

Vote: 141 URA

Structure of Submission

QUARTER 2 Performance Report

Summary of Vote Performance

Cumulative Progress Report for Projects and Programme

Quarterly Progress Report for Projects and Programmes

QUARTER 3: Workplans for Projects and Programmes

QUARTER 4: Cash Request

Submission Checklist

Vote: 141 URA

HALF-YEAR: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

This section provides an overview of Vote expenditure

(i) Snapshot of Vote Releases and Expenditures

Table V1.1 below summarises cumulative releases and expenditures by the end of the quarter:

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

(i) Excluding Arrears, Taxes		Approved Budget	Cashlimits by End	Released by End	Spent by End Dec	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	107.132	47.228	53.566	53.566	50.0%	50.0%	100.0%
	Non Wage	84.089	41.467	42.066	42.066	50.0%	50.0%	100.0%
Development	GoU	45.662	22.756	23.657	23.657	51.8%	51.8%	100.0%
	Ext Fin.	1.652	N/A	0.000	0.000	0.0%	0.0%	N/A
GoU Total		236.882	111.451	119.289	119.289	50.4%	50.4%	100.0%
Total GoU+Ext Fin. (MTEF)		238.534	N/A	119.289	119.289	50.0%	50.0%	100.0%
(ii) Arrears and Taxes	Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
	Taxes**	0.000	N/A	0.000	0.000	N/A	N/A	N/A
Total Budget		238.534	111.451	119.289	119.289	50.0%	50.0%	100.0%

The table below shows cumulative releases and expenditures to the Vote by Vote Function :

Table V1.2: Releases and Expenditure by Vote Function*

Billion Uganda Shillings		Approved Budget	Released	Spent	% Budget Released	% Budget Spent	% Releases Spent
VF: 1454	Revenue Collection & Administration	238.53	119.29	119.29	50.0%	50.0%	100.0%
Total For Vote		238.53	119.29	119.29	50.0%	50.0%	100.0%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

N/A

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

(i) Major unspent balances
(ii) Expenditures in excess of the original approved budget
* Excluding Taxes and Arrears

V2: Performance Highlights

This section provides highlights of output performance, focusing on key outputs and actions implemented to improve section performance.

Table V2.1: Key Vote Output Indicators and Expenditures*

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
Vote Function: 1454 Revenue Collection & Administration			

Vote: 141 URA

HALF-YEAR: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
Output: 145401	Customs Tax Collection		
<i>Description of Performance:</i>	<p>18% Growth in customs Revenue</p> <p>100% Customs revenue collection to target.</p> <p>30% Recovery of collectable Arrears.</p> <p>250 Comprehensive Audits 30 Oil Issue Audits completed.</p> <p>100% Taxpayer applications for accreditation evaluated.</p>	<p>Customs revenue grew by 16.90 % (UGX 351.02Bn) in the first half of FY 2015/16 compared to the same period last year.</p> <p>Cumulatively customs' revenue collections in the first half of FY 2015/16 were UGX 2,428.66Bn against a target of UGX 2,356Bn, a performance rate of 103.08% (Surplus; UGX 72.64Bn).</p> <p>92.13% of the collectable arrears were recovered in the first half of FY 2015/16. It reduced from UGX 14.36Bn as at 1st July 2015 to UGX 1.13Bn as at 31st Dec -2015.</p> <p>141 comprehensive audits including issue oil audits were completed in the half-year period of FY 2015/16 .</p> <p>100% of the seven taxpayers applications received during the half year for accreditation were evaluated.</p>	<p>The less than targeted growth in customs revenue was attributed to the decline in petroleum duty by 22.27% and export levy by 0.41% respectively.</p> <p>The good performance in collectable arrears was due to vigorous enforcement measures implemented.</p>
<i>Performance Indicators:</i>			
Percentage of Customs tax Revenue collected against target	100	103	
<i>Output Cost:</i>	US\$ Bn: 52.626	US\$ Bn: 9.254	% Budget Spent: 17.6%
Output: 145402	Domestic Tax Collection		
<i>Description of Performance:</i>	<p>19% Growth in Domestic taxes revenue collection</p> <p>100% Domestic taxes revenue collection to target</p> <p>30% Recovery of collectable arrears at the beginning of the year excluding Government arrears.</p> <p>1,573 Compliance Risk based Audits completed and broken down as follows:</p> <p>Whole sale and retail 1,175 cases Manufacturing - 398 cases cases</p>	<p>A growth of 23.8% was realised in domestic taxes revenue collections in the first half of FY 2015/16.</p> <p>Cumulatively domestic taxes revenue collection for the first half was UGX 3,083.59Bn against a target of UGX 3,107.10 Bn (Deficit of UGX 23.51 Bn), a performance of 99.25% .</p> <p>17.35% of the collectable arrears were collected in the period July to Dec of FY 2015/16. Total recoveries cummulatively were UGX 160.21Bn against total</p>	<p>The growth in domestic tax revenue was due to the good performance on tax heads that registered surpluses .These included ; withholding tax, corporation tax, rental tax and casino tax.</p> <p>The 99.25 % domestic tax revenue collection to target registered in second half was due to the deficits registered on PAYE (UGX 26.91 Bn) and VAT (UGX 28.23 Bn).</p> <p>The more audits were due to massive returns examinations conducted to generate quick revenue.</p>

Vote: 141 URA

HALF-YEAR: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	Joint compliance strategy FY 2015/16 developed.	collectable arrears of UGX 923.22Bn excluding government arrears as at 31st December -2015.	The tax hub/clinics conducted were more the target because of the TIN registration campaign (omugano gwa URA)
	40 Tax hubs held.	1,355 compliance risk based audits were completed in wholesale & retail sectors	intensified in October with the focus on registering tax payers around the country.
	15% Growth in value taxpayer register.	Manufacturing and other sectors against the half year target of 1140 audits in the first half year of FY 2015/16, a performance of 118.86% and a total tax assessment of UGX 18.08 Bn..	The growth in value taxpayer register, total tax register and revenue from new value taxpayers was due to the initiative of TIN campaign “omugano gwa URA” and the re- introduction of the TREP project after securing funds.
	30% Increase in total taxpayer register		These initiatives focused on registering tax payers around the country and those in the informal sector.
	5% Revenue from new value taxpayers	The Joint compliance strategy FY 2015/16 was developed.	
	50% Newly registered clients filing returns ontime	66 -tax clinics/hub were conducted in the half year period. These targeted the taxpayers all over the country and specific sectors like agriculturalists, transporters, manufacturers, educationists, constructors, retail and wholesalers, among other sectors.	The more than targeted number of stakeholder engagements was due to the TREP project that engaged a number of stakeholders on TIN registrations and the sensitization of taxpayers on the new income tax approved policies.
	4 Stakeholder engagements conducted.		
	10% Reduction in offset portfolio	The value clients register during the half year period of FY 2015/16 increased by 14.4%. Total value clients as at 1st July -2015 were 80,606 which number increased to 92,197 by end of December-2015.	
		The tax register grew by 9.7% in the half year of FY 2015/16 against a target of 15%, a performance of 64.66% .The tax register as at 30th June -2015 was 763,150 this increased to 836,853 as at 31th December-2015.	
		0.20% in revenue was collected from new value clients against a target of 5% in the half year period of FY 2015/15	
		Reports on the new taxpayers filing returns on time will be produced in the subsequent quarters.	

Vote: 141 URA

HALF-YEAR: Highlights of Vote Performance

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
<p>Thirty five (35) stakeholder engagements were held against a target of 4 ,a performance of 875% during the first half of FY 2015/16.</p> <p>VAT Offsets portfolio increased from 164.97 as at 1st July -2015 to 165.11Bn as at 31stDec-2015 representing 0.1% increase in the half year period of FY 2015/16.</p>			
<i>Performance Indicators:</i>			
Percentage of Domestic Tax Revenue collected against target	100	99.25	
Percentage Growth in taxpayer register	30	9.7	
Average filling ratio	89	87.94	
<i>Output Cost:</i>	US\$ Bn: 64.151	US\$ Bn: 10.596	% Budget Spent: 16.5%
Output: 145403	Tax Investigations		
<i>Description of Performance:</i>	75 Cases investigated to conclusion and 20 recommended for prosecution	45 investigations on fraudulent cases were concluded in the first half year against a target of 34, a performance of 132%.	The shortfall of one case to be recommended for prosecution was as a result of delays certain critical evidence to support the prosecution process.
	4 Strategic briefs developed and presented to the board.	7 fraudulent cases were getting recommended for prosecution in the half year period against a target of 8 and a performance of 88%.	
	12 Tactical briefs developed and shared with the relevant stakeholders on time		
	100% Of Quality Service Management Plan (QSMP) executed.	One strategic brief was developed and presented to the board in the half year period of FY 2015/16	
	100% Of stakeholder engagement plan implemented	Seven (7) tactical intelligence briefs were developed and shared during the half year FY 2015/16: These among others	
	100% Of the TID process improvement activities executed as per the Departmental plan.	were; tax on payments to non-resident, fuel industry by contractors, non-declaration of supplies made to government, motor vehicle supplies and an assessment of fuel station dealers.	
	100% Of staff Development Programms implemented		
		100 % of the quality service management planned activities geared towards enhancing the tax investigations services were executed in half year of FY 2015/16. These include:	

Vote: 141 URA

HALF-YEAR: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		<p>reviewed procedures for handling case disposal, reviewed laboratory quality manual, developed the financial crime investigations process, fully operationalized e-tax investigations module and reviewed exchange of information and document examinations Processes, developed checklist to vet the credibility of informers and the information and trained staff on the planned investigation module on e-tax roll-out.</p> <p>Engaged 100% of the scheduled 16 stakeholders in the half year period. These were; NWSC, Posta Uganda, Global forum for strategic partnership, IGG, FIA, Ministry of Finance Uganda Police, Uganda National Roads Authority, Uganda National Bureau of Standards, Ministry of Agriculture, Animal Husbandry & Fisheries, Financial Intelligence Authority.</p> <p>Implemented 100% of the planned business process improvement activities and these were; developed procedure for case disposal, reviewed laboratory quality manual, documented financial crime investigations, operationalized e-tax investigation module, reviewed informer and administrative management manual and developed checklist for vetting the credibility of information from informers among others.</p> <p>Implemented 100% of the staff competence programme in the half year period of FY 2015/16. These included: PODITI, tax evasion schemes, legal framework module, moot court sessions, financial markets, oil and gas, intellectual property, science laws, motor vehicle fraud investigations, tax</p>	

