

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

V1: Summary of Issues in Budget Execution

Table V1.1: Overview of Vote Expenditures (US\$ Billion)

		Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	253.495	253.495	63.374	59.016	25.0 %	23.0 %	93.1 %
	Non-Wage	321.175	321.175	80.294	68.872	25.0 %	21.4 %	85.8 %
Dev.	GoU	45.320	45.320	11.330	8.532	25.0 %	18.8 %	75.3 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		619.990	619.990	154.998	136.420	25.0 %	22.0 %	88.0 %
Total GoU+Ext Fin (MTEF)		619.990	619.990	154.998	136.420	25.0 %	22.0 %	88.0 %
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		619.990	619.990	154.998	136.420	25.0 %	22.0 %	88.0 %
A.I.A Total		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		619.990	619.990	154.998	136.420	25.0 %	22.0 %	88.0 %
Total Vote Budget Excluding Arrears		619.990	619.990	154.998	136.420	25.0 %	22.0 %	88.0 %

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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 Q1	Spent by End Q1	% Budget Released	% Budget Spent	%Releases Spent
Programme:18 Development Plan Implementation	619.990	619.990	154.997	136.419	25.0 %	22.0 %	88.0%
Sub SubProgramme:01 Administration and Support Services	280.462	280.462	70.115	61.887	25.0 %	22.1 %	88.3%
Sub SubProgramme:02 Revenue Collection & Administration	339.528	339.528	84.882	74.532	25.0 %	22.0 %	87.8%
Total for the Vote	619.990	619.990	154.997	136.419	25.0 %	22.0 %	88.0 %

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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: 01 Development Planning, Research, Evaluation and Statistics		
	Bn Shs	Department : 002 Internal Audit
Reason: There are some gaps in the organization structure which are yet to be filled		
<i>Items</i>		
0.111	UShs	212101 Social Security Contributions
Reason:		
0.013	UShs	227001 Travel inland
Reason:		
0.012	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: There are some gaps in the organization structure which are yet to be filled		
	Bn Shs	Department : 005 Information Technology & Innovation
Reason: There are some gaps in the organization structure which are yet to be filled		
<i>Items</i>		
0.187	UShs	212101 Social Security Contributions
Reason: There are some gaps in the organization structure which are yet to be filled		
0.017	UShs	222001 Information and Communication Technology Services.
Reason:		
0.002	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason:		
0.001	UShs	227002 Travel abroad
Reason:		
Sub Programme: 02 Resource Mobilization and Budgeting		
	Bn Shs	Department : 001 Corporate Services
Reason: 0		
<i>Items</i>		
1.010	UShs	212101 Social Security Contributions
Reason: There are some gaps in the organization structure which are yet to be filled		
0.422	UShs	221008 Information and Communication Technology Supplies.
Reason: Awaiting invoices for system support maintenance		

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<i>(i) Major unspent balances</i>		
Departments , Projects		
Sub SubProgramme:01 Administration and Support Services		
Sub Programme: 02 Resource Mobilization and Budgeting		
	Bn Shs	Department : 001 Corporate Services
	Reason: 0	
<i>Items</i>		
0.400	UShs	221003 Staff Training
	Reason: Delayed approval of the training planner by Management	
	Bn Shs	Department : 003 Legal Services & Board Affairs
	Reason: 0	
<i>Items</i>		
0.063	UShs	212101 Social Security Contributions
	Reason:	
0.020	UShs	221006 Commissions and related charges
	Reason:	
0.005	UShs	228002 Maintenance-Transport Equipment
	Reason:	
	Bn Shs	Department : 004 Governance and Leadership
	Reason: 0	
<i>Items</i>		
0.204	UShs	221002 Workshops, Meetings and Seminars
	Reason:	
0.153	UShs	212101 Social Security Contributions
	Reason: There are some gaps in the organization structure which are yet to be filled	
2.790	Bn Shs	Project : 1622 Retooling of Uganda Revenue Authority
	Reason: 0	
<i>Items</i>		
1.739	UShs	312212 Light Vehicles - Acquisition
	Reason: Delays were experienced when the best bidder ie M/S CMC declined to supply the vehicles and award was made to the second best bidder M/S CFAO.	
1.050	UShs	312129 Other Buildings other than dwellings - Acquisition
	Reason: Contractor for construction of Masaka regional office submitted their invoice and will be paid in Q2.	

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(i) Major unspent balances

Departments , Projects		
Sub SubProgramme:01 Administration and Support Services		
Sub Programme: 02 Resource Mobilization and Budgeting		
2.790	Bn Shs	Project : 1622 Retooling of Uganda Revenue Authority
Reason: 0		
Items		
0.008	UShs	312231 Office Equipment - Acquisition
Reason: Ongoing procurement for stabilizers, Automatic transfer switches.		
Sub SubProgramme:02 Revenue Collection & Administration		
Sub Programme: 02 Resource Mobilization and Budgeting		
8.464	Bn Shs	Department : 001 Customs
Reason: 0		
Items		
5.518	UShs	228003 Maintenance-Machinery & Equipment Other than Transport Equipment
Reason: Ongoing Contract for baggage scanner, awaiting scheduled payments for the multi-year contract for already supplied scanners.		
2.904	UShs	221008 Information and Communication Technology Supplies.
Reason: Delayed confirmation of Solicitor General's approval for contract renewal of Bsmart Technologies.		
	Bn Shs	Department : 002 Domestic Taxes
Reason: 0		
Items		
0.060	UShs	223003 Rent-Produced Assets-to private entities
Reason:		
0.023	UShs	227001 Travel inland
Reason:		
	Bn Shs	Department : 003 Tax Investigations
Reason: 0		
Items		
0.005	UShs	227001 Travel inland
Reason:		
0.005	UShs	212101 Social Security Contributions
Reason:		

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V2: Performance Highlights

Table V2.1: PIAP outputs and output Indicators

Programme:18 Development Plan Implementation			
SubProgramme:01 Development Planning, Research, Evaluation and Statistics			
Sub SubProgramme:01 Administration and Support Services			
Department:002 Internal Audit			
Budget Output: 000001 Audit and Risk Management			
PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted			
Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 1
Number of audits undertaken using big data analytics	Number	52	22
Number of OAG staff trained in big data analysis	Number	0	0
Number of URA staff trained in big data analysis	Number	50	13
Department:005 Information Technology & Innovation			
Budget Output: 560053 Research and Information Technology			
PIAP Output: 18020403 Research and Evaluation Capacity built			
Programme Intervention: 180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 1
Number of staff trained in Research and Evaluation	Number	10	3
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 2023/24	Actuals By END Q 1
No of integrity promotional campaigns conducted	Number	0	0
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	0	0
Functional Data Analysis function/unit within URA	Number	0	0
Risk management strategy disseminated	Number	1	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 2023/24	Actuals By END Q 1
Tax Payer education strategy	Number	0	0
Timely assessment report on efficacy and integration of IT systems	Number	0	0
Budget Output: 000013 HIV/AIDS Mainstreaming			
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 2023/24	Actuals By END Q 1
No of integrity promotional campaigns conducted	Number	0	0
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	0	0
Risk management strategy disseminated	Number	0	0
Tax Payer education strategy	Number	0	0
Budget Output: 000089 Climate Change Mitigation			
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 2023/24	Actuals By END Q 1
No of tax payer engagements undertaken	Number	200	139
Budget Output: 000090 Climate Change Adaptation			
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.			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 1
% of LGs with e-tax system (Interface with e-logrev)	Percentage	90%	25%

