

## QUARTER 4: 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>(i) Excluding Arrears, Taxes</i>		Approved Budget	Cashlimits by End	Released by End	Spent by End Jun	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	107.132	107.132	107.132	107.132	100.0%	100.0%	100.0%
	Non Wage	84.089	109.089	83.339	83.339	99.1%	99.1%	100.0%
Development	GoU	40.500	40.500	26.372	26.372	65.1%	65.1%	100.0%
	Ext Fin.	3.599	N/A	0.000	0.000	0.0%	0.0%	N/A
<b>GoU Total</b>		<b>231.720</b>	<b>256.720</b>	<b>216.843</b>	<b>216.843</b>	<b>93.6%</b>	<b>93.6%</b>	<b>100.0%</b>
<b>Total GoU+Ext Fin. (MTEF)</b>		<b>235.319</b>	<b>N/A</b>	<b>216.843</b>	<b>216.843</b>	<b>92.1%</b>	<b>92.1%</b>	<b>100.0%</b>
<i>(ii) Arrears and Taxes</i>	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
<b>Total Budget</b>		<b>235.319</b>	<b>256.720</b>	<b>216.843</b>	<b>216.843</b>	<b>92.1%</b>	<b>92.1%</b>	<b>100.0%</b>

\* Donor expenditure information available

\*\* Non VAT on capital expenditure

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	235.32	216.84	216.84	92.1%	92.1%	100.0%
<b>Total For Vote</b>	<b>235.32</b>	<b>216.84</b>	<b>216.84</b>	<b>92.1%</b>	<b>92.1%</b>	<b>100.0%</b>

\* 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>(i) Major unspent balances</i>
<i>(ii) Expenditures in excess of the original approved budget</i>

\* 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
<b>Vote Function: 1454 Revenue Collection &amp; Administration</b>			
<b>Output: 145401</b>	<b>Customs Tax Collection</b>		
<i>Description of Performance:</i>	18% Growth in customs Revenue	Customs revenue collection in the FY 2014/2015, grew by 23.23% compared to the FY 2013/2014.	Growth in tax yield of major items. The major items that registered a growth in tax yields during the FY2014/15 include; private motor vehicles, worn clothing, polymers, ethyl alcohol, wheat and meslin, palm oil, computers, cement and
	100% Customs revenue collection to target.	Customs revenue collection for the FY 2014/2015 was UGX 4,336.69Bn against a target of	
	30% Reduction in total Arrears		

