

Vote:141 URA

QUARTER 3: Highlights of Vote Performance

VI: Summary of Issues in Budget Execution

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

	Approved Budget	Released by End Q 3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	163.264	122.448	109.137	75.0%	66.8%	89.1%
Non Wage	231.352	186.224	164.866	80.5%	71.3%	88.5%
Dev. GoU	43.640	32.729	29.500	75.0%	67.6%	90.1%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	438.255	341.400	303.503	77.9%	69.3%	88.9%
Total GoU+Ext Fin (MTEF)	438.255	341.400	303.503	77.9%	69.3%	88.9%
Arrears	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	438.255	341.400	303.503	77.9%	69.3%	88.9%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	438.255	341.400	303.503	77.9%	69.3%	88.9%
Total Vote Budget Excluding Arrears	438.255	341.400	303.503	77.9%	69.3%	88.9%

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	164.68	142.72	76.3%	66.1%	86.7%
Program: 1454 Revenue Collection & Administration	222.49	176.72	160.78	79.4%	72.3%	91.0%
Total for Vote	438.26	341.40	303.50	77.9%	69.3%	88.9%

Matters to note in budget execution

The budget absorption level was 89.90 percent against a target of 100.00 percent. By the end of the third quarter of FY 2019/2020 (July 2019 – March 2020), UGX 341.40 billion had been released, out of which UGX 303.50 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	
13.699 Bn Shs	<i>SubProgram/Project :03 Corporate services</i>
Reason:	
<i>Items</i>	

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10,938,700,350.500 UShs	221008 Computer supplies and Information Technology (IT)
	Reason: Procurements are on going for maintenance renewals
2,480,650,750.000 UShs	223003 Rent – (Produced Assets) to private entities
	Reason: Rent arrears for CAA not paid.
280,000,000.000 UShs	221004 Recruitment Expenses
	Reason: Recruitment process for new staff is on-going
0.650 Bn Shs	<i>SubProgram/Project :08 Research & Planning, Public Awareness and Tax Education</i>
	Reason: Procurements are on going
<i>Items</i>	
650,188,450.000 UShs	221001 Advertising and Public Relations
	Reason: Procurements are on going
Program 1454 Revenue Collection & Administration	
2.022 Bn Shs	<i>SubProgram/Project :05 Domestic Taxes</i>
	Reason: Recruitment process for new staff is on-going.
<i>Items</i>	
2,022,009,251.720 UShs	212101 Social Security Contributions
	Reason: Recruitment process for new staff is on-going.
0.222 Bn Shs	<i>SubProgram/Project :07 Tax Investigations</i>
	Reason: Recruitment process for new staff is on-going.
<i>Items</i>	
221,926,652.864 UShs	212101 Social Security Contributions
	Reason: Recruitment process for new staff is on-going.
<i>(ii) Expenditures in excess of the original approved budget</i>	

V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators*

Programme : 18 Administration and Support Services
Responsible Officer: John Musinguzi Rujoki
Programme Outcome: Efficient and effective institutional performance
Sector Outcomes contributed to by the Programme Outcome
1 .Fiscal Credibility and Sustainability

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Programme Outcome Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q3
Level of Strategic plan delivered	Percentage	80%	66.97
Annual Auditor General rating of institutions	Text	unqualified	unqualified
Programme : 54 Revenue Collection & Administration			
Responsible Officer: John Musinguzi Rujoki			
Programme Outcome: Maximum revenue			
Sector Outcomes contributed to by the Programme Outcome			
1 .Fiscal Credibility and Sustainability			
Programme Outcome Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q3
Revenue collection to target	Percentage	100%	65.65%
Compliance level	Percentage	80%	73.47%
Tax Administration cost as % of revenue	Percentage	2.3%	2.01%

Table V2.2: Key Vote Output Indicators*

Programme : 54 Revenue Collection & Administration			
Sub Programme : 05 Domestic Taxes			
KeyOutPut : 02 Domestic Tax Collection			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q3
Average filling ratio	Percentage	89.9%	90.00%
Percentage Growth in taxpayer register	Percentage	10%	6.96%
Percentage of Domestic Tax Revenue collected against target	Percentage	100%	63.77%
Proportion of NTR collected against target.	Percentage	100%	55.27%
Sub Programme : 06 Customs			
KeyOutPut : 01 Customs Tax Collection			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q3
Percentage of Customs tax Revenue collected against target	Percentage	100%	68.96%
Amount of Customs Revenue collected to target	Number	8256.903	5286.94
Sub Programme : 07 Tax Investigations			
KeyOutPut : 03 Tax Investigations			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q3
No. of Industry based tax investigations carried out to conclusion	Number	85	88

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QUARTER 3: Highlights of Vote Performance

Average cost of Tax Administration (DT, CE, TI)	Number	222.488	162.27
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Performance highlights for the Quarter

During the third quarter of the FY 2019/2020, a net revenue (gross revenue less refunds) of UGX 4,315.21 billion was collected against a net target of UGX 4,900.34 billion. The performance realised was 88.06 percent with a growth of UGX 280.32 billion (6.95 percent) and a shortfall of UGX 585.17 billion.

Cumulatively, a net revenue of UGX 13,356.13 billion was realised during the period July to March of the FY 2019/2020, against a net target of UGX 14,759.61 billion. The performance realised was 90.46 percent, with a growth of UGX 1,186.27 billion (9.75 percent) and a shortfall of UGX 1,403.49 billion. Additionally, the July to March net revenue collections account for 65.65 percent of the annual target. This was below the projected 72.55 percent.

The tax register grew by 103,473 (6.96 percent) new taxpayers against a half year target of 7.50 percent representing a performance of 92.80 percent.

V3: Details of Releases and Expenditure

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1418 Administration and Support Services	215.77	164.68	142.72	76.3%	66.1%	86.7%
<i>Class: Outputs Provided</i>	<i>172.13</i>	<i>131.95</i>	<i>113.22</i>	<i>76.7%</i>	<i>65.8%</i>	<i>85.8%</i>
141801 Internal Audit and Compliance	8.58	6.76	6.70	78.7%	78.0%	99.1%
141803 Administrative Support Services	128.05	97.75	80.53	76.3%	62.9%	82.4%
141804 Public Awareness and Tax Education/Modernization	26.80	20.64	19.24	77.0%	71.8%	93.2%
141805 Legal services	8.70	6.81	6.76	78.3%	77.7%	99.2%
<i>Class: Capital Purchases</i>	<i>43.64</i>	<i>32.73</i>	<i>29.50</i>	<i>75.0%</i>	<i>67.6%</i>	<i>90.1%</i>
141872 Government Buildings and Administrative Infrastructure	5.60	4.20	3.99	75.0%	71.2%	94.9%
141875 Purchase of Motor Vehicles and Other Transport Equipment	5.02	3.77	3.77	75.0%	75.0%	100.0%
141876 Purchase of Office and ICT Equipment, including software	32.92	24.69	21.68	75.0%	65.9%	87.8%
141877 Purchase of Specialised Machinery and Equipment	0.05	0.04	0.03	75.0%	64.4%	85.8%
141878 Purchase of Office and Residential Furniture and Fittings	0.05	0.04	0.04	75.0%	70.8%	94.4%
Program 1454 Revenue Collection & Administration	222.49	176.72	160.78	79.4%	72.3%	91.0%
<i>Class: Outputs Provided</i>	<i>222.49</i>	<i>176.72</i>	<i>160.78</i>	<i>79.4%</i>	<i>72.3%</i>	<i>91.0%</i>
145401 Customs Tax Collection	97.44	77.35	73.25	79.4%	75.2%	94.7%
145402 Domestic Tax Collection	110.83	88.35	77.67	79.7%	70.1%	87.9%
145403 Tax Investigations	14.22	11.03	9.86	77.5%	69.4%	89.4%
Total for Vote	438.26	341.40	303.50	77.9%	69.3%	88.9%