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Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:01 Administration and Support Services			
Department:003 Legal Services & Board Affairs			
Budget Output: 000012 Legal advisory services			
PIAP Output: 18010304 Tax compliance improved through increased 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 2023/24	Actuals By END Q 1
No of integrity promotional campaigns conducted	Number	0	0
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	0	0
Functional Data Analysis function/unit within URA	Number	0	0
Risk management strategy disseminated	Number	0	0
Tax Payer education strategy	Number	0	0
Timely assessment report on efficacy and integration of IT systems	Number	0	0
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 2023/24	Actuals By END Q 1
No of tax payer engagements undertaken	Number	200	139
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 2023/24	Actuals By END Q 1
No of integrity promotional campaigns conducted	Number	7	2
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text		
Functional Data Analysis function/unit within URA	Number		
Risk management strategy disseminated	Number		
Tax Payer education strategy	Number		
Timely assessment report on efficacy and integration of IT systems	Number		

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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: 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 2023/24	Actuals By END Q 1
No of integrity promotional campaigns conducted	Number	0	0
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	0	0
Functional Data Analysis function/unit within URA	Number	0	0
Risk management strategy disseminated	Number	0	0
Tax Payer education strategy	Number	0	0
Timely assessment report on efficacy and integration of IT systems	Number	0	0
Department:002 Domestic Taxes			
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 2023/24	Actuals By END Q 1
No of integrity promotional campaigns conducted	Number	0	0
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	n/a	n/a
Functional Data Analysis function/unit within URA	Number	0	0
Risk management strategy disseminated	Number	0	0
Tax Payer education strategy	Number	1	1
Timely assessment report on efficacy and integration of IT systems	Number	0	0
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.			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 1
% of LGs with e-tax system (Interface with e-logrev)	Percentage	90%	25%
Proportion of assessments are automated (human interface)	Proportion	80%	100%
A functional & integrated e-tax system at the National and LG level	Status	on going	On going
A functional & integrated e-tax system at the National and LG level	Percentage	50%	100%

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Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:02 Revenue Collection & Administration			
Department:002 Domestic Taxes			
Budget Output: 560055 Tax Compliance & Revenue			
PIAP Output: 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.			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 1
Proportion of assessments are automated (human interface)	Percentage	80%	100%
PIAP Output: 18011303 Revenue collection enhanced			
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 1
Amount of revenue collected (Billions Ushs)	Number	16485000000	3832529212.07
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 2023/24	Actuals By END Q 1
Functional Data Analysis function/unit within URA	Number	1	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 2023/24	Actuals By END Q 1
No of integrity promotional campaigns conducted	Number	7	2
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	0	0
Functional Data Analysis function/unit within URA	Number	0	0
Risk management strategy disseminated	Number	1	1
Tax Payer education strategy	Number	0	0
Timely assessment report on efficacy and integration of IT systems	Number	0	0

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Performance highlights for the Quarter

During the first quarter of FY 2023/24, URA collected net revenues (gross revenue less refunds) of UGX 6,015.56 billion against a target of UGX 6,213.27 billion registering a performance of 96.82 percent. A growth of UGX 607.47 billion (11.23 percent) was realised compared to the first quarter of the FY 2022/23. The net collections for the first quarter of the FY 2023/24 were UGX 197.72 billion below the target.

Variances and Challenges

By the end of the first quarter of FY 2023/24, UGX 155.00 billion had been released, out of which UGX 136.42 billion was spent hence registering a budget absorption level of 88.01 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 Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	619.990	619.990	154.999	136.420	25.0 %	22.0 %	88.0 %
Sub SubProgramme:01 Administration and Support Services	280.462	280.462	70.117	61.887	25.0 %	22.1 %	88.3 %
000001 Audit and Risk Management	9.111	9.111	2.278	2.136	25.0 %	23.4 %	93.8 %
000004 Finance and Accounting	113.011	113.011	28.253	25.273	25.0 %	22.4 %	89.5 %
000012 Legal advisory services	12.333	12.333	3.083	2.740	25.0 %	22.2 %	88.9 %
000013 HIV/AIDS Mainstreaming	0.560	0.560	0.140	0.140	25.0 %	25.0 %	100.0 %
000017 Infrastructure Development and Management	45.320	45.320	11.330	8.532	25.0 %	18.8 %	75.3 %
000089 Climate Change Mitigation	0.050	0.050	0.013	0.013	26.0 %	26.0 %	100.0 %
000090 Climate Change Adaptation	0.050	0.050	0.013	0.013	26.0 %	26.0 %	100.0 %
560053 Research and Information Technology	72.657	72.657	18.164	17.094	25.0 %	23.5 %	94.1 %
560056 Taxpayer Education and Stakeholder Relations	27.370	27.370	6.843	5.946	25.0 %	21.7 %	86.9 %
Sub SubProgramme:02 Revenue Collection & Administration	339.528	339.528	84.882	74.533	25.0 %	22.0 %	87.8 %
560054 Trade Facilitation	165.905	165.905	41.476	32.925	25.0 %	19.8 %	79.4 %
560055 Tax Compliance & Revenue	173.624	173.624	43.406	41.608	25.0 %	24.0 %	95.9 %
Total for the Vote	619.990	619.990	154.999	136.420	25.0 %	22.0 %	88.0 %

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Table V3.2: GoU Expenditure by Item 2023/24 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	253.495	253.495	63.374	59.016	25.0 %	23.3 %	93.1 %
211104 Employee Gratuity	2.219	2.219	0.555	0.555	25.0 %	25.0 %	100.0 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	22.712	22.712	5.678	5.653	25.0 %	24.9 %	99.6 %
212101 Social Security Contributions	35.882	35.882	8.971	7.420	25.0 %	20.7 %	82.7 %
212102 Medical expenses (Employees)	14.022	14.022	3.505	3.505	25.0 %	25.0 %	100.0 %
212201 Social Security Contributions	17.109	17.109	4.277	4.277	25.0 %	25.0 %	100.0 %
221001 Advertising and Public Relations	3.741	3.741	0.935	0.935	25.0 %	25.0 %	100.0 %
221002 Workshops, Meetings and Seminars	7.662	7.662	1.915	1.709	25.0 %	22.3 %	89.2 %
221003 Staff Training	6.420	6.420	1.605	1.205	25.0 %	18.8 %	75.1 %
221004 Recruitment Expenses	1.000	1.000	0.250	0.081	25.0 %	8.1 %	32.4 %
221006 Commissions and related charges	0.657	0.657	0.164	0.144	25.0 %	21.9 %	87.8 %
221007 Books, Periodicals & Newspapers	0.149	0.149	0.037	0.037	24.9 %	24.9 %	100.0 %
221008 Information and Communication Technology Supplies.	65.167	65.167	16.292	12.966	25.0 %	19.9 %	79.6 %
221009 Welfare and Entertainment	12.027	12.027	3.007	3.007	25.0 %	25.0 %	100.0 %
221011 Printing, Stationery, Photocopying and Binding	1.819	1.819	0.455	0.455	25.0 %	25.0 %	100.0 %
221014 Bank Charges and other Bank related costs	0.335	0.335	0.084	0.084	25.1 %	25.1 %	100.0 %
221017 Membership dues and Subscription fees.	0.653	0.653	0.163	0.162	25.0 %	24.8 %	99.4 %
222001 Information and Communication Technology Services.	9.400	9.400	2.350	2.333	25.0 %	24.8 %	99.3 %
222002 Postage and Courier	0.402	0.402	0.100	0.100	24.9 %	24.9 %	100.0 %
223001 Property Management Expenses	1.837	1.837	0.459	0.459	25.0 %	25.0 %	100.0 %
223002 Property Rates	0.700	0.700	0.175	0.175	25.0 %	25.0 %	100.0 %
223003 Rent-Produced Assets-to private entities	6.009	6.009	1.502	1.442	25.0 %	24.0 %	96.0 %
223004 Guard and Security services	4.352	4.352	1.088	1.088	25.0 %	25.0 %	100.0 %
223005 Electricity	2.735	2.735	0.684	0.684	25.0 %	25.0 %	100.0 %
223006 Water	1.682	1.682	0.421	0.421	25.0 %	25.0 %	100.0 %
224004 Beddings, Clothing, Footwear and related Services	0.947	0.947	0.237	0.237	25.0 %	25.0 %	100.0 %

