

Vote:141 URA

QUARTER 4: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

Table V1.1: Overview of Vote Expenditures (US\$ Billion)

	Approved Budget	Released by End Q 4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	163.264	163.264	144.115	100.0%	88.3%	88.3%
Non Wage	229.757	290.642	265.672	126.5%	115.6%	91.4%
Dev't. GoU	43.640	43.640	25.472	100.0%	58.4%	58.4%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	436.660	497.546	435.259	113.9%	99.7%	87.5%
Total GoU+Ext Fin (MTEF)	436.660	497.546	435.259	113.9%	99.7%	87.5%
Arrears	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	436.660	497.546	435.259	113.9%	99.7%	87.5%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	436.660	497.546	435.259	113.9%	99.7%	87.5%
Total Vote Budget Excluding Arrears	436.660	497.546	435.259	113.9%	99.7%	87.5%

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	217.73	217.73	181.48	100.0%	83.4%	83.4%
Program: 1454 Revenue Collection & Administration	218.93	279.81	253.78	127.8%	115.9%	90.7%
Total for Vote	436.66	497.55	435.26	113.9%	99.7%	87.5%

Matters to note in budget execution

By the end of the FY 2020/21, UGX 497.55 billion had been released, out of which UGX 435.36 billion was spent hence registering a budget absorption level of 87.48 percent against a target of 100.00 percent. The release included UGX 60.89 billion specifically for Digital Tax Stamps (DTS) received during the first quarter of FY 2020/21.

In-addition, COVID-19 and the lockdown instituted by the government to curb the spread of COVID-19 affected the planned activities which resulted into delayed recruitment process and delays in the initiation of planned procurements hence the variation in budget absorption.

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

<i>(i) Major unspent balances</i>
Programs , Projects

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Program 1418 Administration and Support Services	
11.635 Bn Shs	<i>SubProgram/Project :03 Corporate services</i>
Reason:	
<i>Items</i>	
11,597,903,291.000 UShs	221008 Computer supplies and Information Technology (IT)
Reason: Procurements of IT support equipments, for SO class Asycuda and Microsoft Support delayed by the pandemic.	
37,206,951.500 UShs	227002 Travel abroad
Reason: Restrictions on travel due to Covid-19 pandemic	
0.236 Bn Shs	<i>SubProgram/Project :08 Research & Planning, Public Awareness and Tax Education</i>
Reason:	
<i>Items</i>	
236,032,530.000 UShs	227002 Travel abroad
Reason: Restrictions on travel due to Covid-19 pandemic	
18.554 Bn Shs	<i>SubProgram/Project :1622 Retooling of Uganda Revenue Authority</i>
Reason:	
<i>Items</i>	
13,417,975,903.325 UShs	312213 ICT Equipment
Reason: There were administrative review process for e-tax 2 and Data centre, hence the delay.	
3,007,517,167.000 UShs	312201 Transport Equipment
Reason: There was a delay in lease addendum adjustment , hence payments to be made in July	
2,128,490,981.000 UShs	312101 Non-Residential Buildings
Reason: Process delayed by COVID-19	
Program 1454 Revenue Collection & Administration	
3.584 Bn Shs	<i>SubProgram/Project :05 Domestic Taxes</i>
Reason:	
<i>Items</i>	
3,483,508,920.953 UShs	212101 Social Security Contributions
Reason: Delayed recruitment process to fill the vacant positions resulting from the pandemic.	
100,039,436.000 UShs	227002 Travel abroad
Reason: Restrictions on travel due to Covid-19 pandemic	
0.134 Bn Shs	<i>SubProgram/Project :06 Customs</i>
Reason:	

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<i>Items</i>	
133,800,768.000 UShs	227002 Travel abroad
Reason: Recruitment on going for the vacant positions.	
<i>(ii) Expenditures in excess of the original approved budget</i>	
Program 1454 Revenue Collection & Administration	
52.366 Bn Shs	<i>SubProgram/Project :05 Domestic Taxes</i>
Reason: Supplementary budget received to fund the DTS.	
<i>Items</i>	
57,603,344,731.750 UShs	221008 Computer supplies and Information Technology (IT)
Reason: Supplementary budget received to fund the DTS.	
9,999,995.190 UShs	228004 Maintenance – Other
Reason: Resulted from the additional funds through Virement to enable smooth running of the Organization.	
0.000 Bn Shs	<i>SubProgram/Project :06 Customs</i>
Reason:	
<i>Items</i>	
472,098,760.000 UShs	228004 Maintenance – Other
Reason: Resulted from the additional funds through Virement to enable smooth running of the Organization.	
144,950,000.500 UShs	227001 Travel inland
Reason: Resulted from the additional funds through Virement to enable smooth running of the Organization.	
0.030 Bn Shs	<i>SubProgram/Project :07 Tax Investigations</i>
Reason:	
<i>Items</i>	
301,462,356.751 UShs	228004 Maintenance – Other
Reason: Resulted from the additional funds through Virement to enable smooth running of the Organization.	

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 2020/21	Actuals By END Q4
Level of Strategic plan delivered	Percentage	80%	89.02%
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 2020/21	Actuals By END Q4
Revenue collection to target	Percentage	100%	89.02%
Compliance level	Percentage	80%	77.22%
Tax Administration cost as % of revenue	Percentage	2.3%	2.09%

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 2020/21	Actuals By END Q4
Average filling ratio	Percentage	89.9%	81.38%
Percentage Growth in taxpayer register	Percentage	15%	11.88%
Percentage of Domestic Tax Revenue collected against target	Percentage	100%	86.51%
Proportion of NTR collected against target.	Percentage	100%	69.40%
Sub Programme : 06 Customs			
KeyOutPut : 01 Customs Tax Collection			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
Percentage of Customs tax Revenue collected against target	Percentage	100%	93.81%
Amount of Customs Revenue collected to target	Number	8801.68	7,505.86
Sub Programme : 07 Tax Investigations			

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KeyOutPut : 03 Tax Investigations			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
No. of Industry based tax investigations carried out to conclusion	Number	85	142
Average cost of Tax Administration (DT, CE, TI)	Number	223.91	253.78

Performance highlights for the Quarter

By the end of the FY 2020/21, URA had collected net revenues (gross revenue less refunds) of UGX 19,263.00 billion representing 89.02 percent of the annual target and posting a momentous growth of UGX 2,511.36 billion (14.99 percent) in comparison to FY 2019/20. The net target for the FY 2020/21 was UGX 21,638.65 billion, therefore, the revenue collected was UGX 2,375.65 billion below target.

Domestic revenue collections for the FY 2020/21, were UGX 12,144.01 billion against a target of UGX 14,038.18 billion representing 86.51 percent of the annual domestic revenue target. A growth of UGX 1,464.19 billion (13.71 percent) was registered in comparison to the FY 2020/21, as much as the collections were UGX 1,894.18 billion below target.

Customs tax collections for the FY 2020/21, were UGX 7,505.86 billion against a target of UGX 8,001.35 billion representing 93.81 percent of the annual customs target. A growth of UGX 1,059.27 (16.43 percent) was registered in the FY 2019/20, as much as the collections were UGX 495.18 billion below target.

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	217.73	217.73	181.48	100.0%	83.4%	83.4%
<i>Class: Outputs Provided</i>	<i>174.10</i>	<i>174.10</i>	<i>156.01</i>	<i>100.0%</i>	<i>89.6%</i>	<i>89.6%</i>
141801 Internal Audit and Compliance	8.23	8.23	6.17	100.0%	74.9%	74.9%
141803 Administrative Support Services	133.11	133.11	120.25	100.0%	90.3%	90.3%
141804 Public Awareness and Tax Education/Modernization	24.04	24.04	20.98	100.0%	87.3%	87.3%
141805 Legal services	8.71	8.71	8.62	100.0%	99.0%	99.0%
<i>Class: Capital Purchases</i>	<i>43.64</i>	<i>43.64</i>	<i>25.47</i>	<i>100.0%</i>	<i>58.4%</i>	<i>58.4%</i>
141872 Government Buildings and Administrative Infrastructure	2.60	2.60	0.47	100.0%	18.1%	18.1%
141875 Purchase of Motor Vehicles and Other Transport Equipment	8.02	8.02	5.01	100.0%	62.5%	62.5%
141876 Purchase of Office and ICT Equipment, including software	32.92	32.92	19.50	100.0%	59.2%	59.2%
141877 Purchase of Specialised Machinery and Equipment	0.05	0.05	0.20	100.0%	397.6%	397.6%
141878 Purchase of Office and Residential Furniture and Fittings	0.05	0.05	0.29	100.0%	574.9%	574.9%

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<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1454 Revenue Collection & Administration	218.93	279.81	253.78	127.8%	115.9%	90.7%
Class: Outputs Provided	218.93	279.81	253.78	127.8%	115.9%	90.7%
145401 Customs Tax Collection	98.36	98.36	90.01	100.0%	91.5%	91.5%
145402 Domestic Tax Collection	109.37	170.25	153.64	155.7%	140.5%	90.2%
145403 Tax Investigations	11.20	11.20	10.12	100.0%	90.4%	90.4%
Total for Vote	436.66	497.55	435.26	113.9%	99.7%	87.5%

