

Vote:122

 Kampala Capital City Authority

QUARTER 4: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

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

	Approved Budget	Cashlimits by End Q4	Released by End Q 4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	0.000	48.439	0.000	0.000	0.0%	0.0%	0.0%
Non Wage	0.434	15.166	0.434	0.412	100.0%	95.0%	95.0%
Devt. GoU	0.000	65.080	0.000	0.000	0.0%	0.0%	0.0%
Ext. Fin.	0.000	99.258	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	0.434	128.685	0.434	0.412	100.0%	95.0%	95.0%
Total GoU+Ext Fin (MTEF)	0.434	227.944	0.434	0.412	100.0%	95.0%	95.0%
Arrears	0.000	1.034	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	0.434	228.977	0.434	0.412	100.0%	95.0%	95.0%
<i>A.I.A Total</i>	3.254	55.949	0.462	0.392	14.2%	12.1%	84.8%
Grand Total	3.688	284.926	0.896	0.805	24.3%	21.8%	89.8%
Total Vote Budget Excluding Arrears	3.688	283.892	0.896	0.805	24.3%	21.8%	89.8%

Table V1.2: Releases and Expenditure by Program*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Program: 1409 Revenue collection and mobilisation	3.69	0.90	0.80	24.3%	21.8%	89.8%
Total for Vote	3.69	0.90	0.80	24.3%	21.8%	89.8%

Matters to note in budget execution

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QUARTER 4: Highlights of Vote Performance

- NTR for Q4 FY 2017/18 UGX18.82Bn against a target of UGX.32.36Bn, 58.15% performance.
- Cumulative NTR July 2016 to June 2017 is UGX.79.35Bn, against the expected target UGX.112.8Bn giving a shortfall of UGX.43.45Bn
- Justification for the performance
- Business License; Affected by non-remittances of professional bodies who sought for injunctions against KCCA and attorney general. UGX.2.2Bn not realized.
- Property rates; Affected by difficult in collecting arrears from the old valuation roll of Central Division.
- Ground Rent; 737 properties worth UGX 1.1Bn failed to remit payments. List forwarded to KDLB for action.
- Park fees; Was affected by the Presidential Directive in 2017.
- Other performance highlights
- CAM/CAMV
- Concluded Court hearing of objections for Nakawa division. 66,161 properties on the Draft valuation list for Nakawa with ratable value of UGX.389.7M.
- Concluded supplementary list for central with 2,106 properties worth UGX.65Bn. Obtained court rulings and changes effected accordingly.
- Commenced inspection of Makindye with a cumulative of 2,688 properties as at 30th June 2018.
- TREP
- TREP team was engaged in serving PRT demand notices for Residential rented, commercial rented, mixed use, Institutional rented and Vacant land rented properties in Central for new valuation.
- UGX 415.7M recovered from 66 properties after an enforcement exercise from clients who had defaulted in Central.
- Tax payer audits & inspections

- Completed 9 audits with revenue identified amounting to UGX.61.9M.
- Concluded verification to ascertain the compliance to the Trade License Act and Local Governments (Amendment) Act, where 19 radio stations had defaulted payment of their Business License payments worth UGX.19.5M.
- Sensitizations & public awareness
- Sent 92 bulk SMs to 56,608 different clients.
- Conducted 87 sensitizations for tax awareness, 15 solely focused on CAM/CAMV and 1 for TREP.
- Internal staff trainings

- Carried out 14 internal trainings in Ledger Management, Portfolio Management, Core values and Client care, Microsoft Office Applications, GIS& GPS property rates applications, Local Hotel Tax and Local Service Tax automation on eCite.
- Research and Business analysis

- Performance of procurement was 85% with release of UGX.492M against payment of UGX.418M.
- Conducted analysis of 6 revenue sources on LHT, LST, PRT, Outdoor advertising and Trade License.
- Compiled Nateete market collections for FY 2012/13-2016/17 amounting to UGX. 615M.
- Concluded segmentation of LTO and Central Property Rates under the new Valuation Roll was with LTO being allocated to collect 18Bn and Central 2.6Bn.
- Drafted concept Paper on use of Billboards.
- Finalized seasonality for FY2018/19 with income budget of UGX.127Bn. Headquarter - 55.2Bn, Nakawa- 16.9Bn, Makindye- 6.8Bn, Rubaga-4.9Bn and Kawempe-3.7Bn.
- Schedule for new taxpayers' register analyzed and prepared with 2,147 new.