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<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
225101 Consultancy Services	1.778	1.778	0.445	0.444	25.0 %	25.0 %	99.8 %
226001 Insurances	9.718	9.718	2.430	2.404	25.0 %	24.7 %	98.9 %
227001 Travel inland	22.826	22.826	5.707	5.646	25.0 %	24.7 %	98.9 %
227002 Travel abroad	1.043	1.043	0.261	0.259	25.0 %	24.8 %	99.2 %
227003 Carriage, Haulage, Freight and transport hire	0.596	0.596	0.149	0.149	25.0 %	25.0 %	100.0 %
227004 Fuel, Lubricants and Oils	6.083	6.083	1.521	1.515	25.0 %	24.9 %	99.6 %
228001 Maintenance-Buildings and Structures	7.949	7.949	1.987	1.958	25.0 %	24.6 %	98.5 %
228002 Maintenance-Transport Equipment	6.291	6.291	1.573	1.567	25.0 %	24.9 %	99.6 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	40.606	40.606	10.151	4.633	25.0 %	11.4 %	45.6 %
228004 Maintenance-Other Fixed Assets	1.946	1.946	0.486	0.486	25.0 %	25.0 %	100.0 %
273102 Incapacity, death benefits and funeral expenses	1.200	1.200	0.300	0.300	25.0 %	25.0 %	100.0 %
282102 Fines and Penalties	1.500	1.500	0.375	0.375	25.0 %	25.0 %	100.0 %
312129 Other Buildings other than dwellings - Acquisition	8.857	8.857	2.214	1.164	25.0 %	13.1 %	52.6 %
312212 Light Vehicles - Acquisition	8.022	8.022	2.006	0.266	25.0 %	3.3 %	13.3 %
312221 Light ICT hardware - Acquisition	27.917	27.917	6.979	6.979	25.0 %	25.0 %	100.0 %
312231 Office Equipment - Acquisition	0.033	0.033	0.008	0.000	24.6 %	0.0 %	0.0 %
312235 Furniture and Fittings - Acquisition	0.491	0.491	0.123	0.123	25.1 %	25.1 %	100.0 %
Total for the Vote	619.990	619.990	154.998	136.418	25.0 %	22.0 %	88.0 %

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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 Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	619.990	619.990	154.997	136.420	25.00 %	22.00 %	88.01 %
Sub SubProgramme:01 Administration and Support Services	280.462	280.462	70.115	61.887	25.00 %	22.07 %	88.3 %
<i>Departments</i>							
001 Corporate Services	113.671	113.671	28.418	25.438	25.0 %	22.4 %	89.5 %
002 Internal Audit	9.111	9.111	2.278	2.136	25.0 %	23.4 %	93.8 %
003 Legal Services & Board Affairs	12.333	12.333	3.083	2.740	25.0 %	22.2 %	88.9 %
004 Governance and Leadership	27.370	27.370	6.843	5.946	25.0 %	21.7 %	86.9 %
005 Information Technology & Innovation	72.657	72.657	18.164	17.094	25.0 %	23.5 %	94.1 %
<i>Development Projects</i>							
1622 Retooling of Uganda Revenue Authority	45.320	45.320	11.330	8.532	25.0 %	18.8 %	75.3 %
Sub SubProgramme:02 Revenue Collection & Administration	339.528	339.528	84.882	74.533	25.00 %	21.95 %	87.8 %
<i>Departments</i>							
001 Customs	165.905	165.905	41.476	32.925	25.0 %	19.8 %	79.4 %
002 Domestic Taxes	154.296	154.296	38.574	37.074	25.0 %	24.0 %	96.1 %
003 Tax Investigations	19.327	19.327	4.832	4.534	25.0 %	23.5 %	93.8 %
<i>Development Projects</i>							
N/A							
Total for the Vote	619.990	619.990	154.997	136.420	25.0 %	22.0 %	88.0 %

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

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Quarter 1: 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		

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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;		
<div><div><div>•</div><div>13 assurance & consulting Internal audits conducted</div><div>•</div><div>25% assurance and internal audit quality reforms executed</div><div>•</div><div>80% acceptance of audit findings achieved</div></div></div>	<div><div>During the first quarter of FY 2023/24, 16 assurance and consulting audits were conducted against a target of 13 audits. These include.</div><div><div>•</div><div>Availability management</div><div>•</div><div>MPA receipt yange</div><div>•</div><div>Intelligence analysis</div><div>•</div><div>Licensing of clearing agents</div><div>•</div><div>Managing bond securities</div><div>•</div><div>Tariff classification and support</div><div>•</div><div>Taxpayer education</div><div>•</div><div>Risks associated with Value Added Tax registration</div><div>•</div><div>Large Taxpayer Office (LTO) Revenue</div><div>•</div><div>Public Sector Office (PSO) recovery</div><div>•</div><div>Taxpayer registration</div><div>•</div><div>False Value Added Tax (VAT) input</div><div>•</div><div>Electronic Fiscal Receipting and Invoicing System (EFRIS) operations</div><div>•</div><div>Arrears management</div><div>•</div><div>Revenue collection and reporting</div><div>•</div><div>Payroll (April-June 2023)</div></div></div> <div><div>In addition, 25 percent assurance and internal quality reforms were executed as planned.</div><div>Further, 98.40 percent acceptance of audit findings was achieved against a planned target of 80 percent. Out of the one hundred twenty-five (125) issues that were identified, one hundred twenty-three (123) were accepted.</div></div>	<div><div>Performance is attributed to improved planning and efficiency, enabling the completion of more audits in the same amount of time.</div></div>
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Spent	
211102 Contract Staff Salaries	1,025,099.335	
211104 Employee Gratuity	34,825.830	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	5,600.000	

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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
212101 Social Security Contributions		665,707.106
212102 Medical expenses (Employees)		49,000.000
221001 Advertising and Public Relations		10,000.000
221002 Workshops, Meetings and Seminars		20,001.000
221007 Books, Periodicals & Newspapers		175.000
221009 Welfare and Entertainment		42,284.776
221011 Printing, Stationery, Photocopying and Binding		4,940.828
221014 Bank Charges and other Bank related costs		1,299.060
221017 Membership dues and Subscription fees.		4,000.000
223001 Property Management Expenses		1,222.300
223006 Water		7,281.000
225101 Consultancy Services		46,767.900
227001 Travel inland		148,250.000
227002 Travel abroad		12,716.800
227003 Carriage, Haulage, Freight and transport hire		270.000
227004 Fuel, Lubricants and Oils		39,412.138
228002 Maintenance-Transport Equipment		17,010.101
228004 Maintenance-Other Fixed Assets		382.836
Total For Budget Output		2,136,246.009
Wage Recurrent		1,025,099.335
Non Wage Recurrent		1,111,146.674
Arrears		0.000
AIA		0.000
Total For Department		2,136,246.009
Wage Recurrent		1,025,099.335
Non Wage Recurrent		1,111,146.674
Arrears		0.000
AIA		0.000
Department:005 Information Technology & Innovation		
Budget Output:560053 Research and Information Technology		

VOTE: 141 Uganda Revenue Authority (URA)