Vote: 141 URA

HALF-YEAR: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		treaties,OECD forum on tax and crime and leadership training among others.	
<i>Output Cost:</i>	US\$ Bn: 5.919	US\$ Bn: 1.059	% Budget Spent: 17.9%
Vote Function Cost	US\$ Bn: 238.534	US\$ Bn: 119.289	% Budget Spent: 50.0%
Cost of Vote Services:	US\$ Bn: 238.534	US\$ Bn: 119.289	% Budget Spent: 50.0%

* Excluding Taxes and Arrears

N/A

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 141 URA		
Vote Function: 14 54 Revenue Collection & Administration		
-Strengthen litigation and prosecution function	Litigation and prosecution process has been strenthened.	N/A
-Implement the national audit plan		
-Operationalize the oil and gas division	Oil and gas unit fully functional	
-Implement the joint compliance strategy		
-Enhance risk selectivity profiling	The joint compliance strategy was developed with support from the IMF consultant and its being implemented. Risk management profiling has been fully enhanced with frequent risk alerts and risk profiles developed.	
-Strengthen post clearance audits	Post clearence audits have been strengthened with 141 comprehensive audits conducted by half year FY 2015/16.	
-Decentralise revenue services	All revenue services have been decentralized and automated.	N/A
-Design sector focused service packages		
-Implement tax education programmes	All tax revenue services are online inline with the sector priorities for the year.	
-Conduct industry based familiarization visits.	All planned tax education programmes such as :publications,tax clinics/hubs,showcasing and visibility events,radio and tv talk shows were implemented among others.	
-Develop and implement Service enhancement Programmes	All familiarization visits have been conducted in line with the compliance strategy.	
-Hold Exhibitions	All planned service enhancement programmes under service management and PCA units were implemented.	
	6 showcasing and visibility events were held in the half year period	
Implementation of the training planner	100 % of the staff development programs under the STRAMAL model were implemented in which 780 staff was	N/A
Operationalise(STRAMAL) Model that is		

Vote: 141 URA

HALF-YEAR: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
premised on three pillars namely: Strategy: Maintenance & Leadership.	trained in the first half of FY 2015/16.	

V3: Details of Releases and Expenditure

This section provides a comprehensive summary of the outputs delivered by the Vote and further details of Vote expenditures by Vote Function and Expenditure Item.

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

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
VF:1454 Revenue Collection & Administration	236.88	119.29	119.29	50.4%	50.4%	100.0%
<i>Class: Outputs Provided</i>	191.22	95.63	95.63	50.0%	50.0%	100.0%
145401 Customs Tax Collection	52.63	27.01	27.01	51.3%	51.3%	100.0%
145402 Domestic Tax Collection	64.15	31.69	31.69	49.4%	49.4%	100.0%
145403 Tax Investigations	5.92	2.90	2.90	48.9%	48.9%	100.0%
145404 Internal Audit and Compliance	4.94	2.47	2.47	50.0%	50.0%	100.0%
145405 URA Legal and Administrative Support Services	52.56	26.12	26.12	49.7%	49.7%	100.0%
145406 Public Awareness and Tax Education/Modernization	11.02	5.45	5.45	49.5%	49.5%	100.0%
<i>Class: Capital Purchases</i>	45.66	23.66	23.66	51.8%	51.8%	100.0%
145472 Government Buildings and Administrative Infrastructure	20.30	10.15	10.15	50.0%	50.0%	100.0%
145475 Purchase of Motor Vehicles and Other Transport Equipment	5.04	2.52	2.52	50.0%	50.0%	100.0%
145476 Purchase of Office and ICT Equipment, including Software	3.24	1.62	1.62	50.0%	50.0%	100.0%
145477 Purchase of Specialised Machinery & Equipment	13.59	6.80	6.80	50.0%	50.0%	100.0%
145478 Purchase of Office and Residential Furniture and Fittings	0.29	0.14	0.14	50.0%	50.0%	100.0%
145479 Acquisition of Other Capital Assets	3.20	2.43	2.43	75.8%	75.8%	100.0%
Total For Vote	236.88	119.29	119.29	50.4%	50.4%	100.0%

* Excluding Taxes and Arrears

Table V3.2: 2016/17 GoU Expenditure by Item

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
Output Class: Outputs Provided	191.22	95.63	95.63	50.0%	50.0%	100.0%
211101 General Staff Salaries	0.00	53.57	53.57	N/A	N/A	100.0%
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	107.13	0.00	0.00	0.0%	0.0%	N/A
211103 Allowances	3.18	1.59	1.59	50.0%	50.0%	100.0%
212101 Social Security Contributions	18.53	9.27	9.27	50.0%	50.0%	100.0%
213001 Medical expenses (To employees)	3.90	1.95	1.95	50.0%	50.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.35	0.17	0.17	50.0%	50.0%	100.0%
213004 Gratuity Expenses	3.22	1.61	1.61	50.0%	50.0%	100.0%
221001 Advertising and Public Relations	1.86	0.93	0.93	50.1%	50.1%	100.0%
221002 Workshops and Seminars	1.08	0.54	0.54	50.0%	50.0%	100.0%
221003 Staff Training	3.00	1.50	1.50	50.0%	50.0%	100.0%
221004 Recruitment Expenses	0.05	0.03	0.03	50.0%	50.0%	100.0%
221006 Commissions and related charges	0.44	0.00	0.00	0.0%	0.0%	N/A
221007 Books, Periodicals & Newspapers	0.09	0.05	0.05	50.0%	50.0%	100.0%
221008 Computer supplies and Information Technology (IT	7.86	3.93	3.93	50.0%	50.0%	100.0%
221009 Welfare and Entertainment	0.52	0.26	0.26	50.0%	50.0%	100.0%
221010 Special Meals and Drinks	5.82	2.91	2.91	50.0%	50.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	1.64	1.30	1.30	79.1%	79.1%	100.0%
221014 Bank Charges and other Bank related costs	0.12	0.06	0.06	50.0%	50.0%	100.0%
221017 Subscriptions	0.32	0.16	0.16	50.0%	50.0%	100.0%
222001 Telecommunications	0.72	0.36	0.36	50.0%	50.0%	100.0%

Vote: 141 URA

HALF-YEAR: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
222002 Postage and Courier	0.14	0.07	0.07	50.0%	50.0%	100.0%
222003 Information and communications technology (ICT)	5.10	2.69	2.69	52.8%	52.8%	100.0%
223001 Property Expenses	0.02	0.01	0.01	50.0%	50.0%	100.0%
223002 Rates	0.29	0.00	0.00	0.0%	0.0%	N/A
223003 Rent – (Produced Assets) to private entities	5.39	4.41	4.41	81.8%	81.8%	100.0%
223004 Guard and Security services	2.25	1.00	1.00	44.6%	44.6%	100.0%
223005 Electricity	1.44	0.72	0.72	50.0%	50.0%	100.0%
223006 Water	0.44	0.19	0.19	44.2%	44.2%	100.0%
224002 General Supply of Goods and Services	0.00	0.00	0.00	N/A	N/A	100.0%
224004 Cleaning and Sanitation	0.60	0.24	0.24	39.6%	39.6%	100.0%
225001 Consultancy Services- Short term	0.36	0.04	0.04	9.8%	9.8%	100.0%
226001 Insurances	2.35	1.18	1.18	50.0%	50.0%	100.0%
227001 Travel inland	2.71	1.36	1.36	50.0%	50.0%	100.0%
227002 Travel abroad	1.30	0.65	0.65	50.1%	50.1%	100.0%
227003 Carriage, Haulage, Freight and transport hire	0.31	0.17	0.17	54.2%	54.2%	100.0%
227004 Fuel, Lubricants and Oils	2.72	1.36	1.36	50.0%	50.0%	100.0%
228001 Maintenance - Civil	0.51	0.26	0.26	50.0%	50.0%	100.0%
228002 Maintenance - Vehicles	2.14	1.07	1.07	50.0%	50.0%	100.0%
228003 Maintenance – Machinery, Equipment & Furniture	2.70	0.00	0.00	0.0%	0.0%	N/A
228004 Maintenance – Other	0.16	0.03	0.03	21.2%	21.2%	100.0%
273102 Incapacity, death benefits and funeral expenses	0.15	0.00	0.00	0.0%	0.0%	N/A
282102 Fines and Penalties/ Court wards	0.29	0.00	0.00	0.0%	0.0%	N/A
Output Class: Capital Purchases	45.66	23.66	23.66	51.8%	51.8%	100.0%
231001 Non Residential buildings (Depreciation)	0.00	10.15	10.15	N/A	N/A	100.0%
231004 Transport equipment	0.00	2.52	2.52	N/A	N/A	100.0%
231005 Machinery and equipment	0.00	6.90	6.90	N/A	N/A	100.0%
231006 Furniture and fittings (Depreciation)	0.00	0.14	0.14	N/A	N/A	100.0%
231007 Other Fixed Assets (Depreciation)	0.00	1.52	1.52	N/A	N/A	100.0%
281504 Monitoring, Supervision & Appraisal of capital wor	3.20	2.43	2.43	75.8%	75.8%	100.0%
312101 Non-Residential Buildings	20.30	0.00	0.00	0.0%	0.0%	N/A
312104 Other Structures	3.03	0.00	0.00	0.0%	0.0%	N/A
312201 Transport Equipment	5.04	0.00	0.00	0.0%	0.0%	N/A
312202 Machinery and Equipment	13.80	0.00	0.00	0.0%	0.0%	N/A
312203 Furniture & Fixtures	0.29	0.00	0.00	0.0%	0.0%	N/A
Grand Total:	236.88	119.29	119.29	50.4%	50.4%	100.0%
Total Excluding Taxes and Arrears:	236.88	119.29	119.29	50.4%	50.4%	100.0%

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
VF:1454 Revenue Collection & Administration	236.88	119.29	119.29	50.4%	50.4%	100.0%
<i>Recurrent Programmes</i>						
01 Revenue Collection & Administration	191.22	95.63	95.63	50.0%	50.0%	100.0%
<i>Development Projects</i>						
0653 Support to URA Projects	45.66	23.66	23.66	51.8%	51.8%	100.0%
Total For Vote	236.88	119.29	119.29	50.4%	50.4%	100.0%

