

Vote:141 URA

QUARTER 3: 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 3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	205.495	154.121	107.964	75.0%	52.5%	70.1%
Non Wage	284.421	248.027	173.141	87.2%	60.9%	69.8%
Devt. GoU	44.244	33.183	18.557	75.0%	41.9%	55.9%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	534.160	435.331	299.662	81.5%	56.1%	68.8%
Total GoU+Ext Fin (MTEF)	534.160	435.331	299.662	81.5%	56.1%	68.8%
Arrears	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	534.160	435.331	299.662	81.5%	56.1%	68.8%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	534.160	435.331	299.662	81.5%	56.1%	68.8%
Total Vote Budget Excluding Arrears	534.160	435.331	299.662	81.5%	56.1%	68.8%

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	435.33	299.66	81.5%	56.1%	68.8%
Sub-SubProgramme: 18 Administration and Support Services	217.69	197.98	131.95	90.9%	60.6%	66.6%
Sub-SubProgramme: 54 Revenue Collection & Administration	316.47	237.35	167.71	75.0%	53.0%	70.7%
Total for Vote	534.16	435.33	299.66	81.5%	56.1%	68.8%

Matters to note in budget execution

By the end of the third quarter of the FY 2021/22, UGX 435.33 billion had been released, out of which UGX 299.66 billion was spent hence registering a budget absorption level of 68.84 percent against a target of 100.00 percent. The variance in budget absorption level can be accounted for in on-going committed procurements and staff recruitment.

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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0.328 Bn Shs	Department/Project :02 Internal Audit and Compliance
Reason:	
<i>Items</i>	
277,810,068.975 US\$	212101 Social Security Contributions
Reason:	Recruitment of staff is still on going.
50,654,195.000 US\$	227002 Travel abroad
Reason:	Restrictions on travel due to COVID-19 Pandemic.
38.885 Bn Shs	Department/Project :03 Corporate services
Reason:	
<i>Items</i>	
35,074,516,876.500 US\$	221008 Computer supplies and Information Technology (IT)
Reason:	Procurements on going for maintenance & support and also awaiting for invoices.
3,008,334,108.000 US\$	228001 Maintenance - Civil
Reason:	Procurements on going for civil works.
738,049,610.801 US\$	212101 Social Security Contributions
Reason:	Recruitment is still on going.
64,134,172.750 US\$	227002 Travel abroad
Reason:	Restrictions on travel due to COVID-19 Pandemic.
0.364 Bn Shs	Department/Project :04 Legal Services
Reason:	
<i>Items</i>	
305,314,614.509 US\$	212101 Social Security Contributions
Reason:	Recruitment of staff is still on going.
58,781,799.000 US\$	227002 Travel abroad
Reason:	Restrictions on travel due to COVID-19 Pandemic.
1.044 Bn Shs	Department/Project :08 Research & Planning, Public Awareness and Tax Education
Reason:	
<i>Items</i>	
723,173,317.953 US\$	212101 Social Security Contributions
Reason:	Recruitment of staff is still on going.
320,950,256.500 US\$	227002 Travel abroad
Reason:	Restrictions on travel due to COVID-19 Pandemic.
14.626 Bn Shs	Department/Project :1622 Retooling of Uganda Revenue Authority

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Reason:	
<i>Items</i>	
7,631,880,468.663 UShs	312213 ICT Equipment
Reason: Procurements on going for the Data Centre - Contact signed) and supply of enterprise storage & compute.	
5,285,564,588.000 UShs	312101 Non-Residential Buildings
Reason: Procurements on going for civil works.	
1,402,328,554.000 UShs	312201 Transport Equipment
Reason: Awaiting invoices	
286,528,443.000 UShs	312203 Furniture & Fixtures
Reason: Awaiting invoices	
19,618,800.000 UShs	312202 Machinery and Equipment
Reason: Awaiting invoices	
Sub-SubProgramme 54 Revenue Collection & Administration	
15.115 Bn Shs	<i>Department/Project :05 Domestic Taxes</i>
Reason:	
<i>Items</i>	
11,253,716,184.154 UShs	221008 Computer supplies and Information Technology (IT)
Reason: Procurements of IT equipment is on-going.	
3,818,051,884.826 UShs	212101 Social Security Contributions
Reason: Recruitment of staff is still on going.	
43,230,556.000 UShs	227002 Travel abroad
Reason: Restrictions on travel due to COVID-19 Pandemic.	
13.640 Bn Shs	<i>Department/Project :06 Customs</i>
Reason:	
<i>Items</i>	
9,923,587,366.000 UShs	228003 Maintenance – Machinery, Equipment & Furniture
Reason: Awaiting invoices for the committed machinery.	
3,614,108,723.000 UShs	221008 Computer supplies and Information Technology (IT)
Reason: Procurements of IT equipment is on-going.	
102,728,248.000 UShs	227002 Travel abroad
Reason: Restrictions on travel due to COVID-19 Pandemic.	
0.543 Bn Shs	<i>Department/Project :07 Tax Investigations</i>

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Reason:	
<i>Items</i>	
490,257,320.609 UShs	212101 Social Security Contributions
Reason: Recruitment of staff is still on-going.	
52,832,483.000 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 Q3
Level of Strategic plan delivered	Percentage	80%	69.16%
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 Q3
Revenue collection to target	Percentage	100%	69.16%

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 Q3
Average filling ratio	Percentage	89%	88.22%
Percentage Growth in taxpayer register	Percentage	15%	30.18%
Percentage of Domestic Tax Revenue collected against target	Percentage	100%	64.69%
Proportion of NTR collected against target.	Percentage	100%	62.49%
Department : 06 Customs			

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Budget OutPut : 01 Customs Tax Collection			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q3
Percentage of Customs tax Revenue collected against target	Percentage	100%	76.85%
Amount of Customs Revenue collected to target	Number	8108.10	6255.93
Department : 07 Tax Investigations			
Budget OutPut : 03 Tax Investigations			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q3
No. of Industry based tax investigations carried out to conclusion	Number	85	163
Average cost of Tax Administration (DT, CE, TI)	Number	313.623	163.40

Performance highlights for the Quarter

During the period July to March of the FY 2021/22, URA collected net revenues (gross revenue less refunds) of UGX 15,466.68 billion representing 69.16 percent of the annual net target and posting a growth of UGX 1,490.41 billion (10.66 percent) in comparison to the first three quarters of the FY 2020/21. The net target for the period July to March of the FY 2021/22 was UGX 16,532.43 billion, therefore, the revenue collected was UGX 1,065.75 billion below target.

Domestic revenue collections during the period July to March of the FY 2021/22, were UGX 9,484.62 billion against a target of UGX 10,670.32 billion representing 64.69 percent of the annual domestic revenue target. A growth of UGX 816.22 billion (9.42 percent) was registered in comparison to the same period in FY 2020/21, as much as the collections were UGX 1.185.70 billion below target.

Customs revenue collections for the period July to March of the FY 2021/22, were UGX 6,255.93 billion against a target of UGX 6,191.44 billion representing 76.85 percent of the annual customs target. A growth of UGX 686.82 (12.33 percent) was registered in comparison to the same period in the FY 2020/21 and a surplus of UGX 64.49 billion below target.

During the period July to March of the FY 2021/22, total tax refunds were UGX 273.87 billion against a target of UGX 329.33 billion. Domestic tax refunds were UGX 265.17 billion; Customs tax refunds were UGX 7.34 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	197.98	131.95	90.9%	60.6%	66.6%
<i>Class: Outputs Provided</i>	<i>173.45</i>	<i>164.80</i>	<i>113.39</i>	<i>95.0%</i>	<i>65.4%</i>	<i>68.8%</i>
141801 Internal Audit and Compliance	8.28	6.21	3.93	75.0%	47.5%	63.3%
141803 Administrative Support Services	127.10	130.03	87.55	102.3%	68.9%	67.3%
141804 Public Awareness and Tax Education/Modernization	27.74	20.80	15.24	75.0%	55.0%	73.3%
141805 Legal services	10.33	7.75	6.67	75.0%	64.5%	86.1%

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<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Class: Capital Purchases	44.24	33.18	18.56	75.0%	41.9%	55.9%
141872 Government Buildings and Administrative Infrastructure	7.60	5.70	0.41	75.0%	5.5%	7.3%
141875 Purchase of Motor Vehicles and Other Transport Equipment	8.02	6.02	4.61	75.0%	57.5%	76.7%
141876 Purchase of Office and ICT Equipment, including software	27.92	20.94	13.31	75.0%	47.7%	63.6%
141877 Purchase of Specialised Machinery and Equipment	0.05	0.04	0.02	75.0%	35.8%	47.7%
141878 Purchase of Office and Residential Furniture and Fittings	0.65	0.49	0.20	75.0%	31.2%	41.6%
Sub-SubProgramme 54 Revenue Collection & Administration	316.47	237.35	167.71	75.0%	53.0%	70.7%
Class: Outputs Provided	316.47	237.35	167.71	75.0%	53.0%	70.7%
145401 Customs Tax Collection	139.41	104.56	80.63	75.0%	57.8%	77.1%
145402 Domestic Tax Collection	161.14	120.85	79.17	75.0%	49.1%	65.5%
145403 Tax Investigations	15.92	11.94	7.92	75.0%	49.7%	66.3%
Total for Vote	534.16	435.33	299.66	81.5%	56.1%	68.8%

