

Vote:141 URA

QUARTER 1: Highlights of Vote Performance

VI: Summary of Issues in Budget Execution

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

	Approved Budget	Released by End Q 1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	163.264	40.816	39.113	25.0%	24.0%	95.8%
Non Wage	231.352	70.548	61.656	30.5%	26.7%	87.4%
Dev't. GoU	43.640	10.909	10.500	25.0%	24.1%	96.3%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	438.255	122.273	111.268	27.9%	25.4%	91.0%
Total GoU+Ext Fin (MTEF)	438.255	122.273	111.268	27.9%	25.4%	91.0%
Arrears	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	438.255	122.273	111.268	27.9%	25.4%	91.0%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	438.255	122.273	111.268	27.9%	25.4%	91.0%
Total Vote Budget Excluding Arrears	438.255	122.273	111.268	27.9%	25.4%	91.0%

Table V1.2: Releases and Expenditure by Program*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Program: 1418 Administration and Support Services	215.77	56.78	52.46	26.3%	24.3%	92.4%
Program: 1454 Revenue Collection & Administration	222.49	65.50	58.80	29.4%	26.4%	89.8%
Total for Vote	438.26	122.27	111.27	27.9%	25.4%	91.0%

Matters to note in budget execution

UGX 122.27 billion was released for the first quarter, out of which a total of UGX 111.27 billion was spent hence registering a budget absorption level of 91.10%. The first quarter release included UGX 12.71 billion for staff bonus payments. The variance was due to on-going staff recruitment and committed procurements.

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

<i>(i) Major unspent balances</i>	
Programs , Projects	
Program 1418 Administration and Support Services	
3.076 Bn Shs	<i>SubProgram/Project :03 Corporate services</i>
Reason: Procurement is still ongoing and will materialize in future.	

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<i>Items</i>	
2,476,359,839.500 UShs	221008 Computer supplies and Information Technology (IT) Reason: Procurement is still ongoing and will materialize in future.
599,700,000.300 UShs	228003 Maintenance – Machinery, Equipment & Furniture Reason: Procurement is still ongoing and will materialize in future.
0.706 Bn Shs	<i>SubProgram/Project :08 Research & Planning, Public Awareness and Tax Education</i> Reason: Procurement is still ongoing and will materialize in future.
<i>Items</i>	
705,999,698.000 UShs	221008 Computer supplies and Information Technology (IT) Reason: Procurement is still ongoing and will materialize in future.
Program 1454 Revenue Collection & Administration	
2.710 Bn Shs	<i>SubProgram/Project :05 Domestic Taxes</i> Reason: Procurement is still ongoing
<i>Items</i>	
2,710,300,102.000 UShs	221008 Computer supplies and Information Technology (IT) Reason: Procurement is still ongoing
2.400 Bn Shs	<i>SubProgram/Project :06 Customs</i> Reason: Procurement is still ongoing
<i>Items</i>	
2,400,000,000.000 UShs	221008 Computer supplies and Information Technology (IT) Reason: Procurement is still ongoing
<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 2019/20	Actuals By END Q1
Level of Strategic plan delivered	Percentage	80%	21.34%
Annual Auditor General rating of institutions	Text	unqualified	unqualified
Programme : 54 Revenue Collection & Administration			

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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 2019/20	Actuals By END Q1
Revenue collection to target	Percentage	100%	19.77%
Compliance level	Percentage	80%	64.16%
Tax Administration cost as % of revenue	Percentage	2.3%	2.46%

Table V2.2: Key Vote Output Indicators*

Programme : 54 Revenue Collection & Administration			
Sub Programme : 05 Domestic Taxes			
KeyOutPut : 02 Domestic Tax Collection			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q1
Average filling ratio	Percentage	89.9%	88.67%
Percentage Growth in taxpayer register	Percentage	10%	2.54%
Percentage of Domestic Tax Revenue collected against target	Percentage	100%	18.43%
Proportion of NTR collected against target.	Percentage	100%	17.81%
Sub Programme : 06 Customs			
KeyOutPut : 01 Customs Tax Collection			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q1
Percentage of Customs tax Revenue collected against target	Percentage	100%	22.05%
Amount of Customs Revenue collected to target	Number	8256.903	1690.12
Sub Programme : 07 Tax Investigations			
KeyOutPut : 03 Tax Investigations			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q1
No. of Industry based tax investigations carried out to conclusion	Number	85	29
Average cost of Tax Administration (DT, CE, TI)	Number	222.488	58.80

Performance highlights for the Quarter

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During the first quarter of FY 2019/20, a total gross revenue of UGX 4,095.57 billion was collected against a target of UGX 4,605.11 billion, posting a performance of 88.94% with a growth of 8.33%. Additionally, when compared to the planned annual target for FY 2019/20, the realised collections were 19.77% against the targeted collection of 22.23%. Further, the domestic tax collections for the first quarter were 18.43% and the customs collections were 22.05% in comparison to the annual target.

The tax register grew by 2.54% (37,761 new taxpayers) against a quarterly target of 2.50% representing a performance of 102%. The average filing ratio for the period was 88.67% (VAT 90.46%, PAYE 86.89%) against a target of 89.90%. Additionally, arrears recovered during the period amounted to UGX 177.86 billion.

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	215.77	56.78	52.46	26.3%	24.3%	92.4%
<i>Class: Outputs Provided</i>	<i>172.13</i>	<i>45.87</i>	<i>41.96</i>	<i>26.6%</i>	<i>24.4%</i>	<i>91.5%</i>
141801 Internal Audit and Compliance	8.58	2.46	2.46	28.7%	28.7%	100.0%
141803 Administrative Support Services	128.05	33.70	30.51	26.3%	23.8%	90.5%
141804 Public Awareness and Tax Education/Modernization	26.80	7.24	6.53	27.0%	24.4%	90.2%
141805 Legal services	8.70	2.46	2.46	28.3%	28.3%	100.0%
<i>Class: Capital Purchases</i>	<i>43.64</i>	<i>10.91</i>	<i>10.50</i>	<i>25.0%</i>	<i>24.1%</i>	<i>96.3%</i>
141872 Government Buildings and Administrative Infrastructure	5.60	1.40	1.40	25.0%	25.0%	100.0%
141875 Purchase of Motor Vehicles and Other Transport Equipment	5.02	1.26	1.26	25.0%	25.0%	100.0%
141876 Purchase of Office and ICT Equipment, including software	32.92	8.23	7.82	25.0%	23.8%	95.0%
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	222.49	65.50	58.80	29.4%	26.4%	89.8%
<i>Class: Outputs Provided</i>	<i>222.49</i>	<i>65.50</i>	<i>58.80</i>	<i>29.4%</i>	<i>26.4%</i>	<i>89.8%</i>
145401 Customs Tax Collection	97.44	28.65	25.45	29.4%	26.1%	88.8%
145402 Domestic Tax Collection	110.83	32.93	29.44	29.7%	26.6%	89.4%
145403 Tax Investigations	14.22	3.92	3.92	27.5%	27.5%	100.0%
Total for Vote	438.26	122.27	111.27	27.9%	25.4%	91.0%

