

Vote:141 URA

QUARTER 2: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

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

| | Approved Budget | Released by End Q 2 | Spent by End Q2 | % Budget Released | % Budget Spent | % Releases Spent |
|--|-----------------|---------------------|-----------------|-------------------|----------------|------------------|
| Recurrent Wage | 205.495 | 102.748 | 71.830 | 50.0% | 35.0% | 69.9% |
| Non Wage | 284.421 | 176.922 | 119.898 | 62.2% | 42.2% | 67.8% |
| Devt. GoU | 44.244 | 22.122 | 13.509 | 50.0% | 30.5% | 61.1% |
| Ext. Fin. | 0.000 | 0.000 | 0.000 | 0.0% | 0.0% | 0.0% |
| GoU Total | 534.160 | 301.791 | 205.237 | 56.5% | 38.4% | 68.0% |
| Total GoU+Ext Fin (MTEF) | 534.160 | 301.791 | 205.237 | 56.5% | 38.4% | 68.0% |
| Arrears | 0.000 | 0.000 | 0.000 | 0.0% | 0.0% | 0.0% |
| Total Budget | 534.160 | 301.791 | 205.237 | 56.5% | 38.4% | 68.0% |
| <i>A.I.A Total</i> | 0.000 | 0.000 | 0.000 | 0.0% | 0.0% | 0.0% |
| Grand Total | 534.160 | 301.791 | 205.237 | 56.5% | 38.4% | 68.0% |
| Total Vote Budget Excluding Arrears | 534.160 | 301.791 | 205.237 | 56.5% | 38.4% | 68.0% |

Table V1.2: Releases and Expenditure by Programme and Sub-SubProgramme*

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % Budget Released | % Budget Spent | %Releases Spent |
|--|-----------------|---------------|---------------|-------------------|----------------|-----------------|
| Programme: Development Plan Implementation | 534.16 | 301.79 | 205.24 | 56.5% | 38.4% | 68.0% |
| Sub-SubProgramme: 18 Administration and Support Services | 217.69 | 143.56 | 90.46 | 65.9% | 41.6% | 63.0% |
| Sub-SubProgramme: 54 Revenue Collection & Administration | 316.47 | 158.23 | 114.78 | 50.0% | 36.3% | 72.5% |
| Total for Vote | 534.16 | 301.79 | 205.24 | 56.5% | 38.4% | 68.0% |

Matters to note in budget execution

By the end of the first half of the FY 2021/22, UGX 301.79 billion had been released, out of which UGX 205.24 billion was spent hence registering a budget absorption level of 68.01 percent against a target of 100.00 percent. The variance in budget absorption level can be accounted for in on-going committed procurements.

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

| |
|---|
| <i>(i) Major unspent balances</i> |
| Departments , Projects |
| Sub-SubProgramme 18 Administration and Support Services |

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| | |
|--------------------------------|--|
| 0.176 Bn Shs | <i>Department/Project :02 Internal Audit and Compliance</i> |
| Reason: | |
| <i>Items</i> | |
| 136,178,788.872 UShs | 212101 Social Security Contributions |
| Reason: | Recruitment process was slowed down due to the COVID-19 lockdown, however, the process resumed in September 2021 and written assessments are on going. |
| 39,836,250.000 UShs | 227002 Travel abroad |
| Reason: | Restrictions on travel due to COVID-19 Pandemic. |
| 36.149 Bn Shs | <i>Department/Project :03 Corporate services</i> |
| Reason: | |
| <i>Items</i> | |
| 34,368,099,821.000 UShs | 221008 Computer supplies and Information Technology (IT) |
| Reason: | Spill over procurements from last financial year 2020-21 still on going. |
| 1,209,760,669.000 UShs | 228001 Maintenance - Civil |
| Reason: | Procurements for the construction of Masaka office on going. Documents at Solicitor General. |
| 517,400,251.868 UShs | 212101 Social Security Contributions |
| Reason: | Recruitment process was slowed down due to the COVID-19 lockdown, however, the process resumed in September 2021 and written assessments are on going. |
| 54,146,648.500 UShs | 227002 Travel abroad |
| Reason: | Restrictions on travel due to COVID-19 Pandemic. |
| 0.179 Bn Shs | <i>Department/Project :04 Legal Services</i> |
| Reason: | |
| <i>Items</i> | |
| 133,949,135.228 UShs | 212101 Social Security Contributions |
| Reason: | Recruitment process was slowed down due to the COVID-19 lockdown, however, the process resumed in September 2021 and written assessments are on going. |
| 44,836,250.000 UShs | 227002 Travel abroad |
| Reason: | Restrictions on travel due to COVID-19 Pandemic. |
| 0.535 Bn Shs | <i>Department/Project :08 Research & Planning, Public Awareness and Tax Education</i> |
| Reason: | |

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| | |
|--|--|
| <i>Items</i> | |
| 271,540,815.000 UShs | 227002 Travel abroad Reason: Restrictions on travel due to COVID-19 Pandemic. |
| 263,143,393.302 UShs | 212101 Social Security Contributions Reason: Recruitment process was slowed down due to the COVID-19 lockdown, however, the process resumed in September 2021 and written assessments are on going. |
| 8.613 Bn Shs | <i>Department/Project :1622 Retooling of Uganda Revenue Authority</i> Reason: |
| <i>Items</i> | |
| 3,512,806,169.000 UShs | 312101 Non-Residential Buildings Reason: Procurements for the construction of Masaka office on going. |
| 3,398,427,461.663 UShs | 312213 ICT Equipment Reason: Procurements of Implementation IDEA, Asycuda word SOCLASS licences and IT support equipment ongoing. |
| 1,402,328,554.000 UShs | 312201 Transport Equipment Reason: Awaiting invoices |
| 286,528,443.000 UShs | 312203 Furniture & Fixtures Reason: Procurement process on going. |
| 12,569,430.000 UShs | 312202 Machinery and Equipment Reason: Procurement process on going. |
| Sub-SubProgramme 54 Revenue Collection & Administration | |
| 12.516 Bn Shs | <i>Department/Project :05 Domestic Taxes</i> Reason: |
| <i>Items</i> | |
| 10,205,110,961.934 UShs | 221008 Computer supplies and Information Technology (IT) Reason: Procurement s for Change mgt EFRIS, idea & Allesa are on going. |
| 2,267,656,829.217 UShs | 212101 Social Security Contributions Reason: Recruitment process was slowed down due to the COVID-19 lockdown, however, the process resumed in September 2021 and written assessments are on going. |
| 43,230,556.000 UShs | 227002 Travel abroad |

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| | |
|--|---|
| Reason: Restrictions on travel due to COVID-19 Pandemic. | |
| 3.859 Bn Shs | <i>Department/Project :06 Customs</i> |
| Reason: | |
| <i>Items</i> | |
| 3,772,508,646.000 UShs | 228003 Maintenance – Machinery, Equipment & Furniture |
| Reason: Pending invoices for scanners and support equipment. | |
| 86,434,361.000 UShs | 227002 Travel abroad |
| Reason: Restrictions on travel due to COVID-19 Pandemic. | |
| 0.284 Bn Shs | <i>Department/Project :07 Tax Investigations</i> |
| Reason: | |
| <i>Items</i> | |
| 232,392,890.406 UShs | 212101 Social Security Contributions |
| Reason: Recruitment process was slowed down due to the COVID-19 lockdown, however, the process resumed in September 2021 and written assessments are on going. | |
| 51,668,750.000 UShs | 227002 Travel abroad |
| Reason: Restrictions on travel due to COVID-19 Pandemic. | |
| <i>(ii) Expenditures in excess of the original approved budget</i> | |

V2: Performance Highlights

Table V2.1: Sub-SubProgramme Outcome and Outcome Indicators*

| Sub-SubProgramme : 18 Administration and Support Services | | | |
|--|-------------------|-----------------|-------------------|
| Responsible Officer: John Musinguzi Rujoki | | | |
| Sub-SubProgramme Outcome: Efficient and effective institutional performance | | | |
| Sub-SubProgramme Outcome Indicators | Indicator Measure | Planned 2021/22 | Actuals By END Q2 |
| Level of Strategic plan delivered | Percentage | 80% | 49.44% |
| Sub-SubProgramme : 54 Revenue Collection & Administration | | | |
| Responsible Officer: John Musinguzi Rujoki | | | |
| Sub-SubProgramme Outcome: Maximum revenue | | | |
| Sub-SubProgramme Outcome Indicators | Indicator Measure | Planned 2021/22 | Actuals By END Q2 |
| Revenue collection to target | Percentage | 100% | 49.44% |

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QUARTER 2: Highlights of Vote Performance

Table V2.2: Budget Output Indicators*

| Sub-SubProgramme : 54 Revenue Collection & Administration | | | |
|--|--------------------------|------------------------|--------------------------|
| Department : 05 Domestic Taxes | | | |
| Budget OutPut : 02 Domestic Tax Collection | | | |
| Budget Output Indicators | Indicator Measure | Planned 2021/22 | Actuals By END Q2 |
| Average filling ratio | Percentage | 89% | 82.54% |
| Percentage Growth in taxpayer register | Percentage | 15% | 10.24% |
| Percentage of Domestic Tax Revenue collected against target | Percentage | 100% | 42.97% |
| Proportion of NTR collected against target. | Percentage | 100% | 37.44% |
| Department : 06 Customs | | | |
| Budget OutPut : 01 Customs Tax Collection | | | |
| Budget Output Indicators | Indicator Measure | Planned 2021/22 | Actuals By END Q2 |
| Percentage of Customs tax Revenue collected against target | Percentage | 100% | 50.07% |
| Amount of Customs Revenue collected to target | Number | 8108.10 | 4076.18 |
| Department : 07 Tax Investigations | | | |
| Budget OutPut : 03 Tax Investigations | | | |
| Budget Output Indicators | Indicator Measure | Planned 2021/22 | Actuals By END Q2 |
| No. of Industry based tax investigations carried out to conclusion | Number | 85 | 103 |
| Average cost of Tax Administration (DT, CE, TI) | Number | 313.623 | 114.78 |

Performance highlights for the Quarter

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By the end of the first half (July to December) of the FY 2021/22, URA had collected net revenues (gross revenue less refunds) of UGX 10,163.09 billion representing 49.44 percent of the annual target and posting a growth of UGX 690.62 billion (7.29 percent) in comparison to the first half of FY 2020/21. The net target for the period July to December of the FY 2021/22 was UGX 11,063.90 billion, therefore, the revenue collected was UGX 900.81 billion below target.

Domestic revenue collections during the period July to December of the FY 2021/22, were UGX 6,299.62 billion against a target of UGX 7,180.94 billion representing 42.97 percent of the annual domestic revenue target. A growth of UGX 257.11 billion (4.30 percent) was registered in comparison to the same period in FY 2020/21, as much as the collections were UGX 951.32 billion below target.

Customs tax collections for the period July to December of the FY 2021/22, were UGX 4,076.18 billion against a target of UGX 4,102.51 billion representing 50.07 percent of the annual customs target. A growth of UGX 389.78 (10.57 percent) was registered in comparison to the same period in the FY 2020/21, as much as the collections were UGX 26.33 billion below target.

During the first half of the FY 2021/22, total tax refunds were UGX 142.71 billion against a target of UGX 219.55 billion. Domestic tax refunds were UGX 136.22 billion, Customs tax refunds were UGX 5.13 billion while refunds due to court cases were UGX 1.36 billion.