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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Class: Outputs Provided	394.62	308.67	274.00	78.2%	69.4%	88.8%
211102 Contract Staff Salaries	163.26	122.45	109.14	75.0%	66.8%	89.1%
211103 Allowances (Inc. Casuals, Temporary)	12.96	21.16	20.19	163.3%	155.8%	95.4%
212101 Social Security Contributions	26.12	20.86	17.79	79.9%	68.1%	85.3%
213001 Medical expenses (To employees)	7.62	5.72	5.72	75.0%	75.0%	100.0%
213004 Gratuity Expenses	1.62	1.21	1.21	75.0%	75.0%	100.0%
221001 Advertising and Public Relations	4.62	3.46	2.81	75.0%	60.9%	81.2%
221002 Workshops and Seminars	6.95	5.21	4.83	75.0%	69.6%	92.8%
221003 Staff Training	4.00	3.00	3.00	75.0%	75.0%	100.0%
221004 Recruitment Expenses	1.20	0.90	0.62	75.0%	51.7%	68.9%
221006 Commissions and related charges	0.66	0.49	0.47	75.0%	70.8%	94.4%
221007 Books, Periodicals & Newspapers	0.11	0.08	0.08	75.0%	75.0%	100.0%
221008 Computer supplies and Information Technology (IT)	75.98	56.99	44.75	75.0%	58.9%	78.5%
221009 Welfare and Entertainment	8.15	6.11	6.11	75.0%	75.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	1.94	1.45	1.45	75.0%	75.0%	100.0%
221014 Bank Charges and other Bank related costs	0.19	0.14	0.14	75.0%	75.0%	100.0%
221017 Subscriptions	0.40	0.30	0.30	75.0%	75.0%	100.0%
222001 Telecommunications	0.90	0.68	0.68	75.0%	75.0%	100.0%
222002 Postage and Courier	0.24	0.18	0.18	75.0%	75.0%	100.0%
222003 Information and communications technology (ICT)	8.10	6.08	5.37	75.0%	66.3%	88.5%
223001 Property Expenses	0.09	0.07	0.07	75.0%	75.0%	100.0%
223002 Rates	0.30	0.23	0.23	75.0%	75.0%	100.0%
223003 Rent – (Produced Assets) to private entities	7.58	5.69	3.20	75.0%	42.3%	56.4%
223004 Guard and Security services	2.37	1.78	1.78	75.0%	75.0%	100.0%
223005 Electricity	2.07	1.55	1.55	75.0%	75.0%	100.0%
223006 Water	0.65	0.49	0.49	75.0%	75.0%	100.0%
224004 Cleaning and Sanitation	0.99	0.75	0.75	75.0%	75.0%	100.0%
224005 Uniforms, Beddings and Protective Gear	0.40	0.30	0.30	75.0%	75.0%	100.0%
225001 Consultancy Services- Short term	1.40	1.05	1.01	75.0%	72.3%	96.4%
226001 Insurances	6.23	4.67	4.67	75.0%	75.0%	100.0%
227001 Travel inland	16.61	12.46	12.46	75.0%	75.0%	100.0%
227002 Travel abroad	2.11	1.58	1.55	75.0%	73.6%	98.1%
227003 Carriage, Haulage, Freight and transport hire	1.16	0.87	0.87	75.0%	75.0%	100.0%
227004 Fuel, Lubricants and Oils	4.14	3.10	3.05	75.0%	73.8%	98.3%
228001 Maintenance - Civil	7.55	5.66	5.21	75.0%	69.0%	92.0%
228002 Maintenance - Vehicles	4.19	3.15	3.15	75.0%	75.0%	100.0%
228003 Maintenance – Machinery, Equipment & Furniture	5.61	4.20	4.20	75.0%	75.0%	100.0%
228004 Maintenance – Other	4.54	3.41	3.41	75.1%	75.1%	100.0%
273102 Incapacity, death benefits and funeral expenses	0.40	0.30	0.30	75.0%	75.0%	100.0%
282102 Fines and Penalties/ Court wards	1.20	0.90	0.90	75.0%	75.0%	100.0%
Class: Capital Purchases	43.64	32.73	29.50	75.0%	67.6%	90.1%
312101 Non-Residential Buildings	5.60	4.20	3.99	75.0%	71.2%	94.9%
312201 Transport Equipment	5.02	3.77	3.77	75.0%	75.0%	100.0%
312202 Machinery and Equipment	0.05	0.04	0.03	75.0%	64.4%	85.8%

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312203 Furniture & Fixtures	0.05	0.04	0.04	75.0%	70.8%	94.4%
312213 ICT Equipment	32.92	24.69	21.68	75.0%	65.9%	87.8%
Total for Vote	438.26	341.40	303.50	77.9%	69.3%	88.9%

Table V3.3: GoU Releases and Expenditure by Project and Programme*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1418 Administration and Support Services	215.77	164.68	142.72	76.3%	66.1%	86.7%
<i>Recurrent SubProgrammes</i>						
02 Internal Audit and Compliance	8.58	6.76	6.70	78.7%	78.0%	99.1%
03 Corporate services	128.05	97.75	80.53	76.3%	62.9%	82.4%
04 Legal Services	8.70	6.81	6.76	78.3%	77.7%	99.2%
08 Research & Planning, Public Awareness and Tax Education	26.80	20.64	19.24	77.0%	71.8%	93.2%
<i>Development Projects</i>						
0653 Support to URA Projects	43.64	32.73	29.50	75.0%	67.6%	90.1%
Program 1454 Revenue Collection & Administration	222.49	176.72	160.78	79.4%	72.3%	91.0%
<i>Recurrent SubProgrammes</i>						
05 Domestic Taxes	110.83	88.35	77.67	79.7%	70.1%	87.9%
06 Customs	97.44	77.35	73.25	79.4%	75.2%	94.7%
07 Tax Investigations	14.22	11.03	9.86	77.5%	69.4%	89.4%
Total for Vote	438.26	341.40	303.50	77.9%	69.3%	88.9%

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
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Vote:141 URA**QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Program: 18 Administration and Support Services*Recurrent Programmes***Subprogram: 02 Internal Audit and Compliance***Outputs Provided***Output: 01 Internal Audit and Compliance**

		Item	Spent
6 sensitizations on sexual harassment	13 Sexual harassment sensitisations were conducted in all staff integrity sensitisations during the period July to March of FY 2019/2020 against a target of 4.	211102 Contract Staff Salaries	3,836,115
4 integrity enhancement initiatives		211103 Allowances (Inc. Casuals, Temporary)	358,124
100% audit & compliance queries verified & updated		212101 Social Security Contributions	645,505
80% audit & compliance findings adopted by client		213001 Medical expenses (To employees)	128,250
143 internal audits and compliance reviews	7 integrity enhancement initiatives were conducted against a target of 1 through 198 engagements and these included: • 15 integrity sensitisation workshops of which 12 were internal (for staff in the different regions: eastern, northern, midwestern, south-western and central) and 3 external (for the public). • 7 print and social media publications on Twitter, Facebook and New Vision (on public call for Lifestyle audits). • 158 Radio announcements on different radio stations. • 10 Radio talk shows on Hills FM, Peak FM, Voice of Kigezi, Kira FM, Smart FM, Rupiny, Mega FM and NBS. • 2 TV Live show on NBS TV News Live and Baba TV. • 4 Serie messages sent to staff on mail & social media • Participated in the anti-corruption activities and walk. • IMF AFRITAC report	213004 Gratuity Expenses	112,765
		221001 Advertising and Public Relations	30,000
		221002 Workshops and Seminars	149,011
		221007 Books, Periodicals & Newspapers	525
		221009 Welfare and Entertainment	176,033
		221011 Printing, Stationery, Photocopying and Binding	20,700
		221014 Bank Charges and other Bank related costs	3,600
		221017 Subscriptions	15,000
		223006 Water	20,250
		224004 Cleaning and Sanitation	4,304
		225001 Consultancy Services- Short term	589,369
		226001 Insurances	50,721
		227001 Travel inland	253,146
		227002 Travel abroad	55,609
		227003 Carriage, Haulage, Freight and transport hire	833
		227004 Fuel, Lubricants and Oils	193,236
		228002 Maintenance - Vehicles	51,331
		228004 Maintenance – Other	1,149
	100.00 percent of the audit and compliance queries were verified and updated in Pentanna Audit Working System (PAWS) as planned.		
	90.00 percent of the audit and compliance review findings were adopted by the client against a target of 80.00 percent planned.		
	Additionally, a total of 135 compliance audits, reviews and investigations were completed against a target of 103 and reports issued accordingly during the period July to March of the FY 2019/2020.		

Reasons for Variation in performance

Vote:141 URA**QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
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All the channels of Disseminating Integrity messages were used.

