

Vote:141 URA

QUARTER 4: 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 4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	205.495	205.495	144.729	100.0%	70.4%	70.4%
Non Wage	284.421	319.132	271.881	112.2%	95.6%	85.2%
Devt. GoU	44.244	44.244	27.183	100.0%	61.4%	61.4%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	534.160	568.871	443.793	106.5%	83.1%	78.0%
Total GoU+Ext Fin (MTEF)	534.160	568.871	443.793	106.5%	83.1%	78.0%
Arrears	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	534.160	568.871	443.793	106.5%	83.1%	78.0%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	534.160	568.871	443.793	106.5%	83.1%	78.0%
Total Vote Budget Excluding Arrears	534.160	568.871	443.793	106.5%	83.1%	78.0%

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	568.87	443.79	106.5%	83.1%	78.0%
Sub-SubProgramme: 18 Administration and Support Services	217.69	252.40	208.07	115.9%	95.6%	82.4%
Sub-SubProgramme: 54 Revenue Collection & Administration	316.47	316.47	235.72	100.0%	74.5%	74.5%
Total for Vote	534.16	568.87	443.79	106.5%	83.1%	78.0%

Matters to note in budget execution

By the end of the FY 2021/22, UGX 568.87 billion had been released, out of which UGX 443.79 billion was spent hence registering a budget absorption level of 78.00 percent against a target of 100.00 percent. The variance in budget absorption level can be accounted for in on-going committed procurements.

In addition, there was UGX 34.71 billion that was retained as a spillover of the FY 2020/21.

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

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

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Sub-SubProgramme 18 Administration and Support Services		
0.296 Bn Shs	Department/Project :02 Internal Audit and Compliance	
Reason: Recruitment process delayed due to COVID-19.		
Items		
295,713,013.411 UShs	212101 Social Security Contributions	
Reason: Recruitment process delayed due to COVID-19.		
14.358 Bn Shs	Department/Project :03 Corporate services	
Reason: Awaiting invoices for committed procurements and Travel restrictions due to COVID-19.		
Items		
14,357,867,508.000 UShs	221008 Computer supplies and Information Technology (IT)	
Reason: Awaiting invoices for committed procurements.		
0.386 Bn Shs	Department/Project :04 Legal Services	
Reason:		
Items		
386,287,033.124 UShs	212101 Social Security Contributions	
Reason: Recruitment process was delayed due to COVID-19.		
1.002 Bn Shs	Department/Project :08 Research & Planning, Public Awareness and Tax Education	
Reason: Recruitment process delayed due to COVID-19.		
Items		
1,002,060,055.604 UShs	212101 Social Security Contributions	
Reason: Recruitment process delayed due to COVID-19.		
16.420 Bn Shs	Department/Project :1622 Retooling of Uganda Revenue Authority	
Reason: Procurements on going for the Data Centre - (Contract signed) and e-Tax 2.		
Procurements on going for civil works.		
Items		
11,065,232,474.663 UShs	312213 ICT Equipment	
Reason: Procurements on going for the Data Centre - (Contract signed) and e-Tax 2.		
5,355,097,412.000 UShs	312101 Non-Residential Buildings	
Reason: Procurements on going for civil works.		
Sub-SubProgramme 54 Revenue Collection & Administration		
17.914 Bn Shs	Department/Project :05 Domestic Taxes	
Reason: Recruitment process delayed due to COVID-19; procurements of IT equipment is on-going; and travel restrictions due to COVID-19.		

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<i>Items</i>		
12,821,854,722.066 UShs	221008	Computer supplies and Information Technology (IT)
Reason: Procurements of IT equipment is on-going.		
5,091,868,700.434 UShs	212101	Social Security Contributions
Reason: Recruitment process delayed due to COVID-19.		
5.312 Bn Shs	<i>Department/Project :06 Customs</i>	
Reason: Pending invoices for committed procurements and COVID-19 restrictions to travel.		
<i>Items</i>		
5,311,785,899.000 UShs	228003	Maintenance – Machinery, Equipment & Furniture
Reason: Awaiting invoices for committed procurement.		
0.642 Bn Shs	<i>Department/Project :07 Tax Investigations</i>	
Reason: Recruitment process delayed due to COVID-19 and travel restrictions due to COVID-19.		
<i>Items</i>		
641,684,715.202 UShs	212101	Social Security Contributions
Reason: Recruitment process delayed due to COVID-19.		
<i>(ii) Expenditures in excess of the original approved budget</i>		
Sub-SubProgramme 18 Administration and Support Services		
21.532 Bn Shs	<i>Department/Project :03 Corporate services</i>	
Reason: Over-expenditure resulted from virement granted.		
<i>Items</i>		
20,353,089,687.000 UShs	221008	Computer supplies and Information Technology (IT)
Reason: Over expenditure resulted from the spill over retention that was entirely captured under the release of quarter one.		
780,000,000.000 UShs	221003	Staff Training
Reason: Over-expenditure resulted from virement granted.		
399,200,000.680 UShs	227001	Travel inland
Reason: Over-expenditure resulted from virement granted.		
2.226 Bn Shs	<i>Department/Project :04 Legal Services</i>	
Reason: Over-expenditure from granted re-allocation.		
<i>Items</i>		
2,225,614,020.942 UShs	282102	Fines and Penalties/ Court wards
Reason: Over-expenditure from granted re-allocation.		
0.818 Bn Shs	<i>Department/Project :08 Research & Planning, Public Awareness and Tax Education</i>	

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Reason:	
<i>Items</i>	
768,979,977.000 UShs	221001 Advertising and Public Relations
Reason: Over-expenditure from granted re-allocation.	
49,051,360.000 UShs	227001 Travel inland
Reason: Over-expenditure from granted re-allocation.	
Sub-SubProgramme 54 Revenue Collection & Administration	
0.333 Bn Shs	<i>Department/Project :05 Domestic Taxes</i>
Reason:	
<i>Items</i>	
332,779,240.000 UShs	223003 Rent – (Produced Assets) to private entities
Reason: Over-expenditure from granted re-allocation.	
0.010 Bn Shs	<i>Department/Project :07 Tax Investigations</i>
Reason:	
<i>Items</i>	
9,533,191.940 UShs	227001 Travel inland
Reason: Over-expenditure from granted re-allocation.	

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 Q4
Level of Strategic plan delivered	Percentage	80%	83.80%
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 Q4
Revenue collection to target	Percentage	100%	96.85%

Table V2.2: Budget Output Indicators*

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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 Q4
Average filling ratio	Percentage	89%	81.13%
Percentage Growth in taxpayer register	Percentage	15%	46.79%
Percentage of Domestic Tax Revenue collected against target	Percentage	100%	93.19%
Proportion of NTR collected against target.	Percentage	100%	86.33%
Department : 06 Customs			
Budget OutPut : 01 Customs Tax Collection			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q4
Percentage of Customs tax Revenue collected against target	Percentage	100%	103.61%
Amount of Customs Revenue collected to target	Number	8108.10	8434.17
Department : 07 Tax Investigations			
Budget OutPut : 03 Tax Investigations			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q4
No. of Industry based tax investigations carried out to conclusion	Number	85	223
Average cost of Tax Administration (DT, CE, TI)	Number	313.623	235.72

Performance highlights for the Quarter

By the end of the FY 2021/22, URA had collected net revenues (gross revenue less refunds) of UGX 21,658.01 billion representing 96.85 percent of the annual target and posting a momentous growth of UGX 2,395.01 billion (12.43 percent) in comparison to FY 2020/21. The net target for the FY 2021/22 was UGX 22,363.51 billion, therefore, the revenue collected was UGX 705.50 billion below target.