V3: Details of Releases and Expenditure

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

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % GoU Budget Released | % GoU Budget Spent | %GoU Releases Spent |
|--|------------------------|-----------------|---------------|------------------------------|---------------------------|----------------------------|
| Sub-SubProgramme 18 Administration and Support Services | 217.69 | 143.56 | 90.46 | 65.9% | 41.6% | 63.0% |
| <i>Class: Outputs Provided</i> | <i>173.45</i> | <i>121.43</i> | <i>76.95</i> | <i>70.0%</i> | <i>44.4%</i> | <i>63.4%</i> |
| 141801 Internal Audit and Compliance | 8.28 | 4.14 | 2.72 | 50.0% | 32.8% | 65.6% |
| 141803 Administrative Support Services | 127.10 | 98.26 | 59.55 | 77.3% | 46.9% | 60.6% |
| 141804 Public Awareness and Tax Education/Modernization | 27.74 | 13.87 | 10.73 | 50.0% | 38.7% | 77.4% |
| 141805 Legal services | 10.33 | 5.17 | 3.95 | 50.0% | 38.2% | 76.5% |
| <i>Class: Capital Purchases</i> | <i>44.24</i> | <i>22.12</i> | <i>13.51</i> | <i>50.0%</i> | <i>30.5%</i> | <i>61.1%</i> |
| 141872 Government Buildings and Administrative Infrastructure | 7.60 | 3.80 | 0.29 | 50.0% | 3.8% | 7.6% |
| 141875 Purchase of Motor Vehicles and Other Transport Equipment | 8.02 | 4.01 | 2.61 | 50.0% | 32.5% | 65.0% |
| 141876 Purchase of Office and ICT Equipment, including software | 27.92 | 13.96 | 10.56 | 50.0% | 37.8% | 75.7% |
| 141877 Purchase of Specialised Machinery and Equipment | 0.05 | 0.03 | 0.01 | 50.0% | 24.9% | 49.7% |
| 141878 Purchase of Office and Residential Furniture and Fittings | 0.65 | 0.33 | 0.04 | 50.0% | 6.2% | 12.4% |
| Sub-SubProgramme 54 Revenue Collection & Administration | 316.47 | 158.23 | 114.78 | 50.0% | 36.3% | 72.5% |
| <i>Class: Outputs Provided</i> | <i>316.47</i> | <i>158.23</i> | <i>114.78</i> | <i>50.0%</i> | <i>36.3%</i> | <i>72.5%</i> |
| 145401 Customs Tax Collection | 139.41 | 69.70 | 59.04 | 50.0% | 42.4% | 84.7% |
| 145402 Domestic Tax Collection | 161.14 | 80.57 | 50.37 | 50.0% | 31.3% | 62.5% |
| 145403 Tax Investigations | 15.92 | 7.96 | 5.36 | 50.0% | 33.7% | 67.4% |
| Total for Vote | 534.16 | 301.79 | 205.24 | 56.5% | 38.4% | 68.0% |

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Table V3.2: 2021/22 GoU Expenditure by Item

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % GoU Budget Released | % GoU Budget Spent | %GoU Releases Spent |
|--|-----------------|---------------|---------------|-----------------------|--------------------|---------------------|
| <i>Class: Outputs Provided</i> | 489.92 | 279.67 | 191.73 | 57.1% | 39.1% | 68.6% |
| 211102 Contract Staff Salaries | 205.50 | 102.75 | 71.83 | 50.0% | 35.0% | 69.9% |
| 211103 Allowances (Inc. Casuals, Temporary) | 20.30 | 10.15 | 9.64 | 50.0% | 47.5% | 95.0% |
| 212101 Social Security Contributions | 38.10 | 19.05 | 14.92 | 50.0% | 39.2% | 78.3% |
| 213001 Medical expenses (To employees) | 10.83 | 5.42 | 4.95 | 50.0% | 45.6% | 91.3% |
| 213004 Gratuity Expenses | 2.92 | 1.46 | 1.38 | 50.0% | 47.5% | 94.9% |
| 221001 Advertising and Public Relations | 3.95 | 1.97 | 1.97 | 50.0% | 49.8% | 99.6% |
| 221002 Workshops and Seminars | 7.34 | 3.67 | 3.62 | 50.0% | 49.3% | 98.6% |
| 221003 Staff Training | 5.62 | 2.81 | 2.69 | 50.0% | 47.9% | 95.8% |
| 221004 Recruitment Expenses | 1.20 | 0.60 | 0.60 | 50.0% | 50.0% | 100.0% |
| 221006 Commissions and related charges | 0.66 | 0.33 | 0.32 | 50.0% | 48.4% | 96.8% |
| 221007 Books, Periodicals & Newspapers | 0.11 | 0.06 | 0.06 | 50.0% | 50.0% | 100.0% |
| 221008 Computer supplies and Information Technology (IT) | 83.90 | 76.66 | 31.78 | 91.4% | 37.9% | 41.5% |
| 221009 Welfare and Entertainment | 7.32 | 3.66 | 3.48 | 50.0% | 47.5% | 95.1% |
| 221011 Printing, Stationery, Photocopying and Binding | 2.12 | 1.06 | 1.02 | 50.0% | 48.1% | 96.2% |
| 221014 Bank Charges and other Bank related costs | 0.21 | 0.10 | 0.10 | 50.0% | 46.7% | 93.4% |
| 221017 Subscriptions | 0.40 | 0.20 | 0.20 | 50.0% | 49.0% | 98.0% |
| 222001 Telecommunications | 0.90 | 0.45 | 0.41 | 50.0% | 45.0% | 90.0% |
| 222002 Postage and Courier | 0.24 | 0.12 | 0.11 | 50.0% | 45.0% | 90.0% |
| 222003 Information and communications technology (ICT) | 8.10 | 4.05 | 4.03 | 50.0% | 49.7% | 99.4% |
| 223001 Property Expenses | 0.09 | 0.04 | 0.04 | 50.0% | 46.6% | 93.3% |
| 223002 Rates | 0.35 | 0.18 | 0.17 | 50.0% | 49.8% | 99.5% |
| 223003 Rent – (Produced Assets) to private entities | 2.38 | 1.19 | 1.19 | 50.0% | 49.8% | 99.7% |
| 223004 Guard and Security services | 2.65 | 1.33 | 1.30 | 50.0% | 49.1% | 98.1% |
| 223005 Electricity | 2.44 | 1.22 | 1.21 | 50.0% | 49.5% | 99.1% |
| 223006 Water | 0.91 | 0.45 | 0.45 | 50.0% | 49.5% | 99.1% |
| 224004 Cleaning and Sanitation | 1.00 | 0.50 | 0.49 | 50.0% | 48.9% | 97.8% |
| 224005 Uniforms, Beddings and Protective Gear | 0.40 | 0.20 | 0.20 | 50.0% | 50.0% | 100.0% |
| 225001 Consultancy Services- Short term | 1.10 | 0.55 | 0.51 | 50.0% | 46.8% | 93.5% |
| 226001 Insurances | 6.93 | 3.47 | 3.37 | 50.0% | 48.7% | 97.3% |
| 227001 Travel inland | 16.83 | 8.42 | 7.91 | 50.0% | 47.0% | 93.9% |
| 227002 Travel abroad | 1.49 | 0.74 | 0.15 | 50.0% | 10.2% | 20.5% |
| 227003 Carriage, Haulage, Freight and transport hire | 0.66 | 0.33 | 0.32 | 50.0% | 49.1% | 98.2% |
| 227004 Fuel, Lubricants and Oils | 3.64 | 1.82 | 1.80 | 50.0% | 49.4% | 98.9% |
| 228001 Maintenance - Civil | 10.55 | 5.27 | 4.06 | 50.0% | 38.5% | 77.1% |
| 228002 Maintenance - Vehicles | 4.77 | 2.39 | 2.38 | 50.0% | 49.9% | 99.8% |
| 228003 Maintenance – Machinery, Equipment & Furniture | 30.56 | 15.28 | 11.36 | 50.0% | 37.2% | 74.4% |

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| | | | | | | |
|--|---------------|---------------|---------------|-------|-------|--------|
| 228004 Maintenance – Other | 1.85 | 0.92 | 0.90 | 50.0% | 48.8% | 97.5% |
| 273102 Incapacity, death benefits and funeral expenses | 0.40 | 0.20 | 0.20 | 50.0% | 50.0% | 100.0% |
| 282102 Fines and Penalties/ Court wards | 1.20 | 0.60 | 0.60 | 50.0% | 50.0% | 100.0% |
| Class: Capital Purchases | 44.24 | 22.12 | 13.51 | 50.0% | 30.5% | 61.1% |
| 312101 Non-Residential Buildings | 7.60 | 3.80 | 0.29 | 50.0% | 3.8% | 7.6% |
| 312201 Transport Equipment | 8.02 | 4.01 | 2.61 | 50.0% | 32.5% | 65.0% |
| 312202 Machinery and Equipment | 0.05 | 0.03 | 0.01 | 50.0% | 24.9% | 49.7% |
| 312203 Furniture & Fixtures | 0.65 | 0.33 | 0.04 | 50.0% | 6.2% | 12.4% |
| 312213 ICT Equipment | 27.92 | 13.96 | 10.56 | 50.0% | 37.8% | 75.7% |
| Total for Vote | 534.16 | 301.79 | 205.24 | 56.5% | 38.4% | 68.0% |

Table V3.3: Releases and Expenditure by Department and Project*

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % GoU Budget Released | % GoU Budget Spent | %GoU Releases Spent |
|--|-----------------|---------------|---------------|-----------------------|--------------------|---------------------|
| Sub-SubProgramme 1418 Administration and Support Services | 217.69 | 143.56 | 90.46 | 65.9% | 41.6% | 63.0% |
| <i>Departments</i> | | | | | | |
| 02 Internal Audit and Compliance | 8.28 | 4.14 | 2.72 | 50.0% | 32.8% | 65.6% |
| 03 Corporate services | 127.10 | 98.26 | 59.55 | 77.3% | 46.9% | 60.6% |
| 04 Legal Services | 10.33 | 5.17 | 3.95 | 50.0% | 38.2% | 76.5% |
| 08 Research & Planning, Public Awareness and Tax Education | 27.74 | 13.87 | 10.73 | 50.0% | 38.7% | 77.4% |
| <i>Development Projects</i> | | | | | | |
| 1622 Retooling of Uganda Revenue Authority | 44.24 | 22.12 | 13.51 | 50.0% | 30.5% | 61.1% |
| Sub-SubProgramme 1454 Revenue Collection & Administration | 316.47 | 158.23 | 114.78 | 50.0% | 36.3% | 72.5% |
| <i>Departments</i> | | | | | | |
| 05 Domestic Taxes | 161.14 | 80.57 | 50.37 | 50.0% | 31.3% | 62.5% |
| 06 Customs | 139.41 | 69.70 | 59.04 | 50.0% | 42.4% | 84.7% |
| 07 Tax Investigations | 15.92 | 7.96 | 5.36 | 50.0% | 33.7% | 67.4% |
| Total for Vote | 534.16 | 301.79 | 205.24 | 56.5% | 38.4% | 68.0% |

Table V3.4: External Financing Releases and Expenditure by Sub-SubProgramme and Project

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % Budget Released | % Budget Spent | %Releases Spent |
|---------------------------------|-----------------|----------|-------|-------------------|----------------|-----------------|
|---------------------------------|-----------------|----------|-------|-------------------|----------------|-----------------|

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QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | US\$ Thousand |
|------------------------|---|--|---------------|
|------------------------|---|--|---------------|

Sub-SubProgramme: 18 Administration and Support Services

Departments

Department: 02 Internal Audit and Compliance

Outputs Provided

Budget Output: 01 Internal Audit and Compliance

| | | Item | Spent |
|---|---|---|-----------|
| - 100% Audit Queries verified and updated | 88.00 percent Audit queries verified and updated. | 211102 Contract Staff Salaries | 1,473,005 |
| - 80% Audit findings adapted by clients | Cumulatively, of the one hundred eighteen (118) audit recommendations raised from quarter 1 audit reports, one hundred fifteen (115) were adapted by clients. The were no milestone in quarter two. | 211103 Allowances (Inc. Casuals, Temporary) | 39,110 |
| - 25% Audit Universe covered | | 212101 Social Security Contributions | 382,176 |
| | | 213001 Medical expenses (To employees) | 106,541 |
| | | 213004 Gratuity Expenses | 80,654 |
| | 12 percent of the Audit Universe covered as planned. | 221001 Advertising and Public Relations | 17,501 |
| | | 221002 Workshops and Seminars | 61,313 |
| | | 221007 Books, Periodicals & Newspapers | 345 |
| | | 221009 Welfare and Entertainment | 83,179 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 10,228 |
| | | 221014 Bank Charges and other Bank related costs | 2,299 |
| | | 221017 Subscriptions | 9,852 |
| | | 223006 Water | 13,523 |
| | | 224004 Cleaning and Sanitation | 2,344 |
| | | 225001 Consultancy Services- Short term | 204,711 |
| | | 226001 Insurances | 35,492 |
| | | 227001 Travel inland | 83,867 |
| | | 227003 Carriage, Haulage, Freight and transport hire | 545 |
| | | 227004 Fuel, Lubricants and Oils | 74,142 |
| | | 228002 Maintenance - Vehicles | 34,220 |
| | | 228004 Maintenance – Other | 762 |