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

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

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

Total	6,695,575
Wage Recurrent	3,836,115
Non Wage Recurrent	2,859,460
AIA	0
Total For SubProgramme	6,695,575
Wage Recurrent	3,836,115
Non Wage Recurrent	2,859,460
AIA	0

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

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QUARTER 3: 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	13,316,927
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)	4,955,424
Sanitary & disposal services procured		212101 Social Security Contributions	2,370,207
Special fund to cater for HIV positive staff & families provided		213001 Medical expenses (To employees)	1,061,250
		213004 Gratuity Expenses	221,166
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	281,250
Disposal of obsolete items executed		221002 Workshops and Seminars	262,500
95% staff productivity level		221003 Staff Training	3,000,000
95% employee stability level	Procured sanitary & disposal services as planned.	221004 Recruitment Expenses	620,000
100% budget absorption level	Unqualified audit report from Auditor General.	221007 Books, Periodicals & Newspapers	32,250
Not more than 12 unplanned system down times		221008 Computer supplies and Information Technology (IT)	22,948,000
Equal opportunities employment program	90.66 percent staff productivity level against a target of 95.00 percent.	221009 Welfare and Entertainment	1,390,325
	88.90 percent budget absorption level against a target of 100.00 percent. By the of the third quarter of FY 2019/2020, a total UGX 341.40 billion had been released out of which UGX 303.50 billion had been spent.	221011 Printing, Stationery, Photocopying and Binding	545,813
		221014 Bank Charges and other Bank related costs	53,733
		221017 Subscriptions	15,000
		222001 Telecommunications	675,000
		222002 Postage and Courier	183,000
	22 unplanned system down times were experienced against target of 9 during the period. The average system recovery time was 1.4 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.	222003 Information and communications technology (ICT)	5,374,150
		223001 Property Expenses	67,162
		223002 Rates	225,140
		223003 Rent – (Produced Assets) to private entities	2,240,002
		223004 Guard and Security services	1,387,684
		223005 Electricity	1,050,000
		223006 Water	179,940
		224004 Cleaning and Sanitation	337,500
		224005 Uniforms, Beddings and Protective Gear	300,000
		225001 Consultancy Services- Short term	105,000
		226001 Insurances	3,040,238
		227001 Travel inland	1,113,152
		227002 Travel abroad	89,790
		227003 Carriage, Haulage, Freight and transport hire	663,975
		227004 Fuel, Lubricants and Oils	799,060
		228001 Maintenance - Civil	5,211,428
		228002 Maintenance - Vehicles	1,783,500
		228003 Maintenance – Machinery, Equipment & Furniture	4,204,294
		228004 Maintenance – Other	126,120
		273102 Incapacity, death benefits and funeral expenses	300,000

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QUARTER 3: 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 procurement.

The desire to be apart of the Equal opportunity arena, which led to proper planning and monitoring hence the performance.

Total	80,529,978
Wage Recurrent	13,316,927
Non Wage Recurrent	67,213,051
AIA	0
Total For SubProgramme	80,529,978
Wage Recurrent	13,316,927
Non Wage Recurrent	67,213,051
AIA	0

Recurrent Programmes

Subprogram: 04 Legal Services

Outputs Provided

Output: 05 Legal services

Vote:141 URA**QUARTER 3: 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	During the period July to March of the FY 2019/2020, 81.08 percent of the cases were won and settled in URA's favour against a success rate target of 65.00%. A total of seventy five (75) Judgments/Rulings were received, of which sixty (60) cases were decided in favour of URA and fourteen (14) decisions in favour of the clients against URA and one (1) split decision. Recovered UGX 63.21 billion in tax debt against a target of UGX 60.00 billion hence a performance of 105.35 percent. Additionally, executed 100.00 percent of instructions received as planned. Furthermore, executed six (6) proactive debt recovery & timely litigation initiatives including: • Risk profiling of cases. • Preparation and drafting of pleadings. • Filing of court documents within stipulated time. • Preparation of submissions. • Representation of URA in court. • Out of court settlements.	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213001 Medical expenses (To employees) 213004 Gratuity Expenses 221001 Advertising and Public Relations 221002 Workshops and Seminars 221006 Commissions and related charges 221007 Books, Periodicals & Newspapers 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221014 Bank Charges and other Bank related costs 221017 Subscriptions 223006 Water 224004 Cleaning and Sanitation 225001 Consultancy Services- Short term 226001 Insurances 227001 Travel inland 227002 Travel abroad 227003 Carriage, Haulage, Freight and transport hire 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles 282102 Fines and Penalties/ Court wards	Spent 3,414,775 304,709 574,889 126,750 116,177 5,625 153,975 465,093 19,479 164,619 38,993 3,300 2,250 1,500 4,896 12,000 49,107 111,428 58,979 2,400 155,665 68,888 900,000

Reasons for Variation in performance

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

Total	6,755,496
Wage Recurrent	3,414,775
Non Wage Recurrent	3,340,721
AIA	0
Total For SubProgramme	6,755,496
Wage Recurrent	3,414,775
Non Wage Recurrent	3,340,721
AIA	0

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

4 Taxpayer education out reach programs During the period July to March of FY

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

		Item	Spent
across regions	2019/2020, 8 Taxpayer education	211102 Contract Staff Salaries	6,390,177
200 tax clinics & engagements across regions	outreach programs were executed against a target of 3 across regions through 32 engagements. These included: 18 exhibitions; 1 real estate tax baraza; 12 tax katales & 1 diaspora engagement.	211103 Allowances (Inc. Casuals, Temporary)	559,124
4 Tax education schools & universities programs targeting the youth	Developed, produced and distributed tax education materials including: 27 tax literature types; FAQs for customs prohibitions & restrictions; online incentives guide; new taxpayer registration starter pack; 35 types of tax literature distributed to 31 URA stations and 7 translations of tax incentive guide to Luganda, Chinese and 5 brochures to Langi.	212101 Social Security Contributions	1,076,425
6 researches and 2 evaluation exercises		213001 Medical expenses (To employees)	220,875
7 public relations & media programs		213004 Gratuity Expenses	197,635
URA corporate plan for next period developed		221001 Advertising and Public Relations	2,280,659
Exchange of information initiatives National, regional & global to support compliance executed		221002 Workshops and Seminars	3,658,509
Support to Accountability sector, MDAs and LGs initiatives (NTR, policies, strategies, etc)		221007 Books, Periodicals & Newspapers	6,000
Gender based statistics maintained		221008 Computer supplies and Information Technology (IT)	2,829,097
Disabled women involved in smuggling sensitized	Coordinated and implemented 176 Tax clinics & engagements across regions and districts against a planned target of 150.	221009 Welfare and Entertainment	282,428
Staff to support Women in trade sensitized		221011 Printing, Stationery, Photocopying and Binding	33,930
2 Tax education outreach programs targeting PWDs, elderly & women	Executed 6 tax education programs for schools & universities targeting youth against a target 3. There were 60 engagements involving tax schools visitations; University tax societies and East African Music, Dance & Drama competitions. Additionally, designed 9 Curriculum documents that were approved by MoES.	221014 Bank Charges and other Bank related costs	6,270
2 Service support mechanisms executed		221017 Subscriptions	127,500
Development Partner supported activities executed		223006 Water	3,000
		224004 Cleaning and Sanitation	14,700
		225001 Consultancy Services- Short term	305,025
		226001 Insurances	79,312
		227001 Travel inland	211,203
		227002 Travel abroad	626,437
		227004 Fuel, Lubricants and Oils	232,445
		228002 Maintenance - Vehicles	97,500
		228004 Maintenance – Other	1,748
	11 research papers and future transformation initiatives produced or reviewed against a target of 4 including: tax morale paper; international taxation paper; ecommerce study in customs; concept paper on digital economy; SCT study proposal & tools; concept note for the EFRIS Study; import tax evasion & EFD study; concept note on off campus engagement of specialised groups & URA Institutional-Retooling project concept note		
	5 assessments and evaluations executed against a target of 1 including: client satisfaction survey coordination; climate survey analysis; staff attendance & time management analysis; 2 corporate plan & baseline indicator assessment.		
	Executed 6 public relation outreach programs against a target of 4 (Community Social Responsibility; donations; 7 CG outreaches & accountability visits. Additionally, 12 Media programs were executed as planned through Radio/TV, print media, social media campaigns & press conferences.		

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

URA corporate plan development activities executed as planned. These included: reviewing strategic elements; developing theme; objectives; indicators & initiatives; new strategy formulation; developed subsidiary, business process, IT & communication plans; corporate plan launch & sensitization; baseline indicator survey.

Participated in 7 global, regional and national bodies in exchange of information initiatives as planned.

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

- Development of NDP 3 priorities
- Development of Domestic Revenue Mobilisation initiatives
- National ICT strategy for the Agricultural Sector
- EOC and the Accountability Sector on compliance with Gender & Equity issues
- Discussion of the "Draft Presidential Economic Council paper on Affordable Housing Proposal.
- VAT returns, first time registered motor vehicles to UBOS.
- Analysing impact of tax incentives with MOFPED.
- Evaluation of the Plan for National Statistical with UBOS.
- Mining sector, hydro-electric power and the top 500 taxpayers' data for FY 2018/19 to MOFPED.
- Information about Enterprise Risk Management practices with the PPDA.
- Technical assistance during the semi-annual monitoring engagements with the MoFPED.
- Provided input into the express penalty regulations with National Environmental Act
- LED production, sales and exports quantities data to MOFPED.
- Tax amendment bills for FY 2020/21
- Domestic Revenue Mobilization strategy (DRMS) & preparation of the draft implementation plan for Uganda (FY2-19/20-2023/24).
- Coordination of Accountability sector programmes.

