

Vote:141 URA

QUARTER 2: 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 Q2	Released by End Q 2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	133.964	66.982	66.982	66.982	50.0%	50.0%	100.0%
Non Wage	163.325	98.000	93.567	89.709	57.3%	54.9%	95.9%
Devt. GoU	34.640	16.902	14.558	14.093	42.0%	40.7%	96.8%
Ext. Fin.	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	331.929	181.884	175.108	170.784	52.8%	51.5%	97.5%
Total GoU+Ext Fin (MTEF)	331.929	181.884	175.108	170.784	52.8%	51.5%	97.5%
Arrears	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	331.929	181.884	175.108	170.784	52.8%	51.5%	97.5%
A.I.A Total	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	331.929	181.884	175.108	170.784	52.8%	51.5%	97.5%
Total Vote Budget Excluding Arrears	331.929	181.884	175.108	170.784	52.8%	51.5%	97.5%

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	84.96	83.96	52.0%	51.4%	98.8%
Program: 1454 Revenue Collection & Administration	168.61	90.15	86.82	53.5%	51.5%	96.3%
Total for Vote	331.93	175.11	170.78	52.8%	51.5%	97.5%

Matters to note in budget execution

The budget absorption level for Q2 was at 97.5% against a target of 100.00%. The variation was due to unspent balances on Electronic Fiscal Devices (EFDs), transport equipment as well as a supplementary budget received for advertising and public relations at the end of second quarter.

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	
0.030 Bn Shs	SubProgram/Project :02 Internal Audit and Compliance
Reason: Received a supplementary budget at close of quarter two.	
Items	

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30,000,000.000 UShs	225001 Consultancy Services- Short term
Reason: Received a supplementary budget at close of quarter two.	
0.020 Bn Shs	<i>SubProgram/Project :03 Corporate services</i>
Reason: Customs' training that was meant to take place in December 2018 was rescheduled to January 2019 due to a number of activities that were going on during the period.	
<i>Items</i>	
20,000,000.000 UShs	221003 Staff Training
Reason: Customs' training that was meant to take place in December 2018 was rescheduled to January 2019 due to a number of activities that were going on during the period.	
0.035 Bn Shs	<i>SubProgram/Project :04 Legal Services</i>
Reason: Received a supplementary budget at close of quarter two.	
<i>Items</i>	
35,000,000.000 UShs	227002 Travel abroad
Reason: Received a supplementary budget at close of quarter two.	
0.445 Bn Shs	<i>SubProgram/Project :08 Research & Planning, Public Awarenessand Tax Education</i>
Reason: Received a supplementary budget at close of quarter two.	
<i>Items</i>	
445,300,050.000 UShs	221001 Advertising and Public Relations
Reason: Received a supplementary budget at close of quarter two.	
0.465 Bn Shs	<i>SubProgram/Project :0653 Support to URA Projects</i>
Reason: The procurement process for motor cycles is on going.	
<i>Items</i>	
465,000,000.000 UShs	312201 Transport Equipment
Reason: The procurement process for motor cycles is on going.	
Program 1454 Revenue Collection & Administration	
3.328 Bn Shs	<i>SubProgram/Project :05 Domestic Taxes</i>
Reason: Received a supplementary budget at close of quarter two.	
Received a supplementary budget at close of quarter two and procurement for EFDs still on going.	
<i>Items</i>	
1,973,178,000.000 UShs	221008 Computer supplies and Information Technology (IT)
Reason: Received a supplementary budget at close of quarter two and procurement for EFDs still on going.	

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1,355,000,000.255 UShs	227001 Travel inland
Reason: Received a supplementary budget at close of quarter two.	
<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 .Fiscal Credibility and Sustainability			
Programme Outcome Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q2
Level of Strategic plan delivered	Percentage	80%	85.35%
Annual Auditor General rating of institutions	Text	unqualified	Unqualified
Programme : 54 Revenue Collection & Administration			
Responsible Officer: Doris Akol			
Programme Outcome: Maximum revenue			
Sector Outcomes contributed to by the Programme Outcome			
1 .Fiscal Credibility and Sustainability			
Programme Outcome Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q2
Revenue collection to target	Percentage	100%	100%
Compliance level	Percentage	77%	60.73%
Tax Administration cost as % of revenue	Percentage	2.3%	1.94%

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 Q2
Average filling ratio	Percentage	87%	80.36%
Percentage Growth in taxpayer register	Percentage	10%	6.79%
Percentage of Domestic Tax Revenue collected against target	Percentage	100%	100%
Sub Programme : 06 Customs			

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KeyOutputPut : 01 Customs Tax Collection			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q2
Percentage of Customs tax Revenue collected against target	Percentage	100%	100%

Performance highlights for the Quarter

Revenue collections performed at 104.58% in Q2, hence registering a surplus of UGX 197.36 billion. The average filing ratio for PAYE and VAT was at 76.41% while the a total of 44,495 new taxpayers were added onto the register against a target of 28,419. The taxpayer register was boosted by TREP initiatives as well as block management system. On the other hand, the average filing ratio was adversely affected by the non-compliance of local government institutions such as sub counties, especially under PAYE tax head.

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 1418 Administration and Support Services	163.32	84.96	83.96	52.0%	51.4%	98.8%
<i>Class: Outputs Provided</i>	<i>128.68</i>	<i>70.40</i>	<i>69.87</i>	<i>54.7%</i>	<i>54.3%</i>	<i>99.2%</i>
141801 Internal Audit and Compliance	5.34	2.85	2.82	53.3%	52.7%	98.9%
141803 Administrative Support Services	106.20	57.62	57.60	54.3%	54.2%	100.0%
141804 Public Awareness and Tax Education/Modernization	10.85	6.65	6.20	61.2%	57.1%	93.3%
141805 Legal services	6.29	3.28	3.25	52.2%	51.7%	98.9%
<i>Class: Capital Purchases</i>	<i>34.64</i>	<i>14.56</i>	<i>14.09</i>	<i>42.0%</i>	<i>40.7%</i>	<i>96.8%</i>
141872 Government Buildings and Administrative Infrastructure	12.90	3.23	3.23	25.0%	25.0%	100.0%
141875 Purchase of Motor Vehicles and Other Transport Equipment	3.02	1.98	1.51	65.4%	50.0%	76.5%
141876 Purchase of Office and ICT Equipment, including software	18.62	9.31	9.31	50.0%	50.0%	100.0%
141877 Purchase of Specialised Machinery and Equipment	0.05	0.03	0.03	50.0%	50.0%	100.0%
141878 Purchase of Office and Residential Furniture and Fittings	0.05	0.03	0.03	50.0%	50.0%	100.0%
Program 1454 Revenue Collection & Administration	168.61	90.15	86.82	53.5%	51.5%	96.3%
<i>Class: Outputs Provided</i>	<i>168.61</i>	<i>90.15</i>	<i>86.82</i>	<i>53.5%</i>	<i>51.5%</i>	<i>96.3%</i>
145401 Customs Tax Collection	71.88	37.01	37.01	51.5%	51.5%	100.0%
145402 Domestic Tax Collection	90.41	49.79	46.46	55.1%	51.4%	93.3%
145403 Tax Investigations	6.31	3.35	3.35	53.1%	53.1%	100.0%
Total for Vote	331.93	175.11	170.78	52.8%	51.5%	97.5%

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>160.55</i>	<i>156.69</i>	54.0%	52.7%	97.6%
211101 General Staff Salaries	0.00	66.98	66.98	6,698.2%	6,698.2%	100.0%