Reasons for Variation in performance

The measure of clients adopting audit findings was not assessed during October 2021 to December 2021 due to delayed exit meetings. Clients were not available due to COVID-19 sickness.

| | |
|-----------------------------|------------------|
| Total | 2,715,808 |
| Wage Recurrent | 1,473,005 |
| Non Wage Recurrent | 1,242,803 |
| Arrears | 0 |
| AIA | 0 |
| Total For Department | 2,715,808 |

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QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | US\$ Thousand |
|------------------------|---|--|---------------|
| | | Wage Recurrent | 1,473,005 |
| | | Non Wage Recurrent | 1,242,803 |
| | | Arrears | 0 |
| | | AIA | 0 |

Departments

Department: 03 Corporate services

Outputs Provided

Budget Output: 03 Administrative Support Services

| | | Item | Spent |
|--|---|--|------------|
| - 2.3% tax administration cost as a percentage of revenue. | During the first half of the FY 2021/22, the cost of tax administration as a percentage of revenue was 2.02 percent against a target of 2.30 percent. | 211102 Contract Staff Salaries | 9,986,386 |
| - Unqualified Auditor General's rating | | 211103 Allowances (Inc. Casuals, Temporary) | 5,943,472 |
| - 20% Staff at Expert level | | 212101 Social Security Contributions | 1,714,487 |
| - 99% Average IT service availability level. | 99.82 percent average IT service availability rate against a planned half year target of 99.00 percent. | 213001 Medical expenses (To employees) | 864,797 |
| - 100% Budget absorption level. | | 213004 Gratuity Expenses | 193,375 |
| | | 221001 Advertising and Public Relations | 182,474 |
| | By the end of the half year of the FY 2021/22, UGX 301.79 billion had been released, out of which UGX 205.24 billion was spent hence registering a budget absorption level of 68.01 percent against a target of 100.00 percent. | 221002 Workshops and Seminars | 278,156 |
| | | 221003 Staff Training | 2,691,468 |
| | | 221004 Recruitment Expenses | 600,000 |
| | | 221007 Books, Periodicals & Newspapers | 21,499 |
| | | 221008 Computer supplies and Information Technology (IT) | 15,286,571 |
| | | 221009 Welfare and Entertainment | 1,234,885 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 439,839 |
| | | 221014 Bank Charges and other Bank related costs | 35,004 |
| | | 221017 Subscriptions | 9,201 |
| | | 222001 Telecommunications | 405,010 |
| | | 222002 Postage and Courier | 109,801 |
| | | 222003 Information and communications technology (ICT) | 4,026,000 |
| | | 223001 Property Expenses | 41,772 |
| | | 223002 Rates | 174,300 |
| | | 223003 Rent – (Produced Assets) to private entities | 546,250 |
| | | 223004 Guard and Security services | 1,054,620 |
| | | 223005 Electricity | 700,000 |
| | | 223006 Water | 198,201 |
| | | 224004 Cleaning and Sanitation | 215,030 |
| | | 224005 Uniforms, Beddings and Protective Gear | 200,000 |

Vote:141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

| | |
|---|-----------|
| 225001 Consultancy Services- Short term | 70,000 |
| 226001 Insurances | 2,241,716 |
| 227001 Travel inland | 834,066 |
| 227003 Carriage, Haulage, Freight and transport hire | 192,650 |
| 227004 Fuel, Lubricants and Oils | 556,600 |
| 228001 Maintenance - Civil | 4,064,739 |
| 228002 Maintenance - Vehicles | 1,479,000 |
| 228003 Maintenance – Machinery, Equipment & Furniture | 2,636,684 |
| 228004 Maintenance – Other | 125,578 |
| 273102 Incapacity,death benefits and funeral expenses | 200,000 |

Reasons for Variation in performance

The variance in budget absorption level can be accounted for in on-going committed procurements.

| | |
|-----------------------------|-------------------|
| Total | 59,553,630 |
| Wage Recurrent | 9,986,386 |
| Non Wage Recurrent | 49,567,244 |
| Arrears | 0 |
| AIA | 0 |
| Total For Department | 59,553,630 |
| Wage Recurrent | 9,986,386 |
| Non Wage Recurrent | 49,567,244 |
| Arrears | 0 |
| AIA | 0 |

Departments

Department: 04 Legal Services

Outputs Provided

Budget Output: 05 Legal services

Vote:141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | US\$ Thousand |
|--|---|--|--|
| Amount of revenue collected from Debt (UGX 80Bn.) 75% of cases won and settled in URA's favour. 4 proactive debt recovery and litigation initiatives executed. 100% instructions executed | <p>The Debt Collection Unit (DCU) recovered UGX 54.56 billion in tax debt against a first half target of UGX 40.00 billion hence a performance of 136.40 percent.</p> <p>During the first half of the FY 2021/22, 85.96 percent of the cases were won and settled in URA's favour against a set target of 75.00 percent resulting into a performance of 114.61 percent. A total of fifty-seven (57) Judgements/Rulings were received, of these forty-nine (49) cases were decided in favour of URA; seven (7) cases were decided in favour of taxpayers; and one (1) split decision.</p> <p>Executed four (4) proactive debt recovery & timely litigation initiatives 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. <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>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>1,921,803</p> <p>32,120</p> <p>403,688</p> <p>120,921</p> <p>82,641</p> <p>3,640</p> <p>68,271</p> <p>318,053</p> <p>12,983</p> <p>82,578</p> <p>24,980</p> <p>2,499</p> <p>1,499</p> <p>2,595</p> <p>3,375</p> <p>8,000</p> <p>36,803</p> <p>112,700</p> <p>1,600</p> <p>64,046</p> <p>45,920</p> <p>600,000</p> |

Reasons for Variation in performance

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 | 3,950,715 |
| Wage Recurrent | 1,921,803 |
| Non Wage Recurrent | 2,028,912 |
| Arrears | 0 |
| AIA | 0 |
| Total For Department | 3,950,715 |
| Wage Recurrent | 1,921,803 |
| Non Wage Recurrent | 2,028,912 |
| Arrears | 0 |
| AIA | 0 |

Departments

Vote:141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | US\$ Thousand |
|------------------------|---|--|---------------|
|------------------------|---|--|---------------|

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

Outputs Provided

Budget Output: 04 Public Awareness and Tax Education/Modernization

| | | Item | Spent |
|--|---|--|-----------|
| - 7 Public relations outreaches | During the first half of the FY 2021/22, 8 Public Relations outreach initiatives executed against a planned target of 4 which involved: | 211102 Contract Staff Salaries | 3,261,787 |
| - 10 Tax Education outreach programs | | 211103 Allowances (Inc. Casuals, Temporary) | 54,569 |
| - 10 researches and evaluations. | • National Corporate Social Responsibility (CSR day held with 75 CSR activities executed across the country) | 212101 Social Security Contributions | 790,049 |
| - 6 sensitization on sexual harassment | | 213001 Medical expenses (To employees) | 210,469 |
| - 8 compliance & Integrity enhancement initiatives | • URA at 30 campaigns | 213004 Gratuity Expenses | 144,750 |
| | • Revenue performance press conference. | 221001 Advertising and Public Relations | 1,619,920 |
| | • URA blog | 221002 Workshops and Seminars | 2,872,005 |
| | • 18 published stories in the media and web portal | 221007 Books, Periodicals & Newspapers | 4,500 |
| | • 3 CG's thought leadership initiatives | 221008 Computer supplies and Information Technology (IT) | 750,000 |
| | • Sports & Games | 221009 Welfare and Entertainment | 141,959 |
| | • URA TV productions | 221011 Printing, Stationery, Photocopying and Binding | 25,020 |
| | 11 Taxpayer education outreach programs were executed across regions, programs and special groups against a target 6 of including: | 221014 Bank Charges and other Bank related costs | 4,778 |
| | • 4 Tax Barazas | 221017 Subscriptions | 82,000 |
| | • 51 Mobile tax awareness campaigns. | 223006 Water | 5,189 |
| | • 381 Country wide Sector focused serialized radio talk shows executed | 224004 Cleaning and Sanitation | 10,525 |
| | • 73 Virtual Webinars (12 Customs and 12 Domestic taxes) | 225001 Consultancy Services- Short term | 231,370 |
| | • 80 client onboarding sessions | 226001 Insurances | 59,204 |
| | • 3 Diaspora engagements | 227001 Travel inland | 282,510 |
| | • 24 Tax clinics/hubs | 227002 Travel abroad | 10,343 |
| | • 56 Tax information/literature produced & disseminated | 227004 Fuel, Lubricants and Oils | 104,301 |
| | • Tax education campaigns (32 Tax Mchuzi campaigns; 29 Customs 101 campaigns; and 5 Bomba) | 228002 Maintenance - Vehicles | 63,400 |
| | • 9 Schools/universities outreach | 228004 Maintenance – Other | 1,085 |
| | • 214 business engagements | | |
| | 6 Enterprise-wide researches & evaluations completed against a target of 6 including: | | |
| | • Presumptive policy reform. | | |
| | • Impact of the current lockdown to the economy | | |
| | • Economic recovery and resilience amidst COVID-19. | | |
| | • “Why the unpopular Withholding tax on Agricultural Supply is the only effective solution to close the Agricultural Taxation Gap”. | | |
| | • Small Nets for Big Fish? Impact | | |

Vote:141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Evaluations of URA's High Net Worth Individuals (HNWI)/Very Important Persons (VIPs) unit in improving tax compliance of the rich and VIPs?
 • Analytical paper on the compliance of the advertisement industry.

4 Sensitizations in sexual harassment were implemented across all regions as planned.

5 corporate integrity enhancement initiatives conducted against a planned target of 4.

Reasons for Variation in performance

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

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

Extra integrity enhancement initiatives were conducted to ensure staff adhere to the code of conduct as well as check their integrity; therefore, all the channels of disseminating Integrity messages were used.

| | |
|-----------------------------|-------------------|
| Total | 10,729,732 |
| Wage Recurrent | 3,261,787 |
| Non Wage Recurrent | 7,467,945 |
| Arrears | 0 |
| AIA | 0 |
| Total For Department | 10,729,732 |
| Wage Recurrent | 3,261,787 |
| Non Wage Recurrent | 7,467,945 |
| Arrears | 0 |
| AIA | 0 |

Development Projects

Project: 1622 Retooling of Uganda Revenue Authority

Capital Purchases

Budget Output: 72 Government Buildings and Administrative Infrastructure

Vote:141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | US\$ Thousand |
|---|--|--|------------------------------------|
| 2 Regional Offices renovated Headquarter building maintained | <p>During the first half of the FY 2021/22, maintenance of the URA Head Quarter building involved:</p> <ul style="list-style-type: none"> • Preventive maintenance of lifts. <p>In-addition, refurbishment and renovation of office buildings were conducted for some stations and the other stations that are planned, procurement is on-going. The following refurbishment were carried out</p> <ul style="list-style-type: none"> • Painting of DTB - Kampala Road, office premises • Painting of Portbell office • Painting of Malaba OSBP - procurement conclusion • Procurement of the works contractor for Masaka office was concluded, with the contract awaiting Solicitor General's clearance. • Procurement for the works contractor for renovation of Lwakhakha staff quarters • Motorcycle sheds were constructed at Jinja, Lwakhakha, Mbale enforcement and Amudat Customs. | <p>Item</p> <p>312101 Non-Residential Buildings</p> | <p>Spent</p> <p>287,194</p> |

Reasons for Variation in performance

Maintenance of URA Head Quarter Building and Regional offices implemented as planned.

| | |
|--------------------|----------------|
| Total | 287,194 |
| GoU Development | 287,194 |
| External Financing | 0 |
| Arrears | 0 |
| AIA | 0 |

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

| | | | |
|--|--|----------------------------|--------------|
| Motor Vehicle Annual lease payments made on time | Motor Vehicle lease payment made as planned. | Item | Spent |
| | | 312201 Transport Equipment | 2,608,883 |

Reasons for Variation in performance

Motor Vehicle lease payment made as planned.

| | |
|--------------------|------------------|
| Total | 2,608,883 |
| GoU Development | 2,608,883 |
| External Financing | 0 |
| Arrears | 0 |
| AIA | 0 |

Vote:141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | US\$ Thousand |
|------------------------|---|--|---------------|
|------------------------|---|--|---------------|