Table V3.2: 2020/21 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Class: Outputs Provided	393.02	453.91	409.79	115.5%	104.3%	90.3%
211102 Contract Staff Salaries	163.26	163.26	144.11	100.0%	88.3%	88.3%
211103 Allowances (Inc. Casuals, Temporary)	12.96	12.96	17.40	100.0%	134.3%	134.3%
212101 Social Security Contributions	31.65	31.65	25.16	100.0%	79.5%	79.5%
213001 Medical expenses (To employees)	7.62	7.62	7.57	100.0%	99.2%	99.2%
213004 Gratuity Expenses	1.62	1.62	2.40	100.0%	148.8%	148.8%
221001 Advertising and Public Relations	3.67	3.67	3.20	100.0%	87.2%	87.2%
221002 Workshops and Seminars	6.07	6.07	5.29	100.0%	87.1%	87.1%
221003 Staff Training	5.62	5.62	5.00	100.0%	89.0%	89.0%
221004 Recruitment Expenses	1.20	1.20	1.17	100.0%	97.8%	97.8%
221006 Commissions and related charges	0.66	0.66	0.58	100.0%	87.6%	87.6%
221007 Books, Periodicals & Newspapers	0.11	0.11	0.11	100.0%	98.6%	98.6%
221008 Computer supplies and Information Technology (IT)	75.69	136.57	119.21	180.4%	157.5%	87.3%
221009 Welfare and Entertainment	7.30	7.30	7.24	100.0%	99.1%	99.1%
221011 Printing, Stationery, Photocopying and Binding	2.12	2.12	2.11	100.0%	99.4%	99.4%
221014 Bank Charges and other Bank related costs	0.19	0.19	0.18	100.0%	97.9%	97.9%
221017 Subscriptions	0.40	0.40	0.39	100.0%	97.6%	97.6%
222001 Telecommunications	0.90	0.90	0.90	100.0%	100.0%	100.0%
222002 Postage and Courier	0.24	0.24	0.24	100.0%	98.9%	98.9%
222003 Information and communications technology (ICT)	8.10	8.10	8.05	100.0%	99.4%	99.4%
223001 Property Expenses	0.09	0.09	0.09	100.0%	99.9%	99.9%
223002 Rates	0.30	0.30	0.30	100.0%	100.0%	100.0%
223003 Rent – (Produced Assets) to private entities	2.38	2.38	2.31	100.0%	97.2%	97.2%
223004 Guard and Security services	2.37	2.37	2.42	100.0%	102.0%	102.0%
223005 Electricity	2.07	2.07	2.05	100.0%	99.3%	99.3%
223006 Water	0.80	0.80	0.80	100.0%	99.2%	99.2%
224004 Cleaning and Sanitation	0.99	0.99	0.98	100.0%	98.8%	98.8%
224005 Uniforms, Beddings and Protective Gear	1.40	1.40	1.21	100.0%	86.1%	86.1%

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225001 Consultancy Services- Short term	1.10	1.10	1.03	100.0%	93.8%	93.8%
226001 Insurances	6.93	6.93	6.53	100.0%	94.2%	94.2%
227001 Travel inland	13.83	13.83	12.19	100.0%	88.2%	88.2%
227002 Travel abroad	1.49	1.49	0.96	100.0%	64.8%	64.8%
227003 Carriage, Haulage, Freight and transport hire	1.16	1.16	0.99	100.0%	85.4%	85.4%
227004 Fuel, Lubricants and Oils	3.64	3.64	3.61	100.0%	99.2%	99.2%
228001 Maintenance - Civil	11.55	11.55	9.75	100.0%	84.4%	84.4%
228002 Maintenance - Vehicles	4.77	4.77	4.44	100.0%	92.9%	92.9%
228003 Maintenance – Machinery, Equipment & Furniture	5.61	5.61	4.96	100.0%	88.6%	88.6%
228004 Maintenance – Other	1.55	1.55	2.33	100.0%	150.2%	150.2%
273102 Incapacity,death benefits and funeral expenses	0.40	0.40	0.39	100.0%	98.5%	98.5%
282102 Fines and Penalties/ Court wards	1.20	1.20	2.12	100.0%	177.0%	177.0%
Class: Capital Purchases	43.64	43.64	25.47	100.0%	58.4%	58.4%
312101 Non-Residential Buildings	2.60	2.60	0.47	100.0%	18.1%	18.1%
312201 Transport Equipment	8.02	8.02	5.01	100.0%	62.5%	62.5%
312202 Machinery and Equipment	0.05	0.05	0.20	100.0%	397.6%	397.6%
312203 Furniture & Fixtures	0.05	0.05	0.29	100.0%	574.9%	574.9%
312213 ICT Equipment	32.92	32.92	19.50	100.0%	59.2%	59.2%
Total for Vote	436.66	497.55	435.26	113.9%	99.7%	87.5%

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1418 Administration and Support Services	217.73	217.73	181.48	100.0%	83.4%	83.4%
<i>Recurrent SubProgrammes</i>						
02 Internal Audit and Compliance	8.23	8.23	6.17	100.0%	74.9%	74.9%
03 Corporate services	133.11	133.11	120.25	100.0%	90.3%	90.3%
04 Legal Services	8.71	8.71	8.62	100.0%	99.0%	99.0%
08 Research & Planning, Public Awarenessand Tax Education	24.04	24.04	20.98	100.0%	87.3%	87.3%
<i>Development Projects</i>						
1622 Retooling of Uganda Revenue Authority	43.64	43.64	25.47	100.0%	58.4%	58.4%
Program 1454 Revenue Collection & Administration	218.93	279.81	253.78	127.8%	115.9%	90.7%
<i>Recurrent SubProgrammes</i>						
05 Domestic Taxes	109.37	170.25	153.64	155.7%	140.5%	90.2%
06 Customs	98.36	98.36	90.01	100.0%	91.5%	91.5%
07 Tax Investigations	11.20	11.20	10.12	100.0%	90.4%	90.4%
Total for Vote	436.66	497.55	435.26	113.9%	99.7%	87.5%

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

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QUARTER 4: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Program: 18 Administration and Support Services

Recurrent Programmes

Subprogram: 02 Internal Audit and Compliance

Outputs Provided

Output: 01 Internal Audit and Compliance

		Item	Spent
<ul style="list-style-type: none"> • 6 sensitization on sexual harassment. • 4 integrity enhancement initiatives • 25% of internal audit universe covered. • 60 investigations carried out • 8 compliance reviews 	During the FY 2020/21, six (6) sexual harassment sensitizations for staff were held across regions against an annual target of six (6). The sensitisations covered seventy (70) stations out of the ninety-eight (98) stations.	211102 Contract Staff Salaries	3,277,202
		211103 Allowances (Inc. Casuals, Temporary)	91,291
		212101 Social Security Contributions	886,245
		213001 Medical expenses (To employees)	168,880
	In addition, six (6) integrity enhancement initiatives were implemented against a target of four (4).	213004 Gratuity Expenses	141,522
		221001 Advertising and Public Relations	37,579
		221002 Workshops and Seminars	155,745
	25.00 percent of the internal audit universe covered as planned.	221007 Books, Periodicals & Newspapers	684
		221009 Welfare and Entertainment	229,724
	During the FY 2020/21, fifty-two (52) investigations were conducted against an annual target of sixty (60) hence representing a performance of 86.67 percent.	221011 Printing, Stationery, Photocopying and Binding	26,339
		221014 Bank Charges and other Bank related costs	4,661
		221017 Subscriptions	19,478
	Five (5) compliance reviews were conducted and reports issued during the FY 2020/21 against an annual target of eight (8).	223006 Water	26,439
		224004 Cleaning and Sanitation	5,469
		225001 Consultancy Services- Short term	474,749
		226001 Insurances	73,978
		227001 Travel inland	247,832
		227002 Travel abroad	78,673
		227003 Carriage, Haulage, Freight and transport hire	1,055
		227004 Fuel, Lubricants and Oils	153,049
		228002 Maintenance - Vehicles	65,211
		228004 Maintenance – Other	1,421

Reasons for Variation in performance

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

Total	6,167,226
Wage Recurrent	3,277,202
Non Wage Recurrent	2,890,024
AIA	0
Total For SubProgramme	6,167,226
Wage Recurrent	3,277,202

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QUARTER 4: 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
		Non Wage Recurrent	2,890,024
		AIA	0

Recurrent Programmes

Subprogram: 03 Corporate services

Outputs Provided

Output: 03 Administrative Support Services

		Item	Spent
• Unqualified audit report from Auditor General	Unqualified audit report from Auditor General.	211102 Contract Staff Salaries	17,947,720
• 92% employee stability rate		211103 Allowances (Inc. Casuals, Temporary)	9,739,928
• 100% budget absorption rate	96.39 percent employee stability rate against a planned annual target of 92.00 percent.	212101 Social Security Contributions	3,598,311
• 99% average IT service availability rate		213001 Medical expenses (To employees)	1,395,901
• Special fund to cater for HIV positive staff & families provided.		213004 Gratuity Expenses	1,111,945
• Sanitary & disposal services procured.	UGX 497.55 billion was released for the FY 2020/21, out of which UGX 435.26 billion was spent hence a budget absorption level of 87.48 percent against a target of 100.00 percent.	221001 Advertising and Public Relations	364,199
• Disposal of obsolete items executed		221002 Workshops and Seminars	1,203,019
• Equal opportunities employment program		221003 Staff Training	5,001,915
	99.17 percent average IT service availability rate against a planned target of 99.00 percent.	221004 Recruitment Expenses	1,174,000
		221007 Books, Periodicals & Newspapers	43,000
	Special fund to cater for HIV positive staff, family members and their dependents provided.	221008 Computer supplies and Information Technology (IT)	33,289,523
		221009 Welfare and Entertainment	2,856,048
	Procured sanitary & disposal services as planned.	221011 Printing, Stationery, Photocopying and Binding	911,299
		221014 Bank Charges and other Bank related costs	70,166
	Initiatives and steps for disposal of obsolete items having commenced in quarter one of the FY 2020/21, during the second quarter, disposal of URA obsolete records of about 541 sacks and 2600 empty old boxes was enacted, after the contract had been awarded and the company started sorting, packing plus ferrying the items for disposal.	221017 Subscriptions	20,000
		222001 Telecommunications	900,000
		222002 Postage and Courier	241,400
		222003 Information and communications technology (ICT)	8,047,678
		223001 Property Expenses	89,503
		223002 Rates	300,071
		223003 Rent – (Produced Assets) to private entities	1,069,245
		223004 Guard and Security services	1,905,621
		223005 Electricity	1,396,598
		223006 Water	388,539
		224004 Cleaning and Sanitation	445,027
		224005 Uniforms, Beddings and Protective Gear	1,205,001
		225001 Consultancy Services- Short term	140,000
	During the FY 2020/21, the equal opportunities employment program was executed. 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 two-hundred and seventy-two (272) new employees who were hired, eighty-nine (89) were females and one hundred and	226001 Insurances	4,106,207

