

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 (UShs Billion)

	Approved Budget	Released by End Q 3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	0.186	0.140	0.039	75.0%	20.8%	27.7%
Non Wage	1.069	0.632	0.135	59.1%	12.6%	21.4%
Devt. GoU	0.071	0.028	0.001	39.4%	1.4%	4.4%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	1.326	0.800	0.175	60.3%	13.2%	21.9%
Total GoU+Ext Fin (MTEF)	1.326	0.800	0.175	60.3%	13.2%	21.9%
Arrears	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	1.326	0.800	0.175	60.3%	13.2%	21.9%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	1.326	0.800	0.175	60.3%	13.2%	21.9%
Total Vote Budget Excluding Arrears	1.326	0.800	0.175	60.3%	13.2%	21.9%

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%	1.7%	4.4%
Sub-SubProgramme: 09 Revenue collection and mobilisation	0.07	0.03	0.00	40.0%	1.7%	4.4%
Programme: Development Plan Implementation	1.25	0.77	0.17	61.5%	13.8%	22.5%
Sub-SubProgramme: 09 Revenue collection and mobilisation	1.25	0.77	0.17	61.5%	13.8%	22.5%
Total for Vote	1.33	0.80	0.17	60.3%	13.2%	21.9%

Matters to note in budget execution

The Directorate of Revenue was allocated an annual budget of UGX.1.326 Bn for execution of the planned outputs. By Q3, UGX.0.8 Bn had been released and UGX.0.175 Bn spent representing an absorption of 22 %.

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

<i>(i) Major unspent balances</i>
Departments , Projects

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Sub-SubProgramme 09 Revenue collection and mobilisation			
0.497 Bn Shs		Department/Project :06 Revenue Management	
Reason:		Revenue mobilization accessorized stationary ,tools and valuation court remuneration are planned for in Q4.	
Items			
283,983,005.000 UShs		221005 Hire of Venue (chairs, projector, etc)	
Reason:		Taxi fee and property rates mobilization activities are planned for in Q4.	
102,103,976.000 UShs		225001 Consultancy Services- Short term	
Reason:		Valuation courts remuneration requisitions are being prepared for payment.	
66,577,700.000 UShs		221011 Printing, Stationery, Photocopying and Binding	
Reason:		Revenue collection accessorized stationary is being procured in Q4.	
22,125,482.000 UShs		221001 Advertising and Public Relations	
Reason:		Revenue mobilization advertisement activities are planned for in Q4.	
18,544,000.000 UShs		221012 Small Office Equipment	
Reason:		Revenue mobilization and sensitization tool are being procured.	
0.027 Bn Shs		Department/Project :1686 Retooling of Kampala Capital City Authority	
Reason:		Procurement of taxi parks IT infrastructure is on going.	
Items			
27,252,848.000 UShs		221008 Computer supplies and Information Technology (IT)	
Reason:		Procurement of taxi parks IT infrastructure is on going.	
(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 Q3
Growth in the tax payer's register by tax type.	Percentage	66%	12%
Proportion of NTR collected against target.	Percentage	78%	83%
Proportion of Taxes collected against target.	Percentage	78%	83%
Tax Administration cost as % of revenue	Percentage	14%	9%

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QUARTER 3: Highlights of Vote Performance

Compliance levels by tax category.	Percentage	72%	68%
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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 Q3
Proportion of targeted revenue collected	Number	115	24.55

Performance highlights for the Quarter

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QUARTER 3: Highlights of Vote Performance