Table V3.2: 2019/20 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>394.62</i>	<i>111.36</i>	<i>100.77</i>	28.2%	25.5%	90.5%
211102 Contract Staff Salaries	163.26	40.82	39.11	25.0%	24.0%	95.8%
211103 Allowances (Inc. Casuals, Temporary)	12.96	14.68	14.68	113.3%	113.3%	100.0%
212101 Social Security Contributions	26.12	7.80	7.80	29.9%	29.9%	100.0%

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213001 Medical expenses (To employees)	7.62	1.91	1.91	25.0%	25.0%	100.0%
213004 Gratuity Expenses	1.62	0.40	0.40	25.0%	25.0%	100.0%
221001 Advertising and Public Relations	4.62	1.15	1.15	25.0%	25.0%	100.0%
221002 Workshops and Seminars	6.95	1.74	1.74	25.0%	25.0%	100.0%
221003 Staff Training	4.00	1.00	1.00	25.0%	25.0%	100.0%
221004 Recruitment Expenses	1.20	0.30	0.30	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	0.11	0.03	0.03	25.0%	25.0%	100.0%
221008 Computer supplies and Information Technology (IT)	75.98	19.00	10.70	25.0%	14.1%	56.3%
221009 Welfare and Entertainment	8.15	2.04	2.04	25.0%	25.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	1.94	0.48	0.48	25.0%	25.0%	100.0%
221014 Bank Charges and other Bank related costs	0.19	0.05	0.05	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	0.08	0.08	25.0%	25.0%	100.0%
223003 Rent – (Produced Assets) to private entities	7.58	1.90	1.90	25.0%	25.0%	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	0.65	0.16	0.16	25.0%	25.0%	100.0%
224004 Cleaning and Sanitation	0.99	0.25	0.25	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	1.40	0.35	0.35	25.0%	25.0%	100.0%
226001 Insurances	6.23	1.56	1.56	25.0%	25.0%	100.0%
227001 Travel inland	16.61	4.15	4.15	25.0%	25.0%	100.0%
227002 Travel abroad	2.11	0.53	0.53	25.0%	25.0%	100.0%
227003 Carriage, Haulage, Freight and transport hire	1.16	0.29	0.29	25.0%	25.0%	100.0%
227004 Fuel, Lubricants and Oils	4.14	1.03	1.03	25.0%	25.0%	100.0%
228001 Maintenance - Civil	7.55	1.89	1.89	25.0%	25.0%	100.0%
228002 Maintenance - Vehicles	4.19	1.05	1.05	25.0%	25.0%	100.0%
228003 Maintenance – Machinery, Equipment & Furniture	5.61	1.40	0.80	25.0%	14.3%	57.2%
228004 Maintenance – Other	4.54	1.14	1.14	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	0.30	25.0%	25.0%	100.0%
Class: Capital Purchases	43.64	10.91	10.50	25.0%	24.1%	96.3%
312101 Non-Residential Buildings	5.60	1.40	1.40	25.0%	25.0%	100.0%
312201 Transport Equipment	5.02	1.26	1.26	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	32.92	8.23	7.82	25.0%	23.8%	95.0%
Total for Vote	438.26	122.27	111.27	27.9%	25.4%	91.0%

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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	215.77	56.78	52.46	26.3%	24.3%	92.4%
<i>Recurrent SubProgrammes</i>						
02 Internal Audit and Compliance	8.58	2.46	2.46	28.7%	28.7%	100.0%
03 Corporate services	128.05	33.70	30.51	26.3%	23.8%	90.5%
04 Legal Services	8.70	2.46	2.46	28.3%	28.3%	100.0%
08 Research & Planning, Public Awareness and Tax Education	26.80	7.24	6.53	27.0%	24.4%	90.2%
<i>Development Projects</i>						
0653 Support to URA Projects	43.64	10.91	10.50	25.0%	24.1%	96.3%
05 Domestic Taxes	110.83	32.93	29.44	29.7%	26.6%	89.4%
06 Customs	97.44	28.65	25.45	29.4%	26.1%	88.8%
07 Tax Investigations	14.22	3.92	3.92	27.5%	27.5%	100.0%
Total for Vote	438.26	122.27	111.27	27.9%	25.4%	91.0%

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
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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	7 Sexual harassment sensitisations were conducted during all staff Integrity sensitisations conducted during the quarter against a target of 1.	211102 Contract Staff Salaries	1,278,705
4 integrity enhancement initiatives		211103 Allowances (Inc. Casuals, Temporary)	309,737
100% audit & compliance queries verified & updated		212101 Social Security Contributions	236,320
80% audit & compliance findings adopted by client	During the first quarter of FY 2019/20, 6 Integrity enhancement initiatives were implemented against a target of 1 and these included:	213001 Medical expenses (To employees)	42,750
143 internal audits and compliance reviews	• 8 integrity sensitisation workshops of which 7 were internal (for staff in the different regions: eastern, northern, mid-western, south-western and central) and 1 external (for the public).	213004 Gratuity Expenses	37,588
	• 3 print and social media publications on Twitter, Facebook and New Vision (on public call for Lifestyle audits).	221001 Advertising and Public Relations	10,000
	• 100 Radio announcements on 07 radio stations.	221002 Workshops and Seminars	52,487
	• 5 Radio talk shows on Hills FM, Peak FM, Voice of Kigezi, Kira FM and NBS.	221007 Books, Periodicals & Newspapers	175
	• 1 TV Live show on NBS TV News Live.	221009 Welfare and Entertainment	58,678
	• 2 serie messages sent to staff on mail & social media	221011 Printing, Stationery, Photocopying and Binding	6,900
	100.00% of the audit and compliance queries were verified and updated in Pentanna Audit Working System (PAWS) as planned.	221014 Bank Charges and other Bank related costs	1,200
	90.00% Audit and compliance review findings were adopted by the client against a target of 80.00% planned.	221017 Subscriptions	5,000
	A total of 41 compliance audits, reviews and investigations were completed against a target of 30 and reports issued accordingly.	223006 Water	6,750
		224004 Cleaning and Sanitation	1,435
		225001 Consultancy Services- Short term	209,200
		226001 Insurances	16,907
		227001 Travel inland	84,382
		227002 Travel abroad	23,043
		227003 Carriage, Haulage, Freight and transport hire	278
		227004 Fuel, Lubricants and Oils	64,412
		228002 Maintenance - Vehicles	17,110
		228004 Maintenance – Other	383

Reasons for Variation in performance

The sexual harassment sensitisations were conducted in all staff integrity sensitisations as it is part of the Code of Conduct.

The need to continuously sensitise the public on the integrity initiatives in Uganda Revenue Authority so as to increase taxpayer confidence in the Authority thus improving our corporate image and tax compliance.

Extra integrity enhancement initiatives were conducted to ensure staff adhere to the code of conduct as well as check their integrity.

