

# 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	Released by End Q 2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	163.264	81.632	75.260	50.0%	46.1%	92.2%
Non Wage	231.352	128.387	114.537	55.5%	49.5%	89.2%
Dev't. GoU	43.640	21.818	19.893	50.0%	45.6%	91.2%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>GoU Total</b>	<b>438.255</b>	<b>231.837</b>	<b>209.691</b>	<b>52.9%</b>	<b>47.8%</b>	<b>90.4%</b>
<b>Total GoU+Ext Fin (MTEF)</b>	<b>438.255</b>	<b>231.837</b>	<b>209.691</b>	<b>52.9%</b>	<b>47.8%</b>	<b>90.4%</b>
Arrears	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>Total Budget</b>	<b>438.255</b>	<b>231.837</b>	<b>209.691</b>	<b>52.9%</b>	<b>47.8%</b>	<b>90.4%</b>
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>Grand Total</b>	<b>438.255</b>	<b>231.837</b>	<b>209.691</b>	<b>52.9%</b>	<b>47.8%</b>	<b>90.4%</b>
<b>Total Vote Budget Excluding Arrears</b>	<b>438.255</b>	<b>231.837</b>	<b>209.691</b>	<b>52.9%</b>	<b>47.8%</b>	<b>90.4%</b>

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	110.73	99.33	51.3%	46.0%	89.7%
Program: 1454 Revenue Collection & Administration	222.49	121.11	110.36	54.4%	49.6%	91.1%
<b>Total for Vote</b>	<b>438.26</b>	<b>231.84</b>	<b>209.69</b>	<b>52.9%</b>	<b>47.8%</b>	<b>90.4%</b>

### Matters to note in budget execution

The budget absorption level was 90.45% against a target of 100.00%. By the end of the half year period of the FY 2019/2020, UGX 231.84 billion had been released, out of which UGX 209.69 billion was spent. The variation 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	
<b>7.167 Bn Shs</b>	<i>SubProgram/Project :03 Corporate services</i>
Reason: Procurements are on going for Oracle and Microsoft support and maintenance renewals.	
Rent arrears for CAA not paid.	

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<i>Items</i>	
<b>5,871,390,841.500 UShs</b>	221008 Computer supplies and Information Technology (IT) Reason: Procurements are on going for Oracle and Microsoft support and maintenance renewals.
<b>1,295,750,200.000 UShs</b>	223003 Rent – (Produced Assets) to private entities Reason: Rent arrears for CAA not paid.
<b>1.084 Bn Shs</b>	<i>SubProgram/Project :08 Research &amp; Planning, Public Awareness and Tax Education</i> Reason: Some invoices were not delivered by the last day of Q2.
<i>Items</i>	
<b>560,086,500.000 UShs</b>	221002 Workshops and Seminars Reason: Some invoices were not delivered by the last day of Q2.
<b>523,956,850.000 UShs</b>	221008 Computer supplies and Information Technology (IT) Reason: Some invoices delivered on the last day.
<b>Program 1454 Revenue Collection &amp; Administration</b>	
<b>1.526 Bn Shs</b>	<i>SubProgram/Project :05 Domestic Taxes</i> Reason: Procurements are on going e-tax and EFRIS and support maintenance.
<i>Items</i>	
<b>1,525,678,234.250 UShs</b>	221008 Computer supplies and Information Technology (IT) Reason: Procurements are on going e-tax and EFRIS and support maintenance.
<b>1.511 Bn Shs</b>	<i>SubProgram/Project :06 Customs</i> Reason: Procurements are on going for computer and related supplies.
<i>Items</i>	
<b>1,511,328,905.000 UShs</b>	221008 Computer supplies and Information Technology (IT) Reason: Procurements are on going for computer and related supplies.
<i>(ii) Expenditures in excess of the original approved budget</i>	

## V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators\*

<b>Programme : 18 Administration and Support Services</b>
<b>Responsible Officer: Doris Akol</b>
<b>Programme Outcome: Efficient and effective institutional performance</b>
<b>Sector Outcomes contributed to by the Programme Outcome</b>
1 .Fiscal Credibility and Sustainability

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Programme Outcome Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
Level of Strategic plan delivered	Percentage	80%	44.72%
Annual Auditor General rating of institutions	Text	unqualified	unqualified
<b>Programme : 54 Revenue Collection &amp; Administration</b>			
<b>Responsible Officer: Doris Akol</b>			
<b>Programme Outcome: Maximum revenue</b>			
<b>Sector Outcomes contributed to by the Programme Outcome</b>			
1 .Fiscal Credibility and Sustainability			
Programme Outcome Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
Revenue collection to target	Percentage	100%	44.95%
Compliance level	Percentage	80%	70.98%
Tax Administration cost as % of revenue	Percentage	2.3%	2.06%

**Table V2.2: Key Vote Output Indicators\***

<b>Programme : 54 Revenue Collection &amp; Administration</b>			
<b>Sub Programme : 05 Domestic Taxes</b>			
<b>KeyOutPut : 02 Domestic Tax Collection</b>			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
Average filling ratio	Percentage	89.9%	89.00%
Percentage Growth in taxpayer register	Percentage	10%	4.30%
Percentage of Domestic Tax Revenue collected against target	Percentage	100%	44.26%
Proportion of NTR collected against target.	Percentage	100%	44.83%
<b>Sub Programme : 06 Customs</b>			
<b>KeyOutPut : 01 Customs Tax Collection</b>			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
Percentage of Customs tax Revenue collected against target	Percentage	100%	46.14%
Amount of Customs Revenue collected to target	Number	8256.903	3537.31
<b>Sub Programme : 07 Tax Investigations</b>			
<b>KeyOutPut : 03 Tax Investigations</b>			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
No. of Industry based tax investigations carried out to conclusion	Number	85	53

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## QUARTER 2: Highlights of Vote Performance

Average cost of Tax Administration (DT, CE, TI)	Number	222.488	111.85
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### Performance highlights for the Quarter

During the second quarter of the FY 2019/2020, a net revenue (gross revenue less refunds) of UGX 5,036.52 billion was collected against a net target of UGX 5,287.73 billion. The performance realised was 95.23% with a growth of 13.77% (UGX 609.40 billion) and a shortfall of UGX 251.21 billion.

Cumulatively, a net revenue of UGX 9042.01 billion was realised during the half year period of the FY 2019/2020, against a net target of UGX 9,739.39 billion. The performance realised was 92.84%, with a growth of 11.15% (UGX 907.05 billion) and a shortfall of UGX 697.38 billion. Additionally, the half year net revenue collections account for 44.95% of the annual target. This was below the projected 48.42%.

The tax register grew by 4.30% (63,979 new taxpayers) against a half year target of 5.00% representing a performance of 86.00%. The average filing ratio for the period was 89.00% against a target of 89.90%.

## 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
<b>Program 1418 Administration and Support Services</b>	<b>215.77</b>	<b>110.73</b>	<b>99.33</b>	<b>51.3%</b>	<b>46.0%</b>	<b>89.7%</b>
<i>Class: Outputs Provided</i>	<i>172.13</i>	<i>88.91</i>	<i>79.44</i>	<i>51.7%</i>	<i>46.1%</i>	<i>89.3%</i>
141801 Internal Audit and Compliance	8.58	4.61	4.61	53.7%	53.7%	100.0%
141803 Administrative Support Services	128.05	65.73	57.38	51.3%	44.8%	87.3%
141804 Public Awareness and Tax Education/Modernization	26.80	13.94	12.82	52.0%	47.8%	91.9%
141805 Legal services	8.70	4.63	4.63	53.3%	53.3%	100.0%
<i>Class: Capital Purchases</i>	<i>43.64</i>	<i>21.82</i>	<i>19.89</i>	<i>50.0%</i>	<i>45.6%</i>	<i>91.2%</i>
141872 Government Buildings and Administrative Infrastructure	5.60	2.80	2.80	50.0%	50.0%	100.0%
141875 Purchase of Motor Vehicles and Other Transport Equipment	5.02	2.51	2.51	50.0%	50.0%	100.0%
141876 Purchase of Office and ICT Equipment, including software	32.92	16.46	14.54	50.0%	44.2%	88.3%
141877 Purchase of Specialised Machinery and Equipment	0.05	0.03	0.02	50.0%	43.5%	87.0%
141878 Purchase of Office and Residential Furniture and Fittings	0.05	0.03	0.02	50.0%	44.7%	89.4%
<b>Program 1454 Revenue Collection &amp; Administration</b>	<b>222.49</b>	<b>121.11</b>	<b>110.36</b>	<b>54.4%</b>	<b>49.6%</b>	<b>91.1%</b>
<i>Class: Outputs Provided</i>	<i>222.49</i>	<i>121.11</i>	<i>110.36</i>	<i>54.4%</i>	<i>49.6%</i>	<i>91.1%</i>
145401 Customs Tax Collection	97.44	53.00	49.46	54.4%	50.8%	93.3%
145402 Domestic Tax Collection	110.83	60.64	53.99	54.7%	48.7%	89.0%
145403 Tax Investigations	14.22	7.47	6.91	52.5%	48.6%	92.5%
<b>Total for Vote</b>	<b>438.26</b>	<b>231.84</b>	<b>209.69</b>	<b>52.9%</b>	<b>47.8%</b>	<b>90.4%</b>