Q4 WORKPLAN

- Develop Annual and Quarterly Activity Work plans
- Implement the eCite system enhanced with GIS coordinates
- Implement the enhancement of the LHT ecitie functionality
- Implement the DMS on CAMV system to support client files movements online and escalations including cases sent to PRRC, sought approvals by MEC and system updates. This shall include submissions to other directorates and their feedback
- Supervise the development and automation of the arrears management module and revenue reporting
- Follow up on the Enactment of the legislation that validates KCCA's collection outdoor advertising fees by Jointly working with the Directorates' of Legal and physical planning.
- Fast tracking the drafting and approval of the markets ordinance to guide collection from markets
- Review the Fees schedule for Abattoir fees
- Harmonize and implement the collection of the new building fees rates
- Implement property rates administration from the Supplementary Valuation lists for Lubaga, Makindye and Kawempe
- Conduct New Re-valuation for Central Division
- Roll out the CAM-CAMV System to Central, Lubaga, Makindye and Kawempe Division
- Door to door Revenue Demand Activities
- Client Engagement Activities
- Use of revenue field gadgets for demand activities
- Register lorries, taxis, buses and motorcycles in the register
- Send SMS to taxpayers
- Conduct Talk shows and announcements (TV & Radio)
- Engage stakeholders through meetings and workshops
- Conduct workshops targeted at reviewing Revenue midterm strategy to plan for mitigating any revenue bottlenecks to achieve the directorate mandate to enable KCCA fulfill the mandate for service delivery
- Make publication in newspapers and other sensitization drives
- Prepare and submit Annual performance reports
- Conduct analyses to identify areas of possible revenue collection and increasing revenue yield
- Develop revenue forecasts to guide revenue mobilization and collection.
- Undertake enforced recovery of arrears (Final engagement with defaulters, Sealing, Agency Noticing and issuance of intentions to sue for un paid fees and taxes)
- Allocate the arrears portfolio to the arrears recovery unit to fetch 80% of the total arrears in the final accounts
- Profile and submit cases which fail to yield through normal recovery procedures to DLA for legal recovery
- Conduct taxpayer audits
- Conduct sport on business premises inspections aimed at deterring revenue forgeries and losses for appropriate action.
- Conduct inspections on staff adherence compliance to business procedures and guidelines
- Conduct field visits aimed at Register expansion
- Continue with the geo-referencing of the Trade License businesses
- Conduct Register Cleaning for Trade License
- Conduct a training needs assessment
- Conduct in-house/on job staff training
- Coordinate development of performance agreements
- Undertake a benchmarking exercise on the best practices for revenue administration
- Carry out a benchmarking exercise aimed at identifying and bring new businesses on board

V3: Details of Releases and Expenditure

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

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QUARTER 3: 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	0.80	0.17	60.3%	13.2%	21.9%
<i>Class: Outputs Provided</i>	<i>1.33</i>	<i>0.80</i>	<i>0.17</i>	<i>60.3%</i>	<i>13.2%</i>	<i>21.9%</i>
140901 Registers for various revenue sources developed	1.25	0.77	0.17	61.5%	13.8%	22.5%
140902 Local Revenue Collections	0.07	0.03	0.00	40.0%	1.7%	4.4%
Total for Vote	1.33	0.80	0.17	60.3%	13.2%	21.9%

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>0.80</i>	<i>0.17</i>	60.3%	13.2%	21.9%
211101 General Staff Salaries	0.19	0.14	0.04	75.0%	20.8%	27.7%
221001 Advertising and Public Relations	0.03	0.03	0.01	96.0%	22.3%	23.2%
221005 Hire of Venue (chairs, projector, etc)	0.54	0.32	0.04	58.7%	6.5%	11.0%
221008 Computer supplies and Information Technology (IT)	0.07	0.03	0.00	40.0%	1.7%	4.4%
221011 Printing, Stationery, Photocopying and Binding	0.18	0.07	0.00	37.2%	0.0%	0.0%
221012 Small Office Equipment	0.05	0.03	0.01	70.7%	30.0%	42.4%
221017 Subscriptions	0.02	0.00	0.00	26.0%	1.9%	7.4%
225001 Consultancy Services- Short term	0.25	0.18	0.08	71.1%	31.1%	43.7%
Total for Vote	1.33	0.80	0.17	60.3%	13.2%	21.9%

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	0.80	0.17	60.3%	13.2%	21.9%
<i>Departments</i>						
06 Revenue Management	1.25	0.77	0.17	61.5%	13.8%	22.5%
<i>Development Projects</i>						
1686 Retooling of Kampala Capital City Authority	0.07	0.03	0.00	40.0%	1.7%	4.4%
Total for Vote	1.33	0.80	0.17	60.3%	13.2%	21.9%

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 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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Sub-SubProgramme: 09 Revenue collection and mobilisation

Departments

Department: 06 Revenue Management

Outputs Provided

Budget Output: 01 Registers for various revenue sources developed

Collect Revenue	Achieved:	Item	Spent
Optimize resource utilization by the Directorate Staff	Cumulatively collected UGX67.02Bn from Q1 to Q3	211101 General Staff Salaries	38,625
Enhance reporting to the relevant stakeholders on the Directorate's activities	Planned: Implement the DMS on CAMV system to support client files movements online and escalations.	221001 Advertising and Public Relations	6,685
		221005 Hire of Venue (chairs, projector, etc)	35,107
		221012 Small Office Equipment	13,640
		221017 Subscriptions	300
	Achieved: -Received 406 objections worth UGX 939.96Mn. -Allocated 204 objection letters to officers worth UGX.771.96Mn. -Responded to 163 objections worth UGX.2Bn. -Completed 197 verifications worth UGX.701.57Mn. -Dispatched 117 response letters to clients worth UGX.1.16Bn. -Approved 113 system changes and worked on objection worth UGX.409Mn.	225001 Consultancy Services- Short term	79,216
	Achieved: -Cumulatively, Completed 27 Audits by the end of third Quarter		