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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>
		Total	2,463,439
		Wage Recurrent	1,278,705
		Non Wage Recurrent	1,184,734
		AIA	0
		Total For SubProgramme	2,463,439
		Wage Recurrent	1,278,705
		Non Wage Recurrent	1,184,734
		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
Survey on the status of Gender roles & Policies in URA	Champions to support women in trade at station level were appointed. The different stations also provided trade sensitisation and facilitation to both individual women traders and women trader groups to ease their trade at the boarder points.	211102 Contract Staff Salaries	4,911,328
Champions to support women in trade at station level appointed		211103 Allowances (Inc. Casuals, Temporary)	2,774,007
Sanitary & disposal services procured		212101 Social Security Contributions	973,150
Special fund to cater for HIV positive staff & families provided		213001 Medical expenses (To employees)	353,750
		213004 Gratuity Expenses	73,722
Unqualified audit report from Auditor General	A special fund was created to cater for HIV positive staff, their family members and their dependents.	221001 Advertising and Public Relations	93,750
Disposal of obsolete items executed	During the first quarter of FY 2019/20, a staff productivity level of 88.94% was achieved against a target of 95.00%.	221002 Workshops and Seminars	87,500
95% staff productivity level		221003 Staff Training	1,000,000
95% employee stability level		221004 Recruitment Expenses	300,000
100% budget absorption level		221007 Books, Periodicals & Newspapers	10,750
Not more than 12 unplanned system down times	90.10% budget absorption level against a quarter target of 100%.	221008 Computer supplies and Information Technology (IT)	8,819,725
Equal opportunities employment program	8 unplanned system down times were experienced against target of 3 during the period. Average system recovery took 1.69 hours. Much as the system down times had a higher turnover than expected, average real time system recovery was less than two hours. As a result there was minimum interruption to normal business.	221009 Welfare and Entertainment	463,442
		221011 Printing, Stationery, Photocopying and Binding	181,938
		221014 Bank Charges and other Bank related costs	17,911
		221017 Subscriptions	5,000
		222001 Telecommunications	225,000
		222002 Postage and Courier	61,000
		222003 Information and communications technology (ICT)	2,025,000
		223001 Property Expenses	22,387
		223002 Rates	75,047
		223003 Rent – (Produced Assets) to private entities	1,573,551
		223004 Guard and Security services	462,561
		223005 Electricity	350,000
		223006 Water	59,980
		224004 Cleaning and Sanitation	112,500
		224005 Uniforms, Beddings and Protective Gear	100,000
		225001 Consultancy Services- Short term	35,000
		226001 Insurances	1,013,413
		227001 Travel inland	371,051
		227002 Travel abroad	29,930
		227003 Carriage, Haulage, Freight and transport hire	221,325
		227004 Fuel, Lubricants and Oils	278,300
		228001 Maintenance - Civil	1,887,250
		228002 Maintenance - Vehicles	594,500
		228003 Maintenance – Machinery, Equipment & Furniture	801,731
		228004 Maintenance – Other	42,040
		273102 Incapacity, death benefits and funeral expenses	100,000

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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

The variation in achievement for system down times were caused by:

- Network connectivity disruptions which were largely due to transmission failure as well as signal degradation.
- Poor quality of service and fiber cut which disrupted connectivity.
- Overload of the system due to high database utilization.

The staff stability level is an annual measure that will be assessed at the end of the FY 2019/20.

Performed as planned

Total	30,507,537
Wage Recurrent	4,911,328
Non Wage Recurrent	25,596,209
AIA	0
Total For SubProgramme	30,507,537
Wage Recurrent	4,911,328
Non Wage Recurrent	25,596,209
AIA	0

Recurrent Programmes

Subprogram: 04 Legal Services

Outputs Provided

Output: 05 Legal services

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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 4 Proactive debt recovery & litigation initiatives executed	83.00% of the cases were won and settled in URA's favour during the first quarter against a success rate target of 65.00%. A total of twenty three (23) Judgments/Rulings were received of which nineteen (19) Cases were decided in favour of URA (with six (6) convictions, eight (8) Rulings/judgments, three (3) withdrawals in favour of URA, two (2) split decisions) and four (4) decisions against URA which were appealed. Recovered UGX 20.95 billion in tax debt against a target of UGX 20.00 billion hence a performance of 105.00%. 100.00% instructions executed as planned during the first quarter. Conducted proactive debt recovery & litigation during the first quarter as planned that involved risk profiling, preparation of pleadings and filing matters for 38 new cases pending determination by respective Courts/ TAT. Additionally conducted three (3) out of Court Settlements.	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 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 1,138,258 272,721 210,647 42,250 38,726 1,875 51,325 164,226 6,493 54,873 12,998 1,100 750 500 1,632 4,000 16,369 37,143 23,043 800 57,027 22,963 300,000

Reasons for Variation in performance

The 83.00% success rate is attributed to a skilled, committed and efficient legal team.

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

Total	2,459,717
Wage Recurrent	1,138,258
Non Wage Recurrent	1,321,459
AIA	0
Total For SubProgramme	2,459,717
Wage Recurrent	1,138,258
Non Wage Recurrent	1,321,459
AIA	0

Recurrent Programmes

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

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
<i>Outputs Provided</i>			
Output: 04 Public Awareness and Tax Education/Modernization			
4 Taxpayer education outreach programs across regions	During the first quarter of FY 2019/20, 4 Taxpayer education outreach programs were executed against a target of 1 (Tax Baraza, diaspora engagement, Tax katala, Exhibitions/expo).	Item	Spent
200 tax clinics & engagements across regions		211102 Contract Staff Salaries	2,130,059
4 Tax education schools & universities programs targeting the youth		211103 Allowances (Inc. Casuals, Temporary)	510,357
6 researches and 2 evaluation exercises	20 Tax clinics & engagements were held across regions and districts against the planned target of 50.	212101 Social Security Contributions	394,807
7 public relations & media programs		213001 Medical expenses (To employees)	73,625
		213004 Gratuity Expenses	65,878
URA corporate plan for next period developed	2 Tax education Schools & Universities programs targeting the youth were executed through 17 engagements (Tax Schools visitations & Tax societies engagements, East African Music, Dance and Drama Competitions; all totaling to 17 engagements).	221001 Advertising and Public Relations	976,949
Exchange of information initiatives National, regional & global to support compliance executed		221002 Workshops and Seminars	1,342,433
Support to Accountability sector, MDAs and LGs initiatives (NTR, policies, strategies, etc)		221007 Books, Periodicals & Newspapers	2,000
Gender based statistics maintained		221008 Computer supplies and Information Technology (IT)	363,750
Disabled women involved in smuggling sensitized	2 researches were conducted against a target of 1 during the first quarter of the FY 2019/20 including an International tax paper & Tax morale study review.	221009 Welfare and Entertainment	94,143
Staff to support Women in trade sensitized		221011 Printing, Stationery, Photocopying and Binding	11,310
2 Tax education outreach programs targeting PWDs, elderly & women	2 Public relations outreach programs executed during the period against a target of 1 (Country wide Community Social Responsibility (CSRs); 5 CG outreaches: New Vision Management team, Standard Chartered Bank CEO, Uganda Tanzania Business forum in Daresaalam, Panelist at Block Chain meeting, Guest panelist at the 14th corporate governance).	221014 Bank Charges and other Bank related costs	2,090
2 Service support mechanisms executed		221017 Subscriptions	42,500
Development Partner supported activities executed		223006 Water	1,000
		224004 Cleaning and Sanitation	4,900
		225001 Consultancy Services- Short term	101,675
		226001 Insurances	26,437
		227001 Travel inland	70,401
		227002 Travel abroad	208,812
		227004 Fuel, Lubricants and Oils	77,482
		228002 Maintenance - Vehicles	32,500
	4 media programs executed against a target 1 (70 Radio/TV shows, 10 media stories, 10 press conferences and social media campaigns which yielded 92% positive sentiments with 7.3% growth rate).	228004 Maintenance - Other	583
	Commenced the Corporate plan development exercise (reviewed the strategic elements, developed Theme objectives & maps, strategic objectives, proposed indicators & initiatives to form basis of the detailed engagements scheduled for second quarter.)		
	Participated in 3 global forum & regional engagement initiatives (East African Community, ATAF governance, Exchange of information engagements.		