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

| HQ Data Centre, Disaster Recovery Solution and e-tax 2 System implemented | During the first half of FY 2021/22, Contact Centre was completed and the Defects Liability Period is currently running. | Item | Spent |
|---|--|----------------------|------------|
| | In-addition, following the successful results of the Expression of Interest (EOI), a list of four (04) bidders progressed to the next level in the procurement phase. On December 14, 2021, URA issued a Request for Proposal to the four (04) bidders. The bid closing date is scheduled for February 18, 2022. | 312213 ICT Equipment | 10,560,209 |

Reasons for Variation in performance

Data Centre procurement completed.

e-Tax 2 procurement is on-going.

| | |
|--------------------|-------------------|
| Total | 10,560,209 |
| GoU Development | 10,560,209 |
| External Financing | 0 |
| Arrears | 0 |
| AIA | 0 |

Budget Output: 77 Purchase of Specialised Machinery and Equipment

| Office Equipment maintained | During the first half of the FY 2021/22, maintenances were conducted that included: | Item | Spent |
|-----------------------------|---|--------------------------------|--------|
| | <ul style="list-style-type: none"> • Preventive maintenance of lift and fittings. • Preventive maintenance for Plant & machinery including: generators, lifts, solar systems, airconditioners, fumigation e.tc. conducted across all regions. • Cyclic maintenance was undertaken for URA generators, by m/s Alpha general enterprises. • Cyclic maintenance was done for URA airconditioners by M/s Thermocool Uganda Ltd. • Cyclic fumigation was conducted for all URA office premises. | 312202 Machinery and Equipment | 12,431 |

Reasons for Variation in performance

Office equipment maintained as planned.

| | |
|--------------------|---------------|
| Total | 12,431 |
| GoU Development | 12,431 |
| External Financing | 0 |

Vote:141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | UShs Thousand |
|------------------------|---|--|---------------|
| | | Arrears | 0 |
| | | AIA | 0 |

Budget Output: 78 Purchase of Office and Residential Furniture and Fittings

| Furniture and Fittings for new staff procured | During the first half of FY2021/22, procured office furniture including: | Item | Spent |
|---|---|-----------------------------|--------|
| | <ul style="list-style-type: none"> Masaka - 15 Bubu Chairs & 7 waiting benches Mbarara - 20 Bubu Chairs & 8 waiting benches Kasese - 20 Bubu Chairs & 2 waiting benches Ibanda - 5 Bubu Chairs & 1 waiting bench Kampala Metro office - 12 Bubu chairs Amudat Customs - 8 Bubu Chairs Central stores - 8 Bubu Chairs Mityana DT - 7 Bubu chairs & 2 waiting benches Warehousing office - 18 Bubu Chairs Contact Centre - 10 training desks, 2 executive cabinets, 8- seater desks, Ergonomic chairs Compliance office - 6 Bubu chairs, one boardroom table, and 2 waiting benches. | 312203 Furniture & Fixtures | 40,472 |

Reasons for Variation in performance

Furniture purchased and maintained as planned.

| | |
|--------------------------|-------------------|
| Total | 40,472 |
| GoU Development | 40,472 |
| External Financing | 0 |
| Arrears | 0 |
| AIA | 0 |
| Total For Project | 13,509,188 |
| GoU Development | 13,509,188 |
| External Financing | 0 |
| Arrears | 0 |
| AIA | 0 |

Sub-SubProgramme: 54 Revenue Collection & Administration

Departments

Department: 05 Domestic Taxes

Outputs Provided

Budget Output: 02 Domestic Tax Collection

Vote:141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | US\$ Thousand |
|---|---|---|--|
| <ul style="list-style-type: none"> - 100% domestic revenue to target. - 89.9% Average Filing Ratio for VAT & PAYE - 15% increase in Tax Register - 100% of Administrative reviews completed within statutory timelines. - 19,758 Tax audits & compliance inspection actions - 1 day TIN Processin | <p>Total Domestic revenue collections during the first half of the FY 2021/22 were UGX 6,299.62 billion against a target of UGX 7,180.62 billion. The domestic revenue collections realized during the period July to December represent 42.97 percent of the annual domestic revenue target.</p> <p>The average filing ratio was 82.54 percent (PAYE 81.23 percent, VAT 83.84 percent) against a target of 89.90 (PAYE 89.90 percent, VAT 89.90 percent).</p> <p>182,553 new taxpayers were added onto the register representing a growth of 10.24 percent during the first half of FY 2021/22 against a targeted register growth of 8.00 percent.</p> <p>Cumulatively, 67.98 percent of the Administrative reviews were completed within the statutory timelines against a target of 100.00 percent.</p> <p>5,566 Tax audit and compliance inspection actions were conducted during the period July to December of FY 2021/22 against a target of 9,881. These were assessed at UGX 140.89 billion and UGX 15.83 billion was collected.</p> <p>The average time for processing an individual TIN was 2.03 days against a target of 1 day.</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>227004 Fuel, Lubricants and Oils</p> <p>228002 Maintenance - Vehicles</p> <p>228004 Maintenance – Other</p> | <p>Spent</p> <p>27,320,495</p> <p>298,727</p> <p>5,710,574</p> <p>1,790,311</p> <p>426,163</p> <p>115,123</p> <p>143,513</p> <p>10,391</p> <p>6,707,636</p> <p>839,377</p> <p>299,960</p> <p>24,137</p> <p>50,000</p> <p>499,000</p> <p>160,740</p> <p>264,300</p> <p>86,306</p> <p>71,781</p> <p>515,971</p> <p>4,347,187</p> <p>7,646</p> <p>353,915</p> <p>310,301</p> <p>20,100</p> |

Reasons for Variation in performance

Vote:141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | UShs Thousand |
|------------------------|---|--|---------------|
|------------------------|---|--|---------------|

The Domestic revenue performance was 86.75 percent with a shortfall of UGX 951.32 billion. The performance can be explained by;

The growth of UGX 257.11 (4.30 percent) in revenue can be explained by:

- Domestic Debt recovery of UGX 690.18 billion contributed to a growth in revenue in July to December 2021 compared to July to December 2020. For example, PAYE UGX 132.65 billion among others.
- New tax policy measures implemented in the FY 2021/22 yielded net revenue of UGX 817.03 billion during the period July to December 2021. For example, policy measures under LED (UGX 158.14 billion), policy amendments under VAT UGX 49.58 billion among others.

The shortfall of UGX 951.32 billion in revenue can be explained by:

- The adverse impact of COVID-19 pandemic and the continued restriction/closure of the economy has affected the supply chains of various sectors for example hospitality sector, real-estate, wholesale and retail trade and manufacturing of excisable items like beers, spirits and soda e.tc. This is mainly attributed to their on-trade markets being restaurants, hotels, eateries, events, institutions, bars, nightclubs, festivals, concerts, weddings, sporting events which have continued to operate below capacity.
- Continued downsizing, mergers, reduction in space requirements, relocation to owner occupied premises, increased supply of prime office space and change in work setting. In-addition, increased requests for rent reductions, concessions and delays in payments by clients; have resulted in shortfall in VAT from the real estate sector (UGX 34.39 billion) and rental tax (UGX 95.69 billion).
- Shortfall in NTR mainly from the AIA is partly attributed to entities whose revenues were not collected through the URA portal but still had projections embedded within the NTR target and hence contributed to the shortfall in the first half of FY 2021/22.

| | |
|-----------------------------|-------------------|
| Total | 50,373,652 |
| Wage Recurrent | 27,320,495 |
| Non Wage Recurrent | 23,053,157 |
| Arrears | 0 |
| AIA | 0 |
| Total For Department | 50,373,652 |
| Wage Recurrent | 27,320,495 |
| Non Wage Recurrent | 23,053,157 |
| Arrears | 0 |
| AIA | 0 |

Departments

Department: 06 Customs

Outputs Provided

Budget Output: 01 Customs Tax Collection

Vote:141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | UShs Thousand |
|--|---|--|--|
| <ul style="list-style-type: none"> - 100% Customs revenue collected to target - 25% of cargo tracked electronically - 250 Post Clearance Audits - 90% Non-intrusive inspection of goods at entry points - 2 days average clearance time for imports - 96 intelligence focused operations | <p>Total customs revenue collections during the first half of the FY 2021/22 were UGX 4,076.18 billion against a target of UGX 4,102.51 billion. In-addition, the customs revenue collections realized during the period July to December represent 50.07 percent of the annual customs target.</p> <p>6.41 percent of the total transit cargo was electronically tracked during the period July to December of FY 2021/22 against a target of 25.00 percent. Total transit cargo was 113,646 of which 7,283 was electronically tracked.</p> <p>A total of 92 post clearance audits were completed against a target of 126 post clearance audits. These were assessed at UGX 44.41 billion of which UGX 26.99 billion was agreed leading to an audit yield of 60.77 percent.</p> <p>95.15 percent Non-Intrusive Inspection (NII) of goods at entry points executed against a planned target of 90.00 percent.</p> <p>During the first half of the FY 2021/22, the average clearance time for imports was 2.13 days against a target of 2 days.</p> <p>89 Intelligence focused operations were conducted against a target of 48. In-addition, during the period July to December of FY 2021/22, 3,860 seizures were executed which led to a recovery of UGX 47.14 billion.</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>228003 Maintenance – Machinery, Equipment & Furniture</p> <p>228004 Maintenance – Other</p> | <p>Spent</p> <p>24,888,091</p> <p>3,236,268</p> <p>5,238,565</p> <p>1,685,080</p> <p>391,000</p> <p>25,000</p> <p>110,914</p> <p>3,467</p> <p>9,040,146</p> <p>1,015,768</p> <p>203,288</p> <p>25,887</p> <p>45,000</p> <p>140,901</p> <p>85,801</p> <p>242,000</p> <p>138,071</p> <p>177,500</p> <p>441,087</p> <p>1,760,610</p> <p>134,584</p> <p>124,008</p> <p>574,101</p> <p>410,400</p> <p>8,727,491</p> <p>175,000</p> |

Reasons for Variation in performance

Vote:141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | UShs Thousand |
|------------------------|---|--|---------------|
|------------------------|---|--|---------------|

Customs tax collections performance was 99.36 percent posting a shortfall of UGX 26.33 billion •

The growth of UGX 389.78 (10.57 percent) in revenue can be explained by:

- Increase in tax rate on petrol and diesel by 100 Uganda shillings for the period July to December 2021 compared to July to December 2020 leading to a surplus on petroleum duty.
- Increase in import volumes of VATable items by UGX 734.33 billion (10.79 percent) in major items such as; hot rolled iron, portland cement; and motor cycles among others during July to December 2021 compared to July to December 2020 hence posting a surplus of UGX 155.05 billion on VAT on imports.