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
Class: Outputs Provided	489.92	402.15	281.11	82.1%	57.4%	69.9%
211102 Contract Staff Salaries	205.50	154.12	107.96	75.0%	52.5%	70.1%
211103 Allowances (Inc. Casuals, Temporary)	20.30	15.22	13.96	75.0%	68.8%	91.7%
212101 Social Security Contributions	38.10	28.57	21.25	75.0%	55.8%	74.4%
213001 Medical expenses (To employees)	10.83	8.12	7.33	75.0%	67.6%	90.2%
213004 Gratuity Expenses	2.92	2.19	2.04	75.0%	70.0%	93.3%
221001 Advertising and Public Relations	3.95	2.96	2.95	75.0%	74.7%	99.6%
221002 Workshops and Seminars	7.34	5.51	5.17	75.0%	70.4%	93.9%
221003 Staff Training	5.62	4.22	4.10	75.0%	72.9%	97.2%
221004 Recruitment Expenses	1.20	0.90	0.90	75.0%	75.0%	100.0%
221006 Commissions and related charges	0.66	0.49	0.44	75.0%	66.9%	89.2%
221007 Books, Periodicals & Newspapers	0.11	0.08	0.08	75.0%	74.8%	99.7%
221008 Computer supplies and Information Technology (IT)	83.90	97.64	47.70	116.4%	56.8%	48.8%
221009 Welfare and Entertainment	7.32	5.49	5.24	75.0%	71.5%	95.4%
221011 Printing, Stationery, Photocopying and Binding	2.12	1.59	1.55	75.0%	73.0%	97.3%
221014 Bank Charges and other Bank related costs	0.21	0.16	0.15	75.0%	70.1%	93.4%
221017 Subscriptions	0.40	0.30	0.30	75.0%	73.8%	98.3%
222001 Telecommunications	0.90	0.68	0.63	75.0%	70.0%	93.3%
222002 Postage and Courier	0.24	0.18	0.17	75.0%	69.3%	92.4%

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222003 Information and communications technology (ICT)	8.10	6.08	6.05	75.0%	74.7%	99.6%
223001 Property Expenses	0.09	0.07	0.06	75.0%	71.6%	95.5%
223002 Rates	0.35	0.26	0.25	75.0%	71.2%	94.9%
223003 Rent – (Produced Assets) to private entities	2.38	1.79	1.78	75.0%	74.6%	99.4%
223004 Guard and Security services	2.65	1.99	1.93	75.0%	72.6%	96.8%
223005 Electricity	2.44	1.83	1.78	75.0%	73.1%	97.5%
223006 Water	0.91	0.68	0.67	75.0%	74.2%	98.9%
224004 Cleaning and Sanitation	1.00	0.75	0.73	75.0%	73.2%	97.6%
224005 Uniforms, Beddings and Protective Gear	0.40	0.30	0.30	75.0%	73.9%	98.6%
225001 Consultancy Services- Short term	1.10	0.82	0.74	75.0%	67.6%	90.2%
226001 Insurances	6.93	5.20	4.98	75.0%	71.9%	95.8%
227001 Travel inland	16.83	12.63	11.63	75.0%	69.1%	92.2%
227002 Travel abroad	1.49	1.12	0.42	75.0%	28.4%	37.9%
227003 Carriage, Haulage, Freight and transport hire	0.66	0.49	0.48	75.0%	73.6%	98.1%
227004 Fuel, Lubricants and Oils	3.64	2.73	2.70	75.0%	74.2%	98.9%
228001 Maintenance - Civil	10.55	7.91	4.90	75.0%	46.5%	62.0%
228002 Maintenance - Vehicles	4.77	3.58	3.57	75.0%	74.8%	99.7%
228003 Maintenance – Machinery, Equipment & Furniture	30.56	22.92	12.82	75.0%	41.9%	55.9%
228004 Maintenance – Other	1.85	1.38	1.33	75.0%	72.1%	96.1%
273102 Incapacity, death benefits and funeral expenses	0.40	0.30	0.30	75.0%	74.2%	99.0%
282102 Fines and Penalties/ Court wards	1.20	0.90	1.77	75.0%	147.6%	196.7%
Class: Capital Purchases	44.24	33.18	18.56	75.0%	41.9%	55.9%
312101 Non-Residential Buildings	7.60	5.70	0.41	75.0%	5.5%	7.3%
312201 Transport Equipment	8.02	6.02	4.61	75.0%	57.5%	76.7%
312202 Machinery and Equipment	0.05	0.04	0.02	75.0%	35.8%	47.7%
312203 Furniture & Fixtures	0.65	0.49	0.20	75.0%	31.2%	41.6%
312213 ICT Equipment	27.92	20.94	13.31	75.0%	47.7%	63.6%
Total for Vote	534.16	435.33	299.66	81.5%	56.1%	68.8%

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	197.98	131.95	90.9%	60.6%	66.6%
<i>Departments</i>						
02 Internal Audit and Compliance	8.28	6.21	3.93	75.0%	47.5%	63.3%
03 Corporate services	127.10	130.03	87.55	102.3%	68.9%	67.3%
04 Legal Services	10.33	7.75	6.67	75.0%	64.5%	86.1%
08 Research & Planning, Public Awareness and Tax Education	27.74	20.80	15.24	75.0%	55.0%	73.3%
<i>Development Projects</i>						

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1622 Retooling of Uganda Revenue Authority	44.24	33.18	18.56	75.0%	41.9%	55.9%
Sub-SubProgramme 1454 Revenue Collection & Administration	316.47	237.35	167.71	75.0%	53.0%	70.7%
<i>Departments</i>						
05 Domestic Taxes	161.14	120.85	79.17	75.0%	49.1%	65.5%
06 Customs	139.41	104.56	80.63	75.0%	57.8%	77.1%
07 Tax Investigations	15.92	11.94	7.92	75.0%	49.7%	66.3%
Total for Vote	534.16	435.33	299.66	81.5%	56.1%	68.8%

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 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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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	92 percent Audit queries verified and updated against a target of 100 percent.	211102 Contract Staff Salaries	2,190,441
- 80% Audit findings adapted by clients	97.02 percent audit findings and recommendations adapted by clients against a planned target of 80.00 percent.	211103 Allowances (Inc. Casuals, Temporary)	60,562
- 25% Audit Universe covered	Of three hundred three (303) issues raised, two hundred ninety-four (294) audit recommendations were adapted by clients.	212101 Social Security Contributions	499,722
		213001 Medical expenses (To employees)	149,136
		213004 Gratuity Expenses	122,217
		221001 Advertising and Public Relations	27,386
		221002 Workshops and Seminars	91,763
	20 percent Audit universe covered against a planned target of 20 percent.	221007 Books, Periodicals & Newspapers	520
		221009 Welfare and Entertainment	121,380
		221011 Printing, Stationery, Photocopying and Binding	14,729
		221014 Bank Charges and other Bank related costs	3,485
		221017 Subscriptions	14,751
		223006 Water	19,493
		224004 Cleaning and Sanitation	3,544
		225001 Consultancy Services- Short term	274,436
		226001 Insurances	52,425
		227001 Travel inland	118,647
		227002 Travel abroad	9,100
		227003 Carriage, Haulage, Freight and transport hire	820
		227004 Fuel, Lubricants and Oils	106,254
		228002 Maintenance - Vehicles	48,330
		228004 Maintenance – Other	1,140

Reasons for Variation in performance

Second quarter audit query verification was affected because clients were hospitalized by COVID-19 hence the less than projected performance cumulatively.