Vote:141 URA

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Provided support to the Accountability sector and MDAs through participation in (Development of NDP 3 priorities, development of Domestic Revenue Mobilisation initiatives, review of the National ICT Strategy for the Agricultural Sector, dialogue engagement between EOC and Accountability Sector on compliance with G&E Issues, participating in NPA expanded Board meeting for discussion of the paper – Draft Presidential Economic Council (PEC) paper on Affordable Housing Proposal, Tax statistical data shared with UBOS, UCC, MoFPED).

Executed 1 Tax education outreach program for Women in cross Border trade.

Coordinated and sensitised women in trade as planned, among which were a few were disabled.

Reasons for Variation in performance

Performed as planned due to proper planning and impeccable monitoring of activities.

Performed as planned

The number of tax clinics were less than expected due to a shift to strategic management engagements like the tax payer appreciation activities during the month of September.

Total	6,533,691
Wage Recurrent	2,130,059
Non Wage Recurrent	4,403,632
AIA	0
Total For SubProgramme	6,533,691
Wage Recurrent	2,130,059
Non Wage Recurrent	4,403,632
AIA	0

Development Projects

Project: 0653 Support to URA Projects

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

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>
OSBPs management & maintenance Priority regional offices enhanced HQ building Snag list activities executed Post project implementation review report	Management ad maintenance of One Stop Boarder Points (OSBPs) conducted during the first quarter as planned. Having attained practical completion on November 26, 2018 with issuance of a Certificate by the project manager, the project commenced the defect liability period during which any defects can be remedied. During the first quarter of FY 2019/20, the following snags were repaired: • Wall painting and wall installations repaired. • Ceiling snags including: re-aligning the tiles, non-functional lights • Adjustments to loose door closers	Item 312101 Non-Residential Buildings	Spent 1,400,000

Reasons for Variation in performance

Performed as planned.

Total	1,400,000
GoU Development	1,400,000
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Lease for Motor vehicles	Item 312201 Transport Equipment	Spent 1,255,606
The lease payment of the motor-vehicles was made as planned.		

Reasons for Variation in performance

Performed as planned

Total	1,255,606
GoU Development	1,255,606
External Financing	0
AIA	0

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

New Computers acquired Disaster recovery system and related IT licences New HQ Data Center Enterprise Resource Planning solution phase 3 Office equipment	Item 312213 ICT Equipment	Spent 7,819,541
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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	UShs Thousand
		Total	7,819,541
		GoU Development	7,819,541
		External Financing	0
		AIA	0

Output: 77 Purchase of Specialised Machinery and Equipment

New equipment purchased to replace old and aging

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

Office furniture and fittings acquired

Item	Spent
312203 Furniture & Fixtures	12,500

Reasons for Variation in performance

Total	12,500
GoU Development	12,500
External Financing	0
AIA	0
Total For SubProgramme	10,500,147
GoU Development	10,500,147
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
100% Domestic revenue collected to target 89.9% average filing ratio for VAT & PAYE 10% increase in tax register 3,012 Tax Audit actions 7,151 Compliance inspection actions	Total Domestic tax collections during the first quarter of FY 2019/20 were UGX 2,405.45 billion representing 18.43% revenue collected against a target of 25.00% and a performance of 73.72%. The average filing ratio was 88.67% (VAT 90.46%, PAYE 86.89%) against a target of 89.90% (VAT, PAYE). 37,761 new tax payers were added onto the register representing a growth of 2.54% during the first quarter FY 2019/20 against a targeted growth of 2.50% hence performing at 102.00%. Out of the newly registered tax payers 4,083 were non-individual and 33,678 were individual tax payers. A total of 310 audits actions were conducted against a target of 600 for the first quarter FY 2019/20 representing a performance of 52.00%. 6,747 compliance inspection actions were completed in the first quarter against a target of 1,751. The compliance actions included 6,661 compliance advisories and 86 compliance visits.	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 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 221008 Computer supplies and Information Technology (IT) 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221014 Bank Charges and other Bank related costs 221017 Subscriptions 223003 Rent – (Produced Assets) to private entities 223004 Guard and Security services 223005 Electricity 223006 Water 224004 Cleaning and Sanitation 226001 Insurances 227001 Travel inland 227002 Travel abroad 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles 228004 Maintenance – Other	Spent 15,247,867 4,837,602 3,087,931 722,625 80,051 57,813 90,669 5,447 497,323 696,228 157,450 12,425 25,000 250,000 85,379 89,250 32,794 35,164 248,531 2,756,379 48,963 209,446 155,500 10,248

Reasons for Variation in performance

The domestic tax collections were below target by UGX 343.75 billion. This performance can be explained by the following reasons:

• Significant deficits that were realised in: VAT (UGX 136.03 billion), local excise duty (UGX 70.24 billion), rental tax (UGX 22.91 billion), PAYE (UGX 21.97 billion), corporation tax (UGX 20.24 billion) and tax on bank interest (UGX 4.70 billion).

Some of the reasons explaining the deficits include: delay in the gazetting of VAT withholding agents; delay in payments and hence affecting remittances in tax heads such as PAYE & WHT; delay in the implementation of other administrative measures such as the implementation of EFDs, Digital Tax Stamps and signing of the contract with RippleNami Inc.

• The performance of the tax register was boosted by the TREP initiative which led to registration of 13,174 new tax payers during the first quarter of FY 2019/20. There were 16,871 value clients who contributed UGX 6.81 billion for the period.