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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;		
• 2 Researches & Studies conducted • Achieve 99% Average Service Availability Level	During the first quarter of FY 2023/24, 4 researches were conducted against a planned target of 2 in the following areas: <ul style="list-style-type: none">Assessing the performance and challenges of Electronic Fiscal Receipting and Invoicing Solution (EFRIS)Are they paying enough taxes - A deeper look at the compliance of money lenders in Uganda?World Bank pull out Implications.The Comparative study of Excise Duty performance within the EAC. In addition, the average Service Availability Level was 99.70 percent against a planned target of 99.00 percent.	The researches were conducted as planned. The desired average service level availability was achieved in quarter one of FY 2023/24.
• 2 Researches & Studies conducted • Achieve 99% Average Service Availability Level	During the first quarter of FY 2023/24, 2 researches were conducted as planned in the following areas: <ul style="list-style-type: none">Assessing the performance and challenges of Electronic Fiscal Receipting and Invoicing Solution (EFRIS)Are they paying enough taxes - A deeper look at the compliance of money lenders in Uganda? In addition, the average Service Availability Level was 99.70 percent against a planned target of 99.00 percent.	The Researches were conducted as planned. The desired average service level availability was achieved in quarter one of FY 2023/24.
Expenditures incurred in the Quarter to deliver outputs		US\$hs Thousand
Item	Spent	
211102 Contract Staff Salaries	2,997,539.854	
211104 Employee Gratuity	64,293.417	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	9,560.000	
212101 Social Security Contributions	584,215.971	
212102 Medical expenses (Employees)	185,000.000	
221001 Advertising and Public Relations	11,075.526	
221002 Workshops, Meetings and Seminars	18,750.000	

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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
221007 Books, Periodicals & Newspapers		750.000
221008 Information and Communication Technology Supplies.		10,335,479.940
221009 Welfare and Entertainment		42,474.428
221011 Printing, Stationery, Photocopying and Binding		8,250.000
221014 Bank Charges and other Bank related costs		2,388.980
221017 Membership dues and Subscription fees.		42,500.000
222001 Information and Communication Technology Services.		2,332,949.768
223001 Property Management Expenses		4,700.000
223006 Water		20,000.000
225101 Consultancy Services		205,651.250
227001 Travel inland		177,348.000
227002 Travel abroad		7,005.450
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	17,093,592.583
	Wage Recurrent	2,997,539.854
	Non Wage Recurrent	14,096,052.730
	Arrears	0.000
	AIA	0.000
	Total For Department	17,093,592.583
	Wage Recurrent	2,997,539.854
	Non Wage Recurrent	14,096,052.730
	Arrears	0.000
	AIA	0.000
Develoment Projects		
N/A		
SubProgramme:02 Resource Mobilization and Budgeting		
Sub SubProgramme:01 Administration and Support Services		

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<i>Departments</i>		
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.		
<div><ul style="list-style-type: none">100% Qtr. Governance enhancement interventions executed100% Qtr. Budget absorption level2.5% Staff attrition rate20% Corporate capacity building programs executed</div>	<div><p>During the first quarter of the FY 2023/24, all 10 planned governance enhancement interventions were fully executed giving a performance of 100 percent.</p><p>The budget absorption level for the quarter was 88.01 percent against a target of 100.00 percent. UGX 155.0 billion was released, out of which UGX 136.42 billion was spent.</p><p>In addition, the staff attrition rate was 1.30 percent against a target of 2.5 percent.</p><p>16.67 percent of the capacity enhancement interventions were fully executed against a target of 20 percent.</p></div>	<div><p>The budget absorption level is mainly attributed to ongoing/committed procurements.</p><p>The performance of capacity building programs was due to delays in the approval of the training planner by Management.</p></div>
<div><ul style="list-style-type: none">100% Qtr. Governance enhancement interventions executed100% Qtr. Budget absorption level2.5% Staff attrition rate20% Corporate capacity building programs executed</div>	<div><p>During the first quarter of the FY 2023/24, all 10 planned governance enhancement interventions were fully executed giving a performance of 100 percent.</p><p>The budget absorption level for the quarter was 88.01 percent against a target of 100.00 percent. UGX 155.0 billion was released, out of which UGX 136.42 billion was spent.</p><p>In addition, the staff attrition rate was 1.30 percent against a target of 2.5 percent.</p><p>16.67 percent of the capacity enhancement interventions were fully executed against a target of 20 percent.</p></div>	<div><p>The low budget absorption is attributed to committed /ongoing procurements.</p><p>The performance of capacity building programs was due to delays in the approval of the training planner by Management.</p></div>
Expenditures incurred in the Quarter to deliver outputs		<i>UShs Thousand</i>
Item	Spent	
211102 Contract Staff Salaries	6,312,136.904	
211104 Employee Gratuity	87,904.811	

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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	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	3,538,736.980	
212101 Social Security Contributions	1,163,090.791	
212102 Medical expenses (Employees)	181,375.000	
221001 Advertising and Public Relations	67,943.356	
221002 Workshops, Meetings and Seminars	156,930.908	
221003 Staff Training	1,205,444.309	
221004 Recruitment Expenses	81,408.707	
221007 Books, Periodicals & Newspapers	12,500.000	
221008 Information and Communication Technology Supplies.	77,734.840	
221009 Welfare and Entertainment	985,110.759	
221011 Printing, Stationery, Photocopying and Binding	258,326.102	
221014 Bank Charges and other Bank related costs	29,119.528	
221017 Membership dues and Subscription fees.	5,000.000	
222002 Postage and Courier	100,450.000	
223001 Property Management Expenses	238,025.000	
223002 Property Rates	175,046.753	
223003 Rent-Produced Assets-to private entities	273,552.000	
223004 Guard and Security services	957,311.440	
223005 Electricity	425,000.000	
223006 Water	201,338.240	
224004 Beddings, Clothing, Footwear and related Services	236,637.500	
225101 Consultancy Services	174,625.000	
226001 Insurances	2,404,196.937	
227001 Travel inland	717,713.010	
227002 Travel abroad	10,816.317	
227003 Carriage, Haulage, Freight and transport hire	71,325.000	
227004 Fuel, Lubricants and Oils	518,901.556	
228001 Maintenance-Buildings and Structures	1,958,234.500	
228002 Maintenance-Transport Equipment	862,605.250	
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	1,401,431.179	
228004 Maintenance-Other Fixed Assets	83,379.974	

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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
273102 Incapacity, death benefits and funeral expenses			300,000.000
	Total For Budget Output		25,273,352.648
	Wage Recurrent		6,312,136.904
	Non Wage Recurrent		18,961,215.744
	Arrears		0.000
	AIA		0.000
Budget Output:000013 HIV/AIDS Mainstreaming			
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 staff affected by HIV/AIDS catered for	During the first quarter of FY 2023/24, 100 percent of staff affected by HIV/AIDs were supported as planned. For example, the following was executed: <ul style="list-style-type: none">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.Implementation of fair employment practices; non-discrimination and protection.Provision to staff and their dependents with a comprehensive HIV/AIDS prevention, care treatment services.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.Routine health care, participation in the health awareness week and training for the HIV peer counsellors.	All planned HIV interventions were executed.	
Expenditures incurred in the Quarter to deliver outputs			
			US\$ Thousand
Item			Spent
212102 Medical expenses (Employees)			140,000.000
	Total For Budget Output		140,000.000
	Wage Recurrent		0.000

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	140,000.000
	Arrears	0.000
	AIA	0.000

Budget Output:000089 Climate Change Mitigation

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

1 climate change mitigation campaign conducted	Conducted 5 campaigns on climate change in quarter one of FY 2023/24.	All planned climate interventions were executed in quarter one FY 2023/24
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Expenditures incurred in the Quarter to deliver outputsUShs Thousand

Item	Spent
221001 Advertising and Public Relations	12,500.000
Total For Budget Output	12,500.000
Wage Recurrent	0.000
Non Wage Recurrent	12,500.000
Arrears	0.000
AIA	0.000

Budget Output:000090 Climate Change Adaptation

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.