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211102 Contract Staff Salaries (Incl. Casuals, Temporary)	133.96	0.00	0.00	0.0%	0.0%	0.0%
211103 Allowances	12.73	6.37	6.37	50.0%	50.0%	100.0%
212101 Social Security Contributions	22.11	11.06	11.06	50.0%	50.0%	100.0%
213001 Medical expenses (To employees)	5.70	2.85	2.85	50.0%	50.0%	100.0%
213004 Gratuity Expenses	2.10	1.05	1.05	50.0%	50.0%	100.0%
221001 Advertising and Public Relations	1.68	1.52	1.07	90.1%	63.6%	70.6%
221002 Workshops and Seminars	1.77	1.65	1.65	93.2%	93.2%	100.0%
221003 Staff Training	6.00	3.50	3.48	58.3%	58.0%	99.4%
221004 Recruitment Expenses	0.05	0.03	0.03	50.0%	50.0%	100.0%
221006 Commissions and related charges	0.66	0.33	0.33	50.0%	50.0%	100.0%
221007 Books, Periodicals & Newspapers	0.10	0.06	0.06	54.9%	54.9%	100.0%
221008 Computer supplies and Information Technology (IT)	52.16	27.98	26.01	53.7%	49.9%	92.9%
221009 Welfare and Entertainment	0.72	3.21	3.21	449.3%	449.3%	100.0%
221011 Printing, Stationery, Photocopying and Binding	1.94	0.97	0.97	50.0%	50.0%	100.0%
221014 Bank Charges and other Bank related costs	0.12	0.06	0.06	50.0%	50.0%	100.0%
221017 Subscriptions	0.40	0.20	0.20	50.0%	50.0%	100.0%
222001 Telecommunications	0.90	0.45	0.45	50.0%	50.0%	100.0%
222002 Postage and Courier	0.24	0.22	0.22	91.0%	91.0%	100.0%
222003 Information and communications technology (ICT)	8.10	4.05	4.05	50.0%	50.0%	100.0%
223001 Property Expenses	0.09	0.04	0.04	50.0%	50.0%	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	1.11	1.11	57.9%	57.9%	100.0%
223004 Guard and Security services	2.37	1.19	1.19	50.0%	50.0%	100.0%
223005 Electricity	2.07	1.03	1.03	50.0%	50.0%	100.0%
223006 Water	0.55	0.28	0.28	50.0%	50.0%	100.0%
224004 Cleaning and Sanitation	0.83	0.42	0.42	50.0%	50.0%	100.0%
224005 Uniforms, Beddings and Protective Gear	0.40	0.20	0.20	50.0%	50.0%	100.0%
225001 Consultancy Services- Short term	0.59	0.39	0.36	66.1%	61.0%	92.3%
226001 Insurances	5.03	2.52	2.52	50.0%	50.0%	100.0%
227001 Travel inland	13.32	8.12	6.76	60.9%	50.8%	83.3%
227002 Travel abroad	0.85	0.75	0.72	88.1%	84.0%	95.3%
227003 Carriage, Haulage, Freight and transport hire	1.13	0.57	0.57	50.0%	50.0%	100.0%
227004 Fuel, Lubricants and Oils	2.24	1.12	1.12	50.0%	50.0%	100.0%
228001 Maintenance - Civil	3.05	1.52	1.52	50.0%	50.0%	100.0%
228002 Maintenance - Vehicles	3.49	1.75	1.75	50.0%	50.0%	100.0%
228003 Maintenance – Machinery, Equipment & Furniture	5.61	2.80	2.80	50.0%	50.0%	100.0%
228004 Maintenance – Other	0.41	0.20	0.20	50.0%	50.0%	100.0%
273102 Incapacity, death benefits and funeral expenses	0.40	0.20	0.20	50.0%	50.0%	100.0%
282102 Fines and Penalties/ Court wards	1.20	0.60	0.60	50.0%	50.0%	100.0%
Class: Capital Purchases	34.64	14.56	14.09	42.0%	40.7%	96.8%
312101 Non-Residential Buildings	12.90	3.23	3.23	25.0%	25.0%	100.0%
312201 Transport Equipment	3.02	1.98	1.51	65.4%	50.0%	76.5%
312202 Machinery and Equipment	0.05	0.03	0.03	50.0%	50.0%	100.0%
312203 Furniture & Fixtures	0.05	0.03	0.03	50.0%	50.0%	100.0%

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312213 ICT Equipment	18.62	9.31	9.31	50.0%	50.0%	100.0%
Total for Vote	331.93	175.11	170.78	52.8%	51.5%	97.5%

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	84.96	83.96	52.0%	51.4%	98.8%
<i>Recurrent SubProgrammes</i>						
02 Internal Audit and Compliance	5.34	2.85	2.82	53.3%	52.7%	98.9%
03 Corporate services	106.20	57.62	57.60	54.3%	54.2%	100.0%
04 Legal Services	6.29	3.28	3.25	52.2%	51.7%	98.9%
08 Research & Planning, Public Awareness and Tax Education	10.85	6.65	6.20	61.2%	57.1%	93.3%
<i>Development Projects</i>						
0653 Support to URA Projects	34.64	14.56	14.09	42.0%	40.7%	96.8%
05 Domestic Taxes	90.41	49.79	46.46	55.1%	51.4%	93.3%
06 Customs	71.88	37.01	37.01	51.5%	51.5%	100.0%
07 Tax Investigations	6.31	3.35	3.35	53.1%	53.1%	100.0%
Total for Vote	331.93	175.11	170.78	52.8%	51.5%	97.5%

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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QUARTER 2: 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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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	12 engagements were conducted to sensitize all staff and stakeholders on sexual harassment and other integrity related issues.	211101 General Staff Salaries	1,672,137
98 Internal audits, compliance reviews & investigations		211103 Allowances	48,387
4 integrity enhancement initiatives		212101 Social Security Contributions	274,434
100% audit & compliance queries verified & updated	50 Audits, 6 compliance reviews, & 39 investigations were completed between July & December 2018 & reports issued accordingly.	213001 Medical expenses (To employees)	60,000
80% audit & compliance findings adopted by client		213004 Gratuity Expenses	61,421
EU supported initiatives executed		221001 Advertising and Public Relations	20,000
	9 integrity enhancement initiatives were implemented:	221002 Workshops and Seminars	104,975
		221007 Books, Periodicals & Newspapers	350
	• External Integrity workshops Held (01 EARATCI forum was held from 24th -26th October, 2018)	221009 Welfare and Entertainment	63,855
	• 2 print media publications on 29th Oct 2018 in Monitor & Bukedde News Papers.	221011 Printing, Stationery, Photocopying and Binding	13,800
	• 1 Forum broadcasted on Pearl FM news from 9:00-10:00 am.	221014 Bank Charges and other Bank related costs	900
	• 02 Facebook & twitter updates made on 25th Oct 2018.	221017 Subscriptions	10,000
	• 1 integrity TV Talk show on TV West on 14th Nov 2018.	223006 Water	13,500
	• Participated in the anti-corruption walk on 30th Nov 2018.	224004 Cleaning and Sanitation	370
	• 2 external 1 Focal Persons Forum & 1 Integrity Forum for Mid-western region.	225001 Consultancy Services- Short term	138,900
	• 1 Publicity Integrity Forum on URA Facebook Page.	226001 Insurances	33,814
		227001 Travel inland	161,264
		227002 Travel abroad	46,086
		227003 Carriage, Haulage, Freight and transport hire	555
		227004 Fuel, Lubricants and Oils	66,324
	100.00% of audit & compliance queries verified & updated in Pentanna Audit Working System (PAWS).	228002 Maintenance - Vehicles	24,220
		228004 Maintenance – Other	766
	90.00% audit & compliance findings were adopted by clients against a target of 80.00%.		

