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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 2020/21

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The Directorate of Revenue Mobilization had the following achievements by the time of MPS production;  
Revenue

### Revenue Mobilization

- For FY 2020/21 KCCA targeted to collect UGX 78.3 billion. By the end of December 2020, collection performance was at 83% having collected UGX 39.47Bn representing 85% of the half year target of UGX 47 Billion. This implies that KCCA registered a deficit of UGX 7 Billion
- Tax Register Expansion Program - 2,094 new clients were registered under Business license, 01 new facility for Local Hotel Tax and 243 Local Service Tax were added on to the register.
- Resumed taxi registration and other commercial road users – 240 registered bringing the total registrations since commencement to 17,617.
- Revenue Modernization Project - Completed and rolled out Trade License database enhancements with GIS System. Completed System test for user acceptance of Outdoor Advertising and Local Hotel Tax Enhancement

## IV. Medium Term Plans

### Medium Term Plans

- Expediting the formulation of enabling legislation for potential revenue sources.
- Completing the valuation roll in the 5 Divisions

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### V. Snapshot Of Medium Term Budget Allocations

Table 5.1: Overview of Vote Expenditures (UShs Billion)

		2019/20 Outturn	2020/21		2021/22	MTEF Budget Projections			
			Approved Budget	Expenditure by End Dec		2022/23	2023/24	2024/25	2025/26
<b>Recurrent</b>	Wage	0.186	0.186	0.054	0.186	0.195	0.195	0.195	0.195
	Non Wage	0.931	1.069	0.117	1.069	1.069	1.069	1.069	1.069
<b>Devt.</b>	GoU	0.071	0.071	0.003	0.071	0.071	0.071	0.071	0.071
	Ext. Fin.	3.721	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>GoU Total</b>		<b>1.189</b>	<b>1.326</b>	<b>0.174</b>	<b>1.326</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>
<b>Total GoU+Ext Fin (MTEF)</b>		<b>4.909</b>	<b>1.326</b>	<b>0.174</b>	<b>1.326</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>
Arrears		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total Budget</b>		<b>4.909</b>	<b>1.326</b>	<b>0.174</b>	<b>1.326</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>
<b>A.I.A Total</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>4.909</b>	<b>1.326</b>	<b>0.174</b>	<b>1.326</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>
<b>Total Vote Budget Excluding Arrears</b>		<b>4.909</b>	<b>1.326</b>	<b>0.174</b>	<b>1.326</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>

Table 5.2: Budget Allocation by Programme (UShs Billion)

<i>Billion Uganda Shillings</i>	2021/22 Draft Estimates		
	GoU	Ext. Fin	Total
Development Plan Implementation	1.255	0.000	1.255
Public Sector Transformation	0.071	0.000	0.071
<b>Grand Total :</b>	<b>1.326</b>	<b>0.000</b>	<b>1.326</b>
<b>Total excluding Arrears</b>	<b>1.326</b>	<b>0.000</b>	<b>1.326</b>

### VI. Budget By Economic Classification

Table V6.1 2020/21 and 2021/22 Budget Allocations by Item

<i>Billion Uganda Shillings</i>	2020/21 Approved Budget				2021/22 Draft Estimates		
	GoU	Ext. Fin	AIA	Total	GoU	Ext. Fin	Total
<b>Output Class : Outputs Provided</b>	<b>1.326</b>	<b>0.000</b>	<b>0.000</b>	<b>1.326</b>	<b>1.326</b>	<b>0.000</b>	<b>1.326</b>
211 Wages and Salaries	0.186	0.000	0.000	0.186	0.186	0.000	0.186
221 General Expenses	0.885	0.000	0.000	0.885	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>0.000</b>	<b>0.000</b>	<b>1.326</b>	<b>1.326</b>	<b>0.000</b>	<b>1.326</b>
<b>Total excluding Arrears</b>	<b>1.326</b>	<b>0.000</b>	<b>0.000</b>	<b>1.326</b>	<b>1.326</b>	<b>0.000</b>	<b>1.326</b>

### VII. Budget By Sub-Subprogramme , Department And Project

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**Table V7.1: Past Expenditure Outturns and Medium Term Projections by Sub-SubProgramme, Department and Project**

Billion Uganda shillings	FY 2019/20 Outturn	FY 2020/21		2021-22 Proposed Budget	Medium Term Projections			
		Approved Budget	Spent By End Dec		2022-23	2023-24	2024-25	2025-26
<b>09 Revenue collection and mobilisation</b>	<b>4.909</b>	<b>1.326</b>	<b>0.174</b>	<b>1.326</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>
0115 LGMSD (former LGDP)	0.071	0.000	0.000	0.000	0.000	0.000	0.000	0.000
06 Revenue Management	1.117	1.255	0.171	1.255	1.264	1.264	1.264	1.264
1295 2ND Kampala Institutional and Infrastructure Development Project [KIIDP 2]	3.721	0.000	0.000	0.000	0.000	0.000	0.000	0.000
1686 Retooling of Kampala Capital City Authority	0.000	0.071	0.003	0.071	0.071	0.071	0.071	0.071
<b>Total for the Vote</b>	<b>4.909</b>	<b>1.326</b>	<b>0.174</b>	<b>1.326</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>
<b>Total Excluding Arrears</b>	<b>4.909</b>	<b>1.326</b>	<b>0.174</b>	<b>1.326</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>	<b>1.335</b>

### VIII. Sub-SubProgramme Performance and Medium Term Plans

**Table V8.1: Sub-SubProgramme Outcome and Outcome Indicators**

<b>Sub-SubProgramme :</b> 09 Revenue collection and mobilisation					
<b>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>Outcome:</b>	Efficiency and effectiveness in revenue collection at KCCA.				
<b>1. Fiscal Credibility and Sustainability</b>					
Outcome Indicators	Performance Targets				
			2021/22	2022/23	2023/24
	Baseline	Base year	Target	Projection	Projection
• Growth in the tax payer's register by tax type.	65%	2019	66%	67%	71%
• Proportion of NTR collected against target.	77%	2019	78%	79%	81%
• Proportion of Taxes collected against target.	75%	2019	78%	82%	85%
• Tax Administration cost as % of revenue	12%	2019	14%	13%	12%
• Compliance levels by tax category.	73%	2019	72%	75%	78%
<b>Project: 1686 Retooling of Kampala Capital City Authority</b>					
<b>Budget Output: 02 Local Revenue Collections</b>					
Proportion of targeted revenue collected			115	122	126

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

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

N/A

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

#### **Vote Challenges**

Vote challenges under the Directorate of Revenue include;

- COVID-19 Pandemic given that the operations are field based.
- Administrative guidance that deter some revenue sources from paying.
- Lack of enabling laws for potential revenue sources

#### **Plans to improve Vote Performance**

Plans to improve performance

- Adherence to the COVID -19 guidelines from the Ministry of Health
- Harmonizing the Administrative guidelines to widen the revenue base.
- Expediting the formulation of enabling legislation for the potential revenue sources

### **XI Off Budget Support**

**Table 11.1 Off-Budget Support by Department and Project**

N/A

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

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

### **XIII. Personnel Information**

**Table 13.1 Staff Establishment Analysis**

N/A

**Table 13.2 Staff Recruitment Plan**

N/A

**Table 14.1 NTR Forecast**