

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

V1: Summary of Issues in Budget Execution

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

		Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	205.495	205.495	205.495	183.533	100.0 %	89.0 %	89.3 %
	Non-Wage	290.276	290.276	290.276	287.161	100.0 %	98.9 %	98.9 %
Dev.	GoU	44.063	44.063	44.063	38.490	100.0 %	87.4 %	87.4 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		539.834	539.834	539.834	509.184	100.0 %	94.3 %	94.3 %
Total GoU+Ext Fin (MTEF)		539.834	539.834	539.834	509.184	100.0 %	94.3 %	94.3 %
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		539.834	539.834	539.834	509.184	100.0 %	94.3 %	94.3 %
A.I.A Total		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		539.834	539.834	539.834	509.184	100.0 %	94.3 %	94.3 %
Total Vote Budget Excluding Arrears		539.834	539.834	539.834	509.184	100.0 %	94.3 %	94.3 %

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% Budget Released	% Budget Spent	%Releases Spent
Programme:18 Development Plan Implementation	539.834	539.834	539.834	509.184	100.0 %	94.3 %	94.3%
Sub SubProgramme:01 Administration and Support Services	244.342	244.342	244.342	233.680	100.0 %	95.6 %	95.6%
Sub SubProgramme:02 Revenue Collection & Administration	295.492	295.492	295.492	275.504	100.0 %	93.2 %	93.2%
Total for the Vote	539.834	539.834	539.834	509.184	100.0 %	94.3 %	94.3 %

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

<i>(i) Major unspent balances</i>		
Departments , Projects		
Sub SubProgramme:01 Administration and Support Services		
Sub Programme: 02 Resource Mobilization and Budgeting		
3.159	Bn Shs	Project : 1622 Retooling of Uganda Revenue Authority
Reason: There is no variation		
<i>Items</i>		
3.159	UShs	312129 Other Buildings other than dwellings - Acquisition
Reason: Works still ongoing.		
Sub SubProgramme:02 Revenue Collection & Administration		
Sub Programme: 02 Resource Mobilization and Budgeting		
8.713	Bn Shs	Department : 001 Customs
Reason: Awaiting invoices		
<i>Items</i>		
9.624	UShs	228003 Maintenance-Machinery & Equipment Other than Transport Equipment
Reason: Awaiting invoices		
<i>(ii) Expenditures in excess of the original approved budget</i>		
Sub SubProgramme:01 Administration and Support Services -02 Resource Mobilization and Budgeting		
4.049	Bn Shs	Department : 001 Corporate Services
Reason: Authorized through virement to cater for on boarding of staff		
<i>Items</i>		
1.624	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: payment of exceptional bonus for FY 2021-22		
2.019	UShs	221003 Staff Training
Reason: Authorized through virement to cater for on boarding of staff		
0.325	UShs	212101 Social Security Contributions
Reason:		
0.081	UShs	273102 Incapacity, death benefits and funeral expenses
Reason:		

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(ii) Expenditures in excess of the original approved budget

Sub SubProgramme:01 Administration and Support Services -02 Resource Mobilization and Budgeting

0.222	Bn Shs	Department : 002 Internal Audit
Reason: payment of exceptional bonus for FY 2021-22		

Items

0.222	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: Authorized through virement		

0.843	Bn Shs	Department : 003 Legal Services & Board Affairs
Reason: payment of exceptional bonus for FY 2021-22		

Items

0.571	UShs	282102 Fines and Penalties
Reason: Authorized through virement to cater for court settlement		

0.272	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: payment of exceptional bonus for FY 2021-22		

0.352	Bn Shs	Department : 004 Governance and Leadership
Reason: payment of exceptional bonus for FY 2021-22		

Items

0.352	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason:		

0.532	Bn Shs	Department : 005 Information Technology & Innovation
Reason: payment of exceptional bonus for FY 2021-22		

Items

0.532	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: Authorized through virement		

1.809	Bn Shs	Project : 1622 Retooling of Uganda Revenue Authority
Reason: 0		

Items

1.809	UShs	312235 Furniture and Fittings - Acquisition
Reason: NA		

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(ii) Expenditures in excess of the original approved budget

Sub SubProgramme:02 Revenue Collection & Administration -02 Resource Mobilization and Budgeting

3.739	Bn Shs	Department : 001 Customs
Reason: payment of exceptional bonus for FY 2021-22		

Items

3.739	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: payment of exceptional bonus for FY 2021-22		

4.351	Bn Shs	Department : 002 Domestic Taxes
Reason: payment of exceptional bonus for FY 2021-22		

Items

4.351	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: payment of exceptional bonus for FY 2021-22		

0.509	Bn Shs	Department : 003 Tax Investigations
Reason: payment of exceptional bonus for FY 2021-22		

Items

0.509	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: Authorized through virement		

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## V2: Performance Highlights

Table V2.1: PIAP outputs and output Indicators

<b>Programme:18 Development Plan Implementation</b>			
SubProgramme:01 Development Planning, Research, Evaluation and Statistics			
Sub SubProgramme:01 Administration and Support Services			
<b>Department:002 Internal Audit</b>			
Budget Output: 000001 Audit and Risk Management			
<b>PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted</b>			
<b>Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 4</b>
Number of audits undertaken using big data analytics	Number	25	42
Number of OAG staff trained in big data analysis	Number	11	0
Number of URA staff trained in big data analysis	Number	25	61
<b>Department:005 Information Technology &amp; Innovation</b>			
Budget Output: 560053 Research and Information Technology			
<b>PIAP Output: 18020403 Research and Evaluation Capacity built</b>			
<b>Programme Intervention: 180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 4</b>
Number of staff trained in Research and Evaluation	Number	20	8
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:01 Administration and Support Services			
<b>Department:001 Corporate Services</b>			
Budget Output: 000004 Finance and Accounting			
<b>PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration</b>			
<b>Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 4</b>
No of integrity promotional campaigns conducted	Number	1	9
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	report done	report done
Functional Data Analysis function/unit within URA	Number	yes	1
Risk management strategy disseminated	Number	Yes	1

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Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
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 efficiency in revenue administration			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 4
Tax Payer education strategy	Number	Yes	1
Timely assessment report on efficacy and integration of IT systems	Number	Yes	1
Department:003 Legal Services & Board Affairs			
Budget Output: 000012 Legal advisory services			
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 4
No of integrity promotional campaigns conducted	Number	2	9
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 4
No of integrity promotional campaigns conducted	Number	8	9
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	yes	Report Done
Functional Data Analysis function/unit within URA	Number	yes	1
Risk management strategy disseminated	Number	yes	1
Tax Payer education strategy	Number	yes	1
Timely assessment report on efficacy and integration of IT systems	Number	yes	1
Department:004 Governance and Leadership			
Budget Output: 560056 Taxpayer Education and Stakeholder Relations			
PIAP Output: 18010602 Tax Payer engagements and consultations with private sector associations undertaken for improved compliance			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 4
No of tax payer engagements undertaken	Number	20	124

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Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:01 Administration and Support Services			
Project:1622 Retooling of Uganda Revenue Authority			
Budget Output: 000017 Infrastructure Development and Management			
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 4
No of integrity promotional campaigns conducted	Number	4	9
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	yes	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 efficiency in revenue administration			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 4
No of integrity promotional campaigns conducted	Number	8	9
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	yes	Yes
Functional Data Analysis function/unit within URA	Number	yes	1
Risk management strategy disseminated	Number	yes	1
Tax Payer education strategy	Number	yes	1
Timely assessment report on efficacy and integration of IT systems	Number	yes	1
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 4
No of integrity promotional campaigns conducted	Number	8	9
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	1	Yes

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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 efficiency in revenue administration			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 4
Functional Data Analysis function/unit within URA	Number	Yes	1
Risk management strategy disseminated	Number	Yes	1
Tax Payer education strategy	Number	Yes	1
Timely assessment report on efficacy and integration of IT systems	Number	Yes	1
PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 4
No of integrity promotional campaigns conducted	Number	8	9
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	1	Report done
Functional Data Analysis function/unit within URA	Number	Yes	1
Risk management strategy disseminated	Number	Yes	1
Tax Payer education strategy	Number	Yes	1
Timely assessment report on efficacy and integration of IT systems	Number	Yes	1
Department:002 Domestic Taxes			
Budget Output: 560055 Tax Compliance & Revenue			
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 4
No of integrity promotional campaigns conducted	Number	8	9
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	1	Yes
Functional Data Analysis function/unit within URA	Number	yes	1
Risk management strategy disseminated	Number	yes	1
Tax Payer education strategy	Number	yes	1

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<b>Programme:18 Development Plan Implementation</b>			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:02 Revenue Collection & Administration			
<b>Department:002 Domestic Taxes</b>			
Budget Output: 560055 Tax Compliance & Revenue			
<b>PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration</b>			
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 4</b>
Timely assessment report on efficacy and integration of IT systems	Number	no	1
<b>PIAP Output: 18011302 Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps</b>			
<b>Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 4</b>
% of LGs with e-tax system (Interface with e-logrev)	Percentage	80%	25%
Proportion of assessments are automated ( human interface )	Proportion	50	100%
A functional & integrated e-tax system at the National and LG level	Status	Yes	Yes
% of LGs with e-tax system (Interface with e-logrev)	Percentage	80%	25%
A functional & integrated e-tax system at the National and LG level	Percentage	1%	100%
Proportion of assessments are automated ( human interface )	Percentage	50%	100%
<b>PIAP Output: 18011303 Revenue collection enhanced</b>			
<b>Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 4</b>
Amount of revenue collected (Billions Ushs)	Number	161886000000	25209052108368
<b>PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration</b>			
<b>Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 4</b>
No of integrity promotional campaigns conducted	Number	8	9
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	1	Report done
Functional Data Analysis function/unit within URA	Number	No	1
Risk management strategy disseminated	Number	Yes	1
Tax Payer education strategy	Number	Yes	1
Timely assessment report on efficacy and integration of IT systems	Number	Yes	1

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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: 18010304 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 4
No of integrity promotional campaigns conducted	Number	2	9
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	1	Report done
Functional Data Analysis function/unit within URA	Number	yes	1
Risk management strategy disseminated	Number	yes	1
Tax Payer education strategy	Number	yes	1
Timely assessment report on efficacy and integration of IT systems	Number	yes	1
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 4
No of integrity promotional campaigns conducted	Number	8	9
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	1	Report done
Functional Data Analysis function/unit within URA	Number	Yes	1
Risk management strategy disseminated	Number	Yes	1
Tax Payer education strategy	Number	yes	1
Timely assessment report on efficacy and integration of IT systems	Number	Yes	1
PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 4
No of integrity promotional campaigns conducted	Number	8	9
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	1	Report was done
Functional Data Analysis function/unit within URA	Number	Yes	1
Risk management strategy disseminated	Number	Yes	1

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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: 18060501 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 4
Tax Payer education strategy	Number	Yes	1
Timely assessment report on efficacy and integration of IT systems	Number	1	1

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## Performance highlights for the Quarter

During the FY 2022/23, URA collected net revenue (gross revenue less refunds) of UGX 25,209.05 billion against a target of UGX 25,151.57 billion, registering a performance of 100.23 percent and a surplus of UGX 57.48 billion. In addition, a substantial growth in revenue of 16.40 percent (UGX 3,551.05 billion) was registered compared to the FY 2021/22.