1 climate change adaptation campaign conducted	In quarter one of FY 2022/23, 5 climate change campaigns were conducted against a target of one.	This was performed as planned.
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Expenditures incurred in the Quarter to deliver outputsUShs Thousand

Item	Spent
221001 Advertising and Public Relations	12,500.000
Total For Budget Output	12,500.000
Wage Recurrent	0.000
Non Wage Recurrent	12,500.000
Arrears	0.000
AIA	0.000
Total For Department	25,438,352.648
Wage Recurrent	6,312,136.904

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	19,126,215.744
	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.		
<ul style="list-style-type: none">70% recovery from fully executed MoUs10% recovery from collectable Debt stock85% Success rate in court attained80% Conclusion of all cases submitted for Alternative Dispute Resolution	<p>During the first quarter of FY 2023/24, there was an 83.24 percent recovery from fully executed MoUs against a target of 70 percent hence a performance of 118.91 percent.</p> <p>In addition, there was a 45.89 percent recovery from collectable debt stock against a target of 10 percent.</p> <p>URA attained a success rate of 81.25 percent against a target of 85 percent. A total of forty-eight (48) Judgements/Rulings were received, of these thirty-nine (39) cases were decided in favour of URA; and nine (9) cases were decided in favour of taxpayers resulting in a performance of 95.59 percent.</p> <p>Attained 80.00 percent conclusion of cases submitted for Alternative Dispute Resolution (ADR) as planned.</p>	Legal Services performed as planned.

Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Spent	
211102 Contract Staff Salaries	1,465,885.841	
211104 Employee Gratuity	48,095.575	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	15,724.600	
212101 Social Security Contributions	280,136.429	
212102 Medical expenses (Employees)	87,000.000	
221001 Advertising and Public Relations	3,750.000	
221002 Workshops, Meetings and Seminars	25,000.000	
221006 Commissions and related charges	144,176.503	
221007 Books, Periodicals & Newspapers	14,815.090	
221009 Welfare and Entertainment	50,656.600	

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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		10,497.650
221014 Bank Charges and other Bank related costs		2,498.980
221017 Membership dues and Subscription fees.		750.000
223001 Property Management Expenses		3,188.150
223006 Water		2,594.560
225101 Consultancy Services		4,000.000
227001 Travel inland		118,127.243
227002 Travel abroad		7,472.708
227003 Carriage, Haulage, Freight and transport hire		800.000
227004 Fuel, Lubricants and Oils		52,954.000
228002 Maintenance-Transport Equipment		27,094.723
282102 Fines and Penalties		375,000.000
	Total For Budget Output	2,740,218.653
	Wage Recurrent	1,465,885.841
	Non Wage Recurrent	1,274,332.812
	Arrears	0.000
	AIA	0.000
	Total For Department	2,740,218.653
	Wage Recurrent	1,465,885.841
	Non Wage Recurrent	1,274,332.812
	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
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		
<ul style="list-style-type: none">100% Qtr. Tax education outreach programs executed across regions, sectors & gender100% Qtr. Public relations programs executed3 compliance reviews, 25 investigations of profiled integrity cases completed2 regional integrity sensitizations1 Climate change campaign executed	<p>89 percent tax education programs were executed across regions, sectors and gender. These included; -</p> <ul style="list-style-type: none">15 tax barazas21 Webinars8 Mobile Tax awareness campaigns107 paid radio and TV shows30 Client Onboarding Sessions47 tax katales4 diaspora engagements125 Community Radio outreaches27 outreaches to education institutions (VITA)139 tax engagements. <p>100 percent public relations programs were executed as planned.</p> <ul style="list-style-type: none">02 Corporate League days held307 scheduled creatives producedAnnual thanksgivingDaily updates of URA Social media handles (282 posts).41 internal communications 53 URA TV Productions. <p>3 compliance reviews were completed as planned.</p> <ul style="list-style-type: none">Goods clearance at border stationsAuctioneer& bailiffs managementAEO post-authorization management <p>25 profiled integrity cases were investigated as planned.</p> <p>2 Regional integrity sensitizations were conducted as planned.</p> <p>Conducted 5 engagement campaigns on climate change.</p>	<p>Tax education programs, public relations, compliance and integrity interventions were executed as planned in the first quarter of FY 2023/24.</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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		
<ul style="list-style-type: none">100% Qtr. Tax education outreach programs executed across regions, sectors & gender100% Qtr. Public relations programs executed3 compliance reviews, 25 investigations of profiled integrity cases completed2 regional integrity sensitizations1 Climate change campaign executed	<p>89 percent tax education programs were executed across regions, sectors and gender. These included; -</p> <ul style="list-style-type: none">15 tax barazas21 Webinars8 Mobile Tax awareness campaigns107 paid radio and TV shows30 Client Onboarding Sessions47 tax katales4 diaspora engagements125 Community Radio outreaches27 outreaches to education institutions (VITA)139 tax engagements. <p>100 percent public relations programs were executed as planned.</p> <ul style="list-style-type: none">02 Corporate League days held307 scheduled creatives producedConducted the Annual thanksgivingDaily updates of URA Social media handles (282 posts).41 internal communications53 URA TV Productions. <p>3 compliance reviews were completed as planned.</p> <ul style="list-style-type: none">Goods clearance at border stationsAuctioneer & bailiffs managementAEO post-authorization management <p>25 profiled integrity cases were investigated as planned.</p> <p>2 Regional integrity sensitizations were conducted as planned.</p> <p>Conducted 5 engagement campaigns on climate change.</p>	<p>Tax education programs, public relations, compliance and integrity interventions were executed as planned in the first quarter of FY. 2023/24.</p>
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
211102 Contract Staff Salaries		2,586,878.532

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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\$hs Thousand
Item		Spent
211104 Employee Gratuity		82,347.879
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		32,241.654
212101 Social Security Contributions		471,623.677
212102 Medical expenses (Employees)		166,000.000
221001 Advertising and Public Relations		614,449.059
221002 Workshops, Meetings and Seminars		1,382,107.086
221007 Books, Periodicals & Newspapers		2,000.000
221009 Welfare and Entertainment		87,464.590
221011 Printing, Stationery, Photocopying and Binding		10,560.000
221014 Bank Charges and other Bank related costs		2,898.640
221017 Membership dues and Subscription fees.		62,500.000
223001 Property Management Expenses		7,762.500
223006 Water		5,189.120
225101 Consultancy Services		12,500.000
227001 Travel inland		268,966.760
227002 Travel abroad		89,764.315
227004 Fuel, Lubricants and Oils		32,481.500
228002 Maintenance-Transport Equipment		28,125.000
228004 Maintenance-Other Fixed Assets		582.576
	Total For Budget Output	5,946,442.887
	Wage Recurrent	2,586,878.532
	Non Wage Recurrent	3,359,564.355
	Arrears	0.000
	AIA	0.000
	Total For Department	5,946,442.887
	Wage Recurrent	2,586,878.532
	Non Wage Recurrent	3,359,564.355
	Arrears	0.000
	AIA	0.000
Development Projects		

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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			
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.			
NA		The interventions are due for implementation in the subsequent quarters of the financial year.	Implementation of the interventions is ongoing as planned.
Expenditures incurred in the Quarter to deliver outputs			US\$ <i>Thousand</i>
Item			Spent
312129 Other Buildings other than dwellings - Acquisition			1,163,944.096
312212 Light Vehicles - Acquisition			266,418.906
312221 Light ICT hardware - Acquisition			6,979,318.007
312235 Furniture and Fittings - Acquisition			122,625.000
Total For Budget Output			8,532,306.009
GoU Development			8,532,306.009
External Financing			0.000
Arrears			0.000
AIA			0.000
Total For Project			8,532,306.009
GoU Development			8,532,306.009
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			