**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
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<b>Class: Outputs Provided</b>	<b>394.62</b>	<b>210.02</b>	<b>189.80</b>	53.2%	48.1%	90.4%
211102 Contract Staff Salaries	163.26	81.63	75.26	50.0%	46.1%	92.2%
211103 Allowances (Inc. Casuals, Temporary)	12.96	17.92	17.61	138.3%	135.9%	98.3%
212101 Social Security Contributions	26.12	14.33	13.08	54.9%	50.1%	91.3%
213001 Medical expenses (To employees)	7.62	3.81	3.81	50.0%	50.0%	100.0%
213004 Gratuity Expenses	1.62	0.81	0.81	50.0%	50.0%	100.0%
221001 Advertising and Public Relations	4.62	2.31	2.27	50.0%	49.1%	98.3%
221002 Workshops and Seminars	6.95	3.47	2.91	50.0%	41.9%	83.9%
221003 Staff Training	4.00	2.00	2.00	50.0%	50.0%	100.0%
221004 Recruitment Expenses	1.20	0.60	0.49	50.0%	41.0%	82.0%
221006 Commissions and related charges	0.66	0.33	0.33	50.0%	50.0%	100.0%
221007 Books, Periodicals & Newspapers	0.11	0.06	0.06	50.0%	50.0%	100.0%
221008 Computer supplies and Information Technology (IT)	75.98	37.99	28.56	50.0%	37.6%	75.2%
221009 Welfare and Entertainment	8.15	4.08	4.08	50.0%	50.0%	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	0.19	0.09	0.09	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	0.12	0.12	50.0%	50.0%	100.0%
222003 Information and communications technology (ICT)	8.10	4.05	3.56	50.0%	44.0%	87.9%
223001 Property Expenses	0.09	0.04	0.04	50.0%	50.0%	100.0%
223002 Rates	0.30	0.15	0.15	50.0%	50.0%	100.0%
223003 Rent – (Produced Assets) to private entities	7.58	3.79	2.49	50.0%	32.9%	65.8%
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	0.65	0.33	0.33	50.0%	50.0%	100.0%
224004 Cleaning and Sanitation	0.99	0.50	0.50	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	1.40	0.70	0.70	50.0%	50.0%	100.0%
226001 Insurances	6.23	3.12	3.12	50.0%	50.0%	100.0%
227001 Travel inland	16.61	8.31	8.31	50.0%	50.0%	100.0%
227002 Travel abroad	2.11	1.06	1.06	50.0%	50.0%	100.0%
227003 Carriage, Haulage, Freight and transport hire	1.16	0.58	0.58	50.0%	50.0%	100.0%
227004 Fuel, Lubricants and Oils	4.14	2.07	2.05	50.0%	49.5%	99.0%
228001 Maintenance - Civil	7.55	3.77	3.42	50.0%	45.3%	90.7%
228002 Maintenance - Vehicles	4.19	2.10	2.10	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	4.54	2.27	2.27	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%
<b>Class: Capital Purchases</b>	<b>43.64</b>	<b>21.82</b>	<b>19.89</b>	50.0%	45.6%	91.2%
312101 Non-Residential Buildings	5.60	2.80	2.80	50.0%	50.0%	100.0%
312201 Transport Equipment	5.02	2.51	2.51	50.0%	50.0%	100.0%
312202 Machinery and Equipment	0.05	0.03	0.02	50.0%	43.5%	87.0%

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312203 Furniture & Fixtures	0.05	0.03	0.02	50.0%	44.7%	89.4%
312213 ICT Equipment	32.92	16.46	14.54	50.0%	44.2%	88.3%
<b>Total for Vote</b>	<b>438.26</b>	<b>231.84</b>	<b>209.69</b>	<b>52.9%</b>	<b>47.8%</b>	<b>90.4%</b>

**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
<b>Program 1418 Administration and Support Services</b>	<b>215.77</b>	<b>110.73</b>	<b>99.33</b>	<b>51.3%</b>	<b>46.0%</b>	<b>89.7%</b>
<i>Recurrent SubProgrammes</i>						
02 Internal Audit and Compliance	8.58	4.61	4.61	53.7%	53.7%	100.0%
03 Corporate services	128.05	65.73	57.38	51.3%	44.8%	87.3%
04 Legal Services	8.70	4.63	4.63	53.3%	53.3%	100.0%
08 Research & Planning, Public Awareness and Tax Education	26.80	13.94	12.82	52.0%	47.8%	91.9%
<i>Development Projects</i>						
0653 Support to URA Projects	43.64	21.82	19.89	50.0%	45.6%	91.2%
05 Domestic Taxes	110.83	60.64	53.99	54.7%	48.7%	89.0%
06 Customs	97.44	53.00	49.46	54.4%	50.8%	93.3%
07 Tax Investigations	14.22	7.47	6.91	52.5%	48.6%	92.5%
<b>Total for Vote</b>	<b>438.26</b>	<b>231.84</b>	<b>209.69</b>	<b>52.9%</b>	<b>47.8%</b>	<b>90.4%</b>

**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
<b>Program: 18 Administration and Support Services</b>			
<i>Recurrent Programmes</i>			
<b>Subprogram: 02 Internal Audit and Compliance</b>			
<i>Outputs Provided</i>			
<b>Output: 01 Internal Audit and Compliance</b>			
6 sensitizations on sexual harassment	9 Sexual harassment sensitisations were conducted during all staff integrity sensitisations in the half year period of FY 2019/2020 against a target of 2.	<b>Item</b>	<b>Spent</b>
4 integrity enhancement initiatives		211102 Contract Staff Salaries	2,557,410
100% audit & compliance queries verified & updated		211103 Allowances (Inc. Casuals, Temporary)	333,930
80% audit & compliance findings adopted by client	7 integrity enhancement initiatives were conducted against a target of 1 through 158 engagements and these included:	212101 Social Security Contributions	440,913
143 internal audits and compliance reviews	<ul style="list-style-type: none"> <li>• 10 integrity sensitisation workshops of which 8 were internal (for staff in the different regions: eastern, northern, mid-western, south-western and central) and 2 external (for the public).</li> <li>• 7 print and social media publications on Twitter, Facebook and New Vision (on public call for Lifestyle audits).</li> <li>• 130 Radio announcements on different radio stations.</li> <li>• 6 Radio talk shows on Hills FM, Peak FM, Voice of Kigezi, Kira FM, Smart FM and NBS.</li> <li>• 2 TV Live show on NBS TV News Live and Baba TV.</li> <li>• 2 Serie messages sent to staff on mail &amp; social media.</li> <li>• Participated in the anti-corruption activities and walk.</li> </ul>	213001 Medical expenses (To employees)	85,500
	100.00% of the audit and compliance queries were verified and updated in Pentanna Audit Working System (PAWS) as planned.	213004 Gratuity Expenses	75,176
	90.00% of the audit and compliance review findings were adopted by the client against a target of 80.00% planned.	221001 Advertising and Public Relations	20,000
	Additionally, a total of 90 compliance audits, reviews and investigations were completed against a target of 63 and reports issued accordingly during the half year period of the FY 2019/2020.	221002 Workshops and Seminars	104,975
		221007 Books, Periodicals & Newspapers	350
		221009 Welfare and Entertainment	117,355
		221011 Printing, Stationery, Photocopying and Binding	13,800
		221014 Bank Charges and other Bank related costs	2,400
		221017 Subscriptions	10,000
		223006 Water	13,500
		224004 Cleaning and Sanitation	2,870
		225001 Consultancy Services- Short term	418,400
		226001 Insurances	33,814
		227001 Travel inland	168,764
		227002 Travel abroad	46,086
		227003 Carriage, Haulage, Freight and transport hire	555
		227004 Fuel, Lubricants and Oils	128,824
		228002 Maintenance - Vehicles	34,220
		228004 Maintenance – Other	766

*Reasons for Variation in performance*

**Vote:141** URA**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

<b>Annual Planned Outputs</b>	<b>Cumulative Outputs Achieved by End of Quarter</b>	<b>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</b>	<i>UShs Thousand</i>
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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.