Total	29,440,088
Wage Recurrent	15,247,867
Non Wage Recurrent	14,192,221
AIA	0

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
		Total For SubProgramme	29,440,088
		Wage Recurrent	15,247,867
		Non Wage Recurrent	14,192,221
		AIA	0

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

90% Non Intrusive inspection of Goods at entry points

Average clearance time for imports - 2 days

Average clearance time for Exports, AEOs - 4 hours

30% imports subjected to physical examination (red lane)

100% Customs revenue collected to target

250 post clearance audits

1800 intelligence focused operations

1,200 Tariff Specific codes generated

25% electronic cargo tracked

Total Customs tax collections during the first quarter of FY 2019/20 were UGX 1,690.12 billion representing 22.05% revenue collected against a target of 25.00% and a performance of 88.20%.

A total of 49 post clearance audits were completed against a target of 60 audits. These were assessed at UGX 44.56 billion of which UGX 37.73 billion was agreed leading to an audit yield of 85.00%.

47 Intelligence focused operations were conducted against a target of 400 during the first quarter. In-addition, 2,086 seizures were executed and these resulted into recovery of UGX 18.48 billion.

7,573 tariff specification codes were generated against a target of 300 leading to additional revenue of UGX 43.43 billion.

18.40% of the total cargo was electronically tracked against a target of 25.00% during the first quarter FY 2019/20.

Item	Spent
211102 Contract Staff Salaries	12,783,023
211103 Allowances (Inc. Casuals, Temporary)	5,627,612
212101 Social Security Contributions	2,602,677
213001 Medical expenses (To employees)	609,375
213004 Gratuity Expenses	80,051
221001 Advertising and Public Relations	12,500
221002 Workshops and Seminars	69,000
221007 Books, Periodicals & Newspapers	1,734
221008 Computer supplies and Information Technology (IT)	1,022,500
221009 Welfare and Entertainment	600,061
221011 Printing, Stationery, Photocopying and Binding	105,130
221014 Bank Charges and other Bank related costs	11,250
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	88,164
226001 Insurances	217,090
227001 Travel inland	584,152
227002 Travel abroad	168,302
227003 Carriage, Haulage, Freight and transport hire	65,000
227004 Fuel, Lubricants and Oils	287,123
228002 Maintenance - Vehicles	205,665
228004 Maintenance – Other	37,500

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 customs tax collections were below target by UGX 165.79 billion. This performance can be explained by the following reasons:

1. Significant deficits that were realised in VAT on imports (UGX 69.85 billion), import duty (UGX 36.47 billion) and petroleum duty (UGX 33.59 billion). This is explained by: decline in fuel imports by 5.54 million litres which varied from projected growth in the fuel import volumes of 34.50% and a reduction in the volumes of dutiable imports which contributed to deficit of UGX 44.69 billion

The electronic cargo tracking was affected by wear and tear of the seals that are used hence the variation is performance.

Total	25,446,415
Wage Recurrent	12,783,023
Non Wage Recurrent	12,663,392
AIA	0
Total For SubProgramme	25,446,415
Wage Recurrent	12,783,023
Non Wage Recurrent	12,663,392
AIA	0

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

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
85 schemed & sector based cases investigated to conclusion 16 intelligence briefs generated 80% forensics, intelligence & science support offered	During the first quarter, 29 scheme & sector cases were investigated to conclusion against a target of 20 cases with tax identified worth UGX 18.55 billion. Provided Intelligence, Science and Forensic services to 80% of the requests received through forensic analysis, disposals and intelligence surveillance representing a performance of 100.00%. Generated and disseminated 4 intelligence briefs during the first quarter of FY 2019/20 as planned in the following areas: • PAYE under declaration in hospitals • Payments disruption • Withholding tax loss on government payments • Impersonation and harassment of tax payers	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 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 1,623,433 345,701 295,921 61,375 28,110 1,500 43,650 1,375 70,205 8,250 1,250 8,500 1,875 4,625 19,391 249,355 25,834 1,703 60,336 20,498 1,044,416

Reasons for Variation in performance

The early planning, clear tasking and monitoring of planned activities that resulted into effective implementation of the activities for the quarter.

	Total	3,917,304
	Wage Recurrent	1,623,433
	Non Wage Recurrent	2,293,871
	AIA	0
	Total For SubProgramme	3,917,304
	Wage Recurrent	1,623,433
	Non Wage Recurrent	2,293,871
	AIA	0
	GRAND TOTAL	111,268,338
	Wage Recurrent	39,112,673
	Non Wage Recurrent	61,655,518
	GoU Development	10,500,147
	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			
1 sensitisation on sexual harassment conducted	7 Sexual harassment sensitisations were conducted during all staff Integrity sensitisations conducted during the quarter against a target of 1.	Item	Spent
1 Integrity enhancement initiative executed		211102 Contract Staff Salaries	1,278,705
100% Audit & compliance queries verified & updated		211103 Allowances (Inc. Casuals, Temporary)	309,737
80% Audit & compliance findings adopted by client	During the first quarter of FY 2019/20, 6 Integrity enhancement initiatives were implemented against a target of 1 and these included:	212101 Social Security Contributions	236,320
30 Compliance audits & staff investigations & compliance reviews	<ul style="list-style-type: none"> • 8 integrity sensitisation workshops of which 7 were internal (for staff in the different regions: eastern, northern, mid-western, south-western and central) and 1 external (for the public). • 3 print and social media publications on Twitter, Facebook and New Vision (on public call for Lifestyle audits). • 100 Radio announcements on 07 radio stations. • 5 Radio talk shows on Hills FM, Peak FM, Voice of Kigezi, Kira FM and NBS. • 1 TV Live show on NBS TV News Live. • 2 serie messages sent to staff on mail & social media 	213001 Medical expenses (To employees)	42,750
		213004 Gratuity Expenses	37,588
		221001 Advertising and Public Relations	10,000
		221002 Workshops and Seminars	52,487
		221007 Books, Periodicals & Newspapers	175
		221009 Welfare and Entertainment	58,678
		221011 Printing, Stationery, Photocopying and Binding	6,900
		221014 Bank Charges and other Bank related costs	1,200
		221017 Subscriptions	5,000
		223006 Water	6,750
		224004 Cleaning and Sanitation	1,435
		225001 Consultancy Services- Short term	209,200
		226001 Insurances	16,907
		227001 Travel inland	84,382
		227002 Travel abroad	23,043
		227003 Carriage, Haulage, Freight and transport hire	278
		227004 Fuel, Lubricants and Oils	64,412
		228002 Maintenance - Vehicles	17,110
		228004 Maintenance – Other	383
	100.00% of the audit and compliance queries were verified and updated in Pentanna Audit Working System (PAWS) as planned.		
	90.00% Audit and compliance review findings were adopted by the client against a target of 80.00% planned.		
	A total of 41 compliance audits, reviews and investigations were completed against a target of 30 and reports issued accordingly.		
Reasons for Variation in performance			
The sexual harassment sensitisations were conducted in all staff integrity sensitisations as it is part of the Code of Conduct.			
The need to continuously sensitise the public on the integrity initiatives in Uganda Revenue Authority so as to increase taxpayer confidence in the Authority thus improving our corporate image and tax compliance.			
Extra integrity enhancement initiatives were conducted to ensure staff adhere to the code of conduct as well as check their integrity.			
Total			2,463,439
Wage Recurrent			1,278,705