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

<p>eighty-three (183) 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. There was procurement of sanitary and disposal services for female staff. Training opportunities were given to all staff based on knowledge skills gap.</p>	227001 Travel inland	1,451,291
	227002 Travel abroad	71,086
	227003 Carriage, Haulage, Freight and transport hire	719,748
	227004 Fuel, Lubricants and Oils	1,105,539
	228001 Maintenance - Civil	9,751,067
	228002 Maintenance - Vehicles	2,653,173
	228003 Maintenance – Machinery, Equipment & Furniture	4,963,947
	228004 Maintenance – Other	173,639
	273102 Incapacity, death benefits and funeral expenses	393,899

Reasons for Variation in performance

Total	120,245,250
Wage Recurrent	17,947,720
Non Wage Recurrent	102,297,530
AIA	0
Total For SubProgramme	120,245,250
Wage Recurrent	17,947,720
Non Wage Recurrent	102,297,530
AIA	0

Recurrent Programmes

Subprogram: 04 Legal Services

Outputs Provided

Output: 05 Legal services

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QUARTER 4: 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
<ul style="list-style-type: none"> 85% cases won and settled in URA favor 80Bn recovered from debt 4 Proactive debt recovery & litigation initiatives executed 100% instructions executed. 	<p>During the FY 2020/21, 76.23 percent of the cases were won and settled in URA's favour. A total of one-hundred and twenty-two (122) Judgements/Rulings were received, of these ninety-three (93) cases were decided in favour of URA (sixty-five (65) civil wins and twenty-eight (28) criminal convictions); twenty-six (26) cases (sixteen (20) civil losses and five (6) criminal acquittals/dismissals) were decided in favour of taxpayers; and three (3) cases were split decisions.</p> <p>Recovered UGX 92.73 billion in tax debt by the Debt Collection Unit (DCU) against an annual target of UGX 80.00 billion hence a performance of 115.91 percent.</p> <p>Executed six (6) proactive debt recovery debt recovery & timely litigation initiatives during the FY 2020/21 against a target of four (4) including:</p> <ul style="list-style-type: none"> 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. <p>100.00 percent of instructions executed as planned.</p>	<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>221006 Commissions and related charges</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>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>Spent</p> <p>3,844,055</p> <p>59,704</p> <p>715,706</p> <p>165,719</p> <p>150,051</p> <p>7,369</p> <p>150,328</p> <p>575,694</p> <p>25,742</p> <p>212,328</p> <p>50,206</p> <p>4,207</p> <p>2,873</p> <p>1,940</p> <p>6,493</p> <p>16,000</p> <p>72,772</p> <p>143,947</p> <p>74,254</p> <p>3,120</p> <p>127,261</p> <p>88,005</p> <p>2,124,003</p>

Reasons for Variation in performance

Personal engagements with URA's debtors who supported voluntary compliance hence higher recovery than planned.

During the FY 2020/2021 we have continued to embrace the use of Alternative Dispute Resolution (ADR) mechanisms in resolving some of the disputes with taxpayers. Significant achievements were registered in this area with some cases being resolved amicably out of Court/ Tax Appeals Tribunal.

Total	8,621,777
Wage Recurrent	3,844,055
Non Wage Recurrent	4,777,722
AIA	0
Total For SubProgramme	8,621,777
Wage Recurrent	3,844,055
Non Wage Recurrent	4,777,722
AIA	0

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
<i>Recurrent Programmes</i>			
Subprogram: 08 Research & Planning, Public Awareness and Tax Education			
<i>Outputs Provided</i>			
Output: 04 Public Awareness and Tax Education/Modernization			
<ul style="list-style-type: none"> • 10 Taxpayer education outreach programs (region based, programs targeting special groups ;Youth, PWDs, women etc) • 200 tax clinics & engagements across regions covering different sectors • 10 Researches and evaluations executed. • 7 public relations & media programs • URA Contact Center enhancement initiatives executed • Development Partner coordination activities executed • Strategic stakeholder engagement initiatives executed (National, regional & global) to support compliance and revenue mobilization drives. • Participate in DRMS initiatives. • Gender based statistics maintained • Disabled women involved in smuggling sensitized • Women in trade sensitized 	<p>During the FY 2020/21, 14 Taxpayer education outreach programs were executed across regions, programs and special groups against a target of 10 including:</p> <ul style="list-style-type: none"> • 24 Tax baraza, katales and exhibitions. • 298 Serialised tax segments during news or business programs. • 202 Tax tips through SMS to the public. • 2 Kamukamu episodes produced on registration, filing and EFRIS), 4 skits developed; and a tax education song. • 4 Diaspora online engagements. • 22 Financial literacy engagements conducted. • Tax education campaigns (Kakasa messages on Facebook, tax mchuzi campaign, customs 101 campaign, Facebook, YouTube video uploads) • 21 Sector based tax webinars • Schools/universities outreach (Universities engagements; curriculum workshops; textbooks distribution; school talking engagements; tax society leadership engagements; translators club materials distribution; & concluded an MOU with MOES on the incorporation of taxation in the curriculum. • 22 new taxpayer onboarding sessions. • 99 tax education community radio programs. • 4 post budget e-conferences and 12 media engagements. • 7 Special interest group interventions executed for PWDs. In-addition, 2 Women in trade EFRIS engagements for women (UWEAL). Further, youth engagements through youth groups; schools; and universities. <p>Coordinated the implementation of 428 tax clinics & engagements across regions, taxpayer segments, taxpayer associations & sectors against a target of 200. 12 researches completed against a target of 10: Insurance sector, taxing MNCs, taxation of exports, gender and tax compliance, fisheries, tax exemptions, mining sector, rental gazetting, presumptive tax policy, MNC profit</p>	<p>Item</p> <ul style="list-style-type: none"> 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 223006 Water 224004 Cleaning and Sanitation 225001 Consultancy Services- Short term 226001 Insurances 227001 Travel inland 227002 Travel abroad 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles 228004 Maintenance – Other 	<p>Spent</p> <ul style="list-style-type: none"> 7,870,475 94,340 1,380,140 290,750 259,906 2,509,064 3,097,290 7,962 3,628,325 274,502 45,030 7,988 166,050 3,952 19,539 401,050 118,086 145,222 327,734 203,468 122,794 2,027

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

shifting, compliance of advertising firms & mobile money.

8 Corporate assessments conducted (Staff motivation, leadership effectiveness, data governance maturity, Staff Integrity, IT service quality, Infrastructure capacity gap, Culture, Business processes documentation).

9 Public relations outreach program executed against a target of 7 which involved:

- Virtual Open Minds discussion concept developed pending Management approval.
- Accountability activation: 51 CG PR visits, Because of you campaign.
- Media PR Outreaches: (748 radio & TV talk shows across 6 regions against a target of 748; Script strategising for digital platforms; 8 online tweets against a target of 6; 22 press briefs against a target of 4; URA Blog developed as planned; developed and run 15,625 tax Tips (KAKASA); 180 TVCs run on television stations, 2457 Spot; Adverts on 39 radio stations across the country; 24000 digital Messages (800 face book, 800 twitter, 800 linked-in) shared on URA Campaigns; and 30 stories were published on different online platforms against a target of 24)
- Corporate Brand visibility: (Participated in Sports and games drives and National holidays events (Independence, NRM Liberation, Women's day, Janun Luwum, Martyrs Day, Heroes Day, Easter, National Prayer Day, Labour Day, IDD Day) virtually and through artwork developments which was shared to different platforms.
- 15 Corporate Social Responsibility (CSR) interventions.

Integrated Service Support Project (ISSP) initiatives executed as planned.

Development partners engaged as planned including:

- Conference to review support areas in-line with DRMS and URA corporate plan and streamline the working mechanisms.
- UNU-WIDER on research/review of studies.
- World bank on missions i.e. Technical Assistance related to Developing a Tax Expenditure (TE) Fiscal Management Framework, Local Government Own Source Revenue & URA Recipient Executed Activity; World bank on grant

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

effectiveness.

- USAID DRM4D on draft TORs in the identified areas of support.
- UN, USAID, IMF World Bank & HMRC for technical support and information.
- TMEA
- Bretton Woods Committee
- Korean Customs Service sponsored Customs UNIPASS International Agency
- BISMART on Oxygen Concentrators
- IGC

National stakeholder engaged as planned through 80+ engagements including:

- Government/MDAs engaged (MoFPED, Ministry of Gender, Uganda Communication Commission (UCC), Office of the President, Auditor General, Ministry of Health, Ministry of Trade, Parliament, Ministry of Public Service, UNBS, NSSF, Uganda Police, National Lotteries & Gaming Regulatory Authority, Minister of Agriculture, IGG, Ministry of Internal Affairs, NIRA, NITA-U, Capital Savvy through Ministry of Works, Parliament of Uganda, Presidential Investors and NUDIPU) for technical support, information, research partnerships, revenue base alignment, advocacy, revenue mobilisation drives among others.
- Business reporters engaged (NBS, Salt, Kingdom, Bukedde, UBC, Record TV & BBS TV)
- Civil Society Organizations (ACCU & TIU) on Uganda Bribery Index Research Findings, Integrity Awards and formulation of recommendations to curb corruption.
- Private Sector organisations & associations engaged (TOTAL & CNOOC, Tax Agents, Ripple-nami, Sugar & Allied Industries Ltd, Huawei Technologies, Uganda National Academy of Sciences, Kansai Plascon, Kampala Business owners, local community leaders, Newsroom visits, Uganda Breweries Ltd, Gold Star Insurance Company Ltd, Ambience Group of Companies, Roke Telecom, MTN, Ernest & Young, Vision Group, Hass Petroleum, Kansai Plascon, UBL, Allied Sugar Industries, Dembe Trading, UNAB, Kagadi, Koboko & Arua business community, Uganda Airlines, Diaspora;

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Radio Business journalists, Print and TV media journalists and Digital CEOs) on CSR partnerships, sponsorships, advocacy, platforms, foster better working relationships.

Regional (EAC) engagements held as planned (Online EARATC engagements to discuss performance & share information on COVID revenue measures & impact; e-commerce interventions; EARATC discussion On Legal Framework of Lifestyle Audits; Inter-Agency Forum on Corruption; EARATCI; Inter-Agency Forum IAF; EARATC – HOD and EARACGs meeting).

Global engagements held as planned (ATAF (5); DRMS;1 Peer learning Lab for Revenue Authority Commissioners).