<b>Total</b>	<b>4,609,608</b>
Wage Recurrent	2,557,410
Non Wage Recurrent	2,052,198
AIA	0
<b>Total For SubProgramme</b>	<b>4,609,608</b>
Wage Recurrent	2,557,410
Non Wage Recurrent	2,052,198
AIA	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
Survey on the status of Gender roles & Policies in URA	Champions to support women in trade at station level were appointed.	211102 Contract Staff Salaries	9,911,627
Champions to support women in trade at station level appointed	Additionally, 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.	211103 Allowances (Inc. Casuals, Temporary)	3,996,694
Sanitary & disposal services procured		212101 Social Security Contributions	1,753,848
Special fund to cater for HIV positive staff & families provided		213001 Medical expenses (To employees)	707,500
		213004 Gratuity Expenses	147,444
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	187,500
Disposal of obsolete items executed		221002 Workshops and Seminars	175,000
95% staff productivity level		221003 Staff Training	2,000,000
95% employee stability level	Procured sanitary & disposal services as planned.	221004 Recruitment Expenses	492,000
100% budget absorption level	Unqualified audit report from Auditor General.	221007 Books, Periodicals & Newspapers	21,500
Not more than 12 unplanned system down times		221008 Computer supplies and Information Technology (IT)	16,720,778
Equal opportunities employment program	91.16% Staff productivity level against a target of 95.00%.	221009 Welfare and Entertainment	926,883
	90.4% budget absorption level against a target of 100%. By end half year, a total UGX 231.837 billion had been released out of which UGX 209.69 billion had been spent.	221011 Printing, Stationery, Photocopying and Binding	363,875
	19 unplanned system down times were experienced against target of 6 during the period. The average system recovery time was 1.79 hours. Despite the down times turnover being higher than expected, the average real time system recovery was less than two hours. As a result, there was minimum interruption to normal business.	221014 Bank Charges and other Bank related costs	35,822
		221017 Subscriptions	10,000
		222001 Telecommunications	450,000
		222002 Postage and Courier	122,000
		222003 Information and communications technology (ICT)	3,561,800
		223001 Property Expenses	44,775
		223002 Rates	150,094
		223003 Rent – (Produced Assets) to private entities	1,851,351
		223004 Guard and Security services	925,123
		223005 Electricity	700,000
		223006 Water	119,960
		224004 Cleaning and Sanitation	225,000
		224005 Uniforms, Beddings and Protective Gear	200,000
		225001 Consultancy Services- Short term	70,000
		226001 Insurances	2,026,825
		227001 Travel inland	742,101
		227002 Travel abroad	59,860
		227003 Carriage, Haulage, Freight and transport hire	442,650
		227004 Fuel, Lubricants and Oils	536,480
		228001 Maintenance - Civil	3,422,350
		228002 Maintenance - Vehicles	1,189,000
		228003 Maintenance – Machinery, Equipment & Furniture	2,802,862
		228004 Maintenance – Other	84,080
		273102 Incapacity, death benefits and funeral expenses	200,000

# 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*

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 2019/2020.

The variation in budget absorption level is due to on-going staff recruitment and committed procurements.

Performed as planned.

<b>Total</b>	<b>57,376,781</b>
Wage Recurrent	9,911,627
Non Wage Recurrent	47,465,154
AIA	0
<b>Total For SubProgramme</b>	<b>57,376,781</b>
Wage Recurrent	9,911,627
Non Wage Recurrent	47,465,154
AIA	0

*Recurrent Programmes*

**Subprogram: 04 Legal Services**

*Outputs Provided*

**Output: 05 Legal services**

# 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
65% cases won and settled in URA favor 80Bn recovered from debt 100% instructions executed 4 Proactive debt recovery & litigation initiatives executed	<p>During the half year of the FY 2019/2020, 81.00% of the cases were won and settled in URA's favour against a success rate target of 65.00%. A total of Forty two (42) Judgments/Rulings were received, of which thirty four (34) cases were decided in favour of URA and eight (8) decisions in favour of the clients against URA.</p> <p>Recovered UGX 42.95 billion in tax debt against a target of UGX 40.00 billion hence a performance of 107.38%.</p> <p>Additionally, executed 100.00% of instructions received as planned.</p> <p>Furthermore, executed six (6) proactive debt recovery &amp; timely litigation initiatives including:</p> <ul style="list-style-type: none"> <li>• Risk profiling of cases.</li> <li>• Preparation and drafting of pleadings.</li> <li>• Filing of court documents within stipulated time.</li> <li>• Preparation of submissions.</li> <li>• Representation of URA in court.</li> <li>• Out of court settlements.</li> </ul>	<p><b>Item</b></p> <p>211102 Contract Staff Salaries</p> <p>211103 Allowances (Inc. Casuals, Temporary)</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>221006 Commissions and related charges</p> <p>221007 Books, Periodicals &amp; Newspapers</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>223006 Water</p> <p>224004 Cleaning and Sanitation</p> <p>225001 Consultancy Services- Short term</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>282102 Fines and Penalties/ Court wards</p>	<p><b>Spent</b></p> <p>2,276,517</p> <p>288,715</p> <p>392,768</p> <p>84,500</p> <p>77,451</p> <p>3,750</p> <p>102,650</p> <p>328,453</p> <p>12,986</p> <p>109,746</p> <p>25,995</p> <p>2,200</p> <p>1,500</p> <p>1,000</p> <p>3,264</p> <p>8,000</p> <p>32,738</p> <p>74,285</p> <p>46,086</p> <p>1,600</p> <p>114,054</p> <p>45,925</p> <p>600,000</p>

### Reasons for Variation in performance

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

<b>Total</b>	<b>4,634,183</b>
Wage Recurrent	2,276,517
Non Wage Recurrent	2,357,666
AIA	0
<b>Total For SubProgramme</b>	<b>4,634,183</b>
Wage Recurrent	2,276,517
Non Wage Recurrent	2,357,666
AIA	0

### Recurrent Programmes

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

# 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
<i>Outputs Provided</i>			
<b>Output: 04 Public Awareness and Tax Education/Modernization</b>			
4 Taxpayer education outreach programs across regions	During the half year period of FY 2019/2020, 6 Taxpayer education outreach programs were executed against a target of 2 across regions through 20 engagements. These included: 13 exhibitions; 1 real estate tax baraza; 5 tax katalas in Mengo, Mukono & Seeta; and 1 diaspora members engagement. In addition, developed, produced and distributed tax education materials/literature including 7 tax literature types; draft Frequently Asked Questions for customs prohibitions and restrictions; online incentives guide; and the new taxpayer registration starter pack.	<b>Item</b>	<b>Spent</b>
200 tax clinics & engagements across regions		211102 Contract Staff Salaries	4,260,118
4 Tax education schools & universities programs targeting the youth	Coordinated and implemented 91 Tax clinics & engagements across regions and districts against a planned target of 100.	211103 Allowances (Inc. Casuals, Temporary)	534,741
6 researches and 2 evaluation exercises		212101 Social Security Contributions	735,616
7 public relations & media programs	Executed 3 tax education programs for schools & universities targeting youth against a target 2 during the half year period of FY 2019/2020. There were 34 engagements involving tax schools visitations; tax societies' engagements and East African Music, Dance & Drama competitions.	213001 Medical expenses (To employees)	147,250
URA corporate plan for next period developed		213004 Gratuity Expenses	131,757
Exchange of information initiatives National, regional & global to support compliance executed	6 research papers produced or reviewed against a target of 2 including: tax morale paper, international taxation paper, e-commerce study in customs and concept paper on the digital economy.	221001 Advertising and Public Relations	1,913,687
Support to Accountability sector, MDAs and LGs initiatives (NTR, policies, strategies, etc)		221002 Workshops and Seminars	2,124,779
Gender based statistics maintained	3 assessments and evaluations executed against a target of 1 including client satisfaction survey coordination, climate survey analysis and staff attendance & time management analysis.	221007 Books, Periodicals & Newspapers	4,000
Disabled women involved in smuggling sensitized		221008 Computer supplies and Information Technology (IT)	1,615,543
Staff to support Women in trade sensitized	Executed 4 public relation outreach programs against a target of 2 (Country wide Community Social Responsibility (CSRs); donations to children in the soccer academy; donations of sugar to various communities; accountability visits; 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. Additionally, 8 Media programs were executed as planned through Radio/TV, print media,	221009 Welfare and Entertainment	188,286
2 Tax education outreach programs targeting PWDs, elderly & women		221011 Printing, Stationery, Photocopying and Binding	22,620
2 Service support mechanisms executed	6 research papers produced or reviewed against a target of 2 including: tax morale paper, international taxation paper, e-commerce study in customs and concept paper on the digital economy.	221014 Bank Charges and other Bank related costs	4,180
Development Partner supported activities executed		221017 Subscriptions	85,000
	3 assessments and evaluations executed against a target of 1 including client satisfaction survey coordination, climate survey analysis and staff attendance & time management analysis.	223006 Water	2,000
		224004 Cleaning and Sanitation	9,800
	Executed 4 public relation outreach programs against a target of 2 (Country wide Community Social Responsibility (CSRs); donations to children in the soccer academy; donations of sugar to various communities; accountability visits; 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. Additionally, 8 Media programs were executed as planned through Radio/TV, print media,	225001 Consultancy Services- Short term	203,350
		226001 Insurances	52,875
	Executed 4 public relation outreach programs against a target of 2 (Country wide Community Social Responsibility (CSRs); donations to children in the soccer academy; donations of sugar to various communities; accountability visits; 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. Additionally, 8 Media programs were executed as planned through Radio/TV, print media,	227001 Travel inland	140,802
		227002 Travel abroad	417,625
	Executed 4 public relation outreach programs against a target of 2 (Country wide Community Social Responsibility (CSRs); donations to children in the soccer academy; donations of sugar to various communities; accountability visits; 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. Additionally, 8 Media programs were executed as planned through Radio/TV, print media,	227004 Fuel, Lubricants and Oils	154,963
		228002 Maintenance - Vehicles	65,000
	Executed 4 public relation outreach programs against a target of 2 (Country wide Community Social Responsibility (CSRs); donations to children in the soccer academy; donations of sugar to various communities; accountability visits; 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. Additionally, 8 Media programs were executed as planned through Radio/TV, print media,	228004 Maintenance – Other	1,165

# Vote:141 URA

## QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

social media and press conferences.

URA corporate plan development activities executed as planned. These included: reviewing the strategic elements; developing theme & strategic objectives; proposing indicators & initiatives; new strategy formulation; holding engagements with senior management, departmental liaisons and subject matter experts; documentation and preparations for the launch which is still ongoing; development of subsidiary, business process, IT and communication plans.