## QUARTER 4: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
	160 Comprehensive Audits 40 Oil Issue Audits completed.	UGX 4,263Bn, a performance of 101.73%.	malt beer.
	2 Taxpayers accredited	Customs arrears were 65.03 Bn on 1st July 2014. Arrears on 30th June 2015 were 35.84Bn, representing a reduction of 48.89% against a target of 30%.  Cumulatively, 203 comprehensive audits and 32 issue audits were completed against a target of 160 and 40 respectively.  12 taxpayers were accredited in the FY 2014/2015 against a target of 2.	Growth in fuel volumes. Fuel volumes registered a growth of 10.89% (169.01 Mn litres) during the FY 2014/15. This is attributed to efficient administrative measures under automated customs valuation and Single Customs Territory (SCT) which has simplified the customs processes and improved the turnaround time.  The average exchange rate in the FY 2014/15 was UGX 2,786.98 above the projected UGX 2,687.30 resulting into a revenue gain of UGX 112.72 Bn.  Unexpected refund of UGX 4.2 Bn Excise duty paid as a result of the court case to the Petroleum Companies which was paid out of customs collections.
<i>Performance Indicators:</i>			
Customs tax Revenue collected against target	100	101.7	
<i>Output Cost:</i>	US\$ Bn: 49.433	US\$ Bn: 47.966	% Budget Spent: 97.0%
<b>Output: 145402</b>	<b>Domestic Tax Collection</b>		
<i>Description of Performance:</i>	100% Domestic taxes revenue collection to target.	Domestic revenue collection for the FY 2014/2015 was UGX 5,553.72Bn against a target of 5,529.29Bn, a performance of 100.44%.	The improvement in income tax declarations from collaboration with local authorities. The Tax Register Expansion Program (TREP) initiative has yielded results and is expected to continue in the FY 2015/16.
	88 Average filing ratio for VAT and Local Exercise Duty	The average filing ratio for VAT was 87.27% and 66.37% for LED. The average filing ratio for both tax heads was 76.82%	Improvement in business growth, arrears recovery and collaboration with local authorities boosted corporate tax.
	30% Collectable arrears collected & 30% Reduction in total arrears portfolio		
	3,375 Audits completed broken down as follows: 2,421 desk audits, 828 field issue and 126 comprehensive audits	Cumulative arrears recoveries amounted to UGX 298.90Bn against the target of UGX 236.4 Bn. (30% of 788.00Bn).	Increased offset and input claim in Electricity and Water respectively affected VAT performances.
	1% Of collected revenue from new value registered taxpayers.	3,949 audits were conducted against a target of 3,375. These include 337 Comprehensive audits, 1,033 Field issue Audits and 2579 Desk audits.	The high performance of completed audits is attributed to increased monitoring by the compliance division, field inspections and enforcement.
	64 Tax hubs conducted		
	Growth in Tax payers Register by 30%		
	15% Growth in value taxpayer register	0.77% of total domestic tax revenue was from value clients against a target of 1%.	Filing ratios of WHT and PAYE were greatly affected by the fact that clients are not obliged to file where they have not withheld.
	22% Growth in DT revenue collection.	Cumulatively, 96 tax clinics/hubs were conducted against a target of 64.	
	Recovery of current year audits as follows: (LTO-30%,MTO-40%,STO- 50%	The total taxpayer register grew by 16.54% from 654,859 on	LED filing ratio was affected by non-compliance of forex bureaus as they were wrongly

## QUARTER 4: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
		1/07/2014 to 763,150 by 30/06/2015.  Value clients register grew by 43.3%, from 55,063 on 1/07/2014 to 78,931 by 30/06/2015.  Domestic revenue collection in FY 2014/2015 grew by 18.89% in comparison to FY 2013/2014.  Audit recoveries from the current year audits were; LTO 21.38%, MTO 55.24% and STO 39.49%	registered. Their deactivation was delayed by pending assessments and returns in other tax types.  The low percentage of audit recoveries are due to prolonged recovery date after assessment date (tax assessed is due after 45 days). This has however been addressed through improvements in the assessment notices served onto the Taxpayer after audit and expected to improve recovery ratios in the year 2015/16.  The over performance in value clients' register growth was mainly due to the TREP and rental projects in combination with workshops that were focusing mainly on the key sectors. Stations also followed up registered taxpayers to ensure they make their first payment or return.
<i>Performance Indicators:</i>			
Growth in taxpayer register	30	20.68	
Domestic Tax Revenue collected against target	100	100.4	
Average filling ratio	88	76.8	
<i>Output Cost:</i>	US\$ Bn: 61.662	US\$ Bn: 60.383	% Budget Spent: 97.9%
<b>Output: 145403</b>	<b>Tax Investigations</b>		
<i>Description of Performance:</i>	100% of the planned compliance programme executed	100% of planned compliance programmes for the FY2014/2015 were executed.	N/A
	100% of Quality Service Management Plan (QSMP) executed.	100% of the quality service management plan for the the FY2014/2015 was executed	
	100% of stakeholder engagement program implemented	100% of the stakeholder engagements were executed as planned	
	100% Of the TID process maturity growth attained.	The TID process maturity level was established and avenues for growing the maturity level by one level were identified and are being implemented.	
	100% Of staff Development Programms implemented	100% of activities scheduled for the FY2014/2015 geared towards enhancing staff competence were executed as per the departmental competence program developed.	
<i>Output Cost:</i>	US\$ Bn: 6.257	US\$ Bn: 6.055	% Budget Spent: 96.8%
<b>Vote Function Cost</b>	<b>US\$ Bn: 235.319</b>	<b>US\$ Bn: 216.843</b>	<b>% Budget Spent: 92.1%</b>
<b>Cost of Vote Services:</b>	<b>US\$ Bn: 235.319</b>	<b>US\$ Bn: 216.843</b>	<b>% Budget Spent: 92.1%</b>

\* Excluding Taxes and Arrears

N/A

# Vote: 141 URA

## QUARTER 4: Highlights of Vote Performance

**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		
Develop and Implement standardized staff development programs	<b>Developed and Implemented standardized staff development programs</b>	N/A
Implement the training planner	<b>Implemented the training planner</b>	
-Decentralise revenue services	<b>Decentralised revenue services</b>	N/A
-Design sector focused service packages	<b>-Designed sector focused service packages</b>	
-Implement tax education programmes	<b>-Implemented tax education programmes</b>	
-Conduct industry based familiarization visits.	<b>-Conducted industry based familiarization visits.</b>	
-Develop and implement Service enhancement Programmes	<b>-Developed and implemented Service enhancement Programmes</b>	
-Hold Exhibitions	<b>-Held Exhibitions</b>	
-Implement the tax investigation programme.	<b>-Implemented the tax investigation programme.</b>	N/A
-Strengthen the litigation & Debt recovery function	<b>-Strengthened the litigation &amp; Debt recovery function</b>	
-Implement the tax investigation programme.	<b>-Implemented the tax investigation programme.</b>	
-Strengthen the litigation & Debt recovery functions	<b>-Rolled out the Authorised Economic Operator Programme</b>	
-Roll out the Authorised Economic Operator Programme		

### 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
<b>VF:1454 Revenue Collection &amp; Administration</b>	<b>231.72</b>	<b>216.84</b>	<b>216.84</b>	<b>93.6%</b>	<b>93.6%</b>	<b>100.0%</b>
<i>Class: Outputs Provided</i>	191.22	190.47	190.47	99.6%	99.6%	100.0%
145401 Customs Tax Collection	49.43	50.78	<b>50.78</b>	102.7%	102.7%	100.0%
145402 Domestic Tax Collection	61.66	62.38	<b>62.38</b>	101.2%	101.2%	100.0%
145403 Tax Investigations	6.26	6.25	<b>6.25</b>	100.0%	100.0%	100.0%
145404 Internal Audit and Compliance	5.06	5.15	<b>5.15</b>	101.7%	101.7%	100.0%
145405 URA Legal and Administrative Support Services	56.99	53.56	<b>53.56</b>	94.0%	94.0%	100.0%
145406 Public Awareness and Tax Education/Modernization	11.82	12.34	<b>12.34</b>	104.5%	104.5%	100.0%
<i>Class: Capital Purchases</i>	40.50	26.37	26.37	65.1%	65.1%	100.0%
145471 Acquisition of Land by Government	0.00	0.75	<b>0.75</b>	N/A	N/A	100.0%
145472 Government Buildings and Administrative Infrastructure	20.00	6.20	<b>6.20</b>	31.0%	31.0%	100.0%
145475 Purchase of Motor Vehicles and Other Transport Equipment	3.00	3.75	<b>3.75</b>	125.0%	125.0%	100.0%
145476 Purchase of Office and ICT Equipment, including Software	0.00	1.65	<b>1.65</b>	N/A	N/A	100.0%
145477 Purchase of Specialised Machinery & Equipment	12.54	0.62	<b>0.62</b>	5.0%	5.0%	100.0%
145478 Purchase of Office and Residential Furniture and Fittings	0.00	0.38	<b>0.38</b>	N/A	N/A	100.0%
145479 Acquisition of Other Capital Assets	4.96	13.02	<b>13.02</b>	262.8%	262.8%	100.0%
<b>Total For Vote</b>	<b>231.72</b>	<b>216.84</b>	<b>216.84</b>	<b>93.6%</b>	<b>93.6%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

**Table V3.2: 2014/15 GoU Expenditure by Item**

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
<i>Output Class: Outputs Provided</i>	191.22	190.47	<b>190.47</b>	99.6%	99.6%	100.0%
211101 General Staff Salaries	107.13	107.13	<b>107.13</b>	100.0%	100.0%	100.0%
211103 Allowances	2.89	5.37	<b>5.37</b>	185.7%	185.7%	100.0%

## QUARTER 4: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
212101 Social Security Contributions	18.56	13.72	13.72	73.9%	73.9%	100.0%
212201 Social Security Contributions	0.00	4.84	4.84	N/A	N/A	100.0%
213001 Medical expenses (To employees)	3.90	4.98	4.98	127.6%	127.6%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.35	0.35	0.35	100.0%	100.0%	100.0%
213004 Gratuity Expenses	3.40	4.21	4.21	123.8%	123.8%	100.0%
221001 Advertising and Public Relations	1.98	1.98	1.98	100.0%	100.0%	100.0%
221002 Workshops and Seminars	1.80	2.10	2.10	116.6%	116.6%	100.0%
221003 Staff Training	2.89	5.12	5.12	177.1%	177.1%	100.0%
221004 Recruitment Expenses	0.13	0.13	0.13	100.0%	100.0%	100.0%
221006 Commissions and related charges	0.17	0.04	0.04	25.2%	25.2%	100.0%
221007 Books, Periodicals & Newspapers	0.08	0.08	0.08	100.0%	100.0%	100.0%
221008 Computer supplies and Information Technology (IT)	8.20	6.73	6.73	82.1%	82.1%	100.0%
221009 Welfare and Entertainment	0.32	0.38	0.38	118.7%	118.7%	100.0%
221010 Special Meals and Drinks	5.25	1.31	1.31	25.0%	25.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	1.75	1.75	1.75	99.6%	99.6%	100.0%
221014 Bank Charges and other Bank related costs	0.12	0.12	0.12	100.0%	100.0%	100.0%
221017 Subscriptions	0.20	0.19	0.19	92.6%	92.6%	100.0%
222001 Telecommunications	0.57	0.57	0.57	100.0%	100.0%	100.0%
222002 Postage and Courier	0.14	0.14	0.14	100.0%	100.0%	100.0%
222003 Information and communications technology (ICT)	8.90	4.64	4.64	52.1%	52.1%	100.0%
223001 Property Expenses	0.03	0.05	0.05	166.7%	166.7%	100.0%
223002 Rates	0.20	0.15	0.15	75.0%	75.0%	100.0%
223003 Rent – (Produced Assets) to private entities	4.20	5.46	5.46	130.0%	130.0%	100.0%
223004 Guard and Security services	1.40	1.15	1.15	82.1%	82.1%	100.0%
223005 Electricity	1.10	1.10	1.10	100.0%	100.0%	100.0%
223006 Water	0.20	0.14	0.14	71.3%	71.3%	100.0%
224002 General Supply of Goods and Services	0.00	0.32	0.32	N/A	N/A	100.0%
224004 Cleaning and Sanitation	0.44	0.11	0.11	25.0%	25.0%	100.0%
224005 Uniforms, Beddings and Protective Gear	0.42	0.11	0.11	25.0%	25.0%	100.0%
225001 Consultancy Services- Short term	0.29	0.20	0.20	69.3%	69.3%	100.0%
225003 Taxes on (Professional) Services	0.30	0.00	0.00	0.0%	0.0%	N/A
226001 Insurances	2.24	2.24	2.24	100.0%	100.0%	100.0%
227001 Travel inland	1.84	1.83	1.83	99.7%	99.7%	100.0%
227002 Travel abroad	1.25	1.26	1.26	100.5%	100.5%	100.0%
227003 Carriage, Haulage, Freight and transport hire	0.15	0.17	0.17	112.2%	112.2%	100.0%
227004 Fuel, Lubricants and Oils	2.72	3.61	3.61	132.6%	132.6%	100.0%
228001 Maintenance - Civil	0.55	0.70	0.70	126.0%	126.0%	100.0%
228002 Maintenance - Vehicles	1.47	1.75	1.75	119.4%	119.4%	100.0%
228003 Maintenance – Machinery, Equipment & Furniture	1.92	1.82	1.82	94.5%	94.5%	100.0%
228004 Maintenance – Other	0.19	0.05	0.05	25.0%	25.0%	100.0%
273102 Incapacity, death benefits and funeral expenses	0.20	0.20	0.20	100.0%	100.0%	100.0%
282091 Tax Account	0.00	0.82	0.82	N/A	N/A	100.0%
282102 Fines and Penalties/ Court wards	1.35	1.35	1.35	100.0%	100.0%	100.0%
<b>Output Class: Capital Purchases</b>	<b>40.50</b>	<b>26.37</b>	<b>26.37</b>	<b>65.1%</b>	<b>65.1%</b>	<b>100.0%</b>
231001 Non Residential buildings (Depreciation)	20.00	6.20	6.20	31.0%	31.0%	100.0%
231004 Transport equipment	3.00	3.75	3.75	125.0%	125.0%	100.0%
231005 Machinery and equipment	12.54	2.27	2.27	18.1%	18.1%	100.0%
231006 Furniture and fittings (Depreciation)	0.00	0.38	0.38	N/A	N/A	100.0%
281504 Monitoring, Supervision & Appraisal of capital wor	4.96	1.24	1.24	25.0%	25.0%	100.0%
311101 Land	0.00	0.75	0.75	N/A	N/A	100.0%
312302 Intangible Fixed Assets	0.00	11.79	11.79	N/A	N/A	100.0%
<b>Grand Total:</b>	<b>231.72</b>	<b>216.84</b>	<b>216.84</b>	<b>93.6%</b>	<b>93.6%</b>	<b>100.0%</b>
<b>Total Excluding Taxes and Arrears:</b>	<b>231.72</b>	<b>216.84</b>	<b>216.84</b>	<b>93.6%</b>	<b>93.6%</b>	<b>100.0%</b>

**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
<b>VF:1454 Revenue Collection &amp; Administration</b>	<b>231.72</b>	<b>216.84</b>	<b>216.84</b>	<b>93.6%</b>	<b>93.6%</b>	<b>100.0%</b>
<i>Recurrent Programmes</i>						

# Vote: 141 URA

## QUARTER 4: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	<b>Approved Budget</b>	<b>Released</b>	<b>Spent</b>	<i>% GoU Budget Released</i>	<i>% GoU Budget Spent</i>	<i>% GoU Releases Spent</i>
01 Revenue Collection & Administration	191.22	190.47	<b>190.47</b>	99.6%	99.6%	100.0%
<i>Development Projects</i>						
0653 Support to URA Projects	40.50	26.37	<b>26.37</b>	65.1%	65.1%	100.0%
<b>Total For Vote</b>	<b>231.72</b>	<b>216.84</b>	<b>216.84</b>	<b>93.6%</b>	<b>93.6%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

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

<i>Billion Uganda Shillings</i>	<b>Approved Budget</b>	<b>Released</b>	<b>Spent</b>	<i>% GoU Budget Released</i>	<i>% GoU Budget Spent</i>	<i>% GoU Releases Spent</i>
<b>VF:1454 Revenue Collection &amp; Administration</b>	<b>3.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.0%</b>	<b>N/A</b>
<i>Development Projects</i>						
0653 Support to URA Projects	3.60	0.00	<b>0.00</b>	0.0%	0.0%	N/A
<b>Total For Vote</b>	<b>3.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.0%</b>	<b>N/A</b>