## Variances and Challenges

By the end of FY 2022/23, UGX 539.83 billion had been released, out of which UGX 509.18 billion was spent hence registering a budget absorption level of 94.32 percent against a target of 100.00 percent.

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V3: Details of Releases and Expenditure

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	539.834	539.834	539.834	509.184	100.0 %	94.3 %	94.3 %
Sub SubProgramme:01 Administration and Support Services	244.342	244.342	244.342	233.680	100.0 %	95.6 %	95.6 %
000001 Audit and Risk Management	6.016	6.016	6.016	5.723	100.0 %	95.1 %	95.1 %
000004 Finance and Accounting	87.085	87.085	87.085	90.878	100.0 %	104.4 %	104.4 %
000012 Legal advisory services	10.029	10.029	10.029	9.180	100.0 %	91.5 %	91.5 %
000017 Infrastructure Development and Management	44.063	44.063	44.063	38.490	100.0 %	87.4 %	87.4 %
560053 Research and Information Technology	75.164	75.164	75.164	69.456	100.0 %	92.4 %	92.4 %
560056 Taxpayer Education and Stakeholder Relations	21.985	21.985	21.985	19.953	100.0 %	90.8 %	90.8 %
Sub SubProgramme:02 Revenue Collection & Administration	295.492	295.492	295.492	275.504	100.0 %	93.2 %	93.2 %
560054 Trade Facilitation	147.514	147.514	147.514	134.730	100.0 %	91.3 %	91.3 %
560055 Tax Compliance & Revenue	147.978	147.978	147.978	140.774	100.0 %	95.1 %	95.1 %
Total for the Vote	539.834	539.834	539.834	509.184	100.0 %	94.3 %	94.3 %

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Table V3.2: GoU Expenditure by Item 2022/23 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	205.495	205.495	205.495	183.533	100.0 %	89.3 %	89.3 %
211104 Employee Gratuity	2.219	2.219	2.219	2.206	100.0 %	99.4 %	99.4 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	17.730	17.730	17.730	29.331	100.0 %	165.4 %	165.4 %
212101 Social Security Contributions	40.085	40.085	40.085	37.816	100.0 %	94.3 %	94.3 %
212102 Medical expenses (Employees)	10.833	10.833	10.833	10.833	100.0 %	100.0 %	100.0 %
221001 Advertising and Public Relations	2.091	2.091	2.091	2.087	100.0 %	99.8 %	99.8 %
221002 Workshops, Meetings and Seminars	5.000	5.000	5.000	5.000	100.0 %	100.0 %	100.0 %
221003 Staff Training	6.420	6.420	6.420	8.439	100.0 %	131.5 %	131.5 %
221004 Recruitment Expenses	1.000	1.000	1.000	1.000	100.0 %	100.0 %	100.0 %
221006 Commissions and related charges	0.657	0.657	0.657	0.657	100.0 %	100.0 %	100.0 %
221007 Books, Periodicals & Newspapers	0.082	0.082	0.082	0.081	100.0 %	99.1 %	99.1 %
221008 Information and Communication Technology Supplies.	74.538	74.538	74.538	70.002	100.0 %	93.9 %	93.9 %
221009 Welfare and Entertainment	10.906	10.906	10.906	10.903	100.0 %	100.0 %	100.0 %
221011 Printing, Stationery, Photocopying and Binding	1.484	1.484	1.484	1.466	100.0 %	98.8 %	98.8 %
221014 Bank Charges and other Bank related costs	0.179	0.179	0.179	0.234	100.0 %	130.9 %	130.9 %
221017 Membership dues and Subscription fees.	0.423	0.423	0.423	0.422	100.0 %	99.7 %	99.7 %
222001 Information and Communication Technology Services.	9.000	9.000	9.000	8.640	100.0 %	96.0 %	96.0 %
222002 Postage and Courier	0.232	0.232	0.232	0.450	100.0 %	194.0 %	194.0 %
223001 Property Management Expenses	1.091	1.091	1.091	1.087	100.0 %	99.7 %	99.7 %
223002 Property Rates	0.650	0.650	0.650	0.595	100.0 %	91.5 %	91.5 %
223003 Rent-Produced Assets-to private entities	4.781	4.781	4.781	4.095	100.0 %	85.7 %	85.7 %
223004 Guard and Security services	4.352	4.352	4.352	4.352	100.0 %	100.0 %	100.0 %
223005 Electricity	2.435	2.435	2.435	2.265	100.0 %	93.0 %	93.0 %
223006 Water	0.908	0.908	0.908	1.209	100.0 %	133.1 %	133.1 %
224004 Beddings, Clothing, Footwear and related Services	0.180	0.180	0.180	0.180	100.0 %	100.0 %	100.0 %
225101 Consultancy Services	1.035	1.035	1.035	1.023	100.0 %	98.8 %	98.8 %

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<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
226001 Insurances	6.933	6.933	6.933	6.838	100.0 %	98.6 %	98.6 %
227001 Travel inland	19.666	19.666	19.666	19.663	100.0 %	100.0 %	100.0 %
227003 Carriage, Haulage, Freight and transport hire	0.596	0.596	0.596	0.596	100.0 %	99.9 %	99.9 %
227004 Fuel, Lubricants and Oils	4.637	4.637	4.637	4.636	100.0 %	100.0 %	100.0 %
228001 Maintenance-Buildings and Structures	10.549	10.549	10.549	10.492	100.0 %	99.5 %	99.5 %
228002 Maintenance-Transport Equipment	5.925	5.925	5.925	5.919	100.0 %	99.9 %	99.9 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	40.556	40.556	40.556	30.927	100.0 %	76.3 %	76.3 %
228004 Maintenance-Other Fixed Assets	1.846	1.846	1.846	1.804	100.0 %	97.8 %	97.8 %
273102 Incapacity, death benefits and funeral expenses	0.600	0.600	0.600	0.681	100.0 %	113.5 %	113.5 %
282102 Fines and Penalties	0.660	0.660	0.660	1.231	100.0 %	186.6 %	186.6 %
312129 Other Buildings other than dwellings - Acquisition	7.600	7.600	7.600	4.441	100.0 %	58.4 %	58.4 %
312212 Light Vehicles - Acquisition	8.022	8.022	8.022	8.022	100.0 %	100.0 %	100.0 %
312221 Light ICT hardware - Acquisition	27.917	27.917	27.917	23.695	100.0 %	84.9 %	84.9 %
312231 Office Equipment - Acquisition	0.033	0.033	0.033	0.033	100.0 %	100.0 %	100.0 %
312235 Furniture and Fittings - Acquisition	0.491	0.491	0.491	2.299	100.0 %	468.7 %	468.7 %
<b>Total for the Vote</b>	<b>539.834</b>	<b>539.834</b>	<b>539.834</b>	<b>509.184</b>	<b>100.0 %</b>	<b>94.3 %</b>	<b>94.3 %</b>

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	539.834	539.834	539.834	509.184	100.00 %	94.32 %	94.32 %
Sub SubProgramme:01 Administration and Support Services	244.342	244.342	244.342	233.680	100.00 %	95.64 %	95.6 %
<i>Departments</i>							
001 Corporate Services	87.085	87.085	87.085	90.878	100.0 %	104.4 %	104.4 %
002 Internal Audit	6.016	6.016	6.016	5.723	100.0 %	95.1 %	95.1 %
003 Legal Services & Board Affairs	10.029	10.029	10.029	9.180	100.0 %	91.5 %	91.5 %
004 Governance and Leadership	21.985	21.985	21.985	19.953	100.0 %	90.8 %	90.8 %
005 Information Technology & Innovation	75.164	75.164	75.164	69.456	100.0 %	92.4 %	92.4 %
<i>Development Projects</i>							
1622 Retooling of Uganda Revenue Authority	44.063	44.063	44.063	38.490	100.0 %	87.4 %	87.4 %
Sub SubProgramme:02 Revenue Collection & Administration	295.492	295.492	295.492	275.504	100.00 %	93.24 %	93.2 %
<i>Departments</i>							
001 Customs	147.514	147.514	147.514	134.730	100.0 %	91.3 %	91.3 %
002 Domestic Taxes	131.273	131.273	131.273	125.204	100.0 %	95.4 %	95.4 %
003 Tax Investigations	16.705	16.705	16.705	15.570	100.0 %	93.2 %	93.2 %
<i>Development Projects</i>							
N/A							
Total for the Vote	539.834	539.834	539.834	509.184	100.0 %	94.3 %	94.3 %

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Table V3.4: External Financing Releases and Expenditure by Sub-SubProgramme and Project

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Quarter 4: Outputs and Expenditure in the Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Programme:18 Development Plan Implementation		
SubProgramme:01 Development Planning, Research, Evaluation and Statistics		
Sub SubProgramme:01 Administration and Support Services		
Departments		
Department:002 Internal Audit		
Budget Output:000001 Audit and Risk Management		
PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted		
Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;		
13 assurance & consulting Internal audits conducted, 25% assurance and internal audit quality reforms executed, 80% acceptance of audit findings achieved, 32% of audit universe covered	<p>During the fourth quarter of FY 2022/23, fifteen (15) audits (12 assurance;03 consulting) were executed to a conclusion against a target of thirteen (13) audits.</p> <p>In addition, 25 percent assurance and internal quality reforms were executed as planned.</p> <p>Further, 98 percent acceptance of audit findings and recommendations was achieved against a planned target of 80 percent. Out of the one hundred twenty-four (124) issues that were identified, one hundred nineteen (119) were accepted.</p> <p>Thirty-two (32) percent of the audit universe was covered as planned.</p>	The performance was as planned.
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand

Item	Spent
211102 Contract Staff Salaries	844,656.271
211104 Employee Gratuity	34,825.830
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	17,978.303
212101 Social Security Contributions	173,233.860
212102 Medical expenses (Employees)	36,750.000
221001 Advertising and Public Relations	10,000.000
221007 Books, Periodicals & Newspapers	175.000
221009 Welfare and Entertainment	42,200.700

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
221011 Printing, Stationery, Photocopying and Binding		5,150.000
221014 Bank Charges and other Bank related costs		1,299.500
221017 Membership dues and Subscription fees.		4,990.000
223001 Property Management Expenses		1,202.900
223006 Water		7,280.520
225101 Consultancy Services		97,735.000
226001 Insurances		13,248.401
227001 Travel inland		67,951.500
227003 Carriage, Haulage, Freight and transport hire		277.500
227004 Fuel, Lubricants and Oils		39,412.138
228002 Maintenance-Transport Equipment		17,110.200
228004 Maintenance-Other Fixed Assets		382.836
	Total For Budget Output	1,415,860.457
	Wage Recurrent	844,656.271
	Non Wage Recurrent	571,204.186
	Arrears	0.000
	AIA	0.000
	Total For Department	1,415,860.457
	Wage Recurrent	844,656.271
	Non Wage Recurrent	571,204.186
	Arrears	0.000
	AIA	0.000
Department:005 Information Technology & Innovation		
Budget Output:560053 Research and Information Technology		

