

Vote:141 URA

QUARTER 1: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

Table V1.1: Overview of Vote Expenditures (UShs Billion)

	Approved Budget	Cashlimits by End Q1	Released by End Q 1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	133.964	33.491	33.491	33.491	25.0%	25.0%	100.0%
Non Wage	163.325	40.321	44.057	43.659	27.0%	26.7%	99.1%
Devt. GoU	34.640	3.072	5.434	5.434	15.7%	15.7%	100.0%
Ext. Fin.	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	331.929	76.885	82.982	82.585	25.0%	24.9%	99.5%
Total GoU+Ext Fin (MTEF)	331.929	76.885	82.982	82.585	25.0%	24.9%	99.5%
Arrears	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	331.929	76.885	82.982	82.585	25.0%	24.9%	99.5%
A.I.A Total	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	331.929	76.885	82.982	82.585	25.0%	24.9%	99.5%
Total Vote Budget Excluding Arrears	331.929	76.885	82.982	82.585	25.0%	24.9%	99.5%

Table V1.2: Releases and Expenditure by Program*

Billion Uganda Shillings	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Program: 1418 Administration and Support Services	163.32	40.83	40.50	25.0%	24.8%	99.2%
Program: 1454 Revenue Collection & Administration	168.61	42.15	42.09	25.0%	25.0%	99.8%
Total for Vote	331.93	82.98	82.58	25.0%	24.9%	99.5%

Matters to note in budget execution

UGX 82.98 billion was released for first quarter, out of which a total of UGX 82.58 billion was spent hence registering a budget absorption level of 99.52%. The variance was due to pending payments as at 30th September. For more details, please refer to reasons for unspent balances under highlights of vote performance.

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

(i) Major unspent balances
Programs , Projects
Program 1418 Administration and Support Services

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0.137 Bn Shs	<i>SubProgram/Project :03 Corporate services</i>
Reason: Some invoices were not delivered by end of quarter 1, however the supplies were delivered and these invoices will be paid in quarter 2.	
<i>Items</i>	
136,855,370.470 UShs	221011 Printing, Stationery, Photocopying and Binding
Reason: Some invoices were not delivered by end of quarter 1, however the supplies were delivered and these invoices will be paid in quarter 2.	
0.195 Bn Shs	<i>SubProgram/Project :04 Legal Services</i>
Reason: A few legal cases were handled in quarter 1, hence the under-spending in quarter 1.	
<i>Items</i>	
194,674,268.000 UShs	282102 Fines and Penalties/ Court wards
Reason: A few legal cases were handled in quarter 1, hence the under-spending in quarter 1.	
Program 1454 Revenue Collection & Administration	
0.066 Bn Shs	<i>SubProgram/Project :05 Domestic Taxes</i>
Reason: Only sixteen staff from Domestic department were transferred in quarter 1. The others will be transferred in the next quarter (quarter 2).	
<i>Items</i>	
66,075,760.000 UShs	227001 Travel inland
Reason: Only sixteen staff from Domestic department were transferred in quarter 1. The others will be transferred in the next quarter (quarter 2).	
<i>(ii) Expenditures in excess of the original approved budget</i>	

V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators*

Programme : 18 Administration and Support Services			
Responsible Officer: Doris Akol			
Programme Outcome: Efficient and effective institutional performance			
Sector Outcomes contributed to by the Programme Outcome			
1. Sustainable Macroeconomic Stability			
Programme Outcome Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q1
Level of Strategic plan delivered	Percentage	80%	66.00%
Annual Auditor General rating of institutions	Text	unqualified	Unqualified
Programme : 54 Revenue Collection & Administration			
Responsible Officer: Doris Akol			

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Programme Outcome: Maximum revenue			
Sector Outcomes contributed to by the Programme Outcome			
1. Sustainable Macroeconomic Stability			
Programme Outcome Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q1
Revenue collection to target	Percentage	100%	100%
Compliance level	Percentage	77%	68.5%
Tax Administration cost as % of revenue	Percentage	2.3%	2.04%

Table V2.2: Key Vote Output Indicators*

Programme : 54 Revenue Collection & Administration			
Sub Programme : 05 Domestic Taxes			
KeyOutputPut : 02 Domestic Tax Collection			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q1
Average filing ratio	Percentage	87%	81.61%
Percentage Growth in taxpayer register	Percentage	10%	3.42%
Percentage of Domestic Tax Revenue collected against target	Percentage	100%	100%
Sub Programme : 06 Customs			
KeyOutputPut : 01 Customs Tax Collection			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q1
Percentage of Customs tax Revenue collected against target	Percentage	100%	100%

Performance highlights for the Quarter

- Total revenue collected during the first quarter was UGX 3,780.62 billion against a target of UGX 3,645.13 billion, hence performing at 103.72%.
- Average filing ratio (for VAT and PAYE) was at 81.61%.
- The register grew by 3.42%, with a total of 45,122 new taxpayers enrolled.
- The strategic plan execution level was at 66.00% as at end of the first quarter.

V3: Details of Releases and Expenditure

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

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QUARTER 1: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1418 Administration and Support Services	163.32	40.83	40.50	25.0%	24.8%	99.2%
<i>Class: Outputs Provided</i>	<i>128.68</i>	<i>35.40</i>	<i>35.06</i>	<i>27.5%</i>	<i>27.2%</i>	<i>99.1%</i>
141801 Internal Audit and Compliance	5.34	1.34	1.34	25.0%	25.0%	100.0%
141803 Administrative Support Services	106.20	29.78	29.64	28.0%	27.9%	99.5%
141804 Public Awareness and Tax Education/Modernization	10.85	2.71	2.71	25.0%	25.0%	100.0%
141805 Legal services	6.29	1.57	1.38	25.0%	21.9%	87.6%
<i>Class: Capital Purchases</i>	<i>34.64</i>	<i>5.43</i>	<i>5.43</i>	<i>15.7%</i>	<i>15.7%</i>	<i>100.0%</i>
141872 Government Buildings and Administrative Infrastructure	12.90	0.00	0.00	0.0%	0.0%	0.0%
141875 Purchase of Motor Vehicles and Other Transport Equipment	3.02	0.76	0.76	25.0%	25.0%	100.0%
141876 Purchase of Office and ICT Equipment, including software	18.62	4.65	4.65	25.0%	25.0%	100.0%
141877 Purchase of Specialised Machinery and Equipment	0.05	0.01	0.01	25.0%	25.0%	100.0%
141878 Purchase of Office and Residential Furniture and Fittings	0.05	0.01	0.01	25.0%	25.0%	100.0%
Program 1454 Revenue Collection & Administration	168.61	42.15	42.09	25.0%	25.0%	99.8%
<i>Class: Outputs Provided</i>	<i>168.61</i>	<i>42.15</i>	<i>42.09</i>	<i>25.0%</i>	<i>25.0%</i>	<i>99.8%</i>
145401 Customs Tax Collection	71.88	17.97	17.97	25.0%	25.0%	100.0%
145402 Domestic Tax Collection	90.41	22.60	22.54	25.0%	24.9%	99.7%
145403 Tax Investigations	6.31	1.58	1.58	25.0%	25.0%	100.0%
Total for Vote	331.93	82.98	82.58	25.0%	24.9%	99.5%