Domestic revenue collections for the FY 2021/22, were UGX 13,663.89 billion against a target of UGX 14,662.13 billion representing 93.19 percent of the annual domestic revenue target. A growth of UGX 1,519.88 billion (12.52 percent) was registered in comparison to the FY 2020/21, as much as the collections were UGX 998.24 billion below target.

Customs tax collections for the FY 2021/22, were UGX 8,434.17 billion against a target of UGX 8,140.49 billion representing 103.61 percent of the annual customs target. A growth of UGX 928.31 (12.37 percent) was registered in comparison to the FY 2020/21 and a surplus of UGX 293.69 billion.

During the FY 2021/22, the total tax refunds expenditure was UGX 440.05 billion against a refund budget of UGX 439.11 billion, hence an expenditure of UGX 0.95 billion above budget. Domestic tax refunds were UGX 425.16 billion; Customs tax refunds were UGX 13.54 billion while refunds due to court cases were UGX 1.36 billion.

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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	252.40	208.07	115.9%	95.6%	82.4%
<i>Class: Outputs Provided</i>	<i>173.45</i>	<i>208.16</i>	<i>180.89</i>	<i>120.0%</i>	<i>104.3%</i>	<i>86.9%</i>
141801 Internal Audit and Compliance	8.28	8.28	5.36	100.0%	64.8%	64.8%
141803 Administrative Support Services	127.10	161.81	143.68	127.3%	113.0%	88.8%
141804 Public Awareness and Tax Education/Modernization	27.74	27.74	21.83	100.0%	78.7%	78.7%
141805 Legal services	10.33	10.33	10.03	100.0%	97.0%	97.0%
<i>Class: Capital Purchases</i>	<i>44.24</i>	<i>44.24</i>	<i>27.18</i>	<i>100.0%</i>	<i>61.4%</i>	<i>61.4%</i>
141872 Government Buildings and Administrative Infrastructure	7.60	7.60	2.24	100.0%	29.5%	29.5%
141875 Purchase of Motor Vehicles and Other Transport Equipment	8.02	8.02	7.44	100.0%	92.7%	92.7%
141876 Purchase of Office and ICT Equipment, including software	27.92	27.92	16.85	100.0%	60.4%	60.4%
141877 Purchase of Specialised Machinery and Equipment	0.05	0.05	0.04	100.0%	86.6%	86.6%
141878 Purchase of Office and Residential Furniture and Fittings	0.65	0.65	0.61	100.0%	92.8%	92.8%
Sub-SubProgramme 54 Revenue Collection & Administration	316.47	316.47	235.72	100.0%	74.5%	74.5%
<i>Class: Outputs Provided</i>	<i>316.47</i>	<i>316.47</i>	<i>235.72</i>	<i>100.0%</i>	<i>74.5%</i>	<i>74.5%</i>
145401 Customs Tax Collection	139.41	139.41	116.55	100.0%	83.6%	83.6%
145402 Domestic Tax Collection	161.14	161.14	108.42	100.0%	67.3%	67.3%
145403 Tax Investigations	15.92	15.92	10.75	100.0%	67.5%	67.5%
Total for Vote	534.16	568.87	443.79	106.5%	83.1%	78.0%

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>	<i>489.92</i>	<i>524.63</i>	<i>416.61</i>	107.1%	85.0%	79.4%
211102 Contract Staff Salaries	205.50	205.50	144.73	100.0%	70.4%	70.4%
211103 Allowances (Inc. Casuals, Temporary)	20.30	20.30	18.27	100.0%	90.0%	90.0%
212101 Social Security Contributions	38.10	38.10	28.70	100.0%	75.3%	75.3%
213001 Medical expenses (To employees)	10.83	10.83	9.82	100.0%	90.6%	90.6%
213004 Gratuity Expenses	2.92	2.92	2.70	100.0%	92.6%	92.6%
221001 Advertising and Public Relations	3.95	3.95	4.71	100.0%	119.2%	119.2%
221002 Workshops and Seminars	7.34	7.34	7.29	100.0%	99.3%	99.3%
221003 Staff Training	5.62	5.62	6.40	100.0%	113.9%	113.9%

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221004 Recruitment Expenses	1.20	1.20	1.20	100.0%	100.0%	100.0%
221006 Commissions and related charges	0.66	0.66	0.59	100.0%	89.9%	89.9%
221007 Books, Periodicals & Newspapers	0.11	0.11	0.11	100.0%	99.5%	99.5%
221008 Computer supplies and Information Technology (IT)	83.90	118.61	87.93	141.4%	104.8%	74.1%
221009 Welfare and Entertainment	7.32	7.32	7.02	100.0%	95.9%	95.9%
221011 Printing, Stationery, Photocopying and Binding	2.12	2.12	2.08	100.0%	97.9%	97.9%
221014 Bank Charges and other Bank related costs	0.21	0.21	0.20	100.0%	93.5%	93.5%
221017 Subscriptions	0.40	0.40	0.40	100.0%	98.5%	98.5%
222001 Telecommunications	0.90	0.90	0.86	100.0%	95.0%	95.0%
222002 Postage and Courier	0.24	0.24	0.23	100.0%	94.1%	94.1%
222003 Information and communications technology (ICT)	8.10	8.10	7.84	100.0%	96.8%	96.8%
223001 Property Expenses	0.09	0.09	0.09	100.0%	96.6%	96.6%
223002 Rates	0.35	0.35	0.32	100.0%	92.6%	92.6%
223003 Rent – (Produced Assets) to private entities	2.38	2.38	2.71	100.0%	113.8%	113.8%
223004 Guard and Security services	2.65	2.65	2.58	100.0%	97.3%	97.3%
223005 Electricity	2.44	2.44	2.36	100.0%	96.8%	96.8%
223006 Water	0.91	0.91	0.90	100.0%	98.9%	98.9%
224004 Cleaning and Sanitation	1.00	1.00	0.98	100.0%	97.7%	97.7%
224005 Uniforms, Beddings and Protective Gear	0.40	0.40	0.39	100.0%	98.6%	98.6%
225001 Consultancy Services- Short term	1.10	1.10	0.98	100.0%	89.0%	89.0%
226001 Insurances	6.93	6.93	6.69	100.0%	96.6%	96.6%
227001 Travel inland	16.83	16.83	16.00	100.0%	95.0%	95.0%
227002 Travel abroad	1.49	1.49	1.47	100.0%	98.4%	98.4%
227003 Carriage, Haulage, Freight and transport hire	0.66	0.66	0.64	100.0%	98.2%	98.2%
227004 Fuel, Lubricants and Oils	3.64	3.64	3.60	100.0%	99.0%	99.0%
228001 Maintenance - Civil	10.55	10.55	10.45	100.0%	99.0%	99.0%
228002 Maintenance - Vehicles	4.77	4.77	4.76	100.0%	99.7%	99.7%
228003 Maintenance – Machinery, Equipment & Furniture	30.56	30.56	25.03	100.0%	81.9%	81.9%
228004 Maintenance – Other	1.85	1.85	1.77	100.0%	96.1%	96.1%
273102 Incapacity,death benefits and funeral expenses	0.40	0.40	0.39	100.0%	98.5%	98.5%
282102 Fines and Penalties/ Court wards	1.20	1.20	3.43	100.0%	285.5%	285.5%
Class: Capital Purchases	44.24	44.24	27.18	100.0%	61.4%	61.4%
312101 Non-Residential Buildings	7.60	7.60	2.24	100.0%	29.5%	29.5%
312201 Transport Equipment	8.02	8.02	7.44	100.0%	92.7%	92.7%
312202 Machinery and Equipment	0.05	0.05	0.04	100.0%	86.6%	86.6%
312203 Furniture & Fixtures	0.65	0.65	0.61	100.0%	92.8%	92.8%
312213 ICT Equipment	27.92	27.92	16.85	100.0%	60.4%	60.4%
Total for Vote	534.16	568.87	443.79	106.5%	83.1%	78.0%