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Quarter 1

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.		
<ul style="list-style-type: none">Scanners used across 6 border posts • 90% of goods scanned • 30% of cargo electronically tracked • 50 Intelligence focused operations conducted • 60 Post clearance audits completed • 23% Customs revenue collected	<p>During the FY 2023/24, scanners were used across the 6 boarder points as planned.</p> <p>In addition, 99 percent of goods were scanned against a target of 90 percent.</p> <p>Furthermore, 45.19 percent of the transit cargo was electronically tracked during FY 2023/24 against a target of 30 percent.</p> <p>107 Intelligence-focused operations conducted for during the first quarter against a target of 50.</p> <p>Seventy-four (74) post-clearance audits were completed against a target of sixty (60) yielding revenue amounting to UGX 14.40 billion.</p> <p>21.58 percent of the annual customs revenue was realized in the first quarter against a target of 23 percent. Total customs revenue collections were UGX 2,342.35 billion against a target of UGX 2,525.98 billion.</p>	<p>The shortfall in customs revenue during the FY 2023/24 was due to;</p> <ul style="list-style-type: none">Decrease in tax yield; The top imported items registered a significant reduction in tax yield in this period compared to the same period last year including Palm oil, rubber/plastic footwear, Portland cement, polymers, motorcycles and uncoated paper among others.Increase in exempt import goods; The exempt imports increased significantly inflating the overall growth in dry imports yet there are no taxes and these include; gold, parachutes, other firearms, sulphonamides, un-manufactured tobacco, vanilla, safety fuses among others.Increase in high-valued processing gold imports with no impact on revenue.Presidential directive that indicated a potential ban on the importation of used clothes created uncertainty in tax treatment leading to a reduction in import volumes and taxes paid.

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

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.		
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item	Spent	
211102 Contract Staff Salaries	17,535,682.094	
211104 Employee Gratuity	101,174.557	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,828,504.820	
212101 Social Security Contributions	3,694,414.314	
212102 Medical expenses (Employees)	1,034,000.000	
221001 Advertising and Public Relations	12,500.000	
221002 Workshops, Meetings and Seminars	43,750.000	
221007 Books, Periodicals & Newspapers	2,468.400	
221008 Information and Communication Technology Supplies.	1,927,509.461	
221009 Welfare and Entertainment	816,384.260	
221011 Printing, Stationery, Photocopying and Binding	71,586.000	
221014 Bank Charges and other Bank related costs	20,888.440	
221017 Membership dues and Subscription fees.	22,500.000	
223001 Property Management Expenses	163,801.973	
223003 Rent-Produced Assets-to private entities	71,586.000	
223004 Guard and Security services	45,419.700	
223005 Electricity	126,500.000	
223006 Water	138,071.680	
227001 Travel inland	1,025,500.001	
227002 Travel abroad	55,254.708	
227003 Carriage, Haulage, Freight and transport hire	75,000.000	
227004 Fuel, Lubricants and Oils	472,622.704	
228002 Maintenance-Transport Equipment	320,164.840	
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	3,232,002.000	
228004 Maintenance-Other Fixed Assets	87,500.000	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total For Budget Output	32,924,785.950
	Wage Recurrent	17,535,682.094
	Non Wage Recurrent	15,389,103.856
	Arrears	0.000
	AIA	0.000
	Total For Department	32,924,785.950
	Wage Recurrent	17,535,682.094
	Non Wage Recurrent	15,389,103.856
	Arrears	0.000
	AIA	0.000
Department:002 Domestic Taxes		
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.		
• 4.25% growth in tax register, • 1,850 taxpayer visits • 4,268 compliance Audits & advisories conducted	<p>During the first quarter of the FY 2023/24, there was an 8.03 percent growth in the tax register against a target of 4.25 percent.</p> <p>In addition, 12,920 taxpayer visits were conducted against a planned target of 1,850.</p> <p>Further, 9,519 audits and advisories were conducted against a target of 4,268.</p>	<p>The registered growth in the tax register was above target attributed to improved systems; increased field activities, tax education activities, client relationship management support platform as well as taxpayer and stakeholder engagements.</p> <p>Taxpayer Visits conducted as planned</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

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.		
<ul style="list-style-type: none">• EFRIS register increased by 8.75%, • of gazetted taxpayers to comply with DTS	<div>90%</div> <div>During the first quarter of the FY 2023/24, the EFRIS register grew by 4.11 percent against a target of 8.75 percent.</div> <div>96 percent of the gazetted taxpayers complied with DTS against a planned target of 90 percent.</div>	<div>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.</div> <div>EFRIS and DTS performance is attributed to increased enforcement activities through spot inventory checks, increased surveillance, and stamp accountability monitoring.</div>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18011303 Revenue collection enhanced		
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.		
<div><div>• 90% average filling ratio (PAYE & VAT) •</div><div>23% Domestic revenue collected</div></div>	<div>During the first quarter of the FY 2023/24, the average on-time filing ratio was 88.27 percent (PAYE 84.83 percent, VAT 91.70 percent) against a planned target of 90 percent.</div> <div>20.17 percent of the annual domestic revenue was realized in quarter one against a planned target of 23 percent. Total domestic revenue collections were UGX 3,832.53 billion against a target of UGX 3,846.59 billion resulting in a shortfall of UGX 14.06 billion.</div>	<div>On-time filing was below target due to late filers and non-filers.</div> <div>The shortfall in domestic revenue was attributed to;</div> <div><div>• This was majorly due to a decline in the performance of indirect taxes registering a shortfall of UGX 97.12 billion which was attributed to;</div><div>• Decline in standard rated sales attributed to decline in demand majorly caused by macroeconomic volatility and high inflation which affected market demand evidenced by decline among key sector players.</div><div>• There was also a growth in deemed sales thereby reducing actual revenue realized affecting wholesale & retail and construction sector performance.</div><div>• High offset liability. A total of 3125 sector players were in an offset position (negative VAT payable position) to the tune of UGX 103.26 billion which affected collections.</div></div>

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Quarter 1

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
211102 Contract Staff Salaries		24,196,652.368
211104 Employee Gratuity		87,904.812
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		201,092.400
212102 Medical expenses (Employees)		1,493,000.000
212201 Social Security Contributions		4,277,255.149
221001 Advertising and Public Relations		182,813.441
221002 Workshops, Meetings and Seminars		43,750.000
221007 Books, Periodicals & Newspapers		2,696.938
221008 Information and Communication Technology Supplies.		625,000.000
221009 Welfare and Entertainment		937,501.852
221011 Printing, Stationery, Photocopying and Binding		82,182.500
221014 Bank Charges and other Bank related costs		23,257.994
221017 Membership dues and Subscription fees.		25,000.000
223001 Property Management Expenses		35,895.973
223003 Rent-Produced Assets-to private entities		1,097,205.000
223004 Guard and Security services		85,378.945
223005 Electricity		132,310.000
223006 Water		43,158.468
227001 Travel inland		2,888,664.252
227002 Travel abroad		12,719.175
227004 Fuel, Lubricants and Oils		319,946.179
228002 Maintenance-Transport Equipment		270,000.015
228004 Maintenance-Other Fixed Assets		10,248.053
Total For Budget Output		37,073,633.511
Wage Recurrent		24,196,652.368
Non Wage Recurrent		12,876,981.143
Arrears		0.000
AIA		0.000
Total For Department		37,073,633.511
Wage Recurrent		24,196,652.368