Total	3,930,279
Wage Recurrent	2,190,441
Non Wage Recurrent	1,739,838
Arrears	0
AIA	0
Total For Department	3,930,279

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
		Wage Recurrent	2,190,441
		Non Wage Recurrent	1,739,838
		Arrears	0
		AIA	0

Departments

Department: 03 Corporate services

Outputs Provided

Budget Output: 03 Administrative Support Services

- 2.3% tax administration cost as a percentage of revenue.	During the period July to March of the FY 2021/22, the cost of tax administration as a percentage of revenue was 1.79 percent against a target of 2.30 percent.	Item	Spent
- Unqualified Auditor General's rating		211102 Contract Staff Salaries	15,894,097
- 20% Staff at Expert level		211103 Allowances (Inc. Casuals, Temporary)	8,293,652
- 99% Average IT service availability level.		212101 Social Security Contributions	2,609,781
- 100% Budget absorption level.	99.82 percent average IT service availability rate against a planned half year target of 99.00 percent.	213001 Medical expenses (To employees)	1,221,597
		213004 Gratuity Expenses	289,876
		221001 Advertising and Public Relations	274,324
	By the end of the third quarter of the FY 2021/22, UGX 435.33 billion had been released, out of which UGX 299.66 billion was spent hence registering a budget absorption level of 68.84 percent against a target of 100.00 percent.	221002 Workshops and Seminars	430,466
		221003 Staff Training	4,096,468
		221004 Recruitment Expenses	900,000
		221007 Books, Periodicals & Newspapers	32,249
		221008 Computer supplies and Information Technology (IT)	22,052,010
		221009 Welfare and Entertainment	1,885,918
		221011 Printing, Stationery, Photocopying and Binding	667,468
		221014 Bank Charges and other Bank related costs	53,506
		221017 Subscriptions	14,201
		222001 Telecommunications	630,010
		222002 Postage and Courier	169,001
		222003 Information and communications technology (ICT)	6,051,000
		223001 Property Expenses	64,136
		223002 Rates	249,355
		223003 Rent – (Produced Assets) to private entities	818,822
		223004 Guard and Security services	1,549,869
		223005 Electricity	1,049,303
		223006 Water	298,869
		224004 Cleaning and Sanitation	324,549
		224005 Uniforms, Beddings and Protective Gear	295,701

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225001 Consultancy Services- Short term	105,000
226001 Insurances	3,245,386
227001 Travel inland	1,248,266
227002 Travel abroad	17,086
227003 Carriage, Haulage, Freight and transport hire	285,901
227004 Fuel, Lubricants and Oils	834,710
228001 Maintenance - Civil	4,903,416
228002 Maintenance - Vehicles	2,218,087
228003 Maintenance – Machinery, Equipment & Furniture	3,990,726
228004 Maintenance – Other	189,343
273102 Incapacity,death benefits and funeral expenses	296,948

Reasons for Variation in performance

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

Total	87,551,093
Wage Recurrent	15,894,097
Non Wage Recurrent	71,656,996
Arrears	0
AIA	0
Total For Department	87,551,093
Wage Recurrent	15,894,097
Non Wage Recurrent	71,656,996
Arrears	0
AIA	0

Departments

Department: 04 Legal Services

Outputs Provided

Budget Output: 05 Legal services

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	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	During the period July to March of the FY 2021/22, 84.81 percent of the cases were won and settled in URA's favour against a set target of 75 percent resulting into a performance of 113.08 percent. A total of seventy-nine (79) Judgements/Rulings were received, of these sixty-seven (67) cases were decided in favour of URA; eleven (11) cases were decided in favour of taxpayers; and one (1) split decision. Recovered UGX 82.28 billion in tax debt by the Debt Collection Unit (DCU) against a three quarter target of UGX 60.00 billion hence a performance of 137.13 percent. Executed five (5) proactive debt recovery & timely litigation initiatives against a target of four (4) including: • Risk profiling of cases. • Preparation and drafting of pleadings. • Filing of court documents within stipulated time. • Preparation of submissions. • Representation of URA in court. 100.00 percent instructions executed against a planned target of 100.00 percent.	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213001 Medical expenses (To employees) 213004 Gratuity Expenses 221001 Advertising and Public Relations 221002 Workshops and Seminars 221006 Commissions and related charges 221007 Books, Periodicals & Newspapers 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221014 Bank Charges and other Bank related costs 221017 Subscriptions 223006 Water 224004 Cleaning and Sanitation 225001 Consultancy Services- Short term 226001 Insurances 227001 Travel inland 227002 Travel abroad 227003 Carriage, Haulage, Freight and transport hire 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles 282102 Fines and Penalties/ Court wards	Spent 2,892,025 48,478 501,141 173,014 125,441 5,515 105,813 439,265 19,421 124,870 37,686 3,652 2,231 3,593 5,005 12,000 55,033 167,182 8,473 2,400 96,004 68,562 1,770,645

Reasons for Variation in performance

Debt Collection Unit performance in arrears recovery is attributed to well planned and coordinated activities that were carried out in all blocks and all regions of the country.

The success rate achieved in litigation is due to extensive research and risk profiling.

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	6,667,452
Wage Recurrent	2,892,025
Non Wage Recurrent	3,775,427
Arrears	0
AIA	0

Vote:141 URA

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
		Total For Department	6,667,452
		Wage Recurrent	2,892,025
		Non Wage Recurrent	3,775,427
		Arrears	0
		AIA	0

Departments

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 period July to March of FY 2021/22:	211102 Contract Staff Salaries	4,560,395
- 10 Tax Education outreach programs		211103 Allowances (Inc. Casuals, Temporary)	79,865
- 10 researches and evaluations.		212101 Social Security Contributions	856,615
- 6 sensitization on sexual harassment	8 Public Relations outreach initiatives executed against a planned target of 6 which involved:	213001 Medical expenses (To employees)	314,019
- 8 compliance & Integrity enhancement initiatives	<ul style="list-style-type: none"> • Corporate Social Responsibility • URA at 30 campaigns • Revenue press conferences. • URA blog • Published stories in the media and web portal • CG's thought leadership initiatives • Sports & Games • URA TV productions 	213004 Gratuity Expenses	220,825
		221001 Advertising and Public Relations	2,429,885
		221002 Workshops and Seminars	4,030,656
		221007 Books, Periodicals & Newspapers	6,700
		221008 Computer supplies and Information Technology (IT)	1,125,000
		221009 Welfare and Entertainment	211,114
		221011 Printing, Stationery, Photocopying and Binding	37,301
		221014 Bank Charges and other Bank related costs	6,903
		221017 Subscriptions	123,950
		223006 Water	6,958
		224004 Cleaning and Sanitation	15,650
		225001 Consultancy Services- Short term	352,151
		226001 Insurances	88,795
		227001 Travel inland	422,011
		227002 Travel abroad	101,875
		227004 Fuel, Lubricants and Oils	155,602
		228002 Maintenance - Vehicles	94,799
		228004 Maintenance – Other	1,574
	13 Taxpayer education outreach programs executed across regions and special groups against a target 6 of including:		
	<ul style="list-style-type: none"> • 4 Tax Barazas • 89 Mobile tax awareness campaigns. • 676 Country wide sector focused serialized radio talk shows • 91 Virtual Webinars • 140 client onboarding sessions • 3 Diaspora engagements • 36 Tax clinics/hubs • 70 Tax literature produced & disseminated • Tax education campaigns • 9 Schools/universities outreach • 214 business engagements • 10 e-Commerce engagements • 397 community radios 		
	9 Enterprise-wide researches completed against a target of 8 including:		
	<ul style="list-style-type: none"> • Presumptive policy reform. • Impact of the current lockdown to the economy • Economic recovery and resilience amidst COVID-19. 		

Vote:141 URA

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

- 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
- 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.
- Are Tax Cuts the answer to Economic Freedom in Africa?
- Effectiveness of the Tax Education Function and Sensitization Initiatives for the Informal Sector.
- 6 Sensitizations in sexual harassment implemented against a target of 5.

- 5 corporate integrity enhancement initiatives against a target of 6 including:
 - Staff sensitisations
 - Integrity outreaches through media alerts
 - Senior management on-boarding
 - Senior management training
 - Culture change activation

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.

Taxpayer education outreach and public relations programs performed above projection as result of management strategies to create a taxpaying culture among current and potential taxpayers.

Total	15,242,641
Wage Recurrent	4,560,395
Non Wage Recurrent	10,682,246
Arrears	0
AIA	0
Total For Department	15,242,641
Wage Recurrent	4,560,395
Non Wage Recurrent	10,682,246
Arrears	0
AIA	0

Development Projects

Project: 1622 Retooling of Uganda Revenue Authority

Vote:141 URA

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

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

Budget Output: 72 Government Buildings and Administrative Infrastructure

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Item	Spent
2 Regional Offices renovated Headquarter building maintained	<p>During the period July to March of FY 2021/22, the following maintenances on the URA Headquarter building were conducted:</p> <ul style="list-style-type: none"> • Facade cleaning works for URA Tower • Application of floor finish to parking tower – ongoing • Replacement of lifted floor tiles ongoing in the Tower • Modification works to the URA Tower Atrium louvers, and entrance canopy ongoing, at 70 percent. • Modification works to 12m gap bridge – ongoing, at 60 percent. • Monthly maintenance of lifts. <p>During the period July to March of the FY 2021/22, refurbishment and renovation of Office buildings conducted for some stations as follows:</p> <ul style="list-style-type: none"> • Painting of DTB - Kampala Road, office premises • Painting of Portbell office • Procurement of the works contractor for Masaka office was concluded, with the contract awaiting Solicitor General's clearance. • Having concluded procurement of the contractor for renovation of Lwakhakha staff quarters, works are on-going. • Motorcycle sheds were constructed at Jinja, Lwakhakha, Mbale enforcement and Amudat Customs • Renovation and face lift works are ongoing at Elegu One Stop Boarder Post and Malaba One Stop Boarder Post. • The bid evaluation for renovation of Busia One Stop Boarder Post was completed. 	312101 Non-Residential Buildings	414,435

Reasons for Variation in performance

Regional offices and Headquarter building maintained as planned.

Total	414,435
GoU Development	414,435
External Financing	0
Arrears	0
AIA	0

Vote:141 URA

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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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	4,614,489

Reasons for Variation in performance

Motor Vehicle lease payment made as planned.