Participated in 5 global, regional and national bodies' exchange of information initiatives as planned.

Provided support to the Accountability sector, MDAs and LGs initiatives as planned. The support included:

- Development of NDP 3 priorities;
- Development of Domestic Revenue Mobilisation initiatives
- Reviewing the National ICT strategy for the Agricultural Sector
- Dialogue engagement between (EOC) and the Accountability Sector on compliance with Gender & Equity issues
- Participation in the discussion of the paper – Draft Presidential Economic Council paper on Affordable Housing Proposal.
- Compilation and submission of VAT returns, first time registered Motor Vehicles for the month with UBOS.
- Compilation of the data required by MOFPED to assist in analysing impact of tax incentives in Uganda.
- Consultation engagements with UBOS on the evaluation of the Plan for National Statistical.
- Provision of revenue data for the mining sector, hydro-electric power and the top 500 taxpayers for FY 2018/19 with MOFPED
- Preparation and sharing of information about URA, Enterprise Risk Management practices with the PPDA.
- Participation and offering technical assistance during the semi-annual monitoring engagements with the Budget Monitoring and Accountability Unit (MoFPED).

Executed URA's next generation of efficiency & revenue improvement reform initiatives through researches on

# Vote:141 URA

## QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

international taxation, e-commerce in customs and the digital economy.

Executed 1 tax education outreach program for women in cross border trade during the first quarter of FY 2019/2020. Additionally, coordinated and sensitised women in trade as planned, among which were a few were disabled.

Gender based statistics maintained as planned.

### *Reasons for Variation in performance*

Performed as planned in tax education outreach and sensitisation of women in trade.

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

<b>Total</b>	<b>12,815,156</b>
Wage Recurrent	4,260,118
Non Wage Recurrent	8,555,038
AIA	0
<b>Total For SubProgramme</b>	<b>12,815,156</b>
Wage Recurrent	4,260,118
Non Wage Recurrent	8,555,038
AIA	0

### *Development Projects*

#### **Project: 0653 Support to URA Projects**

### *Capital Purchases*

#### **Output: 72 Government Buildings and Administrative Infrastructure**

# 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
OSBPs management & maintenance Priority regional offices enhanced HQ building Snag list activities executed Post project implementation review report	<p>During the half year period of FY 2019/2020, the following repairs and maintenance issues were resolved at the different OSBPs were maintained:</p> <ul style="list-style-type: none"> <li>• Leaking roof repaired at Busia and Malaba OSBPs.</li> <li>• Generator maintenance and servicing at all OSBPs.</li> <li>• Replacement of damaged water tank at Mutukula OSBP.</li> <li>• Making good former Elegu office after shifting to OSBP premises.</li> <li>• Renovation of Mutukula OSBP power house and replacement of the power cables.</li> <li>• Plumbing fixture repairs at Busia and Malaba main administration block as well as in Busia OSBP staff quarters.</li> <li>• Plumbing repairs at Mirama Hills including replacement of faulty sinks, auto flushing units, pressure taps, ball valves and water closet units.</li> <li>• Septic tank emptying at Malaba and Busia OSBPs.</li> <li>• Installation of boardroom door at Mutukula OSBP.</li> <li>• Repair of broken aluminium doors at Busia OSBP</li> <li>• Additional furniture repairs at Busia and Malaba OSBPs.</li> <li>• Improvement of fire-fighting equipment at Mirama hills and Busia.</li> </ul> <p>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 half year period of FY 2019/2020, the following snags were repaired:</p> <ul style="list-style-type: none"> <li>• Wall painting and wall installations repaired.</li> <li>• Ceiling snags including: re-aligning the tiles, non-functional lights.</li> <li>• Adjustments to loose door closers.</li> <li>• Defective card reader.</li> <li>• Non-functional water heaters.</li> <li>• Non-functional hand driers.</li> <li>• Non-functional switches</li> <li>• Hanging cables</li> <li>• Non-functional socket outlets and wire support.</li> <li>• Non-functional light fittings and light switches.</li> </ul>	<p><b>Item</b></p> <p>312101 Non-Residential Buildings</p>	<p><b>Spent</b></p> <p>2,800,000</p>

*Reasons for Variation in performance*

**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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Performed as planned in maintenance and management of the OSBPs.

The defects were repaired and repairs are still on-going as planned.

<b>Total</b>	<b>2,800,000</b>
GoU Development	2,800,000
External Financing	0
AIA	0

**Output: 75 Purchase of Motor Vehicles and Other Transport Equipment**

Lease for Motor vehicles

The lease payment of the motor-vehicles was made as planned.

Item	Spent
312201 Transport Equipment	2,511,212

**Reasons for Variation in performance**

Lease payments were made as planned.

<b>Total</b>	<b>2,511,212</b>
GoU Development	2,511,212
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	Spent
312213 ICT Equipment	14,538,108

**Reasons for Variation in performance**

<b>Total</b>	<b>14,538,108</b>
GoU Development	14,538,108
External Financing	0
AIA	0

**Output: 77 Purchase of Specialised Machinery and Equipment**

New equipment purchased to replace old and aging

Purchased new equipment as planned. These included:  
• Generators  
• Solar panels

Item	Spent
312202 Machinery and Equipment	21,749

**Reasons for Variation in performance**

Purchases of new equipment were made as planned.

<b>Total</b>	<b>21,749</b>
GoU Development	21,749
External Financing	0
AIA	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
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**Output: 78 Purchase of Office and Residential Furniture and Fittings**

Office furniture and fittings acquired	Item	Spent
Purchased office furniture and fittings as planned. These included:	312203 Furniture & Fixtures	22,360
• 5 Counter chairs.		
• 3 Orthopedic/ergonomic chairs.		
• 10 Flip chart stands.		

**Reasons for Variation in performance**

Purchases of office furniture and fittings were made as planned.

<b>Total</b>	<b>22,360</b>
GoU Development	22,360
External Financing	0
AIA	0
<b>Total For SubProgramme</b>	<b>19,893,428</b>
GoU Development	19,893,428
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**

<b>Annual Planned Outputs</b>	<b>Cumulative Outputs Achieved by End of Quarter</b>	<b>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</b>	<b>UShs Thousand</b>
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 half year period of the FY 2019/20 were UGX 5,673.57 billion representing 44.26% revenue collected against a target collection of 47.66%.  The average filing ratio was 89.00% against a target of 89.90%.  63,979 new tax payers were added onto the register representing a growth of 4.30% during the half year period of FY 2019/2020 against a targeted tax register growth of 5.00% hence representing a performance of 86.00%.  589 Tax audit actions were conducted against a target of 1,404.  Additionally, a total of 13,992 compliance inspection actions were conducted to conclusion against a target of 3,551.	<b>Item</b> 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	<b>Spent</b> 27,845,683 4,925,508 4,791,059 1,445,250 160,103 115,627 181,339 10,894 4,889,568 1,392,457 314,901 24,850 50,000 500,000 170,758 178,500 65,588 70,329 497,062 5,512,758 97,925 418,892 311,000 20,496

**Reasons for Variation in performance**

**Vote:141** URA**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

<b>Annual Planned Outputs</b>	<b>Cumulative Outputs Achieved by End of Quarter</b>	<b>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</b>	<i>UShs Thousand</i>
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Significant deficits were registered in: rental tax (UGX 92.89 billion), VAT (UGX 250.90 billion), Local Excise duty (UGX 147.72 billion) and PAYE (UGX 67.05 billion). These can be explained by:

- Rental tax contributed to a deficit of UGX 92.89 billion in the first half of the FY 2019/20 due to the fact that the rental income tax collection solution by RippleNami did not take off.
- Phone talk time was affected by the changes in user tastes where users prefer use of data for communication through WhatsApp, viber and Facebook as opposed to direct calls using airtime. In addition, there was a price drop for both on-net and off-net calls from UGX 5 to UGX 3 per second due to competition.
- UGX 38.27 billion deficit registered in the sugar subsector is attributed drop in Sugar prices by 1,000 UGX per kilogram in the period July to December 2019 and its in-elastic consumption pattern.
- Spirits and waragi contributed a deficit of UGX 38.60 billion due to a decline in production by 2,497,320 million litres in July -December 2019, as compared to July-December 2018. In addition, consumers are taking local substitutes owing to restrictions on packaging. The reduction in price per litre of spirit by UGX 500 shillings also affected the value of sales
- Delayed implementation of administrative measures like; Digital Tax Stamps, Electronic Fiscal devices and Gazetting of withholding VAT agents and rental tax rates.
- Levy on mobile money contributed a deficit of UGX 30.48 billion which can be explained by the fact that high value clients withdraw their funds from agency banking. A case in point, MTN has had a drop of 36 percent in mobile money transaction values during the period. In addition, other clients are adopting use of mobile money as mode of payment for services as opposed to withdrawing for cash.

The department re-strategised and put emphasis on the compliance inspection actions than the tax audit actions.