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	12,876,981.143
	Arrears	0.000
	AIA	0.000
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.		
<ul style="list-style-type: none">20 target profiles for investigations developed30 investigations cases concluded3 intelligence briefs disseminated90% science, forensics & Exchange of Information support requests executed	<p>Eighty-four (84) target profiles for investigation and compliance interventions were developed against a target of twenty (20).</p> <p>Sixty-three (63) scheme & sector cases were investigated to conclusion against a target of thirty (30) cases representing a performance of 210.00 percent. This led to the identification of recoverable revenue of UGX 265.01 billion.</p> <p>Four (4) 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">Fintech Companies and their Tax ComplianceCarbon TradingSanitary ware and spare parts imports – with a focus on valuationAwardees of Government Contracts. <p>Executed 100 percent science, forensics and exchange of Information support interventions against a target of 90 percent</p>	Investigations were executed as planned

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

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.		
<ul style="list-style-type: none">20 target profiles for investigations developed20 investigations cases concluded3 intelligence briefs disseminated90% science, forensics & Exchange of Information support requests executed	<p>Eighty-four (84) target profiles for investigation and compliance interventions were developed against a target of twenty (20).</p> <p>Sixty-three (63) scheme & sector cases were investigated to conclusion against a target of thirty (30) cases representing a performance of 210.00 percent. This led to the identification of recoverable revenue of UGX 265.01 billion.</p> <p>Four (4) 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">Fintech Companies and their Tax ComplianceCarbon TradingSanitary ware and spare parts imports – with a focus on valuationAwardees of Government Contracts. <p>Executed 100 percent science, forensics and exchange of Information support interventions against a target of 90 percent</p>	Investigations were executed as planned
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Spent	
211102 Contract Staff Salaries	2,895,974.604	
211104 Employee Gratuity	48,095.575	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	21,980.994	
212101 Social Security Contributions	560,856.865	
212102 Medical expenses (Employees)	170,000.000	
221001 Advertising and Public Relations	7,800.000	
221002 Workshops, Meetings and Seminars	18,750.000	
221007 Books, Periodicals & Newspapers	1,750.000	
221009 Welfare and Entertainment	44,919.560	
221011 Printing, Stationery, Photocopying and Binding	8,250.000	

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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
221014 Bank Charges and other Bank related costs		1,449.320
223001 Property Management Expenses		4,700.000
223006 Water		2,938.040
227001 Travel inland		301,040.000
227002 Travel abroad		62,917.188
227003 Carriage, Haulage, Freight and transport hire		1,703.250
227004 Fuel, Lubricants and Oils		58,335.800
228002 Maintenance-Transport Equipment		28,248.450
228004 Maintenance-Other Fixed Assets		294,415.801
	Total For Budget Output	4,534,125.446
	Wage Recurrent	2,895,974.604
	Non Wage Recurrent	1,638,150.842
	Arrears	0.000
	AIA	0.000
	Total For Department	4,534,125.446
	Wage Recurrent	2,895,974.604
	Non Wage Recurrent	1,638,150.842
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
	GRAND TOTAL	136,419,703.696
	Wage Recurrent	59,015,849.532
	Non Wage Recurrent	68,871,548.156
	GoU Development	8,532,306.009
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Quarter 1: 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 and consulting Internal audits conducted		During the first quarter of FY 2023/24, 16 assurance and consulting audits were conducted against a target of 13 audits. These include. <ul style="list-style-type: none">• Availability management• MPA receipt yange• Intelligence analysis• Licensing of clearing agents• Managing bond securities• Tariff classification and support• Taxpayer education• Risks associated with Value Added Tax registration• Large Taxpayer Office (LTO) Revenue• Public Sector Office (PSO) recovery• Taxpayer registration• False Value Added Tax (VAT) input• Electronic Fiscal Receipting and Invoicing System (EFRIS)
100 percent assurance and internal audit quality reforms executed		
80 percent acceptance of audit findings achieved		
32 percent of audit universe covered		
		operations <ul style="list-style-type: none">• Arrears management• Revenue collection and reporting• Payroll (April-June 2023)
		In addition, 25 percent assurance and internal quality reforms were executed as planned.
		Further, 98.40 percent acceptance of audit findings was achieved against a planned target of 80 percent. Out of the one hundred twenty-five (125) issues that were identified, one hundred twenty-three (123) were accepted.

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Quarter 1

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	
211102 Contract Staff Salaries	1,025,099.335	
211104 Employee Gratuity	34,825.830	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	5,600.000	
212101 Social Security Contributions	665,707.106	
212102 Medical expenses (Employees)	49,000.000	
221001 Advertising and Public Relations	10,000.000	
221002 Workshops, Meetings and Seminars	20,001.000	
221007 Books, Periodicals & Newspapers	175.000	
221009 Welfare and Entertainment	42,284.776	
221011 Printing, Stationery, Photocopying and Binding	4,940.828	
221014 Bank Charges and other Bank related costs	1,299.060	
221017 Membership dues and Subscription fees.	4,000.000	
223001 Property Management Expenses	1,222.300	
223006 Water	7,281.000	
225101 Consultancy Services	46,767.900	
227001 Travel inland	148,250.000	
227002 Travel abroad	12,716.800	
227003 Carriage, Haulage, Freight and transport hire	270.000	
227004 Fuel, Lubricants and Oils	39,412.138	
228002 Maintenance-Transport Equipment	17,010.101	
228004 Maintenance-Other Fixed Assets	382.836	
Total For Budget Output		2,136,246.009
Wage Recurrent		1,025,099.335
Non Wage Recurrent		1,111,146.674
Arrears		0.000
AIA		0.000
Total For Department		2,136,246.009
Wage Recurrent		1,025,099.335
Non Wage Recurrent		1,111,146.674
Arrears		0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
AIA		0.000	
Department:005 Information Technology & Innovation			
Budget Output:560053 Research and Information Technology			
PIAP Output: 18020403 Research and Evaluation Capacity built			
Programme Intervention: 180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;			
10 Researches & Studies conducted Achieve 99% Average Service Availability Level 100% process improvement interventions executed 90 % of LGs with e-logrev/ IRAS interfaced with eTAX 100% data management and technology optimisation interventions executed		During the first quarter of FY 2023/24, 4 researches were conducted against a planned target of 2 in the following areas: <ul style="list-style-type: none">Assessing the performance and challenges of Electronic Fiscal Receipting and Invoicing Solution (EFRIS)Are they paying enough taxes - A deeper look at the compliance of money lenders in Uganda?World Bank pull out Implications.The Comparative study of Excise Duty performance within the EAC. In addition, the average Service Availability Level was 99.70 percent against a planned target of 99.00 percent.	
10 Researches & Studies conducted Achieve 99% Average Service Availability Level 100% process improvement interventions executed 90 % of LGs with e-logrev/ IRAS interfaced with eTAX 100% data management and technology optimisation interventions executed		During the first quarter of FY 2023/24, 2 researches were conducted as planned in the following areas: <ul style="list-style-type: none">Assessing the performance and challenges of Electronic Fiscal Receipting and Invoicing Solution (EFRIS)Are they paying enough taxes - A deeper look at the compliance of money lenders in Uganda? In addition, the average Service Availability Level was 99.70 percent against a planned target of 99.00 percent.	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item		Spent	
211102 Contract Staff Salaries		2,997,539.854	
211104 Employee Gratuity		64,293.417	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		9,560.000	
212101 Social Security Contributions		584,215.971	
212102 Medical expenses (Employees)		185,000.000	
221001 Advertising and Public Relations		11,075.526	
221002 Workshops, Meetings and Seminars		18,750.000	