Implemented DRMS initiatives as planned including:

- Acting as secretariat in the DRMS Donor conference.
- Creation of a collaborative platform bringing together MOFPED and URA on technical issues regarding DRMS implementation.
- Coordination and support of the Domestic Resource Mobilization strategy initiatives.
- Consolidation of the monthly reports, reviewing funding justifications in lieu of the DRMS and other sources.
- DRMS oversight meeting, reviewed proposal for LG plan under REAP.
- Coordinated discussions and plan for the quarterly sustainable Resource Mobilization Technical working group with the REAP Secretariat).

Gender based statistics and other databases maintained.

Women entrepreneurs engaged in 5 UWEAL engagements about EFRIS and other selected tax topics. One (1) engagement with NUDIPU members in quarter one. One (1) engagement with Uganda National Association of the Blind (UNAB), this attracted 150 participants in quarter two (2). In-addition, 2406 Women engaged in webinars on Customs & Domestic Taxes related topics through weekly webinars during quarter two (2) of the FY 2020/21 and women were

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

engaged in the special diaspora engagement on taxation of investment clubs and financial literacy.

During the third quarter of the FY 2020/21, women in the diaspora were engaged in financial literacy and taxation of investment clubs. Women's conference was conducted under the theme the role of technology in the creation and sustenance of business. Women were engaged at the Poultry farmers FINLIT.

During the fourth quarter, 7 Special interest group interventions executed for Persons with Disabilities (PWD) involving the visually impaired group; deaf and dumb; and developed brailles literature starter packs. In-addition, Women EFRIS engagements for women (UWEAL). In-addition, 1 Diaspora on-line engagement for women was executed.

Reasons for Variation in performance

Total	20,975,695
Wage Recurrent	7,870,475
Non Wage Recurrent	13,105,220
AIA	0
Total For SubProgramme	20,975,695
Wage Recurrent	7,870,475
Non Wage Recurrent	13,105,220
AIA	0

Development Projects

Project: 1622 Retooling of Uganda Revenue Authority

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

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QUARTER 4: 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
Construction plans for regional offices initiated Regional Office Blocks refurbished and maintained	<p>During the FY 2020-21, the following repairs and maintenances were conducted:</p> <ul style="list-style-type: none"> • Masaka, Mbale, Gulu and Fort-portal office designs report were submitted to MEC for final approval. • Cyanika staff quarters were re-painted. • NIP repairs carried out including repair of tiles in DPC, as well as ongoing call-centre construction works and completion of compliance office construction works. • Enhancement of fire-fighting system at Nakawa is ongoing. • Motorcycle sheds were constructed for Awenolowio, Madi-Opei, and Ngomoromo. Procurement for Busitema motorcycle shed is also ongoing. • Kamwezi office block was renovated along the exterior, and procurement for the works contractor to carry out internal renovations is ongoing, at LPO preparation stage. • Servicing for waste water treatment plants in Malaba, Busia, Mutukula and Elegu was completed. • Fumigation was completed for all URA offices. • Plumbing tools were delivered. • Septic tanks were emptied for Malaba, Elegu, Ofinya and Busia. • Maintenance of Electrical Installations done for power house at NIP and security lighting system at Elegu, • Maintenance of lifts. • Maintenance of firefighting equipment. • Servicing of weighing scales. • Preventive maintenance of Generators carried out for various stations. • Repair works on Generators at Katuna, Mirama Hills, Tororo, Moyo, Soroti, Vurra, Mbale Checkpoint, Mpondwe, Cyanika, and Elegu. 	<p>Item</p> <p>312101 Non-Residential Buildings</p>	<p>Spent</p> <p>471,509</p>

Reasons for Variation in performance

Total	471,509
GoU Development	471,509
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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20 Vehicles acquired on Lease purchase to to facilitate field operations for revenue and compliance management	As highlighted during quarter one of the FY 2020/21, 18 vehicles were acquired on lease purchase against the target of 20 vehicles to facilitate operations for revenue and compliance management. In-addition, a vehicle was purchased for the Commissioner General (CG) to support the daily activities towards the mandate of the Authority.	Item 312201 Transport Equipment	Spent 5,014,907
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Reasons for Variation in performance

The variation in number of vehicles purchased is due to fact that the proportion on the lease agreement /contract could only make an allowance for 18 vehicles, in-contrast with the 20 earlier planned.

Total	5,014,907
GoU Development	5,014,907
External Financing	0
AIA	0

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

Purchase & Maintenance of IT equipment and related licenses implemented prioritizing the following; operating & Maintain 1 ERP system maintaining 1 Data Center Licenses for Disaster Recovery (DR) & IT systems- 1 No. Licenses & support for 1 E-Tax2	During the FY 2020/21 the following IT items were purchased. These included: <ul style="list-style-type: none"> • 410 laptops • 240 desktops • 13 digital view boards • 08 mobile tablets ERP system maintained as planned. <p>Since E-tax 2 is not yet ready, there was a renewal and extension of E-tax 1.</p> <p>License for Disaster Recovery (DR) and IT systems maintained as planned.</p>	Item 312213 ICT Equipment	Spent 19,499,296
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Reasons for Variation in performance

Despite the earlier procurement plan of 40 switches/routers, due to an insufficient budget, there were no purchases made.

More laptops were purchased because we re-strategized and adjusted the specifications from high power specification laptops to standard specification laptops which allowed purchase of more laptops.

Total	19,499,296
GoU Development	19,499,296
External Financing	0
AIA	0

Output: 77 Purchase of Specialised Machinery and Equipment

Vote:141 URA

QUARTER 4: 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
Specialized Office equipment purchased that include Office Racks,Air Conditioners ,Kitchen Ware Paper Shredders- 60 units in total	During the FY 2020/21, procurement commenced and concluded for purchases including: <ul style="list-style-type: none"> • 100 Office racks • Kitchen ware and utensils were procured and distributed to all URA offices. • Paper shredders • Procurement of 11 Air conditioners is still on-going. • Four (4) Shredders for Commissioner Corporate Services' office were procured. 	Item 312202 Machinery and Equipment	Spent 198,821

Reasons for Variation in performance

Procurement of the eleven (11) Air-Conditioners (ACs) is still on-going because of the COVID interruptions.

Total	198,821
GoU Development	198,821
External Financing	0
AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

Assorted Furniture and Fittings procured that include at least 40 units of work stations,credenzas and reception chairs/tables etc	During the FY 2020/21, four (4) ergonomic chairs were purchased. There was no units of works stations, credenzas and reception chairs/tables purchased during the FY 2020/21.	Item 312203 Furniture & Fixtures	Spent 287,463
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Reasons for Variation in performance

During the FY 2020/21, there was no furniture (work stations, credenzas and reception chairs and tables)purchased because the initial budget allocation for furniture was in-sufficient. As a result, there was a request for a budgetary re-allocation of UGX-765million submitted to MOFPED. However, the approval from MOFPED did not meet the FY 2020/21 purchase schedule. As such, purchasing framework - one that sets out the terms (particularly relating to price and quality) under which individual purchases (call-offs) can be made throughout the period of the agreement; was developed to allow for purchases for the next furniture requests in the consequent financial years.

Total	287,463
GoU Development	287,463
External Financing	0
AIA	0
Total For SubProgramme	25,471,996
GoU Development	25,471,996
External Financing	0
AIA	0

Program: 54 Revenue Collection & Administration

Recurrent Programmes

Subprogram: 05 Domestic Taxes

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QUARTER 4: 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>			
Output: 02 Domestic Tax Collection			
<ul style="list-style-type: none"> • 100% Domestic revenue collected to target • 89.9% average filing ratio for VAT & PAYE • 15 % increase in tax register • 100 % of administrative reviews (objections) completed within statutory deadlines • 19,758 Tax Audits and compliance inspection actions • Average time for TIN individual processing-2 days 	Total Domestic tax revenue collections during the FY 2020/21 were UGX 12,144.01 billion against a target of UGX 14,038.18 billion. In-addition, the domestic tax revenue collections realized were 86.51 percent of the annual domestic revenue target.	Item	Spent
	<p>The average filing ratio for the FY 2020/21 was 81.38 percent (PAYE 78.84 percent, VAT 83.91 percent) against a target of 89.90 percent (PAYE 89.90 percent, VAT 89.90 percent).</p> <p>189,377 new taxpayers were added onto the register representing a growth of 11.88 percent during the FY 2020/21 against a targeted tax register growth of 15.00 percent.</p> <p>67.28 percent of administrative reviews (objections) completed within statutory deadlines against a target of 100.00 percent.</p> <p>17,343 Tax audit actions and compliance inspection actions were conducted during the FY 2020/21 against a target of 19,758.</p> <p>The average time for processing an individual TIN was 1.99 days against a target of 2 days.</p>	211102 Contract Staff Salaries	56,039,550
		211103 Allowances (Inc. Casuals, Temporary)	526,486
		212101 Social Security Contributions	8,949,355
		213001 Medical expenses (To employees)	2,875,890
		213004 Gratuity Expenses	313,653
		221001 Advertising and Public Relations	227,560
		221002 Workshops and Seminars	289,237
		221007 Books, Periodicals & Newspapers	20,922
		221008 Computer supplies and Information Technology (IT)	70,433,838
		221009 Welfare and Entertainment	1,616,050
		221011 Printing, Stationery, Photocopying and Binding	624,002
		221014 Bank Charges and other Bank related costs	48,399
		221017 Subscriptions	96,588
		223003 Rent – (Produced Assets) to private entities	961,989
		223004 Guard and Security services	335,752
		223005 Electricity	349,672
		223006 Water	128,709
		224004 Cleaning and Sanitation	139,827
		226001 Insurances	1,104,621
		227001 Travel inland	7,158,600
		227002 Travel abroad	1,714
		227004 Fuel, Lubricants and Oils	737,685
		228002 Maintenance - Vehicles	612,129
		228004 Maintenance – Other	50,992

Reasons for Variation in performance

Vote:141 URA

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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The Domestic revenue performance was 86.51 percent with a shortfall of UGX 1,894.18 billion. The performance can be explained by; The significant growth of 13.71 percent in revenue can be explained by:

- Domestic Debt recovery of UGX 971.91 billion contributed to a growth in revenue. This was attributed to alternative dispute resolution which contributed UGX 365 billion, the voluntary disclosure initiative, close monitoring of Memorandum of Understanding (MOUs) for installment payments and enforcement mechanisms among others contributed to debt recovery; for example, VAT UGX 371.46 billion; Income Tax UGX 225.87 billion; PAYE UGX 201.34 billion; WHT UGX 86.18 billion; and LED UGX 57.82 billion.
- The implementation of the Digital Tracking Solutions (DTS) and the Electronic Fiscal Receipting Solution (EFRIS) boosted performance. DTS contributed to the 16.89 percentage growth in Local Excise Duty (LED) collections by aiding the enforcement and tracking of locally manufactured and imported goods. EFRIS contributed to the 14.73 percentage growth in VAT collections, through relaying real-time taxpayer transaction details to URA, thereby minimizing underreporting of VAT collected from consumers. By the end of FY2020/21, 94% of the VAT registered taxpayers were registered on EFRIS.
- New tax administration measures announced through the budget speech of FY 2020/21 that included EFRIS, DTS, scanners, debt recovery, use of GPS and data analysis among others yielded revenue of UGX 1,111.01 billion against a target of UGX 548.00 billion, performing at 202.74 percent.