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>PIAP Output: 18020403 Research and Evaluation Capacity built</b>		
<b>Programme Intervention: 180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;</b>		
90% Technology Stack Updates Conduct, 2 researches and studies, Achieve 99% Average Service Availability Level, Achieve average 7 hours Mean Time to recovery(Full Data Center failover plan, system redundancy and testing), Develop 3 Customer Journey maps	<p>During the fourth quarter of the FY 2022/23, 90 percent of Technology Stack Updates were executed as planned.</p> <p>One (1) research on Tax allowance and investment was conducted against a planned target of two.</p> <p>The average Service Availability Level was 99.80 percent against a planned target of 99.00 percent.</p> <p>Three (3) Customer Journey maps were developed during the fourth quarter as planned in the following areas:</p> <ul style="list-style-type: none"><li>• Payment</li><li>• Declaration</li><li>• Instant TIN registration</li></ul>	Seven (7) hours of mean time to recovery (Full Data Center failover plan, system redundancy & testing) was not executed because the department re-strategized
<b>Expenditures incurred in the Quarter to deliver outputs</b>		<i>UShs Thousand</i>
<b>Item</b>	<b>Spent</b>	
211102 Contract Staff Salaries	2,827,715.672	
211104 Employee Gratuity	64,293.417	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	8,899.650	
212101 Social Security Contributions	749,975.300	
212102 Medical expenses (Employees)	138,750.000	
221001 Advertising and Public Relations	11,075.526	
221007 Books, Periodicals & Newspapers	750.000	
221008 Information and Communication Technology Supplies.	13,219,593.267	
221009 Welfare and Entertainment	42,474.428	
221011 Printing, Stationery, Photocopying and Binding	8,250.000	
221014 Bank Charges and other Bank related costs	2,388.930	
221017 Membership dues and Subscription fees.	42,500.000	
222001 Information and Communication Technology Services.	2,250,000.000	
223001 Property Management Expenses	4,700.000	
225101 Consultancy Services	69,735.000	

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
226001 Insurances		32,804.141
227001 Travel inland		169,285.200
227004 Fuel, Lubricants and Oils		20,000.000
228002 Maintenance-Transport Equipment		13,750.000
228004 Maintenance-Other Fixed Assets		9,910.000
	Total For Budget Output	19,686,850.531
	Wage Recurrent	2,827,715.672
	Non Wage Recurrent	16,859,134.859
	Arrears	0.000
	AIA	0.000
	Total For Department	19,686,850.531
	Wage Recurrent	2,827,715.672
	Non Wage Recurrent	16,859,134.859
	Arrears	0.000
	AIA	0.000
Develoment Projects		
N/A		
SubProgramme:02 Resource Mobilization and Budgeting		
Sub SubProgramme:01 Administration and Support Services		
Departments		
Department:001 Corporate Services		
Budget Output:000004 Finance and Accounting		

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration</b>		
<b>Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.</b>		
25% of governance enhancement interventions executed 25% budget absorption level 2.5% staff attrition rate	<p>During the fourth quarter, 20 percent of the governance interventions were executed against a target of 25 percent.</p> <p>In addition, the budget absorption for the period April to June 2023 was 107.62 percent. A total of UGX 134.96 billion was released out of which UGX 145.24 billion. This represents 26.90 percent of the total release against a target of 25 percent.</p> <p>Further, the staff attrition rate for quarter four was at 0.75 percent against a target of 2.5 percent</p>	<p>The underperformance of the annual budget absorption is a result of ongoing/committed procurements and HR staff structural gaps that will be filled in the next financial year.</p> <p>Two (2) governance interventions were partially executed. These included: the structural review and functional alignment; and workload assessment.</p>
20% Corporate capacity building programs executed 15% staff trained 50% of organization infrastructure capacity enhancement interventions executed	<p>20 percent of the Corporate Capacity building programs were executed as planned.</p> <p>In addition, 44.3 percent of infrastructure capacity enhancement interventions were executed over the planned target of 50 percent.</p> <p>15 percent of staff were trained in quarter four as planned.</p>	<p>Some of the construction works were slowed been slowed down due to the effects of unfavorable weather conditions.</p>
100% of offices provided with sanitary and disposal services 100% of staff affected by HIV/AIDs supported 100% of offices provided with COVID 19 support services Annual Strategy Review engagements conducted	<p>100 percent of offices were provided with sanitary and disposal services as planned.</p> <p>100 percent of staff affected by HIV/AIDs are supported as planned.</p> <p>100 percent of offices provided with COVID-19 support services as planned.</p>	<p>Performance was as planned.</p>

Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
211102 Contract Staff Salaries		4,383,175.696
211104 Employee Gratuity		87,904.812
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		2,409,267.009

**VOTE: 141 Uganda Revenue Authority (URA)****Quarter 4**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
212101 Social Security Contributions		795,962.505
212102 Medical expenses (Employees)		320,250.000
221001 Advertising and Public Relations		42,666.700
221003 Staff Training		525,149.509
221004 Recruitment Expenses		355,335.707
221007 Books, Periodicals & Newspapers		6,250.000
221008 Information and Communication Technology Supplies.		1,250,000.000
221009 Welfare and Entertainment		1,247,999.872
221011 Printing, Stationery, Photocopying and Binding		133,326.101
221014 Bank Charges and other Bank related costs		14,559.700
221017 Membership dues and Subscription fees.		4,995.000
222002 Postage and Courier		125,616.299
223001 Property Management Expenses		131,414.823
223002 Property Rates		328,018.348
223003 Rent-Produced Assets-to private entities		272,900.000
223004 Guard and Security services		1,024,199.760
223005 Electricity		323,472.776
223006 Water		100,847.235
224004 Beddings, Clothing, Footwear and related Services		90,000.000
225101 Consultancy Services		85,625.000
226001 Insurances		1,211,756.500
227001 Travel inland		545,397.387
227003 Carriage, Haulage, Freight and transport hire		74,250.300
227004 Fuel, Lubricants and Oils		471,551.519
228001 Maintenance-Buildings and Structures		5,758,590.815
228002 Maintenance-Transport Equipment		927,500.000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		1,660,580.750
228004 Maintenance-Other Fixed Assets		77,378.970
273102 Incapacity, death benefits and funeral expenses		237,000.000
<b>Total For Budget Output</b>		<b>25,022,943.092</b>

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Wage Recurrent	4,383,175.696
	Non Wage Recurrent	20,639,767.396
	Arrears	0.000
	AIA	0.000
	Total For Department	25,022,943.092
	Wage Recurrent	4,383,175.696
	Non Wage Recurrent	20,639,767.396
	Arrears	0.000
	AIA	0.000
Department:003 Legal Services & Board Affairs		
Budget Output:000012 Legal advisory services		
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
85% of cases won and settled in URA's favour, 20Bn recovered from debt, 100% instructions executed, 1 proactive debt recovery & litigation initiative executed.	84.72 percent of cases were won and settled in URA's favour during the fourth quarter of FY 2022/23.  In addition, a total of 33.15 billion was recovered from debt against a target of UGX 20.00 billion hence a performance of 165.75 percent.  Further, 100 percent of the instructions were executed as planned.  1 proactive debt recovery & litigation initiative executed as planned	The litigation and debt collection interventions were executed successfully as planned

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration</b>		
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>		
25Bn recovered from debt Attain 80% Success rate in court Attain 80% conclusion of all cases submitted for Alternative Dispute Resolution 100% debt write off and enforcement interventions executed	<p>During the fourth quarter of FY2022/23, a total of UGX 33.15 billion was recovered from debt against a target of UGX 25.00 billion hence a performance of 132.6 percent.</p> <p>URA attained a success rate of 84.72 percent against a target of 85 percent.</p> <p>In addition, 80 percent submitted for Alternative Dispute Resolutions were concluded as planned.</p> <p>Further, 100 percent of the debt write-off and enforcement interventions were executed as planned.</p>	Litigation and Debt collection interventions were executed as planned.
<b>Expenditures incurred in the Quarter to deliver outputs</b>		<i>US\$ Thousand</i>
<b>Item</b>	<b>Spent</b>	
211102 Contract Staff Salaries	1,350,089.671	
211104 Employee Gratuity	45,965.016	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	16,754.250	
212101 Social Security Contributions	277,458.638	
212102 Medical expenses (Employees)	65,250.000	
221001 Advertising and Public Relations	7,490.000	
221006 Commissions and related charges	164,226.000	
221007 Books, Periodicals & Newspapers	14,807.545	
221009 Welfare and Entertainment	50,573.300	
221011 Printing, Stationery, Photocopying and Binding	10,497.650	
221014 Bank Charges and other Bank related costs	1,229.050	
221017 Membership dues and Subscription fees.	1,500.000	
223001 Property Management Expenses	1,670.750	
223006 Water	1,276.700	
225101 Consultancy Services	7,890.000	
226001 Insurances	18,460.483	
227001 Travel inland	89,180.000	

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
227003 Carriage, Haulage, Freight and transport hire		796.500
227004 Fuel, Lubricants and Oils		32,026.864
228002 Maintenance-Transport Equipment		22,962.000
282102 Fines and Penalties		284,680.280
	Total For Budget Output	2,464,784.697
	Wage Recurrent	1,350,089.671
	Non Wage Recurrent	1,114,695.026
	Arrears	0.000
	AIA	0.000
	Total For Department	2,464,784.697
	Wage Recurrent	1,350,089.671
	Non Wage Recurrent	1,114,695.026
	Arrears	0.000
	AIA	0.000
Department:004 Governance and Leadership		
Budget Output:560056 Taxpayer Education and Stakeholder Relations		

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>PIAP Output: 18010602 Tax Payer engagements and consultations with private sector associations undertaken for improved compliance</b>		
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>		
25% Tax education outreach & client support programs executed across regions, sectors & gender, 25% Public Relations programs executed, 2 compliance policy reviews, 25% investigations of profiled integrity cases 1 regional sensitizations on integrity and sexual harassment	<p>25 percent of Tax education outreach &amp; client support programs were executed across regions, sectors &amp; gender. These included:</p> <ul style="list-style-type: none"> <li>• 9 Tax clinics</li> <li>• 38 Mobile tax campaigns.</li> <li>• 103 radio talk shows.</li> <li>• 12 Virtual dissemination.</li> <li>• 20 Client onboarding.</li> <li>• 1 Diaspora engagements.</li> <li>• 0 Community radios</li> <li>• 25 Schools/Universities outreach</li> <li>• 32 Hubs/expos</li> </ul> <p>25 percent of public relations programs were executed as planned.</p> <p>Two (2) Compliance Reviews were issued as planned.</p> <p>25 percent of profiled integrity cases were investigated as planned.</p> <p>Two (2) regional sensitizations on integrity and sexual harassment were executed as planned.</p>	<p>Tax education; public relations; integrity; and compliance interventions were conducted as planned.</p> <p>Extra integrity enhancement initiatives were conducted to ensure staff adhere to the code of conduct.</p>
<b>Expenditures incurred in the Quarter to deliver outputs</b>		<i>US\$ Thousand</i>
<b>Item</b>	<b>Spent</b>	
211102 Contract Staff Salaries	2,480,852.687	
211104 Employee Gratuity	161,347.879	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	25,334.601	
212101 Social Security Contributions	716,985.474	
212102 Medical expenses (Employees)	124,500.000	
221001 Advertising and Public Relations	408,452.043	
221002 Workshops, Meetings and Seminars	1,099,062.824	
221007 Books, Periodicals & Newspapers	1,000.000	
221009 Welfare and Entertainment	121,700.035	

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
221011 Printing, Stationery, Photocopying and Binding		10,560.000
221014 Bank Charges and other Bank related costs		1,448.000
221017 Membership dues and Subscription fees.		10,000.000
223001 Property Management Expenses		5,261.800
223006 Water		2,594.560
225101 Consultancy Services		24,800.000
226001 Insurances		22,134.000
227001 Travel inland		175,330.080
227004 Fuel, Lubricants and Oils		32,481.500
228002 Maintenance-Transport Equipment		18,750.000
228004 Maintenance-Other Fixed Assets		581.700
	Total For Budget Output	5,443,177.183
	Wage Recurrent	2,480,852.687
	Non Wage Recurrent	2,962,324.496
	Arrears	0.000
	AIA	0.000
	Total For Department	5,443,177.183
	Wage Recurrent	2,480,852.687
	Non Wage Recurrent	2,962,324.496
	Arrears	0.000
	AIA	0.000
Development Projects		
Project:1622 Retooling of Uganda Revenue Authority		
Budget Output:000017 Infrastructure Development and Management		
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
154 procurement of vehicles initiated and acquired on lease	During the fourth quarter of the FY 2022/23, thirty-one (31) vehicles were procured and delivered to URA.	The procurement for some vehicles was retendered thus delay in delivery. There will be a delivery in FY 2023/24.