The shortfall of UGX 26.33 billion in revenue can be explained by:

- Decline in import volumes and duty paid on major dutiable goods including; persons motor-vehicle, worn clothing, plastic footwear, and insulated wire among others hence a shortfall of UGX 101.37 billion in Import duty.
- Decline in withholding tax paid by the top items including; worn clothing, electrical apparatus, polyether's, rice and insecticides among others resulting into a shortfall of UGX 120.64 billion in Withholding tax on imports.
- Government imposed a levy of 5 percent on a kilogram of processed gold and 10 percent on the value of unprocessed minerals. For the period July to December 2021, no gold was exported and did not yield any revenue in the period.

| | |
|-----------------------------|-------------------|
| Total | 59,040,030 |
| Wage Recurrent | 24,888,091 |
| Non Wage Recurrent | 34,151,939 |
| Arrears | 0 |
| AIA | 0 |
| Total For Department | 59,040,030 |
| Wage Recurrent | 24,888,091 |
| Non Wage Recurrent | 34,151,939 |
| Arrears | 0 |
| AIA | 0 |

Departments

Department: 07 Tax Investigations

Outputs Provided

Budget Output: 03 Tax Investigations

Vote:141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | UShs Thousand |
|--|---|--|---------------|
| - 85 scheme and sector based cases investigated to conclusion. - 80% of Forensics, intelligence and science support requests completed. - 16 intelligence briefs generated. - 40 Intelligence Sources recruited | During the first half of the FY 2021/22, one hundred three (103) scheme & sector cases were investigated to conclusion against a target of forty-five (45) cases. This led to identification of recoverable revenue of UGX 44.58 billion. | Item | Spent |
| | 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. Generated and disseminated two (2) intelligence brief as planned during the first half of FY 2021/22 including: • Risks associated with the implementation of electronic fiscal receipting and invoicing system. • Tax evasion in the pharmaceutical sector | 211102 Contract Staff Salaries | 2,978,510 |
| | | 211103 Allowances (Inc. Casuals, Temporary) | 40,106 |
| | | 212101 Social Security Contributions | 681,644 |
| | | 213001 Medical expenses (To employees) | 167,142 |
| | | 213004 Gratuity Expenses | 65,299 |
| | | 221001 Advertising and Public Relations | 2,850 |
| | | 221002 Workshops and Seminars | 86,801 |
| | | 221007 Books, Periodicals & Newspapers | 2,749 |
| | | 221009 Welfare and Entertainment | 84,834 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 16,500 |
| | | 221014 Bank Charges and other Bank related costs | 2,896 |
| | | 223006 Water | 5,876 |
| | | 224004 Cleaning and Sanitation | 9,260 |
| | | 226001 Insurances | 42,475 |
| | | 227001 Travel inland | 485,996 |
| | | 227003 Carriage, Haulage, Freight and transport hire | 3,405 |
| | | 227004 Fuel, Lubricants and Oils | 70,376 |
| | | 228002 Maintenance - Vehicles | 39,998 |
| | | 228004 Maintenance – Other | 577,632 |

Reasons for Variation in performance

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

| | |
|-----------------------------|--------------------|
| Total | 5,364,348 |
| Wage Recurrent | 2,978,510 |
| Non Wage Recurrent | 2,385,838 |
| Arrears | 0 |
| AIA | 0 |
| Total For Department | 5,364,348 |
| Wage Recurrent | 2,978,510 |
| Non Wage Recurrent | 2,385,838 |
| Arrears | 0 |
| AIA | 0 |
| GRAND TOTAL | 205,237,102 |
| Wage Recurrent | 71,830,077 |
| Non Wage Recurrent | 119,897,837 |
| GoU Development | 13,509,188 |

Vote:141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

| | | |
|--|--------------------|---|
| | External Financing | 0 |
| | Arrears | 0 |
| | AIA | 0 |

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|---|--|---|------------------|
| Sub-SubProgramme: 18 Administration and Support Services | | | |
| <i>Departments</i> | | | |
| Department: 02 Internal Audit and Compliance | | | |
| <i>Outputs Provided</i> | | | |
| Budget Output: 01 Internal Audit and Compliance | | | |
| - 100% Audit Queries verified and updated | 76 percent audit queries verified and updated against a planned target of 100 percent. | Item | Spent |
| - 80% Audit findings adapted by clients | | 211102 Contract Staff Salaries | 731,167 |
| - 6% Audit Universe covered | 6 percent Audit universe covered as planned. | 211103 Allowances (Inc. Casuals, Temporary) | 20,546 |
| | | 212101 Social Security Contributions | 234,593 |
| | | 213001 Medical expenses (To employees) | 53,760 |
| | | 213004 Gratuity Expenses | 40,101 |
| | | 221001 Advertising and Public Relations | 9,230 |
| | | 221002 Workshops and Seminars | 31,131 |
| | | 221007 Books, Periodicals & Newspapers | 170 |
| | | 221009 Welfare and Entertainment | 41,095 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 5,128 |
| | | 221014 Bank Charges and other Bank related costs | 1,199 |
| | | 221017 Subscriptions | 4,951 |
| | | 223006 Water | 7,231 |
| | | 224004 Cleaning and Sanitation | 1,222 |
| | | 225001 Consultancy Services- Short term | 101,510 |
| | | 226001 Insurances | 18,236 |
| | | 227001 Travel inland | 41,894 |
| | | 227003 Carriage, Haulage, Freight and transport hire | 277 |
| | | 227004 Fuel, Lubricants and Oils | 36,730 |
| | | 228002 Maintenance - Vehicles | 17,110 |
| | | 228004 Maintenance – Other | 382 |

Reasons for Variation in performance

The measure of clients adopting audit findings was not assessed during October 2021 to December 2021 due to delayed exit meetings. Clients were not available due to COVID-19 sickness.

| | |
|-----------------------------|------------------|
| Total | 1,397,664 |
| Wage Recurrent | 731,167 |
| Non Wage Recurrent | 666,497 |
| AIA | 0 |
| Total For Department | 1,397,664 |
| Wage Recurrent | 731,167 |
| Non Wage Recurrent | 666,497 |

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|--|--|--|------------------|
| | | | AIA 0 |
| <i>Departments</i> | | | |
| Department: 03 Corporate services | | | |
| <i>Outputs Provided</i> | | | |
| Budget Output: 03 Administrative Support Services | | | |
| - 2.3% tax administration cost as a percentage of revenue. | During the second quarter of FY 2021/22, the cost of tax administration as a percentage of revenue was 1.93 percent against a target of 2.30 percent. | Item | Spent |
| - 99% Average IT service availability level. | | 211102 Contract Staff Salaries | 5,595,465 |
| - 100% Budget absorption level. | 99.83 percent average IT service availability rate against a planned second quarter target of 99.00 percent. | 211103 Allowances (Inc. Casuals, Temporary) | 2,991,636 |
| | | 212101 Social Security Contributions | 862,764 |
| | UGX 133.54 billion was released for the second quarter of the FY 2021/22, out of which UGX 111.86 billion was spent, hence a budget absorption level of 83.77 percent against a second quarter target of 100.00 percent. | 213001 Medical expenses (To employees) | 441,399 |
| | | 213004 Gratuity Expenses | 96,650 |
| | | 221001 Advertising and Public Relations | 91,722 |
| | | 221002 Workshops and Seminars | 145,578 |
| | | 221003 Staff Training | 1,385,959 |
| | | 221004 Recruitment Expenses | 300,000 |
| | | 221007 Books, Periodicals & Newspapers | 10,749 |
| | | 221008 Computer supplies and Information Technology (IT) | 7,285,490 |
| | | 221009 Welfare and Entertainment | 632,885 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 224,920 |
| | | 221014 Bank Charges and other Bank related costs | 18,502 |
| | | 221017 Subscriptions | 4,701 |
| | | 222001 Telecommunications | 205,005 |
| | | 222002 Postage and Courier | 59,901 |
| | | 222003 Information and communications technology (ICT) | 2,025,000 |
| | | 223001 Property Expenses | 21,387 |
| | | 223002 Rates | 87,300 |
| | | 223003 Rent – (Produced Assets) to private entities | 273,250 |
| | | 223004 Guard and Security services | 522,310 |
| | | 223005 Electricity | 350,000 |
| | | 223006 Water | 98,601 |
| | | 224004 Cleaning and Sanitation | 112,515 |
| | | 224005 Uniforms, Beddings and Protective Gear | 100,000 |
| | | 225001 Consultancy Services- Short term | 35,000 |
| | | 226001 Insurances | 1,120,359 |
| | | 227001 Travel inland | 417,033 |
| | | 227003 Carriage, Haulage, Freight and transport hire | 96,325 |

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

| | |
|---|-----------|
| 227004 Fuel, Lubricants and Oils | 278,300 |
| 228001 Maintenance - Civil | 2,637,250 |
| 228002 Maintenance - Vehicles | 739,500 |
| 228003 Maintenance – Machinery, Equipment & Furniture | 1,368,345 |
| 228004 Maintenance – Other | 65,289 |
| 273102 Incapacity,death benefits and funeral expenses | 100,000 |

Reasons for Variation in performance

The variance in budget absorption level can be accounted for in on-going committed procurements.

| | |
|-----------------------------|-------------------|
| Total | 30,801,089 |
| Wage Recurrent | 5,595,465 |
| Non Wage Recurrent | 25,205,624 |
| AIA | 0 |
| Total For Department | 30,801,089 |
| Wage Recurrent | 5,595,465 |
| Non Wage Recurrent | 25,205,624 |
| AIA | 0 |

Departments

Department: 04 Legal Services

Outputs Provided

Budget Output: 05 Legal services

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | US\$ Thousand |
|--|--|---|---------------|
| Amount of revenue collected from Debt (UGX 20Bn.) | The Debt Collection Unit (DCU) recovered UGX 30.31 billion in tax debt against a second quarter target of UGX 20.00 billion hence a performance of 151.55 percent. | Item | Spent |
| 70% of cases won and settled in URA's favour. | | 211102 Contract Staff Salaries | 982,092 |
| 1 proactive debt recovery and litigation initiatives executed. | | 211103 Allowances (Inc. Casuals, Temporary) | 17,060 |
| 100% instructions executed | | 212101 Social Security Contributions | 216,844 |
| | | 213001 Medical expenses (To employees) | 61,960 |
| | | 213004 Gratuity Expenses | 41,921 |
| | | 221001 Advertising and Public Relations | 1,835 |
| | | 221002 Workshops and Seminars | 36,146 |
| | | 221006 Commissions and related charges | 164,026 |
| | | 221007 Books, Periodicals & Newspapers | 6,490 |
| | | 221009 Welfare and Entertainment | 42,294 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 12,990 |
| | | 221014 Bank Charges and other Bank related costs | 1,249 |
| | | 221017 Subscriptions | 749 |
| | | 223006 Water | 1,297 |
| | | 224004 Cleaning and Sanitation | 1,687 |
| | | 225001 Consultancy Services- Short term | 4,000 |
| | | 226001 Insurances | 18,403 |
| | | 227001 Travel inland | 56,700 |
| | | 227003 Carriage, Haulage, Freight and transport hire | 800 |
| | | 227004 Fuel, Lubricants and Oils | 32,026 |
| | | 228002 Maintenance - Vehicles | 22,960 |
| | | 282102 Fines and Penalties/ Court wards | 300,000 |

Reasons for Variation in performance

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 | 2,023,530 |
| Wage Recurrent | 982,092 |
| Non Wage Recurrent | 1,041,438 |
| AIA | 0 |
| Total For Department | 2,023,530 |
| Wage Recurrent | 982,092 |
| Non Wage Recurrent | 1,041,438 |
| AIA | 0 |

Departments

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

Outputs Provided

Budget Output: 04 Public Awareness and Tax Education/Modernization

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | US\$ Thousand |
|--|---|---|--|
| <ul style="list-style-type: none"> - 2 Public relationship outreaches - 3 Tax Education outreach programs - 3 researches and evaluations. - 2 sensitization on sexual harassment - 2 Integrity enhancement initiatives. | <p>6 Public relations outreach program executed against a planned target of 2 which involved:</p> <ul style="list-style-type: none"> • Revenue performance press conference. • Set up of URA blog • 18 published stories in the media and web portal • 3 CG's thought leadership initiatives • Sports & Games Outings & TIN activations during outings concept developed • Several URA TV productions <p>During the second quarter of the FY 2021/22, 11 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"> • 2 Tax Barazas • 35 Mobile tax awareness campaigns. • 336 Country wide sector focused serialized radio talk shows • 49 Virtual Webinars • 77 client onboarding sessions • 1 Diaspora engagements • 16 Tax clinics/hubs • 40 Tax information/literature produced & disseminated • Tax education campaigns (7 Tax Mchuzi campaigns; 8 Customs 101 campaigns; and 5 Bomba) • 9 Schools/universities outreach interventions • 214 business engagements <p>2 Enterprise-wide researches & evaluations completed against a target of 3 including:</p> <ul style="list-style-type: none"> • Presumptive policy reform. • Distributional effects of the COVID-19 pandemic in Uganda <p>2 Sensitizations on sexual harassment implemented as planned.</p> <p>5 corporate integrity enhancement initiatives executed.</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>1,294,607</p> <p>27,786</p> <p>415,026</p> <p>110,239</p> <p>73,880</p> <p>809,960</p> <p>1,437,005</p> <p>2,250</p> <p>375,000</p> <p>71,495</p> <p>12,860</p> <p>2,389</p> <p>41,500</p> <p>2,595</p> <p>5,262</p> <p>120,695</p> <p>29,852</p> <p>141,505</p> <p>10,343</p> <p>52,301</p> <p>31,900</p> <p>553</p> |

Reasons for Variation in performance

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

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

Extra integrity enhancement initiatives were conducted to ensure staff adhere to the code of conduct as well as check their integrity; therefore, all the channels of disseminating Integrity messages were used.