Executed next generation of efficiency & revenue improvement reform initiatives through researches on international taxation and cooperative compliance, e-

Vote:141 URA**QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter**

commerce in customs and the digital economy.

Maintained gender based statistics as planned. Additionally, executed 2 tax education outreach program for women in different areas. Additionally, coordinated a conference for over 300 women on empowering them through tax education and financial literacy. Coordinated and sensitised women in trade as planned, among which were a few were disabled.

Participated in the Equal Opportunity Commission's Utilization of Sector specific gender and equity compact. Attended the Inter-Ministerial workshop organized by National Union of Disabled Persons of Uganda in collaboration with the Uganda Human Rights Commission.

Reasons for Variation in performance

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

Total	19,239,999
Wage Recurrent	6,390,177
Non Wage Recurrent	12,849,822
AIA	0
Total For SubProgramme	19,239,999
Wage Recurrent	6,390,177
Non Wage Recurrent	12,849,822
AIA	0

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

Vote:141 URA**QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
OSBPs management & maintenance Priority regional offices enhanced HQ building Snag list activities executed Post project implementation review report	<p>During the July to March of FY 2019/2020, the following repairs and maintenance issues was resolved at the OSBPs:</p> <ul style="list-style-type: none"> • Generator maintenance and servicing at all OSBPs. • Making good former Elegu office after shifting to OSBP premises. • Renovation of Mutukula power house. • Septic tank emptying at Malaba and Busia OSBPs. • Installation of boardroom door at Mutukula OSBP. • Office cleaning for all One Stop Boarder Points. • Generator maintenance and servicing at all One Stop Boarder Points. • Septic tank emptying at Malaba and Busia One Stop Boarder Points. <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 period July to March of FY 2019/2020, the following snags were repaired:</p> <ul style="list-style-type: none"> • Defective card reader. • Non-functional water heaters. • Non-functional hand driers. • Non-functional switches • Hanging cables • Non-functional socket outlets and wire support. • Non-functional light fittings and light switches. • Ring Main Unit for the energy meter • Windows • IT Cables and IT Card Readers • Walls • Floor Tiles • Water Ingress • Air conditioning System • Lifts • Lights 	Item 312101 Non-Residential Buildings	Spent 3,985,000

Reasons for Variation in performance

The repairs and maintenance were performed as planned.

Total	3,985,000
GoU Development	3,985,000
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Vote:141 URA**QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Lease for Motor vehicles	The lease payment of the motor-vehicles was made as planned.	Item 312201 Transport Equipment	Spent 3,766,818
<i>Reasons for Variation in performance</i>			
The vehicles have an updated lease as planned.			
			Total 3,766,818
			GoU Development 3,766,818
			External Financing 0
			AIA 0
Output: 76 Purchase of Office and ICT Equipment, including software			
New Computers acquired Disaster recovery system and related IT licences New HQ Data Center Enterprise Resource Planning solution phase 3 Office equipment		Item 312213 ICT Equipment	Spent 21,680,874
<i>Reasons for Variation in performance</i>			
			Total 21,680,874
			GoU Development 21,680,874
			External Financing 0
			AIA 0
Output: 77 Purchase of Specialised Machinery and Equipment			
New equipment purchased to replace old and aging		Item 312202 Machinery and Equipment	Spent 32,179
<i>Reasons for Variation in performance</i>			
			Total 32,179
			GoU Development 32,179
			External Financing 0
			AIA 0
Output: 78 Purchase of Office and Residential Furniture and Fittings			
Office furniture and fittings acquired		Item 312203 Furniture & Fixtures	Spent 35,394
<i>Reasons for Variation in performance</i>			
			Total 35,394
			GoU Development 35,394
			External Financing 0
			AIA 0
			Total For SubProgramme 29,500,265

Vote:141 URA**QUARTER 3: 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
		GoU Development	29,500,265
		External Financing	0
		AIA	0

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

		Item	Spent
100% Domestic revenue collected to target	Total domestic tax collections during the period July to March of the FY 2019/20 were UGX 8,320.87 billion against a target of UGX 9,331.01 billion. In-	211102 Contract Staff Salaries	39,882,100
89.9% average filing ratio for VAT & PAYE	addition, by the end of the third quarter of FY 2019/2020, domestic revenue collection represents 63.77 percent of the annual domestic revenue target. This was below the three quarter target of 71.51 percent.	211103 Allowances (Inc. Casuals, Temporary)	5,010,010
10% increase in tax register	The average filing ratio was 90.00 percent (PAYE 87.67, VAT 92.33) against a target of 89.90 percent (PAYE 89.90, VAT 89.90).	212101 Social Security Contributions	6,196,184
3,012 Tax Audit actions	103,473 new tax payers were added onto the register representing a growth of 6.96 percent during the period July to March of FY 2019/2020 against a targeted tax register growth of 7.50 percent hence representing a performance of 92.80 percent.	213001 Medical expenses (To employees)	2,167,875
7,151 Compliance inspection actions	304 Tax audit actions were conducted against a target of 2208.	213004 Gratuity Expenses	240,154
	Additionally, a total of 11,093 compliance inspection actions were conducted to conclusion against a target of 5351.	221001 Advertising and Public Relations	173,440
		221002 Workshops and Seminars	272,008
		221007 Books, Periodicals & Newspapers	16,341
		221008 Computer supplies and Information Technology (IT)	9,272,633
		221009 Welfare and Entertainment	2,088,685
		221011 Printing, Stationery, Photocopying and Binding	472,351
		221014 Bank Charges and other Bank related costs	37,275
		221017 Subscriptions	75,000
		223003 Rent – (Produced Assets) to private entities	750,000
		223004 Guard and Security services	256,137
		223005 Electricity	267,750
		223006 Water	98,381
		224004 Cleaning and Sanitation	105,493
		226001 Insurances	745,594
		227001 Travel inland	8,269,137
		227002 Travel abroad	146,888
		227004 Fuel, Lubricants and Oils	628,339
		228002 Maintenance - Vehicles	466,500
		228004 Maintenance – Other	30,744

Reasons for Variation in performance

Vote:141 URA**QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
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- PAYE deficit of UGX 75.57 billion mainly attributed to significant layoff of employees in the NGO sector due to reduced Donor funding.
- Withholding tax deficit of UGX 19.88 billion mainly explained by decline in tax remittances especially from withholding tax on Dividends by 5.11 percent, government payments by 11.07 percent.
- Reduction in the WHT percentage on long term bonds (above 10years) from 20 percent to 10 percent which resulted into a UGX 42.04 billion revenue loss.
- Casino tax at performed at 76.32 percent due to a drop in the number of contributors in this business from 54 to 43 since changes in requirements and obligations by the betting licensing board.
- Beer subsector registered a deficit of UGX 38.29 billion because sales were affected by imported substitutes to the local brands; as a result the increase in beer production by 51,498,351 litres (24.47 percent) in the period, compared to the previous period did not match the growth in sales (21.34 percent).
- Wholesale & retail trade registered a deficit of UGX 75.74 billion attributable to slow growth with in the sector and reduced VAT remittances from Petrol stations.
- Changes in user taste and preference where users prefer data for communication through WhatsApp, viber and Facebook as opposed to direct calls using airtime leading to a deficit of UGX 130.75 billion in phone talk time. Additionally, there has been a price drop for both on-net and off-net calls from UGX 5 to UGX 3 per second (25 percent drop) due to competition.
- Levy on mobile money deficit of UGX 41.29 billion attributed to the fact that several large transaction clients withdraw their funds using agency banking.
- Reduction in production of soft drinks by 10.51 million litres leading to a shortfall of UGX 37.94 billion in revenue collections.

The team made a strategic decision to shift focus more to compliance actions than audits because of financial, time and main power constraints.