Table V3.2: 2018/19 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>	<i>297.29</i>	<i>77.55</i>	<i>77.15</i>	<i>26.1%</i>	<i>26.0%</i>	<i>99.5%</i>
211101 General Staff Salaries	0.00	33.49	33.49	3,349.1%	3,349.1%	100.0%
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	133.96	0.00	0.00	0.0%	0.0%	0.0%
211103 Allowances	12.73	3.18	3.18	25.0%	25.0%	100.0%
212101 Social Security Contributions	22.11	5.53	5.53	25.0%	25.0%	100.0%
213001 Medical expenses (To employees)	5.70	1.42	1.42	25.0%	25.0%	100.0%
213004 Gratuity Expenses	2.10	0.52	0.52	25.0%	25.0%	100.0%
221001 Advertising and Public Relations	1.68	0.42	0.42	25.0%	25.0%	100.0%
221002 Workshops and Seminars	1.77	0.44	0.44	25.0%	25.0%	100.0%
221003 Staff Training	6.00	1.50	1.50	25.0%	25.0%	100.0%
221004 Recruitment Expenses	0.05	0.01	0.01	25.0%	25.0%	100.0%
221006 Commissions and related charges	0.66	0.16	0.16	25.0%	25.0%	100.0%
221007 Books, Periodicals & Newspapers	0.10	0.03	0.03	25.0%	25.0%	100.0%
221008 Computer supplies and Information Technology (IT)	52.16	13.04	13.04	25.0%	25.0%	100.0%
221009 Welfare and Entertainment	0.72	0.18	0.18	25.0%	25.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	1.94	0.48	0.35	25.0%	17.9%	71.7%

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221014 Bank Charges and other Bank related costs	0.12	0.03	0.03	25.0%	25.0%	100.0%
221017 Subscriptions	0.40	0.10	0.10	25.0%	25.0%	100.0%
222001 Telecommunications	0.90	0.23	0.23	25.0%	25.0%	100.0%
222002 Postage and Courier	0.24	0.06	0.06	25.0%	25.0%	100.0%
222003 Information and communications technology (ICT)	8.10	2.03	2.03	25.0%	25.0%	100.0%
223001 Property Expenses	0.09	0.02	0.02	25.0%	25.0%	100.0%
223002 Rates	0.30	0.00	0.00	0.0%	0.0%	0.0%
223003 Rent – (Produced Assets) to private entities	1.91	0.55	0.55	28.9%	28.9%	100.0%
223004 Guard and Security services	2.37	0.59	0.59	25.0%	25.0%	100.0%
223005 Electricity	2.07	0.52	0.52	25.0%	25.0%	100.0%
223006 Water	0.55	0.14	0.14	25.0%	25.0%	100.0%
224004 Cleaning and Sanitation	0.83	0.21	0.21	25.0%	25.0%	100.0%
224005 Uniforms, Beddings and Protective Gear	0.40	0.10	0.10	25.0%	25.0%	100.0%
225001 Consultancy Services- Short term	0.59	0.15	0.15	25.0%	25.0%	100.0%
226001 Insurances	5.03	1.26	1.26	25.0%	25.0%	100.0%
227001 Travel inland	13.32	3.33	3.26	25.0%	24.5%	98.0%
227002 Travel abroad	0.85	0.21	0.21	25.0%	25.0%	100.0%
227003 Carriage, Haulage, Freight and transport hire	1.13	0.28	0.28	25.0%	25.0%	100.0%
227004 Fuel, Lubricants and Oils	2.24	0.56	0.56	25.0%	25.0%	100.0%
228001 Maintenance - Civil	3.05	0.76	0.76	25.0%	25.0%	100.0%
228002 Maintenance - Vehicles	3.49	0.87	0.87	25.0%	25.0%	100.0%
228003 Maintenance – Machinery, Equipment & Furniture	5.61	1.40	1.40	25.0%	25.0%	100.0%
228004 Maintenance – Other	0.41	0.10	0.10	25.0%	25.0%	100.0%
273102 Incapacity, death benefits and funeral expenses	0.40	0.10	0.10	25.0%	25.0%	100.0%
282102 Fines and Penalties/ Court wards	1.20	0.30	0.11	25.0%	8.8%	35.1%
Class: Capital Purchases	34.64	5.43	5.43	15.7%	15.7%	100.0%
312101 Non-Residential Buildings	12.90	0.00	0.00	0.0%	0.0%	0.0%
312201 Transport Equipment	3.02	0.76	0.76	25.0%	25.0%	100.0%
312202 Machinery and Equipment	0.05	0.01	0.01	25.0%	25.0%	100.0%
312203 Furniture & Fixtures	0.05	0.01	0.01	25.0%	25.0%	100.0%
312213 ICT Equipment	18.62	4.65	4.65	25.0%	25.0%	100.0%
Total for Vote	331.93	82.98	82.58	25.0%	24.9%	99.5%

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 1418 Administration and Support Services	163.32	40.83	40.50	25.0%	24.8%	99.2%
<i>Recurrent SubProgrammes</i>						
02 Internal Audit and Compliance	5.34	1.34	1.34	25.0%	25.0%	100.0%
03 Corporate services	106.20	29.78	29.64	28.0%	27.9%	99.5%
04 Legal Services	6.29	1.57	1.38	25.0%	21.9%	87.6%
08 Research & Planning, Public Awareness and Tax Education	10.85	2.71	2.71	25.0%	25.0%	100.0%

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<i>Development Projects</i>						
0653 Support to URA Projects	34.64	5.43	5.43	15.7%	15.7%	100.0%
05 Domestic Taxes	90.41	22.60	22.54	25.0%	24.9%	99.7%
06 Customs	71.88	17.97	17.97	25.0%	25.0%	100.0%
07 Tax Investigations	6.31	1.58	1.58	25.0%	25.0%	100.0%
Total for Vote	331.93	82.98	82.58	25.0%	24.9%	99.5%

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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Vote:141 URA**QUARTER 1: 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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Program: 18 Administration and Support Services*Recurrent Programmes***Subprogram: 02 Internal Audit and Compliance***Outputs Provided***Output: 01 Internal Audit and Compliance**

		Item	Spent
6 sensitizations on sexual harassment held	6 engagements were conducted to sensitize all staff and stakeholders on sexual harassment and other integrity related issues.	211101 General Staff Salaries	836,068
98 Internal audits, compliance reviews & investigations		211103 Allowances	24,194
4 integrity enhancement initiatives	26 Audits, 1 compliance review, and 20 investigations were completed in first quarter.	212101 Social Security Contributions	137,217
100% audit & compliance queries verified & updated		213001 Medical expenses (To employees)	30,000
80% audit & compliance findings adopted by client	3 integrity enhancement initiatives were implemented, which included 1 Focal Persons Forum and 1 Integrity Forum held for Mid-western region.1 Publicity Integrity Forum was conducted on URA Facebook Page.	213004 Gratuity Expenses	30,710
EU supported initiatives executed		221001 Advertising and Public Relations	10,000
	100% audit & compliance queries were verified and updated in Pentana Audit Working System.	221002 Workshops and Seminars	27,487
	90% audit & compliance findings adopted by client against a quarterly target of 80%	221007 Books, Periodicals & Newspapers	175
		221009 Welfare and Entertainment	2,500
		221011 Printing, Stationery, Photocopying and Binding	6,900
		221014 Bank Charges and other Bank related costs	450
		221017 Subscriptions	5,000
		223006 Water	6,750
		224004 Cleaning and Sanitation	185
		225001 Consultancy Services- Short term	69,450
		226001 Insurances	16,907
		227001 Travel inland	80,632
		227002 Travel abroad	5,543
		227003 Carriage, Haulage, Freight and transport hire	278
		227004 Fuel, Lubricants and Oils	33,162
		228002 Maintenance - Vehicles	12,110
		228004 Maintenance – Other	383

Reasons for Variation in performance

All activities were conducted as planned during first quarter.