Total	4,614,489
GoU Development	4,614,489
External Financing	0
Arrears	0
AIA	0

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

HQ Data Centre, Disaster Recovery Solution and e-tax 2 System implemented	Data Centre fully implemented and its in the defects liability period. In addition, data migration process complete.	Item	Spent
		312213 ICT Equipment	13,306,074

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 closed on February 18, 2022 and evaluation of the bids is on-going.

Reasons for Variation in performance

Data Centre was implemented as planned.

e-Tax 2 implementation is on-going.

Total	13,306,074
GoU Development	13,306,074
External Financing	0
Arrears	0
AIA	0

Budget Output: 77 Purchase of Specialised Machinery and Equipment

Vote:141 URA

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Office Equipment maintained	<p>During the period July to March of the FY 2021/22, the following maintenances were conducted:</p> <ul style="list-style-type: none"> • Preventive maintenance of lift and fittings. • Preventive maintenance for plant & machinery including: generators, lifts, solar systems, air-conditioners, fumigation e.tc. conducted across all regions • Maintenance for URA generators. • Maintenance for URA air-conditioners. • Fumigation for all URA office premises. 	<p>Item</p> <p>312202 Machinery and Equipment</p>	<p>Spent</p> <p>17,881</p>

Reasons for Variation in performance

Total	17,881
GoU Development	17,881
External Financing	0
Arrears	0
AIA	0

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

Furniture and Fittings for new staff procured	<p>During the period July to March of the FY 2021/22, office furniture was procured as follows:</p> <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. • Fort Portal - 24 BUBU chairs. • Jinja - 40 BUBU Chairs. • Gulu - 30 BUBU chairs. 	<p>Item</p> <p>312203 Furniture & Fixtures</p>	<p>Spent</p> <p>203,972</p>
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Reasons for Variation in performance

Vote:141 URA

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		Total	203,972
		GoU Development	203,972
		External Financing	0
		Arrears	0
		AIA	0
		Total For Project	18,556,851
		GoU Development	18,556,851
		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 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
<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 period July to March of the FY 2021/22 were UGX 9,484.62 billion against a target of UGX 10,670.32 billion. The domestic revenue collections realized during the period July to March represent 64.69 percent of the annual domestic revenue target.</p> <p>The average filing ratio was 88.22 percent (PAYE 86.66 percent, VAT 89.77 percent) against a target of 89.90 (PAYE 89.90 percent, VAT 89.90 percent).</p> <p>538,275 new taxpayers were added onto the register representing a growth of 30.18 percent during the period July to March of the FY 2021/22 against a targeted register growth of 12.00 percent.</p> <p>61.99 percent of the administrative reviews completed with in the statutory timelines against a target of 100 percent.</p> <p>11,957 Tax audits and compliance inspection actions were conducted during the period July to March of the FY 2021/22 against a target of 14,880. These were assessed at UGX 271.50 billion and UGX 47.57 billion was collected.</p> <p>The average time for processing an individual TIN was 3.17 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>40,880,754</p> <p>441,082</p> <p>8,149,294</p> <p>2,825,811</p> <p>586,433</p> <p>172,463</p> <p>216,495</p> <p>15,505</p> <p>14,115,404</p> <p>1,274,626</p> <p>457,311</p> <p>37,477</p> <p>74,796</p> <p>744,029</p> <p>244,767</p> <p>374,558</p> <p>128,917</p> <p>106,929</p> <p>793,791</p> <p>6,458,761</p> <p>33,084</p> <p>538,162</p> <p>464,850</p> <p>30,288</p>

Reasons for Variation in performance

Vote:141 URA

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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The shortfall of UGX 1,185.70 billion in revenue can be explained by:

- The adverse impact of COVID-19 pandemic and the continued restriction/closure of the economy resulted into reduced business, low profitability, low compliance and thus less than projected performance 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 120.29 billion) and rental tax (UGX 43.13 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 period July to March of the FY 2021/22.

Tremendous register growth is attributed to:

- Continued implementation of the registration calendar
- Use of third-party data sharing and analysis
- Taxpayer Register Expansion Programme (TREP) register cleaning exercise with all the four collaborating institutions of Uganda Registration Services Bureau (URSB), Uganda Revenue Authority (URA), Kampala Capital City Authority (KCCA), and Ministry of Local Government (MoLG).
- Joint training in registration and revenue processes and procedures for all the TREP institutions and their linkages
- Mobile tax education using the Tujenge bus across different parts of country especially in remote areas.

Total	79,165,586
Wage Recurrent	40,880,754
Non Wage Recurrent	38,284,832
Arrears	0
AIA	0
Total For Department	79,165,586
Wage Recurrent	40,880,754
Non Wage Recurrent	38,284,832
Arrears	0
AIA	0

Departments

Department: 06 Customs

Outputs Provided

Budget Output: 01 Customs Tax Collection

Vote:141 URA

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ 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 period July to March of the FY 2021/22 were UGX 6,255.93 billion against a target of UGX 6,191.44 billion. In-addition, the customs cumulative revenue collections realized during the period represents 76.85 percent of the annual customs target.</p> <p>6.78 percent of the total transit cargo was electronically tracked during the period July to March of the FY 2021/22 against a target of 25.00 percent. Total transit cargo was 168,725 of which 11,435 was electronically tracked.</p> <p>96.43 percent Non-Intrusive Inspection (NII) of goods at entry points executed against a planned target of 90.00 percent.</p> <p>During the period July to March of the FY 2021/22, the average clearance time for imports was 2.66 days against a target of 2 days.</p> <p>A total of 136 post clearance audits were completed against a target of 188 post clearance audits. These were assessed at UGX 58.44 billion of which UGX 33.31 billion was agreed leading to an audit yield of 57.00 percent.</p> <p>152 Intelligence focused operations were conducted against a target of 72 intelligence focused operations. In-addition, during the period July to March of the FY 2021/22, 5748 seizures were executed which led to a recovery of UGX 70.04 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>37,069,557</p> <p>4,971,547</p> <p>7,750,345</p> <p>2,394,032</p> <p>595,510</p> <p>37,489</p> <p>166,833</p> <p>5,145</p> <p>10,403,391</p> <p>1,491,659</p> <p>308,248</p> <p>37,086</p> <p>67,321</p> <p>212,373</p> <p>131,199</p> <p>357,390</p> <p>206,806</p> <p>263,699</p> <p>683,051</p> <p>2,490,967</p> <p>228,800</p> <p>188,832</p> <p>861,046</p> <p>616,049</p> <p>8,826,413</p> <p>262,500</p>

Reasons for Variation in performance

The surplus of UGX 64.49 billion in customs revenue can be explained by:

- Increase in tax rate on petrol and diesel by 100 Uganda shillings in FY 2021/22 which was non-existent in the period July to March of FY 2020/21 leading to a surplus on petroleum duty of UGX 47.74 billion.
- An increase in VATable import volumes of items by UGX 1,432.55 billion (13.78 percent) hence a surplus in VAT on imports of UGX 250.53 billion. These included; hot rolled iron, portland cement and motor-cycles among others.
- Fuel volumes during the period July to March FY 2021/22, increased by 17.49 million litres compared to July to March FY 2020/21 as follows: petrol imports increased by (3.89 million litres), jet fuel increased by 53.80 percent (31.73 million litres), and Kerosene by 33.20 percent (10.53 million litres).

Total 80,627,290

Vote:141 URA

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		Wage Recurrent	37,069,557
		Non Wage Recurrent	43,557,733
		Arrears	0
		AIA	0
		Total For Department	80,627,290
		Wage Recurrent	37,069,557
		Non Wage Recurrent	43,557,733
		Arrears	0
		AIA	0

Departments

Department: 07 Tax Investigations

Outputs Provided

Budget Output: 03 Tax Investigations

- 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 period July to March of the FY 2021/22, one hundred sixty-three (163) scheme & sector cases were investigated to conclusion against a target of sixty-six (66) cases. This led to identification of recoverable revenue worth UGX 114.58 billion.