<b>Total</b>	<b>53,990,547</b>
Wage Recurrent	27,845,683
Non Wage Recurrent	26,144,864
AIA	0
<b>Total For SubProgramme</b>	<b>53,990,547</b>
Wage Recurrent	27,845,683
Non Wage Recurrent	26,144,864
AIA	0

*Recurrent Programmes***Subprogram: 06 Customs***Outputs Provided***Output: 01 Customs 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	UShs Thousand
90% Non Intrusive inspection of Goods at entry points	Total customs tax collections during the half year of FY 2019/2020 were UGX 3,537.31 billion against a target of UGX 3,798.00 billion, representing 46.14% tax collected against a target collection of 49.54%.	<b>Item</b>	<b>Spent</b>
Average clearance time for imports - 2 days		211102 Contract Staff Salaries	25,615,766
Average clearance time for Exports, AEOs - 4 hours		211103 Allowances (Inc. Casuals, Temporary)	7,176,703
30% imports subjected to physical examination (red lane)		212101 Social Security Contributions	4,513,612
100% Customs revenue collected to target	A total of 131 post clearance audits were completed against a target of 120. These were assessed at UGX 43.82 billion of which UGX 24.00 billion was agreed leading to an audit yield of 55.00%.	213001 Medical expenses (To employees)	1,218,750
250 post clearance audits		213004 Gratuity Expenses	160,103
1800 intelligence focused operations		221001 Advertising and Public Relations	25,000
1,200 Tariff Specific codes generated		221002 Workshops and Seminars	138,000
25% electronic cargo tracked		221007 Books, Periodicals & Newspapers	3,468
	109 Intelligence focused operations were conducted against a target of 800 during the half year period of FY 2019/2020. In-addition, 3890 seizures were executed and these resulted into recovery of UGX 36.30 billion.	221008 Computer supplies and Information Technology (IT)	5,333,671
		221009 Welfare and Entertainment	1,200,121
	13,542 tariff specification codes were generated against a target of 600 leading to additional revenue of UGX 80.10 billion.	221011 Printing, Stationery, Photocopying and Binding	210,260
		221014 Bank Charges and other Bank related costs	22,500
	17.58% of the total cargo was electronically tracked against a target of 25.00%. During the half year period, total transit cargo was 159,189 of which 27,993 was electronically tracked.	221017 Subscriptions	45,000
		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	176,329
		226001 Insurances	434,181
		227001 Travel inland	1,168,304
		227002 Travel abroad	336,604
		227003 Carriage, Haulage, Freight and transport hire	130,000
		227004 Fuel, Lubricants and Oils	574,245
		228002 Maintenance - Vehicles	411,330
		228004 Maintenance – Other	75,000

### Reasons for Variation in performance

**Vote:141** URA**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

<b>Annual Planned Outputs</b>	<b>Cumulative Outputs Achieved by End of Quarter</b>	<b>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</b>	<i>UShs Thousand</i>
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The customs tax collections were below target by UGX 260.69 billion due to significant deficits registered in VAT on imports of UGX 135.80 billion, import duty of UGX 82.98 billion, petroleum duty of UGX 8.64 billion, excise duty of UGX 27.21 billion, withholding taxes of UGX 0.10 billion, temporary road user charge of UGX 5.29 billion, infrastructure levy of UGX 4.52 billion and export levy of UGX 4.19 billion. These deficit can be explained by the following reasons:

- Low growth in the value of dutiable and VATable imports due to a consistently dropped and is currently at 23% of the country's total imports, which less than half pay import duty of 25% and above. This is largely attributed to a lot imports that fall in the exemption category e.g. machinery, raw materials, imports for use in Aid funded projects such as ongoing infrastructure projects in the works and energy sectors among others.
- Many previously imported items in various sectors are currently being manufactured in the country like; tiles, steel products, cement, tile adhesives, cables, motor cycle tyres, household appliances Statistics show foregone revenue from imported tiles of UGX 0.156 billion.
- The tax waiver on imported brown husked rice has so far led to revenue foregone of \$ 5.8 million. Further, other policy measures that have led to revenues forgone include; steel billets, cement clinkers, ban on importation of cars above 15 years old among others.

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

<b>Total</b>	<b>49,460,958</b>
Wage Recurrent	25,615,766
Non Wage Recurrent	23,845,192
AIA	0
<b>Total For SubProgramme</b>	<b>49,460,958</b>
Wage Recurrent	25,615,766
Non Wage Recurrent	23,845,192
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	UShs Thousand
85 schemed & sector based cases investigated to conclusion 16 intelligence briefs generated 80% forensics, intelligence & science support offered	<p>During the half year of the FY 2019/2020, 53 scheme &amp; sector based cases were investigated to conclusion against a target of 40 cases representing a performance of 132.50% with tax identified worth UGX 33.29 billion.</p> <p>Additionally, 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%.</p> <p>Generated and disseminated 8 intelligence briefs during the half year of FY 2019/2020 as planned in the following areas:</p> <ul style="list-style-type: none"> <li>• Applying forward linkages in the packaging industry to identify non-compliant tax payers.</li> <li>• Tax evasion schemes affecting the neutral spirits industry.</li> <li>• Strategies to combat rental Income fraud and non-compliance (Case study on commercial Buildings).</li> <li>• Curbing revenue leakages from under declaration of sales from by- products in the sugar industry (molasses).</li> <li>• PAYE under declaration in hospitals.</li> <li>• Payments disruption.</li> <li>• Withholding tax loss on government payments.</li> <li>• Impersonation and harassment of tax payers.</li> </ul>	<p><b>Item</b></p> <p>211102 Contract Staff Salaries</p> <p>211103 Allowances (Inc. Casuals, Temporary)</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 &amp; Newspapers</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>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><b>Spent</b></p> <p>2,792,795</p> <p>358,032</p> <p>454,808</p> <p>122,750</p> <p>56,220</p> <p>3,000</p> <p>87,300</p> <p>2,750</p> <p>140,410</p> <p>16,500</p> <p>2,500</p> <p>17,000</p> <p>3,750</p> <p>9,250</p> <p>38,783</p> <p>498,711</p> <p>51,669</p> <p>3,407</p> <p>120,672</p> <p>40,996</p> <p>2,088,832</p>

### Reasons for Variation in performance

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

	<b>Total</b>	<b>6,910,133</b>
	Wage Recurrent	2,792,795
	Non Wage Recurrent	4,117,338
	AIA	0
	<b>Total For SubProgramme</b>	<b>6,910,133</b>
	Wage Recurrent	2,792,795
	Non Wage Recurrent	4,117,338
	AIA	0
	<b>GRAND TOTAL</b>	<b>209,690,793</b>
	Wage Recurrent	75,259,916
	Non Wage Recurrent	114,537,449
	GoU Development	19,893,428
	External Financing	0

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# Vote:141 URA

## QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

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AIA

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**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
<b>Program: 18 Administration and Support Services</b>			
<i>Recurrent Programmes</i>			
<b>Subprogram: 02 Internal Audit and Compliance</b>			
<i>Outputs Provided</i>			
<b>Output: 01 Internal Audit and Compliance</b>			
1 sensitisation on sexual harassment conducted	2 Sexual harassment sensitisations were conducted during all staff Integrity sensitisations in the second quarter against a target of 1.	<b>Item</b>	<b>Spent</b>
Integrity enhancement initiative executed	6 Integrity enhancement initiatives were implemented against a target of 1 and these included:	211102 Contract Staff Salaries	1,278,705
100% Audit & compliance queries verified & updated	• 1 integrity sensitisation workshop for staff in the eastern region specifically jinja and 1 external.	211103 Allowances (Inc. Casuals, Temporary)	24,194
80% Audit & compliance findings adopted by client	• 4 print and social media publications	212101 Social Security Contributions	204,593
33 Compliance audits & staff investigations & compliance reviews	• 30 Radio announcements on 4 radio stations.	213001 Medical expenses (To employees)	42,750
	• 1 Radio talk shows on Smart FM.	213004 Gratuity Expenses	37,588
	• 1 TV Live show on Baba TV.	221001 Advertising and Public Relations	10,000
	• Participated in the anti-corruption activities and walk.	221002 Workshops and Seminars	52,487
	100.00% of the audit and compliance queries were verified and updated in Pentanna Audit Working System (PAWS) as planned.	221007 Books, Periodicals & Newspapers	175
	90.00% audit and compliance review findings were adopted by the client against a target of 80.00% planned.	221009 Welfare and Entertainment	58,678
	A total of 49 compliance audits, reviews and investigations were completed against a target of 33 and reports issued accordingly.	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

**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.

<b>Total</b>	<b>2,146,169</b>
Wage Recurrent	1,278,705
Non Wage Recurrent	867,464
AIA	0
<b>Total For SubProgramme</b>	<b>2,146,169</b>

**Vote:141** URA**QUARTER 2: Outputs and Expenditure in Quarter**

<b>Outputs Planned in Quarter</b>	<b>Actual Outputs Achieved in Quarter</b>	<b>Expenditures incurred in the Quarter to deliver outputs</b>	<i>UShs Thousand</i>
		Wage Recurrent	1,278,705
		Non Wage Recurrent	867,464
		<i>AIA</i>	0