* Excluding Taxes and Arrears

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

Vote: 141 URA

HALF-YEAR: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	<i>% GoU Budget Released</i>	<i>% GoU Budget Spent</i>	<i>% GoU Releases Spent</i>
VF:1454 Revenue Collection & Administration	1.65	0.00	0.00	0.0%	0.0%	N/A
<i>Development Projects</i>						
0653 Support to URA Projects	1.65	0.00	0.00	0.0%	0.0%	N/A
Total For Vote	1.65	0.00	0.00	0.0%	0.0%	N/A

Vote: 141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousands
------------------------	---	--	----------------

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

Outputs Provided

Output: 14 5401 Customs Tax Collection

		Item	Spent
18% Growth in Customs Revenue collection	Customs revenue collections grew by 16.90 % (UGX 351.02Bn) in the half year period of FY 2015/16 compared to the same period last year.	211101 General Staff Salaries	17,609,726
100% Customs Revenue collection to target.		211103 Allowances	585,696
30% Reduction in customs collectable Arrears	Cumulatively customs revenue collections in the half year of FY 2015/16 were UGX 2,428.66Bn against a target of UGX 2,356Bn, a performance rate of 103.08% (Surplus; UGX 72.64Bn).	212101 Social Security Contributions	2,898,102
2 Motivational programs held		213001 Medical expenses (To employees)	583,800
250 Comprehensive Audits 30 Issue Audits		213004 Gratuity Expenses	119,761
100% Evaluation of taxpayer applications for accreditation	Customs collectable arrears reduced by 92.13% in the first half of FY 2015/16. It reduced from UGX 14.36Bn as at 1st July 2015 to UGX 1.13Bn as at 31st Dec -2015.	221001 Advertising and Public Relations	33,511
6 Stakeholder engagements conducted		221002 Workshops and Seminars	8,400
8 Tax clinics held	100% of the seven (7) taxpayers applications received during the half year for accreditation were evaluated.	221007 Books, Periodicals & Newspapers	3,468
16 Tax shows held		221008 Computer supplies and Information Technology (IT)	925,000
90% Of queries accounted for	13 sector based stakeholder engagements were held ; Exporter, UNBS, UCIFA, DRC representatives, BSMART, KRA, Clearing Agents, Manufacturers, Traders and Transporters on in quarter two on various areas; introduction of courier center in Kampala, reshipment inspection and clearance of commercial vehicles, auto notifications, transit goods to DRC, ECT & their payments and duty free sales.	221009 Welfare and Entertainment	2,500
48 Hours average clearance time		221010 Special Meals and Drinks	916,621
200 Real-time Alerts/Analysis conducted		221011 Printing, Stationery, Photocopying and Binding	916,621
20% Of goods in transit under ECTS		221014 Bank Charges and other Bank related costs	12,500
100% Implementation of the Single Customs Clearance Process		221017 Subscriptions	45,000
		222003 Information and communications technology (ICT)	143,172
		223004 Guard and Security services	90,840
		223005 Electricity	138,000
		223006 Water	97,500
		224004 Cleaning and Sanitation	116,500
		226001 Insurances	358,740
		227001 Travel inland	485,344
		227002 Travel abroad	67,700
		227003 Carriage, Haulage, Freight and transport hire	102,000
		227004 Fuel, Lubricants and Oils	455,448
		228002 Maintenance - Vehicles	281,330
		228004 Maintenance – Other	9,662
	11 tax clinics were held in Eastern, Central, Western and South Western Regions during the half year on rules of origin, classification, valuation, customs laws & procedures and SCT.		
	41 talk shows were held in Central, Eastern, Northern, Western and South Western Regions in the half-year period on smuggling and its effects, finance bill amendments and SCT.		
	On average, 69% of the quarterly audit, queries were responded to and accounted for in the first half of FY 2015/16. Reports were compiled and disseminated to responsibility centers.		
	The average clearance time in first half of FY 2015/16 was 75.6 hours , a performance of 63.5%.		

Vote: 141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs
------------------------	---	--

US\$ Thousands

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

147 real time alerts were issued during the quarter, covering areas of: declaration, goods examination verification reconciliation, regulatory warehousing processes, tariff classification, and misclassification of cholivit animal feeds and surge arrestors and on declarations.

9.1% of the goods went through ECTS by attaching electronic seals on goods under transit in the first half of FY 2015/16.

Implemented 100% of the rolled out Single Customs Clearance Process and a report on the performance were prepared on a monthly basis.

Reasons for Variation in performance

The decline in the growth of customs revenue was attributed to the deficits registered in petroleum duty (27.22%) and export levy (0.41%).

The good performance in collectable arrears was due to vigorous enforcement measures implemented

The good performance in the number of tax hubs was because of the need to sensitize taxpayers on the new policies affecting some sectors in the economy based on the initiatives to penetrate the informal sector.

The more talk shows were due to the increase in the instances of smuggling and need to sensitize taxpayers on the new finance bill.

Total	27,006,940
Wage Recurrent	17,609,726
Non Wage Recurrent	9,397,214
NTR	0

Output: 14 5402 Domestic Tax Collection

		Item	Spent
19% Growth in Domestic taxes revenue collection	A growth of 23.80 % (UGX 592.78Bn) was realised in domestic taxes revenue collections in the first half of 2015/16.	211101 General Staff Salaries	21,094,843
100% Domestic taxes revenue collection to target		211103 Allowances	154,488
30% Recovery of collectable arrears at the beginning of the year excluding Government arrears.	Cumulatively domestic tax revenue collections was UGX 3,083.59Bn against a target of UGX 3,107.10Bn Deficit of UGX 23.51Bn), a performance of 99.25%.	212101 Social Security Contributions	3,398,850
1,573 Compliance Risk based Audits completed and broken down as follows:		213001 Medical expenses (To employees)	689,500
Whole sale and retail 1,175 cases	17.35% of the collectable arrears were recovered in the period July to Dec of FY 2015/16.Total recoveries in the half year were 160.21Bn against a total	213004 Gratuity Expenses	119,761
Manufacturing - 398 cases		221001 Advertising and Public Relations	142,295
		221002 Workshops and Seminars	14,100
		221007 Books, Periodicals & Newspapers	13,391
		221008 Computer supplies and Information Technology (IT)	1,504,500
		221009 Welfare and Entertainment	2,500
		221010 Special Meals and Drinks	1,144,433

Vote: 141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousands
------------------------	---	--	----------------

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

cases	collectable arrears of UGX 923.22Bn excluding government arrears as at 31st December -2015.	221011 Printing, Stationery, Photocopying and Binding	100,536
40 Tax hubs held.		221014 Bank Charges and other Bank related costs	14,850
15% Growth in value taxpayer register.	1,355 compliance risk based audits were completed in wholesale & retail sector and other sectors against the half year target of 1140 audits of FY 2015/16 with a total tax assessment of UGX 18.08 Bn.	221017 Subscriptions	32,671
30% Increase in total taxpayer register		223003 Rent – (Produced Assets) to private entities	1,648,223
5% Revenue from new value taxpayers		223004 Guard and Security services	60,500
50% Newly registered clients filing returns ontime	1,355 Compliance Risk based audits were completed including audits from the manufacturing sector.	223005 Electricity	178,500
4 Stakeholder engagements conducted.		223006 Water	65,588
10% Reduction in offset portfolio	66 -tax clinics/hub were conducted in quarter one and two. These targeted the taxpayers all over the country and specific sectors like agriculturalists, transporters, manufacturers, educationists, constructors, retail and wholesalers, among other sectors.	226001 Insurances	414,901
	The value clients register during the half year period of FY 2015/16 increased by 14.4%. Total value clients as at 1st July -2015 were 80,606 which number increased to 92,197 by end of December-2015.	227001 Travel inland	223,703
	The tax register grew by 9.7% in the first half of of FY 2015/16 against a target of 15%, a performance of 64.66%. The tax register as at 30th June -2015 was 763,150 .This increased to 836,853 as at 31st December -2015.	227002 Travel abroad	54,360
	0.20% in revenue was collected from new value clients against a target of 5% in the half year period of FY 2015/16.	227003 Carriage, Haulage, Freight and transport hire	16,500
	The report on the proportion of newly registered clients filing returns on time will be produced in the subsequent quarters.	227004 Fuel, Lubricants and Oils	350,131
	Thirty five (35) stakeholder engagements were held against a target of 4, a performance of 875% during the first half of FY 2015/16.	228002 Maintenance - Vehicles	231,000
	VAT Offsets portfolio increased from 164.97 as at 1st July -2015 to 165.11Bn as at 31st December -2015 representing 0.1% increase in the half year period of FY 2015/16.	228004 Maintenance – Other	20,496

Vote: 141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousands
------------------------	---	--	----------------

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

Reasons for Variation in performance

The growth in domestic tax revenue was due to the good performance on tax heads that registered surpluses. These were; withholding tax, corporation tax, rental tax and Casino tax.

The 99.25% domestic tax revenue collection to target registered in first half of FY 2015/16 were due to the deficit registered in PAYE (26.91Bn) and VAT (28.33Bn).

The more audits were due to massive returns examinations to conducted out to generate quick revenue.

The tax hub/clinics was more because of the TIN campaign (omugano gwa URA) was conducted in October with the focus on registering tax payers around the country.

The growth in value taxpayer register was due to the initiative TIN campaign “omugano gwa URA” and the re- introduction of the TREP project after securing funds. These initiatives focused on registering tax payers around the country and those in the informal sector.

The increase in total taxpayer register was due to the initiative TIN campaign “omugano gwa URA” and the re- introduction of the TREP project after securing funds. These initiatives focused on registering taxpayers around the country and those in the informal sector.

The number of stakeholder engagements increased because of the TREP engagements that focused on local governments and municipalities.