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 six (6) intelligence briefs against a planned target of three (3) during the period July to March of the FY 2021/22 including:

- Risks associated with the implementation of Electronic Fiscal Receipting and Invoicing System (EFRIS)
- Concealment sales from non-declared purchases by players in both retail and wholesale businesses of Pharmaceutical products.
- Abuse Through Simplified Export (ES1)
- Fuel dumping in Eastern Uganda
- Tax Evasion in the forestry and logging industry
- Abuse of VAT deferred

Item	Spent
211102 Contract Staff Salaries	4,476,395
211103 Allowances (Inc. Casuals, Temporary)	60,161
212101 Social Security Contributions	880,798
213001 Medical expenses (To employees)	247,941
213004 Gratuity Expenses	101,289
221001 Advertising and Public Relations	4,320
221002 Workshops and Seminars	130,201
221007 Books, Periodicals & Newspapers	4,121
221009 Welfare and Entertainment	129,593
221011 Printing, Stationery, Photocopying and Binding	24,733
221014 Bank Charges and other Bank related costs	4,246
223006 Water	8,726
224004 Cleaning and Sanitation	13,811
226001 Insurances	64,774
227001 Travel inland	728,993
227002 Travel abroad	24,671
227003 Carriage, Haulage, Freight and transport hire	5,081
227004 Fuel, Lubricants and Oils	104,767
228002 Maintenance - Vehicles	60,493
228004 Maintenance – Other	845,647

Reasons for Variation in performance

Vote:141 URA

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Investigation cases and Intelligence briefs are above the planned due to improved capacity of the team handling VAT Fraud hence improved turnaround time.			
		Total	7,920,760
		Wage Recurrent	4,476,395
		Non Wage Recurrent	3,444,365
		Arrears	0
		AIA	0
		Total For Department	7,920,760
		Wage Recurrent	4,476,395
		Non Wage Recurrent	3,444,365
		Arrears	0
		AIA	0
		GRAND TOTAL	299,661,952
		Wage Recurrent	107,963,664
		Non Wage Recurrent	173,141,437
		GoU Development	18,556,851
		External Financing	0
		Arrears	0
		AIA	0

Vote:141 URA

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	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	100 percent audit queries verified and updated.	Item	Spent
- 80% Audit findings adapted by clients	96.76 percent audit findings and recommendations adapted by clients against a planned target of 80.00 percent. Of the one-hundred eighty-five (185) issues raised, one-hundred seventy-nine (179) audit recommendations were adapted by clients.	211102 Contract Staff Salaries	717,436
- 6% Audit Universe covered		211103 Allowances (Inc. Casuals, Temporary)	21,453
		212101 Social Security Contributions	117,546
		213001 Medical expenses (To employees)	42,595
		213004 Gratuity Expenses	41,563
		221001 Advertising and Public Relations	9,885
		221002 Workshops and Seminars	30,451
		221007 Books, Periodicals & Newspapers	175
		221009 Welfare and Entertainment	38,200
		221011 Printing, Stationery, Photocopying and Binding	4,501
	6 percent Audit universe covered against a planned target of 6 percent.	221014 Bank Charges and other Bank related costs	1,186
		221017 Subscriptions	4,899
		223006 Water	5,970
		224004 Cleaning and Sanitation	1,200
		225001 Consultancy Services- Short term	69,724
		226001 Insurances	16,933
		227001 Travel inland	34,780
		227002 Travel abroad	9,100
		227003 Carriage, Haulage, Freight and transport hire	275
		227004 Fuel, Lubricants and Oils	32,112
		228002 Maintenance - Vehicles	14,110
		228004 Maintenance – Other	378

Reasons for Variation in performance

Second quarter audit query verification was affected because clients were hospitalized by COVID-19 hence the less than projected performance cumulatively.

Total	1,214,470
Wage Recurrent	717,436
Non Wage Recurrent	497,035
AIA	0
Total For Department	1,214,470
Wage Recurrent	717,436
Non Wage Recurrent	497,035

Vote:141 URA

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
			AIA 0

Departments

Department: 03 Corporate services

Outputs Provided

Budget Output: 03 Administrative Support Services

- 2.3% tax administration cost as a percentage of revenue.	During the third quarter of FY 2021/22, the cost of tax administration as a percentage of revenue was 1.64 percent against a target of 2.30 percent.	Item	Spent
- 99% Average IT service availability level.		211102 Contract Staff Salaries	5,907,711
- 100% Budget absorption level.		211103 Allowances (Inc. Casuals, Temporary)	2,350,180
	99.83 percent average IT service availability rate against a planned third quarter target of 99.00 percent.	212101 Social Security Contributions	895,294
		213001 Medical expenses (To employees)	356,800
		213004 Gratuity Expenses	96,500
	UGX 133.54 billion was released for the third quarter of the FY 2021/22, out of which UGX 94.42 billion was spent, hence a budget absorption level of 70.71 percent against a third quarter target of 100.00 percent.	221001 Advertising and Public Relations	91,850
		221002 Workshops and Seminars	152,310
		221003 Staff Training	1,405,000
		221004 Recruitment Expenses	300,000
		221007 Books, Periodicals & Newspapers	10,750
		221008 Computer supplies and Information Technology (IT)	6,765,440
		221009 Welfare and Entertainment	651,032
		221011 Printing, Stationery, Photocopying and Binding	227,630
		221014 Bank Charges and other Bank related costs	18,502
		221017 Subscriptions	5,000
		222001 Telecommunications	225,000
		222002 Postage and Courier	59,200
		222003 Information and communications technology (ICT)	2,025,000
		223001 Property Expenses	22,364
		223002 Rates	75,055
		223003 Rent – (Produced Assets) to private entities	272,572
		223004 Guard and Security services	495,249
		223005 Electricity	349,303
		223006 Water	100,668
		224004 Cleaning and Sanitation	109,519
		224005 Uniforms, Beddings and Protective Gear	95,701
		225001 Consultancy Services- Short term	35,000
		226001 Insurances	1,003,671
		227001 Travel inland	414,200
		227002 Travel abroad	17,086

Vote:141 URA

QUARTER 3: Outputs and Expenditure in Quarter

227003 Carriage, Haulage, Freight and transport hire	93,251
227004 Fuel, Lubricants and Oils	278,109
228001 Maintenance - Civil	838,677
228002 Maintenance - Vehicles	739,087
228003 Maintenance – Machinery, Equipment & Furniture	1,354,042
228004 Maintenance – Other	63,765
273102 Incapacity, death benefits and funeral expenses	96,948

Reasons for Variation in performance

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

Total	27,997,463
Wage Recurrent	5,907,711
Non Wage Recurrent	22,089,752
AIA	0
Total For Department	27,997,463
Wage Recurrent	5,907,711
Non Wage Recurrent	22,089,752
AIA	0

Departments

Department: 04 Legal Services

Outputs Provided

Budget Output: 05 Legal services

Vote:141 URA

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Amount of revenue collected from Debt (UGX 20Bn.)	During the third quarter of the FY 2021/22, 81.81 percent of the cases were won and settled in URA's favour against a set target of 70.00 percent resulting into a performance of 116.87 percent. A total of twenty-two (22) Judgements/Rulings were received, of these eighteen (18) cases were decided in favour of URA and four (4) cases were decided in favour of taxpayers.	Item	Spent
70% of cases won and settled in URA's favour.		211102 Contract Staff Salaries	970,222
1 proactive debt recovery and litigation initiatives executed.		211103 Allowances (Inc. Casuals, Temporary)	16,358
100% instructions executed		212101 Social Security Contributions	97,453
		213001 Medical expenses (To employees)	52,093
		213004 Gratuity Expenses	42,800
		221001 Advertising and Public Relations	1,875
	Recovered UGX 27.72 billion in tax debt by the Debt Collection Unit (DCU) against a third quarter target of UGX 20.00 billion hence a performance of 138.60 percent.	221002 Workshops and Seminars	37,542
		221006 Commissions and related charges	121,212
		221007 Books, Periodicals & Newspapers	6,438
		221009 Welfare and Entertainment	42,292
	Executed five (5) proactive debt recovery & timely litigation initiatives during the third quarter of the FY 2021/22 against a target of four (4) including:	221011 Printing, Stationery, Photocopying and Binding	12,706
	• Risk profiling of cases.	221014 Bank Charges and other Bank related costs	1,154
	• Preparation and drafting of pleadings.	221017 Subscriptions	732
	• Filing of court documents within stipulated time.	223006 Water	999
	• Preparation of submissions.	224004 Cleaning and Sanitation	1,630
	• Representation of URA in court.	225001 Consultancy Services- Short term	4,000
		226001 Insurances	18,230
	100.00 percent instructions executed against a planned target of 100.00 percent.	227001 Travel inland	54,482
		227002 Travel abroad	8,473
		227003 Carriage, Haulage, Freight and transport hire	800
		227004 Fuel, Lubricants and Oils	31,958
		228002 Maintenance - Vehicles	22,642
		282102 Fines and Penalties/ Court wards	1,170,645

Reasons for Variation in performance

Debt Collection Unit performance in arrears recovery is attributed to well planned and coordinated activities that were carried out in all blocks and all regions of the country.

The success rate achieved in litigation is due to extensive research and risk profiling.