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

**Vote:141** URA**QUARTER 2: Outputs and Expenditure in Quarter**

		<b>Item</b>	<b>Spent</b>
Sanitary & disposal services procured	Unqualified audit report from Auditor general	211102 Contract Staff Salaries	5,000,300
95% staff productivity level	Unqualified audit report from Auditor General.	211103 Allowances (Inc. Casuals, Temporary)	1,222,687
95% staff stability level		212101 Social Security Contributions	780,698
100% budget absorption level		213001 Medical expenses (To employees)	353,750
Not more than 3 unplanned system down times	91.16% Staff productivity level against a target of 95%.	213004 Gratuity Expenses	73,722
Equal opportunities employment program executed	89.83% budget absorption level against a target of 100%. The amount of money released for the second quarter was UGX 109.56 billion out of which UGX 98.42 billion was spent.	221001 Advertising and Public Relations	93,750
		221002 Workshops and Seminars	87,500
		221003 Staff Training	1,000,000
		221004 Recruitment Expenses	192,000
		221007 Books, Periodicals & Newspapers	10,750
	11 unplanned system down times were experienced against target of 3 during the period. Average system recovery took 1.89 hours. Despite the down times turnover being higher than expected, the average real time system recovery was less than two hours. As a result, there was minimum interruption to normal business.	221008 Computer supplies and Information Technology (IT)	7,901,053
		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
	During the second quarter of FY 2019/20, the equal opportunities employment program was executed as planned. Staff were hired on merit and availability of opportunity with no inequalities or bias against any individual or group of persons on the ground of sex, age, race, colour, ethnic origin, tribe, birth, creed or religion, health status, social or economic standing, political opinion or disability. For example of the 19 new employees who were hired, 8 were females and 11 were males. The Authority offers an all encompassing medical care for any challenges for any staff. Additionally, a special fund was created to cater for HIV positive staff, their family members and their dependents. Training opportunities were given to all staff and promotions were competed for based on merit. There was procurement of sanitary and disposal services for staff.	222001 Telecommunications	225,000
		222002 Postage and Courier	61,000
		222003 Information and communications technology (ICT)	1,536,800
		223001 Property Expenses	22,387
		223002 Rates	75,047
		223003 Rent – (Produced Assets) to private entities	277,801
		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	258,180
		228001 Maintenance - Civil	1,535,100
		228002 Maintenance - Vehicles	594,500
		228003 Maintenance – Machinery, Equipment & Furniture	2,001,131
		228004 Maintenance – Other	42,040
		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*

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 2019/2020.

The variation in budget absorption level is due to on-going staff recruitment and committed procurements.

Performed as planned.

<b>Total</b>	<b>26,869,244</b>
Wage Recurrent	5,000,300
Non Wage Recurrent	21,868,945
AIA	0
<b>Total For SubProgramme</b>	<b>26,869,244</b>
Wage Recurrent	5,000,300
Non Wage Recurrent	21,868,945
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	UShs Thousand
65% cases won and settled in URA favour 20Bn recovered from debt 100% instructions executed 4 Proactive debt recovery & litigation initiatives executed	During the second quarter of the FY 2019/2020, 79.00% of the cases were won and settled in URA's favour against a success rate target of 65.00%. A total of nineteen (19) Judgments/Rulings were received, of which fifteen (15) cases were decided in favour of URA and four (4) decisions in favour of the clients.  Recovered UGX 22.00 billion in tax debt against a target of UGX 20.00 billion hence a performance of 110.00%.  100.00% instructions executed as planned during the second quarter of FY 2019/20.  Executed five (5) proactive debt recovery & timely litigation initiatives during the second quarter including: <ul style="list-style-type: none"> <li>• Risk profiling of cases.</li> <li>• Preparation and drafting of pleadings.</li> <li>• Filing of court documents within stipulated time.</li> <li>• Preparation of submissions.</li> <li>• Representation of URA in court.</li> </ul>	<b>Item</b> 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	<b>Spent</b> 1,138,258 15,994 182,121 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 excellent performance is attributed to team work, staff self-motivation and capacity building of the legal team.

<b>Total</b>	<b>2,174,466</b>
Wage Recurrent	1,138,258
Non Wage Recurrent	1,036,207
AIA	0
<b>Total For SubProgramme</b>	<b>2,174,466</b>
Wage Recurrent	1,138,258
Non Wage Recurrent	1,036,207
AIA	0

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

# 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
<b>Output: 04 Public Awareness and Tax Education/Modernization</b>			
1 Tax education outreach program across regions executed	During the second quarter of FY 2019/2020, 2 Taxpayer education outreach programs were executed across regions against a target of 1 (12 exhibitions, 4 FINLIT tax katales - mukono, seeta).In addition developed, produced and distributed tax education materials/ literature including 7 tax literature types; draft Frequently Asked Questions (FAQs) for customs prohibitions and restrictions; online incentives guide; and the new taxpayer registration starter pack.	<b>Item</b>	<b>Spent</b>
50 Tax clinics & engagements across regions executed		211102 Contract Staff Salaries	2,130,059
1 Tax education schools & university programs targeting youth executed		211103 Allowances (Inc. Casuals, Temporary)	24,384
1 research & 1 evaluation exercise conducted		212101 Social Security Contributions	340,809
2 public relations & media program executed		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		221001 Advertising and Public Relations	936,738
URA next generation of efficiency & revenue improvement reform initiatives executed		221002 Workshops and Seminars	782,346
Support to Accountability sector, MDAs, LG initiatives executed		221007 Books, Periodicals & Newspapers	2,000
Gender based statistics maintained		221008 Computer supplies and Information Technology (IT)	1,251,793
Disabled women involved in smuggling sensitised	Coordinated and implemented 71 Tax clinics & engagements across regions and districts against the planned target of 50.	221009 Welfare and Entertainment	94,143
	1 Tax education schools & universities programs targeting the youth were executed through 17 engagements (tax schools visitations & tax societies' engagements).	221011 Printing, Stationery, Photocopying and Binding	11,310
	4 research papers reviewed during the second quarter of FY 2019/2020 against a target of 1 including: tax morale paper, international taxation paper, e-commerce study in customs and concept paper on the digital economy.	221014 Bank Charges and other Bank related costs	2,090
	3 assessments and evaluations executed against a target of 1 including client satisfaction survey coordination, climate survey analysis and staff attendance & time management analysis.	221017 Subscriptions	42,500
	2 Public relations programs executed against a target of 1. These included: Corporate Social Responsibility visits - donations to children in the soccer academy, donations of sugar to various communities; accountability visits).	223006 Water	1,000
	URA corporate plan development activities executed as planned. These involved: completion of the strategy formulation process; holding engagements with senior management, departmental liaisons and subject matter experts; documentation and preparations for the launch (which is still ongoing); and development of subsidiary, business process, IT and communication plans.	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
		228004 Maintenance – Other	583

# Vote:141 URA

## QUARTER 2: Outputs and Expenditure in Quarter

Participated in 2 global & regional bodies engagement initiatives as planned. These included the 4th International Conference on Tax in Africa (ICTA) together with the African Tax Administration Forum (ATAF) and secondly organized & participated in the 89th East African Revenue Authorities Technical Committee (EARATC) in Uganda).

Executed URA next generation of efficiency & revenue improvement reform initiatives through researches on international taxation, e-commerce in customs and the digital economy.

Supported the Accountability sector, Ministries Departments & Authorities (MDAs) and Local Government (LGs) initiatives as planned. The support offered during the second quarter included:

- Compilation and submission of VAT returns, first time registered Motor Vehicles for the month with Uganda Bureau of Statistics (UBOS).
- Compilation of the data required by Ministry of Finance to assist in analysing impact of tax incentives in Uganda.
- Consultation engagements with UBOS on the evaluation of the Plan for National Statistical.
- Provision of revenue data for the mining sector, hydro-electric power and the top 500 taxpayers for FY 2018/19 to MOFPED
- Preparation and sharing of information about Uganda Revenue Authority, Enterprise Risk Management (ERM) practices with the Public Procurement and Disposal of Public Assets Authority (PPDA)
- Participation and offering technical assistance during the semi-annual monitoring engagements with the Budget Monitoring and Accountability Unit (MoFPED).

Gender based statistics maintained as planned.

### *Reasons for Variation in performance*

Performed as planned in tax education outreach and sensitisation of women in trade.

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

<b>Total</b>	<b>6,281,465</b>
Wage Recurrent	2,130,059
Non Wage Recurrent	4,151,406

**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
		<b>Total For SubProgramme</b>	<b>6,281,465</b>
		Wage Recurrent	2,130,059
		Non Wage Recurrent	4,151,406
		AIA	0

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

		Item	Spent
OSBPs management & maintenance HQ building Snag list activities executed	During the second quarter of FY 2019/2020, the following repairs and maintenance issues was resolved at the OSBPs: <ul style="list-style-type: none"> <li>• Generator maintenance and servicing at all OSBPs.</li> <li>• Making good former Elegu office after shifting to OSBP premises.</li> <li>• Renovation of Mutukula power house.</li> <li>• Septic tank emptying at Malaba and Busia OSBPs.</li> <li>• Installation of boardroom door at Mutukula OSBP.</li> </ul>	312101 Non-Residential Buildings	1,400,000
	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 second quarter of FY 2019/2020, the following snags were repaired: <ul style="list-style-type: none"> <li>• Defective card reader.</li> <li>• Non-functional water heaters.</li> <li>• Non-functional hand driers.</li> <li>• Non-functional switches</li> <li>• Hanging cables</li> <li>• Non-functional socket outlets and wire support.</li> <li>• Non-functional light fittings and light switches.</li> </ul>		

**Reasons for Variation in performance**

Performed as planned in maintenance and management of the OSBPs.

The defects were repaired and repairs are still on-going as planned.