Total	31,690,619
Wage Recurrent	21,094,843
Non Wage Recurrent	10,595,777
NTR	0

Output: 14 5403 Tax Investigations

		<i>Item</i>	<i>Spent</i>
75 Cases investigated to conclusion and 20 recommended for prosecution	45 investigations on fraudulent cases were concluded in a target of 34, a performance of 132% in the first half of FY 2015/15.	211101 General Staff Salaries	1,836,327
4 Strategic briefs developed and presented to the board.	7 fraudulent cases were getting recommended for prosecution in the two quarters against a target of 8 and a performance of 88.	211103 Allowances	3,178
12 Tactical briefs developed and shared with the relevant stakeholders on time	One strategic brief was developed and presented to the board in the first half of FY 20Q5/16	212101 Social Security Contributions	301,558
100% Of Quality Service Management Plan (QSMP) executed.	Seven (7) out of six planned tactical intelligence briefs were developed and shared : These were; tax on payments to non-resident, fuel industry by contractors, non-declaration of supplies made to government, motor vehicle supplies and an assessment of	213001 Medical expenses (To employees)	49,000
100% Of stakeholder engagement plan implemented		213004 Gratuity Expenses	74,277
100% Of the TID process improvement activities executed as per the Departmental plan.		221001 Advertising and Public Relations	2,748
		221002 Workshops and Seminars	18,300
		221007 Books, Periodicals & Newspapers	2,750
		221009 Welfare and Entertainment	2,500
		221010 Special Meals and Drinks	86,910
		221014 Bank Charges and other Bank related costs	1,000
		223003 Rent – (Produced Assets) to private entities	213,879
		223005 Electricity	17,000
		223006 Water	3,750
		224004 Cleaning and Sanitation	1,750
		226001 Insurances	37,732

Vote: 141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousands
------------------------	---	--	----------------

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

100% Of staff Development Programms implemented	fuel station dealers.	227001 Travel inland	121,275
		227002 Travel abroad	27,180
	All activities geared towards enhancing the quality of tax investigations services were executed . These include: reviewed procedures for handling case disposal, reviewed laboratory quality manual, developed the financial crime investigations process, fully operationalized e-tax investigations module and reviewed exchange of information and document examinations Processes, developed checklist to vet the credibility of informers and the information and trained staff on the planned investigation module on e-tax roll-out.	227003 Carriage, Haulage, Freight and transport hire	3,407
		227004 Fuel, Lubricants and Oils	58,174
		228002 Maintenance - Vehicles	30,996
		228004 Maintenance – Other	1,332
	Engaged 16 stakeholders . These were; NWSC, Posta Uganda, Global forum for strategic partnership, IGG, FIA, Ministry of Finance Uganda Police, Uganda National Roads Authority, Uganda National Bureau of Standards, Ministry of Agriculture, Animal Husbandry & Fisheries, Financial Intelligence Authority.		

Reasons for Variation in performance

The shortfall of one case to be recommended for prosecution as a result of delays in certain critical evidence to support the prosecution process.

Total	2,895,020
Wage Recurrent	1,836,327
Non Wage Recurrent	1,058,694
NTR	0

Output: 14 5404 Internal Audit and Compliance

		Item	Spent
100% Planned resource optimisation interventions implemented	two (2) budget review engagement was held in quarter first half of FY 2015/16	211101 General Staff Salaries	1,664,937
36 Investigations carried out	21 investigations were conducted out against a half year target of 18 and reports on the investigations were produced for the first half of the FY	211103 Allowances	7,570
8 Compliance reviews carried out		212101 Social Security Contributions	273,289
88 Assurance audits conducted		213001 Medical expenses (To employees)	42,000
8 Advisory reports issued	Cumulatively 5 compliance reviews were conducted during the first half of FY 2015/16.	213004 Gratuity Expenses	61,421
22 Stakeholders engaged		221001 Advertising and Public Relations	14,550
80% Client satisfaction level	38 assurance audits out of a half-year target of 44 were conducted and reports in respect to the audits were produced.	221002 Workshops and Seminars	68,878
Value added by IAC		221007 Books, Periodicals & Newspapers	3,500
100% Usage of Communication		221009 Welfare and Entertainment	2,500
		221010 Special Meals and Drinks	58,855
		221011 Printing, Stationery, Photocopying and Binding	13,800
		221014 Bank Charges and other Bank related costs	900
		221017 Subscriptions	10,000

Vote: 141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousands
------------------------	---	--	----------------

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

Channels	5 Advisory reports out of the expected 4 were produced during the first half.	223006 Water	13,500
100% Of process reviews completed and level Automation of the IAC Business	25 out of the planned 10 stakeholder engagements were held during the first half of FY 2015/16	224004 Cleaning and Sanitation	370
100% Of knowledge sharing sessions held.	The level of client satisfaction will be determined in quarter three .	225001 Consultancy Services- Short term	35,000
100% Of motivation interventions held	100 % implementation of the communication programme using five communication channels were used . These were: 12 consultant newsletters, 70 & 55 management and sectional meetings produced 52 copies of statutory reports on audit and compliance and uploaded them on the IAC website.	226001 Insurances	33,706
100% Of integrity awareness interventions executed	100% IAC process review were completed and 75% of the planned IAC processes automation has been achieved.	227001 Travel inland	47,550
100% Of staff development initiatives executed	100% Knowledge sharing sessions were held in quarter two quarters: These include; leadership a learnable skill, financial money matters investing in security's exchange and in insurance.	227002 Travel abroad	27,220
	100% motivation interventions were conducted seven groups comprising of 15 staff reward and recognized in first half of the FY.	227003 Carriage, Haulage, Freight and transport hire	555
	100% integrity awareness inventions were executed. These were; 10 radio announcements, one radio talk show and 05 internal integrity workshops.	227004 Fuel, Lubricants and Oils	66,326
	100% staff development initiatives were implemented; these were: audit tools and technique, staff attended chief audit executives round table conference, enrolled staff for ISACA & ACFE members and CIA certification staff attended seminars for chartered accountants and information security, leadership and management training.	228002 Maintenance - Vehicles	24,220
		228004 Maintenance – Other	766

Reasons for Variation in performance

The extra stakeholder engagements held were demand driven due to the need by up country audit clients on the management of audit actions in PAWS and the role of internal audit and compliance.

All the activities that feeds into the survey for determining clients satisfaction level were conducted awaiting the survey in third quarter

Vote: 141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
------------------------	---	--	---------------

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

The extra workshop was due to the need to sensitize the new staff joining the institution.

Total	2,471,410
Wage Recurrent	1,664,937
Non Wage Recurrent	806,474
NTR	0

Output: 14 5405 URA Legal and Administrative Support Services

		<i>Item</i>	<i>Spent</i>
Yearly Debt stock of private arrears reduced by 75 Billion Shillings.	Cumulatively, private arrears for the first half of FY 2015/16 reduced by 41.08 Bn against the half year target of 37.5 and a performance of 109.55%	211101 General Staff Salaries	8,355,288
2 URA Titles secured		211103 Allowances	828,291
100% Af all the properly documented requests drafted within the departmental standards and timelines	6 URA office titles were secured in the first half of FY 2015/16.	212101 Social Security Contributions	1,898,232
60% Of cases decided in favour of URA Viz cases lost against URA	100% of the 115 contracts, 11 bonding agreements, 16 tenancy agreements, 22 M.o.Us were drafted as requested and dispatched within the divisional operational standards.	213001 Medical expenses (To employees)	515,800
100% Service enhancement programmes implemented	On average 83.9% success rate was attained in the first half of FY 2015/16 .Atotal of 30 cases decided in favour of URA and 3 cases were lost against URA in thr first half of the FY	213002 Incapacity, death benefits and funeral expenses	174,101
80% Stake holder engagements conducted	100% Of legal advisory notes issued out within the departmental standards and timelines.LSBA received 86 requests for legal advisory advisory notes.Responses were done within the agreed response times and standards.	213004 Gratuity Expenses	1,085,566
70% Business processes improvement interventions implemented		221001 Advertising and Public Relations	182,500
90% Staff Exceeding their performance expectations.		221002 Workshops and Seminars	150,700
70% Innovations approved for implementation		221003 Staff Training	1,500,000
		221004 Recruitment Expenses	25,000
		221007 Books, Periodicals & Newspapers	18,486
		221008 Computer supplies and Information Technology (IT)	1,500,000
		221009 Welfare and Entertainment	230,000
		221010 Special Meals and Drinks	606,379
		221011 Printing, Stationery, Photocopying and Binding	239,871
		221014 Bank Charges and other Bank related costs	28,522
		221017 Subscriptions	11,500
		222001 Telecommunications	360,000
		222002 Postage and Courier	72,000
		222003 Information and communications technology (ICT)	2,550,000
100% Staff development programmes implemented.	100 % of the LSBA of the eleven (11) instructions/request received on securing URA Property titles were responded too according to the set timelines and standards.	223001 Property Expenses	9,775
100% Motivational Programmes Implemented.		223003 Rent – (Produced Assets) to private entities	2,550,000
		223004 Guard and Security services	850,123
		223005 Electricity	388,000
		223006 Water	10,500
100% Planned knowledge management programmes implemented.	100% of the five (5) planned stakeholder engagements were held: These included; Legal Aid Week, ATAF member countries, anti-corruption open week, bankers and contracts management engagements were held.	224004 Cleaning and Sanitation	120,764
		226001 Insurances	276,818
		227001 Travel inland	407,931
		227002 Travel abroad	82,347
		227003 Carriage, Haulage, Freight and transport hire	44,600
		227004 Fuel, Lubricants and Oils	339,382
		228001 Maintenance - Civil	256,516
		228002 Maintenance - Vehicles	446,925
	70% of the process improvement interventions were implemented: These were; issuance of legal advisory notes, drafting of pleadings, filing of court process, representations in courts of law, alternative dispute resolution,		

Vote: 141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs
------------------------	---	--

US\$ Thousands

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

placement of the caveats and processing titles.

The percentage of staff exceeding performance expectation will be reported on in third quarter after the first appraisal cycle in January -2016.

70% of planned quarterly Innovations were approved for implementation.

100 % of the staff development programs were implemented in which 780 staff was trained in the first half of 2015/16.

100% wellness initiatives to motivate staff were implemented .These were;
The annual staff party, aerobics sessions, corporate social responsibility with Mulago Cancer Institute, offered comprehensive medical insurance to 7 staff, counseling services, optical refund to 34 staff, provision of staff lunch, medical insurance to all staff, organized URA health week and family day out, aerobics sessions and worker's compensation.