• Further, on the tax administration front, the growth in revenue is attributed to the quick response by revamping the online services to taxpayers such as different payment modes, online taxpayer education campaigns (KAKASA), improved contact center (IVR) (0800-117000/0800-217000), faster clearance of refunds, simplification of the TIN application process, automation of the WHT exemption and Tax clearance certificate (TCC) issuance and many others.

• New tax policy measures implemented in the FY 2020/21 yielded net revenue of UGX 260.35 billion. The measures were majorly under; Income tax, Local Excise Duty and VAT.

The shortfall of UGX 1,894.18 billion in revenue can be explained by:

- The adverse impact of COVID-19 pandemic, which led to a slowdown in activities in some key sectors like education, accommodation and food services, among others. PAYE was one of the major tax heads affected leading to shortfall of UGX 315.51 billion, mainly due to scale down in number of employees by some organizations. The corporate tax collections were also below target by UGX 239.93 billion, owing to losses made in the adversely affected sectors.
- Tax administration interventions such as audits, taxpayer compliance visits, debt enforcement were all slowed down and for some months stopped because of the observation of SOPS.
- Non implementation of the Rental Geographical Information System solution by Ripple Nami yet UGX 170 billion was targeted from the measure in the FY 2020/21 affected rental performance.
- Shortfall in NTR mainly from the AIA because there were entities whose revenues were not collected through the URA portal but still had projection embedded within the NTR target and hence contributed to the shortfall in 2020/2021.

Total	153,643,220
Wage Recurrent	56,039,550
Non Wage Recurrent	97,603,670
AIA	0
Total For SubProgramme	153,643,220
Wage Recurrent	56,039,550
Non Wage Recurrent	97,603,670
AIA	0

Recurrent Programmes

Subprogram: 06 Customs

Outputs Provided

Output: 01 Customs Tax Collection

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QUARTER 4: 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
<ul style="list-style-type: none"> • 100% Customs revenue collected to target • 25% electronic cargo tracked • 90% Non-Intrusive inspection of Goods at entry points • Average clearance time for imports -2 Days • 100 % of administrative reviews (objections) completed within statutory deadlines • 5% of declarations granted top ups • 250 post clearance audits • 96 intelligence focused operations • 9,000 tariff specification codes generated 	<p>Total customs tax collections during the FY 2020/21 were UGX 7,505.86 billion against a target of UGX 8,001.35 billion. In-addition, the customs revenue collection realized during the FY were 93.81 percent of the annual customs target.</p> <p>66.49 percent of the total transit cargo was electronically tracked during the of the FY 2020/21 against a target of 25.00 percent. Total transit cargo was 345,108 of which 229,461 was electronically tracked.</p> <p>92.58 percent Non-Intrusive Inspection (NII) of goods at entry points executed against a planned target of 90.00 percent.</p> <p>The average clearance time for imports was 1.80 days against a target of 2 days during the FY 2020/21.</p> <p>7.30 percent of declarations were granted top ups during the FY 2020/21 against a target of 5.00 percent.</p> <p>During the FY 2020/21, a total of 100 post clearance audits were completed against a target of 250 post clearance audits. These were assessed at UGX 29.94 billion of which UGX 12.14 billion was agreed leading to an audit yield of 40.55 percent.</p> <p>139 Intelligence focused operations were conducted against a target of 96. In-addition, during the FY 2020/21, 5,823 seizures were executed which led to a recovery of UGX 67.73 billion.</p> <p>18,238 Tariff specification codes were generated against a target of 9000 during the FY 2020/21.</p>	<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>221008 Computer supplies and Information Technology (IT)</p> <p>221009 Welfare and Entertainment</p> <p>221011 Printing, Stationery, Photocopying and Binding</p> <p>221014 Bank Charges and other Bank related costs</p> <p>221017 Subscriptions</p> <p>223003 Rent – (Produced Assets) to private entities</p> <p>223004 Guard and Security services</p> <p>223005 Electricity</p> <p>223006 Water</p> <p>224004 Cleaning and Sanitation</p> <p>226001 Insurances</p> <p>227001 Travel inland</p> <p>227002 Travel abroad</p> <p>227003 Carriage, Haulage, Freight and transport hire</p> <p>227004 Fuel, Lubricants and Oils</p> <p>228002 Maintenance - Vehicles</p> <p>228004 Maintenance – Other</p>	<p>Spent</p> <p>49,751,550</p> <p>6,807,826</p> <p>8,438,789</p> <p>2,425,654</p> <p>317,408</p> <p>48,778</p> <p>220,839</p> <p>6,525</p> <p>11,853,478</p> <p>1,871,302</p> <p>418,179</p> <p>44,497</p> <p>88,540</p> <p>283,356</p> <p>179,576</p> <p>272,437</p> <p>238,169</p> <p>347,726</p> <p>965,823</p> <p>2,278,686</p> <p>308,237</p> <p>257,649</p> <p>1,145,135</p> <p>816,627</p> <p>622,099</p>

Reasons for Variation in performance

Vote:141 URA

QUARTER 4: 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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The customs revenue performance was 93.81 percent with a shortfall of UGX 495.48 billion. The performance can be explained by;

A growth of 16.43 percent (UGX 1.059.27 billion) was realized in the FY 2020/21 compared to the FY 2019/20 is explained by:

- Customs revenue collections grew by 16.43 percent mainly due to a growth in imports by 37.38 percent in the FY 2020/21 compared to 2019/20. In the FY 2020/21, there was global re-opening of economies and supply chains.
- Customs Debt recovery of UGX 52.47 billion contributed to a growth in revenue.

A shortfall of UGX 495.48 billion is explained by:

- Decrease in the value and tax paid on major imports items that attract import duty and these include; passenger vehicle reduced by UGX 43.89 billion leading to reduction in tax paid by UGX 2.03 billion; uncoated paper reduced by UGX 71.05 billion leading to a decline in tax by UGX 3.01 billion among others; furniture reduced by UGX 11.41 billion and tax paid of UGX 2 billion; oral/dental preparations reduced by UGX 4.3 billion leading a reduction in tax paid by UGX 1.79 billion; trunks/suit case reduced by UGX 3.85 billion leading to a reduction in tax paid by UGX 1.12 billion.

- Decrease in the value and tax paid on major imports items that attract VAT these include; hot rolled iron/non-alloy steel reduced by UGX 94.86 billion leading to a reduction in tax paid by UGX 17.21 billion; uncoated craft paper reduced by UGX 1.84 billion leading to reduction in tax paid by UGX 0.62 billion, uncoated paper reduced by UGX 71.05 billion leading a reduction in tax paid by UGX 13.34 billion, cigarettes by UGX 4.92 billion and tax paid of UGX 2.86 billion; and passenger vehicle reduced by UGX 43.89 billion leading to a decline in tax by UGX 7.46 billion among others explaining the shortfall in VAT on imports.

Total	90,008,885
Wage Recurrent	49,751,550
Non Wage Recurrent	40,257,335
AIA	0
Total For SubProgramme	90,008,885
Wage Recurrent	49,751,550
Non Wage Recurrent	40,257,335
AIA	0

Recurrent Programmes

Subprogram: 07 Tax Investigations

Outputs Provided

Output: 03 Tax Investigations

Vote:141 URA

QUARTER 4: 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
<ul style="list-style-type: none"> • 85 schemed & sector based cases investigated to conclusion. • 80% forensics, intelligence & science support offered. • 40 intelligence sources recruited. • 4 Intelligence briefs generated. 	<p>During the FY 2020/21, one-hundred and forty-two (142) scheme & sector cases were investigated to conclusion against a target of eighty-five (85) cases representing a performance of 167.06 percent. This led to identification of recoverable revenue worth UGX 218.66 billion.</p> <p>Additionally, provided Intelligence, Science and Forensic support 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>Forty-two (42) intelligence sources were recruited against a planned target of forty (40).</p> <p>Generated and disseminated five (5) intelligence briefs during the FY 2020/21 against a planned annual target of four (4) in the following areas:</p> <ul style="list-style-type: none"> • Threats arising from the fuel Industry. • Forgery and Counterfeiting of Digital tax stamps. • Tax compliance risks in the extractives sector. • Tax Compliance risks resulting from Illicit Financial Flows (IFF's) in Uganda. • Tax Compliance risks and revenue opportunities in the culture, creative & arts industry (case study of the music industry) in Uganda. 	<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>5,384,274</p> <p>78,425</p> <p>1,193,935</p> <p>242,449</p> <p>110,199</p> <p>5,839</p> <p>173,099</p> <p>5,484</p> <p>177,008</p> <p>32,917</p> <p>4,959</p> <p>33,339</p> <p>7,329</p> <p>17,553</p> <p>88,077</p> <p>765,629</p> <p>103,137</p> <p>6,459</p> <p>136,455</p> <p>79,027</p> <p>1,479,126</p>

Reasons for Variation in performance

Improved capacity of staff to undertake investigations which resulted into improved turn around time for investigations.