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>
		Non Wage Recurrent	1,184,734
		AIA	0
		Total For SubProgramme	2,463,439
		Wage Recurrent	1,278,705
		Non Wage Recurrent	1,184,734
		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
Champions to support women in trade at station level appointed	Champions to support women in trade at station level were appointed. The different stations also provided trade sensitisation and facilitation to both individual women traders and women trader groups to ease their trade at the boarder points.	211102 Contract Staff Salaries	4,911,328
Special fund to cater for HIV positive staff & families provided 95% staff productivity level		211103 Allowances (Inc. Casuals, Temporary)	2,774,007
95% staff stability level		212101 Social Security Contributions	973,150
100% budget absorption level		213001 Medical expenses (To employees)	353,750
Not more than 3 unplanned system down times	A special fund was created to cater for HIV positive staff, their family members and their dependents.	213004 Gratuity Expenses	73,722
Equal opportunities employment program executed	During the first quarter of FY 2019/20, a staff productivity level of 88.94% was achieved against a target of 95.00%.	221001 Advertising and Public Relations	93,750
	90.10% budget absorption level against a quarter target of 100%.	221002 Workshops and Seminars	87,500
	8 unplanned system down times were experienced against target of 3 during the period. Average system recovery took 1.69 hours. Much as the system down times had a higher turnover than expected, average real time system recovery was less than two hours. As a result there was minimum interruption to normal business.	221003 Staff Training	1,000,000
		221004 Recruitment Expenses	300,000
		221007 Books, Periodicals & Newspapers	10,750
		221008 Computer supplies and Information Technology (IT)	8,819,725
		221009 Welfare and Entertainment	463,442
		221011 Printing, Stationery, Photocopying and Binding	181,938
		221014 Bank Charges and other Bank related costs	17,911
		221017 Subscriptions	5,000
		222001 Telecommunications	225,000
		222002 Postage and Courier	61,000
		222003 Information and communications technology (ICT)	2,025,000
		223001 Property Expenses	22,387
		223002 Rates	75,047
		223003 Rent – (Produced Assets) to private entities	1,573,551
		223004 Guard and Security services	462,561
		223005 Electricity	350,000
		223006 Water	59,980
		224004 Cleaning and Sanitation	112,500
		224005 Uniforms, Beddings and Protective Gear	100,000
		225001 Consultancy Services- Short term	35,000
		226001 Insurances	1,013,413
		227001 Travel inland	371,051
		227002 Travel abroad	29,930
		227003 Carriage, Haulage, Freight and transport hire	221,325
		227004 Fuel, Lubricants and Oils	278,300
		228001 Maintenance - Civil	1,887,250
		228002 Maintenance - Vehicles	594,500
		228003 Maintenance – Machinery, Equipment & Furniture	801,731
		228004 Maintenance – Other	42,040
		273102 Incapacity, death benefits and funeral expenses	100,000

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
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Reasons for Variation in performance

The variation in achievement for system down times were caused by:

- Network connectivity disruptions which were largely due to transmission failure as well as signal degradation.
- Poor quality of service and fiber cut which disrupted connectivity.
- Overload of the system due to high database utilization.

The staff stability level is an annual measure that will be assessed at the end of the FY 2019/20.

Performed as planned

Total	30,507,537
Wage Recurrent	4,911,328
Non Wage Recurrent	25,596,209
AIA	0
Total For SubProgramme	30,507,537
Wage Recurrent	4,911,328
Non Wage Recurrent	25,596,209
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 favour 20Bn recovered from debt 100% instructions executed 4 Proactive debt recovery & litigation initiatives executed	83.00% of the cases were won and settled in URA's favour during the first quarter against a success rate target of 65.00%. A total of twenty three (23) Judgments/Rulings were received of which nineteen (19) Cases were decided in favour of URA (with six (6) convictions, eight (8) Rulings/judgments, three (3) withdrawals in favour of URA, two (2) split decisions) and four (4) decisions against URA which were appealed. Recovered UGX 20.95 billion in tax debt against a target of UGX 20.00 billion hence a performance of 105.00%. 100.00% instructions executed as planned during the first quarter. Conducted proactive debt recovery & litigation during the first quarter as planned that involved risk profiling, preparation of pleadings and filing matters for 38 new cases pending determination by respective Courts/ TAT. Additionally conducted three (3) out of Court Settlements.	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 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 1,138,258 272,721 210,647 42,250 38,726 1,875 51,325 164,226 6,493 54,873 12,998 1,100 750 500 1,632 4,000 16,369 37,143 23,043 800 57,027 22,963 300,000

Reasons for Variation in performance

The 83.00% success rate is attributed to a skilled, committed and efficient legal team.

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

Total	2,459,717
Wage Recurrent	1,138,258
Non Wage Recurrent	1,321,459
AIA	0
Total For SubProgramme	2,459,717
Wage Recurrent	1,138,258
Non Wage Recurrent	1,321,459
AIA	0

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

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
Output: 04 Public Awareness and Tax Education/Modernization			
1 Tax education outreach program across regions executed	During the first quarter of FY 2019/20, 4 Taxpayer education outreach programs were executed against a target of 1 (Tax Baraza, diaspora engagement, Tax katala, Exhibitions/expo).	Item	Spent
50 Tax clinics & engagements across regions executed		211102 Contract Staff Salaries	2,130,059
1 Tax education schools & university programs targeting youth executed	20 Tax clinics & engagements were held across regions and districts against the planned target of 50.	211103 Allowances (Inc. Casuals, Temporary)	510,357
1 research conducted		212101 Social Security Contributions	394,807
1 public relations & media program executed	2 Tax education Schools & Universities programs targeting the youth were executed through 17 engagements (Tax Schools visitations & Tax societies engagements, East African Music, Dance and Drama Competitions; all totaling to 17 engagements).	213001 Medical expenses (To employees)	73,625
Corporate plan development activities executed		213004 Gratuity Expenses	65,878
Exchange of information National, regional & global initiatives executed	2 researches were conducted against a target of 1 during the first quarter of the FY 2019/20 including an International tax paper & Tax morale study review.	221001 Advertising and Public Relations	976,949
URA next generation of efficiency & revenue improvement reform initiatives executed		221002 Workshops and Seminars	1,342,433
Support to Accountability sector, MDAs, LG initiatives executed	2 Public relations outreach programs executed during the period against a target of 1 (Country wide Community Social Responsibility (CSRs); 5 CG outreaches: New Vision Management team, Standard Chartered Bank CEO, Uganda Tanzania Business forum in Daresaalam, Panelist at Block Chain meeting, Guest panelist at the 14th corporate governance).	221007 Books, Periodicals & Newspapers	2,000
1 Tax education outreach program targeting PWDs, elderly, women executed		221008 Computer supplies and Information Technology (IT)	363,750
Staff to support women in trade sensitised	4 media programs executed against a target 1 (70 Radio/TV shows, 10 media stories, 10 press conferences and social media campaigns which yielded 92% positive sentiments with 7.3% growth rate).	221009 Welfare and Entertainment	94,143
		221011 Printing, Stationery, Photocopying and Binding	11,310
	Commenced the Corporate plan development exercise (reviewed the strategic elements, developed Theme objectives & maps, strategic objectives, proposed indicators & initiatives to form basis of the detailed engagements scheduled for second quarter.)	221014 Bank Charges and other Bank related costs	2,090
		221017 Subscriptions	42,500
	Participated in 3 global forum & regional engagement initiatives (East African Community, ATAF governance, Exchange of information engagements.	223006 Water	1,000
		224004 Cleaning and Sanitation	4,900
	Provided support to the Accountability sector and MDAs through participation in (Development of NDP 3 priorities, development of Domestic Revenue	225001 Consultancy Services- Short term	101,675
		226001 Insurances	26,437
		227001 Travel inland	70,401
		227002 Travel abroad	208,812
		227004 Fuel, Lubricants and Oils	77,482
		228002 Maintenance - Vehicles	32,500
		228004 Maintenance – Other	583