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

<i>(i) Major unspent balances</i>
Programs , Projects
Program 1409 Revenue collection and mobilisation

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QUARTER 4: Highlights of Vote Performance

0.021 Bn Shs	<i>SubProgram/Project :06 Revenue Management</i>
Reason:	
<i>Items</i>	
19,456,258.000 UShs	221002 Workshops and Seminars
Reason:	
2,379,772.000 UShs	221011 Printing, Stationery, Photocopying and Binding
Reason:	
<i>(ii) Expenditures in excess of the original approved budget</i>	

V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators*

Table V2.2: Key Vote Output Indicators*

Performance highlights for the Quarter

Revenue performance
Sensitizations & public awareness
Internal staff trainings
Research and Business analysis

V3: Details of Releases and Expenditure

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
Program 1409 Revenue collection and mobilisation	0.43	0.43	0.41	100.0%	95.0%	95.0%
<i>Class: Outputs Provided</i>	0.43	0.43	0.41	100.0%	95.0%	95.0%
140902 Local Revenue Collections	0.43	0.43	0.41	100.0%	95.0%	95.0%
Total for Vote	0.43	0.43	0.41	100.0%	95.0%	95.0%

Table V3.2: 2017/18 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>	0.43	0.43	0.41	100.0%	95.0%	95.0%
221001 Advertising and Public Relations	0.03	0.03	0.03	100.0%	101.2%	101.2%
221002 Workshops and Seminars	0.26	0.26	0.24	100.0%	92.5%	92.5%
221011 Printing, Stationery, Photocopying and Binding	0.10	0.10	0.10	100.0%	97.6%	97.6%
221012 Small Office Equipment	0.05	0.05	0.05	100.0%	100.0%	100.0%
Total for Vote	0.43	0.43	0.41	100.0%	95.0%	95.0%

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QUARTER 4: Highlights of Vote Performance

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
Program 1409 Revenue collection and mobilisation	0.43	0.43	0.41	100.0%	95.0%	95.0%
<i>Recurrent SubProgrammes</i>						
06 Revenue Management	0.43	0.43	0.41	100.0%	95.0%	95.0%
Total for Vote	0.43	0.43	0.41	100.0%	95.0%	95.0%

Table V3.4: External Financing Releases and Expenditure by Sub Programme

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
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QUARTER 4: 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
Program: 09 Revenue collection and mobilisation			
<i>Recurrent Programmes</i>			
Subprogram: 06 Revenue Management			
<i>Outputs Provided</i>			
Output: 02 Local Revenue Collections			
24 Organise In-house Trainings (number planned)	•NTR for Q4 FY 2017/18 UGX18.82Bn against a target of UGX.32.36Bn, 58.15% performance.	Item	Spent
3 Attendance of ICPAU CPDS and the annual Accountants conference for the audit staff	•Cumulative NTR July 2016 to June 2017 is UGX.79.35Bn, against the expected target UGX.112.8Bn giving a shortfall of UGX.43.45Bn	211101 General Staff Salaries	144,099
4 Quarterly Coaching and Mentoring of staff	There was a significant decrease due to the following:	221001 Advertising and Public Relations	30,354
20 Municipal Finance training (World Bank).Developed curriculum implementation for staff training.	•Business License; Affected by non-remittances of professional bodies who sought for injunctions against KCCA and attorney general. UGX.2.2Bn not realized.	221002 Workshops and Seminars	286,268
12-Staff monthly meeting by DRC	•Property rates; Affected by difficult in collecting arrears from the old valuation roll of Central Division.	221008 Computer supplies and Information Technology (IT)	399
2-Directorate planning engagements	•Ground Rent; 737 properties worth UGX 1.1Bn failed to remit payments. List forwarded to KDLB for action.	221011 Printing, Stationery, Photocopying and Binding	204,577
1 Develop directorate performance scorecard and section scorecards for all staff	•Park fees; Was affected by the Presidential Directive in 2017.	221012 Small Office Equipment	45,500
6 Conduct integrity enhancement engagements	Other performance highlights	225002 Consultancy Services- Long-term	15,064
2 Team building events	CAM/CAMV		
12 Feedback and communication monthly engagements at Divisions.	•Concluded Court hearing of objections for Nakawa division. 66,161 properties on the Draft valuation list for Nakawa with ratable value of UGX.389.7M.		
	•Concluded supplementary list for central with 2,106 properties worth UGX.65Bn. Obtained court rulings and changes effected accordingly.		
	•Commenced inspection of Makindye with a cumulative of 2,688 properties as at 30th June 2018.		
	TREP		
	•TREP team was engaged in serving PRT demand notices for Residential rented, commercial rented, mixed use, Institutional rented and Vacant land rented properties in Central for new valuation.		
	•UGX 415.7M recovered from 66 properties after an enforcement exercise from clients who had defaulted in Central.		
	Tax payer audits & inspections		