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

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<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	252.40	208.07	115.9%	95.6%	82.4%
<i>Departments</i>						
02 Internal Audit and Compliance	8.28	8.28	5.36	100.0%	64.8%	64.8%
03 Corporate services	127.10	161.81	143.68	127.3%	113.0%	88.8%
04 Legal Services	10.33	10.33	10.03	100.0%	97.0%	97.0%
08 Research & Planning, Public Awarenessand Tax Education	27.74	27.74	21.83	100.0%	78.7%	78.7%
<i>Development Projects</i>						
1622 Retooling of Uganda Revenue Authority	44.24	44.24	27.18	100.0%	61.4%	61.4%
Sub-SubProgramme 1454 Revenue Collection & Administration	316.47	316.47	235.72	100.0%	74.5%	74.5%
<i>Departments</i>						
05 Domestic Taxes	161.14	161.14	108.42	100.0%	67.3%	67.3%
06 Customs	139.41	139.41	116.55	100.0%	83.6%	83.6%
07 Tax Investigations	15.92	15.92	10.75	100.0%	67.5%	67.5%
Total for Vote	534.16	568.87	443.79	106.5%	83.1%	78.0%

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 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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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	61.87 percent Audit queries verified and updated against a target of 100 percent.	211102 Contract Staff Salaries	2,904,539
- 80% Audit findings adapted by clients	94.74 percent audit findings and recommendations adapted by clients against a planned target of 80.00 percent. Of four hundred thirty-seven (437) issues raised, four hundred fourteen (414) audit recommendations were adapted by clients.	211103 Allowances (Inc. Casuals, Temporary)	87,015
- 25% Audit Universe covered	25 percent Audit Universe covered against a planned target of 25 percent.	212101 Social Security Contributions	740,996
		213001 Medical expenses (To employees)	201,731
		213004 Gratuity Expenses	164,081
		221001 Advertising and Public Relations	37,370
		221002 Workshops and Seminars	123,214
		221007 Books, Periodicals & Newspapers	693
		221009 Welfare and Entertainment	161,931
		221011 Printing, Stationery, Photocopying and Binding	19,531
		221014 Bank Charges and other Bank related costs	4,770
		221017 Subscriptions	19,720
		223006 Water	26,362
		224004 Cleaning and Sanitation	4,763
		225001 Consultancy Services- Short term	350,160
		226001 Insurances	70,361
		227001 Travel inland	160,227
		227002 Travel abroad	76,746
		227003 Carriage, Haulage, Freight and transport hire	1,096
		227004 Fuel, Lubricants and Oils	143,370
		228002 Maintenance - Vehicles	64,471
		228004 Maintenance – Other	1,521

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	5,364,668
Wage Recurrent	2,904,539
Non Wage Recurrent	2,460,129
Arrears	0
AIA	0
Total For Department	5,364,668

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
		Wage Recurrent	2,904,539
		Non Wage Recurrent	2,460,129
		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 FY 2021/22, the cost of tax administration as a percentage of revenue was 1.89 percent against a target of 2.30 percent.	211102 Contract Staff Salaries	22,106,724
- Unqualified Auditor General's rating		211103 Allowances (Inc. Casuals, Temporary)	10,643,833
- 20% Staff at Expert level	Unqualified Auditor General rating.	212101 Social Security Contributions	3,813,748
- 99% Average IT service availability level.		213001 Medical expenses (To employees)	1,668,397
- 100% Budget absorption level.		213004 Gratuity Expenses	387,376
	During the FY 2021/22, strides were made in the establishment of Staff at expert level. This include:	221001 Advertising and Public Relations	367,172
	• Design of the competence Framework in alignment with the strategic direction and the desired culture of URA. The framework defines the competencies that are critical for building a high performing organization for the realization of URA's transformation agenda.	221002 Workshops and Seminars	582,876
	• Consultant to conduct competency assessment was contracted.	221003 Staff Training	6,400,000
	• Steps are underway to undertake competence assessment and map staff to the various levels of expertise.	221004 Recruitment Expenses	1,200,000
		221007 Books, Periodicals & Newspapers	42,999
	99.61 percent average IT service availability rate against a planned annual target of 99.00 percent.	221008 Computer supplies and Information Technology (IT)	50,240,516
		221009 Welfare and Entertainment	2,548,952
	By the end of the FY 2021/22, UGX 568.87 billion had been released, out of which UGX 443.79 billion was spent hence registering a budget absorption level of 78.00 percent against a target of 100.00 percent.	221011 Printing, Stationery, Photocopying and Binding	895,127
		221014 Bank Charges and other Bank related costs	72,008
		221017 Subscriptions	19,201
		222001 Telecommunications	855,010
		222002 Postage and Courier	229,701
		222003 Information and communications technology (ICT)	7,844,420
		223001 Property Expenses	86,514
		223002 Rates	324,435
		223003 Rent – (Produced Assets) to private entities	1,091,695
		223004 Guard and Security services	2,075,118
		223005 Electricity	1,398,805
		223006 Water	399,537
		224004 Cleaning and Sanitation	436,062
		224005 Uniforms, Beddings and Protective Gear	394,406

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

225001 Consultancy Services- Short term	140,000
226001 Insurances	4,349,256
227001 Travel inland	2,067,333
227002 Travel abroad	107,025
227003 Carriage, Haulage, Freight and transport hire	380,181
227004 Fuel, Lubricants and Oils	1,112,819
228001 Maintenance - Civil	10,446,204
228002 Maintenance - Vehicles	2,957,173
228003 Maintenance – Machinery, Equipment & Furniture	5,344,769
228004 Maintenance – Other	253,109
273102 Incapacity,death benefits and funeral expenses	393,896

Reasons for Variation in performance

The variance in budget absorption is due to on-going committed procurements.