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Project:1622 Retooling of Uganda Revenue Authority		
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
1 procurement of ICT equipment, 1 IT enduser preventive maintenance intervention executed	<p>During the fourth quarter of FY 2022/23, the following ICT equipment was procured:</p> <ul style="list-style-type: none"><li>• 28 Desktop computers</li><li>• 7 Laptops</li><li>• 21 Switches and Routers</li><li>• 10 new Printers.</li></ul> <p>In addition, one IT end-user preventive maintenance intervention was executed as planned.</p>	Interventions were executed as planned.
1 purchase of Office and residential furniture and fittings conducted including purchase of furniture for offices and repairs	During the fourth quarter of FY 2022/2023, Office and residential furniture and fittings was purchased including of furniture for offices the new OSBP's (Mpondwe, Katuna, Ntoroko, Goli).	All planned initiatives were executed.
1 purchase of accessories of office equipments (Office machines which are not computers and motorvehicles)	During the fourth quarter of FY 2022/23, the purchase of accessories of office equipment was executed as planned.	Office equipment procured as planned.
1 Construction, refurbishment and maintenance plans conducted	During the FY 2022/23, 14 percent progress on Masaka regional office construction was achieved.	Construction at the site was slowed down because of unfavorable weather conditions.
1 Servicing and Maintenance of sewage treatment plans, 1 Fumigation of office premises intervention exercised	During the fourth quarter of FY 2022/23, servicing and maintenance of sewage treatment plans and fumigation of office premises was executed as planned.	Servicing and Maintenance of sewage treatment plants executed as planned.

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Project:1622 Retooling of Uganda Revenue Authority		
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
1 procure plumbing equipment, 1 Create additional office space (Partitioning works for Metro Offices, NIP Backyard upgrade and OSBP renovation works and maintenance)	<p>During the fourth quarter of FY 2022/23, repairs and improvements were conducted at the following offices;</p> <ul style="list-style-type: none"><li>Jinja office, Mbale Enforcement checkpoint, Entebbe Customs office, Entebbe DT office, and Busia OSBP.</li><li>URA main canteen, NIP powerhouse, and Tower fuel reservoir renovations were conducted, Upper ground reception tile works as well as repair of floors in various floors of the Tower.</li><li>The cladding of the stairway to the staff compliance office and replacement of polycarbonate sheets were replaced at the Tower.</li></ul>	Repair and maintenance interventions were executed as planned.
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item	Spent	
312129 Other Buildings other than dwellings - Acquisition	3,112,293.011	
312212 Light Vehicles - Acquisition	2,005,605.950	
312221 Light ICT hardware - Acquisition	5,600,685.944	
312231 Office Equipment - Acquisition	8,125.000	
312235 Furniture and Fittings - Acquisition	800,960.906	
Total For Budget Output		11,527,670.811
GoU Development		11,527,670.811
External Financing		0.000
Arrears		0.000
AIA		0.000
Total For Project		11,527,670.811
GoU Development		11,527,670.811
External Financing		0.000
Arrears		0.000
AIA		0.000

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Sub SubProgramme:02 Revenue Collection & Administration		
Departments		
Department:001 Customs		
Budget Output:560054 Trade Facilitation		
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
90% of goods scanned	During the fourth quarter of FY 2022/23, 99.60 percent of goods scanned against a target of 90 percent	Scanners were deployed as planned.
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
90% of goods scanned, Bonded Warehouse Information Management System (BWIMS) interventions executed, 25% of cargo electronically tracked, 24 Intelligence focused operations conducted	<p>During the fourth quarter of FY 2022/23, 99.60 percent of goods were scanned against a target of 90 percent.</p> <p>In addition, Bonded Warehouse Information Management System interventions were executed as planned.</p> <p>Further, 42.33 percent of the transit cargo was electronically tracked from April to June FY 2022/23 against a target of 25 percent.</p> <p>82 Intelligence-focused operations conducted against a target of 24.</p>	<p>During the FY 2022/23, there was a purchase of new electronic seals (e-seals) that facilitated the increase in electronically tracked cargo.</p> <p>In addition, more scanners were deployed hence the proportion of scanned goods increased tremendously.</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
100% valuation control interventions executed,65 Post clearance audits completed, 27 percent customs revenue, 5 New AEOs registered	<p>100 percent valuation controls executed during the fourth quarter of FY 2022/23. 5,803 Tariffs Specification Codes (TSCs) were created for the period of April to June 2023 against a target of 2400 Tariffs Specification Codes (TSCs).</p> <p>In addition, one hundred and eighty-six (186) post-clearance audits were completed against a target of sixty-five (65). These included: 77- Comprehensive Audits, 71-issue Audits, 18-Post Authorization Audits and 14 spot audits.</p> <p>13 New AEOs registered.</p> <p>Further, 27.95 percent of the annual customs revenue was realized in quarter four against a target of 27 percent. Total Customs revenue collections during the fourth quarter of the FY 2022/23 were UGX 2,606.82 billion against a target of UGX 2,458.90 billion.</p>	<p>The shortfall in customs revenue during the FY 2022/23 was due to;</p> <ul style="list-style-type: none"><li>• Reduction in fuel import volumes. Fuel import volumes reduced by 4.39 percent (98.82 million litres) attributed to a decline in the growth rate in petrol by 11.96 percent (125.85 million litres) and diesel by 1.98 percent (20.11 million litres).</li><li>• The reduction in fuel import volumes is explained by; low fuel demand against high fluctuating pump prices, front loading by key players, speculation of violence after the Kenyan elections where Uganda resorted to importing expensive fuel from Tanzania, Kenyan government policy to regulate fuel trade and partly explaining a shortfall of UGX 152.89 billion in petroleum duty.</li><li>• Decrease in the tax yield of key imported excisable goods.</li></ul>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
60 Post Clearance Audits conducted, 27% of customs revenue collected	<p>During the fourth quarter of FY 2022/23, one hundred and eighty six (186) post-clearance audits were completed against a target of 65. These included: 77- Comprehensive Audits, 71- issue Audits, 18-Post Authorization Audits and 14 spot audits.</p> <p>In addition, 27.95 percent of the annual customs revenue was realized in quarter four. Total Customs revenue collections during the fourth quarter of the FY 2022/23 were UGX 2,606.82 billion against a target of UGX 2,458.90 billion.</p>	<p>The shortfall in customs revenue during the FY 2022/23 was due to;</p> <ul style="list-style-type: none"><li>• Reduction in fuel import volumes. Fuel import volumes reduced by 4.39 percent (98.82 million litres) attributed to decline in the growth rate in petrol by 11.96 percent (125.85 million litres) and diesel by 1.98 percent (20.11 million litres).</li><li>• The reduction in fuel import volumes is explained by; low fuel demand against high fluctuating pump prices, front loading by key players, speculation of violence after the Kenyan elections where Uganda resorted to importing expensive fuel from Tanzania, Kenyan government policy to regulate fuel trade and partly explaining a shortfall of UGX 152.89 billion in petroleum duty.</li><li>• Decrease in the tax yield of key imported excisable goods.</li></ul>

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Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings		
60 Post Clearance Audits conducted, 27% of customs revenue collected	<p>During the fourth quarter of FY 2022/23, one hundred and eighty six (186) post-clearance audits were completed against a target of 65. These included: 77- Comprehensive Audits, 71- issue Audits, 18-Post Authorization Audits and 14 spot audits.</p> <p>27.95 percent of the annual customs revenue was realized in quarter four. Total Customs revenue collections during the fourth quarter of the FY 2022/23 were UGX 2,606.82 billion against a target of UGX 2,458.90 billion.</p>	<p>The shortfall in customs revenue during the FY 2022/23 was due to;</p> <p>Reduction in fuel import volumes: Fuel import volumes reduced by 4.39 percent (98.82 million litres) attributed to decline in the growth rate in petrol by 11.96 percent (125.85 million litres) and diesel by 1.98 percent (20.11 million litres). The reduction in fuel import volumes is explained by; low fuel demand against high fluctuating pump prices, front loading by key players, speculation of violence after the Kenyan elections where Uganda resorted to importing expensive fuel from Tanzania, Kenyan government policy to regulate fuel trade and partly explaining a shortfall of UGX 152.89 billion in petroleum duty.</p> <p>Reduction in the value of key vatable items and VAT paid like; Portland cement, flat-rolled products of alloy steel, polymers, electric transformers ,beet sugar, prepared binders and iron steel structures compared to the total taxes paid.</p> <p>Decrease in the tax yield of key imported excisable goods .</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings		
1 safety of humanity and environment intervention executed	During the period April to June of the FY 2022/23, there was destruction of contraband and illicit goods.	Efforts are actively being taken to destroy contraband.
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item	Spent	
211102 Contract Staff Salaries	13,526,124.297	
211104 Employee Gratuity	101,174.557	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,745,823.790	
212101 Social Security Contributions	2,548,799.040	
212102 Medical expenses (Employees)	775,500.000	
221001 Advertising and Public Relations	12,500.000	
221007 Books, Periodicals & Newspapers	1,231.500	
221008 Information and Communication Technology Supplies.	10,827,125.450	
221009 Welfare and Entertainment	816,384.260	
221011 Printing, Stationery, Photocopying and Binding	71,586.000	
221014 Bank Charges and other Bank related costs	27,581.774	
221017 Membership dues and Subscription fees.	22,500.000	
223001 Property Management Expenses	88,704.505	
223003 Rent-Produced Assets-to private entities	71,573.796	
223004 Guard and Security services	45,419.700	
223005 Electricity	126,500.000	
223006 Water	170,035.240	
226001 Insurances	210,769.390	
227001 Travel inland	968,338.000	
227003 Carriage, Haulage, Freight and transport hire	75,000.000	

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Outputs Planned in Quarter		Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs			UShs Thousand
Item		Spent	
227004 Fuel, Lubricants and Oils		337,122.709	
228002 Maintenance-Transport Equipment		255,664.760	
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		11,770,560.620	
228004 Maintenance-Other Fixed Assets		87,500.000	
		Total For Budget Output	44,683,519.387
		Wage Recurrent	13,526,124.297
		Non Wage Recurrent	31,157,395.090
		Arrears	0.000
		AIA	0.000
		Total For Department	44,683,519.387
		Wage Recurrent	13,526,124.297
		Non Wage Recurrent	31,157,395.090
		Arrears	0.000
		AIA	0.000
Department:002 Domestic Taxes			
Budget Output:560055 Tax Compliance & Revenue			
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
4,270 Audits & Inspections conducted	4,441 audits and inspections were conducted against a target of 4270.	Performance is on track	
2000 compliance audits and visits conducted	During the fourth quarter of FY 2022/23, the Compliance audits and visits conducted were 32,373 against a target of 10,000.	The register maintenance activities were to increase register integrity.	
2000 compliance audits and visits conducted	During the fourth quarter of FY 2022/23, the Compliance audits and visits conducted were 32,373 against a target of 10,000.	The register maintenance activities were executed to increase register integrity.	
NA	During the fourth quarter of FY 2022/23, the Compliance audits and visits conducted were 32,373 against a target of 10,000.	The register maintenance activities executed for register integrity.	

