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# Vote: 122 Kampala Capital City Authority

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## Structure of Submission

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### **QUARTER 3 Performance Report**

**Summary of Vote Performance**

**Cumulative Progress Report for Projects and Programme**

**Quarterly Progress Report for Projects and Programmes**

### **QUARTER 4: Workplans for Projects and Programmes**

**Submission Checklist**

# Vote: 122 Kampala Capital City Authority

## QUARTER 3: 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 Mar	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	0.000	40.561	0.000	0.000	N/A	N/A	N/A
	Non Wage	0.434	20.546	0.434	0.133	100.0%	30.6%	30.6%
Development	GoU	0.000	34.312	0.000	0.000	N/A	N/A	N/A
	Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
<b>GoU Total</b>		<b>0.434</b>	<b>95.419</b>	<b>0.434</b>	<b>0.133</b>	<b>100.0%</b>	<b>30.6%</b>	<b>30.6%</b>
<b>Total GoU+Donor (MTEF)</b>		<b>0.434</b>	<b>N/A</b>	<b>0.434</b>	<b>0.133</b>	<b>100.0%</b>	<b>30.6%</b>	<b>30.6%</b>
(ii) Arrears and Taxes	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
<b>Total Budget</b>		<b>0.434</b>	<b>95.419</b>	<b>0.434</b>	<b>0.133</b>	<b>100.0%</b>	<b>30.6%</b>	<b>30.6%</b>
(iii) Non Tax Revenue		5.933	N/A	2.761	2.505	46.5%	42.2%	90.7%
<b>Grand Total</b>		<b>6.367</b>	<b>95.419</b>	<b>3.195</b>	<b>2.637</b>	<b>50.2%</b>	<b>41.4%</b>	<b>82.5%</b>
Excluding Taxes, Arrears		6.367	95.419	3.195	2.637	50.2%	41.4%	82.5%

\* 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	3.19	2.64	50.2%	41.4%	82.5%
<b>Total For Vote</b>		<b>6.37</b>	<b>3.19</b>	<b>2.64</b>	<b>50.2%</b>	<b>41.4%</b>	<b>82.5%</b>

\* Excluding Taxes and Arrears

#### (ii) Matters to note in budget execution

Revenue collection efforts were largely constrained by the political activities relating to the National elections.

**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

# Vote: 122 Kampala Capital City Authority

## QUARTER 3: 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
<b>Vote Function: 1409 Revenue collection and mobilisation</b>			
<b>Output: 140902 Local Revenue Collections</b>			
<i>Description of Performance:</i>	111Bn mobilised and collected as NTR	UGX 60,572,642,193 was collected against a target of UGX 82,556,264,512. This represents a performance of 72.85% against the said target.	political interference reduced revenue collections.
<i>Performance Indicators:</i>			
Proportion of targeted revenue collected	111.0	60.57	
<i>Output Cost:</i>	US\$ Bn: 3.367	US\$ Bn: 2.614	% Budget Spent: 77.6%
<b>Vote Function Cost</b>	<b>US\$ Bn: 6.367</b>	<b>US\$ Bn: 2.637</b>	<b>% Budget Spent: 41.4%</b>
<b>Cost of Vote Services:</b>	<b>US\$ Bn: 6.367</b>	<b>US\$ Bn: 2.637</b>	<b>% Budget Spent: 41.4%</b>

\* Excluding Taxes and Arrears

### LOCAL REVENUE COLLECTION

UGX 19,516,097,086 was collected against a target of UGX 32,033,616,002. Revenue performance during the said quarter was 60.92% and compared to the same period of the FY 2014/15, 3rd quarter collections decreased by 16.66%. Revenue collection efforts were largely constrained by the political activities relating to the National elections.

During the period the following revenue sources were reviewed, reengineered and automated; data collection process for property valuation, Rates computation process and Markets rent collection. Street naming and house numbering were also documented. It is envisaged that proper street naming and house numbering will enable revenue staff easily identify taxpayers of interest.

#### Sensitizations

A total of 33 sensitizations were conducted during the reference quarter in form of workshops and radio/TV talk shows. These sensitizations were aimed at popularizing the ongoing City Addressing Model and the Computer Aided Mass Valuation and also informing city traders of the requirements for trading license for 2016.

16 audits were completed and the collectable amount was UGX 69,539,072. The team also followed up on outstanding payments from taxpayers audited earlier and UGX 225,001,412 was paid during the quarter.

All registers for the major revenue sources i.e. trading license, property rates, ground rent, Local Service Tax, Local Hotel Tax, Road user fees, advertising, markets were updated on a regular basis.

#### Property revaluation exercise

Revaluation of properties is ongoing and the team is currently collecting data on properties in the central division. By the end of the quarter, all properties in Nakasero I, III and civic center parishes had been completed save for properties whose owners requested to be present when the team visits them. The remaining properties that had not yet been captured were those along Nasser, Nkrumah roads and Industrial area.

**Table V2.2: Implementing Actions to Improve Vote Performance**

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 122 Kampala Capital City Authority		
Vote Function: 1409 Revenue collection and mobilisation		

# Vote: 122 Kampala Capital City Authority

## QUARTER 3: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Carry out property revaluation in the whole city.	Revaluation of properties is ongoing and the team is currently collecting data on properties in the central division. By the end of the quarter, all properties in Nakasero I, III and civic center parishes had been completed save for properties whose owners requested to be present when the team visits them. The remaining properties that had not yet been captured were those along Nasser, Nkrumah roads and Industrial area.	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
<b>VF:1409 Revenue collection and mobilisation</b>	<b>0.43</b>	<b>0.43</b>	<b>0.13</b>	<b>100.0%</b>	<b>30.6%</b>	<b>30.6%</b>
<i>Class: Outputs Provided</i>	<i>0.43</i>	<i>0.43</i>	<i>0.13</i>	<i>100.0%</i>	<i>30.6%</i>	<i>30.6%</i>
140902 Revenue generating contracts reviewed	0.43	0.43	0.13	100.0%	30.6%	30.6%
<b>Total For Vote</b>	<b>0.43</b>	<b>0.43</b>	<b>0.13</b>	<b>100.0%</b>	<b>30.6%</b>	<b>30.6%</b>

\* Excluding Taxes and Arrears

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

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
<i>Output Class: Outputs Provided</i>	<i>0.43</i>	<i>0.43</i>	<i>0.13</i>	<i>100.0%</i>	<i>30.6%</i>	<i>30.6%</i>
221001 Advertising and Public Relations	0.10	0.10	0.03	100.0%	25.5%	25.5%
221002 Workshops and Seminars	0.07	0.07	0.02	100.0%	35.3%	35.3%
221008 Computer supplies and Information Technology (IT)	0.09	0.09	0.00	100.0%	0.0%	0.0%
221011 Printing, Stationery, Photocopying and Binding	0.10	0.10	0.01	100.0%	6.3%	6.3%
221012 Small Office Equipment	0.08	0.08	0.08	100.0%	96.0%	96.0%
<b>Grand Total:</b>	<b>0.43</b>	<b>0.43</b>	<b>0.13</b>	<b>100.0%</b>	<b>30.6%</b>	<b>30.6%</b>
<b>Total Excluding Taxes and Arrears:</b>	<b>0.43</b>	<b>0.43</b>	<b>0.13</b>	<b>100.0%</b>	<b>30.6%</b>	<b>30.6%</b>

**Table V3.3: GoU Releases and Expenditure by Project and Programme\***

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
<b>VF:1409 Revenue collection and mobilisation</b>	<b>0.43</b>	<b>0.43</b>	<b>0.13</b>	<b>100.0%</b>	<b>30.6%</b>	<b>30.6%</b>
<i>Recurrent Programmes</i>						
06 Revenue Management	0.43	0.43	0.13	100.0%	30.6%	30.6%
<b>Total For Vote</b>	<b>0.43</b>	<b>0.43</b>	<b>0.13</b>	<b>100.0%</b>	<b>30.6%</b>	<b>30.6%</b>

\* Excluding Taxes and Arrears

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

# Vote: 122 Kampala Capital City Authority

## 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	US\$ Thousand
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### Vote Function: 1409 Revenue collection and mobilisation

#### Recurrent Programmes

#### Programme 06 Revenue Management

##### Outputs Provided

#### Output: 14 0901 Registers for various revenue sources developed

Registers for various revenue sources developed	REGISTERS FOR VARIOUS REVENUE SOURCES DEVELOPED	Item	Spent
	All registers/databases for the major revenue sources i.e. Business license, property rates, ground rent, Local Service Tax, Local Hotel Tax, markets, advertising, road user fees were reviewed ,cleaned and updated on a regular basis.	225002 Consultancy Services- Long-term	20,540
		227002 Travel abroad	2,564
	Property revaluation exercise		
	Revaluation of properties is ongoing and the team is currently collecting data on properties in the central division. By the end of the quarter, all properties in Nakasero I, III and civic center parishes had been completed save for properties whose owners requested to be present when the team visits them. The remaining properties that had not yet been captured were those along Nasser, Nkrumah roads and Industrial area.		

#### Reasons for Variation in performance

Revenue collection efforts were largely constrained by the political activities relating to the National elections.