Total	1,336,101
Wage Recurrent	836,068
Non Wage Recurrent	500,033
AIA	0
Total For SubProgramme	1,336,101
Wage Recurrent	836,068

Vote:141 URA**QUARTER 1: 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	<i>UShs Thousand</i>
		Non Wage Recurrent	500,033
		AIA	0

*Recurrent Programmes***Subprogram: 03 Corporate services***Outputs Provided***Output: 03 Administrative Support Services**

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QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

		Item	Spent
90% staff productivity level	83.20% staff productivity level	211101 General Staff Salaries	4,430,754
95% employee stability level	was achieved against a target of 90% in	211103 Allowances	1,248,247
100% budget absorption level	first quarter.	212101 Social Security Contributions	959,960
Not more than 12 unplanned system	There was 99.52% budget absorption	213001 Medical expenses (To employees)	296,500
down times	level against a target of 100% in first	213004 Gratuity Expenses	222,874
4 sensitizations on gender & equity issues	quarter.	221001 Advertising and Public Relations	43,750
conducted		221002 Workshops and Seminars	37,500
A survey on the status of Gender roles &	12 unplanned system down times were	221003 Staff Training	1,500,000
Policies in URA conducted	registered against a target of 3 in first	221004 Recruitment Expenses	12,500
Sanitary & disposal services procured	quarter. These down times were	221007 Books, Periodicals & Newspapers	8,250
Disposal of expired items executed	experienced in the e-tax system and	221008 Computer supplies and Information	9,695,002
Equal opportunities employment program	Asycuda world. However, it took less	221009 Welfare and Entertainment	151,250
executed	than 2 hours to recover,hence business	221011 Printing, Stationery, Photocopying and	45,082
	was not much affected.	Binding	
	10 sensitization engagements were	221014 Bank Charges and other Bank related	13,911
	carried out on sanitary and disposal of	costs	
	waste to all staff.	221017 Subscriptions	5,000
	Ensured that office cleanliness and	222001 Telecommunications	225,000
	proper sanitary waste management was	222002 Postage and Courier	61,000
	effectively conducted.	222003 Information and communications	2,025,000
		technology (ICT)	
		223001 Property Expenses	22,387
		223003 Rent – (Produced Assets) to private	231,348
		entities	
		223004 Guard and Security services	462,561
		223005 Electricity	350,000
		223006 Water	34,980
		224004 Cleaning and Sanitation	92,500
		224005 Uniforms, Beddings and Protective	100,000
		Gear	
		225001 Consultancy Services- Short term	32,500
		226001 Insurances	713,413
		227001 Travel inland	301,051
		227002 Travel abroad	12,430
		227003 Carriage, Haulage, Freight and	215,000
		transport hire	
		227004 Fuel, Lubricants and Oils	103,300
		228001 Maintenance - Civil	762,250
		228002 Maintenance - Vehicles	469,500
		228003 Maintenance – Machinery, Equipment	1,401,431
		& Furniture	
		228004 Maintenance – Other	27,040
		273102 Incapacity, death benefits and funeral	100,000
		expenses	

Vote:141 URA**QUARTER 1: 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	<i>UShs Thousand</i>
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Reasons for Variation in performance

Sensitization of all staff on waste management was conducted as planned, through physical engagements and emails.

Staff contribution per head was UGX 1.56 billion against a quarterly target UGX of 1.69 billion performing at 83.20%. against a quarterly target of 90%. More 36 staff were recruited in first quarter,

Total releases for the quarter were UGX 82.68 billion and actual spent was UGX 82.58 billion for the quarter.

The 12 system down times were experienced in etax (1) system and asycuda world (11) mainly due to system traffic/over load that occurred mainly during peak filing dates. These were however well managed and recovery was done in less than 2 hours, to ensure business continuity.

Total	26,413,272
Wage Recurrent	4,430,754
Non Wage Recurrent	21,982,518
AIA	0
Total For SubProgramme	29,638,272
Wage Recurrent	4,430,754
Non Wage Recurrent	25,207,518
AIA	0

*Recurrent Programmes***Subprogram: 04 Legal Services***Outputs Provided***Output: 05 Legal services**

Vote:141 URA**QUARTER 1: 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
65% cases won and settled in URA favor 80Bn recovered from debt 100% instructions executed	82% cases were won and settled in favor of URA in first quarter against a success rate target of 65%. UGX 24.38 billion was recovered from debt against a target of UGX 20 billion in first quarter. 100% instructions executed as planned for first quarter. All 104 legal documents were drafted as per instructions.	Item 211101 General Staff Salaries 211103 Allowances 212101 Social Security Contributions 213001 Medical expenses (To employees) 213004 Gratuity Expenses 221001 Advertising and Public Relations 221002 Workshops and Seminars 221006 Commissions and related charges 221007 Books, Periodicals & Newspapers 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221014 Bank Charges and other Bank related costs 221017 Subscriptions 223006 Water 224004 Cleaning and Sanitation 225001 Consultancy Services- Short term 226001 Insurances 227001 Travel inland 227002 Travel abroad 227003 Carriage, Haulage, Freight and transport hire 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles 282102 Fines and Penalties/ Court wards	Spent 751,693 15,994 123,663 27,500 32,921 1,875 26,325 164,226 6,493 2,500 12,998 350 750 500 382 4,000 16,369 33,393 5,543 800 25,777 17,963 105,326

Reasons for Variation in performance

22 judgments/rulings were received, out of which 18 were decided in favor of URA, 3 decided in favor of the taxpayers and 1 split decision. The 82% success rate is attributed to a skilled, committed and efficient legal team.

Total	1,377,340
Wage Recurrent	751,693
Non Wage Recurrent	625,647
AIA	0
Total For SubProgramme	1,377,340
Wage Recurrent	751,693
Non Wage Recurrent	625,647
AIA	0

Recurrent Programmes**Subprogram: 08 Research & Planning, Public Awareness and Tax Education****Outputs Provided****Output: 04 Public Awareness and Tax Education/Modernization**

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		Item	Spent
7 tax payer outreach programs	3 categories of taxpayer outreach programs namely:	211101 General Staff Salaries	1,422,928
5 tax education schools programs	•8 Exhibitions/expos at Private Sector Foundation Uganda, Uganda Urban Expo, Hotel Expo, Watoto Church expo, Youth Advocacy Foundation Uganda (YAFU) youth fair held from 11th to 12th Aug, Uganda Small Scale Industries Association (USSIA) expo, Uganda Community in the Netherlands Expo, KACITA annual general meeting Expo.	211103 Allowances	23,134
6 PR outreach initiatives	•34 Financial Literacy engagements/katales were held across gender groups which attracted a total of 13,887 stakeholders from all all regions.	212101 Social Security Contributions	235,659
120 Tax clinics/hubs	•Online tax education: 75 tweets, 70 Facebook messages, 7 YouTube videos posted, 14 TV interviews, 3 radio programs, tax policy amendment presentation on YouTube.	213001 Medical expenses (To employees)	49,000
5 researches and studies	3 tax educational schools programs were conducted against 1 planned.	213004 Gratuity Expenses	74,252
3 evaluations and assessments	• Conducted 5 engagements and tax societies which attracted students from Makerere University, MUBS and Mutesa 1 Royal University.	221001 Advertising and Public Relations	293,517
5 stakeholder groups engaged	•A Memorandum of Understanding was signed between URA and National Curriculum Development Center and Curriculum panel sessions held.	221002 Workshops and Seminars	260,078
EU supported initiatives executed	•Developed 3 Tax games for schools, which were used during Tax payer appreciation week.	221007 Books, Periodicals & Newspapers	2,000
Youth, PWDs, Women, regional trading communities, elderly persons engaged in Tax education	4 Public Relations (PR) outreach initiatives were implemented in first quarter as follows:	221009 Welfare and Entertainment	15,000
Tax education	•Open Minds Forum was implemented on 12th July and attracted .	221011 Printing, Stationery, Photocopying and Binding	11,310
Gender related tax statistics maintained, Assessments to look out for gender based issues and complaints conducted	•Corporate Social Responsibility (CSR) executed (14 executive desks to Kabowa COU PS, a CSR of National tree planting done at Mabira Forest).	221014 Bank Charges and other Bank related costs	840
4 sensitisations done on environmental protection	•CG PR visits and outreaches held like the MOU signing with OAG.	221017 Subscriptions	42,500
	•Supported 12 international benchmarks.	223006 Water	1,000
	92 Tax clinics/hubs held across regions and gender groups.	224004 Cleaning and Sanitation	1,150
	4 stakeholder groups engaged in first quarter:	225001 Consultancy Services- Short term	41,950
	•Engaged Government (MDAs) namely; MoFPED), UNRA, PSFU, UBOS).	226001 Insurances	26,437
	•Development partners (USAID, World Bank, IMF)	227001 Travel inland	66,651
	•Private sector associations & professional bodies engagement initiatives (KACITA, YAFU)	227002 Travel abroad	71,554
	•Implemented global & regional bodies engagement initiatives with ATAF and	227004 Fuel, Lubricants and Oils	46,232
		228002 Maintenance - Vehicles	27,500
		228004 Maintenance – Other	583

Vote:141 URA**QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter**

the EAC.