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings		
90% average filling ratio (PAYE & VAT), 26% Domestic revenue collected	<p>During the fourth quarter of FY 2022/23, the average on-time filing ratio was 83.14 percent against a target of 90 percent.</p> <p>In addition, 31.75 percent of the annual domestic revenue was realized in quarter four. Total domestic revenue collections were UGX 5,214.82 billion against a target of UGX 4,911.19 billion.</p>	<p>The registered surplus was attributed to;</p> <ul style="list-style-type: none"><li>Continued and sustained economic growth of 5.3 percent. This was in the form of more job creation and constructive return on investment.</li><li>Enhanced administrative measures in the form of increased working operational hours, arrears management, deliberate compliance engagements with the tax payers, use of the mobile office, increased sensitization, use of alternative dispute resolution, compliance initiatives (audits/vetting), use of information, tax investigations, New performance management approach and use of technology in custom processes.</li><li>The implementation of EFRIS &amp; DTS as major sources of information. This has supported timely and improved accuracy in the declaration for VAT &amp; LED. Deliberate enforcement activities and monitoring of stamps have created a compliance culture with the new system rules among taxpayers.</li></ul>

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Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings		
EFRIS register increased by 7.5%, 100% of gazette taxpayers to comply with DTS, e-Tax upgrade interventions executed	During the fourth quarter of FY 2022/23, the EFRIS VAT register grew by 6.44 percent against a target of 7.5 percent.	URA is yet to integrate EFRIS with IFMIS. A formal request was sent to PSST to integrate EFRIS with IFMIS to ensure that all VAT registered taxpayers are paid against EFRIS invoices and that Accounting Officers only make government payments against EFRIS invoices.
	During the fourth quarter, 95.97 percent of gazette taxpayers were complying with Digital Tax Stamps against a target of 100 percent.  E-tax upgrade interventions executed.	
e-commerce interventions executed	Initiatives were executed to ensure the ability to track and benefit from e-commerce.	Steps were taken for the ability to tap into the revenue from e-commerce.

**VOTE: 141 Uganda Revenue Authority (URA)****Quarter 4**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>PIAP Output: 18011302 Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps</b>		
<b>Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.</b>		
3.75% growth in tax register, 250 taxpayer registration inspections and visits	<p>During the fourth quarter of FY 2022/23, 224,032 new taxpayers were added to the taxpayer register representing a growth of 6.84 percent against a targeted growth of 4.25 percent.</p> <p>In addition, 159 compliance inspections and visits were conducted against a planned target of 250.</p>	<p>The registered growth in tax register was above target attributed to improved systems; increased field activities ,tax education activities ,client relationship management support platform as well as tax payer and stakeholder engagements.</p>
27% of domestic revenue to target collected, 15% growth in revenue achieved, 5% of collectable arrears portfolio to revenue collected, 2,000 compliance audits and inspections carried out.	<p>31.75 percent of the annual domestic revenue was realized in quarter four. Total domestic revenue collections during the fourth quarter of the FY 2022/23 were UGX 5,214.82 billion against a target of UGX 4,911.19 billion resulting in a surplus of UGX 303.63 billion.</p> <p>In addition, a growth of 24.78 percent (UGX 1,035.61 billion) was realized compared to the same period in FY 2021/22 against a target of 15 percent.</p> <p>Further, 44.19 percent of collectable arrears as a proportion of revenue collected during the fourth quarter of FY 2022/23 against a target of 5 percent.</p> <p>32,373 compliance audits and inspections were conducted.</p>	<p>The registered surplus was attributed to;</p> <ul style="list-style-type: none"> <li>Continued and sustained economic growth of 5.3 percent. This was in the form of more job creation and constructive return on investment.</li> <li>Enhanced administrative measures in the form of increased working operational hours, arrears management, deliberate compliance engagements with the tax payers, use of the mobile office, increased sensitization, use of alternative dispute resolution, compliance initiatives (audits/vetting), use of information, tax investigations, New performance management approach and use of technology in custom processes.</li> <li>The implementation of EFRIS &amp; DTS as major sources of information. This has supported timely and</li> </ul>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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 compliance both at National and LG levels.		
has supported timely and improved accuracy in the declaration for VAT & LED. Deliberate enforcement activities and monitoring of stamps have created a compliance culture with the new system rules among tax payers.		
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item	Spent	
211102 Contract Staff Salaries	19,172,005.141	
211104 Employee Gratuity	87,850.400	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	164,391.500	
212101 Social Security Contributions	3,715,998.628	
212102 Medical expenses (Employees)	1,119,750.000	
221001 Advertising and Public Relations	32,799.460	
221007 Books, Periodicals & Newspapers	2,696.938	
221008 Information and Communication Technology Supplies.	670,000.000	
221009 Welfare and Entertainment	744,615.180	
221011 Printing, Stationery, Photocopying and Binding	123,350.600	
221014 Bank Charges and other Bank related costs	11,916.760	
221017 Membership dues and Subscription fees.	25,000.000	
223001 Property Management Expenses	35,895.723	
223003 Rent-Produced Assets-to private entities	774,986.631	
223004 Guard and Security services	85,378.945	
223005 Electricity	132,310.000	

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
223006 Water		43,158.468
226001 Insurances		201,577.992
227001 Travel inland		3,592,678.114
227004 Fuel, Lubricants and Oils		234,446.184
228002 Maintenance-Transport Equipment		205,500.010
228004 Maintenance-Other Fixed Assets		10,248.053
	Total For Budget Output	31,186,554.725
	Wage Recurrent	19,172,005.141
	Non Wage Recurrent	12,014,549.584
	Arrears	0.000
	AIA	0.000
	Total For Department	31,186,554.725
	Wage Recurrent	19,172,005.141
	Non Wage Recurrent	12,014,549.584
	Arrears	0.000
	AIA	0.000
Department:003 Tax Investigations		
Budget Output:560055 Tax Compliance & Revenue		

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Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
15 target profiles for investigations developed 30 investigations cases concluded 3 intelligence briefs disseminated 85% science, forensics & Exchange of Information support requests executed	<p>During the fourth quarter of the FY 2022/23, fifty-nine (59) target profiles for investigation were developed against a quarter four target of fifteen (15).</p> <p>In addition, fifty-two (52) scheme &amp; sector cases were investigated to conclusion against a target of thirty (30) cases representing a performance of 173.33 percent. This led to the identification of recoverable revenue of UGX 60.86 billion.</p> <p>Three (3) intelligence briefs were disseminated to support compliance interventions against a target of three (3) in the following areas:</p> <ul style="list-style-type: none"><li>• Customs Exemptions</li><li>• Ledger Reconciliation</li><li>• High- Net Worth Individuals and their revenue contribution?</li></ul> <p>Further, provided 92.75 percent science, forensics, GIS &amp; Exchange of Information support interventions against a target of 85 percent.</p>	Investigation and intelligence interventions executed as planned.
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Spent	
211102 Contract Staff Salaries	2,467,669.820	
211104 Employee Gratuity	48,095.575	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	21,756.400	
212101 Social Security Contributions	436,847.840	
212102 Medical expenses (Employees)	127,500.000	
221001 Advertising and Public Relations	1,500.000	
221007 Books, Periodicals & Newspapers	875.000	
221009 Welfare and Entertainment	44,918.900	
221011 Printing, Stationery, Photocopying and Binding	8,250.000	
221014 Bank Charges and other Bank related costs	1,449.020	
223001 Property Management Expenses	4,695.000	

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
223006 Water		2,938.040
226001 Insurances		22,354.400
227001 Travel inland		267,997.150
227003 Carriage, Haulage, Freight and transport hire		1,703.250
227004 Fuel, Lubricants and Oils		35,335.599
228002 Maintenance-Transport Equipment		20,497.550
228004 Maintenance-Other Fixed Assets		294,415.600
	Total For Budget Output	3,808,799.144
	Wage Recurrent	2,467,669.820
	Non Wage Recurrent	1,341,129.324
	Arrears	0.000
	AIA	0.000
	Total For Department	3,808,799.144
	Wage Recurrent	2,467,669.820
	Non Wage Recurrent	1,341,129.324
	Arrears	0.000
	AIA	0.000
Develoment Projects		
N/A		
	GRAND TOTAL	145,240,160.026
	Wage Recurrent	47,052,289.255
	Non Wage Recurrent	86,660,199.960
	GoU Development	11,527,670.811
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Quarter 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Programme:18 Development Plan Implementation		
SubProgramme:01 Development Planning, Research, Evaluation and Statistics		
Sub SubProgramme:01 Administration and Support Services		
Departments		
Department:002 Internal Audit		
Budget Output:000001 Audit and Risk Management		
PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted		
Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;		
52 assurance & consulting Internal audits conducted 100% assurance and internal audit quality reforms executed 80% acceptance of audit findings achieved 32% of audit universe covered		During the FY 2022/23, Fifty-six (56) internal audits were conducted to conclusion against a target of Fifty-two (52) audits.  In addition, 100 percent assurance and internal quality reforms were executed as planned.  Further, 96 percent acceptance of audit findings and recommendations was achieved against a planned target of 80 percent. Out of the four hundred and ninety-one (491) issues identified, four hundred sixty-nine (469) were accepted.  Thirty-two (32) percent of the audit universe was covered as planned.
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Spent	
211102 Contract Staff Salaries	3,232,912.401	
211104 Employee Gratuity	139,303.319	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	293,767.924	
212101 Social Security Contributions	687,630.157	
212102 Medical expenses (Employees)	147,000.000	
221001 Advertising and Public Relations	39,990.000	
221007 Books, Periodicals & Newspapers	699.500	
221009 Welfare and Entertainment	168,685.900	
221011 Printing, Stationery, Photocopying and Binding	20,460.100	
221014 Bank Charges and other Bank related costs	4,996.880	
221017 Membership dues and Subscription fees.	19,690.000	