Reasons for Variation in performance

All engagements were conducted as planned, to sensitize all staff and stakeholders on sexual harassment and other integrity related issues.
 • Extra integrity enhancement initiatives were held internally due to an increasing need to sensitize the staff on the code of conduct.

Total	2,816,057
Wage Recurrent	1,672,137
Non Wage Recurrent	1,143,920
<i>AIA</i>	0

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QUARTER 2: 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
		Total For SubProgramme	2,816,057
		Wage Recurrent	1,672,137
		Non Wage Recurrent	1,143,920
		<i>AIA</i>	0

Recurrent Programmes

Subprogram: 03 Corporate services

Outputs Provided

Output: 03 Administrative Support Services

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QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

		Item	Spent
90% staff productivity level	94.47% staff productivity level against a target of 90.00% for the period.	211101 General Staff Salaries	8,861,508
95% employee stability level		211103 Allowances	2,496,495
100% budget absorption level		212101 Social Security Contributions	1,919,920
Not more than 12 unplanned system down times	97.5%% budget absorption level was achieved against a target of 100.00% in the last six months.	213001 Medical expenses (To employees)	593,000
4 sensitizations on gender & equity issues conducted		213004 Gratuity Expenses	445,748
A survey on the status of Gender roles & Policies in URA conducted	18 unplanned system down times were experienced against a target of 6 in the period of six months. Much as the system down times had a higher turnover than expected, real time recovery took an average of less than two hours. As a result there was minimum interruption to normal business.	221001 Advertising and Public Relations	187,500
Sanitary & disposal services procured		221002 Workshops and Seminars	75,000
Disposal of expired items executed		221003 Staff Training	3,480,000
Equal opportunities employment program executed		221004 Recruitment Expenses	25,000
		221007 Books, Periodicals & Newspapers	21,500
	10 sensitization engagements against 4 planned were conducted to staff across all regions about sanitary and disposal of waste in and out of office environment.	221008 Computer supplies and Information Technology (IT)	19,390,004
		221009 Welfare and Entertainment	854,383
		221011 Printing, Stationery, Photocopying and Binding	363,875
	Implemented equal opportunities employment by enrolling 57 staff out of which 15 were female and 42 male.	221014 Bank Charges and other Bank related costs	27,822
		221017 Subscriptions	10,000
		222001 Telecommunications	450,000
		222002 Postage and Courier	222,000
		222003 Information and communications technology (ICT)	4,050,000
		223001 Property Expenses	44,775
		223003 Rent – (Produced Assets) to private entities	462,695
		223004 Guard and Security services	925,123
		223005 Electricity	700,000
		223006 Water	69,960
		224004 Cleaning and Sanitation	185,000
		224005 Uniforms, Beddings and Protective Gear	200,000
		225001 Consultancy Services- Short term	70,000
		226001 Insurances	1,426,825
		227001 Travel inland	602,101
		227002 Travel abroad	59,860
		227003 Carriage, Haulage, Freight and transport hire	430,000
		227004 Fuel, Lubricants and Oils	206,600
		228001 Maintenance - Civil	1,524,500
		228002 Maintenance - Vehicles	939,000
		228003 Maintenance – Machinery, Equipment & Furniture	2,802,862
		228004 Maintenance – Other	54,080
		273102 Incapacity, death benefits and funeral expenses	200,000

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QUARTER 2: 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

Sensitization engagements were beyond annual target by end of Q1 due to the urgent need for corporate change management.

There was improved staff productivity level from 83.20% in Q2 to 94.47% in Q2 due to increase in revenue contribution per staff.

The budget absorption level was slightly below the target owing to unspent balances on IT, transport, advertising and public relations as at end of second quarter

Total	54,377,137
Wage Recurrent	8,861,508
Non Wage Recurrent	45,515,629
AIA	0
Total For SubProgramme	57,602,137
Wage Recurrent	8,861,508
Non Wage Recurrent	48,740,629
AIA	0

Recurrent Programmes

Subprogram: 04 Legal Services

Outputs Provided

Output: 05 Legal services

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QUARTER 2: 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
65% cases won and settled in URA favor 80Bn recovered from debt 100% instructions executed	84.00% cases were won and settled in URA's favor against a target of 65.00% cases. Below is the breakdown: Forty-three (43) judgments/rulings were received, out of which thirty-six (36) cases were decided in favor of URA. 5 cases were decided in favor of clients & two (2) were split decisions. There were no acquittals. UGX 49.38 billion was recovered from debt against a target of UGX 40.00 billion for the period. 100.00% instructions executed as planned between July & December 2018. I.e. 184 legal documents were drafted: 90 Contracts, 24 Tenancy agreements, 9 bonding Agreements & 29 MOUs & 32 legal opinions.	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 1,503,386 31,988 247,326 55,000 65,843 3,750 102,650 328,453 12,986 59,496 25,995 700 1,500 1,000 764 8,000 32,738 66,785 11,086 1,600 51,554 35,925 600,000

Reasons for Variation in performance

The excellent performance is attributed to team work, staff self-motivation and capacity building of the legal staff.

Total	3,248,525
Wage Recurrent	1,503,386
Non Wage Recurrent	1,745,139
AIA	0
Total For SubProgramme	3,248,525
Wage Recurrent	1,503,386
Non Wage Recurrent	1,745,139
AIA	0

Recurrent Programmes

Subprogram: 08 Research & Planning, Public Awareness and Tax Education

Outputs Provided

Output: 04 Public Awareness and Tax Education/Modernization

7 tax payer outreach programs 8 taxpayer outreach programs:

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QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