Conducted compliance visits to tax payers during the national taxpayer appreciation week (TPAW).

1 special interest group was engaged in tax education. National Union of Disabled Persons of Uganda was engaged on 28th Sep 2018 on tax education for people with disabilities (PWDs).

Reasons for Variation in performance

During the first quarter, more public awareness and tax education initiatives were implemented than planned due to a need to maximize stakeholder relationships more so during the tax appreciation week.

Total	2,713,273
Wage Recurrent	1,422,928
Non Wage Recurrent	1,290,345
AIA	0
Total For SubProgramme	2,713,273
Wage Recurrent	1,422,928
Non Wage Recurrent	1,290,345
AIA	0

Development Projects**Project: 0653 Support to URA Projects****Capital Purchases****Output: 75 Purchase of Motor Vehicles and Other Transport Equipment**

Acquire 90 vehicles by finance lease.	Monthly lease payments were made to DfCU Bank for 90 vehicles.	Item	Spent
		312201 Transport Equipment	755,606

Reasons for Variation in performance

Activity was achieved as planned.

Total	755,606
GoU Development	755,606
External Financing	0
AIA	0

Output: 76 Purchase of Office and ICT Equipment, including software

Annual maintenance of the Disaster Recovery (DR) System & related IT licences	Renewal of Disaster Recovery (DR) support contracts in first quarter.	Item	Spent
Final implementation of the Enterprise Resource Planning (ERP) system	Renewed software licenses, & IT contracts.	312213 ICT Equipment	4,653,541
Acquire new computers for staff	Rolled out e-performance module on 5th July 2018.		
	Trained 294 staff on the e-performance module and planning for 2018/19 was done accordingly. Call off orders for delivery of 420 desktop computers and 22 projectors were completed in first quarter.		

Vote:141 URA**QUARTER 1: 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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Reasons for Variation in performance

Activity was achieved as planned.

Computers and projectors were to be delivered to URA by suppliers in second quarter.

Go live of finance module in ERP is to be implemented in second quarter.

Annual Records Management Forum (Technical support, Information) to be held in second quarter.

Total	4,653,541
GoU Development	4,653,541
External Financing	0
AIA	0

Output: 77 Purchase of Specialised Machinery and Equipment

New equipment purchased to replace old and ageing items Procured 15 scanners in first quarter.

Item	Spent
312202 Machinery and Equipment	12,500

Reasons for Variation in performance

Total	12,500
GoU Development	12,500
External Financing	0
AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

Acquisition of office furniture and fittings Procured ergonomic furniture for 4 staff with back complications.

Item	Spent
312203 Furniture & Fixtures	12,500

Reasons for Variation in performance

Implemented as planned.

Total	12,500
GoU Development	12,500
External Financing	0
AIA	0
Total For SubProgramme	5,434,147
GoU Development	5,434,147
External Financing	0
AIA	0

Program: 54 Revenue Collection & Administration*Recurrent Programmes***Subprogram: 05 Domestic Taxes***Outputs Provided***Output: 02 Domestic Tax Collection**

Vote:141 URA**QUARTER 1: 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
Shs. 9,601 Billion of domestic revenue collected from local taxes	Total domestic tax collection for first quarter was UGX 2,115.70 billion against a target of UGX 2,026.87 billion hence performing at 104.38% with UGX 88.82 surplus.	Item	Spent
113,675 new taxpayers registered during the financial Year	45,122 new taxpayers were added onto the register against a target of 28,418 in first quarter. out of the newly registered, 4,209 were non individual and 40,913 were individual taxpayers.	211101 General Staff Salaries	13,776,810
87% Average filing ratio (VAT, PAYE) realised.	The average filing ratio for PAYE was 74.65% for and for VAT was 89.17% in first quarter.	211103 Allowances	111,147
7,810 tax audits & examinations conducted	244 audits and examinations were completed against a target of 80 audits for first quarter. Out of the 244 completed, 50 were sector based compliance audits which led to assessment of UGX 48.70 billion and UGX 9.45 billion was collected. 194 were returns examinations and as a result UGX 2.94 billion was collected.	212101 Social Security Contributions	2,116,586
10,792 compliance visits, advisories	8,031 compliance visits were completed in first quarter. The 8,031 included 539 compliance visits, 7,442 advisories, & 50 reviews which together yielded UGX 0.45 billion.	213001 Medical expenses (To employees)	530,000
		213004 Gratuity Expenses	63,012
		221001 Advertising and Public Relations	57,813
		221002 Workshops and Seminars	53,169
		221007 Books, Periodicals & Newspapers	5,447
		221008 Computer supplies and Information Technology (IT)	2,632,717
		221009 Welfare and Entertainment	2,500
		221011 Printing, Stationery, Photocopying and Binding	157,450
		221014 Bank Charges and other Bank related costs	7,425
		221017 Subscriptions	25,000
		223003 Rent – (Produced Assets) to private entities	250,000
		223004 Guard and Security services	85,379
		223005 Electricity	89,250
		223006 Water	32,794
		224004 Cleaning and Sanitation	30,250
		226001 Insurances	248,531
		227001 Travel inland	1,965,303
		227002 Travel abroad	11,463
		227004 Fuel, Lubricants and Oils	134,446
		228002 Maintenance - Vehicles	140,500
		228004 Maintenance – Other	10,248

Reasons for Variation in performance

Vote:141 URA**QUARTER 1: 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	<i>UShs Thousand</i>
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The performance of domestic revenue for first quarter was above the target by UGX 88.82 billion. Below are some justifications:

1. Bonus payments of UGX 4.37 billion in first quarter boosted PAYE remittance from the private sector. The major contributing firms were Aitel, Huawei, Bank of Africa and Price Waters Cooper.
2. Arrears enforcement led to recovery of PAYE worth UGX 16.02 billion from public institutions like KCCA and Ministry of Finance.
3. More still due to efficiency audits and arrears recovery, corporate tax posted a surplus of UGX 6.53 billion. Total arrears of UGX 12.01 billion were recovered from Umeme (UGX 8.1 billion, Tororo Cement UGX 2.75 billion and Hima Cement –UGX 1.21 billion).
4. Value added tax registered UGX 60.88 billion surplus attributed to VAT withheld for quarter one collections totaled to UGX 57.91 billion. Taxpayers were compliant following the implementation of the withholding VAT on agents. Rigorous investigations by the Tax Investigations department through the "missing trader (VAT fraud) impact analysis" led to recovery of UGX 22.53 billion worth of VAT.
5. Other tax policy measures introduced under LED in FY 2018/19, hence a deficit of UGX 38.75 billion. The daily 200 levy on OTT services registered a total deficit of UGX 57.17 billion due to high rate of its avoidance by the general public.

