Directorate.	Revenue collected	Item	Spent
Finalization of the automation of revenue administration processes for all tax sources	KCCA Planned to Collect UGX 24.8 Bn in Quarter 1 of which UGX. 15.5 Bn (64%) was collected	211101 General Staff Salaries	10,602
Review relevant Revenue laws and regulations	Automation of the revenue mobilization in the City	221012 Small Office Equipment	9,440
Fast-tracking of City-Wide Property valuation.	Promoted online issuance of trading licenses and 250 clients accessed the (self-service) system	225001 Consultancy Services- Short term	25,211
Provide office equipments	Automation of the arrears management module		
Provide Specialised and required stationary	-Contracted a consultant to automate arrears management module and improve revenue reporting		
Enhance the Taxpayer Register Expansion Project with partner institutions to enable establishment of a comprehensive and up to-date revenue database.	Property Valuation in Kampala		
Operationalisation of the Valuation lists for Makindye, Lubaga and Kawempe	Implement property rates administration from the Supplementary Valuation lists for Lubaga, Makindye and Kawempe		
procurement of small office equipments	-Completed the supplementary valuation list for Lubaga, Makindye and Kawempe		
Procurement of requisite stationary for Revenue Mobilisation	Conduct New Re-valuation for Central Division		
Geo-reference Trade License businesses	-Re-valuation of Properties in Central Division had not yet started due to the delayed recruitment of valuers under the Public Service Commission		
Conduct Register Cleaning for Trade License			
Finalise Procurement and development of the KCCA TREP registration Interface	Conduct taxpayer audits		
Develop a Directorate procurement Plan	Planned 8 Audits by end of Q1		
Review Quarterly Budget Utilisation reports	-Carried out 4 taxpayer audits		
Prepare and submit weekly performance reports	Planned 15 Sensitization Engagements		
Prepare and submit monthly performance reports	-conducted 2 sensitizations in Q1, 1 on ground rent and property rates and the other about Tax payer registration		
Prepare and submit Quarterly performance reports	-Conducted 1 Live television broadcast about tax compliance		
Prepare and submit Annual performance reports	Tax Register expansion		
Develop Revenue Compliance Models for selected areas	Planned to register 5,000 New trading Licensing Clients-Registered 2,463 New		
Develop a revenue forecast for the next five years	Trade licenses with the expected annual revenue of UGX 917.349Mn		
Conduct analyses to identify areas to be focused on	Planned to register 250 New LST clients		
Develop mechanisms of training businesses good business practices	Registered 94 New Local Services Tax S clients		
Evaluate the client engagement methods for the previous periods	Staff training		
Analyse cost of collection for 2018/19	Planned 10 staff trainings		
	Conducted 8 staff trainings in eGP (5) ,		

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QUARTER 1: Outputs and Expenditure in Quarter

Developing of operational guidelines for CAMV involving 42 staff - Markets

Developing of operational guidelines for LHT

Developing of operational guidelines for Trade Licence

Developing of operational guidelines for Arrears Mgt/Prevention & Recovery creation of document safety

Generate and serve all demand notices

Conduct Revision of ground rent fees

Prepare and submit cases to legal for recovery

Conduct Enforced Recovery of arrears

Undertake quarterly inspections on

Multiplex ledger

Update the Directorate Risk assessment register

Conduct taxpayer audits

Conduct inspections on staff compliance to business processes

Reasons for Variation in performance

Due to Covid-19 pandemic, -Re-valuation of Properties in Central Division had not yet started due to the delayed recruitment of valuers under the Public Service Commission

There was a reduction in the planned targets due to COVID-19 Pandemic as shown in the report.

There was a shortfall in revenue collection of 36% as a result of Covid-19 pandemic that affected businesses.

Total	45,253
Wage Recurrent	10,602
Non Wage Recurrent	34,651
AIA	0
Total For Department	45,253
Wage Recurrent	10,602
Non Wage Recurrent	34,651
AIA	0

Development Projects

Project: 1686 Retooling of Kampala Capital City Authority

Outputs Provided

Budget Output: 02 Local Revenue Collections

Computers and Equipment for Revenue Collectors	Revenue Mobilization and sensitization tool were not procured in Q1	Item	Spent
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Reasons for Variation in performance

Revenue tools and mobilization accessories to be considered in Q2

Total	0
GoU Development	0
External Financing	0
AIA	0
Total For Project	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
		GoU Development	0
		External Financing	0
		AIA	0
		GRAND TOTAL	45,253
		Wage Recurrent	10,602
		Non Wage Recurrent	34,651
		GoU Development	0
		External Financing	0
		AIA	0

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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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Sub-SubProgramme: 09 Revenue collection and mobilisation

Departments

Department: 06 Revenue Management

Outputs Provided

Budget Output: 01 Registers for various revenue sources developed

	Item	Balance b/f	New Funds	Total
Revenue collected				
-Plans to collect UGX 24,548,683,111 from all revenue sources for 2nd Quarter	211101 General Staff Salaries	35,898	0	35,898
	221001 Advertising and Public Relations	7,800	0	7,800
Citizens engagements and Sensitization on revenue mobilization	221005 Hire of Venue (chairs, projector, etc)	141,302	0	141,302
Bulk SMSs	221011 Printing, Stationery, Photocopying and Binding	46,578	0	46,578
-At least 500 to 250,000 Taxpayers	221012 Small Office Equipment	2,744	0	2,744
Television/Radio Talk shows	221017 Subscriptions	4,030	0	4,030
-3 Talk shows				
Stakeholder Engagements	225001 Consultancy Services- Short term	41,089	0	41,089
-At least two (02)				
Radio Advertisement	Total	279,441	0	279,441
-At least 5 in Q2				
Print Media publications	Wage Recurrent	35,898	0	35,898
-3 Print media publications to be published	Non Wage Recurrent	243,543	0	243,543
	AIA	0	0	0
Tax Audits				
-13 to be conducted				
Inspections				
-4 to be conducted				
Demand notices				
-At least 50,000 to be served				
Tax Register expansion				
-5,000 New Business licenses to be registered and added onto the register				
-15 New LHT Branches to be registered and added onto the register				
-250 New LST branches to be registered and added onto the register				

Development Projects

Project: 1686 Retooling of Kampala Capital City Authority

Outputs Provided

Budget Output: 02 Local Revenue Collections

	Item	Balance b/f	New Funds	Total
Procure Revenue Mobilization equipment and and sensitization tools	221008 Computer supplies and Information Technology (IT)	28,493	0	28,493
	Total	28,493	0	28,493
	GoU Development	28,493	0	28,493
	External Financing	0	0	0
	AIA	0	0	0
	GRAND TOTAL	307,934	0	307,934

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QUARTER 2: Revised Workplan

<i>Wage Recurrent</i>	35,898	0	35,898
<i>Non Wage Recurrent</i>	243,543	0	243,543
<i>GoU Development</i>	28,493	0	28,493
<i>External Financing</i>	0	0	0
<i>AIA</i>	0	0	0