

Vote: 122 Kampala Capital City Authority

QUARTER 1: 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 (UShs Billion)

	Approved Budget	Cashlimits by End	Released by End	Spent by End Sep	% Budget Released	% Budget Spent	% Releases Spent
<i>(i) Excluding Arrears, Taxes</i>							
Recurrent Wage	0.000	0.000	0.020	0.020	N/A	N/A	98.2%
Recurrent Non Wage	0.434	0.000	0.080	0.040	18.4%	9.3%	50.5%
Development GoU	0.000	0.000	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	0.000	0.100	0.060	23.1%	13.8%	60.0%
Total GoU+Donor (MTEF)	0.434	N/A	0.100	0.060	23.1%	13.8%	60.0%
<i>(ii) Arrears and Taxes</i>							
Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
Taxes**	0.000	N/A	0.000	0.000	N/A	N/A	N/A
Total Budget	0.434	0.000	0.100	0.060	23.1%	13.8%	60.0%
<i>(iii) Non Tax Revenue</i>	5.933	N/A	0.000	0.000	0.0%	0.0%	N/A
Grand Total	6.367	0.000	0.100	0.060	1.6%	0.9%	60.0%
Excluding Taxes, Arrears	6.367	0.000	0.100	0.060	1.6%	0.9%	60.0%

* Donor expenditure information available

** Non VAT 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	6.37	0.10	0.06	1.6%	0.9%	60.0%
Total For Vote	6.37	0.10	0.06	1.6%	0.9%	60.0%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

The budget was spent as planned .

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

<i>(i) Major unspent balances</i>
<i>(ii) Expenditures in excess of the original approved budget</i>
* Excluding Taxes and Arrears

V2: Performance Highlights

Vote: 122 Kampala Capital City Authority

QUARTER 1: Highlights of Vote Performance

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, Vote Function Key Output	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>	111Bn mobilised and collected as NTR	UGX 20,186,767,316 was collected against a target of UGX 25,562,668,394	It expected that revenue figures will improve in second and third quarter
<i>Performance Indicators:</i>			
Proportion of targeted revenue collected	111.0	0.789	
<i>Output Cost:</i>	US\$ Bn: 3.367	US\$ Bn: 0.060	% Budget Spent: 1.8%
Vote Function Cost	US\$ Bn: 6.367	US\$ Bn: 0.060	% Budget Spent: 0.9%
Cost of Vote Services:	US\$ Bn: 6.367	US\$ Bn: 0.060	% Budget Spent: 0.9%

* Excluding Taxes and Arrears

UGX 20,186,767,316 was collected against a target of UGX 25,562,668,394, which is performance of 79% and compared to the same period of the FY 2014/15, collections increased by 11.38%

Large Taxpayers Office was created and four revenue sources i.e. property rates, ground rent, Local Hotel Tax and Local Service Tax are administered in this office. It has 3345 taxpayers expected to raise UGX. 36Bn.

Electronic assessments (PAF) were introduced effective July 2015 moving away from manual assessments (BPAFs).

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		
Carry out property revaluation in the whole city.	The team has so far developed a work plan and procurement plan and is currently developing the Terms of Reference for contracting out revaluation of properties.	Work is as per the workplan

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.

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

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
VF:1409 Revenue collection and mobilisation	0.43	0.10	0.06	23.1%	13.8%	60.0%
<i>Class: Outputs Provided</i>	0.43	0.10	0.06	23.1%	13.8%	60.0%
140902 Revenue generating contracts reviewed	0.43	0.10	0.06	23.1%	13.8%	60.0%
Total For Vote	0.43	0.10	0.06	23.1%	13.8%	60.0%

* Excluding Taxes and Arrears

Vote: 122 Kampala Capital City Authority

QUARTER 1: Highlights of Vote Performance

Table V3.2: 2015/16 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
Output Class: Outputs Provided	0.43	0.10	0.06	23.1%	13.8%	60.0%
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	0.00	0.02	0.02	N/A	N/A	98.2%
221001 Advertising and Public Relations	0.10	0.00	0.00	0.0%	0.0%	N/A
221002 Workshops and Seminars	0.07	0.06	0.03	83.4%	47.1%	56.5%
221008 Computer supplies and Information Technology (IT)	0.09	0.00	0.00	0.0%	0.0%	N/A
221011 Printing, Stationery, Photocopying and Binding	0.10	0.03	0.01	25.0%	9.3%	37.4%
221012 Small Office Equipment	0.08	0.00	0.00	0.0%	0.0%	N/A
Grand Total:	0.43	0.10	0.06	23.1%	13.8%	60.0%
Total Excluding Taxes and Arrears:	0.43	0.10	0.06	23.1%	13.8%	60.0%

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	0.10	0.06	23.1%	13.8%	60.0%
<i>Recurrent Programmes</i>						
06 Revenue Management	0.43	0.10	0.06	23.1%	13.8%	60.0%
Total For Vote	0.43	0.10	0.06	23.1%	13.8%	60.0%

* Excluding Taxes and Arrears

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