Total	22,537,241
Wage Recurrent	13,776,810
Non Wage Recurrent	8,760,431
AIA	0
Total For SubProgramme	22,537,241
Wage Recurrent	13,776,810
Non Wage Recurrent	8,760,431
AIA	0

*Recurrent Programmes***Subprogram: 06 Customs***Outputs Provided***Output: 01 Customs Tax Collection**

Vote:141 URA

QUARTER 1: 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
Shs. 6,610 Billion or taxes revenue collected from customs taxes	Total customs collection was UGX 1,664.93 billion in first quarter against a target of UGX 1,618.26 billion, hence performing at 102.88% with UGX 46.67 billion surplus.	Item	Spent
250 post clearance audits		211101 General Staff Salaries	11,319,558
1800 intelligence focused operations		211103 Allowances	1,742,883
1,200 Tariff Specific codes generated		212101 Social Security Contributions	1,798,718
20% electronic cargo tracked		213001 Medical expenses (To employees)	454,500
Complete roll out of SCT clearance	Customs post clearance audits for first quarter were 62 against a target of 50, out of which 33 were comprehensive and 29 were issue audits. The audited led to total assessment of UGX 25.61 billion and UGX 2.54 billion revenue was agreed.	213004 Gratuity Expenses	63,012
		221001 Advertising and Public Relations	12,500
		221002 Workshops and Seminars	31,500
		221007 Books, Periodicals & Newspapers	1,734
		221008 Computer supplies and Information Technology (IT)	712,500
	60 Intelligence focused operations were conducted against target 450 of in first quarter. In addition, 2,210 enforcement interventions were conducted leading to total seizure of 2,210 and revenue recovery of UGX 15.60 billion.	221009 Welfare and Entertainment	2,500
		221011 Printing, Stationery, Photocopying and Binding	105,130
		221014 Bank Charges and other Bank related costs	6,250
	3,106 tariff specification codes were generated against a target of 300, leading to additional revenue of UGX 0.08 billion in first quarter.	221017 Subscriptions	22,500
		223003 Rent – (Produced Assets) to private entities	71,586
		223004 Guard and Security services	45,420
	20.3% of the total cargo was electronically tracked against a target of 5% in first quarter i.e out of 77,992 total transactions of 15,837 transactions were electronically tracked.	223005 Electricity	69,000
		223006 Water	60,000
		224004 Cleaning and Sanitation	83,250
		226001 Insurances	217,090
		227001 Travel inland	572,040
		227002 Travel abroad	98,302
		227003 Carriage, Haulage, Freight and transport hire	65,000
		227004 Fuel, Lubricants and Oils	187,123
		228002 Maintenance - Vehicles	190,665
		228004 Maintenance – Other	37,500

Reasons for Variation in performance

First quarter Customs performance was largely attributed the following:

1. There was significant increase in value of VATable imports from UGX 2,603.85 billion in first quarter 2017/18 to UGX 3,115.33 billion in the same period this financial year. This partly explains a surplus of UGX 18.02 billion due to an increase in VAT paid on imports.
2. Policy changes on petroleum duty. The increase in excise duty on diesel and petrol by UGX. 100 Shillings per liter to raise funds for road maintenance. This partly explains the UGX 9.67 billion surplus registered is petroleum duty for the period, despite a reduction in imported fuel volumes by 10.97% (57.4 million liters) compared to same period last financial year.
3. More so, there was increase in the value of dutiable imports from UGX 1,349.18 billion during first quarter of last financial year to UGX 1,379.47 billion during the same period this financial year. The dutiable items that registered rise during the period included; foot wear by UGX 0.57 billion, cartons/boxes/files by UGX 0.48 billion, aluminum structures by UGX 0.38 billion, rice by UGX 0.28 billion and salt by UGX 0.19 billion.

Total 17,970,261

Vote:141 URA**QUARTER 1: 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
		Wage Recurrent	11,319,558
		Non Wage Recurrent	6,650,703
		AIA	0
		Total For SubProgramme	17,970,261
		Wage Recurrent	11,319,558
		Non Wage Recurrent	6,650,703
		AIA	0

*Recurrent Programmes***Subprogram: 07 Tax Investigations***Outputs Provided***Output: 03 Tax Investigations**

75 cases investigated to conclusion
16 intelligence briefs generated
80% forensics, intelligence & science support offered

10 cases were investigated to conclusion as planned and total tax identified was UGX 2.49 billion. In addition, the VAT fraud task force investigations concluded resulted into revenue worth UGX 22.53 billion during first quarter.

Generated and disseminated 4 intelligence briefs as planned, namely:
•Missing trader (VAT fraud) impact analysis
•Withholding tax on agricultural supplies
• Loss making schemes in the sugar manufacturing industry
•Mobile phone dealership services models

Generated 80% forensics and rendered intelligence support to the rental project, which resulted into identified tax worth UGX 0.14 billion.

Item	Spent
211101 General Staff Salaries	953,189
211103 Allowances	17,658
212101 Social Security Contributions	156,374
213001 Medical expenses (To employees)	36,500
213004 Gratuity Expenses	37,138
221001 Advertising and Public Relations	1,500
221002 Workshops and Seminars	6,150
221007 Books, Periodicals & Newspapers	1,375
221009 Welfare and Entertainment	2,500
221011 Printing, Stationery, Photocopying and Binding	8,250
221014 Bank Charges and other Bank related costs	500
223005 Electricity	8,500
223006 Water	1,875
224004 Cleaning and Sanitation	875
226001 Insurances	19,391
227001 Travel inland	245,605
227002 Travel abroad	8,334
227003 Carriage, Haulage, Freight and transport hire	1,703
227004 Fuel, Lubricants and Oils	29,086
228002 Maintenance - Vehicles	15,498
228004 Maintenance – Other	25,916

Reasons for Variation in performance

The department was able to accomplish all its planned initiatives for the quarter because of the effective monitoring mechanism.

Total	1,577,919
Wage Recurrent	953,189

Vote:141 URA**QUARTER 1: 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	<i>UShs Thousand</i>
		Non Wage Recurrent	624,730
		AIA	0
		Total For SubProgramme	1,577,919
		Wage Recurrent	953,189
		Non Wage Recurrent	624,730
		AIA	0
		GRAND TOTAL	82,584,554
		Wage Recurrent	33,491,000
		Non Wage Recurrent	43,659,407
		GoU Development	5,434,147
		External Financing	0
		AIA	0

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Program: 18 Administration and Support Services			
<i>Recurrent Programmes</i>			
Subprogram: 02 Internal Audit and Compliance			
<i>Outputs Provided</i>			
Output: 01 Internal Audit and Compliance			
25 internal audits, compliance reviews & investigations	6 engagements were conducted to sensitize all staff and stakeholders on sexual harassment and other integrity related issues.	Item	Spent
1 integrity enhancement initiatives		211101 General Staff Salaries	836,068
100% audit & compliance queries verified & updated		211103 Allowances	24,194
80% audit & compliance findings adopted by client	26 Audits, 1 compliance review, and 20 investigations were completed in first quarter.	212101 Social Security Contributions	137,217
		213001 Medical expenses (To employees)	30,000
		213004 Gratuity Expenses	30,710
		221001 Advertising and Public Relations	10,000
	3 integrity enhancement initiatives were implemented, which included 1 Focal Persons Forum and 1 Integrity Forum held for Mid-western region.1 Publicity Integrity Forum was conducted on URA Facebook Page.	221002 Workshops and Seminars	27,487
		221007 Books, Periodicals & Newspapers	175
		221009 Welfare and Entertainment	2,500
	100% audit & compliance queries were verified and updated in Pentana Audit Working System.	221011 Printing, Stationery, Photocopying and Binding	6,900
		221014 Bank Charges and other Bank related costs	450
		221017 Subscriptions	5,000
	90% audit & compliance findings adopted by client against a quarterly target of 80%	223006 Water	6,750
		224004 Cleaning and Sanitation	185
		225001 Consultancy Services- Short term	69,450
		226001 Insurances	16,907
		227001 Travel inland	80,632
		227002 Travel abroad	5,543
		227003 Carriage, Haulage, Freight and transport hire	278
		227004 Fuel, Lubricants and Oils	33,162
		228002 Maintenance - Vehicles	12,110
		228004 Maintenance – Other	383

Reasons for Variation in performance

All activities were conducted as planned during first quarter.