Total	143,676,397
Wage Recurrent	22,106,724
Non Wage Recurrent	121,569,673
Arrears	0
AIA	0
Total For Department	143,676,397
Wage Recurrent	22,106,724
Non Wage Recurrent	121,569,673
Arrears	0
AIA	0

Departments

Department: 04 Legal Services

Outputs Provided

Budget Output: 05 Legal services

Vote:141 URA

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Amount of revenue collected from Debt (UGX 80Bn.)	Recovered UGX 112.19 billion in tax debt by the Debt Collection Unit (DCU) against an annual target of UGX 80.00 billion hence a performance of 140.24 percent.	Item	Spent
75% of cases won and settled in URA's favour.		211102 Contract Staff Salaries	3,827,991
4 proactive debt recovery and litigation initiatives executed.		211103 Allowances (Inc. Casuals, Temporary)	64,836
100% instructions executed		212101 Social Security Contributions	688,987
		213001 Medical expenses (To employees)	235,107
		213004 Gratuity Expenses	169,242
		221001 Advertising and Public Relations	7,390
		221002 Workshops and Seminars	144,356
		221006 Commissions and related charges	590,483
		221007 Books, Periodicals & Newspapers	25,859
		221009 Welfare and Entertainment	169,163
		221011 Printing, Stationery, Photocopying and Binding	50,393
		221014 Bank Charges and other Bank related costs	4,806
		221017 Subscriptions	2,963
		223006 Water	4,592
		224004 Cleaning and Sanitation	6,636
		225001 Consultancy Services- Short term	16,000
		226001 Insurances	73,264
		227001 Travel inland	222,664
		227002 Travel abroad	72,727
		227003 Carriage, Haulage, Freight and transport hire	3,200
		227004 Fuel, Lubricants and Oils	127,961
		228002 Maintenance - Vehicles	91,203
		282102 Fines and Penalties/ Court wards	3,425,614

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	10,025,436
Wage Recurrent	3,827,991
Non Wage Recurrent	6,197,445
Arrears	0
AIA	0
Total For Department	10,025,436

Vote:141 URA

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
		Wage Recurrent	3,827,991
		Non Wage Recurrent	6,197,445
		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	12 Public Relations outreach initiatives	211102 Contract Staff Salaries	5,980,263
- 10 Tax Education outreach programs	executed against a target of 7 which involved:	211103 Allowances (Inc. Casuals, Temporary)	105,162
- 10 researches and evaluations.	• Talk shows	212101 Social Security Contributions	1,104,324
- 6 sensitization on sexual harassment	• National CSR	213001 Medical expenses (To employees)	417,569
- 8 compliance & Integrity enhancement initiatives	• URA at 30 campaigns	213004 Gratuity Expenses	296,900
	• Conferences (Press, Women & Budget).	221001 Advertising and Public Relations	4,008,850
	• URA blog stories	221002 Workshops and Seminars	5,754,732
	• Published stories in the media and web portal	221007 Books, Periodicals & Newspapers	8,900
	• CG's thought leadership initiatives	221008 Computer supplies and Information Technology (IT)	1,500,000
	• Sports & Games	221009 Welfare and Entertainment	289,269
	• URA TV productions	221011 Printing, Stationery, Photocopying and Binding	49,582
	• Newsroom engagements	221014 Bank Charges and other Bank related costs	9,028
	• IFTAR Dinner	221017 Subscriptions	165,900
	• Distribution of laptops	223006 Water	8,726
	13 Taxpayer education outreach programs	224004 Cleaning and Sanitation	20,774
	executed across regions & special groups	225001 Consultancy Services- Short term	472,932
	against a target of 10 including:	226001 Insurances	118,387
	• 8 Tax Barazas	227001 Travel inland	615,511
	• 136 Mobile tax awareness campaigns	227002 Travel abroad	563,767
	• 828 Country wide sector focused	227004 Fuel, Lubricants and Oils	206,902
	serialized radio talk shows	228002 Maintenance - Vehicles	126,197
	• 114 Webinars	228004 Maintenance – Other	2,064
	• 220 client onboarding sessions		
	• 5 Diaspora engagements		
	• 83 Tax clinics		
	• 72 Tax literature produced		
	• Tax education campaigns		
	• 12 Schools/universities		
	• 220 business engagements		
	• 14 e-Commerce engagements		
	• 608 community radios		
	12 Enterprise-wide researches completed		
	against a target of 10 including:		
	• Presumptive policy reform.		
	• Impact of the current lockdown to the economy		
	• Economic recovery & resilience amidst COVID-19.		
	• Why the unpopular Withholding tax on Agricultural Supply is the only effective		

Vote:141 URA

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

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 & VIPs?
- Compliance of the advertisement industry.
- Are Tax Cuts the answer to Economic Freedom in Africa?
- Small Nets for Big Fish? Tax Enforcement on the Richest – Evidence from Uganda.
- Effectiveness of the Tax Education Function and Sensitization Initiatives for the Informal Sector.
- Citizen's perception on the current business environment & tax system.
- Compliance Analysis of the Construction sector.
- Compliance Analysis of the Professional sector.

10 Sensitizations on sexual harassment against a target of 6.

10 Compliance and Integrity enhancement initiatives against a target of 8.

Reasons for Variation in performance

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.

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

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	21,825,738
Wage Recurrent	5,980,263
Non Wage Recurrent	15,845,475
Arrears	0
AIA	0
Total For Department	21,825,738
Wage Recurrent	5,980,263
Non Wage Recurrent	15,845,475
Arrears	0
AIA	0

Development Projects

Vote:141 URA

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Project: 1622 Retooling of Uganda Revenue Authority

Capital Purchases

Budget Output: 72 Government Buildings and Administrative Infrastructure

2 Regional Offices renovated Headquarter building maintained	During the FY 2021/22, Regional offices were renovated as highlighted below: <ul style="list-style-type: none"> • Renovation works and facelift at Mirama Hills and Malaba One Stop Boarder Posts (OSBPs) were concluded. • Renovations at Elegu are at 85 percent and at Busia 20 percent. • Painting of DTB - Kampala Road and Port-bell office. • Renovation of Lwakhakha staff quarters, works are on-going. • Motorcycle sheds were constructed at Jinja, Lwakhakha, Mbale enforcement and Amudat Customs. 	Item	Spent
	URA Headquarter building maintenances conducted during the FY 2021/22 included the following: <ul style="list-style-type: none"> • Facade cleaning works for URA Tower and interior of atrium glass • Application of floor finish to parking tower • Repair of lifted floor tiles in the Tower • Remedial works against water ingress, complete • Modification works to 12m gap bridge-ongoing, at 60 percent. • Monthly preventive maintenance of lifts. • Quarterly preventive maintenance of air-conditioning • Quarterly preventive maintenance of the garbage chute • Quarterly preventive maintenance of the water reservoir pumps • Biannual preventive maintenance of the fire-fighting installations • Installation of external water reservoir (50,000Lts) • Remedial works against water ingress involving the atrium and upper ground reception were completed. • Remedial works on the steel bridge is at 72 percent. • Partial roof repairs to NIP 	312101 Non-Residential Buildings	2,244,903

Reasons for Variation in performance

Vote:141 URA

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Regional offices renovated as planned.