Reasons for Variation in performance

No variation under Optimize resource utilization by the Directorate Staff

There were no variations in Tax Audits

There was a slight improvement in revenue collection from the targeted UGX.24Bn to the actual collected UGX.25.82bn in Q3

Total	173,573
Wage Recurrent	38,625
Non Wage Recurrent	134,948
Arrears	0
AIA	0
Total For Department	173,573
Wage Recurrent	38,625
Non Wage Recurrent	134,948
Arrears	0
AIA	0

Development Projects

Project: 1686 Retooling of Kampala Capital City Authority

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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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Outputs Provided

Budget Output: 02 Local Revenue Collections

Procurement IT revenue mobilization accessories for revenue staff	Planned: Acquisition of specialized multi-purpose vehicle. Achieved: -Specialized multi-purpose vehicle equipped with a podium for revenue sensitization delivered at Mabua.	Item 221008 Computer supplies and Information Technology (IT)	Spent 1,240
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Reasons for Variation in performance

No variations under Procurement IT revenue mobilization accessories for revenue staff

	Total	1,240
GoU Development		1,240
External Financing		0
Arrears		0
AIA		0
Total For Project		1,240
GoU Development		1,240
External Financing		0
Arrears		0
AIA		0
GRAND TOTAL		174,813
Wage Recurrent		38,625
Non Wage Recurrent		134,948
GoU Development		1,240
External Financing		0
Arrears		0
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
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			
<ul style="list-style-type: none"> - Finalization of the automation of revenue administration processes for all tax sources - Continued roll out of CAM-CAMV System - Continue with revenue Mobilization demand activities - Plan and implement the collection of Park fees a from Taxis, Buses, Special hire and pickups, Trucks and Boda-boda. - Develop and Implement a Revenue Directorate communication plan - Improve staff competences - Expand the Taxpayer Register - Undertake Arrears Management activities - Update the current revenue business processes - Conduct research and Analyses aimed at improving Revenue collection -Develop annual and quarterly activity Work Plans for the Directorate. - Plan and budget for the Directorate financial resource Requirement - Review relevant laws and regulations - Conduct City-Wide Property valuation. - Finalization of the automation of revenue administration processes for all tax sources - Roll out of CAM-CAMV System - Undertake Revenue Mobilization demand activities - Collection of Park fees and CRUF from Taxis, Buses, Special hire and pickups, Trucks and BodaBoda - Develop and Implement a Revenue Directorate communication plan - Improve staff competences - Expand the Taxpayer Register - Undertake Arrears Management activities - Update the current revenue business processes - Conduct research and Analyses aimed at improving Revenue collection -Develop annual and quarterly activity Work Plans for the Directorate. - Plan and budget for the Directorate financial resource Requirement 	<p>Revenue collection Target: - Planned to Collect UGX 24,548,683,112 Revenue Achieved: collected UGX 25.82bn in Q3</p> <p>Planned: Implement the DMS on CAMV system to support client files movements online and escalations.</p> <p>Achieved:</p> <ul style="list-style-type: none"> -Received 406 objections worth UGX 939.96Mn. -Allocated 204 objection letters to officers worth UGX.771.96Mn. -Responded to 163 objections worth UGX. 2Bn. -Completed 197 verifications worth UGX.701.57Mn. -Dispatched 117 response letters to clients worth UGX.1.16Bn. -Approved 113 system changes and worked on objection worth UGX.409Mn. <p>Planned: Conduct taxpayer audits.</p> <p>Achieved:</p> <ul style="list-style-type: none"> -Completed 8 Audits against a target of 12. 	<p>Item</p> <ul style="list-style-type: none"> 221001 Advertising and Public Relations 221005 Hire of Venue (chairs, projector, etc) 221012 Small Office Equipment 221017 Subscriptions 225001 Consultancy Services- Short term 	<p>Spent</p> <ul style="list-style-type: none"> 6,685 21,662 4,200 300 51,990

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QUARTER 3: Outputs and Expenditure in Quarter

- Review relevant laws and regulations
- Conduct City-Wide Property valuation.
- Finalization of the automation of revenue administration processes for all tax sources
- Roll out of CAM-CAMV System
- Undertake Revenue Mobilization demand activities
- Collection of Park fees and CRUF from Taxis, Buses, Special hire and pickups, Trucks and BodaBoda
- Develop and Implement a Revenue Directorate communication plan
- Improve staff competences
- Expand the Taxpayer Register
- Undertake Arrears Management activities
- Update the current revenue business processes
- Conduct research and Analyses aimed at improving Revenue collection
- Develop annual and quarterly activity Work Plans for the Directorate.
- Plan and budget for the Directorate financial resource Requirement
- Review relevant laws and regulations
- Conduct City-Wide Property valuation.