100% of the knowledge management programmes were implemented, These include; 171 zones of excellence and knowledge-sharing sessions in different departments were held in the first half of FY 2015/16.

Reasons for Variation in performance

The decline in the performance of debt collection of private arrears in 2nd quarter was due to the early ending of business activities for the month of December because of the festive season .

Total	26,115,916
Wage Recurrent	8,355,288
Non Wage Recurrent	17,760,628
NTR	0

Output: 14 5406 Public Awareness and Tax Education/Modernization

		<i>Item</i>	<i>Spent</i>
95% Planned activities executed	95% of the planned activities were executed as planned.	211101 General Staff Salaries	3,004,880
100% Of Resource management interventions implemented	100% of the resource and accountability documents were developed. These were; M&E, expenditure reports and plan review	211103 Allowances	11,377
		212101 Social Security Contributions	496,769
100% Of Strategic Partner groups engaged		213001 Medical expenses (To employees)	70,700
		213004 Gratuity Expenses	148,503

Vote: 141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
------------------------	---	--	---------------

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

100% Of service enhancement interventions executed	engagements were conducted.	221001 Advertising and Public Relations	555,975
100% Of Communication Channels Utilised	100% of the strategic partners groups were engaged , These include: 2 EARATC, 2 ATAF, global forum on signing the MAAC, 2 government agencies, government communication officers, 2 business communities and one media group were held in first half of FY 2015/16.	221002 Workshops and Seminars	280,425
100% Of Business process improvement interventions executed		221007 Books, Periodicals & Newspapers	4,000
100% Of Productivity enhancement interventions implemented		221009 Welfare and Entertainment	20,000
100% Of staff motivation interventions executed		221010 Special Meals and Drinks	95,536
100% Of competence enhancement interventions executed		221011 Printing, Stationery, Photocopying and Binding	28,175
2016/17-2020/2021 Corporate plan developed		221014 Bank Charges and other Bank related costs	1,680
Joint compliance strategy developed		221017 Subscriptions	61,050
Terminal evaluation of the corporate plan 2011/12-2015/16 conducted		223006 Water	2,000
		224002 General Supply of Goods and Services	2,300
		226001 Insurances	55,260
		227001 Travel inland	70,919
		227002 Travel abroad	394,212
		227004 Fuel, Lubricants and Oils	92,463
		228002 Maintenance - Vehicles	55,000
		228004 Maintenance – Other	1,165
	100 % of the service enhancement interventions were conducted. These included; 2 critical research & evaluations, 13 strategic documents produced, 123 tax education/ awareness conducted and 5 relationship management intervention were implemented during the first half of FY 2015/16.		
	100 % of the communication channels were used in communication. These were; 23 feedback engagements held, 5 publications, 86 media communications, 4 virtual & e – communications and 6 showcasing and visibility events were held were used in the first half of FY 2015/16		
	100% business process improvement interventions were conducted. i.e. 2 business process documentation interventions 30 business process review engagements were held.		
	100% productivity enhancement interventions were implemented. These were; 6 performance review engagements with divisional sectional and unit heads in the first half of FY 2015/16.		
	Implemented all the planned competence improvement interventions scoring 100% performance. These included; 11 in-house trainings.		
	The corporate plan for FY 2016/17 to 2020/21 was developed in line with the NDP and the BFP and MPS for 2016/17 were aligned to the plan.		
	The Joint Compliance strategy was developed.		
	The corporate plan terminal evaluation was conducted and a report produced. This report provided input into the the		

Vote: 141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousands
------------------------	---	--	----------------

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

new corporate plan 2016/17 to 2019/20.

Reasons for Variation in performance

N/A

Total	5,452,389
Wage Recurrent	3,004,880
Non Wage Recurrent	2,447,509
NTR	0

Development Projects

Project 0653 Support to URA Projects

Capital Purchases

Output: 14 5472 Government Buildings and Administrative Infrastructure

		<i>Item</i>	<i>Spent</i>
URA Headquarter Building Construction	Construction of the URA headquarter building is ongoing as planned	231001 Non Residential buildings (Depreciation)	10,150,000

IDEP Project Admin Costs

Reasons for Variation in performance

N/A

Total	10,150,000
GoU Development	10,150,000
External Financing	0
NTR	0

Output: 14 5475 Purchase of Motor Vehicles and Other Transport Equipment

		<i>Item</i>	<i>Spent</i>
Vehicle Lease	The vehicles were leased and the lease is paid yearly.	231004 Transport equipment	2,522,424

Reasons for Variation in performance

N/A

Total	2,522,424
GoU Development	2,522,424
External Financing	0
NTR	0

Output: 14 5476 Purchase of Office and ICT Equipment, including Software

Vote: 141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousands
------------------------	---	--	----------------

Vote Function: 1454 Revenue Collection & Administration

Development Projects

Project 0653 Support to URA Projects

		Item	Spent
ERP-HRMS implementation	Staff were sensitized on ERP and user requirements were collected.	231005 Machinery and equipment	105,000
Document Processing center		231007 Other Fixed Assets (Depreciation)	1,515,000
Automated Value Control System	The construction of the document processing center is ongoing.		
Paws Upgrade	The procurement of the PAW upgrade is still ongoing.		
Office Equipment (Projectors, Scanners, PCS, etc..)			

Reasons for Variation in performance

N/A

Total	1,620,000
<i>GoU Development</i>	<i>1,620,000</i>
<i>External Financing</i>	<i>0</i>
<i>NTR</i>	<i>0</i>

Output: 14 5477 Purchase of Specialised Machinery & Equipment

		Item	Spent
DR System Implementation	DR system implementation is still ongoing.	231005 Machinery and equipment	6,795,834

Reasons for Variation in performance

N/A

Total	6,795,834
<i>GoU Development</i>	<i>6,795,834</i>
<i>External Financing</i>	<i>0</i>
<i>NTR</i>	<i>0</i>

Output: 14 5478 Purchase of Office and Residential Furniture and Fittings

		Item	Spent
New furniture aquired	N/A	231006 Furniture and fittings (Depreciation)	142,803

Reasons for Variation in performance

N/A

Total	142,803
<i>GoU Development</i>	<i>142,803</i>
<i>External Financing</i>	<i>0</i>
<i>NTR</i>	<i>0</i>

Output: 14 5479 Acquisition of Other Capital Assets

Vote: 141 URA

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousands
------------------------	---	--	----------------

Vote Function: 1454 Revenue Collection & Administration

Development Projects

Project 0653 Support to URA Projects

		Item	Spent
100% Of post MCP activities implemented	Implemented 100% of the post MCP activities during the half year period of FY 2015/16. These activities included; MCP closure event, showcasing of the MCP outputs and achievements, held the last steering committee with development partners, mainstreamed the spilling activities into the URA main stream business and produced the closure report.	281504 Monitoring, Supervision & Appraisal of capital works	2,425,963

Reasons for Variation in performance

N/A

Total	2,425,963
<i>GoU Development</i>	2,425,963
<i>External Financing</i>	0
<i>NTR</i>	0
GRAND TOTAL	119,289,318
<i>Wage Recurrent</i>	53,566,000
<i>Non Wage Recurrent</i>	42,066,295
<i>GoU Development</i>	23,657,024
<i>External Financing</i>	0
<i>NTR</i>	0

Vote: 141 URA

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
		<i>US\$ Thousands</i>

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

Outputs Provided

Output: 14 5401 Customs Tax Collection

		<i>Item</i>	<i>Spent</i>
4.5% Growth in Customs Revenue collection	Customs revenue collections grew by 19.60 % (UGX 208.87Bn) in the second quarter of FY 2015/16	211101 General Staff Salaries	8,804,863
100% Quartely customs revenue collection to target.	compared to the same period last year.	211103 Allowances	292,848
7.5% Reduction in custms Arrears	Customs revenue collections to target in the second quarter of FY 2015/16 was UGX 1,274.28 Bn against a target of UGX 1,219.30Bn, a performance rate of 104.51% (Surplus; UGX 54.98Bn).	212101 Social Security Contributions	1,449,051
85 Comprehensive Audits 10 Oil Issue Audits completed.		213001 Medical expenses (To employees)	291,900
100% Quarterly Evaluation of taxpayer applications for accreditation	Customs collectable arrears reduced by 90.37% in the second quarter of FY 2015/16. It reduced from UGX 11.74Bn as at 30th September 2015 to UGX 1.13Bn as at 31st Dec -2015.	213004 Gratuity Expenses	59,880
2 Stakeholder engagements conducted		221001 Advertising and Public Relations	16,755
2 Tax clinics held		221002 Workshops and Seminars	4,200
4 Tax shows held		221007 Books, Periodicals & Newspapers	1,734
90% Of quarterly queries accounted for		221008 Computer supplies and Information Technology (IT)	462,500
48 Hours average clearance time		221009 Welfare and Entertainment	1,250
50 Real-time Alerts/Analysis conducted		221010 Special Meals and Drinks	458,311
20% Of goods in transit under ECTS		221011 Printing, Stationery, Photocopying and Binding	458,311
100% Implementation of the Single Customs Clearance Process		221014 Bank Charges and other Bank related costs	6,250
		221017 Subscriptions	22,500
		222003 Information and communications technology (ICT)	71,586
		223004 Guard and Security services	45,420
		223005 Electricity	69,000
		223006 Water	48,750
		224004 Cleaning and Sanitation	58,250
		226001 Insurances	179,370
		227001 Travel inland	242,672
		227002 Travel abroad	33,850
		227003 Carriage, Haulage, Freight and transport hire	51,000
		227004 Fuel, Lubricants and Oils	227,724
		228002 Maintenance - Vehicles	140,665
		228004 Maintenance – Other	4,831
	100% of the three (5) taxpayers applications received for accreditation during quarter two were evaluated.		
	10 sector based stakeholder engagements were held against a target of 2 in quarter two.		
	5 tax clinics were held in Eastern and Central Regions against a target of 2 and a performance of 250%. These were on; rules of origin, classification, valuation, customs laws & procedures and SCT.		
	9 talk shows against a target of 4 were held in quarter two in Northern and Western Regions.		
	66% of the second quarter audit queries raised were responded to and accounted for. Reports were compiled and disseminated to responsibility centers.		
	The average clearance time in quarter two was 103.3 hours against a target of 48 hours, a performance of 46.5%.		
	64 real time alerts were issued against a target of 50, a performance of 128%. These covered areas of: tariff classification, misclassification of cholivit animal feeds and surge		

Vote: 141 URA

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
		<i>US\$ Thousand</i>

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

arrestors and on declarations.