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | US\$ Thousand |
|----------------------------|------------------------------------|---|------------------|
| | | Total | 5,069,001 |
| | | Wage Recurrent | 1,294,607 |
| | | Non Wage Recurrent | 3,774,394 |
| | | AIA | 0 |
| | | Total For Department | 5,069,001 |
| | | Wage Recurrent | 1,294,607 |
| | | Non Wage Recurrent | 3,774,394 |
| | | AIA | 0 |

Development Projects

Project: 1622 Retooling of Uganda Revenue Authority

Capital Purchases

Budget Output: 72 Government Buildings and Administrative Infrastructure

| Head Quarter Building maintained One Regional Office renovated | During the second quarter of the FY 2021/22, maintenance of the URA Head Quarter building involved: • Preventive maintenance of lifts. | Item | Spent |
|---|---|----------------------------------|---------|
| | | 312101 Non-Residential Buildings | 287,194 |

In-addition, refurbishment and renovation of office buildings were conducted for some stations and the other stations that are planned, procurement is on-going. The following refurbishment were carried out

- Painting of DTB - Kampala Road, office premises
- Painting of Portbell office
- Painting of Malaba OSBP - procurement conclusion
- Procurement of the works contractor for Masaka office was concluded, with the contract awaiting Solicitor General's clearance.
- Procurement for the works contractor for renovation of Lwakhakha staff quarters
- Motorcycle sheds were constructed at Jinja, Lwakhakha, Mbale enforcement and Amudat Customs.

Reasons for Variation in performance

Maintenance of URA Head Quarter Building and Regional offices implemented as planned.

| | |
|--------------------|----------------|
| Total | 287,194 |
| GoU Development | 287,194 |
| External Financing | 0 |
| AIA | 0 |

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

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | US\$ Thousand |
|----------------------------------|--|---|---------------------------|
| Motor Vehicle lease payment made | Motor Vehicle lease payment made as planned. | Item 312201 Transport Equipment | Spent 1,540,006 |

Reasons for Variation in performance

Motor Vehicle lease payment made as planned.

| | |
|--------------------|------------------|
| Total | 1,540,006 |
| GoU Development | 1,540,006 |
| External Financing | 0 |
| AIA | 0 |

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

| | | | |
|---------------------|---|-------------------------------------|---------------------------|
| e-tax 2 implemented | Following the Successful results of the Expression of Interest (EOI), a list of four (04) bidders progressed to the next level in the procurement phase. On December 14, 2021, URA issued a Request for Proposal to the four (04) bidders. The bid closing date is scheduled for February 18, 2022. | Item 312213 ICT Equipment | Spent 6,979,318 |
|---------------------|---|-------------------------------------|---------------------------|

Reasons for Variation in performance

Data Centre procurement completed.

e-Tax 2 procurement is on-going.

| | |
|--------------------|------------------|
| Total | 6,979,318 |
| GoU Development | 6,979,318 |
| External Financing | 0 |
| AIA | 0 |

Budget Output: 77 Purchase of Specialised Machinery and Equipment

| | | | |
|-----------------------------|--|---|------------------------|
| Office Equipment maintained | Maintenances conducted during the period October to December 2021 included: • Preventive maintenance of lift and fittings. • Preventive maintenance for Plant & machinery including: generators, lifts, solar systems and air-conditioners e.tc. conducted across all regions • Cyclic maintenance was undertaken for URA generators, by m/s Alpha general enterprises. • Cyclic maintenance was done for URA airconditioners by M/s Thermocool Uganda Ltd • Cyclic fumigation was conducted for all URA office premises. | Item 312202 Machinery and Equipment | Spent 11,251 |
|-----------------------------|--|---|------------------------|

Reasons for Variation in performance

Office equipment maintained as planned.

| | |
|--------------------|---------------|
| Total | 11,251 |
| GoU Development | 11,251 |
| External Financing | 0 |

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | US\$ Thousand |
|----------------------------|------------------------------------|---|---------------|
| | | | AIA 0 |

Budget Output: 78 Purchase of Office and Residential Furniture and Fittings

| Furniture & Fittings procured | Actual Outputs Achieved in Quarter | Item | Spent |
|-------------------------------|---|-----------------------------|--------|
| | During the second quarter, procured office furniture including: | 312203 Furniture & Fixtures | 38,472 |
| | • Masaka - 15 Bubu Chairs & 7 waiting benches | | |
| | • Mbarara - 20 Bubu Chairs & 8 waiting benches | | |
| | • kasese - 20 Bubu Chairs & 2 waiting benches | | |
| | • Ibanda - 5 Bubu Chairs & 1 waiting bench | | |
| | • Kampala Metro office - 12 Bubu chairs | | |
| | • Amudat Customs - 8 Bubu Chairs | | |
| | • Central stores - 8 Bubu Chairs | | |
| | • Mityana DT - 7 Bubu chairs & 2 waiting benches | | |
| | • Warehousing office - 18 Bubu Chairs | | |
| | • Contact Centre - 10 training desks, 2 executive cabinets, 8- seater desks, Ergonomic chairs | | |
| | • Compliance office - 6 Bubu chairs, one boardroom table, and 2 waiting benches. | | |

Reasons for Variation in performance

Furniture purchased and maintained as planned.

| | |
|--------------------------|------------------|
| Total | 38,472 |
| GoU Development | 38,472 |
| External Financing | 0 |
| AIA | 0 |
| Total For Project | 8,856,240 |
| GoU Development | 8,856,240 |
| External Financing | 0 |
| AIA | 0 |

Sub-SubProgramme: 54 Revenue Collection & Administration

Departments

Department: 05 Domestic Taxes

Outputs Provided

Budget Output: 02 Domestic Tax Collection

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|--|--|---|--|
| <ul style="list-style-type: none"> - 25% of DT annual target collected - 89.9% average filing ratio for VAT and PAYE - 4 % increase in tax register - 100% of Administrative reviews (Objections) completed within statutory timelines. - 4,940 tax audits and compliance inspection actions - 2 days average time for TIN Individual processing | <p>Total Domestic revenue collections during the second quarter of the FY 2021/22 were UGX 3,573.15 billion against a target of UGX 4,084.63 billion. The domestic tax revenue collections realized were 24.37 percent of the annual domestic revenue target.</p> <p>The average filing ratio was 81.39 percent (PAYE 81.71 percent, VAT 81.08 percent) against a target of 89.90 (PAYE 89.90 percent, VAT 89.90 percent).</p> <p>116,883 new taxpayers were added onto the register representing a growth of 6.32 percent during the second quarter of FY 2021/22 against a targeted register growth of 4.00 percent.</p> <p>83.30 percent of Administrative reviews (Objections) completed within statutory timelines against a target of 100.00 percent.</p> <p>5,232 Tax audit and compliance inspection actions were conducted during the second quarter of FY 2021/22 against a target of 4,940. These were assessed at UGX 134.23 billion and UGX 15.72 billion was collected.</p> <p>The average time for processing an individual TIN was 2.58 days against a target of 2 days.</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>227004 Fuel, Lubricants and Oils</p> <p>228002 Maintenance - Vehicles</p> <p>228004 Maintenance – Other</p> | <p>Spent</p> <p>13,650,135</p> <p>154,370</p> <p>2,955,287</p> <p>899,660</p> <p>215,582</p> <p>57,611</p> <p>72,257</p> <p>5,195</p> <p>4,777,737</p> <p>424,690</p> <p>152,480</p> <p>12,569</p> <p>25,000</p> <p>250,000</p> <p>85,370</p> <p>132,300</p> <p>43,148</p> <p>35,885</p> <p>267,991</p> <p>2,223,994</p> <p>7,646</p> <p>179,459</p> <p>155,300</p> <p>10,100</p> |

Reasons for Variation in performance

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|----------------------------|------------------------------------|---|---------------|
|----------------------------|------------------------------------|---|---------------|

The Domestic revenue performance was 86.75 percent with a shortfall of UGX 951.32 billion. The performance can be explained by;

The growth of UGX 257.11 (4.30 percent) in revenue can be explained by:

- Domestic Debt recovery of UGX 690.18 billion contributed to a growth in revenue in July to December 2021 compared to July to December 2020. For example, PAYE UGX 132.65 billion among others.
- New tax policy measures implemented in the FY 2021/22 yielded net revenue of UGX 817.03 billion during the period July to December 2021. For example, policy measures under LED (UGX 158.14 billion), policy amendments under VAT UGX 49.58 billion among others.

The shortfall of UGX 951.32 billion in revenue can be explained by:

- The adverse impact of COVID-19 pandemic and the continued restriction/closure of the economy has affected the supply chains of various sectors for example hospitality sector, real-estate, wholesale and retail trade and manufacturing of excisable items like beers, spirits and soda e.tc. This is mainly attributed to their on-trade markets being restaurants, hotels, eateries, events, institutions, bars, nightclubs, festivals, concerts, weddings, sporting events which have continued to operate below capacity.
- Continued downsizing, mergers, reduction in space requirements, relocation to owner occupied premises, increased supply of prime office space and change in work setting. In-addition, increased requests for rent reductions, concessions and delays in payments by clients; have resulted in shortfall in VAT from the real estate sector (UGX 34.39 billion) and rental tax (UGX 95.69 billion).
- Shortfall in NTR mainly from the AIA is partly attributed to entities whose revenues were not collected through the URA portal but still had projections embedded within the NTR target and hence contributed to the shortfall in the first half of FY 2021/22.

| | |
|-----------------------------|-------------------|
| Total | 26,793,765 |
| Wage Recurrent | 13,650,135 |
| Non Wage Recurrent | 13,143,630 |
| AIA | 0 |
| Total For Department | 26,793,765 |
| Wage Recurrent | 13,650,135 |
| Non Wage Recurrent | 13,143,630 |
| AIA | 0 |

Departments

Department: 06 Customs

Outputs Provided

Budget Output: 01 Customs Tax Collection

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|---|--|--|------------------|
| 100% Customs revenue collected to target | Total customs revenue collections during the second quarter of the FY 2021/22 were UGX 2,209.99 billion against a target of UGX 2,129.79 billion. In-addition, the customs revenue collections realized in quarter two represent 27.15 percent of the annual customs target. | Item | Spent |
| - 25% of electronic cargo tracked | | 211102 Contract Staff Salaries | 12,431,290 |
| - 63 Post Clearance Audits | | 211103 Allowances (Inc. Casuals, Temporary) | 1,667,134 |
| - 90% Non-intrusive inspection of goods at entry points | 6.86 percent of the total transit cargo was electronically tracked during the second quarter of FY 2021/22 against a target of 25.00 percent. Total transit cargo for the second quarter was 55,868 of which 3,835 was electronically tracked. | 212101 Social Security Contributions | 2,619,783 |
| - 2 days average clearance time for imports | | 213001 Medical expenses (To employees) | 852,555 |
| - 24 intelligence focused operations | A total of 78 post clearance audits were completed against a target of 63 post clearance audits. These were assessed at UGX 39.36 billion of which UGX 26.60 billion was agreed leading to an audit yield of 67.58 percent. | 213004 Gratuity Expenses | 200,500 |
| | 99.00 percent Non-Intrusive Inspection (NII) of goods at entry points executed against a planned target of 90.00 percent. | 221001 Advertising and Public Relations | 12,500 |
| | During the second quarter of the FY 2021/22, the average clearance time for imports was 2.3 days against a target of 2 days. | 221002 Workshops and Seminars | 56,407 |
| | 44 Intelligence focused operations were conducted against a second quarter target of 24. In-addition, during the period October to December of the FY 2021/22, 1,699 seizures were executed which led to a recovery of UGX 24.76 billion. | 221007 Books, Periodicals & Newspapers | 1,733 |
| | | 221008 Computer supplies and Information Technology (IT) | 4,672,500 |
| | | 221009 Welfare and Entertainment | 515,384 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 103,159 |
| | | 221014 Bank Charges and other Bank related costs | 12,943 |
| | | 221017 Subscriptions | 22,500 |
| | | 223003 Rent – (Produced Assets) to private entities | 70,901 |
| | | 223004 Guard and Security services | 45,401 |
| | | 223005 Electricity | 125,500 |
| | | 223006 Water | 69,036 |
| | | 224004 Cleaning and Sanitation | 88,700 |
| | | 226001 Insurances | 241,044 |
| | | 227001 Travel inland | 880,505 |
| | | 227002 Travel abroad | 110,500 |
| | | 227003 Carriage, Haulage, Freight and transport hire | 64,008 |
| | | 227004 Fuel, Lubricants and Oils | 287,101 |
| | | 228002 Maintenance - Vehicles | 205,400 |
| | | 228003 Maintenance – Machinery, Equipment & Furniture | 8,723,291 |
| | | 228004 Maintenance – Other | 87,500 |

Reasons for Variation in performance

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|----------------------------|------------------------------------|---|------------------|
|----------------------------|------------------------------------|---|------------------|

Customs tax collections performance was 99.36 percent posting a shortfall of UGX 26.33 billion •

The growth of UGX 389.78 (10.57 percent) in revenue can be explained by:

- Increase in tax rate on petrol and diesel by 100 Uganda shillings for the period July to December 2021 compared to July to December 2020 leading to a surplus on petroleum duty.
- Increase in import volumes of VATable items by UGX 734.33 billion (10.79 percent) in major items such as; hot rolled iron, portland cement; and motor cycles among others during July to December 2021 compared to July to December 2020 hence posting a surplus of UGX 155.05 billion on VAT on imports.