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
223001 Property Management Expenses		4,740.700
223006 Water		29,074.130
225101 Consultancy Services		380,966.000
226001 Insurances		52,893.942
227001 Travel inland		271,587.321
227003 Carriage, Haulage, Freight and transport hire		1,110.000
227004 Fuel, Lubricants and Oils		157,648.514
228002 Maintenance-Transport Equipment		68,440.799
228004 Maintenance-Other Fixed Assets		1,530.507
	Total For Budget Output	5,723,128.094
	Wage Recurrent	3,232,912.401
	Non Wage Recurrent	2,490,215.693
	Arrears	0.000
	AIA	0.000
	Total For Department	5,723,128.094
	Wage Recurrent	3,232,912.401
	Non Wage Recurrent	2,490,215.693
	Arrears	0.000
	AIA	0.000
Department:005 Information Technology & Innovation		
Budget Output:560053 Research and Information Technology		

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Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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PIAP Output: 18020403 Research and Evaluation Capacity built

Programme Intervention: 180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;

90% Technology Stack Updates Conduct 8 researches and studies Achieve 99% Average Service Availability Level Achieve average 7 hours Mean Time to recovery(Full Data Center failover plan, system redundancy and testing) Develop 9 Customer Journey maps	<p>During the FY 2022/23, 90 percent of Technology Stack Updates were executed as planned.</p> <p>Eight researches were conducted as planned including:</p> <ul style="list-style-type: none"><li>• Why taxpayers frequent URA offices.</li><li>• Ease of use of URA IT systems.</li><li>• Citizen's views and experience of the tax business and environment in Uganda.</li><li>• Stakeholder satisfaction survey</li><li>• Is Uganda's revenue growth in the last three Financial Years normal growth or a result of interventions?</li><li>• Compliance analysis of the money lenders.</li><li>• Compliance analysis of the transport sector.</li><li>• Tax allowance and investment.</li></ul> <p>Average Service availability of 99.79 percent against a planned target of 99.00 percent.</p> <p>9 Customer Journey maps developed as planned in;-</p> <ul style="list-style-type: none"><li>• Registration</li><li>• Instant TIN registration</li><li>• Payments</li><li>• Tax declaration</li><li>• Tax returns</li><li>• Customs declarations and Boarder management.</li><li>• Tax Objection.</li><li>• Customer Service Support</li><li>• Customs Valuation</li></ul>
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Item	Spent
211102 Contract Staff Salaries	9,650,657.807
211104 Employee Gratuity	257,173.651
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	567,426.813
212101 Social Security Contributions	2,271,662.132

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Spent	
212102 Medical expenses (Employees)	555,000.000	
221001 Advertising and Public Relations	44,302.077	
221007 Books, Periodicals & Newspapers	3,000.000	
221008 Information and Communication Technology Supplies.	45,803,428.106	
221009 Welfare and Entertainment	169,896.284	
221011 Printing, Stationery, Photocopying and Binding	33,000.000	
221014 Bank Charges and other Bank related costs	9,554.730	
221017 Membership dues and Subscription fees.	170,000.000	
222001 Information and Communication Technology Services.	8,640,000.000	
223001 Property Management Expenses	18,800.000	
225101 Consultancy Services	278,905.000	
226001 Insurances	131,216.423	
227001 Travel inland	677,136.820	
227004 Fuel, Lubricants and Oils	80,000.000	
228002 Maintenance-Transport Equipment	55,000.000	
228004 Maintenance-Other Fixed Assets	39,640.000	
Total For Budget Output		69,455,799.843
Wage Recurrent		9,650,657.807
Non Wage Recurrent		59,805,142.037
Arrears		0.000
AIA		0.000
Total For Department		69,455,799.843
Wage Recurrent		9,650,657.807
Non Wage Recurrent		59,805,142.037
Arrears		0.000
AIA		0.000
Development Projects		
N/A		
SubProgramme:02 Resource Mobilization and Budgeting		
Sub SubProgramme:01 Administration and Support Services		

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Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Departments	
Department:001 Corporate Services	
Budget Output:000004 Finance and Accounting	
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration	
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.	
100% of governance enhancement interventions executed 100% budget absorption level 2.5% staff attrition rate	<p>During the FY 2022/23 80 percent of governance interventions were executed against a target of 100 percent.</p> <p>In addition, by the end of June 2023, UGX 539.83 billion had been released out of which UGX 509.18 billion was spent hence registering a budget absorption level of 94.32 percent against a target of 100 percent.</p> <p>Further, the staff attrition rate for the FY 2022/23 was at 1.275 percent against a target of 2.5 percent</p>
90% Corporate capacity building programs executed 100% of organization infrastructure capacity enhancement interventions executed 60% staff trained	<p>During the FY 2022/23, 90 percent of Corporate capacity-building programs were executed as planned.</p> <p>In addition, 93.8 percent of organization infrastructure capacity enhancement interventions were executed against a planned target of 100 percent.</p> <p>60 percent of staff trained as planned.</p>

**VOTE: 141 Uganda Revenue Authority (URA)****Quarter 4**

<b>Annual Planned Outputs</b>		<b>Cumulative Outputs Achieved by End of Quarter</b>
<b>PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration</b>		
<b>Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.</b>		
100% of offices provided with sanitary and disposal services	100 percent of offices were provided with sanitary and disposal services as planned.	
100% of staff affected by HIV/AIDs supported	100 percent of staff affected by HIV/AIDs are supported as planned.	
100% of offices provided with COVID 19 support services	100 percent of offices provided with COVID-19 support services as planned.	
Annual Strategy Review engagements conducted	Annual strategy review conference engagements conducted.	
<b>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</b>		<i>US\$ Thousand</i>
<b>Item</b>	<b>Spent</b>	
211102 Contract Staff Salaries	17,492,807.986	
211104 Employee Gratuity	351,619.246	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	11,260,998.783	
212101 Social Security Contributions	3,511,765.146	
212102 Medical expenses (Employees)	1,281,000.000	
221001 Advertising and Public Relations	167,435.601	
221003 Staff Training	8,439,249.509	
221004 Recruitment Expenses	1,000,000.000	
221007 Books, Periodicals & Newspapers	25,000.000	
221008 Information and Communication Technology Supplies.	5,000,000.000	
221009 Welfare and Entertainment	3,590,443.008	
221011 Printing, Stationery, Photocopying and Binding	515,789.412	
221014 Bank Charges and other Bank related costs	57,429.780	
221017 Membership dues and Subscription fees.	19,195.000	
222002 Postage and Courier	449,792.801	
223001 Property Management Expenses	521,649.097	
223002 Property Rates	594,712.189	
223003 Rent-Produced Assets-to private entities	1,064,100.000	
223004 Guard and Security services	3,829,245.760	
223005 Electricity	1,229,922.790	
223006 Water	402,676.480	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
224004 Beddings, Clothing, Footwear and related Services		180,000.000
225101 Consultancy Services		297,042.500
226001 Insurances		4,756,330.238
227001 Travel inland		2,177,586.773
227003 Carriage, Haulage, Freight and transport hire		285,005.900
227004 Fuel, Lubricants and Oils		1,713,200.554
228001 Maintenance-Buildings and Structures		10,492,001.052
228002 Maintenance-Transport Equipment		3,708,000.000
228003 Maintenance-Machinery & Equipment Other than Transport		5,551,060.566
228004 Maintenance-Other Fixed Assets		232,240.910
273102 Incapacity, death benefits and funeral expenses		680,974.470
	Total For Budget Output	90,878,275.551
	Wage Recurrent	17,492,807.986
	Non Wage Recurrent	73,385,467.565
	Arrears	0.000
	AIA	0.000
	Total For Department	90,878,275.551
	Wage Recurrent	17,492,807.986
	Non Wage Recurrent	73,385,467.565
	Arrears	0.000
	AIA	0.000
Department:003 Legal Services & Board Affairs		
Budget Output:000012 Legal advisory services		

**VOTE: 141 Uganda Revenue Authority (URA)****Quarter 4**

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
85% cases won and settled in URA favor 80Bn recovered from debt 4 proactive debt recovery & litigation initiatives executed 100% instructions executed		During the FY 2022/23, 85.84 percent of cases were won and settled in URA's favour.  In addition, a total of UGX 130.50 billion was recovered from debt against a target of UGX 80 billion, hence a performance of 163.13 percent for the FY 2022/23.  Further, 100 percent of the instructions were executed as planned.  4 proactive debt recovery & litigation initiatives were executed as planned.	
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
90Bn recovered from debt Attain 80% Success rate in court Attain 80% conclusion of all cases submitted for Alternative Dispute Resolution		A total of UGX 130.50 billion was recovered against a target of UGX 90 billion hence a performance of 144.50 percent for FY 2022/23.  In addition, URA attained a success rate of 85.84 percent against a target of 85 percent for the FY 2022/23.  Further, URA attained 80 percent conclusion of cases submitted for Alternative Dispute Resolution as planned.	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item	Spent		
211102 Contract Staff Salaries	4,529,897.681		
211104 Employee Gratuity	181,119.659		
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	340,580.672		
212101 Social Security Contributions	1,010,620.223		
212102 Medical expenses (Employees)	261,000.000		
221001 Advertising and Public Relations	14,990.000		
221006 Commissions and related charges	656,904.850		
221007 Books, Periodicals & Newspapers	29,622.635		
221009 Welfare and Entertainment	200,883.100		
221011 Printing, Stationery, Photocopying and Binding	41,987.060		
221014 Bank Charges and other Bank related costs	4,554.100		

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
221017 Membership dues and Subscription fees.		3,000.000
223001 Property Management Expenses		6,509.550
223006 Water		4,927.200
225101 Consultancy Services		15,890.000
226001 Insurances		70,631.268
227001 Travel inland		354,531.450
227003 Carriage, Haulage, Freight and transport hire		3,117.000
227004 Fuel, Lubricants and Oils		128,107.392
228002 Maintenance-Transport Equipment		89,865.750
282102 Fines and Penalties		1,231,396.284
	Total For Budget Output	9,180,135.874
	Wage Recurrent	4,529,897.681
	Non Wage Recurrent	4,650,238.193
	Arrears	0.000
	AIA	0.000
	Total For Department	9,180,135.874
	Wage Recurrent	4,529,897.681
	Non Wage Recurrent	4,650,238.193
	Arrears	0.000
	AIA	0.000
Department:004 Governance and Leadership		
Budget Output:560056 Taxpayer Education and Stakeholder Relations		

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Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<b>PIAP Output: 18010602 Tax Payer engagements and consultations with private sector associations undertaken for improved compliance</b>	
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>	
100% Tax education outreach & client support programs executed across regions, sectors & gender 100% Public Relations programs executed 8 compliance policy reviews, 100% investigations of profiled integrity cases 6 sensitizations on sexual harassment	During the FY 2022/23, 100 percent of the Tax education outreach & client support programs executed across regions, sectors & gender were executed as planned. These included: <ul style="list-style-type: none"> <li>• 124 Tax clinics</li> <li>• 158 Mobile tax campaigns.</li> <li>• 727 radio talk shows.</li> <li>• 68 Virtual dissemination.</li> <li>• 129 Client onboarding.</li> <li>• 4 Diaspora engagements.</li> <li>• 691 Community radios</li> <li>• 101 Schools/Universities outreach</li> <li>• 86 Hubs/expos</li> </ul> 100 percent of profiled integrity cases were investigated as planned.  Nine (9) Compliance Reviews were issued as against a target of 8.  100 percent of profiled integrity cases were investigated as planned.  9 sensitizations on integrity and sexual harassment were executed across regions over the target of 8.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand
Item	Spent	
211102 Contract Staff Salaries	8,715,100.655	
211104 Employee Gratuity	329,156.723	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	457,738.068	
212101 Social Security Contributions	1,885,175.235	
212102 Medical expenses (Employees)	498,000.000	
221001 Advertising and Public Relations	1,633,808.173	
221002 Workshops, Meetings and Seminars	5,000,000.000	
221007 Books, Periodicals & Newspapers	3,358.700	
221009 Welfare and Entertainment	349,858.360	
221011 Printing, Stationery, Photocopying and Binding	42,240.000	

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Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand

Item	Spent
221014 Bank Charges and other Bank related costs	5,581.500
221017 Membership dues and Subscription fees.	20,000.000
223001 Property Management Expenses	19,084.300
223006 Water	9,481.560
225101 Consultancy Services	49,800.000
226001 Insurances	88,369.338
227001 Travel inland	642,365.040
227004 Fuel, Lubricants and Oils	129,925.500
228002 Maintenance-Transport Equipment	71,445.252
228004 Maintenance-Other Fixed Assets	2,253.000
Total For Budget Output	19,952,741.404
Wage Recurrent	8,715,100.655
Non Wage Recurrent	11,237,640.749
Arrears	0.000
AIA	0.000
Total For Department	19,952,741.404
Wage Recurrent	8,715,100.655
Non Wage Recurrent	11,237,640.749
Arrears	0.000
AIA	0.000

Development Projects	
Project:1622 Retooling of Uganda Revenue Authority	
Budget Output:000017 Infrastructure Development and Management	
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration	
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.	
Procurement of vehicles initiated and acquired on lease as planned to facilitate field operations for revenue and compliance management	During the FY 2022/23, ninety-six (96) were procured against a target of one hundred fifty-four (154) to facilitate field operations for revenue and compliance management.

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Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Project:1622 Retooling of Uganda Revenue Authority	
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration	
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.	
Preventive maintenance of the 2100 IT end user Points (laptops and computer conducted) Procure 350 Laptops and 250 Desktops Data center operational systems maintained (Fire suppression, cooling system). 8400 licenses including Microsoft procured	<p>During the FY 2022/23, 2100 IT end-user preventive maintenance (laptops and computer conducted) were executed as planned.</p> <p>In addition, procurement of ICT was executed including:</p> <ul style="list-style-type: none"><li>• Desktops and laptops 574</li><li>• Printers 32</li><li>• Pep link 6</li><li>• Document scanners 5</li><li>• Switches 107</li><li>• Routers 116</li><li>• IP Phones 84</li><li>• UPS 17.</li></ul> <p>Further, all the planned data center operational systems (Fire suppression, cooling system) were maintained as planned in FY 2022/23.</p> <p>8400 Licenses including Microsoft procured as planned.</p>
Assorted Furniture and Fittings procured that include at least 40 units of work stations, credenzas and reception chairs	<p>During the FY 2022/23, 100 percent of furniture and fittings procurements have been executed as planned. These included: staff desks and chairs installed at Kampala South, North, metro, URA tower, Mombasa office, contact center and Katuna OSBP.</p>
Purchase of accessories of office equipment (Office machines which are not computers and motorvehicles) eg shredders	<p>During the FY 2022/23, the following accessories for different offices were procured: new generators for Kasese and Suam river, general protective equipment.</p>
Masaka Regional office constructed	<p>By the end of FY 2022/23, Masaka regional office construction's progress was at 65 percent.</p>
Servicing and Maintenance of sewage treatment plants at various One Stop Boarder Points OSBPs, Fumigation of office premises, Per Quarter	<p>During the FY 2022/23, servicing and maintenance of sewage treatment plants at various One Stop Boarder Points OSBPs was executed as planned.</p> <p>In addition, office premises were fumigated every quarter as planned.</p>

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Project:1622 Retooling of Uganda Revenue Authority		
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
Procurement of plumbing equipment Creation of additional office space Additional office repairs: Partitioning works for Kampala Metro, Kampala South and Kampala North offices OSBP renovation works and maintenance	During the FY 2022/23, plumbing maintenance activities were conducted as planned.  In addition, the following renovations and partitionings were executed: <ul style="list-style-type: none"><li>Partitioning Entebbe</li><li>Renovation of Vurra</li><li>Partitioning of Kasese and Mbarara server rooms</li></ul> Office repairs were executed as highlighted: <ul style="list-style-type: none"><li>Kampala South office</li><li>Mbale enforcement office</li><li>Busia One Stop Border post</li><li>Modification of NIP warehouse</li><li>Replacement of tiles in DPC, Fleet, field Services offices with epoxy.</li><li>Upgrade of the verandah around the Contact Center, DPC and URA Stores to Terrazzo.</li><li>Installation of automatic extinguishers in the Records repository.</li><li>Installation of a new AC System inside Ssendaula Hall.</li><li>Service of the NIP building internal substation.</li></ul>	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand
Item	Spent	
312129 Other Buildings other than dwellings - Acquisition	4,440,910.102	
312212 Light Vehicles - Acquisition	8,022,423.800	
312221 Light ICT hardware - Acquisition	23,695,197.105	
312231 Office Equipment - Acquisition	32,500.000	
312235 Furniture and Fittings - Acquisition	2,299,064.937	
Total For Budget Output	38,490,095.944	
GoU Development	38,490,095.944	
External Financing	0.000	
Arrears	0.000	
AIA	0.000	

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
		Total For Project	38,490,095.944
		GoU Development	38,490,095.944
		External Financing	0.000
		Arrears	0.000
		AIA	0.000
Sub SubProgramme:02 Revenue Collection & Administration			
Departments			
Department:001 Customs			
Budget Output:560054 Trade Facilitation			
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
Deployment of Scanners across the 6 border posts 90% of goods scanned		During the FY 2022/23, 99.60 percent of goods were scanned against a target of 90 percent.	
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
Deployment of Scanners across the 7 border posts 90% of goods scanned Bonded Warehouse Information Management System (BWIMS) interventions executed 25% of cargo electronically tracked 96 Intelligence focused operations conducted		During the FY 2022/23, 99.60 percent of goods scanned against a target of 90 percent  In addition, Bonded Warehouse Information Management System (BWIMS) interventions were executed as planned including: • Design and development of the Bonded Warehouse Information Management System (BWIMS). • Implementation of Bonded Warehouse Information Management System was completed by 1st September 2022 and piloted. • Launch of the BWIMS conducted in the month of October 2022. Completion of the Pending BWIMs Modules: • Reviewed, resolved and deployed pending modules for BWIMS. • Development of clearance time report for incorporation in BWIMS reporting.  Further, 38.33 percent of the transit cargo was electronically tracked during FY 2022/23 against a target of 25 percent.  261 Intelligence-focused operations conducted for the FY 2022/23 against a target of 96.	

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
100% valuation control interventions executed 250 Post clearance audits completed 25 New AEOs registered 100 percent customs revenue		During the FY 2022/23, 100 percent Valuation control interventions were executed as planned. This involved generation of 21,828 Tariff Specification Codes (TSCs) against a target of 9,600 Tariff Specification Codes (TSCs).  In addition, two hundred and ninety (290) post-clearance audits were completed against a target of two hundred fifty (250). These included: 110- Comprehensive Audits, 120- issue audits, 27-Post Authorization Audits and 19 Spot Audits.  25 New AEOs registered as planned  98.56 percent of the annual customs revenue was realized in the FY 2022/23. Total Customs revenue collections during the FY 2022/23 were UGX 9,326.64 billion against a target of UGX 9,462.70 billion.	
250 Post clearance audits 100 percent customs revenue		During the FY 2022/23, two hundred and ninety (290) post-clearance audits were completed against a target of two hundred fifty (250). These included: 110- Comprehensive Audits, 120- issue Audits, 27-Post Authorization Audits and 19 Spot Audits.  In addition, 98.56 percent of the annual customs revenue was realized in the FY 2022/23. Total Customs revenue collections during the FY 2022/23 were UGX 9,326.64 billion against a target of UGX 9,462.70 billion.	
PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings			
250 Post clearance audits 100 percent customs revenue		During the FY 2022/23, two hundred and ninety (290) post-clearance audits were completed against a target of two hundred fifty (250). These included: 110- Comprehensive Audits, 120- issue Audits, 27-Post Authorization Audits and 19 Spot Audits.  98.56 percent of the annual customs revenue was realized in the FY 2022/23. Total Customs revenue collections during the FY 2022/23 were UGX 9,326.64 billion against a target of UGX 9,462.70 billion.	

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Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration	
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings	

safety of humanity and environment	<p>During the FY 2022/23, there was continued heightening and implementation of measures to prevent contraband and illicit goods from crossing different boarder points of the country.</p> <p>In addition, contraband and illicit products that were smuggled into the country and intercepted were seized in order to ensure a safe and secure environment for everyone.</p> <p>The riskiest contraband and illicit products were mainly cosmetics (Lightening Creams) and cigarettes (Super Match, Oris, Dunhill, Business Royal and Sportsman cigarettes). The impounded products were deposited at the Customs warehouse for due processing pending destruction.</p> <p>Uganda Revenue Authority has continued to partner with Uganda Breweries Limited (UBL), British American Tobacco (BAT), Kampala City Traders Association(KACITA), and the Criminal Investigations Directorate (CID) of Police to enhance the fight against contraband and illicit products in the market.</p>
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Item	Spent
211102 Contract Staff Salaries	53,705,126.217
211104 Employee Gratuity	404,697.727
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	10,803,910.933
212101 Social Security Contributions	11,379,861.116
212102 Medical expenses (Employees)	3,102,000.000
221001 Advertising and Public Relations	50,000.000
221007 Books, Periodicals & Newspapers	4,828.000
221008 Information and Communication Technology Supplies.	16,518,788.600
221009 Welfare and Entertainment	3,265,474.740
221011 Printing, Stationery, Photocopying and Binding	286,344.000
221014 Bank Charges and other Bank related costs	100,728.519
221017 Membership dues and Subscription fees.	90,000.000

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Spent	
223001 Property Management Expenses	353,813.515	
223003 Rent-Produced Assets-to private entities	285,207.388	
223004 Guard and Security services	181,678.100	
223005 Electricity	505,999.999	
223006 Water	578,126.360	
226001 Insurances	842,910.570	
227001 Travel inland	3,873,351.500	
227003 Carriage, Haulage, Freight and transport hire	300,000.000	
227004 Fuel, Lubricants and Oils	1,348,490.826	
228002 Maintenance-Transport Equipment	1,022,658.180	
228003 Maintenance-Machinery & Equipment Other than Transport	25,376,278.331	
228004 Maintenance-Other Fixed Assets	350,000.000	
Total For Budget Output		134,730,274.621
Wage Recurrent		53,705,126.217
Non Wage Recurrent		81,025,148.404
Arrears		0.000
AIA		0.000
Total For Department		134,730,274.621
Wage Recurrent		53,705,126.217
Non Wage Recurrent		81,025,148.404
Arrears		0.000
AIA		0.000
Department:002 Domestic Taxes		
Budget Output:560055 Tax Compliance & Revenue		
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
17,074 Audits & Inspections conducted	During the FY 2022/23, 22,389 audits and inspections were conducted against a target of 17,074.	
10,000 compliance audits and visits	During the FY 2022/23, 63,236 compliance audits and visits (register maintenance activities) were conducted against a target of 20,000.	