Total	10,124,719
Wage Recurrent	5,384,274
Non Wage Recurrent	4,740,445
AIA	0
Total For SubProgramme	10,124,719
Wage Recurrent	5,384,274
Non Wage Recurrent	4,740,445
AIA	0
GRAND TOTAL	435,258,768
Wage Recurrent	144,114,826
Non Wage Recurrent	265,671,946

Vote:141 URA

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

GoU Development	25,471,996
External Financing	0
AIA	0

Vote:141 URA

QUARTER 4: 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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Program: 18 Administration and Support Services

Recurrent Programmes

Subprogram: 02 Internal Audit and Compliance

Outputs Provided

Output: 01 Internal Audit and Compliance

• 1 sensitization on sexual harassment.	During the fourth quarter of the FY 2020/21, two (2) sexual harassment sensitisations for staff were held across 4 regions (enforcement stations of eastern, mid-western, south western region and Kampala against a target of one (1). The sensitisations covered seventy (70) stations.	Item	Spent
• 1 integrity enhancement initiatives		211102 Contract Staff Salaries	810,881
• 25% of internal audit universe covered.		211103 Allowances (Inc. Casuals, Temporary)	23,452
• 15 Investigations conducted.		212101 Social Security Contributions	305,121
• 2 compliance reviews.		213001 Medical expenses (To employees)	42,690
	Two (2) integrity enhancement initiatives were implemented against a target of one (1). In-addition, 25.00 percent of internal audit universe covered as planned.	213004 Gratuity Expenses	36,675
		221001 Advertising and Public Relations	9,790
		221002 Workshops and Seminars	39,885
		221007 Books, Periodicals & Newspapers	172
		221009 Welfare and Entertainment	57,715
	Conducted twelve (12) investigations against a fourth quarter target of fifteen (15) hence representing a performance of 80.00 percent.	221011 Printing, Stationery, Photocopying and Binding	6,519
		221014 Bank Charges and other Bank related costs	1,186
		221017 Subscriptions	4,889
		223006 Water	6,670
		224004 Cleaning and Sanitation	1,400
	Three (3) compliance reviews were conducted and reports issued during the FY 2020/21 against a fourth quarter target of two (2).	225001 Consultancy Services- Short term	130,725
		226001 Insurances	18,733
		227001 Travel inland	65,834
		227002 Travel abroad	23,560
		227003 Carriage, Haulage, Freight and transport hire	275
		227004 Fuel, Lubricants and Oils	39,112
		228002 Maintenance - Vehicles	16,997
		228004 Maintenance – Other	378

Reasons for Variation in performance

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

Total	1,642,657
Wage Recurrent	810,881
Non Wage Recurrent	831,776
AIA	0
Total For SubProgramme	1,642,657
Wage Recurrent	810,881
Non Wage Recurrent	831,776

Vote:141 URA

QUARTER 4: 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
<i>Recurrent Programmes</i>			
Subprogram: 03 Corporate services			
<i>Outputs Provided</i>			
Output: 03 Administrative Support Services			
• Unqualified audit report from Auditor General.	Unqualified audit report from Auditor General.	Item	Spent
• 92% employee stability rate.	UGX 109.17 billion was released for the fourth quarter of the FY 2020/21, out of which UGX 104.63 billion was spent, hence a budget absorption level of 95.84 percent against a fourth quarter target of 100.00 percent.	211102 Contract Staff Salaries	4,638,264
• 100% budget absorption rate.		211103 Allowances (Inc. Casuals, Temporary)	1,109,197
• 99% average IT service availability ratio.	99.45 percent average IT service availability rate against a planned fourth quarter target of 99.00 percent	212101 Social Security Contributions	893,294
• Special fund to cater for HIV positive staff & families provided.		213001 Medical expenses (To employees)	346,800
• Sanitary & disposal services procured.	Special fund created to cater for HIV positive staff, family members and their dependents provided.	221001 Advertising and Public Relations	90,850
• Disposal of obsolete items executed.		221002 Workshops and Seminars	301,006
• Equal opportunities employment program.	Procured sanitary & disposal services as planned.	221003 Staff Training	1,993,143
		221004 Recruitment Expenses	298,000
	During the fourth quarter of the FY 2020/21, the equal opportunities employment program was executed. 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 seven (7) new employees who were hired, three (3) were female and four (4) 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 basing on knowledge skills gap. There was procurement of sanitary and disposal services for female staff.	221007 Books, Periodicals & Newspapers	10,750
		221008 Computer supplies and Information Technology (IT)	9,725,335
		221009 Welfare and Entertainment	715,083
		221011 Printing, Stationery, Photocopying and Binding	227,829
		221014 Bank Charges and other Bank related costs	17,522
		221017 Subscriptions	5,000
		222001 Telecommunications	225,000
		222002 Postage and Courier	60,200
		222003 Information and communications technology (ICT)	2,018,849
		223001 Property Expenses	22,374
		223002 Rates	75,024
		223003 Rent – (Produced Assets) to private entities	269,572
		223004 Guard and Security services	491,249
		223005 Electricity	349,303
		223006 Water	97,139
		224004 Cleaning and Sanitation	111,513
		224005 Uniforms, Beddings and Protective Gear	435,001
		225001 Consultancy Services- Short term	35,000
		226001 Insurances	990,448
		227001 Travel inland	363,595
		227002 Travel abroad	23,470
		227003 Carriage, Haulage, Freight and transport hire	219,049

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

227004 Fuel, Lubricants and Oils	277,969
228001 Maintenance - Civil	3,323,284
228002 Maintenance - Vehicles	739,087
228003 Maintenance – Machinery, Equipment & Furniture	1,334,042
228004 Maintenance – Other	43,779
273102 Incapacity,death benefits and funeral expenses	98,950

Reasons for Variation in performance

Total	31,975,969
Wage Recurrent	4,638,264
Non Wage Recurrent	27,337,704
AIA	0
Total For SubProgramme	31,975,969
Wage Recurrent	4,638,264
Non Wage Recurrent	27,337,704
AIA	0

Recurrent Programmes

Subprogram: 04 Legal Services

Outputs Provided

Output: 05 Legal services

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
<ul style="list-style-type: none"> • 80.00 percent cases won and settled in URA's favor • 21 Bn recovered from debt • 4 Proactive debt recovery & litigation initiatives executed • 100% instructions executed. 	<p>During the fourth quarter of the FY 2020/21, 80.00 percent of the cases were won and settled in URA's favour. A total of thirty (30) Judgements/Rulings were received, of these twenty-four (24) cases were decided in favour of URA (twenty (20) civil wins and four (4) criminal convictions); five (5) cases were decided in favour of taxpayers (four (4) civil and one (1) criminal); and one (1) split decisions.</p> <p>Recovered UGX 27.38 billion in tax debt by the Debt Collection Unit (DCU) against a fourth quarter target of UGX 20.00 billion hence a performance of 136.90 percent.</p> <p>Executed six (6) proactive debt recovery & timely litigation initiatives during the fourth quarter of FY 2020/21 against a target of four (4) including:</p> <ul style="list-style-type: none"> • 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. <p>100.00 percent instructions executed as planned.</p>	<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>221006 Commissions and related charges</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>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>Spent</p> <p>1,012,673</p> <p>15,358</p> <p>237,315</p> <p>42,073</p> <p>37,800</p> <p>1,859</p> <p>37,342</p> <p>253,239</p> <p>6,428</p> <p>52,292</p> <p>12,606</p> <p>1,054</p> <p>712</p> <p>485</p> <p>1,630</p> <p>4,000</p> <p>18,130</p> <p>35,482</p> <p>52,127</p> <p>760</p> <p>31,854</p> <p>22,042</p> <p>762,001</p>

Reasons for Variation in performance

Personal engagements with URA's debtors who supported voluntary compliance hence higher recovery than planned.

During the FY 2020/2021 we have continued to embrace the use of Alternative Dispute Resolution (ADR) mechanisms in resolving some of the disputes with taxpayers. Significant achievements were registered in this area with some cases being resolved amicably out of Court/ Tax Appeals Tribunal.

Total	2,639,264
Wage Recurrent	1,012,673
Non Wage Recurrent	1,626,591
AIA	0
Total For SubProgramme	2,639,264
Wage Recurrent	1,012,673
Non Wage Recurrent	1,626,591
AIA	0

Recurrent Programmes

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Subprogram: 08 Research & Planning, Public Awareness and Tax Education			
<i>Outputs Provided</i>			
Output: 04 Public Awareness and Tax Education/Modernization			
<ul style="list-style-type: none"> • 3 Taxpayer education outreach programs (region based, programs targeting special groups; Youth, PWDs, women etc) • 60 tax clinics & engagements across regions covering different sectors • 2 Researches and evaluations executed. • 2 public relations & media programs • URA Contact Center enhancement initiatives executed • Development Partner coordination activities executed • Strategic stakeholder engagement initiatives executed (National, regional & global) to support compliance and revenue mobilization drives. • Participate in DRMS initiatives. • Gender based statistics maintained • Disabled women involved in smuggling sensitized • Women in trade sensitized 	<p>During the fourth quarter of the FY 2020/21, 14 Taxpayer education outreach programs were executed across regions, programs and special groups against a target 3 of including:</p> <ul style="list-style-type: none"> • 256 Serialised tax segments executed (segments on KAKASA, return filing, EFRIS, rental tax, presumptive) • 3 Tax Barazas & 10 katales executed • 14 Tax tips Including reminder texts to taxpayers on return filing processes • 2 Kamukamu episodes produced on registration, filing and EFRIS) • 12 Financial literacy engagements conducted (financial literacy, poultry farming, record keeping) • 8 onboarding sessions. • 5 community radio programs • 4 post budget e-conferences and 12 post budget media engagements • Tax education campaigns (Tax muchuzi campaign answering various DT and Customs questions, messages on return filing, voluntary disclosure, EFRIS, tax amendments, tax incentives, KAKASA campaigns etc. • Schools/universities outreach interventions executed (Universities engagements involving tax debates, tax societies and tax dialogues; distribution of tax materials for syllabus; and virtual tax amendments webinars • 1 Diaspora on-line engagement for women • 17 Sector based tax webinars • 7 Special interest group interventions executed for Persons with Disabilities (PWD) involving the visually impaired group; deaf and dumb; and developed brailles literature starter packs. In-addition, Women EFRIS engagements for women (UWEAL). Further, youth engagements through youth groups; schools; and universities <p>During the fourth quarter of the FY 2020/21, coordinated the implementation of 60 tax clinics & engagements across regions, taxpayer segments, sectors & associations against a planned target of 60.</p> <p>6 Researches/studies conducted</p>	<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>221008 Computer supplies and Information Technology (IT)</p> <p>221009 Welfare and Entertainment</p> <p>221011 Printing, Stationery, Photocopying and Binding</p> <p>221014 Bank Charges and other Bank related costs</p> <p>221017 Subscriptions</p> <p>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>227004 Fuel, Lubricants and Oils</p> <p>228002 Maintenance - Vehicles</p> <p>228004 Maintenance – Other</p>	<p>Spent</p> <p>2,102,213</p> <p>23,286</p> <p>310,105</p> <p>72,750</p> <p>65,075</p> <p>591,064</p> <p>963,112</p> <p>1,981</p> <p>1,494,718</p> <p>68,124</p> <p>11,280</p> <p>1,989</p> <p>40,950</p> <p>991</p> <p>4,880</p> <p>99,850</p> <p>29,191</p> <p>36,208</p> <p>238,810</p> <p>51,283</p> <p>30,399</p> <p>482</p>

