

Vote: 122 Kampala Capital City Authority

QUARTER 4: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

This section provides an overview of Vote expenditure

(i) Snapshot of Vote Releases and Expenditures

Table V1.1 below summarises cumulative releases and expenditures by the end of the quarter:

Table V1.1: Overview of Vote Expenditures (US\$ Billion)

(i) Excluding Arrears, Taxes	Approved Budget	Cashlimits by End	Released by End	Spent by End Jun	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	0.000	52.516	0.000	0.000	N/A	N/A	N/A
Recurrent Non Wage	0.434	12.082	0.167	0.193	38.5%	44.6%	115.8%
Development GoU	0.000	70.917	0.000	0.000	N/A	N/A	N/A
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	0.434	135.516	0.167	0.193	38.5%	44.6%	115.8%
Total GoU+Donor (MTEF)	0.434	N/A	0.167	0.193	38.5%	44.6%	115.8%
(ii) Arrears and Taxes Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
(ii) Arrears and Taxes Taxes**	0.000	N/A	0.000	0.000	N/A	N/A	N/A
Total Budget	0.434	135.516	0.167	0.193	38.5%	44.6%	115.8%
(iii) Non Tax Revenue	3.310	N/A	2.581	2.581	78.0%	78.0%	100.0%
Grand Total	3.744	135.516	2.748	2.774	73.4%	74.1%	101.0%
Excluding Taxes, Arrears	3.744	135.516	2.748	2.774	73.4%	74.1%	101.0%

* Donor expenditure information available

** Non VAT taxes on capital expenditure

The table below shows cumulative releases and expenditures to the Vote by Vote Function :

Table V1.2: Releases and Expenditure by Vote Function*

Billion Uganda Shillings	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	% Releases Spent
VF: 1409 Revenue collection and mobilisation	3.74	2.75	2.77	73.4%	74.1%	101.0%
Total For Vote	3.74	2.75	2.77	73.4%	74.1%	101.0%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

The cut in government releases and inability to meet the targeted revenue collections resulted in less spending in the Revenue Mobilisation directorate.

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

(i) Major unspent balances
(ii) Expenditures in excess of the original approved budget

* Excluding Taxes and Arrears

V2: Performance Highlights

This section provides highlights of output performance, focusing on key outputs and actions implemented to improve section performance.

Table V2.1: Key Vote Output Indicators and Expenditures*

Vote: 122 Kampala Capital City Authority

QUARTER 4: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
Vote Function: 1409 Revenue collection and mobilisation			
Output: 140902	Local Revenue Collections		
<i>Description of Performance:</i>	94.47Bn mobilised and collected as NTR	UGX 80.5 was collected against a target of UGX 94.47Bn this is a performance of 85%.	The revenue anticipated from introduction of operational fees on boda boda and commercial vehicles was not realized and this affected the performance of road user fees. The proposed increase in rates for market fees, outdoor advertising and building permits were not implemented during the quarter hence affecting the performance of the said source
<i>Performance Indicators:</i>			
Proportion of targeted revenue collected	94.47	85	
<i>Output Cost:</i>	US\$ Bn: 3.744	US\$ Bn: 2.774	% Budget Spent: 74.1%
Vote Function Cost	US\$ Bn: 3.744	US\$ Bn: 2.774	% Budget Spent: 74.1%
Cost of Vote Services:	US\$ Bn: 3.744	US\$ Bn: 2.774	% Budget Spent: 74.1%

* Excluding Taxes and Arrears

UGX 19,702,067,905 was collected against a target of UGX 21,919,498,240. Revenue performance during the said quarter was 89.88% and compared to the same period of the FY 2013/14, collections increased by 6.3%.

Integration of other revenue sources on e-citie continued in the fourth quarter. Sunday markets module went live in May 2015. Nine hundred seventy three (973) payments have been made on the platform amounting to UGX 9,730,000.

Further reviewed the proposed Commercial Road User fees regulations that had been reviewed in third quarter. Other two laws were reviewed which are, the stage Plays and Public Entertainment Act and the local government rating Act. The regulations are still await parliamentary approval.

A total of 29 sensitizations sessions were conducted during the quarter. These were held in form of barazas, workshops and radio talk shows. These sensitizations were mainly geared towards popularizing the e-Citie trading license module amongst traders and reminding tax payers to pay their outstanding taxes.

Eleven (11) audits were completed. The total amount of revenue identified from the completed audits as collectable was UGX 390,918,889.

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 122 Kampala Capital City Authority		
Vote Function: 14 09 Revenue collection and mobilisation	10 major tax registers are regularly updated	target wa met

V3: Details of Releases and Expenditure

This section provides a comprehensive summary of the outputs delivered by the Vote and further details of Vote expenditures by Vote Function and Expenditure Item.

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QUARTER 4: Highlights of Vote Performance

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
VF:1409 Revenue collection and mobilisation	0.43	0.17	0.19	38.5%	44.6%	115.8%
<i>Class: Outputs Provided</i>	<i>0.43</i>	<i>0.17</i>	<i>0.19</i>	<i>38.5%</i>	<i>44.6%</i>	<i>115.8%</i>
140902 Revenue generating contracts reviewed	0.43	0.17	0.19	38.5%	44.6%	115.8%
Total For Vote	0.43	0.17	0.19	38.5%	44.6%	115.8%

* Excluding Taxes and Arrears

Table V3.2: 2014/15 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
<i>Output Class: Outputs Provided</i>	<i>0.43</i>	<i>0.17</i>	<i>0.19</i>	<i>38.5%</i>	<i>44.6%</i>	<i>115.8%</i>
221002 Workshops and Seminars	0.10	0.02	0.02	15.0%	15.0%	100.0%
221008 Computer supplies and Information Technology (IT)	0.10	0.06	0.06	61.4%	61.1%	99.5%
221011 Printing, Stationery, Photocopying and Binding	0.14	0.06	0.09	42.2%	63.6%	150.6%
221012 Small Office Equipment	0.09	0.03	0.03	33.3%	28.8%	86.5%
Grand Total:	0.43	0.17	0.19	38.5%	44.6%	115.8%
Total Excluding Taxes and Arrears:	0.43	0.17	0.19	38.5%	44.6%	115.8%

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
VF:1409 Revenue collection and mobilisation	0.43	0.17	0.19	38.5%	44.6%	115.8%
<i>Recurrent Programmes</i>						
06 Revenue Management	0.43	0.17	0.19	38.5%	44.6%	115.8%
Total For Vote	0.43	0.17	0.19	38.5%	44.6%	115.8%

* Excluding Taxes and Arrears

Table V3.4: Donor Releases and Expenditure by Project and Programme*