<b>Total</b>	<b>1,400,000</b>
GoU Development	1,400,000
External Financing	0
AIA	0

**Output: 75 Purchase of Motor Vehicles and Other Transport Equipment**

**Vote:141** URA**QUARTER 2: Outputs and Expenditure in Quarter**

<b>Outputs Planned in Quarter</b>	<b>Actual Outputs Achieved in Quarter</b>	<b>Expenditures incurred in the Quarter to deliver outputs</b>	<i>UShs Thousand</i>
Lease of Motor vehicles	The lease payment of the motor-vehicles was made as planned.	<b>Item</b> 312201 Transport Equipment	<b>Spent</b> 1,255,606
<i>Reasons for Variation in performance</i>			
Lease payments were made as planned.			
			<b>Total</b> <b>1,255,606</b>
			GoU Development 1,255,606
			External Financing 0
			AIA 0
<b>Output: 76 Purchase of Office and ICT Equipment, including software</b>			
		<b>Item</b> 312213 ICT Equipment	<b>Spent</b> 6,718,566
<i>Reasons for Variation in performance</i>			
			<b>Total</b> <b>6,718,566</b>
			GoU Development 6,718,566
			External Financing 0
			AIA 0
<b>Output: 77 Purchase of Specialised Machinery and Equipment</b>			
New equipment purchased	Purchased new equipment during the second quarter of FY 2019/2020 as planned. these included: • Generators • Solar panels	<b>Item</b> 312202 Machinery and Equipment	<b>Spent</b> 9,249
<i>Reasons for Variation in performance</i>			
Purchases of new equipment were made as planned.			
			<b>Total</b> <b>9,249</b>
			GoU Development 9,249
			External Financing 0
			AIA 0
<b>Output: 78 Purchase of Office and Residential Furniture and Fittings</b>			
Office furniture and fittings acquired	Purchased office furniture and fittings during the second quarter of FY 2019/2020 as planned. These included: • 5 Counter chairs. • 3 Orthopedic/ergonomic chairs. • 10 Flip chart stands.	<b>Item</b> 312203 Furniture & Fixtures	<b>Spent</b> 9,860
<i>Reasons for Variation in performance</i>			
Purchases of office furniture and fittings were made as planned.			
			<b>Total</b> <b>9,860</b>

**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
		GoU Development	9,860
		External Financing	0
		AIA	0
		<b>Total For SubProgramme</b>	<b>9,393,281</b>
		GoU Development	9,393,281
		External Financing	0
		AIA	0

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

25% Domestic revenue collected to target	Total domestic tax collections during the second quarter of the FY 2019/20 were UGX 3,268.13 billion representing 25.49% revenue collected against a target collection of 26.71%.	<b>Item</b>	<b>Spent</b>
89.9% average filing ratio (VAT & PAYE)	Additionally, the average filing ratio for the period was 91.17% against a target of 89.90%.	211102 Contract Staff Salaries	12,597,816
2.5% increase in tax payer register	26,218 new tax payers were added onto the register representing a growth of 2.00% during the second quarter of FY 2019/2020 against a targeted growth of 2.50% hence performing at 80.00%.	211103 Allowances (Inc. Casuals, Temporary)	87,905
804 Tax audit actions	279 tax audits actions were completed against a target of 804 tax audits actions.	212101 Social Security Contributions	1,703,128
1,800 Compliance inspection actions	7,245 compliance inspection actions were completed during the second quarter of FY 2019/2020 against a target 1,800.	213001 Medical expenses (To employees)	722,625
		213004 Gratuity Expenses	80,051
		221001 Advertising and Public Relations	57,813
		221002 Workshops and Seminars	90,669
		221007 Books, Periodicals & Newspapers	5,447
		221008 Computer supplies and Information Technology (IT)	4,392,245
		221009 Welfare and Entertainment	696,228
		221011 Printing, Stationery, Photocopying and Binding	157,450
		221014 Bank Charges and other Bank related costs	12,425
		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	35,164
		226001 Insurances	248,531
		227001 Travel inland	2,756,379
		227002 Travel abroad	48,963
		227004 Fuel, Lubricants and Oils	209,446
		228002 Maintenance - Vehicles	155,500
		228004 Maintenance – Other	10,248

*Reasons for Variation in performance*

**Vote:141** URA**QUARTER 2: Outputs and Expenditure in Quarter**

<b>Outputs Planned in Quarter</b>	<b>Actual Outputs Achieved in Quarter</b>	<b>Expenditures incurred in the Quarter to deliver outputs</b>	<i>UShs Thousand</i>
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Significant deficits were registered in: rental tax (UGX 92.89 billion), VAT (UGX 250.90 billion), Local Excise duty (UGX 147.72 billion) and PAYE (UGX 67.05 billion). These can be explained by:

- Rental tax contributed to a deficit of UGX 92.89 billion in the first half of the FY 2019/20 due to the fact that the rental income tax collection solution by RippleNami did not take off.
- Phone talk time was affected by the changes in user tastes where users prefer use of data for communication through WhatsApp, vibe and Facebook as opposed to direct calls using airtime. In addition, there was a price drop for both on-net and off-net calls from UGX 5 to UGX 3 per second due to competition.
- UGX 38.27 billion deficit registered in the sugar subsector is attributed drop in Sugar prices by 1,000 UGX per kilogram in the period July to December 2019 and its in-elastic consumption pattern.
- Spirits and waragi contributed a deficit of UGX 38.60 billion due to a decline in production by 2,497,320 million litres in July -December 2019, as compared to July-December 2018. In addition, consumers are taking local substitutes owing to restrictions on packaging. The reduction in price per litre of spirit by UGX 500 shillings also affected the value of sales
- Delayed implementation of administrative measures like; Digital Tax Stamps, Electronic Fiscal devices and Gazetting of withholding VAT agents and rental tax rates.
- Levy on mobile money contributed a deficit of UGX 30.48 billion which can be explained by the fact that high value clients withdraw their funds from agency banking. A case in point, MTN has had a drop of 36 percent in mobile money transaction values during the period. In addition, other clients are adopting use of mobile money as mode of payment for services as opposed to withdrawing for cash.

The department re-strategised and put emphasis on the compliance inspection actions than the tax audit actions.

<b>Total</b>	<b>24,550,459</b>
Wage Recurrent	12,597,816
Non Wage Recurrent	11,952,642
AIA	0
<b>Total For SubProgramme</b>	<b>24,550,459</b>
Wage Recurrent	12,597,816
Non Wage Recurrent	11,952,642
AIA	0

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

**Vote:141** URA**QUARTER 2: Outputs and Expenditure in Quarter**

<b>Outputs Planned in Quarter</b>	<b>Actual Outputs Achieved in Quarter</b>	<b>Expenditures incurred in the Quarter to deliver outputs</b>	<b>US\$ Thousand</b>
25% Customs revenue collected to target	Total customs tax collections during the second quarter of the FY 2019/2020 were UGX 1,847.20 billion representing 24.09% revenue collected against a target of 25.33%.	<b>Item</b>	<b>Spent</b>
60 post clearance audits completed	A total of 82 post clearance audits were completed against a target of 60. These were assessed at UGX 31.99 billion of which UGX 18.82 billion was agreed representing and audit yield of 58.00%.	211102 Contract Staff Salaries	12,832,743
400 intelligence focused operations conducted	60 Intelligence focused operations were conducted against a target of 400 during the second quarter. In-addition, 1,804 seizures were executed and these resulted into recovery of UGX 17.83 billion.	211103 Allowances (Inc. Casuals, Temporary)	1,549,091
300 Tariff Specific codes generated	5,969 tariff specification codes were generated against a target of 300 leading to additional revenue of UGX 36.67 billion.	212101 Social Security Contributions	1,910,935
25% Electronic cargo tracked	15.98% of the total cargo was electronically tracked against a target of 25.00%. Total transit cargo during the second quarter was 80,582 of which 12,881 was electronically tracked.	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)	4,311,171
		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 2: Outputs and Expenditure in Quarter**

<b>Outputs Planned in Quarter</b>	<b>Actual Outputs Achieved in Quarter</b>	<b>Expenditures incurred in the Quarter to deliver outputs</b>	<i>UShs Thousand</i>
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The customs tax collections were below target by UGX 260.69 billion due to significant deficits registered in VAT on imports of UGX 135.80 billion, import duty of UGX 82.98 billion, petroleum duty of UGX 8.64 billion, excise duty of UGX 27.21 billion, withholding taxes of UGX 0.10 billion, temporary road user charge of UGX 5.29 billion, infrastructure levy of UGX 4.52 billion and export levy of UGX 4.19 billion. These deficit can be explained by the following reasons:

- Low growth in the value of dutiable and VATable imports due to a consistently dropped and is currently at 23% of the country's total imports, which less than half pay import duty of 25% and above. This is largely attributed to a lot imports that fall in the exemption category e.g. machinery, raw materials, imports for use in Aid funded projects such as ongoing infrastructure projects in the works and energy sectors among others.
- Many previously imported items in various sectors are currently being manufactured in the country like; tiles, steel products, cement, tile adhesives, cables, motor cycle tyres, household appliances Statistics show foregone revenue from imported tiles of UGX 0.156 billion.
- The tax waiver on imported brown husked rice has so far led to revenue foregone of \$ 5.8 million. Further, other policy measures that have led to revenues forgone include; steel billets, cement clinkers, ban on importation of cars above 15 years old among others.