Headquarter building maintained as planned.

Total	2,244,903
GoU Development	2,244,903
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 Annual lease payments made on time as planned.	Item	Spent
		312201 Transport Equipment	7,435,342

Reasons for Variation in performance

Motor Vehicle lease payments made as planned.

Total	7,435,342
GoU Development	7,435,342
External Financing	0
Arrears	0
AIA	0

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

Vote:141 URA

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
HQ Data Centre, Disaster Recovery Solution and e-tax 2 System implemented	<p>During the FY 2021/22, the Evaluation of the Technical bids for the Data Centre Migration was concluded and the best evaluated bidder was published. Consequently, negotiations were held with the successful bidder and the contract was awarded to SYBYL LTD (URA/CSD/SUPLS/20-21/00320) on 4th/13/2022. Following the successful award and sign-off of the contract, an entry meeting was held with SYBYL LTD and design build commenced.</p> <p>Disaster Recovery solution implemented as planned.</p> <p>e-tax 2 implementation on-going. 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.</p> <p>On March 04, 2022 bids were opened and a preliminary technical evaluation conducted. Decision on best evaluated bidder awaits the due diligence exercise and report.</p>	<p>Item</p> <p>312213 ICT Equipment</p>	<p>Spent</p> <p>16,852,040</p>

Reasons for Variation in performance

Data Centre was implementation is on-going as planned.

e-Tax 2 implementation is on-going.

Total	16,852,040
GoU Development	16,852,040
External Financing	0
Arrears	0
AIA	0

Budget Output: 77 Purchase of Specialised Machinery and Equipment

Vote:141 URA

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Office Equipment maintained	During the FY 2021/22, the following maintenances were conducted: <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. 	Item 312202 Machinery and Equipment	Spent 43,305
Reasons for Variation in performance			
Office equipment maintained as planned.			
Total			43,305
GoU Development			43,305
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	During the FY 2021/22, office furniture was procured as follows: <ul style="list-style-type: none"> • 400 Ordinary wooden chairs • 22 Round meeting tables • 21 Printer tables • 4 filing cabinets • 35 work stations • 192 Orthopedic chairs • 27 L-Drawers • 10 Glass shelves • 20 Glass Credenzas • 20 Pigeon halls • 41 Rectangular plastic tables • 12 Counter chairs • 30 Executive High back Swivel Chairs • 10 Executive low glass cabinets • 8 Wall mounted cabinets • 35 Wall benches • 2 L-Station Work Desks • 2 Counter stools • 2 Glass cabinets • 2 Storage cabinets 	Item 312203 Furniture & Fixtures	Spent 607,019
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Reasons for Variation in performance

Furniture and fittings purchased as planned.

Total	607,019
GoU Development	607,019
External Financing	0

Vote:141 URA

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		Arrears	0
		AIA	0
		Total For Project	27,182,608
		GoU Development	27,182,608
		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 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
<ul style="list-style-type: none"> - 100% 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 FY 2021/22 were UGX 13,663.89 billion against a target of UGX 14,662.13 billion. The domestic revenue collections realized represent 93.19 percent of the annual domestic revenue target.</p> <p>The average filing ratio was 81.13 percent (PAYE 81.30 percent, VAT 80.95 percent) against a target of 89.90 (PAYE 89.90 percent, VAT 89.90 percent).</p> <p>834,455 new taxpayers were added onto the register representing a growth of 46.79 percent during the FY 2021/22 against a targeted register growth of 15.00 percent.</p> <p>66.70 percent of the administrative reviews completed with-in the statutory timelines against a target of 100 percent.</p> <p>16,261 Tax audits and compliance inspection actions were conducted during the FY 2021/22 against a target of 19,758. These were assessed at UGX 593.06 billion and UGX 133.50 billion was collected.</p> <p>The average time for processing an individual TIN was 2.79 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>54,599,476</p> <p>583,437</p> <p>10,864,592</p> <p>3,861,311</p> <p>746,704</p> <p>229,804</p> <p>289,477</p> <p>20,619</p> <p>21,003,638</p> <p>1,709,875</p> <p>614,661</p> <p>50,816</p> <p>99,592</p> <p>1,332,779</p> <p>328,794</p> <p>484,816</p> <p>171,528</p> <p>142,078</p> <p>1,071,611</p> <p>8,729,416</p> <p>101,523</p> <p>722,410</p> <p>619,400</p> <p>40,475</p>

Reasons for Variation in performance

Vote:141 URA

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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The shortfall of UGX 998.24 billion in revenue can be explained by:

- The slow economic recovery from the adverse impact of COVID-19 pandemic and the continued restriction/closure of the economy during the first 8 months which 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 123.57 billion) and rental tax (UGX 156.10 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 FY 2021/22.

Tremendous register growth is attributed to:

- Individual TIN registration process re-engineering resulting into instant acquisition and hence improved turn around time.
- Use of third-party data sharing and analysis.
- Taxpayer Register Expansion Programme (TREP) register cleaning exercise with all the four collaborating institutions.
- 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	108,418,830
Wage Recurrent	54,599,476
Non Wage Recurrent	53,819,354
Arrears	0
AIA	0
Total For Department	108,418,830
Wage Recurrent	54,599,476
Non Wage Recurrent	53,819,354
Arrears	0
AIA	0

Departments

Department: 06 Customs

Outputs Provided

Budget Output: 01 Customs Tax Collection

Vote:141 URA

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
<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 FY 2021/22 were UGX 8,434.17 billion against a target of UGX 8,140.49 billion, representing a performance of 103.61 percent.</p> <p>6.79 percent of the total transit cargo was electronically tracked during the FY 2021/22 against a target of 25.00 percent. Total transit cargo was 227,134 of which 15,430 was electronically tracked.</p> <p>A total of 238 post clearance audits were completed against a target of 250 post clearance audits. These were assessed at UGX 67.34 billion of which UGX 42.39 billion was agreed leading to an audit yield of 62.96 percent.</p> <p>97.08 percent Non-Intrusive Inspection (NII) of goods at entry points executed against a planned target of 90.00 percent.</p> <p>During the FY 2021/22, the average clearance time for imports was 2.87 days against a target of 2 days.</p> <p>233 Intelligence focused operations were conducted against a target of 96 intelligence focused operations. In-addition, during the FY 2021/22, 7,799 seizures were executed which led to a recovery of UGX 91.35 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>49,245,254</p> <p>6,706,826</p> <p>10,300,122</p> <p>3,102,985</p> <p>800,020</p> <p>49,978</p> <p>222,753</p> <p>6,824</p> <p>15,188,932</p> <p>1,967,549</p> <p>413,207</p> <p>48,284</p> <p>89,642</p> <p>283,845</p> <p>176,598</p> <p>472,781</p> <p>275,541</p> <p>349,898</p> <p>925,016</p> <p>3,221,324</p> <p>442,016</p> <p>253,657</p> <p>1,147,991</p> <p>821,698</p> <p>19,688,214</p> <p>350,000</p>

Reasons for Variation in performance

A surplus of UGX 293.69 billion and a performance of 103.61 percent was registered during the FY 2021/22 explained by:

- Growth in vatiable goods by 16.07 percent (UGX 2,258.34 billion) in FY 2021/22 compared to FY 2020/21. Examples of goods that registered increase in both import value and VAT paid at importation include; hot rolled iron/non-alloy steel increased by UGX 280.44 billion leading to the increase in VAT paid by UGX 44.46 billion and Portland cement increased by UGX 191.53 billion leading to an in-crease in VAT paid by UGX 171.31 billion among others.
- Increase in tax rate on petrol and diesel by 100 Uganda shillings in FY 2021/22 which was non-existent in the FY 2020/21 leading to a surplus on petroleum duty of UGX 69.02 billion.