Total	1,336,101
Wage Recurrent	836,068
Non Wage Recurrent	500,033
A/A	0
Total For SubProgramme	1,336,101
Wage Recurrent	836,068
Non Wage Recurrent	500,033

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

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

*Recurrent Programmes***Subprogram: 03 Corporate services***Outputs Provided***Output: 03 Administrative Support Services**

Vote:141 URA

QUARTER 1: Outputs and Expenditure in Quarter

		Item	Spent
90% staff productivity level	83.20% staff productivity level	211101 General Staff Salaries	4,430,754
100% budget absorption level	was achieved against a target of 90% in	211103 Allowances	1,248,247
Not more than 3 unplanned system down	first quarter.	212101 Social Security Contributions	959,960
timesSanitary & disposal services	There was 99.52% budget absorption level	213001 Medical expenses (To employees)	296,500
procured	against a target of 100% in first quarter.	213004 Gratuity Expenses	222,874
	12 unplanned system down times were	221001 Advertising and Public Relations	43,750
	registered against a target of 3 in first	221002 Workshops and Seminars	37,500
	quarter. These down times were	221003 Staff Training	1,500,000
	experienced in the e-tax system and	221004 Recruitment Expenses	12,500
	Asycuda world. However, it took less than	221007 Books, Periodicals & Newspapers	8,250
	2 hours to recover,hence business was not	221008 Computer supplies and Information	9,695,002
	much affected.	Technology (IT)	
	10 sensitization engagements were carried	221009 Welfare and Entertainment	151,250
	out on sanitary and disposal of waste to all	221011 Printing, Stationery, Photocopying and	45,082
	staff.	Binding	
	Ensured that office cleanliness and proper	221014 Bank Charges and other Bank related	13,911
	sanitary waste management was	costs	
	effectively conducted.	221017 Subscriptions	5,000
		222001 Telecommunications	225,000
		222002 Postage and Courier	61,000
		222003 Information and communications	2,025,000
		technology (ICT)	
		223001 Property Expenses	22,387
		223003 Rent – (Produced Assets) to private	231,348
		entities	
		223004 Guard and Security services	462,561
		223005 Electricity	350,000
		223006 Water	34,980
		224004 Cleaning and Sanitation	92,500
		224005 Uniforms, Beddings and Protective	100,000
		Gear	
		225001 Consultancy Services- Short term	32,500
		226001 Insurances	713,413
		227001 Travel inland	301,051
		227002 Travel abroad	12,430
		227003 Carriage, Haulage, Freight and	215,000
		transport hire	
		227004 Fuel, Lubricants and Oils	103,300
		228001 Maintenance - Civil	762,250
		228002 Maintenance - Vehicles	469,500
		228003 Maintenance – Machinery, Equipment	1,401,431
		& Furniture	
		228004 Maintenance – Other	27,040
		273102 Incapacity, death benefits and funeral	100,000
		expenses	

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	<i>UShs Thousand</i>
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Reasons for Variation in performance

Sensitization of all staff on waste management was conducted as planned, through physical engagements and emails.

Staff contribution per head was UGX 1.56 billion against a quarterly target UGX of 1.69 billion performing at 83.20%. against a quarterly target of 90%. More 36 staff were recruited in first quarter,

Total releases for the quarter were UGX 82.68 billion and actual spent was UGX 82.58 billion for the quarter.

The 12 system down times were experienced in etax (1) system and asycuda world (11) mainly due to system traffic/over load that occurred mainly during peak filing dates. These were however well managed and recovery was done in less than 2 hours, to ensure business continuity.

Total	26,413,272
Wage Recurrent	4,430,754
Non Wage Recurrent	21,982,518
AIA	0
Total For SubProgramme	29,638,272
Wage Recurrent	4,430,754
Non Wage Recurrent	25,207,518
AIA	0

*Recurrent Programmes***Subprogram: 04 Legal Services***Outputs Provided***Output: 05 Legal services**

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
65% cases won and settled in URA favor 20Bn recovered from debt 100% instructions executed	82% cases were won and settled in favor of URA in first quarter against a success rate target of 65%. UGX 24.38 billion was recovered from debt against a target of UGX 20 billion in first quarter. 100% instructions executed as planned for first quarter. All 104 legal documents were drafted as per instructions.	Item 211101 General Staff Salaries 211103 Allowances 212101 Social Security Contributions 213001 Medical expenses (To employees) 213004 Gratuity Expenses 221001 Advertising and Public Relations 221002 Workshops and Seminars 221006 Commissions and related charges 221007 Books, Periodicals & Newspapers 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221014 Bank Charges and other Bank related costs 221017 Subscriptions 223006 Water 224004 Cleaning and Sanitation 225001 Consultancy Services- Short term 226001 Insurances 227001 Travel inland 227002 Travel abroad 227003 Carriage, Haulage, Freight and transport hire 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles 282102 Fines and Penalties/ Court wards	Spent 751,693 15,994 123,663 27,500 32,921 1,875 26,325 164,226 6,493 2,500 12,998 350 750 500 382 4,000 16,369 33,393 5,543 800 25,777 17,963 105,326

Reasons for Variation in performance

22 judgments/rulings were received, out of which 18 were decided in favor of URA, 3 decided in favor of the taxpayers and 1 split decision. The 82% success rate is attributed to a skilled, committed and efficient legal team.

Total	1,377,340
Wage Recurrent	751,693
Non Wage Recurrent	625,647
AIA	0
Total For SubProgramme	1,377,340
Wage Recurrent	751,693
Non Wage Recurrent	625,647
AIA	0

Recurrent Programmes**Subprogram: 08 Research & Planning, Public Awareness and Tax Education****Outputs Provided****Output: 04 Public Awareness and Tax Education/Modernization**

1 tax payer outreach program 3 categories of taxpayer outreach

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

		Item	Spent
1 tax education schools program	programs namely:		
1 PR outreach initiative	•8 Exhibitions/expos at Private Sector Foundation Uganda, Uganda Urban Expo, Hotel Expo, Watoto Church expo, Youth Advocacy Foundation Uganda (YAFU)	211101 General Staff Salaries	1,422,928
30 tax clinics and studies	youth fair held from 11th to 12th Aug, Uganda Small Scale Industries Association (USSIA) expo, Uganda Community in the Netherlands Expo, KACITA annual general meeting Expo.	211103 Allowances	23,134
1 stakeholder group engaged	•34 Financial Literacy engagements/katales were held across gender groups which attracted a total of 13,887 stakeholders from all all regions.	212101 Social Security Contributions	235,659
1 special interest group engaged in Tax education	•Online tax education: 75 tweets, 70 Facebook messages, 7 YouTube videos posted, 14 TV interviews, 3 radio programs, tax policy amendment presentation on YouTube.	213001 Medical expenses (To employees)	49,000
		213004 Gratuity Expenses	74,252
		221001 Advertising and Public Relations	293,517
		221002 Workshops and Seminars	260,078
		221007 Books, Periodicals & Newspapers	2,000
		221009 Welfare and Entertainment	15,000
		221011 Printing, Stationery, Photocopying and Binding	11,310
		221014 Bank Charges and other Bank related costs	840
		221017 Subscriptions	42,500
		223006 Water	1,000
		224004 Cleaning and Sanitation	1,150
		225001 Consultancy Services- Short term	41,950
		226001 Insurances	26,437
		227001 Travel inland	66,651
		227002 Travel abroad	71,554
		227004 Fuel, Lubricants and Oils	46,232
		228002 Maintenance - Vehicles	27,500
		228004 Maintenance – Other	583
	3 tax educational schools programs were conducted against 1 planned.		
	• Conducted 5 engagements and tax societies which attracted students from Makerere University, MUBS and Mutesa 1 Royal University.		
	•A Memorandum of Understanding was signed between URA and National Curriculum Development Center and Curriculum panel sessions held.		
	•Developed 3 Tax games for schools, which were used during Tax payer appreciation week.		
	4 Public Relations (PR) outreach initiatives were implemented in first quarter as follows:		
	•Open Minds Forum was implemented on 12th July and attracted .		
	•Corporate Social Responsibility (CSR) executed (14 executive desks to Kabowa COU PS, a CSR of National tree planting done at Mabira Forest).		
	•CG PR visits and outreaches held like the MOU signing with OAG.		
	•Supported 12 international benchmarks.		
	92 Tax clinics/hubs held across regions and gender groups.		
	4 stakeholder groups engaged in first quarter:		
	•Engaged Government (MDAs) namely; MoFPED), UNRA, PSFU, UBOS).		
	•Development partners (USAID, World Bank, IMF)		
	•Private sector associations & professional bodies engagement initiatives (KACITA, YAFU)		
	•Implemented global & regional bodies engagement initiatives with ATAF and the EAC.		