		Item	Spent
5 tax education schools programs	•16 expos: UMA, Makerere University Students (3), Private Sector Foundation Uganda (2), Uganda Urban Expo, Hotels, Watoto Church, YAFU (2), USSIA, Uganda Community in the diaspora (3), KACITA Expo & BUBU Festival.	211101 General Staff Salaries	2,845,856
6 PR outreach initiatives		211103 Allowances	46,267
120 Tax clinics/hubs		212101 Social Security Contributions	471,317
5 researches and studies		213001 Medical expenses (To employees)	98,000
3 evaluations and assessments		213004 Gratuity Expenses	148,503
5 stakeholder groups engaged		221001 Advertising and Public Relations	716,734
EU supported initiatives executed		221002 Workshops and Seminars	960,157
Youth, PWDs, Women, regional trading communities, elderly persons engaged in Tax education	•36 Financial Literacy engagements held across gender groups & a total of 13,887 stakeholders were reached.	221007 Books, Periodicals & Newspapers	4,000
Gender related tax statistics maintained, Assessments to look out for gender based issues and complaints conducted	•15 online tax education: 75 tweets, 70 Facebook posts, 7 YouTube videos posted, 14 TV interviews, 3 radio programs on policy amendments, TIN, Rental Tax, Presumptive Tax, motor vehicle, Business records, Tax Clearance Certificate, Personal Financial Management, VAT, & Withholding Tax.	221009 Welfare and Entertainment	125,536
4 sensitisations done on environmental protection		221011 Printing, Stationery, Photocopying and Binding	22,620
		221014 Bank Charges and other Bank related costs	1,680
	6 tax education schools program.	221017 Subscriptions	85,000
	•21 universities engagements & tax societies.	223006 Water	2,000
	•2 engagements with National Curriculum Development Center to track curriculum progress & plan for materials publication and a Memorandum of Understanding signed with URA in Q1.	224004 Cleaning and Sanitation	2,300
	•Developed 3 Tax games for schools.	225001 Consultancy Services- Short term	143,900
		226001 Insurances	52,875
	6 Public Relations outreach initiatives implemented:	227001 Travel inland	133,302
	•2 CG PR visits & outreaches held: MOU signing with OAG and visits to most compliant clients.	227002 Travel abroad	193,107
	•Open Minds Forum for all stakeholders including youth.	227004 Fuel, Lubricants and Oils	92,463
	•CSR executed (14 executive desks to Kabowa COU PS, CSRs during TPAD, National tree planting at Mabira)	228002 Maintenance - Vehicles	55,000
	•2 forms of benchmarks supported: 12 international and 3 national.	228004 Maintenance – Other	1,165
	140 Tax clinics engagements held across regions & gender groups.		
	Concluded 5 researches such as Improving the URA tax register & drivers of IT compliance.		
	9 stakeholder groups engaged:		
	•Government Ministries, Departments & Agencies engagement initiatives, MPs MoFPED (2), UNRA,PNSD,		
	•Development partners engagement initiatives (USAID, World Bank, IMF, IGC)		
	•Private sector associations & professional bodies engagement initiatives (KACITA,YAFU)		
	•Implemented global & regional bodies engagement initiatives (ATAF,EAC)		

Vote:141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

- 1 special interest group engaged in Tax education:
- URA tax education exhibitions incorporated NUDIPU representatives to offer sign language services.
 - Conducted regional visits to taxpayers.

Reasons for Variation in performance

Total	6,201,782
Wage Recurrent	2,845,856
Non Wage Recurrent	3,355,926
AIA	0
Total For SubProgramme	6,201,782
Wage Recurrent	2,845,856
Non Wage Recurrent	3,355,926
AIA	0

Development Projects

Project: 0653 Support to URA Projects

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

Completion of the Construction of the URA HQ Building . Site hand over is expected in August 2018 and then the commencement of the defects liability period	Overall physical work progress is 100.00% and actual period-wise progress was 100%.	Item	Spent
	Construction of Walusimbi Close (alternative access road to the project) was at 98.00%.	312101 Non-Residential Buildings	3,225,000
	Resurfacing works on the road from the site main gate to Walusimbi Close gate is still on-going.		

Reasons for Variation in performance

The finishing plan of the access road was changed from tarmac to pavers. The new expected date of completion date is 31st March 2019.

Total	3,225,000
GoU Development	3,225,000
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Acquire 90 vehicles by finance lease.	Servicing of the finance lease for 90 vehicles was done as planned.	Item	Spent
		312201 Transport Equipment	1,511,212

Reasons for Variation in performance

Performed as expected.

Total	1,511,212
GoU Development	1,511,212
External Financing	0

Vote:141 URA

QUARTER 2: 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
		AIA	0

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

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Item	Spent
Annual maintenance of the Disaster Recovery (DR) System & related IT licences Final implementation of the Enterprise Resource Planning (ERP) system Acquire new computers for staff	<ul style="list-style-type: none"> Payments for the Disaster Recovery and IT related licences was done as planned. Learning & Development modules were launched/ rolled out and to that effect, 3 trainings were carried out to end-users. Payroll, Medical, and RBS data were successfully migrated into the ERP system. Phase II End User Training for system super users was done as per status below. Transactional data migration completed, validation exercise is ongoing, pending 5 years historical data migration. Phase II modules (i.e. Finance, Procurement, Inventory, Estates and project Management) were launched or rolled out. User Acceptance Testing (UAT) closed successfully. <p>Rolled out the e-performance module in July 2018 and trained 294 staff. To that effect, performance planning for 2018/19 was done in ERP system. 420 desktops and 19 projectors purchased as planned.</p>	312213 ICT Equipment	9,307,083

Reasons for Variation in performance

Performed as expected.
Performed as expected.

Total	9,307,083
GoU Development	9,307,083
External Financing	0
AIA	0

Output: 77 Purchase of Specialised Machinery and Equipment

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Item	Spent
New equipment purchased to replace old and ageing items	Purchased 15 bar-code printers, 10 bar-code readers and 30 scanners.	312202 Machinery and Equipment	25,000

Reasons for Variation in performance

Performed as planned.

Total	25,000
GoU Development	25,000
External Financing	0
AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Item	Spent
Acquisition of office furniture and fittings	Acquired 5 ergonomic furniture for staff as planned.	312203 Furniture & Fixtures	25,000

Vote:141 URA

QUARTER 2: 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

Performed as planned.

Total	25,000
GoU Development	25,000
External Financing	0
AIA	0
Total For SubProgramme	14,093,295
GoU Development	14,093,295
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 2: 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
Shs. 9,601 Billion of domestic revenue collected from local taxes	Total Domestic Tax collections were UGX 4,841.67 billion against a target of UGX 4,597.48 billion for the first half of FY 2018/19.	Item	Spent
113,675 new taxpayers registered during the financial Year	89,617 new taxpayers were added onto the tax register against a target of 56,837 new taxpayers. This represented 6.79% register growth in the first half of FY 2018/19.	211101 General Staff Salaries	27,553,619
87% Average filing ratio (VAT, PAYE) realised.	The average filing ratio for VAT and PAYE was 80.36% against a target of 87.00%.	211103 Allowances	222,294
7,810 tax audits & examinations conducted	664 audits and examinations completed in the first half of FY 2018/19 against a target of 2,505. As a result, UGX 11.48 billion was collected.	212101 Social Security Contributions	4,233,173
10,792 compliance visits, advisories	10,577 Compliance visits, advisories & reviews carried out against a target of 7,519. UGX 2.79 billion in first half of FY 2018/19.	213001 Medical expenses (To employees)	1,060,000
		213004 Gratuity Expenses	126,023
		221001 Advertising and Public Relations	115,627
		221002 Workshops and Seminars	181,339
		221007 Books, Periodicals & Newspapers	10,894
		221008 Computer supplies and Information Technology (IT)	5,195,433
		221009 Welfare and Entertainment	1,117,457
		221011 Printing, Stationery, Photocopying and Binding	314,901
		221014 Bank Charges and other Bank related costs	14,850
		221017 Subscriptions	50,000
		223003 Rent – (Produced Assets) to private entities	500,000
		223004 Guard and Security services	170,758
		223005 Electricity	178,500
		223006 Water	65,588
		224004 Cleaning and Sanitation	60,500
		226001 Insurances	497,062
		227001 Travel inland	4,162,758
		227002 Travel abroad	57,925
		227004 Fuel, Lubricants and Oils	268,892
		228002 Maintenance - Vehicles	281,000
		228004 Maintenance – Other	20,496

Reasons for Variation in performance

The domestic tax performance can be explained by the following reasons:

1. Significant surpluses were realized in Corporation tax (UGX 115.59 billion) & PAYE (UGX 89.93 billion), Value Added Tax (UGX 108.61 billion). This can be explained by arrears recovery of PAYE & corporation tax worth UGX 36.46 billion & UGX 57.25 billion respectively. The policy measure of Withholding VAT on government purchases yielded UGX 133.66 billion for the period.