In the second quarter, custom processed 10% of its transactions through ECTS against a target of 20%, a performance of 50% by attaching electronic seals on goods under transit.

Implemented 100% of the rolled out Single Customs Clearance Process and a report on the performance prepared on a monthly basis.

Reasons for Variation in performance

The decline in the growth of customs revenue was attributed to the deficits registered in petroleum duty (27.22%) and export levy (0.41%).

The good performance in collectable arrears was due to vigorous enforcement measures implemented

The good performance in the number of tax hubs was because of the need to sensitize taxpayers on the new policies affecting some sectors in the economy based on the initiatives to penetrate the informal sector.

The more talk shows were due to the increase in the instances of smuggling and need to sensitize taxpayers on the new finance bill.

Total	13,503,470
Wage Recurrent	8,804,863
Non Wage Recurrent	4,698,607
NTR	0

Output: 14 5402 Domestic Tax Collection

		<i>Item</i>	<i>Spent</i>
5.5% Growth in Domestic taxes revenue collection	Domestic tax revenue grew by 25.34 % (UGX 358.46Bn) in the second quarter of FY 2015/16 compared to the same period last year.	211101 General Staff Salaries	10,547,421
100% Quartely Domestic taxes revenue collection to target		211103 Allowances	77,244
		212101 Social Security Contributions	1,699,425
7.5% Recovery of collectable arrears at the beginning of the year excluding Government arrears.	The second quarter FY 2015/16 domestic tax revenue collections were UGX 1,773.24Bn against a target of UGX 1,742.74Bn, (Surplus of UGX 30.50 Bn) a performance of 101.75%.	213001 Medical expenses (To employees)	344,750
570 Compliance Risk based Audits Whole sale and retail completed		213004 Gratuity Expenses	59,880
Compliance Risk based Audits Whole sale and retail completed		221001 Advertising and Public Relations	71,147
		221002 Workshops and Seminars	7,050
279 Compliance Risk based Audits Manuafacturing completed		221007 Books, Periodicals & Newspapers	6,696
		221008 Computer supplies and Information Technology (IT)	752,250
		221009 Welfare and Entertainment	1,250
		221010 Special Meals and Drinks	572,216
		221011 Printing, Stationery, Photocopying and Binding	50,268
3.75% Growth in value taxpayer register.	576 compliance risk based audits were completed in wholesale and other sectors against a target of 570 audits, a	221014 Bank Charges and other Bank related costs	7,425
		221017 Subscriptions	16,335
		223003 Rent – (Produced Assets) to private entities	824,111

Vote: 141 URA

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
		<i>US\$ Thousands</i>

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

7.5 % Increase in total taxpayer register	performance of 101.05% in quarter two of FY 2015/16 and a tax assessment of UGX 15.78Bn was raised.	223004 Guard and Security services	30,250
1.25% Revenue from new value taxpayers		223005 Electricity	89,250
		223006 Water	32,794
		226001 Insurances	207,451
50% Newly registered clients filing returns ontime	576 Compliance Risk based audits were conducted including audits in manufacturing sector in quarter two	227001 Travel inland	111,852
20 Tax hubs held.		227002 Travel abroad	27,180
1 Stakeholder engagement conducted.	Conducted 42 -tax clinics/hub against a target of 20,a performance of 210%.	227003 Carriage, Haulage, Freight and transport hire	8,250
2.5% Reduction in offset portfolio	These targeted all taxpayers over the country through the TIN campaign called the “omugano gwa URA”.	227004 Fuel, Lubricants and Oils	175,066
		228002 Maintenance - Vehicles	115,500
		228004 Maintenance – Other	10,248
	<p>The value clients register increased by 9.1% against a target of 3.75% a performance of 242% in quarter two of FY 2015/16.Total value clients as at 30th September -2015 were 84,604 which number increased to 92,197 by end of December-2015.</p> <p>The tax register grew by 4.1% in quarter two of FY 2015/16 against a target of 7.5%, a performance of 54.67%.The tax register as at 30th September -2015 was 803,583 which increased to 836,863 as at 31st December-2015.</p> <p>0.28% in revenue was collected from new value clients against a target of 5% in quarter two FY 2015/15.</p> <p>The report on the proportion of newly registered clients filing on time will be prepared in the subsequent quarters</p> <p>Three (3) Stakeholder engagements were held against a target of 4, a performance of 75% in the second quarter.</p> <p>VAT Offsets, increased from UGX 139.57 Bn as at 31st September -2015 to UGX165.11Bn as at 31 Dec- 2015. Representing 18.2% increase in offset portfolio in quarter two.</p>		

Reasons for Variation in performance

The growth in domestic tax revenue was due to the good performance on tax heads that registered surpluses. These were; withholding tax, corporation tax, rental tax and Casino tax.

The 99.25% domestic tax revenue collection to target registered in first half of FY 2015/16 were due to the deficit registered in PAYE (26.91Bn) and VAT (28.33Bn).

The more audits were due to massive returns examinations to conducted out

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs <i>US\$ Thousand</i>
----------------------------	------------------------------------	---

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

to generate quick revenue.

The tax hub/clinics was more because of the TIN campaign (omugano gwa URA) was conducted in October with the focus on registering tax payers around the country.

The growth in value taxpayer register was due to the initiative TIN campaign “omugano gwa URA” and the re- introduction of the TREP project after securing funds. These initiatives focused on registering taxpayers around the country and those in the informal sector.

The increase in total taxpayer register was due to the initiative TIN campaign “omugano gwa URA” and the re- introduction of the TREP project after securing funds. These initiatives focused on registering taxpayers around the country and those in the informal sector.

The number of stakeholder engagements increased because of the TREP engagements that focused on local governments and municipalities.

Total	15,845,310
<i>Wage Recurrent</i>	10,547,421
<i>Non Wage Recurrent</i>	5,297,888
<i>NTR</i>	0

Output: 14 5403 Tax Investigations

		<i>Item</i>	<i>Spent</i>
Investigations concluded on 17 fraudulent persons as per the plan drawn for the quarter.	Investigations on 33 fraudulent cases were concluded against a target of 17, a performance of 194%.	211101 General Staff Salaries	918,163
		211103 Allowances	1,589
Evidence collected on 4 fraudulent and cases recommended for prosecution as per the plan drawn for the quarter.	Evidence were collected on 3 out of the targeted 4 fraudulent cases were recommended for prosecution a performance of 75%.	212101 Social Security Contributions	150,779
		213001 Medical expenses (To employees)	24,500
		213004 Gratuity Expenses	37,138
		221001 Advertising and Public Relations	1,374
		221002 Workshops and Seminars	9,150
One (1) Strategic brief developed and presented to the Board* Three (3) tactical intelligence reports developed	No strategic brief was developed and presented to the board in quarter two.	221007 Books, Periodicals & Newspapers	1,375
		221009 Welfare and Entertainment	1,250
		221010 Special Meals and Drinks	43,455
All activities scheduled for the quarter geared towards enhancing the quality of Tax Investigations Services executed	Four (04) tactical intelligence briefs against a target of 3, a performance of 133% were developed during quarter two, a performance of 133%.	221014 Bank Charges and other Bank related costs	500
		223003 Rent – (Produced Assets) to private entities	106,939
		223005 Electricity	8,500
		223006 Water	1,875
		224004 Cleaning and Sanitation	875
		226001 Insurances	18,866
		227001 Travel inland	60,638
		227002 Travel abroad	13,590
		227003 Carriage, Haulage, Freight and transport hire	1,703
		227004 Fuel, Lubricants and Oils	29,087
		228002 Maintenance - Vehicles	15,498
		228004 Maintenance – Other	666
	All 11 stakeholders scheduled for second quarter were engaged, these		

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs <i>US\$ Thousand</i>
----------------------------	------------------------------------	---

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

were ; NWSC, Posta Uganda, Global forum for strategic partnership, IGG, FIA, Ministry of Finance .

Reasons for Variation in performance

The shortfall of one case to be recommended for prosecution as a result of delays in certain critical evidence to support the prosecution process.

Total	1,447,510
<i>Wage Recurrent</i>	918,163
<i>Non Wage Recurrent</i>	529,347
<i>NTR</i>	0

Output: 14 5404 Internal Audit and Compliance

		<i>Item</i>	<i>Spent</i>
Quarterly budget review engagement held.	One (1) budget review engagement was held in quarter two of FY 2015/16.	211101 General Staff Salaries	832,468
9 Investigations carried out	15 investigations were carried out against a target of 9, a performance of 166% and reports on the investigations were produced.	211103 Allowances	3,785
2 Compliance reviews carried		212101 Social Security Contributions	136,644
22 Assurance audits conducted		213001 Medical expenses (To employees)	21,000
2 Advisory reports issued	3 compliance reviews were conducted during quarter two against a target of 2.	213004 Gratuity Expenses	30,710
		221001 Advertising and Public Relations	7,275
		221002 Workshops and Seminars	34,439
		221007 Books, Periodicals & Newspapers	1,750
5 Stakeholders engaged	22 assurance audits out of 22 were conducted and reports in respect to the audits were produced.	221009 Welfare and Entertainment	1,250
80% Client satisfaction level		221010 Special Meals and Drinks	29,428
Value added by IAC	3 Advisory reports out of the expected 2 were produced during the quarter.	221011 Printing, Stationery, Photocopying and Binding	6,900
100% Usage of Communication Channels	17 out of 5 stakeholder engagements were held during the quarter.	221014 Bank Charges and other Bank related costs	450
		221017 Subscriptions	5,000
100% Of process reviews completed and level Automation of the IAC Business	The level of client satisfaction will be determined in quarter three .	223006 Water	6,750
		224004 Cleaning and Sanitation	185
100% Of knowledge sharing sessions held.	100 % implementation of the communication programme using five communication channels and these were: 1 consultant newsletters, 10 & 15 management and sectional meetings produced 12 copies of statutory reports on audit and compliance and uploaded them on the IAC website and distributed to the board members and OAG.	225001 Consultancy Services- Short term	17,500
100% Of motivation interventions held		226001 Insurances	16,853
100% Of integrity awareness interventions executed		227001 Travel inland	23,775
100% Of staff development initiatives executed		227002 Travel abroad	13,610
		227003 Carriage, Haulage, Freight and transport hire	278
		227004 Fuel, Lubricants and Oils	33,163
		228002 Maintenance - Vehicles	12,110
		228004 Maintenance – Other	383
	100% IAC process review completed and 75% of the planned IAC processes automation has been achieved.		
	100% Knowledge sharing sessions were held in quarter two: These		

Vote: 141 URA

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
		<i>US\$ Thousands</i>

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

include; leadership a learnable skill and financial money matters were conducted.