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

(presumptive tax policy, MNC profit shifting, rental gazette paper, mining sector, Tax incentives, compliance of advertising firms) against a target of 2. 9 Public relations outreach program executed against a planned target of 2 which involved:

- Accountability activation: 9 CG PR engagements, Because of you taxpayers campaign.
- Media PR Outreaches: (280 radio & TV talk shows across regions against a target of 204; 17 press releases produced shared with external media to develop stories against a target of 1; 3 live tweet chats that covered live URA events executed as planned; 10 stories published on different online platforms and sponsored PR Magazines against a target of 6; and developed Script and run 56 Tips (KAKASA), 180 TVCs run on television stations, 2457 Spot; Adverts on 39 radio Stations across the country; 24000 digital Messages (800 face book, 800 twitter, 800 linked-in) shared on URA Campaigns.
- Corporate Brand visibility: (Participated in Sports and games drives and National holidays events (Martyrs Day, Heroes Day, Easter, National Prayer Day, Labour Day, IDD Day) virtually and through artwork developments which was shared to different platforms.
- 5 Corporate Social Responsibility (CSR).

Integrated Service Support Project (ISSP) initiatives executed:

- Standard Operating Procedures (SOPs) and system training for the new contact center staff done - over 28 staff deployed
- Phase 1: Developments and User Acceptance Tests for the IVR systems completed and IVR solution upgrade deployed. Post go-live and support activities are ongoing.
- The contact centre Office refurbishment is at 80% implementation and expected to be completed on 15th July 2021

Development partners' engagements and coordination interventions executed

- UN
- Bretton Woods Committee
- USAID under DRM4D
- TMEA
- Korean Customs Service sponsored Customs UNIPASS International Agency
- BISMART on Oxygen Concentrators
- IGC

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

• UNIWIDER

National stakeholder engagement & management interventions executed

- Government/MDAs: MoFPED, Capital Savvy through Ministry of Works, Uganda Communication Commission (UCC), Parliament of Uganda, Presidential Investors, Auditor General, Auditor General, NIRA, police, NSSF, Hon. Rikki Verma and NUDIPU.
- Associations, Private sector, media & others: Roke Telecom, MTN, Ernest & Young, Vision Group, Hass Petroleum, Kansai Plascon, UBL, Allied Sugar Industries, Dembe Trading, UNAB, Kagadi, Koboko & Arua business community, Uganda Airlines, Diaspora; Radio Business journalists, Print and TV media journalists and Digital CEOs.

Regional engagement interventions

- EARATCI
- Inter-Agency Forum IAF
- EARATC – HOD

Global engagement interventions as planned (ATAF High Level Tax-Policy Dialogue).

Participated in DRMS initiatives (Coordinated discussions and plan for the quarterly sustainable Resource Mobilization Technical working group with the REAP Secretariat).

Gender-based statistics and other databases maintained

During the fourth quarter of the FY 2020/21, 7 Special interest group interventions executed for Persons with Disabilities (PWD) involving the visually impaired group; deaf and dumb; and developed brailles literature starter packs. In-addition, Women EFRIS engagements for women (UWEAL).

In-addition, 1 Diaspora on-line engagement for women was executed.

Reasons for Variation in performance

Total	6,238,742
Wage Recurrent	2,102,213

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Non Wage Recurrent	4,136,529
		AIA	0
		Total For SubProgramme	6,238,742
		Wage Recurrent	2,102,213
		Non Wage Recurrent	4,136,529
		AIA	0

Development Projects

Project: 0653 Support to URA Projects

Total For SubProgramme	0
GoU Development	0
External Financing	0
AIA	0

Development Projects

Project: 1622 Retooling of Uganda Revenue Authority

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

Refurbish and maintain Regional Office blocks.

Item	Spent
312101 Non-Residential Buildings	153,794

Reasons for Variation in performance

Total	153,794
GoU Development	153,794
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

20 Vehicles acquired on Lease purchase.

Item	Spent
312201 Transport Equipment	731,104

Reasons for Variation in performance

The variation in number of vehicles purchased is due to fact that the proportion on the lease agreement /contract could only make an allowance for 18 vehicles, in-contrast with the 20 earlier planned.

Total	731,104
GoU Development	731,104
External Financing	0
AIA	0

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

Vote:141 URA

QUARTER 4: 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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Complete ICT equipment procurement including:	Item	Spent
• Implement and maintain 1 Data Center	312213 ICT Equipment	10,260,061
• One (1) License for Disaster Recovery (DR) & IT systems		
• One (1) Licenses & support for E-Tax2 System.		
• 250 Desktops procured.		
• 300 Laptops procured.		
• 40 Switches/Routers procured.		

Reasons for Variation in performance

Despite the earlier procurement plan of 40 switches/routers, due to an insufficient budget, there were no purchases made.

More laptops were purchased because we re-strategized and adjusted the specifications from high power specification laptops to standard specification laptops which allowed purchase of more laptops.

Total	10,260,061
GoU Development	10,260,061
External Financing	0
AIA	0

Output: 77 Purchase of Specialised Machinery and Equipment

60 units procured in total that include Racks, Air Conditioners, Kitchen Ware Paper Shredders.	Item	Spent
	312202 Machinery and Equipment	19,371

Reasons for Variation in performance

Procurement of the eleven (11) Air-Conditioners (ACs) is still on-going because of the COVID interruptions.

Total	19,371
GoU Development	19,371
External Financing	0
AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

Acquisition of a minimum of 40 units of assorted furniture that include work stations, credenzas and reception chairs/tables.	Item	Spent
	312203 Furniture & Fixtures	3,753

Reasons for Variation in performance

During the FY 2020/21, there was no furniture (work stations, credenzas and reception chairs and tables) purchased because the initial budget allocation for furniture was insufficient. As a result, there was a request for a budgetary re-allocation of UGX-765million submitted to MOFPED. However, the approval from MOFPED did not meet the FY 2020/21 purchase schedule. As such, purchasing framework - one that sets out the terms (particularly relating to price and quality) under which individual purchases (call-offs) can be made throughout the period of the agreement; was developed to allow for purchases for the next furniture requests in the consequent financial years.

Total	3,753
GoU Development	3,753
External Financing	0
AIA	0

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
		Total For SubProgramme	11,168,083
		GoU Development	11,168,083
		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
• 28.78% Domestic revenue collected against the annual target.	Total Domestic tax revenue collections during the fourth quarter of the FY 2020/21 were UGX 3,475.61 billion against a target of UGX 5,065.99 billion. In-addition, the domestic tax revenue collections realized were 28.62 percent of the annual domestic revenue target. This was below the fourth quarter target of 36.09 percent.	211102 Contract Staff Salaries	14,314,916
• 89.9% average filing ratio for VAT & PAYE.		211103 Allowances (Inc. Casuals, Temporary)	132,345
• 4 % increase in tax register.		212101 Social Security Contributions	2,016,461
• 100 % of administrative reviews (objections) completed within statutory deadline.		213001 Medical expenses (To employees)	721,830
• 4941 Tax Audits and compliance inspection actions		213004 Gratuity Expenses	80,051
• Average time for TIN individual processing-2 days		221001 Advertising and Public Relations	57,466
	The average filing ratio was 84.22 percent (PAYE 80.73 percent, VAT 87.70 percent) against a target of 89.90 (PAYE 89.90 percent, VAT 89.90 percent).	221002 Workshops and Seminars	72,862
	65,521 new taxpayers were added onto the register representing a growth of 3.81 percent during the fourth quarter of FY 2020/21 a targeted register growth of 4.00 percent.	221007 Books, Periodicals & Newspapers	5,314
		221008 Computer supplies and Information Technology (IT)	2,805,373
		221009 Welfare and Entertainment	405,250
		221011 Printing, Stationery, Photocopying and Binding	157,350
		221014 Bank Charges and other Bank related costs	12,340
		221017 Subscriptions	24,296
		223003 Rent – (Produced Assets) to private entities	241,030
		223004 Guard and Security services	84,027
		223005 Electricity	89,236
		223006 Water	32,611
		224004 Cleaning and Sanitation	35,149
		226001 Insurances	277,820
		227001 Travel inland	2,064,066
		227002 Travel abroad	428
		227004 Fuel, Lubricants and Oils	190,545
		228002 Maintenance - Vehicles	154,549
		228004 Maintenance – Other	11,308

Reasons for Variation in performance

Vote:141 URA

QUARTER 4: 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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The Domestic revenue performance was 86.51 percent with a shortfall of UGX 1,894.18 billion. The performance can be explained by; The significant growth of 13.71 percent in revenue can be explained by:

- Domestic Debt recovery of UGX 971.91 billion contributed to a growth in revenue. This was attributed to alternative dispute resolution which contributed UGX 365 billion, the voluntary disclosure initiative, close monitoring of Memorandum of Understanding (MOUs) for installment payments and enforcement mechanisms among others contributed to debt recovery; for example, VAT UGX 371.46 billion; Income Tax UGX 225.87 billion; PAYE UGX 201.34 billion; WHT UGX 86.18 billion; and LED UGX 57.82 billion.
- The implementation of the Digital Tracking Solutions (DTS) and the Electronic Fiscal Receipting Solution (EFRIS) boosted performance. DTS contributed to the 16.89 percentage growth in Local Excise Duty (LED) collections by aiding the enforcement and tracking of locally manufactured and imported goods. EFRIS contributed to the 14.73 percentage growth in VAT collections, through relaying real-time taxpayer transaction details to URA, thereby minimizing underreporting of VAT collected from consumers. By the end of FY2020/21, 94% of the VAT registered taxpayers were registered on EFRIS.
- New tax administration measures announced through the budget speech of FY 2020/21 that included EFRIS, DTS, scanners, debt recovery, use of GPS and data analysis among others yielded revenue of UGX 1,111.01 billion against a target of UGX 548.00 billion, performing at 202.74 percent.