<b>Total</b>	<b>23,104</b>
<b>Wage Recurrent</b>	<b>0</b>
<b>Non Wage Recurrent</b>	<b>0</b>
<b>NTR</b>	<b>23,104</b>

#### Output: 14 0902 Revenue generating contracts reviewed

UGX 119.55Bn mobilised and collected from the different revenue sources including; Business Licenses, Property Rates, Rent and Rates, Street Parking, Vehicle/ motor cycle Fees, Advertisements, Markets, Land Fees, Local Service Tax, Hotel Tax and Buildings Fees.	LOCAL REVENUE COLLECTION	Item	Spent
	UGX 60,572,642,193 was collected against a target of UGX 82,556,264,512. This represents a performance of 72.85% against the said target.	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	78,756
		221001 Advertising and Public Relations	25,484
		221002 Workshops and Seminars	101,000
		221011 Printing, Stationery, Photocopying and Binding	28,438
		221012 Small Office Equipment	77,614
		222003 Information and communications technology (ICT)	2,302,910
	Tax Payer Registration onto e-Citie		
	Registration of commercial vehicles on e-citie commenced in the last quarter, the following have so been registered; 100 buses with capacity of 30 and above, 39 buses with seating capacity of less than 30, and a total of 534 special hire taxis.		

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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
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US\$ Thousand

### Vote Function: 1409 Revenue collection and mobilisation

#### Recurrent Programmes

#### Programme 06 Revenue Management

##### Sensitization

A total of 77 sensitizations were conducted during the period under review in form of workshops and radio/TV talk shows. These sensitizations were aimed at popularizing the ongoing City Addressing Model and the Computer Aided Mass Valuation and also informing city traders of the requirements for trading license for 2016, the Commercial Road User Regulations 2015 and reminding taxpayers for property rates and Local Service Tax to honor their obligations.

Seven (7) in-house trainings were held during the period. These were conducted in the areas of portfolio management, ledger management, strategic thinking, communication skills, client care, and revenue laws and data analysis for all staff in the Directorate.

47 audits were completed and the collectable amount was UGX 272,908,109. The team also followed up on outstanding payments from taxpayers audited earlier and UGX 225,001,412 was paid during the quarter.

#### Reasons for Variation in performance

Revenue collection efforts were largely constrained by the political activities relating to the National elections.

<b>Total</b>	<b>2,614,202</b>
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	132,699
<i>NTR</i>	2,481,504
<b>GRAND TOTAL</b>	<b>2,637,307</b>
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	132,699
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	2,504,608

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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
		<i>US\$ Thousands</i>

### Vote Function: 1409 Revenue collection and mobilisation

#### Recurrent Programmes

#### Programme 06 Revenue Management

##### Outputs Provided

#### Output: 14 0901 Registers for various revenue sources developed

		<i>Item</i>	<i>Spent</i>
Carrying out regular cleaning and updating of various revenue databases.	REGISTERS FOR VARIOUS REVENUE SOURCES DEVELOPED	225002 Consultancy Services- Long-term	20,540
Revaluating of properties in the city,	All registers for the major revenue sources i.e. trading license, property rates,	227002 Travel abroad	2,564
Enhancing boda - boda operations in the city.	ground rent, Local Service Tax, Local Hotel Tax, Road user fees , advertising, markets were updated on a regular basis.		
	Property revaluation exercise		
	Revaluation of properties is ongoing and the team is currently collecting data on properties in the central division. By the end of the quarter, all properties in Nakasero I, III and civic center parishes had been completed save for properties whose owners requested to be present when the team visits them. The remaining properties that had not yet been captured were those along Nasser, Nkrumah roads and Industrial area.		

#### Reasons for Variation in performance

Revenue collection efforts were largely constrained by the political activities relating to the National elections.

<b>Total</b>	<b>23,104</b>
<b>Wage Recurrent</b>	<b>0</b>
<b>Non Wage Recurrent</b>	<b>0</b>
<b>NTR</b>	<b>23,104</b>

#### Output: 14 0902 Revenue generating contracts reviewed

		<i>Item</i>	<i>Spent</i>
Organising and carrying out intensive tax awareness campaigns.	LOCAL REVENUE COLLECTION	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	23,914
Supervising, patrolling for enforcing of tax payment.	UGX 19,516,097,086 was collected against a target of UGX 32,033,616,002. Revenue performance during the said quarter was 60.92% and compared to the same period of the FY 2014/15, 3rd quarter collections decreased by 16.66%.	221001 Advertising and Public Relations	18,050
Integrating other revenue portfolio in the Revenue Management Module and further promotion of eCitie.	Revenue collection efforts were largely constrained by the political activities relating to the National elections.	221002 Workshops and Seminars	46,187
Automating of revenue processes	During the period the following revenue sources were reviewed, reengineered and automated; data collection process for property	221011 Printing, Stationery, Photocopying and Binding	8,588
		221012 Small Office Equipment	72,664
		222003 Information and communications technology (ICT)	502,908

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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
		<i>US\$ Thousands</i>

### Vote Function: 1409 Revenue collection and mobilisation

#### Recurrent Programmes

#### Programme 06 Revenue Management

valuation, Rates computation process and Markets rent collection. Street naming and house numbering were also documented. It is envisaged that proper street naming and house numbering will enable revenue staff easily identify taxpayers of interest.