The shortfall of UGX 26.33 billion in revenue can be explained by:

- Decline in import volumes and duty paid on major dutiable goods including; persons motor-vehicle, worn clothing, plastic footwear, and insulated wire among others hence a shortfall of UGX 101.37 billion in Import duty.
- Decline in withholding tax paid by the top items including; worn clothing, electrical apparatus, polyether's, rice and insecticides among others resulting into a shortfall of UGX 120.64 billion in Withholding tax on imports.
- Government imposed a levy of 5 percent on a kilogram of processed gold and 10 percent on the value of unprocessed minerals. For the period July to December 2021, no gold was exported and did not yield any revenue in the period.

| | |
|-----------------------------|-------------------|
| Total | 34,167,274 |
| Wage Recurrent | 12,431,290 |
| Non Wage Recurrent | 21,735,984 |
| AIA | 0 |
| Total For Department | 34,167,274 |
| Wage Recurrent | 12,431,290 |
| Non Wage Recurrent | 21,735,984 |
| AIA | 0 |

Departments

Department: 07 Tax Investigations

Outputs Provided

Budget Output: 03 Tax Investigations

Vote:141 URA

QUARTER 2: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | US\$ Thousand |
|--|--|---|---------------|
| - 21 scheme and sector based cases investigated to conclusion. - 80% of Forensics, intelligence and science support requests completed. - 4 intelligence briefs generated. | conclusion against a target of twenty-five (25) cases. This led to identification of recoverable revenue of UGX 23.79 billion. | Item | Spent |
| | 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. | 211102 Contract Staff Salaries | 1,497,660 |
| | | 211103 Allowances (Inc. Casuals, Temporary) | 20,953 |
| | Generated and disseminated one (1) intelligence brief as planned during the second quarter of FY 2021/22 about tax evasion in the pharmaceutical sector. | 212101 Social Security Contributions | 390,822 |
| | | 213001 Medical expenses (To employees) | 85,571 |
| | | 213004 Gratuity Expenses | 34,190 |
| | | 221001 Advertising and Public Relations | 1,445 |
| | | 221002 Workshops and Seminars | 43,551 |
| | | 221007 Books, Periodicals & Newspapers | 1,374 |
| | | 221009 Welfare and Entertainment | 43,919 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 8,250 |
| | | 221014 Bank Charges and other Bank related costs | 1,447 |
| | | 223006 Water | 2,938 |
| | | 224004 Cleaning and Sanitation | 4,655 |
| | | 226001 Insurances | 22,238 |
| | | 227001 Travel inland | 242,998 |
| | | 227003 Carriage, Haulage, Freight and transport hire | 1,702 |
| | | 227004 Fuel, Lubricants and Oils | 35,239 |
| | | 228002 Maintenance - Vehicles | 20,000 |
| | | 228004 Maintenance – Other | 292,816 |

Reasons for Variation in performance

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

| | |
|-----------------------------|--------------------|
| Total | 2,751,767 |
| Wage Recurrent | 1,497,660 |
| Non Wage Recurrent | 1,254,106 |
| AIA | 0 |
| Total For Department | 2,751,767 |
| Wage Recurrent | 1,497,660 |
| Non Wage Recurrent | 1,254,106 |
| AIA | 0 |
| GRAND TOTAL | 111,860,329 |
| Wage Recurrent | 36,182,417 |
| Non Wage Recurrent | 66,821,673 |
| GoU Development | 8,856,240 |
| External Financing | 0 |
| AIA | 0 |

Vote:141 URA

QUARTER 3: Revised Workplan

| <i>US\$ Thousands</i> | Planned Outputs for the Quarter | Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases) |
|-----------------------|--|---|
|-----------------------|--|---|

Sub-SubProgramme: 18 Administration and Support Services

Departments

Department: 02 Internal Audit and Compliance

Outputs Provided

Budget Output: 01 Internal Audit and Compliance

| | | | | |
|---|---|--------------------|------------------|------------------|
| - 100% Audit Queries verified and updated | Item | Balance b/f | New Funds | Total |
| - 80% Audit findings adapted by clients | 211102 Contract Staff Salaries | 1,197,089 | 0 | 1,197,089 |
| - 6% Audit Universe covered | 211103 Allowances (Inc. Casuals, Temporary) | 5,778 | 0 | 5,778 |
| | 212101 Social Security Contributions | 136,179 | 0 | 136,179 |
| | 213001 Medical expenses (To employees) | 11,059 | 0 | 11,059 |
| | 213004 Gratuity Expenses | 2,523 | 0 | 2,523 |
| | 221001 Advertising and Public Relations | 2,499 | 0 | 2,499 |
| | 221002 Workshops and Seminars | 3,662 | 0 | 3,662 |
| | 221007 Books, Periodicals & Newspapers | 5 | 0 | 5 |
| | 221009 Welfare and Entertainment | 1,390 | 0 | 1,390 |
| | 221011 Printing, Stationery, Photocopying and Binding | 72 | 0 | 72 |
| | 221014 Bank Charges and other Bank related costs | 300 | 0 | 300 |
| | 221017 Subscriptions | 148 | 0 | 148 |
| | 223006 Water | 1,040 | 0 | 1,040 |
| | 224004 Cleaning and Sanitation | 100 | 0 | 100 |
| | 225001 Consultancy Services- Short term | 13,689 | 0 | 13,689 |
| | 226001 Insurances | 3,021 | 0 | 3,021 |
| | 227001 Travel inland | 2,040 | 0 | 2,040 |
| | 227002 Travel abroad | 39,836 | 0 | 39,836 |
| | 227003 Carriage, Haulage, Freight and transport hire | 11 | 0 | 11 |
| | 227004 Fuel, Lubricants and Oils | 4,682 | 0 | 4,682 |
| | 228004 Maintenance – Other | 3 | 0 | 3 |
| | Total | 1,425,127 | 0 | 1,425,127 |
| | Wage Recurrent | 1,197,089 | 0 | 1,197,089 |
| | Non Wage Recurrent | 228,038 | 0 | 228,038 |
| | AIA | 0 | 0 | 0 |

Vote:141 URA

QUARTER 3: Revised Workplan

Department: 03 Corporate services

Outputs Provided

Budget Output: 03 Administrative Support Services

- 2.3% tax administration cost as a percentage of revenue.
- 99% Average IT service availability level.
- 100% Budget absorption level.

| Item | Balance b/f | New Funds | Total |
|--|-------------------|-----------|-------------------|
| 211102 Contract Staff Salaries | 1,829,036 | 0 | 1,829,036 |
| 211103 Allowances (Inc. Casuals, Temporary) | 160,320 | 0 | 160,320 |
| 212101 Social Security Contributions | 517,400 | 0 | 517,400 |
| 213001 Medical expenses (To employees) | 35,303 | 0 | 35,303 |
| 213004 Gratuity Expenses | 2,068 | 0 | 2,068 |
| 221001 Advertising and Public Relations | 5,026 | 0 | 5,026 |
| 221002 Workshops and Seminars | 26,844 | 0 | 26,844 |
| 221003 Staff Training | 118,532 | 0 | 118,532 |
| 221007 Books, Periodicals & Newspapers | 1 | 0 | 1 |
| 221008 Computer supplies and Information Technology (IT) | 34,368,100 | 0 | 34,368,100 |
| 221009 Welfare and Entertainment | 95,285 | 0 | 95,285 |
| 221011 Printing, Stationery, Photocopying and Binding | 16,001 | 0 | 16,001 |
| 221014 Bank Charges and other Bank related costs | 2,014 | 0 | 2,014 |
| 221017 Subscriptions | 800 | 0 | 800 |
| 222001 Telecommunications | 44,990 | 0 | 44,990 |
| 222002 Postage and Courier | 12,199 | 0 | 12,199 |
| 222003 Information and communications technology (ICT) | 24,000 | 0 | 24,000 |
| 223001 Property Expenses | 3,003 | 0 | 3,003 |
| 223002 Rates | 794 | 0 | 794 |
| 223003 Rent – (Produced Assets) to private entities | 852 | 0 | 852 |
| 223004 Guard and Security services | 10,003 | 0 | 10,003 |
| 223006 Water | 3,138 | 0 | 3,138 |
| 224004 Cleaning and Sanitation | 10,420 | 0 | 10,420 |
| 226001 Insurances | 3,600 | 0 | 3,600 |
| 227002 Travel abroad | 54,147 | 0 | 54,147 |
| 228001 Maintenance - Civil | 1,209,761 | 0 | 1,209,761 |
| 228003 Maintenance – Machinery, Equipment & Furniture | 141,178 | 0 | 141,178 |
| 228004 Maintenance – Other | 11,002 | 0 | 11,002 |
| Total | 38,705,816 | 0 | 38,705,816 |
| Wage Recurrent | 1,829,036 | 0 | 1,829,036 |
| Non Wage Recurrent | 36,876,780 | 0 | 36,876,780 |
| AIA | 0 | 0 | 0 |

Vote:141 URA

QUARTER 3: Revised Workplan

Department: 04 Legal Services

Outputs Provided

Budget Output: 05 Legal services

| | | | | |
|--|---|--------------------|------------------|------------------|
| Amount of revenue collected from Debt (UGX 20Bn.) | Item | Balance b/f | New Funds | Total |
| 70% of cases won and settled in URA's favour. | 211102 Contract Staff Salaries | 985,108 | 0 | 985,108 |
| 1 proactive debt recovery and litigation initiatives executed. | 211103 Allowances (Inc. Casuals, Temporary) | 2,368 | 0 | 2,368 |
| 100% instructions executed | 212101 Social Security Contributions | 133,949 | 0 | 133,949 |
| | 213001 Medical expenses (To employees) | 11,729 | 0 | 11,729 |
| | 213004 Gratuity Expenses | 6,810 | 0 | 6,810 |
| | 221001 Advertising and Public Relations | 110 | 0 | 110 |
| | 221002 Workshops and Seminars | 9,379 | 0 | 9,379 |
| | 221006 Commissions and related charges | 10,400 | 0 | 10,400 |
| | 221007 Books, Periodicals & Newspapers | 3 | 0 | 3 |
| | 221009 Welfare and Entertainment | 7,990 | 0 | 7,990 |
| | 221011 Printing, Stationery, Photocopying and Binding | 1,015 | 0 | 1,015 |
| | 221017 Subscriptions | 1 | 0 | 1 |
| | 224004 Cleaning and Sanitation | 1 | 0 | 1 |
| | 226001 Insurances | 118 | 0 | 118 |
| | 227001 Travel inland | 799 | 0 | 799 |
| | 227002 Travel abroad | 44,836 | 0 | 44,836 |
| | 227004 Fuel, Lubricants and Oils | 8 | 0 | 8 |
| | 228002 Maintenance - Vehicles | 5 | 0 | 5 |
| | Total | 1,214,631 | 0 | 1,214,631 |
| | Wage Recurrent | 985,108 | 0 | 985,108 |
| | Non Wage Recurrent | 229,522 | 0 | 229,522 |
| | AIA | 0 | 0 | 0 |