Total	77,669,019
Wage Recurrent	39,882,100
Non Wage Recurrent	37,786,919
AIA	0
Total For SubProgramme	77,669,019
Wage Recurrent	39,882,100
Non Wage Recurrent	37,786,919
AIA	0

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

Vote:141 URA**QUARTER 3: 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 period July to March of FY 2019/2020 were UGX 5,286.94 billion against a target of UGX 5,678.56 billion. In-addition, by the end of the third quarter of FY 2019/2020, customs' revenue collection realised were 68.96 percent of the annual customs revenue target. This was below the projected three quarter target of 74.07 percent.	Item	Spent
Average clearance time for imports - 2 days		211102 Contract Staff Salaries	38,347,209
Average clearance time for Exports, AEOs - 4 hours		211103 Allowances (Inc. Casuals, Temporary)	8,635,824
30% imports subjected to physical examination (red lane)		212101 Social Security Contributions	6,329,344
100% Customs revenue collected to target		213001 Medical expenses (To employees)	1,828,125
250 post clearance audits		213004 Gratuity Expenses	240,154
1800 intelligence focused operations		221001 Advertising and Public Relations	37,500
1,200 Tariff Specific codes generated		221002 Workshops and Seminars	207,000
25% electronic cargo tracked		221007 Books, Periodicals & Newspapers	5,203
		A total of 172 (111 comprehensive, 61 issue) audits were completed against a target of 243 (144 comprehensive, 99 issue) audits. These were assessed at UGX 39.55 billion of which UGX 30.77 billion was agreed leading to an audit yield of 77.80 percent.	221008 Computer supplies and Information Technology (IT)
	137 Intelligence focused operations were conducted against a target of 1300 during the half year period of FY 2019/2020. In-addition, 5,625 seizures were executed and these resulted into recovery of UGX 59.01 billion.	221009 Welfare and Entertainment	1,800,182
	18,448 tariff specification codes were generated against a target of 900 leading to additional revenue of UGX 126.38 billion.	221011 Printing, Stationery, Photocopying and Binding	315,389
	17.97 percent of the total cargo was electronically tracked against a target of 25.00 percent. During the period July to March FY 2019/2020, total transit cargo was 242,251 of which 43,524 was electronically tracked.	221014 Bank Charges and other Bank related costs	33,750
		221017 Subscriptions	67,500
		223003 Rent – (Produced Assets) to private entities	214,758
		223004 Guard and Security services	136,259
		223005 Electricity	207,000
		223006 Water	180,000
		224004 Cleaning and Sanitation	264,493
		226001 Insurances	651,271
		227001 Travel inland	1,752,456
		227002 Travel abroad	504,907
		227003 Carriage, Haulage, Freight and transport hire	195,000
		227004 Fuel, Lubricants and Oils	861,368
		228002 Maintenance - Vehicles	616,995
		228004 Maintenance – Other	112,500

Reasons for Variation in performance

Import volumes to Uganda have declined from UGX 19,889.70 billion to UGX 19,028.04 billion for the period July-March FY 2019/20 representing a decline of 4.33 percent. Therefore, the realised growth was below the projected growth in import volumes leading to a shortfall mainly in VAT on imports, Excise duty and import duty.

Slow growth in petroleum imports which could not account for the projected growth and as a result, a shortfall of UGX 18.19 billion was registered.

Due to negative policy impact and policy reversals some of the taxes that were projected to be collected under customs were affected.

Total	73,248,789
Wage Recurrent	38,347,209
Non Wage Recurrent	34,901,580

Vote:141 URA

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
		<i>AIA</i>	0
		Total For SubProgramme	73,248,789
		Wage Recurrent	38,347,209
		Non Wage Recurrent	34,901,580
		<i>AIA</i>	0

Recurrent Programmes

Subprogram: 07 Tax Investigations

Outputs Provided

Output: 03 Tax Investigations

Vote:141 URA**QUARTER 3: 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 period July to March of FY 2019/2020, 88 scheme & sector based cases were investigated to conclusion against a target of 65 cases representing a performance of 135.38 percent with tax identified worth UGX 38.73 billion.</p> <p>Additionally, provided Intelligence, Science and Forensic services to 80.00 percent of the requests received through forensic analysis, disposals and intelligence surveillance representing a performance of 100.00 percent.</p> <p>Generated and disseminated 12 intelligence briefs during the period July to March of FY 2019/2020 as planned in the following areas that were considered to either be a threat or risk to tax compliance as detailed below:</p> <ul style="list-style-type: none"> • Applying forward linkages in the packaging industry to identify noncompliant tax payers. • Tax evasion schemes affecting the neutral spirits industry. • Strategies to combat rental Income fraud and non-compliance (Case study on commercial Buildings). • Curbing revenue leakages from under declaration of sales from by- products in the sugar industry (molasses). • PAYE under declaration in hospitals. • Payments disruption. • Withholding tax loss on government payments. • Impersonation and harassment of tax payers. • Non-compliance issues in the Neutral spirits industry. • Non-compliance of coffee processors. • Utilization of online platforms and taxation of e-commerce entities. • Taxpayer mutation and its impact on compliance. 	<p>Item</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 & 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>Spent</p> <p>3,950,157</p> <p>369,352</p> <p>593,493</p> <p>184,125</p> <p>84,330</p> <p>4,500</p> <p>130,950</p> <p>4,125</p> <p>210,615</p> <p>24,750</p> <p>3,750</p> <p>25,500</p> <p>5,625</p> <p>13,875</p> <p>58,174</p> <p>748,066</p> <p>71,872</p> <p>5,110</p> <p>181,009</p> <p>61,494</p> <p>3,133,247</p>

Reasons for Variation in performance

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

Total	9,864,118
Wage Recurrent	3,950,157
Non Wage Recurrent	5,913,961
AIA	0
Total For SubProgramme	9,864,118
Wage Recurrent	3,950,157

Vote:141 URA**QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
		Non Wage Recurrent	5,913,961
		AIA	0
		GRAND TOTAL	303,503,238
		Wage Recurrent	109,137,459
		Non Wage Recurrent	164,865,514
		GoU Development	29,500,265
		External Financing	0
		AIA	0

Vote:141 URA**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Program: 18 Administration and Support Services			
<i>Recurrent Programmes</i>			
Subprogram: 02 Internal Audit and Compliance			
<i>Outputs Provided</i>			
Output: 01 Internal Audit and Compliance			
2 sensitisations on sexual harassment conducted	4 Sexual harassment sensitisations were conducted during all staff integrity sensitisations in the third quarter against a target of 2.	Item	Spent
Integrity enhancement initiative executed		211102 Contract Staff Salaries	1,278,705
100% Audit & compliance queries verified & updated		211103 Allowances (Inc. Casuals, Temporary)	24,194
80% Audit & compliance findings adopted by client	6 Integrity enhancement initiatives were implemented against a target of 1 and these included:	212101 Social Security Contributions	204,593
40 Compliance audits & staff investigations & compliance reviews	<ul style="list-style-type: none"> • 5 integrity sensitisations for staff (1 central and 3 in northern region for customs staff) and 1 external integrity workshops in Gulu. • 2 serie messages were sent to all staff on corruption and leaking of official information. • 2 Media Publications. • 28 Radio announcements on Rupiny and Mega FM. • 2 radio talk shows on Rupiny and Mega FM; • IMF AFRITAC report. 	213001 Medical expenses (To employees)	42,750
		213004 Gratuity Expenses	37,588
		221001 Advertising and Public Relations	10,000
		221002 Workshops and Seminars	44,037
		221007 Books, Periodicals & Newspapers	175
		221009 Welfare and Entertainment	58,678
		221011 Printing, Stationery, Photocopying and Binding	6,900
		221014 Bank Charges and other Bank related costs	1,200
		221017 Subscriptions	5,000
		223006 Water	6,750
		224004 Cleaning and Sanitation	1,435
	100.00 percent of the audit and compliance queries were verified and updated in Pentanna Audit Working System (PAWS) as planned.	225001 Consultancy Services- Short term	170,969
		226001 Insurances	16,907
		227001 Travel inland	84,382
	90.00 percent audit and compliance review findings were adopted by the client against a target of 80.00 percent planned.	227002 Travel abroad	9,522
		227003 Carriage, Haulage, Freight and transport hire	278
		227004 Fuel, Lubricants and Oils	64,412
	A total of 45 compliance audits, reviews and investigations were completed against a target of 40 and reports issued accordingly.	228002 Maintenance - Vehicles	17,110
		228004 Maintenance – Other	383

Reasons for Variation in performance

All the channels of Disseminating Integrity messages were used.

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

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

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

Total	2,085,967
Wage Recurrent	1,278,705
Non Wage Recurrent	807,262
AIA	0

Vote:141 URA**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	<i>UShs Thousand</i>
		Total For SubProgramme	2,085,967
		Wage Recurrent	1,278,705
		Non Wage Recurrent	807,262
		AIA	0

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

Vote:141 URA**QUARTER 3: Outputs and Expenditure in Quarter**

		Item	Spent
Sanitary & disposal services procured	Disposal of obsolete items executed	Procured sanitary & disposal services as planned.	211102 Contract Staff Salaries 3,405,299
95% staff productivity level	90.66 percent	Staff productivity level against a target of 95.00 percent.	211103 Allowances (Inc. Casuals, Temporary) 958,731
95% staff stability level			212101 Social Security Contributions 616,359
100% budget absorption level			213001 Medical expenses (To employees) 353,750
Not more than 3 unplanned system down times	85.62 percent budget absorption level against a target of 100.00 percent. The amount of money released for the third quarter was UGX 109.56 billion out of which UGX 93.81 billion was spent.		213004 Gratuity Expenses 73,722
Equal opportunities employment program executed			221001 Advertising and Public Relations 93,750
			221002 Workshops and Seminars 87,500
			221003 Staff Training 1,000,000
	3 unplanned system down times were experienced against as planned. Average system recovery took 1 hour. 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.		221004 Recruitment Expenses 128,000
			221007 Books, Periodicals & Newspapers 10,750
			221008 Computer supplies and Information Technology (IT) 6,227,222
			221009 Welfare and Entertainment 463,442
			221011 Printing, Stationery, Photocopying and Binding 181,938
			221014 Bank Charges and other Bank related costs 17,911
			221017 Subscriptions 5,000
			222001 Telecommunications 225,000
			222002 Postage and Courier 61,000
			222003 Information and communications technology (ICT) 1,812,350
			223001 Property Expenses 22,387
			223002 Rates 75,047
			223003 Rent – (Produced Assets) to private entities 388,650
			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 262,580
			228001 Maintenance - Civil 1,789,078
			228002 Maintenance - Vehicles 594,500
			228003 Maintenance – Machinery, Equipment & Furniture 1,401,431
			228004 Maintenance – Other 42,040
			273102 Incapacity, death benefits and funeral expenses 100,000

Vote:141 URA

QUARTER 3: 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 procurement.