2. The good performance of the tax register was boosted by Block Management System & TREP initiatives such as One Stop Shops & Door to Door client enrollment, which led to registration of 45,226 new taxpayers during the first half of FY 2018/19. There were 16,786 value clients who contributed UGX 10.68 billion for the period.

3. The variation in the average filing ratio was due to existence of non-value taxpayers on the register. PAYE was most affected due to high rate of none compliance by public institutions especially local government (sub-counties).

4. Compliance audits performed below target due to a spill-over effect of audit back log from the National Audit Plan. Also a tendency to direct efforts towards compliance visits, advisories and reviews.

Total 46,459,089

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QUARTER 2: 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
		Wage Recurrent	27,553,619
		Non Wage Recurrent	18,905,470
		AIA	0
		Total For SubProgramme	46,459,089
		Wage Recurrent	27,553,619
		Non Wage Recurrent	18,905,470
		AIA	0

Recurrent Programmes

Subprogram: 06 Customs

Outputs Provided

Output: 01 Customs Tax Collection

Shs. 6,610 Billion or taxes revenue collected from customs taxes	Total Customs collections were UGX 3,440.98 billion during the first half of FY 2018/19, against a target of UGX 3,352.32 billion.	Item	Spent
250 post clearance audits		211101 General Staff Salaries	22,639,116
1800 intelligence focused operations		211103 Allowances	3,485,767
1,200 Tariff Specific codes generated		212101 Social Security Contributions	3,597,437
20% electronic cargo tracked	152 Customs post clearance audits were conducted against a target of 100. These resulted into assessments of UGX 102.11 billion of which UGX 54.79 billion was agreed upon.	213001 Medical expenses (To employees)	909,000
Complete roll out of SCT clearance		213004 Gratuity Expenses	126,023
		221001 Advertising and Public Relations	25,000
		221002 Workshops and Seminars	138,000
		221007 Books, Periodicals & Newspapers	3,468
	134 Intelligence focused operations were conducted against a target of 900. In addition, 6,859 seizures were issued as a result of enforcement intervention leading to recovery of UGX 53.95 billion.	221008 Computer supplies and Information Technology (IT)	1,425,000
		221009 Welfare and Entertainment	900,121
		221011 Printing, Stationery, Photocopying and Binding	210,260
	7,416 Tariff Specification Codes were generated against a target of 600 leading to additional revenue of UGX 98.06 billion.	221014 Bank Charges and other Bank related costs	12,500
		221017 Subscriptions	45,000
	20.45% of the total Customs cargo was electronically tracked against a target of 10.00% i.e. 32,016 out of 156,531 transactions were electronically tracked.	223003 Rent – (Produced Assets) to private entities	143,172
		223004 Guard and Security services	90,839
		223005 Electricity	138,000
		223006 Water	120,000
		224004 Cleaning and Sanitation	166,500
		226001 Insurances	434,181
		227001 Travel inland	1,144,081
		227002 Travel abroad	296,604
		227003 Carriage, Haulage, Freight and transport hire	130,000
		227004 Fuel, Lubricants and Oils	374,245
		228002 Maintenance - Vehicles	381,330
		228004 Maintenance – Other	75,000

Vote:141 URA

QUARTER 2: 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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Reasons for Variation in performance

Customs revenue Performance for the period can be explained by the following reasons:

- Increase in the value of imports by UGX 2,615.73 billion which is equivalent to \$580.63 billion of import value, as compared to first half of 2017/18.
- The increase in excise duty on diesel & petrol by UGX 100 per liter, yielded additional revenue of UGX 91.34 billion for the period.
- There was 18.39% growth in imports that attract VAT in 2018 compared to the same period in 2017.
- In addition, Customs administrative measures such as electronic cargo tracking, generation of tariff specification codes and post clearance audits performed beyond expectation due to vigorous enforcement initiatives, commitment to staff capacity training, as well as acquisition and full installation of standard customs scanners which have supported cargo verification at major boarders of Busia and Malaba.

Total	37,010,644
Wage Recurrent	22,639,116
Non Wage Recurrent	14,371,528
AIA	0
Total For SubProgramme	37,010,644
Wage Recurrent	22,639,116
Non Wage Recurrent	14,371,528
AIA	0

Recurrent Programmes

Subprogram: 07 Tax Investigations

Outputs Provided

Output: 03 Tax Investigations

Vote:141 URA

QUARTER 2: 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
75 cases investigated to conclusion 16 intelligence briefs generated 80% forensics, intelligence & science support offered	40 cases were investigated to conclusion against a target of 30 cases. The VAT fraud task force compliance investigations & technical support yielded total revenue of UGX 70.91 billion for the period. Generated & disseminated 8 intelligence briefs between during the first half 2018 as planned and listed below: <ul style="list-style-type: none"> • Sugar smuggling & related schemes • Evasion schemes of sugar industry distributors • PAYE non-compliance • Compliance risks associated with income tax declarations • 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 & rendered Intelligence support through forensic analysis, disposals & intelligence surveillance as planned. Also provided technical support to the Rental project, which resulted into identified tax worth UGX 0.14 billion.	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 221007 Books, Periodicals & Newspapers 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221014 Bank Charges and other Bank related costs 223005 Electricity 223006 Water 224004 Cleaning and Sanitation 226001 Insurances 227001 Travel inland 227002 Travel abroad 227003 Carriage, Haulage, Freight and transport hire 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles 228004 Maintenance – Other	Spent 1,906,378 35,316 312,748 73,000 74,277 3,000 87,300 2,750 91,910 16,500 1,000 17,000 3,750 1,750 38,783 491,211 51,669 3,407 58,172 30,996 51,832

Reasons for Variation in performance

The clear tasking & monitoring of planned activities which resulted into effective implementation of the plan.

Total	3,352,747
Wage Recurrent	1,906,378
Non Wage Recurrent	1,446,369
AIA	0
Total For SubProgramme	3,352,747
Wage Recurrent	1,906,378
Non Wage Recurrent	1,446,369
AIA	0
GRAND TOTAL	170,784,276
Wage Recurrent	66,982,000
Non Wage Recurrent	89,708,981
GoU Development	14,093,295
External Financing	0
AIA	0

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QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ 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

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	24 Audits, 5 compliance reviews, & 19 investigations were completed as planned in second quarter & reports issued accordingly.	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
	6 integrity enhancement initiatives were implemented against a target of 1 as follows:	221002 Workshops and Seminars	77,487
		221007 Books, Periodicals & Newspapers	175
		221009 Welfare and Entertainment	61,355
	• External Integrity workshops Held (01 EARATC forum was held from 24th -26th October, 2018)	221011 Printing, Stationery, Photocopying and Binding	6,900
	• 2 print media publications on 29th Oct 2018 in Monitor & Bukedde News Papers.	221014 Bank Charges and other Bank related costs	450
		221017 Subscriptions	5,000
	• 1 Forum broadcasted on Pearl FM news from 9:00-10:00 am.	223006 Water	6,750
	• 02 Facebook & twitter updates made on 25th Oct 2018.	224004 Cleaning and Sanitation	185
	• 1 integrity TV Talk show on TV West on 14th Nov 2018.	225001 Consultancy Services- Short term	69,450
	• Participated in the anti-corruption walk on 30th Nov 2018.	226001 Insurances	16,907
		227001 Travel inland	80,632
		227002 Travel abroad	40,543
	100.00% of audit & compliance queries verified & updated in Pentanna Audit Working System (PAWS) as planned.	227003 Carriage, Haulage, Freight and transport hire	278
		227004 Fuel, Lubricants and Oils	33,162
	90.00% audit & compliance findings were adopted by the client against a target of 80.00%.	228002 Maintenance - Vehicles	12,110
		228004 Maintenance – Other	383

Reasons for Variation in performance

All engagements were conducted as planned, to sensitize all staff and stakeholders on sexual harassment and other integrity related issues.