100% motivation interventions were conducted in which 15 IAC staff was rewarded and recognized.

100% integrity awareness inventions were executed. These were; one (1) radio talk show and 02 internal integrity workshops were held during the quarter.

100% staff development initiatives were implemented; these were: 4 IAC staff attended IIA audit tools and technique, 6 IAC staff attended chief audit executives round table conference, enrolled 5 ISACA members and 2 ACFE members and 2 staff for CIA certification course.

Reasons for Variation in performance

The extra stakeholder engagements held were demand driven due to the need by up country audit clients on the management of audit actions in PAWS and the role of internal audit and compliance.

All the activities that feeds into the survey for determining clients satisfaction level were conducted awaiting the survey in third quarter

The extra workshop was due to the need to sensitize the new staff joining the institution.

Total	1,235,705
Wage Recurrent	832,468
Non Wage Recurrent	403,237
NTR	0

Output: 14 5405 URA Legal and Administrative Support Services

		<i>Item</i>	<i>Spent</i>
Yearly Debt stock of private arrears reduced by 18.75 Billion Shillings.	Private arrears reduced by UGX 18.39Bn against a target of 18.75Bn, a performance of 98.08% during quarter two.	211101 General Staff Salaries	4,177,644
100% Of all the quarterly properly documented requests drafted within the departmental standards and timelines	100% of the 41 contracts, 6 bonding agreements, 8 tenancy agreements, 6 M.o.Us were drafted as requested and dispatched within the divisional operational standards.	211103 Allowances	414,146
100% Of legal advisory notes issued out within the departmental standards and Timelines against the quarterly requests received	100% Of legal advisory notes issued out within the departmental standards and timelines.LSBA received 31 requests for legal advisory advisory	212101 Social Security Contributions	949,116
100% Quarterly Service enhancement programmes implemented		213001 Medical expenses (To employees)	257,900
		213002 Incapacity, death benefits and funeral expenses	87,050
		213004 Gratuity Expenses	542,783
		221001 Advertising and Public Relations	91,250
		221002 Workshops and Seminars	75,350
		221003 Staff Training	750,000
		221004 Recruitment Expenses	12,500
		221007 Books, Periodicals & Newspapers	9,243

Vote: 141 URA

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
		<i>US\$ Thousand</i>

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

80% Of planned quarterly stake holder engagements conducted	notes, and responses were made within the agreed response times and standards.	221008 Computer supplies and Information Technology (IT)	750,000
70% Of planned quarterly business processes improvement interventions implemented	100 % of the five (5) LSBA instructions/request on securing URA Property titles were responded to according to the set timelines and standards.	221009 Welfare and Entertainment	115,000
70% Of planned quarterly Innovations approved for implementation		221010 Special Meals and Drinks	303,190
100% Of planned quarterly Staff development programmes implemented.	100% the three (3) planned stakeholder engagements were held: These included; anti-corruption open week, bankers and contracts management engagements were held.	221011 Printing, Stationery, Photocopying and Binding	119,935
100% Of planned quarterly motivational Programmes Implemented.	70% of the process improvement interventions were implemented in quarter two: these were; issuance of legal advisory notes, drafting of pleadings, filing of court process, representations in courts of law, alternative dispute resolution, placement of the caveats and processing titles.	221014 Bank Charges and other Bank related costs	14,261
100% Of planned quarterly Planned knowledge management programmes implemented.	70% Of planned quarterly Innovations were approved for implementation.	221017 Subscriptions	5,750
	100 % of the staff development programs were implemented in which 499 out of the planned 609 staff were trained in quarter two.	222001 Telecommunications	180,000
	100% of the 3 wellness initiatives were implemented in quarter two of FY 2015/16. These were; organized the annual staff party, aerobics sessions, corporate social responsibility with Mulago Cancer Institute, offered comprehensive medical insurance to 7 staff, counseling services, optical refund to 34 staff, provision of staff lunch, medical insurance to all staff .	222002 Postage and Courier	36,000
	100% of the knowledge management programmes were implemented, These include; 72 zones of excellence and knowledge sharing sessions in different departments.	222003 Information and communications technology (ICT)	1,275,000
		223001 Property Expenses	4,887
		223003 Rent – (Produced Assets) to private entities	1,275,000
		223004 Guard and Security services	425,061
		223005 Electricity	194,000
		223006 Water	5,250
		224004 Cleaning and Sanitation	60,382
		226001 Insurances	138,409
		227001 Travel inland	203,965
		227002 Travel abroad	41,174
		227003 Carriage, Haulage, Freight and transport hire	22,300
		227004 Fuel, Lubricants and Oils	169,691
		228001 Maintenance - Civil	128,258
		228002 Maintenance - Vehicles	223,463

Reasons for Variation in performance

The decline in the performance of debt collection of private arrears in 2nd quarter was due to the early ending of business activities for the month of December because of the festive season .

Vote: 141 URA

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
		<i>US\$ Thousand</i>

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

Total	13,057,958
<i>Wage Recurrent</i>	4,177,644
<i>Non Wage Recurrent</i>	8,880,314
<i>NTR</i>	0

Output: 14 5406 Public Awareness and Tax Education/Modernization

		<i>Item</i>	<i>Spent</i>
95% of planned activities executed	95% of the planned activities were executed as planned.	211101 General Staff Salaries	1,502,440
		211103 Allowances	5,689
100% of Resource management interventions implemented	100% of the resource and accountability documents were developed. These were; M&E, expenditure reports and plan review engagements were conducted.	212101 Social Security Contributions	248,384
		213001 Medical expenses (To employees)	35,350
100% of Strategic Partner groups engaged		213004 Gratuity Expenses	74,252
		221001 Advertising and Public Relations	277,988
100% of service enhancement interventions executed	100% of the strategic partners groups were engaged in quarter two, these include: 2 ATAF, global forum on signing the MAAC, 2 government agencies, government communication officers, 2 business communities and one media group .	221002 Workshops and Seminars	140,213
		221007 Books, Periodicals & Newspapers	2,000
100% of Communication Channels Utilised		221009 Welfare and Entertainment	10,000
		221010 Special Meals and Drinks	47,768
		221011 Printing, Stationery, Photocopying and Binding	14,088
100% of Business process improvement interventions executed	100 %, of the service enhancement interventions were conducted. These included; 2 critical research & evaluations, 13 strategic documents produced, 123 -tax education / awareness conducted and 5-relationship management intervention implemented.	221014 Bank Charges and other Bank related costs	840
		221017 Subscriptions	30,525
100% of Productivity enhancement interventions implemented		223006 Water	1,000
		224002 General Supply of Goods and Services	1,150
100% of competence enhancement interventions executed		226001 Insurances	27,630
		227001 Travel inland	35,460
		227002 Travel abroad	197,106
Terminal evaluation of the corporate plan 2011/12-2015/16 conducted	100 % of the communication channels were used in communication .These were; 12 feedback engagements held, 3 publications, 31 media communications, 4 showcasing and visibility events were held.	227004 Fuel, Lubricants and Oils	46,232
		228002 Maintenance - Vehicles	27,500
		228004 Maintenance – Other	583
	100% business process improvement interventions were conducted. i.e. 2 business process documentation interventions and 15 business process review engagements.		
	100% productivity enhancement interventions were implemented. These were; 2 performance review engagements with divisional sectional and unit heads.		
	Implemented all the planned competence improvement interventions scoring 100% performance. These included; 7 in-house training (aggregate tax model, concepts of risk management and Data management and analysis using excel and SPSS among others were		

Vote: 141 URA

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
		<i>US\$ Thousand</i>

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

conducted.

The corporate plan terminal evaluation was conducted and a report produced. This report provided input into the the new corporate plan 2016/17-2019-20.

Reasons for Variation in performance

N/A

Total	2,726,194
<i>Wage Recurrent</i>	1,502,440
<i>Non Wage Recurrent</i>	1,223,755
<i>NTR</i>	0

Development Projects

Project 0653 Support to URA Projects

Capital Purchases

Output: 14 5472 Government Buildings and Administrative Infrastructure

N/A	N/A	<i>Item</i>	<i>Spent</i>
		231001 Non Residential buildings (Depreciation)	5,075,000

Reasons for Variation in performance

N/A

Total	5,075,000
<i>GoU Development</i>	5,075,000
<i>External Financing</i>	0
<i>NTR</i>	0

Output: 14 5475 Purchase of Motor Vehicles and Other Transport Equipment

N/A	N/A	<i>Item</i>	<i>Spent</i>
		231004 Transport equipment	1,261,212

Reasons for Variation in performance

N/A

Total	1,261,212
<i>GoU Development</i>	1,261,212
<i>External Financing</i>	0
<i>NTR</i>	0

Output: 14 5476 Purchase of Office and ICT Equipment, including Software

Vote: 141 URA

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
		<i>US\$ Thousand</i>

Vote Function: 1454 Revenue Collection & Administration

Development Projects

Project 0653 Support to URA Projects

N/A	N/A	<i>Item</i>	<i>Spent</i>
		231005 Machinery and equipment	52,500
<i>Reasons for Variation in performance</i>		231007 Other Fixed Assets (Depreciation)	757,500
N/A			

Total	810,000
<i>GoU Development</i>	810,000
<i>External Financing</i>	0
<i>NTR</i>	0

Output: 14 5477 Purchase of Specialised Machinery & Equipment

N/A	N/A	<i>Item</i>	<i>Spent</i>
		231005 Machinery and equipment	3,397,917
<i>Reasons for Variation in performance</i>			
N/A			