Vote:141 URA

QUARTER 1: Outputs and Expenditure in Quarter

Mobilisation initiatives, review of the National ICT Strategy for the Agricultural Sector, dialogue engagement between EOC and Accountability Sector on compliance with G&E Issues, participating in NPA expanded Board meeting for discussion of the paper – Draft Presidential Economic Council (PEC) paper on Affordable Housing Proposal, Tax statistical data shared with UBOS, UCC, MoFPED).

Executed 1 Tax education outreach program for Women in cross Border trade.

Coordinated and sensitised women in trade as planned, among which were a few were disabled.

Reasons for Variation in performance

Performed as planned due to proper planning and impeccable monitoring of activities.

Performed as planned

The number of tax clinics were less than expected due to a shift to strategic management engagements like the tax payer appreciation activities during the month of September.

Total	6,533,691
Wage Recurrent	2,130,059
Non Wage Recurrent	4,403,632
AIA	0
Total For SubProgramme	6,533,691
Wage Recurrent	2,130,059
Non Wage Recurrent	4,403,632
AIA	0

Development Projects

Project: 0653 Support to URA Projects

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

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>
OSBPs management & maintenance HQ building Snag list activities executed	Management ad maintenance of One Stop Boarder Points (OSBPs) conducted during the first quarter as planned. Having attained practical completion on November 26, 2018 with issuance of a Certificate by the project manager, the project commenced the defect liability period during which any defects can be remedied. During the first quarter of FY 2019/20, the following snags were repaired: • Wall painting and wall installations repaired. • Ceiling snags including: re-aligning the tiles, non-functional lights • Adjustments to loose door closers	Item 312101 Non-Residential Buildings	Spent 1,400,000

Reasons for Variation in performance

Performed as planned.

Total	1,400,000
GoU Development	1,400,000
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Lease of Motor vehicles	The lease payment of the motor-vehicles was made as planned.	Item 312201 Transport Equipment	Spent 1,255,606
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Reasons for Variation in performance

Performed as planned

Total	1,255,606
GoU Development	1,255,606
External Financing	0
AIA	0

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

		Item 312213 ICT Equipment	Spent 7,819,541
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Reasons for Variation in performance

Total	7,819,541
GoU Development	7,819,541
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
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Output: 77 Purchase of Specialised Machinery and Equipment

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

Item	Spent
312203 Furniture & Fixtures	12,500

Reasons for Variation in performance

Total	12,500
GoU Development	12,500
External Financing	0
AIA	0
Total For SubProgramme	10,500,147
GoU Development	10,500,147
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: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
25% Domestic revenue collected to target 89.9 average filing ratio (VAT & PAYE) 2.5% increase in tax register 600 Tax audit actions 1,751 Compliance inspection actions	Total Domestic tax collections during the first quarter of FY 2019/20 were UGX 2,405.45 billion representing 18.43% revenue collected against a target of 25.00% and a performance of 73.72%. The average filing ratio was 88.67% (VAT 90.46%, PAYE 86.89%) against a target of 89.90% (VAT, PAYE). 37,761 new tax payers were added onto the register representing a growth of 2.54% during the first quarter FY 2019/20 against a targeted growth of 2.50% hence performing at 102.00%. Out of the newly registered tax payers 4,083 were non-individual and 33,678 were individual tax payers. A total of 310 audits actions were conducted against a target of 600 for the first quarter FY 2019/20 representing a performance of 52.00%. 6,747 compliance inspection actions were completed in the first quarter against a target of 1,751. The compliance actions included 6,661 compliance advisories and 86 compliance visits.	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 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 221008 Computer supplies and Information Technology (IT) 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221014 Bank Charges and other Bank related costs 221017 Subscriptions 223003 Rent – (Produced Assets) to private entities 223004 Guard and Security services 223005 Electricity 223006 Water 224004 Cleaning and Sanitation 226001 Insurances 227001 Travel inland 227002 Travel abroad 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles 228004 Maintenance – Other	Spent 15,247,867 4,837,602 3,087,931 722,625 80,051 57,813 90,669 5,447 497,323 696,228 157,450 12,425 25,000 250,000 85,379 89,250 32,794 35,164 248,531 2,756,379 48,963 209,446 155,500 10,248

Reasons for Variation in performance

The domestic tax collections were below target by UGX 343.75 billion. This performance can be explained by the following reasons:

- Significant deficits that were realised in: VAT (UGX 136.03 billion), local excise duty (UGX 70.24 billion), rental tax (UGX 22.91 billion), PAYE (UGX 21.97 billion), corporation tax (UGX 20.24 billion) and tax on bank interest (UGX 4.70 billion).

Some of the reasons explaining the deficits include: delay in the gazetting of VAT withholding agents; delay in payments and hence affecting remittances in tax heads such as PAYE & WHT; delay in the implementation of other administrative measures such as the implementation of EFDs, Digital Tax Stamps and signing of the contract with RippleNami Inc.

- The performance of the tax register was boosted by the TREP initiative which led to registration of 13,174 new tax payers during the first quarter of FY 2019/20. There were 16,871 value clients who contributed UGX 6.81 billion for the period.

Total	29,440,088
Wage Recurrent	15,247,867
Non Wage Recurrent	14,192,221
AIA	0
Total For SubProgramme	29,440,088

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
		Wage Recurrent	15,247,867
		Non Wage Recurrent	14,192,221
		AIA	0

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

25% Customs revenue collected to target
60 post clearance audits completed
400 intelligence focused operations conducted
300 Tariff Specific codes generated
25% Electronic cargo tracked

Total Customs tax collections during the first quarter of FY 2019/20 were UGX 1,690.12 billion representing 22.05% revenue collected against a target of 25.00% and a performance of 88.20%.