- Further, on the tax administration front, the growth in revenue is attributed to the quick response by revamping the online services to taxpayers such as different payment modes, online taxpayer education campaigns (KAKASA), improved contact center (IVR) (0800-117000/0800-217000), faster clearance of refunds, simplification of the TIN application process, automation of the WHT exemption and Tax clearance certificate (TCC) issuance and many others.
- New tax policy measures implemented in the FY 2020/21 yielded net revenue of UGX 260.35 billion. The measures were majorly under; Income tax, Local Excise Duty and VAT.

The shortfall of UGX 1,894.18 billion in revenue can be explained by:

- The adverse impact of COVID-19 pandemic, which led to a slowdown in activities in some key sectors like education, accommodation and food services, among others. PAYE was one of the major tax heads affected leading to shortfall of UGX 315.51 billion, mainly due to scale down in number of employees by some organizations. The corporate tax collections were also below target by UGX 239.93 billion, owing to losses made in the adversely affected sectors.
- Tax administration interventions such as audits, taxpayer compliance visits, debt enforcement were all slowed down and for some months stopped because of the observation of SOPS.
- Non implementation of the Rental Geographical Information System solution by Ripple Nami yet UGX 170 billion was targeted from the measure in the FY 2020/21 affected rental performance.
- Shortfall in NTR mainly from the AIA because there were entities whose revenues were not collected through the URA portal but still had projection embedded within the NTR target and hence contributed to the shortfall in 2020/2021.

Total	23,986,625
Wage Recurrent	14,314,916
Non Wage Recurrent	9,671,709
AIA	0
Total For SubProgramme	23,986,625
Wage Recurrent	14,314,916
Non Wage Recurrent	9,671,709
AIA	0

Recurrent Programmes

Subprogram: 06 Customs

Outputs Provided

Output: 01 Customs Tax Collection

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
<ul style="list-style-type: none"> • 26.27% Customs revenue collected against the annual target. • 25% electronic cargo tracked • 90% Non-Intrusive inspection of Goods at entry points • Average clearance time for imports -2 Days • 100 % of administrative reviews (objections) completed within statutory deadlines. • 5% of declarations granted top ups • 64 post clearance audits • 24 intelligence focused operations • 1,500 tariff specification codes generated 	<p>Total customs tax collections during the fourth quarter of the FY 2020/21 were UGX 1,936.75 billion against a target of UGX 2,719.83 billion. In-addition, the customs revenue collection realized in quarter four were 25.80 percent of the annual customs target. This was below the fourth quarter target of 33.99 percent.</p> <p>50.75 percent of the total transit cargo was electronically tracked during the fourth quarter of FY 2020/21 against a target of 25.00 percent. Total transit cargo was 95,093 of which 48,257 was electronically tracked.</p> <p>91.30 percent Non-Intrusive Inspection (NII) of goods at entry points executed against a planned target of 90.00 percent.</p> <p>During the fourth quarter of the FY 2020/21, the average clearance time for imports was 1.96 days against a target of 2 days.</p> <p>4.72 percent of the declarations were granted top ups against a target of 5.00 percent.</p> <p>During the fourth quarter of FY 2020/21, a total of 17 post clearance audits were completed against a target of 64 post clearance audits. These were assessed at UGX 1.15 billion of which UGX 0.56 billion was agreed leading to an audit yield of 48.70 percent.</p> <p>23 Intelligence focused operations were conducted against a fourth target of 24. In-addition, during the period April - June of the FY 2020/21, 1,544 seizures were executed which led to a recovery of UGX 20.15 billion.</p> <p>2,704 Tariff specification codes were generated during the fourth quarter of the FY 2020/21 against a target of 1500.</p>	<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>221008 Computer supplies and Information Technology (IT)</p> <p>221009 Welfare and Entertainment</p> <p>221011 Printing, Stationery, Photocopying and Binding</p> <p>221014 Bank Charges and other Bank related costs</p> <p>221017 Subscriptions</p> <p>223003 Rent – (Produced Assets) to private entities</p> <p>223004 Guard and Security services</p> <p>223005 Electricity</p> <p>223006 Water</p> <p>224004 Cleaning and Sanitation</p> <p>226001 Insurances</p> <p>227001 Travel inland</p> <p>227002 Travel abroad</p> <p>227003 Carriage, Haulage, Freight and transport hire</p> <p>227004 Fuel, Lubricants and Oils</p> <p>228002 Maintenance - Vehicles</p> <p>228004 Maintenance – Other</p>	<p>Spent</p> <p>12,951,225</p> <p>1,742,279</p> <p>1,593,681</p> <p>608,452</p> <p>79,653</p> <p>12,489</p> <p>55,919</p> <p>1,678</p> <p>4,814,271</p> <p>475,590</p> <p>104,960</p> <p>11,199</p> <p>22,320</p> <p>71,492</p> <p>45,368</p> <p>68,818</p> <p>59,735</p> <p>87,198</p> <p>241,864</p> <p>594,334</p> <p>135,123</p> <p>64,824</p> <p>286,945</p> <p>205,649</p> <p>799</p>

Reasons for Variation in performance

Vote:141 URA

QUARTER 4: 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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The customs revenue performance was 93.81 percent with a shortfall of UGX 495.48 billion. The performance can be explained by:
 A growth of 16.43 percent (UGX 1.059.27 billion) was realized in the FY 2020/21 compared to the FY 2019/20 is explained by:

- Customs revenue collections grew by 16.43 percent mainly due to a growth in imports by 37.38 percent in the FY 2020/21 compared to 2019/20. In the FY 2020/21, there was global re-opening of economies and supply chains.
- Customs Debt recovery of UGX 52.47 billion contributed to a growth in revenue.

A shortfall of UGX 495.48 billion is explained by:

- Decrease in the value and tax paid on major imports items that attract import duty and these include; passenger vehicle reduced by UGX 43.89 billion leading to reduction in tax paid by UGX 2.03 billion; uncoated paper reduced by UGX 71.05 billion leading to a decline in tax by UGX 3.01 billion among others; furniture reduced by UGX 11.41 billion and tax paid of UGX 2 billion; oral/dental preparations reduced by UGX 4.3 billion leading a reduction in tax paid by UGX 1.79 billion; trunks/suit case reduced by UGX 3.85 billion leading to a reduction in tax paid by UGX 1.12 billion.

- Decrease in the value and tax paid on major imports items that attract VAT these include; hot rolled iron/non-alloy steel reduced by UGX 94.86 billion leading to a reduction in tax paid by UGX 17.21 billion; uncoated craft paper reduced by UGX 1.84 billion leading to reduction in tax paid by UGX 0.62 billion, uncoated paper reduced by UGX 71.05 billion leading a reduction in tax paid by UGX 13.34 billion, cigarettes by UGX 4.92 billion and tax paid of UGX 2.86 billion; and passenger vehicle reduced by UGX 43.89 billion leading to a decline in tax by UGX 7.46 billion among others explaining the shortfall in VAT on imports.

Total	24,335,866
Wage Recurrent	12,951,225
Non Wage Recurrent	11,384,641
AIA	0
Total For SubProgramme	24,335,866
Wage Recurrent	12,951,225
Non Wage Recurrent	11,384,641
AIA	0

Recurrent Programmes

Subprogram: 07 Tax Investigations

Outputs Provided

Output: 03 Tax Investigations

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
<ul style="list-style-type: none"> • 22 schemed & sector based cases investigated to conclusion. • 80 % forensics, intelligence & science support offered. • 10 intelligence sources recruited. • 1 Intelligence brief generated. 	<p>During the fourth quarter of the FY 2020/21, sixty-eight (68) scheme & sector cases were investigated to conclusion against a target of twenty-five (25) cases representing a performance of 272.00 percent. This led to identification of recoverable revenue of UGX 41.96 billion.</p> <p>In-addition, 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>Ten (10) intelligence sources were recruited against a planned target of ten (10).</p> <p>Generated and disseminated one (1) intelligence brief against a target of one (1) during the fourth quarter of FY 2020/21 about Tax Compliance risks and revenue opportunities in the culture, creative & arts industry (case study of the music industry) in Uganda.</p>	<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>1,499,384</p> <p>20,055</p> <p>431,564</p> <p>60,899</p> <p>27,990</p> <p>1,470</p> <p>43,400</p> <p>1,372</p> <p>44,359</p> <p>8,233</p> <p>1,250</p> <p>8,320</p> <p>1,850</p> <p>4,351</p> <p>22,299</p> <p>146,559</p> <p>50,967</p> <p>1,676</p> <p>34,392</p> <p>20,015</p> <p>210,147</p>

Reasons for Variation in performance

Improved capacity of staff to undertake investigations which resulted into improved turn around time for investigations.

Total	2,640,551
Wage Recurrent	1,499,384
Non Wage Recurrent	1,141,167
AIA	0
Total For SubProgramme	2,640,551
Wage Recurrent	1,499,384
Non Wage Recurrent	1,141,167
AIA	0
GRAND TOTAL	104,627,757
Wage Recurrent	37,329,557
Non Wage Recurrent	56,130,117
GoU Development	11,168,083
External Financing	0
AIA	0

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter