V1: Summary of Issues in Budget Execution

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

		Approved Budget	Revised Budget	Released by End Dec	Spent by End Dec	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	299.356	299.356	149.678	126.587	50.0 %	42.3 %	84.6 %
Kecurrent	Non-Wage	375.830	428.967	187.915	160.373	50.0 %	42.7 %	85.3 %
Devt.	GoU	57.368	57.368	28.684	10.018	50.0 %	17.5 %	34.9 %
Devi.	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
	GoU Total	732.554	785.691	366.277	296.978	50.0 %	40.5 %	81.1 %
Total GoU+Ex	t Fin (MTEF)	732.554	785.691	366.277	296.978	50.0 %	40.5 %	81.1 %
	Arrears	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
	Total Budget	732.554	785.691	366.277	296.978	50.0 %	40.5 %	81.1 %
	A.I.A Total	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
	Grand Total	732.554	785.691	366.277	296.978	50.0 %	40.5 %	81.1 %
Total Vote Bud	get Excluding Arrears	732.554	785.691	366.277	296.978	50.0 %	40.5 %	81.1 %

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

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Dec	Spent by End Dec	% Budget Released	% Budget Spent	%Releases Spent
Programme:18 Development Plan Implementation	732.554	785.691	366.277	296.979	50.0 %	40.5 %	81.1 %
Sub SubProgramme:01 Administration and Support Services	392.450	407.450	196.225	144.776	50.0 %	36.9 %	73.8 %
Sub SubProgramme:02 Revenue Collection & Administration	340.104	378.241	170.052	152.202	50.0 %	44.8 %	89.5 %
Total for the Vote	732.554	785.691	366.277	296.979	50.0 %	40.5 %	81.1 %

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

(i) Major unp	sent balances	
Departments	, Projects	
Sub SubProg	ramme:01 Adm	inistration and Support Services
Sub Program	me: 01 Develop	ment Planning, Research, Evaluation and Statistics
	Bn Shs	Department : 002 Internal Audit
	Reason	: 0
Items		
0.025	UShs	212101 Social Security Contributions
		Reason:
0.001	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
		Reason:
9.792	Bn Shs	Department : 005 Information Technology & Innovation
		Procurements of enterprise application integrator at Solicitor General, SO-class at contact committee; and Information & inication supplies awaiting invoices from Telecom companies.
Items		
8.752	UShs	221008 Information and Communication Technology Supplies.
		Reason:
0.745	UShs	222001 Information and Communication Technology Services.
		Reason:
0.296	UShs	212101 Social Security Contributions
		Reason:
Sub Program	me: 02 Resourc	e Mobilization and Budgeting
	Bn Shs	s Department : 001 Corporate Services
	Reason:	Recruitment ongoing, first level assessments and shortlisting in progress.
Items		
2.421	UShs	212101 Social Security Contributions
		Reason: Recruitment ongoing, first level assessments and shortlisting in progress.
1.737	UShs	221003 Staff Training
		Reason: Recruitment ongoing, first level assessments and shortlisting in progress.
	Bn Shs	s Department : 003 Legal Services & Board Affairs
	Reason:	0
Items		
0.002	UShs	212101 Social Security Contributions
		Reason:

(i) Major unp	sent balances	
Departments	, Projects	
Sub SubProg	ramme:01 Admi	inistration and Support Services
Sub Program	me: 02 Resource	e Mobilization and Budgeting
	Bn Shs	Department : 003 Legal Services & Board Affairs
	Reason:	0
Items		
0.002	UShs	221006 Commissions and related charges
		Reason:
0.001	UShs	211104 Employee Gratuity
		Reason:
	Bn Shs	Department : 004 Governance and Leadership
	Reason:	Recruitment ongoing, first level assessments and shortlisting in progress.
Items		
0.316	UShs	212101 Social Security Contributions
		Reason: Recruitment ongoing, first level assessments and shortlisting in progress.
0.003	UShs	211104 Employee Gratuity
		Reason:
0.001	UShs	221009 Welfare and Entertainment
		Reason:
13.296		Project : 1622 Retooling of Uganda Revenue Authority
	Reason:	Network equipment, Converged infrastructure for IT and motor-vehicle procurements are on-going.
Items		
8.922	UShs	312221 Light ICT hardware - Acquisition
		Reason:
4.374	UShs	312129 Other Buildings other than dwellings - Acquisition
		Reason: Works procurement is ongoing
3.361	UShs	312212 Light Vehicles - Acquisition
		Reason:
1.945	UShs	312213 Water Vessels - Acquisition
		Reason:
0.055	UShs	312216 Cycles - Acquisition
		Reason:

(i) Major unp	sent balances	
Departments	, Projects	
Sub SubProg	ramme:02 Reve	nue Collection & Administration
Sub Program	me: 02 Resourc	e Mobilization and Budgeting
12.549	Bn Sha	s Department : 001 Customs
	Reason:	Procurement of new service provider ongoing
Items		
7.184	UShs	221008 Information and Communication Technology Supplies.
		Reason: Procurement of new service provider ongoing
5.250	UShs	228003 Maintenance-Machinery & Equipment Other than Transport Equipment
		Reason:
0.112	UShs	212101 Social Security Contributions
		Reason:
	Bn Shs	s Department : 002 Domestic Taxes
	Reason:	0
Items		
0.532	UShs	212101 Social Security Contributions
		Reason:
0.001	UShs	221009 Welfare and Entertainment
		Reason:
0.001	UShs	227001 Travel inland
		Reason:
	Bn Sha	Department : 003 Tax Investigations
	Reason:	0
Items		
0.154	UShs	212101 Social Security Contributions
		Reason:

V2: Performance Highlights

Table V2.1: PIAP outputs and output Indicators

Programme:18 Development Plan Implementation			
SubProgramme:01 Development Planning, Research, Evaluation and Sta	tistics		
Sub SubProgramme:01 Administration and Support Services			
Department:002 Internal Audit			
Budget Output: 000001 Audit and Risk Management			
PIAP Output: 18060602 Big data analysis techniques incorporated in	n Audit and Investigat	ions promoted	
Programme Intervention: 180606 Promote the use of big data analys	sis techniques in Audit	and Investigations;	
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
Number of audits undertaken using big data analytics	Number	55	29
Number of OAG staff trained in big data analysis	Number	0	0
Department:005 Information Technology & Innovation			
Budget Output: 560053 Research and Information Technology			
PIAP Output: 18020403 Research and Evaluation Capacity built			
Programme Intervention: 180204 Strengthen the planning and devel people;	opment function at th	e parish level to bring	delivery of services closer to the
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
Number of staff trained in Research and Evaluation	Number	10	4
SubProgramme:02 Resource Mobilization and Budgeting		1	
Sub SubProgramme:01 Administration and Support Services			
Department:001 Corporate Services			
Budget Output: 000004 Finance and Accounting			
PIAP Output: 18010304 Tax compliance improved through increased	d efficiency in revenue	e administration	
Programme Intervention: 180103 Amend and develop relevant legal	frameworks to facilita	ate resource mobilisat	ion and budget execution.
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No of integrity promotional campaigns conducted	Number	7	4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	1	Report Done
Functional Data Analysis function/unit within URA	Number	1	1
Risk management strategy disseminated	Number	1	1
Tax Payer education strategy	Number	1	1
Timely assessment report on efficacy and integration of IT systems	Number	1	1

Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:01 Administration and Support Services			
Department:001 Corporate Services			
Budget Output: 000013 HIV/AIDS Mainstreaming			
PIAP Output: 18010304 Tax compliance improved through increased	d efficiency in revenue	e administration	
Programme Intervention: 180103 Amend and develop relevant legal	frameworks to facilita	ate resource mobilisat	ion and budget execution.
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No of integrity promotional campaigns conducted	Number	7	4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	1	Report done
Functional Data Analysis function/unit within URA	Number	1	1
Risk management strategy disseminated	Number	1	1
Tax Payer education strategy	Number	1	1
Timely assessment report on efficacy and integration of IT systems	Number	1	1
Budget Output: 000089 Climate Change Mitigation	-	2	
PIAP Output: 18010602 Tax Payer engagements and consultations w	vith private sector asso	ociations undertaken f	for improved compliance
Programme Intervention: 180106 Deepening the reduction of inform	ality and streamlining	g taxation at national	and local government levels
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No of tax payer engagements undertaken	Number	300	178
Budget Output: 000090 Climate Change Adaptation		1	
PIAP Output: 18011302 Electronic tax systems at National and LG I	evels. i.e. E-invoicing	e- logrev and Digital	stamps
Programme Intervention: 180113 Implement electronic tax systems	to improve compliance	e both at National and	I LG levels.
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
% of LGs with e-tax system (Interface with e-logrev)	Percentage	%	99.4%
Proportion of assessments are automated (human interface)	Proportion	2024-2025	100%
A functional & integrated e-tax system at the National and LG level	Status	1	On going
% of LGs with e-tax system (Interface with e-logrev)	Percentage	%	99.4%
A functional & integrated e-tax system at the National and LG level	Percentage	%	On going
Proportion of assessments are automated (human interface)	Percentage	%	100%

Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:01 Administration and Support Services			
Department:003 Legal Services & Board Affairs			
Budget Output: 000012 Legal advisory services			
PIAP Output: 18010304 Tax compliance improved through increased	d efficiency in revenue	e administration	
Programme Intervention: 180103 Amend and develop relevant legal	frameworks to facilit	ate resource mobilisat	tion and budget execution.
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No of integrity promotional campaigns conducted	Number	0	4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	0	Report done
Functional Data Analysis function/unit within URA	Number	0	1
Risk management strategy disseminated	Number	0	1
Tax Payer education strategy	Number	0	1
Timely assessment report on efficacy and integration of IT systems	Number	0	1
PIAP Output: 18010601 Tax compliance improved through increased	d efficiency in revenue	e administration	<u>.</u>
Programme Intervention: 180106 Deepening the reduction of inform	ality and streamlining	g taxation at national	and local government levels
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No of integrity promotional campaigns conducted	Number		4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text		Report done
Functional Data Analysis function/unit within URA	Number		1
Risk management strategy disseminated	Number		1
Tax Payer education strategy	Number		1
Timely assessment report on efficacy and integration of IT systems	Number		1
PIAP Output: 18060501 Tax compliance improved through increased	d efficiency in revenue	e administration	
Programme Intervention: 180605 Expand the Performance/Value for	r Money Audits, Speci	ialized Audits and For	rensic Investigations undertakings
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No of integrity promotional campaigns conducted	Number		4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text		Report Done
Functional Data Analysis function/unit within URA	Number		1
Risk management strategy disseminated	Number		1
Tax Payer education strategy	Number		1
Timely assessment report on efficacy and integration of IT systems	Number		1

Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:01 Administration and Support Services			
Department:004 Governance and Leadership			
Budget Output: 560056 Taxpayer Education and Stakeholder Relations			
PIAP Output: 18010602 Tax Payer engagements and consultations w	vith private sector asso	ociations undertaken f	or improved compliance
Programme Intervention: 180106 Deepening the reduction of inform	ality and streamlining	g taxation at national a	and local government levels
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No of tax payer engagements undertaken	Number		178
Project:1622 Retooling of Uganda Revenue Authority		1	
Budget Output: 000017 Infrastructure Development and Management			
PIAP Output: 18010304 Tax compliance improved through increased	d efficiency in revenue	administration	
Programme Intervention: 180103 Amend and develop relevant legal	frameworks to facilita	ate resource mobilisati	ion and budget execution.
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No of integrity promotional campaigns conducted	Number	7	4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	1	Report done
Functional Data Analysis function/unit within URA	Number	1	1
Risk management strategy disseminated	Number	1	1
Tax Payer education strategy	Number	1	1
Timely assessment report on efficacy and integration of IT systems	Number	1	1
Sub SubProgramme:02 Revenue Collection & Administration			
Department:001 Customs			
Budget Output: 560054 Trade Facilitation			
PIAP Output: 18010304 Tax compliance improved through increased	d efficiency in revenue	administration	
Programme Intervention: 180103 Amend and develop relevant legal	frameworks to facilita	ate resource mobilisati	ion and budget execution.
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No of integrity promotional campaigns conducted	Number		4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text		Report done
Functional Data Analysis function/unit within URA	Number		1
Risk management strategy disseminated	Number		1
Tax Payer education strategy	Number		1
Timely assessment report on efficacy and integration of IT systems	Number		1

Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:02 Revenue Collection & Administration			
Department:001 Customs			
Budget Output: 560054 Trade Facilitation			
PIAP Output: 18010601 Tax compliance improved through increased	l efficiency in revenue	administration	
Programme Intervention: 180106 Deepening the reduction of inform	ality and streamlining	g taxation at national	and local government levels
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No of integrity promotional campaigns conducted	Number		4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text		Report done
Functional Data Analysis function/unit within URA	Number		1
Risk management strategy disseminated	Number		1
Tax Payer education strategy	Number		1
Timely assessment report on efficacy and integration of IT systems	Number		1
PIAP Output: 18060501 Tax compliance improved through increased	l efficiency in revenue	administration	
Programme Intervention: 180605 Expand the Performance/Value for	Money Audits, Speci	alized Audits and For	ensic Investigations undertakings
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No of integrity promotional campaigns conducted	Number		4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text		Report done
Functional Data Analysis function/unit within URA	Number		1
Risk management strategy disseminated	Number		1
Tax Payer education strategy	Number		1
Timely assessment report on efficacy and integration of IT systems	Number		1
Department:002 Domestic Taxes	L	1	
Budget Output: 560055 Tax Compliance & Revenue			
PIAP Output: 18010304 Tax compliance improved through increased	l efficiency in revenue	administration	
Programme Intervention: 180103 Amend and develop relevant legal	frameworks to facilita	ate resource mobilisat	ion and budget execution.
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No of integrity promotional campaigns conducted	Number		4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text		Report done
Functional Data Analysis function/unit within URA	Number		1
Risk management strategy disseminated	Number		1
Tax Payer education strategy	Number		1

Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:02 Revenue Collection & Administration			
Department:002 Domestic Taxes			
Budget Output: 560055 Tax Compliance & Revenue			
	J . 66°	· · · · · · · · · · · · · · · · · · ·	
PIAP Output: 18010304 Tax compliance improved through increase	-		/• • • • · · · ·
Programme Intervention: 180103 Amend and develop relevant legal			-
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
Timely assessment report on efficacy and integration of IT systems	Number		1
PIAP Output: 18010601 Tax compliance improved through increase	d efficiency in revenue	e administration	
Programme Intervention: 180106 Deepening the reduction of inform	ality and streamlining	g taxation at national	and local government levels
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No of integrity promotional campaigns conducted	Number		4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text		Report done
Functional Data Analysis function/unit within URA	Number		1
Risk management strategy disseminated	Number		1
Tax Payer education strategy	Number		1
Timely assessment report on efficacy and integration of IT systems	Number		1
PIAP Output: 18011302 Electronic tax systems at National and LG	levels. i.e. E-invoicing	,e- logrev and Digital	stamps
Programme Intervention: 180113 Implement electronic tax systems	to improve complianc	e both at National an	d LG levels.
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
% of LGs with e-tax system (Interface with e-logrev)	Percentage		99.4%
Proportion of assessments are automated (human interface)	Proportion		100%
A functional & integrated e-tax system at the National and LG level	Status		On going
% of LGs with e-tax system (Interface with e-logrev)	Percentage		99.4%
A functional & integrated e-tax system at the National and LG level	Percentage		On going
Proportion of assessments are automated (human interface)	Percentage		100%
PIAP Output: 18011303 Revenue collection enhanced			
Programme Intervention: 180113 Implement electronic tax systems	to improve complianc	e both at National an	d LG levels.
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
Amount of revenue collected (Billions Ushs)	Number		10158956455.29

Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:02 Revenue Collection & Administration			
Department:002 Domestic Taxes			
Budget Output: 560055 Tax Compliance & Revenue			
PIAP Output: 18060501 Tax compliance improved through increased	l efficiency in revenue	e administration	
Programme Intervention: 180605 Expand the Performance/Value for	r Money Audits, Speci	ialized Audits and Fo	rensic Investigations undertakings
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No of integrity promotional campaigns conducted	Number		4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text		Report done
Functional Data Analysis function/unit within URA	Number		1
Risk management strategy disseminated	Number		1
Tax Payer education strategy	Number		1
Timely assessment report on efficacy and integration of IT systems	Number		1
Department:003 Tax Investigations	<u> </u>	L	
Budget Output: 560055 Tax Compliance & Revenue			
PIAP Output: 18010304 Tax compliance improved through increased	l efficiency in revenue	e administration	
	-		ntion and budget execution.
PIAP Output: 18010304 Tax compliance improved through increased	-		ntion and budget execution. Actuals By END Dec
PIAP Output: 18010304 Tax compliance improved through increased Programme Intervention: 180103 Amend and develop relevant legal	frameworks to facilit	ate resource mobilisa	-
PIAP Output: 18010304 Tax compliance improved through increased Programme Intervention: 180103 Amend and develop relevant legal PIAP Output Indicators	frameworks to facilit Indicator Measure	ate resource mobilisa	Actuals By END Dec
PIAP Output: 18010304 Tax compliance improved through increased Programme Intervention: 180103 Amend and develop relevant legal PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing	frameworks to facilit: Indicator Measure Number	ate resource mobilisa	Actuals By END Dec
PIAP Output: 18010304 Tax compliance improved through increased Programme Intervention: 180103 Amend and develop relevant legal PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing some compliance	frameworks to facilit Indicator Measure Number Text	ate resource mobilisa	Actuals By END Dec
PIAP Output: 18010304 Tax compliance improved through increased Programme Intervention: 180103 Amend and develop relevant legal PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing some compliance Functional Data Analysis function/unit within URA	frameworks to facilita Indicator Measure Number Text Number	ate resource mobilisa	Actuals By END Dec
PIAP Output: 18010304 Tax compliance improved through increased Programme Intervention: 180103 Amend and develop relevant legal PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing some compliance Functional Data Analysis function/unit within URA Risk management strategy disseminated	frameworks to facilit: Indicator Measure Number Text Number Number	ate resource mobilisa	Actuals By END Dec
PIAP Output: 18010304 Tax compliance improved through increased Programme Intervention: 180103 Amend and develop relevant legal PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing some compliance Functional Data Analysis function/unit within URA Risk management strategy disseminated Tax Payer education strategy	frameworks to facilit: Indicator Measure Number Text Number Number Number Number	ate resource mobilisa Planned 2024/25	Actuals By END Dec
PIAP Output: 18010304 Tax compliance improved through increased Programme Intervention: 180103 Amend and develop relevant legal PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing some compliance Functional Data Analysis function/unit within URA Risk management strategy disseminated Tax Payer education strategy Timely assessment report on efficacy and integration of IT systems	frameworks to facilit Indicator Measure Number Text Number Number Number Number l efficiency in revenue	ate resource mobilisa Planned 2024/25	Actuals By END Dec 4 Report done 1 1 1 1 1 1
PIAP Output: 18010304 Tax compliance improved through increased Programme Intervention: 180103 Amend and develop relevant legal PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing some compliance Functional Data Analysis function/unit within URA Risk management strategy disseminated Tax Payer education strategy Timely assessment report on efficacy and integration of IT systems PIAP Output: 18010601 Tax compliance improved through increased	frameworks to facilit Indicator Measure Number Text Number Number Number Number l efficiency in revenue	ate resource mobilisa Planned 2024/25	Actuals By END Dec 4 Report done 1 1 1 1 1 1
PIAP Output: 18010304 Tax compliance improved through increased Programme Intervention: 180103 Amend and develop relevant legal PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing some compliance Functional Data Analysis function/unit within URA Risk management strategy disseminated Tax Payer education strategy Timely assessment report on efficacy and integration of IT systems PIAP Output: 18010601 Tax compliance improved through increased Programme Intervention: 180106 Deepening the reduction of inform	frameworks to facilities Indicator Measure Number Text Number Number Number Number I efficiency in revenue ality and streamlining	ate resource mobilisa Planned 2024/25 Planned 2024/25 automotive planed at the second secon	Actuals By END Dec 4 Report done 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
PIAP Output: 18010304 Tax compliance improved through increased Programme Intervention: 180103 Amend and develop relevant legal PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing some compliance Functional Data Analysis function/unit within URA Risk management strategy disseminated Tax Payer education strategy Timely assessment report on efficacy and integration of IT systems PIAP Output: 18010601 Tax compliance improved through increased Programme Intervention: 180106 Deepening the reduction of inform PIAP Output Indicators	frameworks to facilit Indicator Measure Number Text Number Number Number Number I efficiency in revenue ality and streamlining Indicator Measure	ate resource mobilisa Planned 2024/25 Planned 2024/25 automotive planed at the second secon	Actuals By END Dec 4 Report done 1 1 1 1 1 1 1 1 1 1 1 1 1
PIAP Output: 18010304 Tax compliance improved through increased Programme Intervention: 180103 Amend and develop relevant legal PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing some compliance Functional Data Analysis function/unit within URA Risk management strategy disseminated Tax Payer education strategy Timely assessment report on efficacy and integration of IT systems PIAP Output: 18010601 Tax compliance improved through increased Programme Intervention: 180106 Deepening the reduction of inform PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing	frameworks to facilit: Indicator Measure Number Text Number Number Number Number d efficiency in revenue ality and streamlining Indicator Measure Number	ate resource mobilisa Planned 2024/25 Planned 2024/25 automotive planed at the second secon	Actuals By END Dec 4 Report done 1 1 1 1 1 1 1 Actuals By END Dec 4
PIAP Output: 18010304 Tax compliance improved through increased Programme Intervention: 180103 Amend and develop relevant legal PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing some compliance Functional Data Analysis function/unit within URA Risk management strategy disseminated Tax Payer education strategy Timely assessment report on efficacy and integration of IT systems PIAP Output: 18010601 Tax compliance improved through increased Programme Intervention: 180106 Deepening the reduction of inform PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing some compliance	frameworks to facilit: Indicator Measure Number Text Number Number Number Number I efficiency in revenue ality and streamlining Indicator Measure Number Text	ate resource mobilisa Planned 2024/25 Planned 2024/25 automotive planed at the second secon	Actuals By END Dec 4 Report done 1 1 1 1 1 1 1 Actuals By END Dec 4

Programme:18 Development Plan Implementation								
SubProgramme:02 Resource Mobilization and Budgeting								
Sub SubProgramme:02 Revenue Collection & Administration								
Department:003 Tax Investigations								
Budget Output: 560055 Tax Compliance & Revenue								
PIAP Output: 18010601 Tax compliance improved through increased	d efficiency in revenue	e administration						
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels								
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec					
Timely assessment report on efficacy and integration of IT systems	Number		1					
PIAP Output: 18060501 Tax compliance improved through increased	d efficiency in revenue	e administration						
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings								
Programme Intervention: 180605 Expand the Performance/Value for	-		rensic Investigations undertakings					
	r Money Audits, Spec	ialized Audits and Fo						
Programme Intervention: 180605 Expand the Performance/Value for PIAP Output Indicators	-		rensic Investigations undertakings Actuals By END Dec					
	r Money Audits, Spec	ialized Audits and Fo						
PIAP Output Indicators	r Money Audits, Spec Indicator Measure	ialized Audits and Fo	Actuals By END Dec					
PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing	r Money Audits, Spec Indicator Measure Number	ialized Audits and Fo	Actuals By END Dec 4					
PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing some compliance	r Money Audits, Speci Indicator Measure Number Text	ialized Audits and Fo	Actuals By END Dec 4					
PIAP Output Indicators No of integrity promotional campaigns conducted Assessment report on cost benefit analysis on possibility of outsourcing some compliance Functional Data Analysis function/unit within URA	r Money Audits, Spec Indicator Measure Number Text Number	ialized Audits and Fo	Actuals By END Dec 4					