- Extra integrity enhancement initiatives were held internally due to an increasing need to sensitize the staff on the code of conduct.

Total	1,479,956
Wage Recurrent	836,068
Non Wage Recurrent	643,888
AIA	0
Total For SubProgramme	1,479,956
Wage Recurrent	836,068
Non Wage Recurrent	643,888

Vote:141 URA

QUARTER 2: 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 2: Outputs and Expenditure in Quarter

90% staff productivity level	94.47% staff productivity level was achieved against a target of 90.00%.	Item	Spent
100% budget absorption level		211101 General Staff Salaries	4,430,754
Not more than 3 unplanned system down times		211103 Allowances	1,248,247
Equal opportunities employment program executed	95.9% budget absorption level was achieved against a target of 90.00%.	212101 Social Security Contributions	959,960
	6 unplanned system down times were experienced against target of 3. System recovery took less than an average of one hour.	213001 Medical expenses (To employees)	296,500
	Implemented equal opportunities employment by enrolling 57 staff out of which 15 were female and 42 male.	213004 Gratuity Expenses	222,874
		221001 Advertising and Public Relations	143,750
		221002 Workshops and Seminars	37,500
		221003 Staff Training	1,980,000
		221004 Recruitment Expenses	12,500
		221007 Books, Periodicals & Newspapers	13,250
		221008 Computer supplies and Information Technology (IT)	9,695,002
		221009 Welfare and Entertainment	703,133
		221011 Printing, Stationery, Photocopying and Binding	318,793
		221014 Bank Charges and other Bank related costs	13,911
		221017 Subscriptions	5,000
		222001 Telecommunications	225,000
		222002 Postage and Courier	161,000
		222003 Information and communications technology (ICT)	2,025,000
		223001 Property Expenses	22,387
		223003 Rent – (Produced Assets) to private entities	231,348
		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 Gear	100,000
		225001 Consultancy Services- Short term	37,500
		226001 Insurances	713,413
		227001 Travel inland	301,051
		227002 Travel abroad	47,430
		227003 Carriage, Haulage, Freight and transport hire	215,000
		227004 Fuel, Lubricants and Oils	103,300
		228001 Maintenance - Civil	762,250
		228002 Maintenance - Vehicles	469,500
		228003 Maintenance – Machinery, Equipment & Furniture	1,401,431
		228004 Maintenance – Other	27,040
		273102 Incapacity, death benefits and funeral expenses	100,000

Vote:141 URA

QUARTER 2: 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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Reasons for Variation in performance

Sensitization engagements were beyond annual target by end of Q1 due to the urgent need for corporate change management.

There was improved staff productivity level from 83.20% in Q2 to 94.47% in Q2 due to increase in revenue contribution per staff.

The budget absorption level was slightly below the target owing to unspent balances on IT, transport, advertising and public relations as at end of second quarter

Total	27,963,865
Wage Recurrent	4,430,754
Non Wage Recurrent	23,533,111
AIA	0
Total For SubProgramme	27,963,865
Wage Recurrent	4,430,754
Non Wage Recurrent	23,533,111
AIA	0

Recurrent Programmes

Subprogram: 04 Legal Services

Outputs Provided

Output: 05 Legal services

Vote:141 URA

QUARTER 2: 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	86.00% cases won & settled in URA's favor against a target of 65.00% as broken down below: Twenty (21) Judgments/Rulings were received & Eighteen Cases were decided in favor of URA, One (1) split decision, & two (2) cases were decided in favor of the taxpayers. There were no acquittals during the quarter. UGX 25.00 billion was recovered from debt against a target of UGX 20.00 billion. 100.00% instructions were executed as planned i.e. 80 contracts were drafted to wit: - 42 Contracts, 13 Tenancy agreements, 5 bonding Agreements & 20 MOUs.	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 76,325 164,226 6,493 56,996 12,998 350 750 500 382 4,000 16,369 33,393 5,543 800 25,777 17,963 494,674

Reasons for Variation in performance

The excellent performance is attributed to team work, staff self-motivation and capacity building of the legal staff.

Total	1,871,185
Wage Recurrent	751,693
Non Wage Recurrent	1,119,492
AIA	0
Total For SubProgramme	1,871,185
Wage Recurrent	751,693
Non Wage Recurrent	1,119,492
AIA	0

Recurrent Programmes

Subprogram: 08 Research & Planning, Public Awareness and Tax Education

Outputs Provided

Output: 04 Public Awareness and Tax Education/Modernization

2 tax payer outreach programs	5 taxpayer outreach programs implemented:
1 tax education schools program	

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

		Item	Spent
2 PR outreach initiatives	• 8 Expos with: UMA, Makerere	211101 General Staff Salaries	1,422,928
30 tax clinics and studies	University students (3), YAFU, BUBU, & Diaspora Awareness (2).	211103 Allowances	23,134
1 research/study	• 3 regional katales conducted across all regions for business communities & clients in the mining sector.	212101 Social Security Contributions	235,659
2 stakeholder groups engaged	• 25 sensitization workshops held on the 1% mobile money tax amendment across all regions of Uganda	213001 Medical expenses (To employees)	49,000
2 special interest group engaged in Tax education	• 2 Financial Literacy engagements with Municipal Development Forum members & NSSF.	213004 Gratuity Expenses	74,252
Gender related tax statistics maintained	• 10 online engagements via YouTube, Twitter & Facebook on TIN registration, Rental Tax, Presumptive Tax, motor vehicle registration, Business records, Tax Clearance Certificate, Personal Financial Management, VAT, & Withholding Tax.	221001 Advertising and Public Relations	423,217
		221002 Workshops and Seminars	700,078
		221007 Books, Periodicals & Newspapers	2,000
		221009 Welfare and Entertainment	110,536
		221011 Printing, Stationery, Photocopying and Binding	11,310
		221014 Bank Charges and other Bank related costs	840
		221017 Subscriptions	42,500
	3 tax education schools programs:	223006 Water	1,000
	• 16 university tax society initiatives i.e. debates, workshops & information centers created.	224004 Cleaning and Sanitation	1,150
	• Engagement with National Curriculum Development Center to track curriculum progress & plan for materials publication.	225001 Consultancy Services- Short term	101,950
	• Engaged Zimba Games to strategize on tax games for secondary schools & universities.	226001 Insurances	26,437
		227001 Travel inland	66,651
		227002 Travel abroad	121,554
		227004 Fuel, Lubricants and Oils	46,232
	2 Public Relations outreach initiatives:	228002 Maintenance - Vehicles	27,500
	• CG's PR outreach to compliant taxpayers namely; Nile Breweries, Crown Beverages Total (U) Ltd, Bujagali Power Station & Tororo Cement.	228004 Maintenance – Other	583
	• Supported 3 benchmarks for UPDF & Ministry of Public Service.		
	48 Tax clinics held across regions & gender groups.		
	Concluded 5 researches such as Improving the URA tax register & drivers of IT compliance.		
	Engaged 5 stakeholder groups below:		
	• Ministries, Departments & Agencies: MPs engaged on the tax regime, MoFPED on revenue performance & European Union Project & UBOS on technical support.		
	• Development partners: USAID on Domestic Revenue Mobilization Project, OECD Delegation & IMF for technical support.		
	• Global & regional engagements: ATAF general assembly, EAC Trade & Investment engagements.		
	• Private sector associations & professional bodies: KACITA, workshops with UWEAL women in business & USSIA executives on the annual work		

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

plan.
 • Internal stakeholder engagements: 7
 Management Executive Meetings.