The e-seals that are available and functional were utilized. There is need to fund more e-seals for an improvement in electronically traced cargo.

Vote:141 URA

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		Total	116,550,952
		Wage Recurrent	49,245,254
		Non Wage Recurrent	67,305,698
		Arrears	0
		AIA	0
		Total For Department	116,550,952
		Wage Recurrent	49,245,254
		Non Wage Recurrent	67,305,698
		Arrears	0
		AIA	0

Departments

Department: 07 Tax Investigations

Outputs Provided

Budget Output: 03 Tax Investigations

Vote:141 URA

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
<ul style="list-style-type: none"> - 85 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 	<p>During the FY 2021/22, two-hundred twenty-three (223) scheme & sector cases were investigated to conclusion against a target of eighty-five (85) cases. This led to identification of recoverable revenue of UGX 329.35 billion.</p> <p>In-addition, provided Intelligence, Science and Forensic services to 80.00 percent of the requests received through forensic analysis, disposals and intelligence surveillance representing a performance of 100.00 percent.</p> <p>Generated and disseminated twelve (12) intelligence briefs against a planned target of sixteen (16) during the FY 2021/22 including:</p> <ul style="list-style-type: none"> • 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. • Tax Compliance of Uganda National Bureau Standards (UNBS) Product Permits Holder. • An Assessment of Revenue Risks and Opportunities in the Edible Oils and Processing Sector. • Revenue Leakage Risks in Stamp Duty and Capital Gains Tax for Land Transactions. • Compliance status of Importers of Husked Rice. • Tax Identification Numbers (TINs) with the Same Contact Emails. • Study of the Wheat Milling Industry. <p>Forty (40) Intelligence sources recruited 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>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>223006 Water</p> <p>224004 Cleaning and Sanitation</p> <p>226001 Insurances</p> <p>227001 Travel inland</p> <p>227002 Travel abroad</p> <p>227003 Carriage, Haulage, Freight and transport hire</p> <p>227004 Fuel, Lubricants and Oils</p> <p>228002 Maintenance - Vehicles</p> <p>228004 Maintenance – Other</p>	<p>Spent</p> <p>6,065,117</p> <p>80,216</p> <p>1,186,389</p> <p>328,840</p> <p>137,289</p> <p>5,788</p> <p>173,601</p> <p>5,493</p> <p>174,352</p> <p>32,967</p> <p>5,595</p> <p>11,575</p> <p>18,363</p> <p>87,073</p> <p>981,525</p> <p>101,341</p> <p>6,758</p> <p>139,159</p> <p>80,988</p> <p>1,125,663</p>

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 improving the turnaround time.

Total 10,748,092

Vote:141 URA

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
		Wage Recurrent	6,065,117
		Non Wage Recurrent	4,682,975
		Arrears	0
		AIA	0
		Total For Department	10,748,092
		Wage Recurrent	6,065,117
		Non Wage Recurrent	4,682,975
		Arrears	0
		AIA	0
		GRAND TOTAL	443,792,722
		Wage Recurrent	144,729,364
		Non Wage Recurrent	271,880,750
		GoU Development	27,182,608
		External Financing	0
		Arrears	0
		AIA	0

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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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	61.36 percent Audit queries verified and updated against a target of 100.00 percent.	211102 Contract Staff Salaries	714,099
- 80% Audit findings adapted by clients	89.55 percent audit findings and recommendations adapted by clients against a planned target of 80.00 percent.	211103 Allowances (Inc. Casuals, Temporary)	26,453
- 6% Audit Universe covered	Of the one-hundred thirty-four (134) issues raised, one-hundred twenty (120) audit recommendations were adapted by clients.	212101 Social Security Contributions	241,274
		213001 Medical expenses (To employees)	52,595
		213004 Gratuity Expenses	41,863
		221001 Advertising and Public Relations	9,985
		221002 Workshops and Seminars	31,451
	6 percent Audit universe covered against a planned target of 6 percent.	221007 Books, Periodicals & Newspapers	174
		221009 Welfare and Entertainment	40,552
		221011 Printing, Stationery, Photocopying and Binding	4,802
		221014 Bank Charges and other Bank related costs	1,286
		221017 Subscriptions	4,969
		223006 Water	6,870
		224004 Cleaning and Sanitation	1,220
		225001 Consultancy Services- Short term	75,724
		226001 Insurances	17,936
		227001 Travel inland	41,580
		227002 Travel abroad	67,646
		227003 Carriage, Haulage, Freight and transport hire	276
		227004 Fuel, Lubricants and Oils	37,116
		228002 Maintenance - Vehicles	16,140
		228004 Maintenance – Other	381

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	1,434,390
Wage Recurrent	714,099
Non Wage Recurrent	720,291
AIA	0
Total For Department	1,434,390
Wage Recurrent	714,099
Non Wage Recurrent	720,291

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
			AIA 0
<i>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 period April to June of the FY 2021/22, the cost of tax administration as a percentage of revenue was 2.13 percent against a target of 2.30 percent.	Item	Spent
- Unqualified Auditor General's rating		211102 Contract Staff Salaries	6,212,627
- 20% Staff at Expert level		211103 Allowances (Inc. Casuals, Temporary)	2,350,180
- 99% Average IT service availability level.	Unqualified Auditor General's rating.	212101 Social Security Contributions	1,203,968
- 100% Budget absorption level.		213001 Medical expenses (To employees)	446,800
	During the fourth quarter of FY 2021/22, strides were made in the establishment of Staff at expert level. This include:	213004 Gratuity Expenses	97,500
	• Design of the competence Framework in alignment with the strategic direction and the desired culture of URA. The framework defines the competencies that are critical for building a high performing organization for the realization of URA's transformation agenda.	221001 Advertising and Public Relations	92,849
	• Consultant to conduct competency assessment was contracted.	221002 Workshops and Seminars	152,410
	• Steps are underway to undertake competence assessment and map staff to the various levels of expertise.	221003 Staff Training	2,303,532
		221004 Recruitment Expenses	300,000
	99.40 percent average IT service availability rate against a planned fourth quarter target of 99.00 percent.	221007 Books, Periodicals & Newspapers	10,750
		221008 Computer supplies and Information Technology (IT)	28,188,506
		221009 Welfare and Entertainment	663,034
		221011 Printing, Stationery, Photocopying and Binding	227,659
		221014 Bank Charges and other Bank related costs	18,502
		221017 Subscriptions	5,000
		222001 Telecommunications	225,000
		222002 Postage and Courier	60,700
		222003 Information and communications technology (ICT)	1,793,420
		223001 Property Expenses	22,378
		223002 Rates	75,080
		223003 Rent – (Produced Assets) to private entities	272,874
		223004 Guard and Security services	525,249
		223005 Electricity	349,503
		223006 Water	100,668
		224004 Cleaning and Sanitation	111,513
		224005 Uniforms, Beddings and Protective Gear	98,706
		225001 Consultancy Services- Short term	35,000
		226001 Insurances	1,103,870
		227001 Travel inland	819,067
		227002 Travel abroad	89,939

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

227003 Carriage, Haulage, Freight and transport hire	94,281
227004 Fuel, Lubricants and Oils	278,109
228001 Maintenance - Civil	5,542,788
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 is due to on-going committed procurements.