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	2,716,737
Wage Recurrent	970,222
Non Wage Recurrent	1,746,515
AIA	0
Total For Department	2,716,737
Wage Recurrent	970,222

Vote:141 URA

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Non Wage Recurrent	1,746,515
		AIA	0

Departments

Department: 08 Research & Planning, Public Awarenessand Tax Education

Outputs Provided

Budget Output: 04 Public Awarenes and Tax Education/Modernization

Vote:141 URA

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
<ul style="list-style-type: none"> - 2 Public relationship outreaches - 2 Tax Education outreach programs - 2 researches and evaluations. - 1 sensitization on sexual harassment - 2 Integrity enhancement initiatives. 	<p>8 Public Relations outreach initiatives executed against a planned target of 2 which involved:</p> <ul style="list-style-type: none"> • 295 talk shows • 1 revenue performance press conference • 10+ run URA blog articles written • 6 thematic stories published in the media and web-portal • 2 CG's thought leadership initiatives executed. • 3 newsroom engagements • Women's conference • URA participated in 2 Corporate league outings. <p>During the third quarter of the FY 2021/22, 9 Taxpayer education outreach programs were executed across regions, programs and special groups against a target 2 of including:</p> <ul style="list-style-type: none"> • 38 Mobile tax awareness campaigns. • 295 Country wide sector focused serialized radio talk shows • 18 Virtual Webinars • 60 client onboarding sessions • 12 Tax clinics/hubs • 14 Tax information/literature produced & disseminated • Tax education campaigns • 10 e-Commerce engagements • 242 community radios <p>2 Enterprise-wide researches completed against a target of 2 including:</p> <ul style="list-style-type: none"> • Are Tax Cuts the answer to Economic Freedom in Africa? • Effectiveness of the Tax Education Function and Sensitization Initiatives for the Informal Sector. <p>2 Sensitizations in sexual harassment against a planned target of 1.</p> <p>2 corporate integrity enhancement initiatives executed against a target of 2 including:</p> <ul style="list-style-type: none"> • Staff sensitisations • Integrity outreaches through media 	<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>1,298,608</p> <p>25,296</p> <p>66,566</p> <p>103,550</p> <p>76,075</p> <p>809,965</p> <p>1,158,651</p> <p>2,200</p> <p>375,000</p> <p>69,155</p> <p>12,281</p> <p>2,125</p> <p>41,950</p> <p>1,769</p> <p>5,125</p> <p>120,781</p> <p>29,591</p> <p>139,501</p> <p>91,532</p> <p>51,301</p> <p>31,399</p> <p>489</p>

Reasons for Variation in performance

Vote:141 URA

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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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.

Taxpayer education outreach and public relations programs performed above projection as result of management strategies to create a taxpaying culture among current and potential taxpayers.

Total	4,512,909
Wage Recurrent	1,298,608
Non Wage Recurrent	3,214,301
AIA	0
Total For Department	4,512,909
Wage Recurrent	1,298,608
Non Wage Recurrent	3,214,301
AIA	0

Development Projects

Project: 1622 Retooling of Uganda Revenue Authority

Capital Purchases

Budget Output: 72 Government Buildings and Administrative Infrastructure

	Item	Spent
Head Quarter Building maintained	During the third quarter of FY 2021/22, the following maintenances on	
One Regional Office renovated	Headquarter building were conducted:	312101 Non-Residential Buildings 127,242
	<ul style="list-style-type: none"> • On-going application of floor finish to parking Tower. • Replacement of lifted floor tiles ongoing in the Tower. • Modification works to the URA Tower Atrium louvers, and entrance canopy ongoing, at 70 percent. • Modification works to 12m gap bridge – ongoing, at 60 percent. • Monthly maintenance of lifts. 	
	In-addition, during the third quarter, renovations were executed as follows:	
	<ul style="list-style-type: none"> • Renovation and face lift works are ongoing at Elegu One Stop Boarder Post and Malaba One Stop Boarder Post. • The bid evaluation for renovation of Busia One Stop Boarder Post was completed. 	

Reasons for Variation in performance

Vote:141 URA

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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Regional offices and Headquarter building maintained as planned.

Total	127,242
GoU Development	127,242
External Financing	0
AIA	0

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

Motor Vehicle lease payment made	Motor Vehicle lease payment made as planned.	Item	Spent
		312201 Transport Equipment	2,005,606

Reasons for Variation in performance

Motor Vehicle lease payment made as planned.

Total	2,005,606
GoU Development	2,005,606
External Financing	0
AIA	0

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

Data Centre implemented	Data Centre fully implemented and its in the defects liability period. In addition, data migration process is on-going.	Item	Spent
		312213 ICT Equipment	2,745,865

Reasons for Variation in performance

Data Centre was implemented as planned.

e-Tax 2 implementation is on-going.

Total	2,745,865
GoU Development	2,745,865
External Financing	0
AIA	0

Budget Output: 77 Purchase of Specialised Machinery and Equipment

Office Equipment maintained	Maintenances conducted during the period January to March 2022 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, air-conditioners, fumigation e.tc. conducted across all regions • Maintenance for URA generators. • Maintenance was done for URA air-conditioners • Fumigation for all URA office premises. 	312202 Machinery and Equipment	5,451

Reasons for Variation in performance

Total	5,451
GoU Development	5,451

Vote:141 URA

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		External Financing	0
		AIA	0

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

Furniture & Fittings installed	During the third quarter, procured office furniture including:	Item	Spent
	<ul style="list-style-type: none"> • Fort Portal - 24 BUBU chairs • Jinja - 40 BUBU Chairs • Gulu - 30 BUBU chairs 	312203 Furniture & Fixtures	163,500

Reasons for Variation in performance

Total	163,500
GoU Development	163,500
External Financing	0
AIA	0
Total For Project	5,047,663
GoU Development	5,047,663
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 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
<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 third quarter of the FY 2021/22 were UGX 3,255.00 billion against a target of UGX 3,489.38 billion. The domestic revenue collections realized were 22.20 percent of the annual domestic revenue target.</p> <p>The average filing ratio was 85.84 percent (PAYE 84.90 percent, VAT 86.80 percent) against a target of 89.90 (PAYE 89.90 percent, VAT 89.90 percent).</p> <p>355,722 new taxpayers were added onto the register representing a growth of 18.09 percent during the third quarter of FY 2021/22 against a targeted register growth of 4.00 percent.</p> <p>50 percent of administrative reviews completed within the statutory timelines during the third quarter against a target of 100 percent.</p> <p>6,725 Tax audit and compliance inspection actions were conducted during the third quarter of FY 2021/22 against a target of 4,940. These were assessed at UGX 137.27 billion and UGX 31.85 billion was collected.</p> <p>The average time for processing an individual TIN was 5.45 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>13,560,259</p> <p>142,355</p> <p>2,438,720</p> <p>1,035,500</p> <p>160,270</p> <p>57,340</p> <p>72,982</p> <p>5,114</p> <p>7,407,768</p> <p>435,249</p> <p>157,350</p> <p>13,340</p> <p>24,796</p> <p>245,029</p> <p>84,027</p> <p>110,258</p> <p>42,611</p> <p>35,149</p> <p>277,820</p> <p>2,111,574</p> <p>25,438</p> <p>184,247</p> <p>154,549</p> <p>10,188</p>

Reasons for Variation in performance

Vote:141 URA

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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The shortfall of UGX 1,185.70 billion in revenue can be explained by:

- The adverse impact of COVID-19 pandemic and the continued restriction/closure of the economy resulted into reduced business, low profitability, low compliance and thus less than projected performance 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 120.29 billion) and rental tax (UGX 43.13 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 period July to March of the FY 2021/22.

Tremendous register growth is attributed to:

- Continued implementation of the registration calendar
- Use of third-party data sharing and analysis
- Taxpayer Register Expansion Programme (TREP) register cleaning exercise with all the four collaborating institutions of Uganda Registration Services Bureau (URSB), Uganda Revenue Authority (URA), Kampala Capital City Authority (KCCA), and Ministry of Local Government (MoLG).
- Joint training in registration and revenue processes and procedures for all the TREP institutions and their linkages
- Mobile tax education using the Tujenge bus across different parts of country especially in remote areas.

Total	28,791,935
Wage Recurrent	13,560,259
Non Wage Recurrent	15,231,675
AIA	0
Total For Department	28,791,935
Wage Recurrent	13,560,259
Non Wage Recurrent	15,231,675
AIA	0

Departments

Department: 06 Customs

Outputs Provided

Budget Output: 01 Customs Tax Collection

Vote:141 URA

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
100% Customs revenue collected to target	Total customs revenue collections during the third quarter of the FY 2021/22 were UGX 2,179.76 billion against a target of UGX 2,088.93 billion. In-addition, the customs revenue collections realized in quarter three represent 26.78 percent of the annual customs target.	Item	Spent
- 25% of electronic cargo tracked		211102 Contract Staff Salaries	12,181,465
- 62 Post Clearance Audits		211103 Allowances (Inc. Casuals, Temporary)	1,735,279
- 90% Non-intrusive inspection of goods at entry points	7.54 percent of the total transit cargo was electronically tracked during the third quarter of FY 2021/22 against a target of 25.00 percent. Total transit cargo for the third quarter was 55,079 of which 4,152 was electronically tracked.	212101 Social Security Contributions	2,511,780
- 2 days average clearance time for imports		213001 Medical expenses (To employees)	708,952
- 24 intelligence focused operations		213004 Gratuity Expenses	204,510
		221001 Advertising and Public Relations	12,489
		221002 Workshops and Seminars	55,919
		221007 Books, Periodicals & Newspapers	1,678
		221008 Computer supplies and Information Technology (IT)	1,363,246
		221009 Welfare and Entertainment	475,890
		221011 Printing, Stationery, Photocopying and Binding	104,960
		221014 Bank Charges and other Bank related costs	11,199
		221017 Subscriptions	22,321
		223003 Rent – (Produced Assets) to private entities	71,472
		223004 Guard and Security services	45,398
		223005 Electricity	115,391
		223006 Water	68,735
		224004 Cleaning and Sanitation	86,199
		226001 Insurances	241,964
		227001 Travel inland	730,357
		227002 Travel abroad	94,216
		227003 Carriage, Haulage, Freight and transport hire	64,824
		227004 Fuel, Lubricants and Oils	286,945
		228002 Maintenance - Vehicles	205,649
		228003 Maintenance – Machinery, Equipment & Furniture	98,921
		228004 Maintenance – Other	87,500

Reasons for Variation in performance

The surplus of UGX 64.49 billion in customs revenue can be explained by:

- Increase in tax rate on petrol and diesel by 100 Uganda shillings in FY 2021/22 which was non-existent in the period July to March of FY 2020/21 leading to a surplus on petroleum duty of UGX 47.74 billion.
- An increase in VATable import volumes of items by UGX 1,432.55 billion (13.78 percent) hence a surplus in VAT on imports of UGX 250.53 billion. These included; hot rolled iron, portland cement and motor-cycles among others.
- Fuel volumes during the period July to March FY 2021/22, increased by 17.49 million litres compared to July to March FY 2020/21 as follows: petrol imports increased by (3.89 million litres), jet fuel increased by 53.80 percent (31.73 million litres), and Kerosene by 33.20 percent (10.53 million litres).