The desire to be apart of the Equal opportunity arena, which led to proper planning and monitoring hence the performance.

Total	23,153,196
Wage Recurrent	3,405,299
Non Wage Recurrent	19,747,897
AIA	0
Total For SubProgramme	23,153,196
Wage Recurrent	3,405,299
Non Wage Recurrent	19,747,897
AIA	0

Recurrent Programmes

Subprogram: 04 Legal Services

Outputs Provided

Output: 05 Legal services

Vote:141 URA**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
65% cases won and settled in URA favour 20Bn recovered from debt 100% instructions executed 4 Proactive debt recovery & litigation initiatives executed	During the third quarter of the FY 2019/2020, 81.90 percent of the cases were won and settled in URA's favour against a success rate target of 65.00 percent. A total of thirty three (33) Judgments/Rulings were received, of which twenty six (26) cases were decided in favour of URA and six (6) decisions in favour of the clients and one(1) split decision. Recovered UGX 20.26 billion in tax debt against a target of UGX 20.00 billion hence a performance of 101.30 percent. 100.00% instructions executed as planned during the third quarter of FY 2019/2020. Executed four (4) proactive debt recovery & timely litigation initiatives during the third quarter including: • Risk profiling of cases. • Preparation and drafting of pleadings. • Filing of court documents within stipulated time. • Representation of URA in court.	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213001 Medical expenses (To employees) 213004 Gratuity Expenses 221001 Advertising and Public Relations 221002 Workshops and Seminars 221006 Commissions and related charges 221007 Books, Periodicals & Newspapers 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221014 Bank Charges and other Bank related costs 221017 Subscriptions 223006 Water 224004 Cleaning and Sanitation 225001 Consultancy Services- Short term 226001 Insurances 227001 Travel inland 227002 Travel abroad 227003 Carriage, Haulage, Freight and transport hire 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles 282102 Fines and Penalties/ Court wards	Spent 1,138,258 15,994 182,121 42,250 38,726 1,875 51,325 136,640 6,493 54,873 12,998 1,100 750 500 1,632 4,000 16,369 37,143 12,893 800 41,611 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.

Total	2,121,313
Wage Recurrent	1,138,258
Non Wage Recurrent	983,055
AIA	0
Total For SubProgramme	2,121,313
Wage Recurrent	1,138,258
Non Wage Recurrent	983,055
AIA	0

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

1 Tax education outreach program across regions executed	During the third quarter of FY 2019/2020,
	2 Taxpayer education outreach programs

Vote:141 URA

QUARTER 3: Outputs and Expenditure in Quarter

		Item	Spent
50 Tax clinics & engagements across regions executed	implemented against a target of 1, across regions and districts including: 7 Tax katalas across Mpigi, Luwero, Kampala, Wakiso and held/participated in 5 exhibitions. In addition developed and produced 20 tax literature) and uploaded on the URA portal. Conducted 7 translations of the Tax Incentive guide to Luganda, Chinese and 5 brochures to Langi. Further distributed 35 types of tax literature to 31 URA stations	211102 Contract Staff Salaries	2,130,059
1 Tax education schools & university programs targeting youth executed		211103 Allowances (Inc. Casuals, Temporary)	24,384
2 researches conducted		212101 Social Security Contributions	340,809
2 public relations & media programs 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	366,972
URA next generation of efficiency & revenue improvement reform initiatives executed		221002 Workshops and Seminars	1,533,730
Support to Accountability sector, MDAs, LG initiatives executed	Coordinated and implemented 85 Tax clinics & engagements across regions and districts against the planned target of 50.	221007 Books, Periodicals & Newspapers	2,000
1 Tax education targeting PWDs, elderly, women executed		221008 Computer supplies and Information Technology (IT)	1,213,554
1 service support mechanism executed	3 Tax education schools & universities programs targeting the youth were executed against a target of 1 through 26 engagements: 15 University tax societies and 11 schools engagements. Additionally, designed 9 curriculum documents that were approved by Ministry of Education and Sports.	221009 Welfare and Entertainment	94,143
		221011 Printing, Stationery, Photocopying and Binding	11,310
		221014 Bank Charges and other Bank related costs	2,090
		221017 Subscriptions	42,500
		223006 Water	1,000
		224004 Cleaning and Sanitation	4,900
		225001 Consultancy Services- Short term	101,675
		226001 Insurances	26,437
		227001 Travel inland	70,401
		227002 Travel abroad	208,812
		227004 Fuel, Lubricants and Oils	77,482
		228002 Maintenance - Vehicles	32,500
		228004 Maintenance – Other	583
	5 research papers and/or proposals for future URA transformation initiatives executed during the third quarter of FY 2019/2020 against a target of 2 including: finalized the preparation of the Single Customs Territory study proposal and tools; draft concept note for the Electronic Fiscal Receipting and Invoicing Solution study completed; draft import tax evasion study and Electronic Fiscal Devices study; concept note on off campus engagement of specialised groups; and reviewed the URA Institutional-Retooling project concept note.		
	2 assessments and evaluations executed against a target of 2 including progress of the implementation of the corporate plan and baseline for the new corporate plan indicators.		
	2 Public relations programs executed against a target of 2. These included: (2 Accountability visits by CG with Global CEO of Kasai Ltd and Fresh cuts. In-addition, a women's conference was conducted during the quarter. Additionally, Implemented 4 media programs (radio/TV shows, print media, social media campaigns, press conferences on revenue performance).		
	Corporate plan development activities executed including: URA Corporate plan on launch and sensitisation in all URA stations. In-addition conducted baseline indicator survey and developed a final baseline indicator report for the new corporate plan.		

Vote:141 URA

QUARTER 3: Outputs and Expenditure in Quarter

Participated in 2 global & regional bodies' engagement initiatives as planned. These included: 2 Exchange of Information peer review group meetings and East African Revenue Authorities Commissioner General's meeting in Uganda.

Executed URA next generation of efficiency & revenue improvement reform initiatives through researches.

Provided support to Accountability sector, MDAs and LGs executed through the following initiatives:

- Input into the express penalty regulations under the National Environmental Act.
- Data sharing with Ministry of Finance on LED production, sales, exports quantities.
- Participated in drafting and discussion of the tax amendment bills for FY2020/21.
- Participated in the launch of the Domestic Revenue Mobilization Strategy (DRMS) and prepared the draft implementation plan for the DRMS for Uganda (FY2-19/20-2023/24).
- Participated in the coordination of Accountability sector programmes.

Gender based statistics maintained as planned.

1 Tax education outreach program targeting women conducted during the third quarter as planned through a conference for over 300 women aimed at empowering them through tax education and financial literacy.

2 Service enhancement/client experience initiatives implemented against a target of 1 through:

- Integrated Service Support Project (ISSP) activities which involved review of the current key service support processes of Domestic Taxes, Customs, IT and proposals made developed.
- Service campaigns including service awareness sessions by CG in 3 offices and client centric staff recognition.

Reasons for Variation in performance

Vote:141 URA**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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Performed as planned due to proper planning and impeccable monitoring of activities.

Total	6,424,843
Wage Recurrent	2,130,059
Non Wage Recurrent	4,294,784
AIA	0
Total For SubProgramme	6,424,843
Wage Recurrent	2,130,059
Non Wage Recurrent	4,294,784
AIA	0

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

OSBPs management & maintenance HQ building Snag list activities executed	During the third quarter the following repairs were executed at the different One Stop Boarder Points (OSBPs):	Item	Spent
	<ul style="list-style-type: none"> • Office cleaning for all One Stop Boarder Points. • Generator maintenance and servicing at all One Stop Boarder Points. • Septic tank emptying at Malaba and Busia One Stop Boarder Points. 	312101 Non-Residential Buildings	1,185,000
	During the third quarter of FY 2019/2020, the following Headquarter snags were repaired:		
	<ul style="list-style-type: none"> • Ring Main Unit (RMU) for the energy meter • Windows • IT Cables and IT Card Readers • Walls • Floor Tiles • Water Ingress • Air conditioning System • Lifts • Lights 		

Reasons for Variation in performance

The repairs and maintenance were performed as planned.