Total	56,125,305
Wage Recurrent	6,212,627
Non Wage Recurrent	49,912,677
AIA	0
Total For Department	56,125,305
Wage Recurrent	6,212,627
Non Wage Recurrent	49,912,677
AIA	0

Departments

Department: 04 Legal Services

Outputs Provided

Budget Output: 05 Legal services

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Amount of revenue collected from Debt (UGX 20Bn.)	Recovered UGX 29.91 billion in tax debt by the Debt Collection Unit (DCU) against a fourth quarter target of UGX 20.00 billion hence a performance of 149.55 percent.	Item	Spent
70% of cases won and settled in URA's favour.		211102 Contract Staff Salaries	935,965
1 proactive debt recovery and litigation initiatives executed.		211103 Allowances (Inc. Casuals, Temporary)	16,358
100% instructions executed		212101 Social Security Contributions	187,846
	During the fourth quarter of the FY 2021/22, 64 percent of the cases were won and settled in URA's favour against a set target of 70.00 percent. A total of thirty-six (36) Judgements/Rulings were received, of these twenty-three (23) cases were decided in favour of URA; eleven (11) cases were decided in favour of taxpayers and two (2) were split decisions.	213001 Medical expenses (To employees)	62,093
		213004 Gratuity Expenses	43,800
		221001 Advertising and Public Relations	1,875
		221002 Workshops and Seminars	38,542
		221006 Commissions and related charges	151,217
		221007 Books, Periodicals & Newspapers	6,438
		221009 Welfare and Entertainment	44,292
	Executed four (4) proactive debt recovery & timely litigation initiatives during the fourth quarter of 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	55,482
		227002 Travel abroad	64,255
		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	1,654,969

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	3,357,984
Wage Recurrent	935,965
Non Wage Recurrent	2,422,018
AIA	0
Total For Department	3,357,984
Wage Recurrent	935,965
Non Wage Recurrent	2,422,018

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
			AIA0
Departments			
Department: 08 Research & Planning, Public Awarenessand Tax Education			
Outputs Provided			
Budget Output: 04 Public Awarenes and Tax Education/Modernization			

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
<ul style="list-style-type: none"> - 1 Public relationship outreaches - 2 Tax Education outreach programs - 2 researches and evaluations. - 1 sensitization on sexual harassment - 2 Integrity enhancement initiatives. 	<p>9 Public Relations outreach initiatives executed against a planned target of 1 which involved:</p> <ul style="list-style-type: none"> • Revenue performance press conference. • URA blog • Published stories in the media and web portal • CG's thought leadership initiatives • URA TV productions • Held Newsroom Engagements • Coordinated National Budget Conference • IFTAR Dinner • Distribution of laptops in conjunction with Hauwei in Koboko and Zombo. <p>13 Taxpayer education outreach programs executed across regions and special groups against a target 2 of including:</p> <ul style="list-style-type: none"> • 4 Tax Barazas • 47 Mobile tax awareness campaigns • 152 Country wide sector focused serialized radio talk shows • 23 Virtual Webinars • 80 client onboarding sessions • 2 Diaspora engagements • 47 Tax clinics/hubs • Tax literature produced & disseminated • Tax education campaigns • 3 Schools/universities outreach • 6 business engagements • 4 e-Commerce engagements • 211 community radios <p>3 Sensitisations on harassment against a target of 1.</p> <p>3 Enterprise-wide researches completed against a target of 2 including:</p> <ul style="list-style-type: none"> • Citizen's perception on the current business environment & tax system. • Compliance Analysis of the Construction sector. • Compliance Analysis of the Professional sector. <p>2 sensitizations on sexual harassment against a planned target of 1.</p> <p>3 Integrity enhancement initiatives against a target of 2.</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>1,419,868</p> <p>25,296</p> <p>247,709</p> <p>103,550</p> <p>76,075</p> <p>1,578,965</p> <p>1,724,076</p> <p>2,200</p> <p>375,000</p> <p>78,155</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>193,501</p> <p>461,892</p> <p>51,301</p> <p>31,399</p> <p>489</p>

Reasons for Variation in performance

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

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

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

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	6,583,097
Wage Recurrent	1,419,868
Non Wage Recurrent	5,163,229
AIA	0
Total For Department	6,583,097
Wage Recurrent	1,419,868
Non Wage Recurrent	5,163,229
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	During the fourth quarter of the FY 2021/22, the following maintenance on the on the URA Headquarter building was conducted:	Item	Spent
	<ul style="list-style-type: none"> • Remedial works against water ingress involving the atrium and upper ground reception were completed. • Remedial works on the steel bridge is at 72 percent. • Quarterly preventive maintenance of air-conditioning. • Quarterly preventive maintenance of the garbage chute. • Quarterly preventive maintenance of the water reservoir pumps. • Biannual preventive maintenance of the fire-fighting installations. • Partial roof repairs to NIP. 	312101 Non-Residential Buildings	1,830,467

Reasons for Variation in performance

Regional offices renovated as planned.

Headquarter building maintained as planned.

Total	1,830,467
GoU Development	1,830,467

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
		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	2,820,853

Reasons for Variation in performance

Motor Vehicle lease payments made as planned.

Total	2,820,853
GoU Development	2,820,853
External Financing	0
AIA	0

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

Disaster Recovery solution implemented	Disaster Recovery solution implemented as planned.	Item	Spent
		312213 ICT Equipment	3,545,966

Reasons for Variation in performance

Data Centre was implementation is on-going as planned.

e-Tax 2 implementation is on-going.

Total	3,545,966
GoU Development	3,545,966
External Financing	0
AIA	0

Budget Output: 77 Purchase of Specialised Machinery and Equipment

Office Equipment maintained	Maintenances conducted during the period April to June 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	25,424

Reasons for Variation in performance

Office equipment maintained as planned.

Total	25,424
GoU Development	25,424
External Financing	0
AIA	0

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

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Furniture & Fittings installed	During the fourth quarter of the FY 2021/22, office furniture was procured as follows: <ul style="list-style-type: none"> • 2 Orthopedic chairs • 80 Racks 	Item 312203 Furniture & Fixtures	Spent 403,048

Reasons for Variation in performance

Furniture and fittings purchased as planned.