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

<b>Total</b>	<b>24,014,543</b>
Wage Recurrent	12,832,743
Non Wage Recurrent	11,181,800
AIA	0
<b>Total For SubProgramme</b>	<b>24,014,543</b>
Wage Recurrent	12,832,743
Non Wage Recurrent	11,181,800
AIA	0

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

**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
20 scheme & sector based investigated to conclusion 80% science, forensics & intelligence technical support offered 4 intelligence briefs generated	<p>During the second quarter of FY 2019/2020, 24 scheme &amp; sector cases were investigated to conclusion against a target of 20 cases representing a performance of 120%. This led to tax identified worth UGX 14.74 billion.</p> <p>Additionally, 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%.</p> <p>Generated and disseminated 4 intelligence briefs during the second quarter of FY 2019/2020 as planned in the following areas:</p> <ul style="list-style-type: none"> <li>• Applying forward linkages in the packaging industry to identify non-compliant tax payers.</li> <li>• Tax evasion schemes affecting the neutral spirits industry.</li> <li>• Strategies to combat rental Income fraud and non-compliance (Case study on commercial Buildings).</li> <li>• Curbing revenue leakages from under declaration of sales from by- products in the sugar industry (molasses).</li> </ul>	<p><b>Item</b></p> <p>211102 Contract Staff Salaries</p> <p>211103 Allowances (Inc. Casuals, Temporary)</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 &amp; Newspapers</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>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><b>Spent</b></p> <p>1,169,362</p> <p>12,330</p> <p>158,887</p> <p>61,375</p> <p>28,110</p> <p>1,500</p> <p>43,650</p> <p>1,375</p> <p>70,205</p> <p>8,250</p> <p>1,250</p> <p>8,500</p> <p>1,875</p> <p>4,625</p> <p>19,391</p> <p>249,355</p> <p>25,834</p> <p>1,703</p> <p>60,336</p> <p>20,498</p> <p>1,044,416</p>

**Reasons for Variation in performance**

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

	<b>Total</b>	<b>2,992,829</b>
	Wage Recurrent	1,169,362
	Non Wage Recurrent	1,823,467
	AIA	0
	<b>Total For SubProgramme</b>	<b>2,992,829</b>
	Wage Recurrent	1,169,362
	Non Wage Recurrent	1,823,467
	AIA	0
	<b>GRAND TOTAL</b>	<b>98,422,455</b>
	Wage Recurrent	36,147,243
	Non Wage Recurrent	52,881,931
	GoU Development	9,393,281
	External Financing	0
	AIA	0

**Vote:141** URA**QUARTER 3: Revised Workplan**

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

	<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
Disposal of obsolete items executed				
95% staff productivity level	211102 Contract Staff Salaries	151,030	0	151,030
95% staff stability level				
100% budget absorption level	211103 Allowances (Inc. Casuals, Temporary)	38,081	0	38,081
Not more than 3 unplanned system down times				
Equal opportunities employment program executed	212101 Social Security Contributions	24,315	0	24,315
	221004 Recruitment Expenses	108,000	0	108,000
Sanitary & disposal services procured	221008 Computer supplies and Information Technology (IT)	5,871,391	0	5,871,391
	222003 Information and communications technology (ICT)	488,201	0	488,201
	223003 Rent – (Produced Assets) to private entities	1,295,750	0	1,295,750
	227004 Fuel, Lubricants and Oils	20,120	0	20,120
	228001 Maintenance - Civil	352,150	0	352,150
	<b>Total</b>	<b>8,349,038</b>	<b>0</b>	<b>8,349,038</b>
	<i>Wage Recurrent</i>	<i>151,030</i>	<i>0</i>	<i>151,030</i>
	<i>Non Wage Recurrent</i>	<i>8,198,007</i>	<i>0</i>	<i>8,198,007</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**

	<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
1 Tax education outreach program across regions executed				
50 Tax clinics & engagements across regions executed	221001 Advertising and Public Relations	40,212	0	40,212
1 Tax education schools & university programs targeting youth executed	221002 Workshops and Seminars	560,087	0	560,087
2 researches conducted				
2 public relations & media programs executed	221008 Computer supplies and Information Technology (IT)	523,957	0	523,957
	<b>Total</b>	<b>1,124,255</b>	<b>0</b>	<b>1,124,255</b>
1 Tax education targeting PWDs, elderly, women executed				
1 service support mechanism executed				
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>1,124,255</i>	<i>0</i>	<i>1,124,255</i>
Corporate plan development activities executed				
Exchange of information National, regional & global initiatives executed				
URA next generation of efficiency & revenue improvement reform initiatives executed				
Support to Accountability sector, MDAs, LG initiatives executed				
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

*Development Projects*

**Vote:141** URA**QUARTER 3: Revised Workplan**

<i>US\$ Thousands</i>	<b>Planned Outputs for the Quarter</b>	<b>Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)</b>
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**Project: 0653 Support to URA Projects***Capital Purchases***Output: 72 Government Buildings and Administrative Infrastructure**

OSBPs management & maintenance  
HQ building Snag list activities executed

**Output: 75 Purchase of Motor Vehicles and Other Transport Equipment**

Lease of Motor vehicles

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

<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
312213 ICT Equipment	1,918,975	0	1,918,975
<b>Total</b>	<b>1,918,975</b>	<b>0</b>	<b>1,918,975</b>
<i>GoU Development</i>	<i>1,918,975</i>	<i>0</i>	<i>1,918,975</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: 77 Purchase of Specialised Machinery and Equipment**

<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
312202 Machinery and Equipment	3,251	0	3,251
<b>Total</b>	<b>3,251</b>	<b>0</b>	<b>3,251</b>
<i>GoU Development</i>	<i>3,251</i>	<i>0</i>	<i>3,251</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: 78 Purchase of Office and Residential Furniture and Fittings**

<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
312203 Furniture & Fixtures	2,640	0	2,640
<b>Total</b>	<b>2,640</b>	<b>0</b>	<b>2,640</b>
<i>GoU Development</i>	<i>2,640</i>	<i>0</i>	<i>2,640</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 3: Revised Workplan**

<i>US\$ Thousands</i>	<b>Planned Outputs for the Quarter</b>	<b>Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)</b>		
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**Subprogram: 05 Domestic Taxes***Outputs Provided***Output: 02 Domestic Tax Collection**

	<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
25% Domestic revenue collected to target				
89.9% average filing ratio (VAT & PAYE)				
2.5% increase in tax payer register				
804 Tax audit actions	211102 Contract Staff Salaries	4,218,451	0	4,218,451
1,800 Compliance inspection actions	211103 Allowances (Inc. Casuals, Temporary)	44,492	0	44,492
	212101 Social Security Contributions	862,003	0	862,003
	221008 Computer supplies and Information Technology (IT)	1,525,678	0	1,525,678
	<b>Total</b>	<b>6,650,623</b>	<b>0</b>	<b>6,650,623</b>
	<i>Wage Recurrent</i>	<i>4,218,451</i>	<i>0</i>	<i>4,218,451</i>
	<i>Non Wage Recurrent</i>	<i>2,432,173</i>	<i>0</i>	<i>2,432,173</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

	<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
25% Customs revenue collected to target				
65 post clearance audits completed				
500 intelligence focused operations conducted	211102 Contract Staff Salaries	1,548,280	0	1,548,280
300 Tariff Specific codes generated	211103 Allowances (Inc. Casuals, Temporary)	212,542	0	212,542
25% Electronic cargo tracked	212101 Social Security Contributions	262,189	0	262,189
	221008 Computer supplies and Information Technology (IT)	1,511,329	0	1,511,329
	<b>Total</b>	<b>3,534,340</b>	<b>0</b>	<b>3,534,340</b>
	<i>Wage Recurrent</i>	<i>1,548,280</i>	<i>0</i>	<i>1,548,280</i>
	<i>Non Wage Recurrent</i>	<i>1,986,060</i>	<i>0</i>	<i>1,986,060</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

	<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
25 scheme & sector based investigated to conclusion				
80% science, forensics & intelligence technical support offered				
4 intelligence briefs generated	211102 Contract Staff Salaries	454,071	0	454,071
	211103 Allowances (Inc. Casuals, Temporary)	7,827	0	7,827
	212101 Social Security Contributions	100,862	0	100,862
	<b>Total</b>	<b>562,761</b>	<b>0</b>	<b>562,761</b>
	<i>Wage Recurrent</i>	<i>454,071</i>	<i>0</i>	<i>454,071</i>
	<i>Non Wage Recurrent</i>	<i>108,690</i>	<i>0</i>	<i>108,690</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

*Development Projects*

**Vote:141** URA**QUARTER 3: Revised Workplan**

<i>UShs Thousand</i>	<b>Planned Outputs for the Quarter</b>	<b>Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)</b>			
		<b>GRAND TOTAL</b>	<b>22,145,883</b>	<b>0</b>	<b>22,145,883</b>
		<i>Wage Recurrent</i>	<i>6,371,832</i>	<i>0</i>	<i>6,371,832</i>
		<i>Non Wage Recurrent</i>	<i>13,849,185</i>	<i>0</i>	<i>13,849,185</i>
		<i>GoU Development</i>	<i>1,924,866</i>	<i>0</i>	<i>1,924,866</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>