Total	1,185,000
GoU Development	1,185,000
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Vote:141 URA**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	<i>UShs Thousand</i>
Lease of Motor vehicles	The lease payment of the motor-vehicles was made as planned.	Item 312201 Transport Equipment	Spent 1,255,606
<i>Reasons for Variation in performance</i>			
The vehicles have an updated lease as planned.			
			Total
			1,255,606
			GoU Development
			1,255,606
			External Financing
			0
			AIA
			0
Output: 76 Purchase of Office and ICT Equipment, including software			
		Item	Spent
		312213 ICT Equipment	7,142,766
<i>Reasons for Variation in performance</i>			
			Total
			7,142,766
			GoU Development
			7,142,766
			External Financing
			0
			AIA
			0
Output: 77 Purchase of Specialised Machinery and Equipment			
		Item	Spent
		312202 Machinery and Equipment	10,430
<i>Reasons for Variation in performance</i>			
			Total
			10,430
			GoU Development
			10,430
			External Financing
			0
			AIA
			0
Output: 78 Purchase of Office and Residential Furniture and Fittings			
		Item	Spent
		312203 Furniture & Fixtures	13,034
<i>Reasons for Variation in performance</i>			
			Total
			13,034
			GoU Development
			13,034
			External Financing
			0
			AIA
			0
Total For SubProgramme			9,606,836
			GoU Development
			9,606,836
			External Financing
			0
			AIA
			0

Program: 54 Revenue Collection & Administration

Vote:141 URA**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
<i>Recurrent Programmes</i>			
Subprogram: 05 Domestic Taxes			
<i>Outputs Provided</i>			
Output: 02 Domestic Tax Collection			
25% Domestic revenue collected to target	Total domestic tax collections during the third quarter of the FY 2019/20 were UGX 2,647.30 billion against target of UGX 3101.51 billion. In-addition, the January to March 2020 collection realised were 20.29 percent of the annual domestic revenue target. This was below the third quarter target of 23.77 percent.	Item	Spent
89.9% average filing ratio (VAT & PAYE)		211102 Contract Staff Salaries	12,036,416
2.5% increase in tax payer register	Additionally, the average filing ratio for the period was 90.07 percent (PAYE 87.55, VAT 92.58) against a target of 89.90 percent (PAYE 89.90, VAT 89.90).	211103 Allowances (Inc. Casuals, Temporary)	84,502
804 Tax audit actions		212101 Social Security Contributions	1,405,124
1,800 Compliance inspection actions	39,494 new tax payers were added onto the register representing a growth of 2.55 percent during the third quarter of FY 2019/2020 against a targeted growth of 2.50 percent hence performing at 102.00 percent.	213001 Medical expenses (To employees)	722,625
		213004 Gratuity Expenses	80,051
	51 tax audits actions were completed against a target of 804 tax audits actions.	221001 Advertising and Public Relations	57,813
		221002 Workshops and Seminars	90,669
	3,808 compliance inspection actions were completed during the third quarter of FY 2019/2020 against a target 1,800.	221007 Books, Periodicals & Newspapers	5,447
		221008 Computer supplies and Information Technology (IT)	4,383,065
		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 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	<i>UShs Thousand</i>
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- PAYE deficit of UGX 75.57 billion mainly attributed to significant layoff of employees in the NGO sector due to reduced Donor funding.
- Withholding tax deficit of UGX 19.88 billion mainly explained by decline in tax remittances especially from withholding tax on Dividends by 5.11 percent, government payments by 11.07 percent.
- Reduction in the WHT percentage on long term bonds (above 10years) from 20 percent to 10 percent which resulted into a UGX 42.04 billion revenue loss.
- Casino tax at performed at 76.32 percent due to a drop in the number of contributors in this business from 54 to 43 since changes in requirements and obligations by the betting licensing board.
- Beer subsector registered a deficit of UGX 38.29 billion because sales were affected by imported substitutes to the local brands; as a result the increase in beer production by 51,498,351 litres (24.47 percent) in the period, compared to the previous period did not match the growth in sales (21.34 percent).
- Wholesale & retail trade registered a deficit of UGX 75.74 billion attributable to slow growth with in the sector and reduced VAT remittances from Petrol stations.
- Changes in user taste and preference where users prefer data for communication through WhatsApp, viber and Facebook as opposed to direct calls using airtime leading to a deficit of UGX 130.75 billion in phone talk time. Additionally, there has been a price drop for both on-net and off-net calls from UGX 5 to UGX 3 per second (25 percent drop) due to competition.
- Levy on mobile money deficit of UGX 41.29 billion attributed to the fact that several large transaction clients withdraw their funds using agency banking.
- Reduction in production of soft drinks by 10.51 million litres leading to a shortfall of UGX 37.94 billion in revenue collections.

The team made a strategic decision to shift focus more to compliance actions than audits because of financial, time and main power constraints.

Total	23,678,471
Wage Recurrent	12,036,416
Non Wage Recurrent	11,642,055
AIA	0
Total For SubProgramme	23,678,471
Wage Recurrent	12,036,416
Non Wage Recurrent	11,642,055
AIA	0

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

Vote:141 URA**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
25% Customs revenue collected to target	<p>Total customs tax collections during the third quarter of FY 2019/2020 were UGX 1,749.62 billion against a target of UGX 1,880.55 billion. In-addition, the January to March customs' revenue collection realised were 22.82 percent of the annual customs revenue target. This was below the projected third quarter target of 24.53 percent.</p> <p>A total of 33 post clearance audits were completed against a target of 60. These were assessed at UGX 4.99 billion of which UGX 4.97 billion was agreed representing and audit yield of 99.60 percent.</p> <p>28 Intelligence focused operations were conducted against a target of 500 during the second quarter. In-addition, 1,735 seizures were executed and these resulted into recovery of UGX 22.70 billion.</p> <p>4,906 Tariff specification codes were generated against a target of 300 in the period of January 2020-March 2020 leading to additional revenue of UGX 46.28 billion.</p> <p>19.05 percent of the total cargo was electronically tracked during the third quarter against a target of 25.00 percent. Total transit cargo during the third quarter was 81,547 of which 15,531 was electronically tracked.</p>	Item	Spent
65 post clearance audits completed		211102 Contract Staff Salaries	12,731,443
500 intelligence focused operations conducted		211103 Allowances (Inc. Casuals, Temporary)	1,459,121
300 Tariff Specific codes generated		212101 Social Security Contributions	1,815,733
25% Electronic cargo 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)	4,370,931
		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

Import volumes to Uganda have declined from UGX 19,889.70 billion to UGX 19,028.04 billion for the period July-March FY 2019/20 representing a decline of 4.33 percent. Therefore, the realised growth was below the projected growth in import volumes leading to a shortfall mainly in VAT on imports, Excise duty and import duty.

Slow growth in petroleum imports which could not account for the projected growth and as a result, a shortfall of UGX 18.19 billion was registered.

Due to negative policy impact and policy reversals some of the taxes that were projected to be collected under customs were affected.

Total	23,787,832
Wage Recurrent	12,731,443
Non Wage Recurrent	11,056,388
AIA	0

Vote:141 URA**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Total For SubProgramme	23,787,832
		Wage Recurrent	12,731,443
		Non Wage Recurrent	11,056,388
		AIA	0

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

		Item	Spent
25 scheme & sector based investigated to conclusion	During the third quarter of FY 2019/2020, 35 scheme & sector cases were investigated to conclusion against a target of 25 cases representing a performance of 140 percent. This led to revenue yield of UGX 5.44 billion.	211102 Contract Staff Salaries	1,157,362
80% science, forensics & intelligence technical support offered		211103 Allowances (Inc. Casuals, Temporary)	11,320
4 intelligence briefs generated	Additionally, provided Intelligence, Science and Forensic services to 80.00 percent of the requests received through forensic analysis, disposals and intelligence surveillance representing a performance of 100.00 percent.	212101 Social Security Contributions	138,685
		213001 Medical expenses (To employees)	61,375
	Generated and disseminated 4 intelligence briefs as planned during the third quarter of FY 2019/2020 in following areas that were considered to either be a threat or risk to tax compliance as detailed below:	213004 Gratuity Expenses	28,110
		221001 Advertising and Public Relations	1,500
	<ul style="list-style-type: none"> • Non-compliance issues in the Neutral spirits industry. • Non-compliance of coffee processors. • Utilization of online platforms and taxation of e-commerce entities. • Taxpayer mutation and its impact on compliance. 	221002 Workshops and Seminars	43,650
		221007 Books, Periodicals & Newspapers	1,375
		221009 Welfare and Entertainment	70,205
		221011 Printing, Stationery, Photocopying and Binding	8,250
		221014 Bank Charges and other Bank related costs	1,250
		223005 Electricity	8,500
		223006 Water	1,875
		224004 Cleaning and Sanitation	4,625
		226001 Insurances	19,391
		227001 Travel inland	249,355
		227002 Travel abroad	20,203
		227003 Carriage, Haulage, Freight and transport hire	1,703
		227004 Fuel, Lubricants and Oils	60,336
		228002 Maintenance - Vehicles	20,498
		228004 Maintenance – Other	1,044,416