Total	403,048
GoU Development	403,048
External Financing	0
AIA	0
Total For Project	8,625,757
GoU Development	8,625,757
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 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
<ul style="list-style-type: none"> - 25% of DT annual target collected - 89.9% average filing ratio for VAT and PAYE - 3 % 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 fourth quarter of the FY 2021/22 were UGX 4,179.21 billion against a target of UGX 3,991.81 billion. The domestic tax revenue collections realized were 28.50 percent of the annual domestic revenue target.</p> <p>The average filing ratio was 78.69 percent (PAYE 78.31 percent, VAT 78.69 percent) against a target of 89.90 (PAYE 89.90 percent, VAT 89.90 percent).</p> <p>296,180 new taxpayers were added onto the register representing a growth of 12.76 percent during the fourth quarter of FY 2021/22 against a targeted register growth of 3.00 percent.</p> <p>72.40 percent of the administrative reviews completed with-in the statutory timelines against a target of 100 percent.</p> <p>4,304 Tax audit and compliance inspection actions were conducted during the fourth quarter of FY 2021/22 against a target of 4,940. These were assessed at UGX 137.27 billion and UGX 85.93 billion was collected.</p> <p>The average time for processing an individual TIN was 2.41 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>13,718,721</p> <p>142,355</p> <p>2,715,298</p> <p>1,035,500</p> <p>160,270</p> <p>57,340</p> <p>72,982</p> <p>5,114</p> <p>6,888,235</p> <p>435,249</p> <p>157,350</p> <p>13,340</p> <p>24,796</p> <p>588,751</p> <p>84,027</p> <p>110,258</p> <p>42,611</p> <p>35,149</p> <p>277,820</p> <p>2,270,655</p> <p>68,438</p> <p>184,247</p> <p>154,549</p> <p>10,188</p>

Reasons for Variation in performance

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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The shortfall of UGX 998.24 billion in revenue can be explained by:

- The slow economic recovery from the adverse impact of COVID-19 pandemic and the continued restriction/closure of the economy during the first 8 months which 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 123.57 billion) and rental tax (UGX 156.10 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 FY 2021/22.

Tremendous register growth is attributed to:

- Individual TIN registration process re-engineering resulting into instant acquisition and hence improved turn around time.
- Use of third-party data sharing and analysis.
- Taxpayer Register Expansion Programme (TREP) register cleaning exercise with all the four collaborating institutions.
- 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	29,253,244
Wage Recurrent	13,718,721
Non Wage Recurrent	15,534,522
AIA	0
Total For Department	29,253,244
Wage Recurrent	13,718,721
Non Wage Recurrent	15,534,522
AIA	0

Departments

Department: 06 Customs

Outputs Provided

Budget Output: 01 Customs Tax Collection

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
100% Customs revenue collected to target	Total customs revenue collections during the fourth quarter of the FY 2021/22 were UGX 2,178.61 billion against a target of UGX 1,949.04 billion. In-addition, the customs revenue collections realized in quarter four represent 26.76 percent of the annual customs target.	Item	Spent
- 25% of electronic cargo tracked		211102 Contract Staff Salaries	12,175,697
- 62 Post Clearance Audits		211103 Allowances (Inc. Casuals, Temporary)	1,735,279
- 90% Non-intrusive inspection of goods at entry points	6.84 percent of the total transit cargo was electronically tracked during the fourth quarter of FY 2021/22 against a target of 25.00 percent. Total transit cargo for the fourth quarter was 58,409 of which 3,995 was electronically tracked.	212101 Social Security Contributions	2,549,776
- 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)	4,785,540
		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	213,216
		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	10,861,801
		228004 Maintenance – Other	87,500

Reasons for Variation in performance

A surplus of UGX 293.69 billion and a performance of 103.61 percent was registered during the FY 2021/22 explained by:

- Growth in vatiable goods by 16.07 percent (UGX 2,258.34 billion) in FY 2021/22 compared to FY 2020/21. Examples of goods that registered increase in both import value and VAT paid at importation include; hot rolled iron/non-alloy steel increased by UGX 280.44 billion leading to the increase in VAT paid by UGX 44.46 billion and Portland cement increased by UGX 191.53 billion leading to an in-crease in VAT paid by UGX 171.31 billion among others.
- Increase in tax rate on petrol and diesel by 100 Uganda shillings in FY 2021/22 which was non-existent in the FY 2020/21 leading to a surplus on petroleum duty of UGX 69.02 billion.

The e-seals that are available and functional were utilized. There is need to fund more e-seals for an improvement in electronically traced cargo.

Total 35,923,663

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
		Wage Recurrent	12,175,697
		Non Wage Recurrent	23,747,965
		AIA	0
		Total For Department	35,923,663
		Wage Recurrent	12,175,697
		Non Wage Recurrent	23,747,965
		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. - 80% of Forensics, intelligence and science support requests completed. - 4 intelligence briefs generated.	During the fourth 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 of UGX 214.78 billion.	211102 Contract Staff Salaries 1,588,722
		211103 Allowances (Inc. Casuals, Temporary) 20,055
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.		212101 Social Security Contributions 305,591
		213001 Medical expenses (To employees) 80,899
Generated and disseminated six (6) intelligence brief against a planned target of four (4) during the fourth quarter of FY 2021/22 in the following areas: • Tax Compliance of Uganda National Bureau Standards (UNBS) Product Permits Holder. • An Assessment of Revenue Risks and Opportunities in the Edible Oils and Processing Sector. • Revenue Leakage Risks in Stamp Duty and Capital Gains Tax for Land Transactions. • Compliance status of Importers of Husked Rice • Tax Identification Numbers (TINs) with the Same Contact Emails. • Study of the Wheat Milling Industry.	213004 Gratuity Expenses 36,000	
	221001 Advertising and Public Relations 1,469	
	221002 Workshops and Seminars 43,400	
	221007 Books, Periodicals & Newspapers 1,372	
	221009 Welfare and Entertainment 44,759	
	221011 Printing, Stationery, Photocopying and Binding 8,233	
	221014 Bank Charges and other Bank related costs 1,350	
	223006 Water 2,850	
	224004 Cleaning and Sanitation 4,551	
	226001 Insurances 22,299	
	227001 Travel inland 252,532	
	227002 Travel abroad 76,671	
	227003 Carriage, Haulage, Freight and transport hire 1,676	
	227004 Fuel, Lubricants and Oils 34,392	
	228002 Maintenance - Vehicles 20,495	
	228004 Maintenance – Other 280,016	

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 improving the turnaround time.

Total	2,827,332
Wage Recurrent	1,588,722

Vote:141 URA

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Non Wage Recurrent	1,238,610
		AIA	0
		Total For Department	2,827,332
		Wage Recurrent	1,588,722
		Non Wage Recurrent	1,238,610
		AIA	0
		GRAND TOTAL	144,130,770
		Wage Recurrent	36,765,700
		Non Wage Recurrent	98,739,313
		GoU Development	8,625,757
		External Financing	0
		AIA	0