Vote:141 URA

QUARTER 3: Revised Workplan

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

Outputs Provided

Budget Output: 04 Public Awareness and Tax Education/Modernization

| | | | | |
|--|---|--------------------|------------------|------------------|
| - 2 Public relationship outreaches | Item | Balance b/f | New Funds | Total |
| - 2 Tax Education outreach programs | 211102 Contract Staff Salaries | 2,515,435 | 0 | 2,515,435 |
| - 2 researches and evaluations. | 211103 Allowances (Inc. Casuals, Temporary) | 6,198 | 0 | 6,198 |
| - 1 sensitization on sexual harassment | 212101 Social Security Contributions | 263,143 | 0 | 263,143 |
| - 2 Integrity enhancement initiatives. | 213001 Medical expenses (To employees) | 33,081 | 0 | 33,081 |
| | 213004 Gratuity Expenses | 11,007 | 0 | 11,007 |
| | 221001 Advertising and Public Relations | 15 | 0 | 15 |
| | 221002 Workshops and Seminars | 5,361 | 0 | 5,361 |
| | 221009 Welfare and Entertainment | 2,970 | 0 | 2,970 |
| | 221011 Printing, Stationery, Photocopying and Binding | 1,100 | 0 | 1,100 |
| | 221017 Subscriptions | 3,000 | 0 | 3,000 |
| | 225001 Consultancy Services- Short term | 21,980 | 0 | 21,980 |
| | 226001 Insurances | 1,499 | 0 | 1,499 |
| | 227001 Travel inland | 720 | 0 | 720 |
| | 227002 Travel abroad | 271,541 | 0 | 271,541 |
| | 227004 Fuel, Lubricants and Oils | 662 | 0 | 662 |
| | 228002 Maintenance - Vehicles | 1,600 | 0 | 1,600 |
| | 228004 Maintenance – Other | 80 | 0 | 80 |
| | Total | 3,139,393 | 0 | 3,139,393 |
| | Wage Recurrent | 2,515,435 | 0 | 2,515,435 |
| | Non Wage Recurrent | 623,957 | 0 | 623,957 |
| | AIA | 0 | 0 | 0 |

Development Projects

Project: 1622 Retooling of Uganda Revenue Authority

Capital Purchases

Budget Output: 72 Government Buildings and Administrative Infrastructure

| | | | | |
|----------------------------------|----------------------------------|--------------------|------------------|------------------|
| Head Quarter Building maintained | Item | Balance b/f | New Funds | Total |
| One Regional Office renovated | 312101 Non-Residential Buildings | 3,512,806 | 0 | 3,512,806 |
| | Total | 3,512,806 | 0 | 3,512,806 |
| | GoU Development | 3,512,806 | 0 | 3,512,806 |
| | External Financing | 0 | 0 | 0 |
| | AIA | 0 | 0 | 0 |

Vote:141 URA

QUARTER 3: Revised Workplan

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

| Motor Vehicle lease payment made | Item | Balance b/f | New Funds | Total |
|----------------------------------|----------------------------|------------------|-----------|------------------|
| | 312201 Transport Equipment | 1,402,329 | 0 | 1,402,329 |
| | Total | 1,402,329 | 0 | 1,402,329 |
| | <i>GoU Development</i> | <i>1,402,329</i> | <i>0</i> | <i>1,402,329</i> |
| | <i>External Financing</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

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

| Data Centre implemented | Item | Balance b/f | New Funds | Total |
|-------------------------|---------------------------|------------------|-----------|------------------|
| | 312213 ICT Equipment | 3,398,427 | 0 | 3,398,427 |
| | Total | 3,398,427 | 0 | 3,398,427 |
| | <i>GoU Development</i> | <i>3,398,427</i> | <i>0</i> | <i>3,398,427</i> |
| | <i>External Financing</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

Budget Output: 77 Purchase of Specialised Machinery and Equipment

| Office Equipment maintained | Item | Balance b/f | New Funds | Total |
|-----------------------------|--------------------------------|---------------|-----------|---------------|
| | 312202 Machinery and Equipment | 12,569 | 0 | 12,569 |
| | Total | 12,569 | 0 | 12,569 |
| | <i>GoU Development</i> | <i>12,569</i> | <i>0</i> | <i>12,569</i> |
| | <i>External Financing</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

Budget Output: 78 Purchase of Office and Residential Furniture and Fittings

| Furniture & Fittings installed | Item | Balance b/f | New Funds | Total |
|--------------------------------|-----------------------------|----------------|-----------|----------------|
| | 312203 Furniture & Fixtures | 286,528 | 0 | 286,528 |
| | Total | 286,528 | 0 | 286,528 |
| | <i>GoU Development</i> | <i>286,528</i> | <i>0</i> | <i>286,528</i> |
| | <i>External Financing</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

Sub-SubProgramme: 54 Revenue Collection & Administration

Departments

Vote:141 URA

QUARTER 3: Revised Workplan

Department: 05 Domestic Taxes

Outputs Provided

Budget Output: 02 Domestic Tax Collection

| | | | | |
|---|--|--------------------|------------------|-------------------|
| - 25% of DT annual target collected | Item | Balance b/f | New Funds | Total |
| - 89.9% average filing ratio for VAT and PAYE | 211102 Contract Staff Salaries | 16,706,605 | 0 | 16,706,605 |
| - 4 % increase in tax register | 211103 Allowances (Inc. Casuals, Temporary) | 30,067 | 0 | 30,067 |
| - 100% of Administrative reviews (Objections) completed within statutory timelines. | 212101 Social Security Contributions | 2,267,657 | 0 | 2,267,657 |
| - 4,940 tax audits and compliance inspection actions | 213001 Medical expenses (To employees) | 280,889 | 0 | 280,889 |
| - 2 days average time for TIN Individual processing | 213004 Gratuity Expenses | 14,940 | 0 | 14,940 |
| | 221001 Advertising and Public Relations | 504 | 0 | 504 |
| | 221002 Workshops and Seminars | 3,000 | 0 | 3,000 |
| | 221007 Books, Periodicals & Newspapers | 3 | 0 | 3 |
| | 221008 Computer supplies and Information Technology (IT) | 10,205,111 | 0 | 10,205,111 |
| | 221009 Welfare and Entertainment | 49,858 | 0 | 49,858 |
| | 221011 Printing, Stationery, Photocopying and Binding | 14,940 | 0 | 14,940 |
| | 221014 Bank Charges and other Bank related costs | 4,600 | 0 | 4,600 |
| | 223003 Rent – (Produced Assets) to private entities | 1,000 | 0 | 1,000 |
| | 223004 Guard and Security services | 10,018 | 0 | 10,018 |
| | 223005 Electricity | 320 | 0 | 320 |
| | 223006 Water | 11 | 0 | 11 |
| | 224004 Cleaning and Sanitation | 11 | 0 | 11 |
| | 226001 Insurances | 40,010 | 0 | 40,010 |
| | 227001 Travel inland | 505,199 | 0 | 505,199 |
| | 227002 Travel abroad | 43,231 | 0 | 43,231 |
| | 227004 Fuel, Lubricants and Oils | 14,977 | 0 | 14,977 |
| | 228002 Maintenance - Vehicles | 699 | 0 | 699 |
| | 228004 Maintenance – Other | 396 | 0 | 396 |
| | Total | 30,194,046 | 0 | 30,194,046 |
| | Wage Recurrent | 16,706,605 | 0 | 16,706,605 |
| | Non Wage Recurrent | 13,487,441 | 0 | 13,487,441 |
| | AIA | 0 | 0 | 0 |

Vote:141 URA

QUARTER 3: Revised Workplan

Department: 06 Customs

Outputs Provided

Budget Output: 01 Customs Tax Collection

| | Item | Balance b/f | New Funds | Total |
|---|--|-------------------|-----------|-------------------|
| 100% Customs revenue collected to target | | | | |
| - 25% of electronic cargo tracked | 211102 Contract Staff Salaries | 5,421,905 | 0 | 5,421,905 |
| - 62 Post Clearance Audits | 211103 Allowances (Inc. Casuals, Temporary) | 295,999 | 0 | 295,999 |
| - 90% Non-intrusive inspection of goods at entry points | 212101 Social Security Contributions | 577,582 | 0 | 577,582 |
| - 2 days average clearance time for imports | 213001 Medical expenses (To employees) | 79,370 | 0 | 79,370 |
| - 24 intelligence focused operations | 213004 Gratuity Expenses | 30,102 | 0 | 30,102 |
| | 221002 Workshops and Seminars | 2,086 | 0 | 2,086 |
| | 221007 Books, Periodicals & Newspapers | 1 | 0 | 1 |
| | 221008 Computer supplies and Information Technology (IT) | 304,854 | 0 | 304,854 |
| | 221009 Welfare and Entertainment | 17,000 | 0 | 17,000 |
| | 221011 Printing, Stationery, Photocopying and Binding | 6,972 | 0 | 6,972 |
| | 221014 Bank Charges and other Bank related costs | 1 | 0 | 1 |
| | 223003 Rent – (Produced Assets) to private entities | 2,272 | 0 | 2,272 |
| | 223004 Guard and Security services | 5,038 | 0 | 5,038 |
| | 223005 Electricity | 11,000 | 0 | 11,000 |
| | 224004 Cleaning and Sanitation | 104 | 0 | 104 |
| | 226001 Insurances | 43,008 | 0 | 43,008 |
| | 227001 Travel inland | 1,067 | 0 | 1,067 |
| | 227002 Travel abroad | 86,434 | 0 | 86,434 |
| | 227003 Carriage, Haulage, Freight and transport hire | 5,992 | 0 | 5,992 |
| | 227004 Fuel, Lubricants and Oils | 144 | 0 | 144 |
| | 228002 Maintenance - Vehicles | 929 | 0 | 929 |
| | 228003 Maintenance – Machinery, Equipment & Furniture | 3,772,509 | 0 | 3,772,509 |
| | Total | 10,664,371 | 0 | 10,664,371 |
| | Wage Recurrent | 5,421,905 | 0 | 5,421,905 |
| | Non Wage Recurrent | 5,242,466 | 0 | 5,242,466 |
| | AIA | 0 | 0 | 0 |

Vote:141 URA

QUARTER 3: Revised Workplan

Department: 07 Tax Investigations

Outputs Provided

Budget Output: 03 Tax Investigations

| | Item | Balance b/f | New Funds | Total |
|--|--|------------------|-----------|------------------|
| - 21 scheme and sector based cases investigated to conclusion. | 211102 Contract Staff Salaries | 2,262,302 | 0 | 2,262,302 |
| - 80% of Forensics, intelligence and science support requests completed. | 211103 Allowances (Inc. Casuals, Temporary) | 4,210 | 0 | 4,210 |
| - 4 intelligence briefs generated. | 212101 Social Security Contributions | 232,393 | 0 | 232,393 |
| | 213001 Medical expenses (To employees) | 19,808 | 0 | 19,808 |
| | 213004 Gratuity Expenses | 6,920 | 0 | 6,920 |
| | 221001 Advertising and Public Relations | 150 | 0 | 150 |
| | 221002 Workshops and Seminars | 499 | 0 | 499 |
| | 221007 Books, Periodicals & Newspapers | 2 | 0 | 2 |
| | 221009 Welfare and Entertainment | 5,005 | 0 | 5,005 |
| | 221014 Bank Charges and other Bank related costs | 3 | 0 | 3 |
| | 224004 Cleaning and Sanitation | 140 | 0 | 140 |
| | 226001 Insurances | 2,273 | 0 | 2,273 |
| | 227002 Travel abroad | 51,669 | 0 | 51,669 |
| | 227003 Carriage, Haulage, Freight and transport hire | 2 | 0 | 2 |
| | 227004 Fuel, Lubricants and Oils | 297 | 0 | 297 |
| | 228002 Maintenance - Vehicles | 999 | 0 | 999 |
| | 228004 Maintenance – Other | 11,200 | 0 | 11,200 |
| | Total | 2,597,870 | 0 | 2,597,870 |
| | Wage Recurrent | 2,262,302 | 0 | 2,262,302 |
| | Non Wage Recurrent | 335,568 | 0 | 335,568 |
| | AIA | 0 | 0 | 0 |

Development Projects

| | | | |
|---------------------------|-------------------|----------|-------------------|
| GRAND TOTAL | 96,553,913 | 0 | 96,553,913 |
| Wage Recurrent | 30,917,481 | 0 | 30,917,481 |
| Non Wage Recurrent | 57,023,772 | 0 | 57,023,772 |
| GoU Development | 8,612,660 | 0 | 8,612,660 |
| External Financing | 0 | 0 | 0 |
| AIA | 0 | 0 | 0 |