Performance highlights for the Quarter

During the period of July to December 2024, URA collected net revenues (gross revenue less refunds) of UGX 15,248.99 billion against a target of UGX 14,926.85 billion registering a performance of 102.16 percent. A substantial growth of UGX 2,112.25 billion (16.08 percent) was realized compared to the period of July to December 2023. Domestic revenue collections grew by 15.32 percent (UGX 1,349.96 billion) while the Customs collections grew by 17.00 percent (UGX 790.01 billion).

Variances and Challenges

By the end of the second quarter of the FY 2024/25, UGX 366.28 billion had been released, out of which UGX 296.98 billion was spent hence registering a budget absorption level of 81.08 percent against a target of 100.00 percent.

V3: Details of Releases and Expenditure

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

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Dec	Spent by End Dec	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	732.554	785.691	366.277	296.979	50.0 %	40.5 %	81.1 %
Sub SubProgramme:01 Administration and Support Services	392.450	407.450	196.225	144.776	50.0 %	36.9 %	73.8 %
000001 Audit and Risk Management	7.706	7.706	3.853	3.747	50.0%	48.6%	97.2%
000004 Finance and Accounting	177.077	177.077	88.539	68.220	50.0%	38.5%	77.1%
000012 Legal advisory services	13.225	28.225	6.613	6.607	50.0%	50.0%	99.9%
000013 HIV/AIDS Mainstreaming	0.560	0.560	0.280	0.280	50.0%	50.0%	100.0%
000017 Infrastructure Development and Management	57.368	57.368	28.684	10.018	50.0%	17.5%	34.9%
000089 Climate Change Mitigation	0.050	0.050	0.025	0.025	50.0%	50.0%	100.0%
000090 Climate Change Adaptation	0.050	0.050	0.025	0.025	50.0%	50.0%	100.0%
560053 Research and Information Technology	99.653	99.653	49.826	38.844	50.0%	39.0%	78.0%
560056 Taxpayer Education and Stakeholder Relations	36.761	36.761	18.381	17.010	50.0%	46.3%	92.5%
Sub SubProgramme:02 Revenue Collection & Administration	340.104	378.241	170.052	152.203	50.0 %	44.8 %	89.5 %
560054 Trade Facilitation	152.147	152.147	76.073	62.468	50.0%	41.1%	82.1%
560055 Tax Compliance & Revenue	187.957	226.094	93.979	89.735	50.0%	47.7%	95.5%
Total for the Vote	732.554	785.691	366.277	296.979	50.0 %	40.5 %	81.1 %