Total **21,587,260**
Wage Recurrent 12,181,465

Vote:141 URA

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Non Wage Recurrent	9,405,794
		AIA	0
		Total For Department	21,587,260
		Wage Recurrent	12,181,465
		Non Wage Recurrent	9,405,794
		AIA	0

Departments

Department: 07 Tax Investigations

Outputs Provided

Budget Output: 03 Tax Investigations

	Item	Spent
- 21 scheme and sector based cases investigated to conclusion.	211102 Contract Staff Salaries	1,497,885
	211103 Allowances (Inc. Casuals, Temporary)	20,055
- 80% of Forensics, intelligence and science support requests completed.	212101 Social Security Contributions	199,154
	213001 Medical expenses (To employees)	80,799
- 4 intelligence briefs generated.	213004 Gratuity Expenses	35,990
	221001 Advertising and Public Relations	1,470
During the third quarter of the FY 2021/22, sixty (60) scheme & sector cases were investigated to conclusion against a target of twenty-one (21) cases. This led to identification of recoverable revenue worth UGX 66.00 billion.	221002 Workshops and Seminars	43,400
	221007 Books, Periodicals & Newspapers	1,372
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.	221009 Welfare and Entertainment	44,759
	221011 Printing, Stationery, Photocopying and Binding	8,233
Generated and disseminated four (4) intelligence brief against a planned third quarter target of one (1) in the following areas:	221014 Bank Charges and other Bank related costs	1,350
	223006 Water	2,850
• Abuse Through Simplified Export (ES1)	224004 Cleaning and Sanitation	4,551
	226001 Insurances	22,299
• Fuel dumping in Eastern Uganda	227001 Travel inland	242,997
	227002 Travel abroad	24,671
• Tax Evasion in the forestry and logging industry	227003 Carriage, Haulage, Freight and transport hire	1,676
	227004 Fuel, Lubricants and Oils	34,392
• Abuse of VAT deferred	228002 Maintenance - Vehicles	20,495
	228004 Maintenance – Other	268,015

Reasons for Variation in performance

Investigation cases and Intelligence briefs are above the planned due to improved capacity of the team handling VAT Fraud hence improved turnaround time.

Total	2,556,412
Wage Recurrent	1,497,885
Non Wage Recurrent	1,058,527
AIA	0

Vote:141 URA

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Total For Department	2,556,412
		Wage Recurrent	1,497,885
		Non Wage Recurrent	1,058,527
		AIA	0
		GRAND TOTAL	94,424,849
		Wage Recurrent	36,133,586
		Non Wage Recurrent	53,243,600
		GoU Development	5,047,663
		External Financing	0
		AIA	0

Vote:141 URA

QUARTER 4: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)		
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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	1,814,701	0	1,814,701
- 6% Audit Universe covered	211103 Allowances (Inc. Casuals, Temporary)	6,769	0	6,769
	212101 Social Security Contributions	277,810	0	277,810
	213001 Medical expenses (To employees)	27,264	0	27,264
	213004 Gratuity Expenses	2,547	0	2,547
	221001 Advertising and Public Relations	2,614	0	2,614
	221002 Workshops and Seminars	5,698	0	5,698
	221007 Books, Periodicals & Newspapers	6	0	6
	221009 Welfare and Entertainment	5,475	0	5,475
	221011 Printing, Stationery, Photocopying and Binding	721	0	721
	221014 Bank Charges and other Bank related costs	414	0	414
	221017 Subscriptions	249	0	249
	223006 Water	2,352	0	2,352
	224004 Cleaning and Sanitation	123	0	123
	225001 Consultancy Services- Short term	53,165	0	53,165
	226001 Insurances	5,345	0	5,345
	227001 Travel inland	10,213	0	10,213
	227002 Travel abroad	50,654	0	50,654
	227003 Carriage, Haulage, Freight and transport hire	13	0	13
	227004 Fuel, Lubricants and Oils	11,982	0	11,982
	228002 Maintenance - Vehicles	3,000	0	3,000
	228004 Maintenance – Other	9	0	9
	Total	2,281,124	0	2,281,124
	Wage Recurrent	1,814,701	0	1,814,701
	Non Wage Recurrent	466,423	0	466,423
	AIA	0	0	0

Department: 03 Corporate services

Vote:141 URA

QUARTER 4: Revised Workplan

Outputs Provided

Budget Output: 03 Administrative Support Services

Vote:141 URA

QUARTER 4: Revised Workplan

- 2.3% tax administration cost as a percentage of revenue.	Item	Balance b/f	New Funds	Total
- Unqualified Auditor General's rating	211102 Contract Staff Salaries	1,829,036	0	1,829,036
- 20% Staff at Expert level	211103 Allowances (Inc. Casuals, Temporary)	862,036	0	862,036
- 99% Average IT service availability level.	212101 Social Security Contributions	738,050	0	738,050
- 100% Budget absorption level.	213001 Medical expenses (To employees)	128,553	0	128,553
	213004 Gratuity Expenses	3,290	0	3,290
	221001 Advertising and Public Relations	6,926	0	6,926
	221002 Workshops and Seminars	27,034	0	27,034
	221003 Staff Training	118,532	0	118,532
	221007 Books, Periodicals & Newspapers	1	0	1
	221008 Computer supplies and Information Technology (IT)	35,074,517	0	35,074,517
	221009 Welfare and Entertainment	109,338	0	109,338
	221011 Printing, Stationery, Photocopying and Binding	16,292	0	16,292
	221014 Bank Charges and other Bank related costs	2,022	0	2,022
	221017 Subscriptions	800	0	800
	222001 Telecommunications	44,990	0	44,990
	222002 Postage and Courier	13,999	0	13,999
	222003 Information and communications technology (ICT)	24,000	0	24,000
	223001 Property Expenses	3,026	0	3,026
	223002 Rates	13,285	0	13,285
	223003 Rent – (Produced Assets) to private entities	1,831	0	1,831
	223004 Guard and Security services	47,066	0	47,066
	223005 Electricity	697	0	697
	223006 Water	3,139	0	3,139
	224004 Cleaning and Sanitation	13,626	0	13,626
	224005 Uniforms, Beddings and Protective Gear	4,300	0	4,300
	226001 Insurances	122,587	0	122,587
	227001 Travel inland	2,834	0	2,834
	227002 Travel abroad	64,134	0	64,134
	227003 Carriage, Haulage, Freight and transport hire	3,075	0	3,075
	227004 Fuel, Lubricants and Oils	191	0	191
	228001 Maintenance - Civil	3,008,334	0	3,008,334
	228002 Maintenance - Vehicles	413	0	413
	228003 Maintenance – Machinery, Equipment & Furniture	176,067	0	176,067
	228004 Maintenance – Other	15,527	0	15,527
	273102 Incapacity, death benefits and funeral expenses	3,052	0	3,052
	Total	42,482,597	0	42,482,597
	Wage Recurrent	1,829,036	0	1,829,036
	Non Wage Recurrent	40,653,561	0	40,653,561
	AIA	0	0	0