Total	3,397,917
<i>GoU Development</i>	3,397,917
<i>External Financing</i>	0
<i>NTR</i>	0

Output: 14 5478 Purchase of Office and Residential Furniture and Fittings

N/A	N/A	<i>Item</i>	<i>Spent</i>
		231006 Furniture and fittings (Depreciation)	71,402
<i>Reasons for Variation in performance</i>			
N/A			

Total	71,402
<i>GoU Development</i>	71,402
<i>External Financing</i>	0
<i>NTR</i>	0

Output: 14 5479 Acquisition of Other Capital Assets

100% Quarterly post MCP activities implemented	Implemented 100% of the post MCP activities during the quarter. These activities included; held MCP closure event, showcasing of the MCP outputs and achievements, held the last steering committee with development partners, mainstreamed the spilling activities into the main stream URA business and produced the closure report.	<i>Item</i>	<i>Spent</i>
		281504 Monitoring, Supervision & Appraisal of capital works	1,212,982
<i>Reasons for Variation in performance</i>			

Vote: 141 URA**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
		<i>US\$ Thousands</i>

Vote Function: 1454 Revenue Collection & Administration*Development Projects***Project 0653 Support to URA Projects**

N/A

Total	1,212,982
<i>GoU Development</i>	<i>1,212,982</i>
<i>External Financing</i>	<i>0</i>
<i>NTR</i>	<i>0</i>
GRAND TOTAL	59,644,659
<i>Wage Recurrent</i>	<i>26,783,000</i>
<i>Non Wage Recurrent</i>	<i>21,033,147</i>
<i>GoU Development</i>	<i>11,828,512</i>
<i>External Financing</i>	<i>0</i>
<i>NTR</i>	<i>0</i>

Vote: 141 URA

QUARTER 3: Revised Workplan

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	US\$ Thousand		
--	---	---------------	--	--

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

Outputs Provided

Output: 14 5401 Customs Tax Collection

4.5% Growth in Customs Revenue collection

100% Quartely customs revenue collection to target.

7.5% Reduction in custms Arrears

80 Comprehensive Audits 10 Oil Issue Audits completed..

100% Quarterly Evaluation of taxpayer applications for accreditation

1 Stakeholder engagements conducted

2 Tax clinics held

4 Tax shows held

90% Of quarterly queries accounted for

48 Hours avearge clearance time

50 Real-time Alerts/Analysis conducted

20% Of goods in transit under ECTS

100% Implementation of the Single Customs Clearance Process

Total 0 0 0

Wage Recurrent 0 0 0

Non Wage Recurrent 0 0 0

NTR 0 0 0

Output: 14 5402 Domestic Tax Collection

5.5% Growth in Domestic taxes revenue collection

100% Quartely Domestic taxes revenue collection to target

7.5% Recovery of collectable arrears at the beginning of the year excluding Government arrears.

210 Compliance Risk based Audits Whole sale and retail completed

40 Compliance Risk based Audits Manufacturing completed.

3.75% Growth in value taxpayer register.

7.5 % Increase in total taxpayer register

1.25% Revenue from new value taxpayers

Total 0 0 0

Wage Recurrent 0 0 0

Non Wage Recurrent 0 0 0

Vote: 141 URA

QUARTER 3: Revised Workplan

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	US\$ Thousand		
--	---	---------------	--	--

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

50% Newly registered clients filing returns ontime

1 Stakeholder engagement conducted.

2.5% Reduction in offset portfolio

NTR 0 0 0

Output: 14 5403 Tax Investigations

Investigations concluded on 20 fraudulent persons as per the plan drawn for the quarter. Evidence collected on 76 fraudulent and cases recommended for prosecution as per the plan drawn for the quarter.

One (1) Strategic brief developed and presented to the Board

Three (3) tactical intelligence reports developed

All activities scheduled for the quarter geared towards enhancing the quality of Tax Investigations Services executed

Total	0	0	0
Wage Recurrent	0	0	0
Non Wage Recurrent	0	0	0

NTR 0 0 0

Output: 14 5404 Internal Audit and Compliance

Quarterly budget review engagement held.

9 Investigations carried out

2 Compliance reviews carried

22 Assurance audits conducted

2 Advisory reports issued

6 Stakeholders engaged

80% Client satisfaction level
Value added by IAC

100% Usage of Communication Channels

100% Of process reviews completed and level
Automation of the IAC Business

100% Of knowledge sharing sessions held.

100% Of motivation interventions held

100% Of integrity awareness interventions
executed

100% Of staff development initiatives executed

NTR 0 0 0

Vote: 141 URA

QUARTER 3: Revised Workplan

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	US\$ Thousand		
--	---	---------------	--	--

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

Output: 14 5405 URA Legal and Administrative Support Services

Yearly Debt stock of private arrears reduced by 18.75 Billion Shillings.

100% Of all the quarterly properly documented requests drafted within the departmental standards and timelines

100% Of legal advisory notes issued out within the departmental standards and Timelines against the quarterly requests received

100% Quarterly Service enhancement programmes implemented

80% Of planned quarterly stake holder engagements conducted

70% Of planned quarterly business processes improvement interventions implemented

70% Of planned quarterly Innovations approved for implementation

100% Of planned quarterly Staff development programmes implemented.

100% Of planned quarterly motivational Programmes Implemented.

100% Of planned quarterly Planned knowledge management programmes implemented.

Total	0	0	0
Wage Recurrent	0	0	0
Non Wage Recurrent	0	0	0

NTR	0	0	0
------------	----------	----------	----------

Output: 14 5406 Public Awareness and Tax Education/Modernization

95% of planned activities executed

100% of Resource management interventions implemented

100% of Strategic Partner groups engaged

100% of service enhancement interventions executed

100% of Communication Channels Utilised

100% of Business process improvement interventions executed

100% of Productivity enhancement interventions implemented

100% of competence enhancement

Total	0	0	0
Wage Recurrent	0	0	0
Non Wage Recurrent	0	0	0

Vote: 141 URA

QUARTER 3: Revised Workplan

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	US\$ Thousand		
--	---	---------------	--	--

Vote Function: 1454 Revenue Collection & Administration

Recurrent Programmes

Programme 01 Revenue Collection & Administration

interventions executed

NTR	0	0	0
-----	---	---	---

Development Projects

Project 0653 Support to URA Projects

Capital Purchases

Output: 14 5472 Government Buildings and Administrative Infrastructure

N/A

Total	0	0	0
<i>GoU Development</i>	0	0	0
<i>External Financing</i>	0	0	0
<i>NTR</i>	0	0	0

Output: 14 5475 Purchase of Motor Vehicles and Other Transport Equipment

N/A

Total	0	0	0
<i>GoU Development</i>	0	0	0
<i>External Financing</i>	0	0	0
<i>NTR</i>	0	0	0

Output: 14 5476 Purchase of Office and ICT Equipment, including Software

N/A

Total	0	0	0
<i>GoU Development</i>	0	0	0
<i>External Financing</i>	0	0	0
<i>NTR</i>	0	0	0

Output: 14 5477 Purchase of Specialised Machinery & Equipment

N/A

Total	0	0	0
<i>GoU Development</i>	0	0	0
<i>External Financing</i>	0	0	0
<i>NTR</i>	0	0	0

Output: 14 5478 Purchase of Office and Residential Furniture and Fittings

N/A

Total	0	0	0
<i>GoU Development</i>	0	0	0
<i>External Financing</i>	0	0	0
<i>NTR</i>	0	0	0

Vote: 141 URA**QUARTER 3: Revised Workplan**

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	US\$ Thousand
--	---	---------------

Vote Function: 1454 Revenue Collection & Administration*Development Projects***Project 0653 Support to URA Projects****Output:** 14 5479 Acquisition of Other Capital Assets

N/A

Total	0	0	0
<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>
GRAND TOTAL	0	0	0
<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Non Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>

Vote: 141 URA

QUARTER 4: Revised Cashflow Plan

Non-Wage Recurrent

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
PAF	0	0	0.0%	0	0.0%
Statutory	0	0	0.0%	0	0.0%
Other	84.08853131	0	0.0%	0	0.0%
Total	84.08853131	0	0.0%	0	0.0%

Reasons for cash requirement greater than 1/4 of the budget: NA

GoU Development

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
PAF	0	0	0.0%	0	0.0%
Other	40.5	0	0.0%	0	0.0%
Total	40.5	0	0.0%	0	0.0%

Reasons for cash requirement greater than 1/4 of the budget: NA

Grand Total

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
Grand Total	124.58853131	0	0.0%	0	0.0%

Vote: 141 URA

Checklist for OBT Submissions made during QUARTER 3

This is an automated checklist which shows whether data has been entered into the areas which are required for a complete quarterly submission. It does not verify the quality of the data that has been entered. A complete checklist is therefore a necessary, but not sufficient condition for a satisfactory submission to MoFPED.

Project and Programme Quarterly Performance Reports and Workplans (Step 2)

The table below shows whether output information, and where relevant donor and ntr data has been entered into the required areas for the quarterly performance reports and quarterly workplans under step 2.

Output Information

Vote Function, Project and Program	Q2 Report	Q3 Workplan
1454 Revenue Collection & Administration		
○ <i>Recurrent Programmes</i>		
- 01 Revenue Collection & Administration	Data In	Data In
○ <i>Development Projects</i>		
- 0653 Support to URA Projects	Data In	Data In

Donor Releases and Expenditure

Vote Function, Project and Program	Q2 Report	Q3 Workplan
1454 Revenue Collection & Administration		
○ <i>Development Projects</i>		
- 0653 Support to URA Projects	Data In	Data In

NTR Releases and Expenditure

The table below shows whether data has been entered in the fields for key variances in budget execution under step 2.2 and 2.3:

Vote Performance Summary (Step 3)

The table below shows whether information has been entered into the required fields in the vote performance summary tables for each vote functions under step 3.1:

Vote Function	Perf. Indicators	Output Summary	Actions
1454 Revenue Collection & Administration	Data In	Data In	Data In

The table below shows whether data has been entered into the vote narrative fields under step 3.2:

Narrative
Narrative

Quarterly Cash Requests (Step 4)

The table below shows whether data has been entered into the cash request under step 4:

Cash Request

Vote: 141 URA

Checklist for OBT Submissions made during QUARTER 3

Cash Request	Data In
--------------	---------