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

Conducted compliance visits to tax payers during the national taxpayer appreciation week (TPAW).

1 special interest group was engaged in tax education. National Union of Disabled Persons of Uganda was engaged on 28th Sep 2018 on tax education for people with disabilities (PWDs).

Reasons for Variation in performance

During the first quarter, more public awareness and tax education initiatives were implemented than planned due to a need to maximize stakeholder relationships more so during the tax appreciation week.

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Wage Recurrent	1,422,928
Non Wage Recurrent	1,290,345
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Total For SubProgramme	2,713,273
Wage Recurrent	1,422,928
Non Wage Recurrent	1,290,345
AIA	0

Development Projects**Project: 0653 Support to URA Projects****Capital Purchases****Output: 72 Government Buildings and Administrative Infrastructure**

Completion of the final finishes and site hand over by August 2018	Overall physical work progress is 94.00% and actual period-wise progress is 100% as at 30th Sep 2018. Actual cost wise progress is 69.10% of total project cost. Internal final finishes i.e. tiles, granite, epoxy, partitions, balustrades and railing, doors, ceiling and joinery fittings, painting are at 95%.	Item	Spent
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Reasons for Variation in performance

Completion of the URA Head Quarter building was behind schedule due to delayed response to Request For Information (RFI) made by the project consultant.

Total	0
GoU Development	0
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Servicing of the finance lease. 90 vehicles were acquired	Monthly lease payments were made to DfCU Bank for 90 vehicles.	Item	Spent
		312201 Transport Equipment	755,606

Reasons for Variation in performance

Activity was achieved as planned.

Total	755,606
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Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		GoU Development	755,606
		External Financing	0
		AIA	0

Output: 76 Purchase of Office and ICT Equipment, including software

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Item	Spent
Annual payments for the DR and related IT licences	Renewal of Disaster Recovery (DR) support contracts in first quarter.	312213 ICT Equipment	4,653,541
Support and maintenance of the implemented modules; HR, Finance, Planning etc..	Renewed software licenses, & IT contracts.		
Implementation of the Electronic document and records management system	Rolled out e-performance module on 5th July 2018.		
Purchase 240 PCs for staff	Trained 294 staff on the e-performance module and planning for 2018/19 was done accordingly. Call off orders for delivery of 420 desktop computers and 22 projectors were completed in first quarter.		

Reasons for Variation in performance

Activity was achieved as planned.

Computers and projectors were to be delivered to URA by suppliers in second quarter.

Go live of finance module in ERP is to be implemented in second quarter.

Annual Records Management Forum (Technical support, Information) to be held in second quarter.

Total	4,653,541
GoU Development	4,653,541
External Financing	0
AIA	0

Output: 77 Purchase of Specialised Machinery and Equipment

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Item	Spent
Purchase 5 printers and scanners	Procured 15 scanners in first quarter.	312202 Machinery and Equipment	12,500

Reasons for Variation in performance

Total	12,500
GoU Development	12,500
External Financing	0
AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Item	Spent
Acquire Ergonomic chairs for some staff	Procured ergonomic furniture for 4 staff with back complications.	312203 Furniture & Fixtures	12,500

Reasons for Variation in performance

Implemented as planned.

Total	12,500
GoU Development	12,500
External Financing	0

Vote:141 URA

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		AIA	0
		Total For SubProgramme	5,434,147
		GoU Development	5,434,147
		External Financing	0
		AIA	0

Program: 54 Revenue Collection & Administration

Recurrent Programmes

Subprogram: 05 Domestic Taxes

Outputs Provided

Output: 02 Domestic Tax Collection

2,400.25 Billion
28,418 new tax payers
87% average filing ratio (VAT, PAYE)
80 audits & examinations
2,423 compliance visits, advisories & reviews

Total domestic tax collection for first quarter was UGX 2,115.70 billion against a target of UGX 2,026.87 billion hence performing at 104.38% with UGX 88.82 surplus.

45,122 new taxpayers were added onto the register against a target of 28,418 in first quarter. out of the newly registered, 4,209 were non individual and 40,913 were individual taxpayers.

The average filing ratio for PAYE was 74.65% for and for VAT was 89.17% in first quarter.

244 audits and examinations were completed against a target of 80 audits for first quarter. Out of the 244 completed, 50 were sector based compliance audits which led to assessment of UGX 48.70 billion and UGX 9.45 billion was collected. 194 were returns examinations and as a result UGX 2.94 billion was collected.

8,031 compliance visits were completed in first quarter. The 8,031 included 539 compliance visits, 7,442 advisories, & 50 reviews which together yielded UGX 0.45 billion.

Item	Spent
211101 General Staff Salaries	13,776,810
211103 Allowances	111,147
212101 Social Security Contributions	2,116,586
213001 Medical expenses (To employees)	530,000
213004 Gratuity Expenses	63,012
221001 Advertising and Public Relations	57,813
221002 Workshops and Seminars	53,169
221007 Books, Periodicals & Newspapers	5,447
221008 Computer supplies and Information Technology (IT)	2,632,717
221009 Welfare and Entertainment	2,500
221011 Printing, Stationery, Photocopying and Binding	157,450
221014 Bank Charges and other Bank related costs	7,425
221017 Subscriptions	25,000
223003 Rent – (Produced Assets) to private entities	250,000
223004 Guard and Security services	85,379
223005 Electricity	89,250
223006 Water	32,794
224004 Cleaning and Sanitation	30,250
226001 Insurances	248,531
227001 Travel inland	1,965,303
227002 Travel abroad	11,463
227004 Fuel, Lubricants and Oils	134,446
228002 Maintenance - Vehicles	140,500
228004 Maintenance – Other	10,248

Reasons for Variation in performance

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	<i>UShs Thousand</i>
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The performance of domestic revenue for first quarter was above the target by UGX 88.82 billion. Below are some justifications:

1. Bonus payments of UGX 4.37 billion in first quarter boosted PAYE remittance from the private sector. The major contributing firms were Aitel, Huawei, Bank of Africa and Price Waters Cooper.

2. Arrears enforcement led to recovery of PAYE worth UGX 16.02 billion from public institutions like KCCA and Ministry of Finance.

3. More still due to efficiency audits and arrears recovery, corporate tax posted a surplus of UGX 6.53 billion. Total arrears of UGX 12.01 billion were recovered from Umeme (UGX 8.1 billion, Tororo Cement UGX 2.75 billion and Hima Cement –UGX 1.21 billion).

4. Value added tax registered UGX 60.88 billion surplus attributed to VAT withheld for quarter one collections totaled to UGX 57.91 billion. Taxpayers were compliant following the implementation of the withholding VAT on agents.

Rigorous investigations by the Tax Investigations department through the "missing trader (VAT fraud) impact analysis" led to recovery of UGX 22.53 billion worth of VAT.

5. Other tax policy measures introduced under LED in FY 2018/19, hence a deficit of UGX 38.75 billion. The daily 200 levy on OTT services registered a total deficit of UGX 57.17 billion due to high rate of its avoidance by the general public.