Reasons for Variation in performance

Total	3,488,509
Wage Recurrent	1,422,928
Non Wage Recurrent	2,065,581
AIA	0
Total For SubProgramme	3,488,509
Wage Recurrent	1,422,928
Non Wage Recurrent	2,065,581
AIA	0

Development Projects

Project: 0653 Support to URA Projects

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

		Item	Spent
Commencement of the defects liability period	Overall physical work progress is 100.00% and actual period-wise progress was 100.00% as at December 31st 2018.	312101 Non-Residential Buildings	3,225,000
	Construction of Walusimbi Close (alternative access road to the project) was at 98.00%.		
	Resurfacing works on the road from the site main gate to Walusimbi close is still on-going.		

Reasons for Variation in performance

The finishing plan of the access road was changed from tarmac to pavers. The new expected date of completion date is 31st March 2019.

Total	3,225,000
GoU Development	3,225,000
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

		Item	Spent
Servicing of the finance lease. 90 vehicles were acquired	Servicing of the finance lease for 90 vehicles was done as planned.	312201 Transport Equipment	755,606

Reasons for Variation in performance

Performed as expected.

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

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

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Annual payments for the DR and related IT licences Support and maintenance of the implemented modules; HR, Finance, Planning etc..	Quarterly payment for the Disaster Recovery and IT related licences was made as planned. • Learning & Development modules were launched/ rolled out and to that effect, 3 trainings were carried out to end-users. • Payroll, Medical, and RBS data were successfully migrated into the ERP system.	Item 312213 ICT Equipment	Spent 4,653,541
Implementation of the Electronic document and records management system	• Phase II End User Training for system super users was done as per status below. • Transactional data migration completed, validation exercise is ongoing, pending 5 years historical data migration. • Phase II modules (i.e. Finance, Procurement, Inventory, Estates and project Management) were launched or rolled out. • User Acceptance Testing (UAT) closed successfully.		
Purchase 240 PCs for staff	420 desktops and 19 projectors for staff were purchased as planned.		

Reasons for Variation in performance

Performed as expected.
Performed as expected.

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

Output: 77 Purchase of Specialised Machinery and Equipment

Purchase 5 printers and scanners	Purchased 15 bar-code printers, 10 bar-code readers and 15 scanners.	Item 312202 Machinery and Equipment	Spent 12,500
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Reasons for Variation in performance

Performed as planned.

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

Output: 78 Purchase of Office and Residential Furniture and Fittings

Acquire Ergonomic chairs for some staff	Acquired 1 ergonomic furniture for staff as planned in Q2.	Item 312203 Furniture & Fixtures	Spent 12,500
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Reasons for Variation in performance

Performed as planned.

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

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
		AIA	0
		Total For SubProgramme	8,659,147
		GoU Development	8,659,147
		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	Total Domestic Tax collections were UGX	Item	Spent
28,419 new tax payers	2,725.97 billion against a target of UGX	211101 General Staff Salaries	13,776,810
87% average filing ratio (VAT, PAYE)	2,570.60 billion for Q2 FY 2018/19.	211103 Allowances	111,147
2,425 audits & examinations	44,495 new taxpayers were added onto the register against a target of 28,419.	212101 Social Security Contributions	2,116,586
5,096 compliance visits, advisories & reviews	The Q2 average filing ratio for VAT and PAYE was 76.41% against a target of 87.00%.	213001 Medical expenses (To employees)	530,000
	420 audits and examinations were completed against a target of 2,425 and total assessment of UGX 65.89 billion, out of which UGX 8.54 billion was collected for the period.	213004 Gratuity Expenses	63,012
	2,546 compliance visits advisories and reviews against a target of 5,096. Assessments of UGX 108.80 billion were made and UGX 2.34 billion was recovered.	221001 Advertising and Public Relations	57,813
		221002 Workshops and Seminars	128,169
		221007 Books, Periodicals & Newspapers	5,447
		221008 Computer supplies and Information Technology (IT)	2,562,717
		221009 Welfare and Entertainment	1,114,957
		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	2,197,455
		227002 Travel abroad	46,463
		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 2: 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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The domestic tax performance can be explained by the following reasons:

1. Significant surpluses were realized in Corporation tax (UGX 115.59 billion) & PAYE (UGX 89.93 billion), Value Added Tax (UGX 108.61 billion). This can be explained by arrears recovery of PAYE & corporation tax worth UGX 36.46 billion & UGX 57.25 billion respectively. The policy measure of Withholding VAT on government purchases yielded UGX 133.66 billion for the period.
2. The good performance of the tax register was boosted by Block Management System & TREP initiatives such as One Stop Shops & Door to Door client enrollment, which led to registration of 45,226 new taxpayers during the first half of FY 2018/19. There were 16,786 value clients who contributed UGX 10.68 billion for the period.
3. The variation in the average filing ratio was due to existence of non-value taxpayers on the register. PAYE was most affected due to high rate of none compliance by public institutions especially local government (sub-counties).
4. Compliance audits performed below target due to a spill-over effect of audit back log from the National Audit Plan. Also a tendency to direct efforts towards compliance visits, advisories and reviews.

Total	23,921,848
Wage Recurrent	13,776,810
Non Wage Recurrent	10,145,039
AIA	0
Total For SubProgramme	23,921,848
Wage Recurrent	13,776,810
Non Wage Recurrent	10,145,039
AIA	0

Recurrent Programmes

Subprogram: 06 Customs

Outputs Provided

Output: 01 Customs Tax Collection

Vote:141 URA

QUARTER 2: 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 collected in customs revenue 50 post clearance audits conducted 450 intelligence focused operations undertaken 300 Tariff specific codes generated 10% electronic cargo tracked	<p>Total Customs collections were UGX 1,776.06 billion against a target of UGX 1,734.06 billion for second quarter of FY 2018/19.</p> <p>90 Customs post clearance audits were conducted against a target of 50. The audited cases led to total assessments of UGX 77.56 billion of which UGX 59.71 billion was agreed.</p> <p>74 Intelligence focused operations were conducted against a target of 450. In addition, 4,649 seizures were issued & resulted in UGX 38.36 billion revenue recovery.</p> <p>4,310 Tariff Specification Codes were generated against a target of 300, which led to additional revenue of UGX 18.58 billion.</p> <p>20.6% of the total customs cargo was electronically tracked against a target of 10.00%. during the second quarter</p>	<p>Item</p> <p>211101 General Staff Salaries</p> <p>211103 Allowances</p> <p>212101 Social Security Contributions</p> <p>213001 Medical expenses (To employees)</p> <p>213004 Gratuity Expenses</p> <p>221001 Advertising and Public Relations</p> <p>221002 Workshops and Seminars</p> <p>221007 Books, Periodicals & Newspapers</p> <p>221008 Computer supplies and Information Technology (IT)</p> <p>221009 Welfare and Entertainment</p> <p>221011 Printing, Stationery, Photocopying and Binding</p> <p>221014 Bank Charges and other Bank related costs</p> <p>221017 Subscriptions</p> <p>223003 Rent – (Produced Assets) to private entities</p> <p>223004 Guard and Security services</p> <p>223005 Electricity</p> <p>223006 Water</p> <p>224004 Cleaning and Sanitation</p> <p>226001 Insurances</p> <p>227001 Travel inland</p> <p>227002 Travel abroad</p> <p>227003 Carriage, Haulage, Freight and transport hire</p> <p>227004 Fuel, Lubricants and Oils</p> <p>228002 Maintenance - Vehicles</p> <p>228004 Maintenance – Other</p>	<p>Spent</p> <p>11,319,558</p> <p>1,742,883</p> <p>1,798,718</p> <p>454,500</p> <p>63,012</p> <p>12,500</p> <p>106,500</p> <p>1,734</p> <p>712,500</p> <p>897,621</p> <p>105,130</p> <p>6,250</p> <p>22,500</p> <p>71,586</p> <p>45,420</p> <p>69,000</p> <p>60,000</p> <p>83,250</p> <p>217,090</p> <p>572,040</p> <p>198,302</p> <p>65,000</p> <p>187,123</p> <p>190,665</p> <p>37,500</p>