Reasons for Variation in performance

No variation under Optimize resource utilization by the Directorate Staff

There were no variations in Tax Audits

There was a slight improvement in revenue collection from the targeted UGX.24Bn to the actual collected UGX.25.82bn in Q3

Total	84,836
Wage Recurrent	0
Non Wage Recurrent	84,836
AIA	0
Total For Department	84,836
Wage Recurrent	0
Non Wage Recurrent	84,836
AIA	0

Development Projects

Project: 1686 Retooling of Kampala Capital City Authority

Outputs Provided

Budget Output: 02 Local Revenue Collections

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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
Computers and Equipment for Revenue Collectors	Planned: Acquisition of specialized multi-purpose vehicle. Achieved: -Specialized multi-purpose vehicle equipped with a podium for revenue sensitization delivered at Mabua. Procurement of revenue mobilization and sensitization tools.	Item	Spent

Reasons for Variation in performance

No variations under Procurement IT revenue mobilization accessories for revenue staff

	Total	0
GoU Development		0
External Financing		0
AIA		0
Total For Project		0
GoU Development		0
External Financing		0
AIA		0
GRAND TOTAL		84,836
Wage Recurrent		0
Non Wage Recurrent		84,836
GoU Development		0
External Financing		0
AIA		0

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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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Sub-SubProgramme: 09 Revenue collection and mobilisation

Departments

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QUARTER 4: Revised Workplan

Department: 06 Revenue Management

Outputs Provided

Budget Output: 01 Registers for various revenue sources developed

Develop annual and quarterly activity Work Plans for the Directorate.	Item	Balance b/f	New Funds	Total
Finalization of the automation of revenue administration processes for all tax sources	211101 General Staff Salaries	100,876	0	100,876
Review relevant Revenue laws and regulations	221001 Advertising and Public Relations	22,125	0	22,125
Fast-tracking of City-Wide Property valuation.	221005 Hire of Venue (chairs, projector, etc)	283,983	0	283,983
Provide office equipments	221011 Printing, Stationery, Photocopying and Binding	66,578	0	66,578
Provide Specialised and required stationary	221012 Small Office Equipment	18,544	0	18,544
Enhance the Taxpayer Register Expansion Project with partner institutions to enable establishment of a comprehensive and up to-date revenue database.	221017 Subscriptions	3,730	0	3,730
	225001 Consultancy Services- Short term	102,104	0	102,104
	Total	597,940	0	597,940
Operationalisation of the Valuation lists for Makindye, Lubaga and Kawempe	Wage Recurrent	100,876	0	100,876
procurement of small office equipments	Non Wage Recurrent	497,064	0	497,064
Procurement of requisite stationary for Revenue Mobilisation	AIA	0	0	0
Geo-reference Trade License businesses				
Conduct Register Cleaning for Trade License				
Finalise Procurement and development of the KCCA TREP registration Interface				
Develop a Directorate procurement Plan				
Review Quartely Budget Utilisation reports				

Prepare and submit weekly performance reports
 Prepare and submit monthly performance reports
 Prepare and submit Quarterly performance reports
 Prepare and submit Annual performance reports
 Develop Revenue Compliance Models for selected areas
 Develop a revenue forecast for the next five years
 Conduct analyses to identify areas to be focused on
 Develop mechanisms of training businesses good business practices
 Evaluate the client engagement methods for the previous periods
 Analyse cost of collection for 2018/19
 Developing of operational guidelines for 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

Development Projects

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QUARTER 4: Revised Workplan

Project: 1686 Retooling of Kampala Capital City Authority

Outputs Provided

Budget Output: 02 Local Revenue Collections

Procurement of Computers and Equipment for Revenue Collectors and other IT infrastructure in the Taxi parks .	Item	Balance b/f	New Funds	Total
	221008 Computer supplies and Information Technology (IT)	27,253	0	27,253
	Total	27,253	0	27,253
	<i>GoU Development</i>	<i>27,253</i>	<i>0</i>	<i>27,253</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	625,193	0	625,193
	<i>Wage Recurrent</i>	<i>100,876</i>	<i>0</i>	<i>100,876</i>
	<i>Non Wage Recurrent</i>	<i>497,064</i>	<i>0</i>	<i>497,064</i>
	<i>GoU Development</i>	<i>27,253</i>	<i>0</i>	<i>27,253</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>