Reasons for Variation in performance

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

Total	2,953,986
Wage Recurrent	1,157,362
Non Wage Recurrent	1,796,623
AIA	0
Total For SubProgramme	2,953,986
Wage Recurrent	1,157,362
Non Wage Recurrent	1,796,623

Vote:141 URA**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	<i>UShs Thousand</i>
		<i>AIA</i>	0
		GRAND TOTAL	93,812,444
		Wage Recurrent	33,877,543
		Non Wage Recurrent	50,328,065
		GoU Development	9,606,836
		External Financing	0
		<i>AIA</i>	0

Vote:141 URA**QUARTER 4: Revised Workplan**

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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Program: 18 Administration and Support Services*Recurrent Programmes***Subprogram: 02 Internal Audit and Compliance***Outputs Provided***Output: 01 Internal Audit and Compliance**

	Item	Balance b/f	New Funds	Total
2 sensitisations on sexual harassment conducted				
Integrity enhancement initiative executed				
100% Audit & compliance queries verified & updated	221002 Workshops and Seminars	8,451	0	8,451
80% Audit & compliance findings adopted by client	225001 Consultancy Services- Short term	38,231	0	38,231
40 Compliance audits & staff investigations & compliance reviews	227002 Travel abroad	13,521	0	13,521
	Total	60,202	0	60,202
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>60,202</i>	<i>0</i>	<i>60,202</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

	Item	Balance b/f	New Funds	Total
Disposal of obsolete items executed				
95% staff productivity level				
95% staff stability level	211102 Contract Staff Salaries	1,777,060	0	1,777,060
100% budget absorption level	211103 Allowances (Inc. Casuals, Temporary)	340,117	0	340,117
Not more than 3 unplanned system down times	212101 Social Security Contributions	212,968	0	212,968
Equal opportunities employment program executed	221004 Recruitment Expenses	280,000	0	280,000
Survey on status of gender roles & policies	221008 Computer supplies and Information Technology (IT)	10,938,700	0	10,938,700
	222003 Information and communications technology (ICT)	700,850	0	700,850
	223003 Rent – (Produced Assets) to private entities	2,480,651	0	2,480,651
	227004 Fuel, Lubricants and Oils	35,840	0	35,840
	228001 Maintenance - Civil	450,323	0	450,323
	Total	17,216,510	0	17,216,510
	<i>Wage Recurrent</i>	<i>1,777,060</i>	<i>0</i>	<i>1,777,060</i>
	<i>Non Wage Recurrent</i>	<i>15,439,450</i>	<i>0</i>	<i>15,439,450</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Vote:141 URA**QUARTER 4: Revised Workplan**

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)		
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Subprogram: 04 Legal Services*Outputs Provided***Output: 05 Legal services**

	Item	Balance b/f	New Funds	Total
65% cases won and settled in URA favour				
20Bn recovered from debt	221006 Commissions and related charges	27,587	0	27,587
100% instructions executed				
4 Proactive debt recovery & litigation initiatives executed	227002 Travel abroad	10,150	0	10,150
	227004 Fuel, Lubricants and Oils	15,416	0	15,416
	Total	53,153	0	53,153
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>53,153</i>	<i>0</i>	<i>53,153</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**

	Item	Balance b/f	New Funds	Total
1 Tax education outreach program across regions executed				
50 Tax clinics & engagements across regions executed	221001 Advertising and Public Relations	650,188	0	650,188
1 Tax education schools & university programs targeting youth executed	221002 Workshops and Seminars	368,790	0	368,790
2 researches & 1 evaluation exercise conducted				
2 public relations & media programs executed	221008 Computer supplies and Information Technology (IT)	380,153	0	380,153
	Total	1,399,131	0	1,399,131
Gender based statistics maintained				
1 service support mechanism executed				
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>1,399,131</i>	<i>0</i>	<i>1,399,131</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
URA corporate plan for next period developed				
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				

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

	Item	Balance b/f	New Funds	Total
OSBPs management & maintenance				
HQ building Snag list activities executed				
Post HQ building project implementation review report	312101 Non-Residential Buildings	215,000	0	215,000
Priority regional offices enhanced				
	Total	215,000	0	215,000
	<i>GoU Development</i>	<i>215,000</i>	<i>0</i>	<i>215,000</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Vote:141 URA**QUARTER 4: Revised Workplan**

<i>UShs Thousand</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Lease of Motor vehicles

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

<i>Item</i>	Balance b/f	New Funds	Total
312213 ICT Equipment	3,006,304	0	3,006,304
Total	3,006,304	0	3,006,304
<i>GoU Development</i>	<i>3,006,304</i>	<i>0</i>	<i>3,006,304</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

<i>Item</i>	Balance b/f	New Funds	Total
312202 Machinery and Equipment	5,321	0	5,321
Total	5,321	0	5,321
<i>GoU Development</i>	<i>5,321</i>	<i>0</i>	<i>5,321</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

<i>Item</i>	Balance b/f	New Funds	Total
312203 Furniture & Fixtures	2,106	0	2,106
Total	2,106	0	2,106
<i>GoU Development</i>	<i>2,106</i>	<i>0</i>	<i>2,106</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***Subprogram: 05 Domestic Taxes***Outputs Provided***Output: 02 Domestic Tax Collection**

<i>Item</i>	Balance b/f	New Funds	Total
25% Domestic revenue collected to target			
89.9% average filing ratio (VAT & PAYE)			
2.5% increase in tax payer register			
804 Tax audit actions			
1,800 Compliance inspection actions			
211102 Contract Staff Salaries	8,214,101	0	8,214,101
211103 Allowances (Inc. Casuals, Temporary)	92,386	0	92,386
212101 Social Security Contributions	2,022,009	0	2,022,009
221008 Computer supplies and Information Technology (IT)	350,237	0	350,237
Total	10,678,734	0	10,678,734
<i>Wage Recurrent</i>	<i>8,214,101</i>	<i>0</i>	<i>8,214,101</i>
<i>Non Wage Recurrent</i>	<i>2,464,633</i>	<i>0</i>	<i>2,464,633</i>
<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Vote:141 URA**QUARTER 4: Revised Workplan**

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)		
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Subprogram: 06 Customs*Outputs Provided***Output: 01 Customs Tax Collection**

	Item	Balance b/f	New Funds	Total
25% Customs revenue collected to target				
65 post clearance audits completed	211102 Contract Staff Salaries	2,398,860	0	2,398,860
500 intelligence focused operations conducted	211103 Allowances (Inc. Casuals, Temporary)	515,055	0	515,055
300 Tariff Specific codes generated	212101 Social Security Contributions	619,580	0	619,580
25% Electronic cargo tracked	221008 Computer supplies and Information Technology (IT)	562,898	0	562,898
	Total	4,096,392	0	4,096,392
	<i>Wage Recurrent</i>	<i>2,398,860</i>	<i>0</i>	<i>2,398,860</i>
	<i>Non Wage Recurrent</i>	<i>1,697,532</i>	<i>0</i>	<i>1,697,532</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

	Item	Balance b/f	New Funds	Total
25 scheme & sector based investigated to conclusion				
80% science, forensics & intelligence technical support offered	211102 Contract Staff Salaries	920,142	0	920,142
4 intelligence briefs generated	211103 Allowances (Inc. Casuals, Temporary)	16,665	0	16,665
	212101 Social Security Contributions	221,927	0	221,927
	227002 Travel abroad	5,631	0	5,631
	Total	1,164,364	0	1,164,364
	<i>Wage Recurrent</i>	<i>920,142</i>	<i>0</i>	<i>920,142</i>
	<i>Non Wage Recurrent</i>	<i>244,223</i>	<i>0</i>	<i>244,223</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Development Projects

GRAND TOTAL	37,897,216	0	37,897,216
<i>Wage Recurrent</i>	<i>13,310,163</i>	<i>0</i>	<i>13,310,163</i>
<i>Non Wage Recurrent</i>	<i>21,358,323</i>	<i>0</i>	<i>21,358,323</i>
<i>GoU Development</i>	<i>3,228,730</i>	<i>0</i>	<i>3,228,730</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>