Total	22,537,240
Wage Recurrent	13,776,810
Non Wage Recurrent	8,760,431
AIA	0
Total For SubProgramme	22,537,240
Wage Recurrent	13,776,810
Non Wage Recurrent	8,760,431
AIA	0

*Recurrent Programmes***Subprogram: 06 Customs***Outputs Provided***Output: 01 Customs Tax Collection**

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
1,652.5 Billion of customs revenue collected	Total customs collection was UGX 1,664.93 billion in first quarter against a target of UGX 1,618.26 billion, hence performing at 102.88% with UGX 46.67 billion surplus.	Item	Spent
50 post clearance audits conducted	Customs post clearance audits for first quarter were 62 against a target of 50, out of which 33 were comprehensive and 29 were issue audits. The audited led to total assessment of UGX 25.61 billion and UGX 2.54 billion revenue was agreed.	211101 General Staff Salaries	11,319,558
450 intelligence focused operations conducted	60 Intelligence focused operations were conducted against target 450 of in first quarter. In addition, 2,210 enforcement interventions were conducted leading to total seizure of 2,210 and revenue recovery of UGX 15.60 billion.	211103 Allowances	1,742,883
300 Tariff specific codes generated	3,106 tariff specification codes were generated against a target of 300, leading to additional revenue of UGX 0.08 billion in first quarter.	212101 Social Security Contributions	1,798,718
5% electronic cargo tracked	20.3% of the total cargo was electronically tracked against a target of 5% in first quarter i.e out of 77,992 total transactions of 15,837 transactions were electronically tracked.	213001 Medical expenses (To employees)	454,500
		213004 Gratuity Expenses	63,012
		221001 Advertising and Public Relations	12,500
		221002 Workshops and Seminars	31,500
		221007 Books, Periodicals & Newspapers	1,734
		221008 Computer supplies and Information Technology (IT)	712,500
		221009 Welfare and Entertainment	2,500
		221011 Printing, Stationery, Photocopying and Binding	105,130
		221014 Bank Charges and other Bank related costs	6,250
		221017 Subscriptions	22,500
		223003 Rent – (Produced Assets) to private entities	71,586
		223004 Guard and Security services	45,420
		223005 Electricity	69,000
		223006 Water	60,000
		224004 Cleaning and Sanitation	83,250
		226001 Insurances	217,090
		227001 Travel inland	572,040
		227002 Travel abroad	98,302
		227003 Carriage, Haulage, Freight and transport hire	65,000
		227004 Fuel, Lubricants and Oils	187,123
		228002 Maintenance - Vehicles	190,665
		228004 Maintenance – Other	37,500

Reasons for Variation in performance

First quarter Customs performance was largely attributed the following:

1. There was significant increase in value of VATable imports from UGX 2,603.85 billion in first quarter 2017/18 to UGX 3,115.33 billion in the same period this financial year. This partly explains a surplus of UGX 18.02 billion due to an increase in VAT paid on imports.
2. Policy changes on petroleum duty. The increase in excise duty on diesel and petrol by UGX. 100 Shillings per liter to raise funds for road maintenance. This partly explains the UGX 9.67 billion surplus registered is petroleum duty for the period, despite a reduction in imported fuel volumes by 10.97% (57.4 million liters) compared to same period last financial year.
3. More so, there was increase in the value of dutiable imports from UGX 1,349.18 billion during first quarter of last financial year to UGX 1,379.47 billion during the same period this financial year. The dutiable items that registered rise during the period included; foot wear by UGX 0.57 billion, cartons/boxes/files by UGX 0.48 billion, aluminum structures by UGX 0.38 billion, rice by UGX 0.28 billion and salt by UGX 0.19 billion.

Total 17,970,262

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
		Wage Recurrent	11,319,558
		Non Wage Recurrent	6,650,703
		AIA	0
		Total For SubProgramme	17,970,262
		Wage Recurrent	11,319,558
		Non Wage Recurrent	6,650,703
		AIA	0

*Recurrent Programmes***Subprogram: 07 Tax Investigations***Outputs Provided***Output: 03 Tax Investigations**

10 cases investigated to conclusion
4 intelligence briefs generated
80% forensics, intelligence & science support offered

10 cases were investigated to conclusion as planned and total tax identified was UGX 2.49 billion. In addition, the VAT fraud task force investigations concluded resulted into revenue worth UGX 22.53 billion during first quarter.

Generated and disseminated 4 intelligence briefs as planned, namely:

- Missing trader (VAT fraud) impact analysis
- Withholding tax on agricultural supplies
- Loss making schemes in the sugar manufacturing industry
- Mobile phone dealership services models

Generated 80% forensics and rendered intelligence support to the rental project, which resulted into identified tax worth UGX 0.14 billion.

Item	Spent
211101 General Staff Salaries	953,189
211103 Allowances	17,658
212101 Social Security Contributions	156,374
213001 Medical expenses (To employees)	36,500
213004 Gratuity Expenses	37,138
221001 Advertising and Public Relations	1,500
221002 Workshops and Seminars	6,150
221007 Books, Periodicals & Newspapers	1,375
221009 Welfare and Entertainment	2,500
221011 Printing, Stationery, Photocopying and Binding	8,250
221014 Bank Charges and other Bank related costs	500
223005 Electricity	8,500
223006 Water	1,875
224004 Cleaning and Sanitation	875
226001 Insurances	19,391
227001 Travel inland	245,605
227002 Travel abroad	8,334
227003 Carriage, Haulage, Freight and transport hire	1,703
227004 Fuel, Lubricants and Oils	29,086
228002 Maintenance - Vehicles	15,498
228004 Maintenance – Other	25,916

Reasons for Variation in performance

The department was able to accomplish all its planned initiatives for the quarter because of the effective monitoring mechanism.

Total	1,577,919
Wage Recurrent	953,189
Non Wage Recurrent	624,730

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	<i>UShs Thousand</i>
		<i>AIA</i>	0
		Total For SubProgramme	1,577,919
		Wage Recurrent	953,189
		Non Wage Recurrent	624,730
		<i>AIA</i>	0
		GRAND TOTAL	82,584,554
		Wage Recurrent	33,491,000
		Non Wage Recurrent	43,659,407
		GoU Development	5,434,147
		External Financing	0
		<i>AIA</i>	0

Vote:141 URA**QUARTER 2: Revised Workplan**

<i>UShs Thousand</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)		
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Program: 18 Administration and Support Services*Recurrent Programmes***Subprogram: 03 Corporate services***Outputs Provided***Output: 03 Administrative Support Services**

	Item	Balance b/f	New Funds	Total
Equal opportunities employment program executed	221011 Printing, Stationery, Photocopying and Binding	136,855	0	136,855
90% staff productivity level				
100% budget absorption level	Total	136,855	0	136,855
Not more than 3 unplanned system down times	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>136,855</i>	<i>0</i>	<i>136,855</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Subprogram: 04 Legal Services*Outputs Provided***Output: 05 Legal services**

	Item	Balance b/f	New Funds	Total
65% cases won and settled in URA favor	282102 Fines and Penalties/ Court wards	194,674	0	194,674
20Bn recovered from debt				
100% instructions executed	Total	194,674	0	194,674
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>194,674</i>	<i>0</i>	<i>194,674</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

*Development Projects***Program: 54 Revenue Collection & Administration***Recurrent Programmes***Subprogram: 05 Domestic Taxes***Outputs Provided***Output: 02 Domestic Tax Collection**

	Item	Balance b/f	New Funds	Total
2,400.25 Billion	227001 Travel inland	66,076	0	66,076
28,419 new tax payers				
87% average filing ratio (VAT, PAYE)	Total	66,076	0	66,076
2,425 audits & examinations	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
5,096 compliance visits, advisories & reviews	<i>Non Wage Recurrent</i>	<i>66,076</i>	<i>0</i>	<i>66,076</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Development Projects

GRAND TOTAL	397,605	0	397,605
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Vote:141 URA**QUARTER 2: Revised Workplan**

<i>UShs Thousand</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)			
		<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
		<i>Non Wage Recurrent</i>	<i>397,605</i>	<i>0</i>	<i>397,605</i>
		<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
		<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
		<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>