A total of 49 post clearance audits were completed against a target of 60 audits. These were assessed at UGX 44.56 billion of which UGX 37.73 billion was agreed leading to an audit yield of 85.00%.

47 Intelligence focused operations were conducted against a target of 400 during the first quarter. In-addition, 2,086 seizures were executed and these resulted into recovery of UGX 18.48 billion.

7,573 tariff specification codes were generated against a target of 300 leading to additional revenue of UGX 43.43 billion.

18.40% of the total cargo was electronically tracked against a target of 25.00% during the first quarter FY 2019/20.

Item	Spent
211102 Contract Staff Salaries	12,783,023
211103 Allowances (Inc. Casuals, Temporary)	5,627,612
212101 Social Security Contributions	2,602,677
213001 Medical expenses (To employees)	609,375
213004 Gratuity Expenses	80,051
221001 Advertising and Public Relations	12,500
221002 Workshops and Seminars	69,000
221007 Books, Periodicals & Newspapers	1,734
221008 Computer supplies and Information Technology (IT)	1,022,500
221009 Welfare and Entertainment	600,061
221011 Printing, Stationery, Photocopying and Binding	105,130
221014 Bank Charges and other Bank related costs	11,250
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	88,164
226001 Insurances	217,090
227001 Travel inland	584,152
227002 Travel abroad	168,302
227003 Carriage, Haulage, Freight and transport hire	65,000
227004 Fuel, Lubricants and Oils	287,123
228002 Maintenance - Vehicles	205,665
228004 Maintenance – Other	37,500

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 customs tax collections were below target by UGX 165.79 billion. This performance can be explained by the following reasons:

1. Significant deficits that were realised in VAT on imports (UGX 69.85 billion), import duty (UGX 36.47 billion) and petroleum duty (UGX 33.59 billion). This is explained by: decline in fuel imports by 5.54 million litres which varied from projected growth in the fuel import volumes of 34.50% and a reduction in the volumes of dutiable imports which contributed to deficit of UGX 44.69 billion

The electronic cargo tracking was affected by wear and tear of the seals that are used hence the variation is performance.

Total	25,446,415
Wage Recurrent	12,783,023
Non Wage Recurrent	12,663,392
AIA	0
Total For SubProgramme	25,446,415
Wage Recurrent	12,783,023
Non Wage Recurrent	12,663,392
AIA	0

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

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
15 scheme & sector based investigated to conclusion 80% science, forensics & intelligence technical support offered 4 intelligence briefs generated	During the first quarter, 29 scheme & sector cases were investigated to conclusion against a target of 20 cases with tax identified worth UGX 18.55 billion. Provided Intelligence, Science and Forensic services to 80% of the requests received through forensic analysis, disposals and intelligence surveillance representing a performance of 100.00%. Generated and disseminated 4 intelligence briefs during the first quarter of FY 2019/20 as planned in the following areas: • PAYE under declaration in hospitals • Payments disruption • Withholding tax loss on government payments • Impersonation and harassment of tax payers	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 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 1,623,433 345,701 295,921 61,375 28,110 1,500 43,650 1,375 70,205 8,250 1,250 8,500 1,875 4,625 19,391 249,355 25,834 1,703 60,336 20,498 1,044,416

Reasons for Variation in performance

The early planning, clear tasking and monitoring of planned activities that resulted into effective implementation of the activities for the quarter.

	Total	3,917,304
	Wage Recurrent	1,623,433
	Non Wage Recurrent	2,293,871
	AIA	0
	Total For SubProgramme	3,917,304
	Wage Recurrent	1,623,433
	Non Wage Recurrent	2,293,871
	AIA	0
	GRAND TOTAL	111,268,338
	Wage Recurrent	39,112,673
	Non Wage Recurrent	61,655,518
	GoU Development	10,500,147
	External Financing	0
	AIA	0

Vote:141 URA**QUARTER 2: 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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Program: 18 Administration and Support Services*Recurrent Programmes***Subprogram: 03 Corporate services***Outputs Provided***Output: 03 Administrative Support Services**

<i>US\$ Thousands</i>	Item	Balance b/f	New Funds	Total
	211102 Contract Staff Salaries	120,001	0	120,001
	221008 Computer supplies and Information Technology (IT)	2,476,360	0	2,476,360
	228003 Maintenance – Machinery, Equipment & Furniture	599,700	0	599,700
	Total	3,196,061	0	3,196,061
	<i>Wage Recurrent</i>	<i>120,001</i>	<i>0</i>	<i>120,001</i>
	<i>Non Wage Recurrent</i>	<i>3,076,060</i>	<i>0</i>	<i>3,076,060</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

<i>US\$ Thousands</i>	Item	Balance b/f	New Funds	Total
	221008 Computer supplies and Information Technology (IT)	706,000	0	706,000
	Total	706,000	0	706,000
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>706,000</i>	<i>0</i>	<i>706,000</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

*Development Projects***Project: 0653 Support to URA Projects***Capital Purchases***Output: 76 Purchase of Office and ICT Equipment, including software**

<i>US\$ Thousands</i>	Item	Balance b/f	New Funds	Total
	312213 ICT Equipment	409,000	0	409,000
	Total	409,000	0	409,000
	<i>GoU Development</i>	<i>409,000</i>	<i>0</i>	<i>409,000</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>

Program: 54 Revenue Collection & Administration*Recurrent Programmes*

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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Subprogram: 05 Domestic Taxes*Outputs Provided***Output: 02 Domestic Tax Collection**

<i>Item</i>	Balance b/f	New Funds	Total
211102 Contract Staff Salaries	784,200	0	784,200
221008 Computer supplies and Information Technology (IT)	2,710,300	0	2,710,300
Total	3,494,500	0	3,494,500
<i>Wage Recurrent</i>	<i>784,200</i>	<i>0</i>	<i>784,200</i>
<i>Non Wage Recurrent</i>	<i>2,710,300</i>	<i>0</i>	<i>2,710,300</i>
<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

<i>Item</i>	Balance b/f	New Funds	Total
211102 Contract Staff Salaries	799,000	0	799,000
221008 Computer supplies and Information Technology (IT)	2,400,000	0	2,400,000
Total	3,199,000	0	3,199,000
<i>Wage Recurrent</i>	<i>799,000</i>	<i>0</i>	<i>799,000</i>
<i>Non Wage Recurrent</i>	<i>2,400,000</i>	<i>0</i>	<i>2,400,000</i>
<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Development Projects

GRAND TOTAL	11,004,561	0	11,004,561
<i>Wage Recurrent</i>	<i>1,703,201</i>	<i>0</i>	<i>1,703,201</i>
<i>Non Wage Recurrent</i>	<i>8,892,360</i>	<i>0</i>	<i>8,892,360</i>
<i>GoU Development</i>	<i>409,000</i>	<i>0</i>	<i>409,000</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>