#### Sensitizations

A total of 33 sensitizations were conducted during the reference quarter in form of workshops and radio/TV talk shows. These sensitizations were aimed at popularizing the ongoing City Addressing Model and the Computer Aided Mass Valuation and also informing city traders of the requirements for trading license for 2016.

16 audits were completed and the collectable amount was UGX 69,539,072. The team also followed up on outstanding payments from taxpayers audited earlier and UGX 225,001,412 was paid during the quarter.

#### Reasons for Variation in performance

Revenue collection efforts were largely constrained by the political activities relating to the National elections.

<b>Total</b>	<b>672,311</b>
<i>Wage Recurrent</i>	<i>0</i>
<i>Non Wage Recurrent</i>	<i>112,270</i>
<i>NTR</i>	<i>560,041</i>
<b>GRAND TOTAL</b>	<b>695,415</b>
<i>Wage Recurrent</i>	<i>0</i>
<i>Non Wage Recurrent</i>	<i>112,270</i>
<i>GoU Development</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>
<i>NTR</i>	<i>583,145</i>



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## QUARTER 4: Revised Workplan

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	US\$ Thousand		
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### Vote Function: 1409 Revenue collection and mobilisation

#### Recurrent Programmes

#### Programme 06 Revenue Management

##### Outputs Provided

#### Output: 14 0901 Registers for various revenue sources developed

Carrying out regular cleaning and updating of various revenue databases.

Revaluating of properties in the city,

Enhancing boda - boda operations in the city.

<b>Total</b>	<b>245,485</b>	<b>0</b>	<b>245,485</b>
<i>Wage Recurrent</i>	0	0	0
<i>Non Wage Recurrent</i>	0	0	0
<i>NTR</i>	245,485	0	245,485

#### Output: 14 0902 Local Revenue Collections

Organising and carrying out intensive tax awareness campaigns.

Supervising, patrolling for enforcing of tax payment.

Intergrating other revenue portfolio in the Revenue Management Module and further promotion of eCitie.

Automating of revenue processes

Item	Balance b/f	New Funds	Total
221001 Advertising and Public Relations	74,516	0	74,516
221002 Workshops and Seminars	49,602	24,699	74,301
221011 Printing, Stationery, Photocopying and Binding	96,562	0	96,562
221012 Small Office Equipment	3,254	0	3,254
<b>Total</b>	<b>312,118</b>	<b>245,274</b>	<b>557,392</b>
<i>Wage Recurrent</i>	0	0	0
<i>Non Wage Recurrent</i>	301,069	0	301,069
<i>NTR</i>	11,048	245,274	256,322
<b>GRAND TOTAL</b>	<b>557,603</b>	<b>245,274</b>	<b>1,103,946</b>
<i>Wage Recurrent</i>	0	0	0
<i>Non Wage Recurrent</i>	301,069	0	301,069
<i>GoU Development</i>	0	0	0
<i>External Financing</i>	0	0	301,069
<i>NTR</i>	256,533	245,274	501,807

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## Checklist for OBT Submissions made during QUARTER 4

*This is an automated checklist which shows whether data has been entered into the areas which are required for a complete quarterly submission. It does not verify the quality of the data that has been entered. A complete checklist is therefore a necessary, but not sufficient condition for a satisfactory submission to MoFPED.*

## Project and Programme Quarterly Performance Reports and Workplans (Step 2)

The table below shows whether output information, and where relevant donor and ntr data has been entered into the required areas for the quarterly performance reports and quarterly workplans under step 2.

### Output Information

Vote Function, Project and Program	Q3 Report	Q4 Workplan
<b>1409 Revenue collection and mobilisation</b>		
○ Recurrent Programmes		
- 06 Revenue Management	Data In	Data In

### Donor Releases and Expenditure

### NTR Releases and Expenditure

Vote Function, Project and Program	Q3 Report	Q4 Workplan
<b>1409 Revenue collection and mobilisation</b>		
○ Recurrent Programmes		
- 06 Revenue Management	Data In	Data In

The table below shows whether data has been entered in the fields for key variances in budget execution under step 2.2 and 2.3:

## Vote Performance Summary (Step 3)

The table below shows whether information has been entered into the required fields in the vote performance summary tables for each vote functions under step 3.1:

Vote Function	Perf. Indicators	Output Summary	Actions
1409 Revenue collection and mobilisation	Data In	Data In	Data In

The table below shows whether data has been entered into the vote narrative fields under step 3.2:

	Narrative
Narrative	Data In