Reasons for Variation in performance

Customs revenue Performance for the period can be explained by the following reasons:

- Increase in the value of imports by UGX 2,615.73 billion which is equivalent to \$580.63 billion of import value, as compared to first half of 2017/18.
- The increase in excise duty on diesel & petrol by UGX 100 per liter, yielded additional revenue of UGX 91.34 billion for the period.
- There was 18.39% growth in imports that attract VAT in 2018 compared to the same period in 2017.
- In addition, Customs administrative measures such as electronic cargo tracking, generation of tariff specification codes and post clearance audits performed beyond expectation due to vigorous enforcement initiatives, commitment to staff capacity training, as well as acquisition and full installation of standard customs scanners which have supported cargo verification at major borders of Busia and Malaba.

Total	19,040,383
Wage Recurrent	11,319,558
Non Wage Recurrent	7,720,824

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
		AIA	0
		Total For SubProgramme	19,040,383
		Wage Recurrent	11,319,558
		Non Wage Recurrent	7,720,824
		AIA	0

Recurrent Programmes

Subprogram: 07 Tax Investigations

Outputs Provided

Output: 03 Tax Investigations

15 cases investigated to conclusion 4 intelligence briefs generated 80% forensics, intelligence & science support offered	25 cases were investigated to conclusion against a target of 15 which resulted into a revenue yield of UGX 48.38 billion. 4 intelligence briefs generated & disseminated in second quarter as planned as follows: • Sugar smuggling & related schemes • Evasion schemes of sugar industry distributors • PAYE non-compliance • Compliance risks associated with income tax declarations • 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 & rendered Intelligence support as planned through forensic analysis, disposals & intelligence surveillance.	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	81,150
		221007 Books, Periodicals & Newspapers	1,375
		221009 Welfare and Entertainment	89,410
		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	43,334
		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 clear tasking & monitoring of planned activities which resulted into effective implementation of the plan.

Total	1,774,829
Wage Recurrent	953,189
Non Wage Recurrent	821,640
AIA	0
Total For SubProgramme	1,774,829
Wage Recurrent	953,189

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Non Wage Recurrent	821,640
		AIA	0
		GRAND TOTAL	88,199,722
		Wage Recurrent	33,491,000
		Non Wage Recurrent	46,049,574
		GoU Development	8,659,147
		External Financing	0
		AIA	0

Vote:141 URA

QUARTER 3: 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: 02 Internal Audit and Compliance

Outputs Provided

Output: 01 Internal Audit and Compliance

25 internal audits, compliance reviews & investigations	Item	Balance b/f	New Funds	Total
1 integrity enhancement initiatives	225001 Consultancy Services- Short term	30,000	0	30,000
100% audit & compliance queries verified & updated				
80% audit & compliance findings adopted by client	Total	30,000	0	30,000
3 sensitizations on sexual harassment held	Wage Recurrent	0	0	0
	Non Wage Recurrent	30,000	0	30,000
	AIA	0	0	0

Subprogram: 03 Corporate services

Outputs Provided

Output: 03 Administrative Support Services

2 sensitizations on gender & equity issues conducted	Item	Balance b/f	New Funds	Total
Disposal of expired items executed	221003 Staff Training	20,000	0	20,000
Equal opportunities employment program executed				
90% staff productivity level	Total	20,000	0	20,000
100% budget absorption level	Wage Recurrent	0	0	0
Not more than 3 unplanned system down times	Non Wage Recurrent	20,000	0	20,000
	AIA	0	0	0

Subprogram: 04 Legal Services

Outputs Provided

Output: 05 Legal services

65% cases won and settled in URA favor	Item	Balance b/f	New Funds	Total
20Bn recovered from debt	227002 Travel abroad	35,000	0	35,000
100% instructions executed				
	Total	35,000	0	35,000
	Wage Recurrent	0	0	0
	Non Wage Recurrent	35,000	0	35,000
	AIA	0	0	0

Vote:141 URA

QUARTER 3: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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Subprogram: 08 Research & Planning, Public Awareness and Tax Education

Outputs Provided

Output: 04 Public Awareness and Tax Education/Modernization

	Item	Balance b/f	New Funds	Total
2 tax payer outreach programs				
2 tax education schools programs	221001 Advertising and Public Relations	445,300	0	445,300
1 PR outreach initiatives				
30 tax clinics and studies	Total	445,300	0	445,300
2 researches and studies	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
1 stakeholder group engaged	<i>Non Wage Recurrent</i>	<i>445,300</i>	<i>0</i>	<i>445,300</i>
2 special interest groups engaged in Tax education	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
2 sensitisations done on environmental protection				

Development Projects

Project: 0653 Support to URA Projects

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

Commencement of the defects liability period

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Servicing of the finance lease. 90 vehicles were acquired	Item	Balance b/f	New Funds	Total
	312201 Transport Equipment	465,000	0	465,000
	Total	465,000	0	465,000
	<i>GoU Development</i>	<i>465,000</i>	<i>0</i>	<i>465,000</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>

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

Annual payments for the DR and related IT licences

Support and maintenance of the implemented modules; HR, Finance, Planning etc..

Implementation of the Electronic document and records management system

Purchase 240 PCs for staff

Output: 77 Purchase of Specialised Machinery and Equipment

Purchase 5 printers and scanners

Output: 78 Purchase of Office and Residential Furniture and Fittings

Acquire Ergonomic chairs for some staff

Program: 54 Revenue Collection & Administration

Recurrent Programmes

Vote:141 URA

QUARTER 3: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)		
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Subprogram: 05 Domestic Taxes

Outputs Provided

Output: 02 Domestic Tax Collection

	Item	Balance b/f	New Funds	Total
2,400.25 Billion				
28,419 new tax payers	221008 Computer supplies and Information Technology (IT)	1,973,178	0	1,973,178
87% average filing ratio (VAT, PAYE)				
2,680 audits & examinations	227001 Travel inland	1,355,000	0	1,355,000
2,823 compliance visits, advisories & reviews				
	Total	3,328,178	0	3,328,178
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>3,328,178</i>	<i>0</i>	<i>3,328,178</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Development Projects

GRAND TOTAL	4,323,478	0	4,323,478
<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Non Wage Recurrent</i>	<i>3,858,478</i>	<i>0</i>	<i>3,858,478</i>
<i>GoU Development</i>	<i>465,000</i>	<i>0</i>	<i>465,000</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>