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
10,000 compliance audits and visits		During the FY 2022/23, 63,236 compliance audits and visits (register maintenance activities) were conducted against a target of 20,000.	
10,000 compliance audits and visits		During the FY 2022/23, 63,236 compliance audits and visits (register maintenance activities) were conducted against a target of 20,000.	
PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings			
90% average filling ratio (PAYE & VAT) 100% Domestic revenue collected		During the FY 2022/23, the average on-time filing ratio was 84.54 percent against a target of 90 percent.  In addition, 101.46 percent was realized during the FY 2022/23 against a target of 100 percent. Total domestic revenue collections were UGX 16,425.41 billion against a target of UGX 16,188.51 billion resulting in a surplus of UGX 236.89 billion.	
EFRIS register increased by 30% 100% of gazette taxpayers to comply with DTS E tax upgrade interventions executed		During the FY 2022/23, the EFRIS VAT register grew by 18.29 percent against a target of 30 percent.  In addition, 95.97 percent of gazette taxpayers were complying with Digital Tax Stamps against a target of 100 percent.  E-tax upgrade interventions executed.	
e commerce transactions tracked		Initiatives were executed to ensure the ability to track and benefit from e-commerce.  During the FY 2022/23, there was a policy amendment on VAT on digital services which resulted in UGX 6.46 billion.  A proposal of steps that can provide guidelines and procedures for e-commerce revenue administration has been developed and is ready for management approval.	

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
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 compliance both at National and LG levels.			
15% growth in the tax register 1000 taxpayer registration inspections and visits		During the FY 2022/23, 882,286 new taxpayers were added to the taxpayer register representing a growth of 33.70 percent against a targeted growth of 15 percent.  In addition, 623 compliance inspections and visits were conducted against a planned target of 1000.	
100 percent domestic revenue to target collected 15 percent growth in revenue 5 percent of collectable arrears portfolio to Revenue collected 10,000 compliance audits and inspections		During the FY 2022/23, 101.46 percent of the domestic revenue was realized. A total of UGX 16,425.41 billion was collected against a target of UGX 16,188.51 billion resulting in a surplus of UGX 236.89 billion.  In addition, a growth of 20.21 percent (UGX 2,761.52 billion) was realized as compared to the same period in FY 2021/22.  Further, 14.03 percent of collectable arrears as a proportion of revenue collected during the FY 2022/23 against a target of 5 percent.  63,236 compliance audits and inspections (register maintenance activities) were conducted against a target of 10,000.	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs			UShs Thousand
Item			Spent
211102 Contract Staff Salaries			76,564,094.763
211104 Employee Gratuity			350,910.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			5,008,531.571
212101 Social Security Contributions			15,229,623.833
212102 Medical expenses (Employees)			4,479,000.000
221001 Advertising and Public Relations			130,036.380
221007 Books, Periodicals & Newspapers			10,787.713
221008 Information and Communication Technology Supplies.			2,680,000.000
221009 Welfare and Entertainment			2,978,162.540
221011 Printing, Stationery, Photocopying and Binding			493,291.800
221014 Bank Charges and other Bank related costs			45,697.040
221017 Membership dues and Subscription fees.			100,000.000
223001 Property Management Expenses			143,582.869

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
223003 Rent-Produced Assets-to private entities		2,745,350.293
223004 Guard and Security services		341,136.835
223005 Electricity		529,240.000
223006 Water		172,633.403
226001 Insurances		806,311.966
227001 Travel inland		10,594,772.469
227004 Fuel, Lubricants and Oils		937,784.551
228002 Maintenance-Transport Equipment		822,000.030
228004 Maintenance-Other Fixed Assets		40,989.157
	Total For Budget Output	125,203,937.211
	Wage Recurrent	76,564,094.763
	Non Wage Recurrent	48,639,842.449
	Arrears	0.000
	AIA	0.000
	Total For Department	125,203,937.211
	Wage Recurrent	76,564,094.763
	Non Wage Recurrent	48,639,842.449
	Arrears	0.000
	AIA	0.000
Department:003 Tax Investigations		
Budget Output:560055 Tax Compliance & Revenue		

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<b>Annual Planned Outputs</b>		<b>Cumulative Outputs Achieved by End of Quarter</b>
<b>PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration</b>		
<b>Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.</b>		
60 target profiles for investigations developed 100 investigations cases concluded 12 intelligence briefs disseminated 85% science, forensics & Exchange of Information support requests executed	<p>During the FY 2022/23, 182 target profiles for investigation were developed against a target of 60.</p> <p>In addition, 167 scheme &amp; sector cases were investigated to conclusion during the FY 2022/23 against a target of 100 cases. This led to the identification of recoverable revenue of UGX 174.64 billion.</p> <p>Further, twelve (12) intelligence briefs were disseminated to support compliance interventions against a target of twelve (12).</p> <p>Executed 95.19 percent science, forensics &amp; Exchange of Information support interventions against a target of 85 percent.</p>	
<b>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</b>		<i>UShs Thousand</i>
<b>Item</b>	<b>Spent</b>	
211102 Contract Staff Salaries	9,642,810.775	
211104 Employee Gratuity	192,381.225	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	597,637.172	
212101 Social Security Contributions	1,839,717.499	
212102 Medical expenses (Employees)	510,000.000	
221001 Advertising and Public Relations	6,000.000	
221007 Books, Periodicals & Newspapers	3,500.000	
221009 Welfare and Entertainment	179,665.400	
221011 Printing, Stationery, Photocopying and Binding	33,000.000	
221014 Bank Charges and other Bank related costs	5,786.360	
223001 Property Management Expenses	18,735.000	
223006 Water	11,752.160	
226001 Insurances	89,297.700	
227001 Travel inland	1,071,988.200	
227003 Carriage, Haulage, Freight and transport hire	6,813.000	
227004 Fuel, Lubricants and Oils	141,341.799	
228002 Maintenance-Transport Equipment	81,988.650	
228004 Maintenance-Other Fixed Assets	1,137,661.200	

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Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Total For Budget Output	15,570,076.140
	Wage Recurrent	9,642,810.775
	Non Wage Recurrent	5,927,265.365
	Arrears	0.000
	AIA	0.000
	Total For Department	15,570,076.140
	Wage Recurrent	9,642,810.775
	Non Wage Recurrent	5,927,265.365
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
	GRAND TOTAL	509,184,464.683
	Wage Recurrent	183,533,408.285
	Non Wage Recurrent	287,160,960.454
	GoU Development	38,490,095.944
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

**VOTE:** 141 Uganda Revenue Authority (URA)

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**V4: NTR Collections, Off Budget Expenditure and Vote Cross Cutting Issues**

**Table 4.1: NTR Collections (Billions)**

**VOTE:** 141 Uganda Revenue Authority (URA)

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Table 4.2: Off-Budget Expenditure By Department and Project

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Table 4.3: Vote Crosscutting Issues

## i) Gender and Equity

<b>Objective:</b>	Reduce Gap in Gender sensitivity in Tax Education, Promote Gender responsiveness, Promote Gender Sensitivity
<b>Issue of Concern:</b>	Gap in Gender sensitivity in tax education Gap on Gender responsiveness
<b>Planned Interventions:</b>	- Carry out region-based consultations with trade communities on tax reforms (informal sector), -Carry out region-based consultations with trade communities on tax reforms (informal sector), Conduct Tax education targeting women in Business, Tax Clinics
<b>Budget Allocation (Billion):</b>	0.200
<b>Performance Indicators:</b>	4
<b>Actual Expenditure By End Q4</b>	0.2
<b>Performance as of End of Q4</b>	150 sector based engagements were executed. These included political leaders, professional bodies, public sector, Agencies, business communities, media houses, construction sector, tourism sector, youths, agricultural sector, private sector entities, NGOs, special people interest groups. 124 tax clinics were conducted as planned.
<b>Reasons for Variations</b>	Performance was planned.

## ii) HIV/AIDS

<b>Objective:</b>	Improve support to staff and their family members affected with HIV/AIDS
<b>Issue of Concern:</b>	Requirement for extra financial support over and above the general medical insurance to cater for staff and their family members affected by HIV/AIDS to cover unforeseen infection effects.
<b>Planned Interventions:</b>	Provide a special fund to cater for staff and their family members affected with HIV/AIDS.
<b>Budget Allocation (Billion):</b>	0.500
<b>Performance Indicators:</b>	0.5
<b>Actual Expenditure By End Q4</b>	0.5
<b>Performance as of End of Q4</b>	100 percent of staff affected by HIV/AIDs were supported as planned. For example, the following was executed: <ul style="list-style-type: none"> <li>• Provision of counseling and emotional support to families, staff, and dependents. This simply means care and support, including confidential voluntary counseling and testing, as well as treatment in settings where local health systems are inadequate.</li> <li>• Implementation of fair employment practices; non-discrimination and protection.</li> <li>• Provision to staff and their dependents with a comprehensive HIV/AIDS prevention, care treatment services.</li> <li>• Disseminated relevant HIV/AIDS sensitization materials (newsletters, posters and flyers) to staff as a means of creating awareness on various matters pertaining to HIV/AIDS.</li> <li>• Routine health care, participation in the health awareness week and training for the HIV peer counsellors.</li> </ul>
<b>Reasons for Variations</b>	All planned HIV/AIDS interventions executed as planned.

## iii) Environment

<b>Objective:</b>	Improve staff knowledge on preserving the environment
<b>Issue of Concern:</b>	Some staff do not appreciate the importance of preserving the environment

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Planned Interventions:	Conduct sensitizations to staff on environmental protection • Procure sanitary and disposal services
Budget Allocation (Billion):	1.000
Performance Indicators:	4
Actual Expenditure By End Q4	1
Performance as of End of Q4	During the FY 2022/23, sanitary and disposal services were procured as planned.
Reasons for Variations	Performed as planned.

iv) Covid

Objective:	Increase URA's preparedness and response to COVID-19, Reduce the spread of Corona Virus, Observe SOPs and Presidential directives on COVID-19
Issue of Concern:	Requirement for extra financial support over and above the general medical Insurance to cater for staff costs associated with COVID 19 protection and treatment.
Planned Interventions:	Procurement of COVD 19 response items like Sanitizers, Soap, Personal Protective Gear, Water containers etc. Testing staff of COVID 19 Treating staff of COVID 19
Budget Allocation (Billion):	0.500
Performance Indicators:	100%
Actual Expenditure By End Q4	0.5
Performance as of End of Q4	COVID-19 support services were provided to 100 percent of offices including: • COVID-19 protection services were provided to staff at all offices; Personal Protective Equipment (equipment worn to minimize exposure to hazards that cause serious workplace injuries and illnesses) were distributed across districts and regions. These mainly included: sanitisers, detergent, gloves, jik, hand wash soap and masks e.t.c • Medical services for staff that were affected by Covid-19 were provided and testing for staff that had symptoms or suspected exposure with clients that had covid-19. • Increased awareness on the management and prevention of Covid -19 through circulations of messages to staff.
Reasons for Variations	All planned Covid-19 interventions executed as planned.