

# 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 (UShs Billion)**

	Approved Budget	Cashlimits by End	Released by End	Spent by End Mar	% Budget Released	% Budget Spent	% Releases Spent
<i>(i) Excluding Arrears, Taxes</i>							
Recurrent Wage	0.000	42.890	0.000	0.000	N/A	N/A	N/A
Recurrent Non Wage	0.434	9.606	0.106	0.064	24.4%	14.8%	60.9%
Development GoU	0.000	56.181	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
<b>GoU Total</b>	<b>0.434</b>	<b>108.677</b>	<b>0.106</b>	<b>0.064</b>	<b>24.4%</b>	<b>14.8%</b>	<b>60.9%</b>
<b>Total GoU+Donor (MTEF)</b>	<b>0.434</b>	<b>N/A</b>	<b>0.106</b>	<b>0.064</b>	<b>24.4%</b>	<b>14.8%</b>	<b>60.9%</b>
<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
<b>Total Budget</b>	<b>0.434</b>	<b>108.677</b>	<b>0.106</b>	<b>0.064</b>	<b>24.4%</b>	<b>14.8%</b>	<b>60.9%</b>
<i>(iii) Non Tax Revenue</i>	3.310	N/A	2.487	2.487	75.1%	75.1%	100.0%
<b>Grand Total</b>	<b>3.744</b>	<b>108.677</b>	<b>2.592</b>	<b>2.551</b>	<b>69.2%</b>	<b>68.1%</b>	<b>98.4%</b>
Excluding Taxes, Arrears	3.744	108.677	2.592	2.551	69.2%	68.1%	98.4%

\* 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	3.74	2.59	2.55	69.2%	68.1%	98.4%
<b>Total For Vote</b>	<b>3.74</b>	<b>2.59</b>	<b>2.55</b>	<b>69.2%</b>	<b>68.1%</b>	<b>98.4%</b>

\* Excluding Taxes and Arrears

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

Low Non Wage Cashlimit allocation for the 1,2 & 3 quarters resulted in low allocation of warrants and the Shortfall in the NTR allocations.

**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 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
<i>Vote Function: 1409 Revenue collection and mobilisation</i>			
<b>Output: 140902</b>	<b>Local Revenue Collections</b>		
<i>Description of Performance:</i>	94.47Bn mobilised and collected as NTR	UGX 61,246,189,504 was collected against a target of UGX 72,554,146,132 this is a performance of 84%.	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	.84	
<i>Output Cost:</i>	UShs Bn: 3.744	UShs Bn: 2.551	% Budget Spent: 68.1%
<b>Vote Function Cost</b>	<b>UShs Bn: 3.744</b>	<b>UShs Bn: 2.551</b>	<b>% Budget Spent: 68.1%</b>
<b>Cost of Vote Services:</b>	<b>UShs Bn: 3.744</b>	<b>UShs Bn: 2.551</b>	<b>% Budget Spent: 68.1%</b>

\* Excluding Taxes and Arrears

The Revenue Management System (e-Citie) was launched in July 2015 with the automation of the Public transport Revenue source where taxi operators within the city are currently using the system to register and pay monthly user fees. The integration of other revenue sources on e-Citie have been completed.

The Trading license module went live on e-Citie in January 2015.

There were 30,669 tax payers registered for trading license on e-Citie as end of March 2015.

Total collections from trading license on e-Citie between 12th January and 31st March 2012 amounted to UGX 9,332,312,750

Reviewed the proposed rates for boda bodas and 30 – 39 seater buses in the Commercial Road users instrument from UGX 20,000 to UGX 10,000 and UGX 296,000 to UGX 150,000

**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		
	<b>Registers for 10 revenue sources were regularly updated. These were Business Licenses, Property Rates, Rent and Rates, Vehicle/ motor cycle Fees(including parking fees), Advertisements, Markets, Land Fees, Local Service Tax, Hotel Tax,</b>	There was no variation in planned target of 10 major sources of revenue.

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## QUARTER 3: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
	Buildings Fees.	

### 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>0.11</b>	<b>0.06</b>	<b>24.4%</b>	<b>14.8%</b>	<b>60.9%</b>
<i>Class: Outputs Provided</i>	0.43	0.11	0.06	24.4%	14.8%	60.9%
140902 Revenue generating contracts reviewed	0.43	0.11	0.06	24.4%	14.8%	60.9%
<b>Total For Vote</b>	<b>0.43</b>	<b>0.11</b>	<b>0.06</b>	<b>24.4%</b>	<b>14.8%</b>	<b>60.9%</b>

\* Excluding Taxes and Arrears

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

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
<i>Output Class: Outputs Provided</i>	0.43	0.11	0.06	24.4%	14.8%	60.9%
221002 Workshops and Seminars	0.10	0.02	0.01	15.0%	14.9%	99.3%
221008 Computer supplies and Information Technology (IT)	0.10	0.03	0.00	30.7%	0.0%	0.0%
221011 Printing, Stationery, Photocopying and Binding	0.14	0.03	0.04	20.9%	27.6%	132.3%
221012 Small Office Equipment	0.09	0.03	0.01	33.3%	10.8%	32.5%
<b>Grand Total:</b>	<b>0.43</b>	<b>0.11</b>	<b>0.06</b>	<b>24.4%</b>	<b>14.8%</b>	<b>60.9%</b>
<b>Total Excluding Taxes and Arrears:</b>	<b>0.43</b>	<b>0.11</b>	<b>0.06</b>	<b>24.4%</b>	<b>14.8%</b>	<b>60.9%</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>0.11</b>	<b>0.06</b>	<b>24.4%</b>	<b>14.8%</b>	<b>60.9%</b>
<i>Recurrent Programmes</i>						
06 Revenue Management	0.43	0.11	0.06	24.4%	14.8%	60.9%
<b>Total For Vote</b>	<b>0.43</b>	<b>0.11</b>	<b>0.06</b>	<b>24.4%</b>	<b>14.8%</b>	<b>60.9%</b>

\* Excluding Taxes and Arrears

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