Reasons for Variation in performance

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QUARTER 4: 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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There was a variation in revenue collected due to:

- Business License; Affected by non-remittances of professional bodies who sought for injunctions against KCCA and attorney general. UGX.2.2Bn not realized.
- Property rates; Affected by difficult in collecting arrears from the old valuation roll of Central Division.
- Ground Rent; 737 properties worth UGX 1.1Bn failed to remit payments. List forwarded to KDLB for action.
- Park fees; Was affected by the Presidential Directive in 2017.

Other performance highlights

CAM/CAMV

Total	726,259
Wage Recurrent	0
Non Wage Recurrent	412,286
AIA	313,973
Total For SubProgramme	804,650
Wage Recurrent	0
Non Wage Recurrent	412,286
AIA	392,364
GRAND TOTAL	804,650
Wage Recurrent	0
Non Wage Recurrent	412,286
GoU Development	0
External Financing	0
AIA	392,364

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QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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Program: 09 Revenue collection and mobilisation

Recurrent Programmes

Subprogram: 06 Revenue Management

Outputs Provided

Output: 01 Registers for various revenue sources developed

Registers for various revenue sources developed

- Completed 9 audits with revenue identified amounting to UGX.61.9M.
- Concluded verification to ascertain the compliance to the Trade License Act and Local Governments (Amendment) Act, where 19 radio stations had defaulted payment of their Business License payments worth UGX.19.5M.
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- Schedule for new taxpayers' register analyzed and prepared with 2,147 new.

Item

Spent

Reasons for Variation in performance

N/A

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QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Total	0
		Wage Recurrent	0
		Non Wage Recurrent	0
		AIA	0

Output: 02 Local Revenue Collections

Local Revenue Collections	UGX.18.7Bn was collected against a target of UGX.32.4Bn giving performance of 57.8%. Compared to the same period last financial year, collections decreased by UGX.393M. Justification for the performance •Business License; Affected by non-remittances of professional bodies who sought for injunctions against KCCA and attorney general. UGX.2.2Bn not realized. •Property rates; Affected by difficult in collecting arrears from the old valuation roll of Central Division. •Ground Rent; 737 properties worth UGX 1.1Bn failed to remit payments. List forwarded to KDLB for action. •Park fees; Was affected by the Presidential Directive in 2017. Other performance highlights CAM/CAMV •Concluded Court hearing of objections for Nakawa division. 66,161 properties on the Draft valuation list for Nakawa with ratable value of UGX.389.7M. •Concluded supplementary list for central with 2,106 properties worth UGX.65Bn. Obtained court rulings and changes effected accordingly. •Commenced inspection of Makindye with a cumulative of 2,688 properties as at 30th June 2018. TREP •TREP team was engaged in serving PRT demand notices for Residential rented, commercial rented, mixed use, Institutional rented and Vacant land rented properties in Central for new valuation. •UGX 415.7M recovered from 66 properties after an enforcement exercise from clients who had defaulted in Central. Tax payer audits & inspections	Item	Spent
		211101 General Staff Salaries	28,008
		221002 Workshops and Seminars	159,393
		221008 Computer supplies and Information Technology (IT)	399
		221011 Printing, Stationery, Photocopying and Binding	38,357
		221012 Small Office Equipment	24,386

Reasons for Variation in performance

There was a variation in revenue collected due to:

- Business License; Affected by non-remittances of professional bodies who sought for injunctions against KCCA and attorney general. UGX.2.2Bn not realized.
 - Property rates; Affected by difficult in collecting arrears from the old valuation roll of Central Division.
 - Ground Rent; 737 properties worth UGX 1.1Bn failed to remit payments. List forwarded to KDLB for action.
 - Park fees; Was affected by the Presidential Directive in 2017.
- Other performance highlights
CAM/CAMV

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QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Total	250,542
		Wage Recurrent	0
		Non Wage Recurrent	216,283
		AIA	34,259
		Total For SubProgramme	250,542
		Wage Recurrent	0
		Non Wage Recurrent	216,283
		AIA	34,259
		GRAND TOTAL	250,542
		Wage Recurrent	0
		Non Wage Recurrent	216,283
		GoU Development	0
		External Financing	0
		AIA	34,259