Vote:141 URA

QUARTER 4: 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	1,468,342	0	1,468,342
1 proactive debt recovery and litigation initiatives executed.	211103 Allowances (Inc. Casuals, Temporary)	3,255	0	3,255
100% instructions executed	212101 Social Security Contributions	305,315	0	305,315
	213001 Medical expenses (To employees)	25,961	0	25,961
	213004 Gratuity Expenses	8,736	0	8,736
	221001 Advertising and Public Relations	110	0	110
	221002 Workshops and Seminars	10,662	0	10,662
	221006 Commissions and related charges	53,414	0	53,414
	221007 Books, Periodicals & Newspapers	58	0	58
	221009 Welfare and Entertainment	10,982	0	10,982
	221011 Printing, Stationery, Photocopying and Binding	1,307	0	1,307
	221014 Bank Charges and other Bank related costs	96	0	96
	221017 Subscriptions	19	0	19
	223006 Water	299	0	299
	224004 Cleaning and Sanitation	59	0	59
	226001 Insurances	348	0	348
	227001 Travel inland	3,066	0	3,066
	227002 Travel abroad	58,782	0	58,782
	227004 Fuel, Lubricants and Oils	77	0	77
	228002 Maintenance - Vehicles	326	0	326
	282102 Fines and Penalties/ Court wards	(870,645)	0	(870,645)
	Total	1,080,566	0	1,080,566
	Wage Recurrent	1,468,342	0	1,468,342
	Non Wage Recurrent	(387,776)	0	(387,776)
	AIA	0	0	0

Vote:141 URA

QUARTER 4: Revised Workplan

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

Outputs Provided

Budget Output: 04 Public Awareness and Tax Education/Modernization

- 1 Public relationship outreaches	Item	Balance b/f	New Funds	Total
- 2 Tax Education outreach programs	211102 Contract Staff Salaries	4,105,439	0	4,105,439
- 2 researches and evaluations.	211103 Allowances (Inc. Casuals, Temporary)	11,285	0	11,285
- 1 sensitization on sexual harassment	212101 Social Security Contributions	723,173	0	723,173
- 2 Integrity enhancement initiatives.	213001 Medical expenses (To employees)	51,306	0	51,306
	213004 Gratuity Expenses	12,810	0	12,810
	221001 Advertising and Public Relations	17	0	17
	221002 Workshops and Seminars	285,393	0	285,393
	221007 Books, Periodicals & Newspapers	50	0	50
	221009 Welfare and Entertainment	6,280	0	6,280
	221011 Printing, Stationery, Photocopying and Binding	1,879	0	1,879
	221014 Bank Charges and other Bank related costs	264	0	264
	221017 Subscriptions	3,550	0	3,550
	223006 Water	826	0	826
	224004 Cleaning and Sanitation	138	0	138
	225001 Consultancy Services- Short term	27,874	0	27,874
	226001 Insurances	2,259	0	2,259
	227001 Travel inland	2,834	0	2,834
	227002 Travel abroad	320,950	0	320,950
	227004 Fuel, Lubricants and Oils	1,843	0	1,843
	228002 Maintenance - Vehicles	2,701	0	2,701
	228004 Maintenance – Other	173	0	173
	Total	5,561,046	0	5,561,046
	Wage Recurrent	4,105,439	0	4,105,439
	Non Wage Recurrent	1,455,607	0	1,455,607
	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
	312101 Non-Residential Buildings	5,285,565	0	5,285,565
	Total	5,285,565	0	5,285,565
	GoU Development	5,285,565	0	5,285,565
	External Financing	0	0	0
	AIA	0	0	0

Vote:141 URA

QUARTER 4: 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

Disaster Recovery solution implemented	Item	Balance b/f	New Funds	Total
	312213 ICT Equipment	7,631,880	0	7,631,880
	Total	7,631,880	0	7,631,880
	<i>GoU Development</i>	<i>7,631,880</i>	<i>0</i>	<i>7,631,880</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	19,619	0	19,619
	Total	19,619	0	19,619
	<i>GoU Development</i>	<i>19,619</i>	<i>0</i>	<i>19,619</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 4: 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	25,159,896	0	25,159,896
- 3 % increase in tax register	211103 Allowances (Inc. Casuals, Temporary)	52,109	0	52,109
- 100% of Administrative reviews (Objections) completed within statutory timelines.	212101 Social Security Contributions	3,818,052	0	3,818,052
- 4,940 tax audits and compliance inspection actions	213001 Medical expenses (To employees)	280,989	0	280,989
- 2 days average time for TIN Individual processing	213004 Gratuity Expenses	75,221	0	75,221
	221001 Advertising and Public Relations	977	0	977
	221002 Workshops and Seminars	3,274	0	3,274
	221007 Books, Periodicals & Newspapers	86	0	86
	221008 Computer supplies and Information Technology (IT)	11,253,716	0	11,253,716
	221009 Welfare and Entertainment	59,226	0	59,226
	221011 Printing, Stationery, Photocopying and Binding	15,040	0	15,040
	221014 Bank Charges and other Bank related costs	5,629	0	5,629
	221017 Subscriptions	204	0	204
	223003 Rent – (Produced Assets) to private entities	5,971	0	5,971
	223004 Guard and Security services	11,370	0	11,370
	223005 Electricity	22,372	0	22,372
	223006 Water	559	0	559
	224004 Cleaning and Sanitation	758	0	758
	226001 Insurances	40,180	0	40,180
	227001 Travel inland	819,818	0	819,818
	227002 Travel abroad	43,231	0	43,231
	227004 Fuel, Lubricants and Oils	15,176	0	15,176
	228002 Maintenance - Vehicles	1,650	0	1,650
	228004 Maintenance – Other	456	0	456
	Total	41,685,961	0	41,685,961
	Wage Recurrent	25,159,896	0	25,159,896
	Non Wage Recurrent	16,526,065	0	16,526,065
	AIA	0	0	0

Vote:141 URA

QUARTER 4: Revised Workplan

Department: 06 Customs

Outputs Provided

Budget Output: 01 Customs Tax Collection

100% Customs revenue collected to target - 25% of electronic cargo tracked - 62 Post Clearance Audits - 90% Non-intrusive inspection of goods at entry points - 2 days average clearance time for imports - 24 intelligence focused operations	Item	Balance b/f	New Funds	Total
	211102 Contract Staff Salaries	8,395,437	0	8,395,437
	211103 Allowances (Inc. Casuals, Temporary)	326,853	0	326,853
	212101 Social Security Contributions	973,876	0	973,876
	213001 Medical expenses (To employees)	252,643	0	252,643
	213004 Gratuity Expenses	36,144	0	36,144
	221001 Advertising and Public Relations	11	0	11
	221002 Workshops and Seminars	2,667	0	2,667
	221007 Books, Periodicals & Newspapers	57	0	57
	221008 Computer supplies and Information Technology (IT)	3,614,109	0	3,614,109
	221009 Welfare and Entertainment	57,494	0	57,494
	221011 Printing, Stationery, Photocopying and Binding	7,142	0	7,142
	221014 Bank Charges and other Bank related costs	1,747	0	1,747
	221017 Subscriptions	179	0	179
	223003 Rent – (Produced Assets) to private entities	2,386	0	2,386
	223004 Guard and Security services	5,060	0	5,060
	223005 Electricity	22,109	0	22,109
	223006 Water	301	0	301
	224004 Cleaning and Sanitation	2,707	0	2,707
	226001 Insurances	43,091	0	43,091
	227001 Travel inland	151,549	0	151,549
	227002 Travel abroad	102,728	0	102,728
	227003 Carriage, Haulage, Freight and transport hire	6,168	0	6,168
	227004 Fuel, Lubricants and Oils	322	0	322
	228002 Maintenance - Vehicles	945	0	945
	228003 Maintenance – Machinery, Equipment & Furniture	9,923,587	0	9,923,587
	Total	23,929,312	0	23,929,312
	Wage Recurrent	8,395,437	0	8,395,437
	Non Wage Recurrent	15,533,875	0	15,533,875
	AIA	0	0	0

Vote:141 URA

QUARTER 4: 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	3,384,823	0	3,384,823
- 80% of Forensics, intelligence and science support requests completed.	211103 Allowances (Inc. Casuals, Temporary)	6,313	0	6,313
- 4 intelligence briefs generated.	212101 Social Security Contributions	490,257	0	490,257
	213001 Medical expenses (To employees)	32,484	0	32,484
	213004 Gratuity Expenses	7,040	0	7,040
	221001 Advertising and Public Relations	180	0	180
	221002 Workshops and Seminars	749	0	749
	221007 Books, Periodicals & Newspapers	5	0	5
	221009 Welfare and Entertainment	5,165	0	5,165
	221011 Printing, Stationery, Photocopying and Binding	17	0	17
	221014 Bank Charges and other Bank related costs	102	0	102
	223006 Water	88	0	88
	224004 Cleaning and Sanitation	289	0	289
	226001 Insurances	2,349	0	2,349
	227001 Travel inland	1	0	1
	227002 Travel abroad	52,832	0	52,832
	227003 Carriage, Haulage, Freight and transport hire	29	0	29
	227004 Fuel, Lubricants and Oils	1,241	0	1,241
	228002 Maintenance - Vehicles	1,001	0	1,001
	228004 Maintenance – Other	37,600	0	37,600
	Total	4,022,566	0	4,022,566
	Wage Recurrent	3,384,823	0	3,384,823
	Non Wage Recurrent	637,743	0	637,743
	AIA	0	0	0

Development Projects

GRAND TOTAL	135,669,093	0	135,669,093
Wage Recurrent	46,157,674	0	46,157,674
Non Wage Recurrent	74,885,498	0	74,885,498
GoU Development	14,625,921	0	14,625,921
External Financing	0	0	0
AIA	0	0	0