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Quarter 1

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	
221007 Books, Periodicals & Newspapers	750.000	
221008 Information and Communication Technology Supplies.	10,335,479.940	
221009 Welfare and Entertainment	42,474.428	
221011 Printing, Stationery, Photocopying and Binding	8,250.000	
221014 Bank Charges and other Bank related costs	2,388.980	
221017 Membership dues and Subscription fees.	42,500.000	
222001 Information and Communication Technology Services.	2,332,949.768	
223001 Property Management Expenses	4,700.000	
223006 Water	20,000.000	
225101 Consultancy Services	205,651.250	
227001 Travel inland	177,348.000	
227002 Travel abroad	7,005.450	
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		17,093,592.583
Wage Recurrent		2,997,539.854
Non Wage Recurrent		14,096,052.730
Arrears		0.000
AIA		0.000
Total For Department		17,093,592.583
Wage Recurrent		2,997,539.854
Non Wage Recurrent		14,096,052.730
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 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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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 90% Corporate capacity building programs executed 60% staff trained	<p>During the first quarter of the FY 2023/24, all 10 planned governance enhancement interventions were fully executed giving a performance of 100 percent.</p> <p>The budget absorption level for the quarter was 88.01 percent against a target of 100.00 percent. UGX 155.0 billion was released, out of which UGX 136.42 billion was spent.</p> <p>In addition, the staff attrition rate was 1.30 percent against a target of 2.5 percent.</p> <p>16.67 percent of the capacity enhancement interventions were fully executed against a target of 20 percent.</p>
100% of governance enhancement interventions executed 100% budget absorption level 2.5% staff attrition rate 90% Corporate capacity building programs executed 60% staff trained	<p>During the first quarter of the FY 2023/24, all 10 planned governance enhancement interventions were fully executed giving a performance of 100 percent.</p> <p>The budget absorption level for the quarter was 88.01 percent against a target of 100.00 percent. UGX 155.0 billion was released, out of which UGX 136.42 billion was spent.</p> <p>In addition, the staff attrition rate was 1.30 percent against a target of 2.5 percent.</p> <p>16.67 percent of the capacity enhancement interventions were fully executed against a target of 20 percent.</p>

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Item	Spent
211102 Contract Staff Salaries	6,312,136.904
211104 Employee Gratuity	87,904.811
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	3,538,736.980

VOTE: 141 Uganda Revenue Authority (URA)**Quarter 1**

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	
212101 Social Security Contributions	1,163,090.791	
212102 Medical expenses (Employees)	181,375.000	
221001 Advertising and Public Relations	67,943.356	
221002 Workshops, Meetings and Seminars	156,930.908	
221003 Staff Training	1,205,444.309	
221004 Recruitment Expenses	81,408.707	
221007 Books, Periodicals & Newspapers	12,500.000	
221008 Information and Communication Technology Supplies.	77,734.840	
221009 Welfare and Entertainment	985,110.759	
221011 Printing, Stationery, Photocopying and Binding	258,326.102	
221014 Bank Charges and other Bank related costs	29,119.528	
221017 Membership dues and Subscription fees.	5,000.000	
222002 Postage and Courier	100,450.000	
223001 Property Management Expenses	238,025.000	
223002 Property Rates	175,046.753	
223003 Rent-Produced Assets-to private entities	273,552.000	
223004 Guard and Security services	957,311.440	
223005 Electricity	425,000.000	
223006 Water	201,338.240	
224004 Beddings, Clothing, Footwear and related Services	236,637.500	
225101 Consultancy Services	174,625.000	
226001 Insurances	2,404,196.937	
227001 Travel inland	717,713.010	
227002 Travel abroad	10,816.317	
227003 Carriage, Haulage, Freight and transport hire	71,325.000	
227004 Fuel, Lubricants and Oils	518,901.556	
228001 Maintenance-Buildings and Structures	1,958,234.500	
228002 Maintenance-Transport Equipment	862,605.250	
228003 Maintenance-Machinery & Equipment Other than Transport	1,401,431.179	
228004 Maintenance-Other Fixed Assets	83,379.974	
273102 Incapacity, death benefits and funeral expenses	300,000.000	

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
		Total For Budget Output	25,273,352.648
		Wage Recurrent	6,312,136.904
		Non Wage Recurrent	18,961,215.744
		Arrears	0.000
		AIA	0.000
Budget Output:000013 HIV/AIDS Mainstreaming			
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 staff affected by HIV/AIDS catered for 4 sensitisations carried out		During the first quarter of FY 2023/24, 100 percent of staff affected by HIV/AIDs were supported as planned. For example, the following was executed: <ul style="list-style-type: none">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.Implementation of fair employment practices; non-discrimination and protection.Provision to staff and their dependents with a comprehensive HIV/AIDS prevention, care treatment services.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.Routine health care, participation in the health awareness week and training for the HIV peer counsellors.	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs			UShs Thousand
Item		Spent	
212102 Medical expenses (Employees)		140,000.000	
		Total For Budget Output	140,000.000
		Wage Recurrent	0.000
		Non Wage Recurrent	140,000.000
		Arrears	0.000
		AIA	0.000
Budget Output:000089 Climate Change Mitigation			

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
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			
4 climate change mitigation campaigns conducted		Conducted 5 campaigns on climate change in quarter one of FY 2023/24.	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand	
Item		Spent	
221001 Advertising and Public Relations		12,500.000	
Total For Budget Output		12,500.000	
Wage Recurrent		0.000	
Non Wage Recurrent		12,500.000	
Arrears		0.000	
AIA		0.000	
Budget Output:000090 Climate Change Adaptation			
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.			
4 climate change adaptation campaigns conducted		In quarter one of FY 2022/23, 5 climate change campaigns were conducted against a target of one.	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand	
Item		Spent	
221001 Advertising and Public Relations		12,500.000	
Total For Budget Output		12,500.000	
Wage Recurrent		0.000	
Non Wage Recurrent		12,500.000	
Arrears		0.000	
AIA		0.000	
Total For Department		25,438,352.648	
Wage Recurrent		6,312,136.904	
Non Wage Recurrent		19,126,215.744	
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 1

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.		
70% recovery from fully executed MoUs 10% recovery from collectable Debt stock Attain 85% Success rate in court Attain 80% conclusion of all cases submitted for Alternative Dispute Resolution		During the first quarter of FY 2023/24, there was an 83.24 percent recovery from fully executed MoUs against a target of 70 percent hence a performance of 118.91 percent. In addition, there was a 45.89 percent recovery from collectable debt stock against a target of 10 percent. URA attained a success rate of 81.25 percent against a target of 85 percent. A total of forty-eight (48) Judgements/Rulings were received, of these thirty-nine (39) cases were decided in favour of URA; and nine (9) cases were decided in favour of taxpayers resulting in a performance of 95.59 percent. Attained 80.00 percent conclusion of cases submitted for Alternative Dispute Resolution (ADR) as planned.
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand

Item	Spent
211102 Contract Staff Salaries	1,465,885.841
211104 Employee Gratuity	48,095.575
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	15,724.600
212101 Social Security Contributions	280,136.429
212102 Medical expenses (Employees)	87,000.000
221001 Advertising and Public Relations	3,750.000
221002 Workshops, Meetings and Seminars	25,000.000
221006 Commissions and related charges	144,176.503
221007 Books, Periodicals & Newspapers	14,815.090
221009 Welfare and Entertainment	50,656.600
221011 Printing, Stationery, Photocopying and Binding	10,497.650
221014 Bank Charges and other Bank related costs	2,498.980
221017 Membership dues and Subscription fees.	750.000
223001 Property Management Expenses	3,188.150
223006 Water	2,594.560
225101 Consultancy Services	4,000.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

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
227001 Travel inland		118,127.243
227002 Travel abroad		7,472.708
227003 Carriage, Haulage, Freight and transport hire		800.000
227004 Fuel, Lubricants and Oils		52,954.000
228002 Maintenance-Transport Equipment		27,094.723
282102 Fines and Penalties		375,000.000
Total For Budget Output		2,740,218.653
Wage Recurrent		1,465,885.841
Non Wage Recurrent		1,274,332.812
Arrears		0.000
AIA		0.000
Total For Department		2,740,218.653
Wage Recurrent		1,465,885.841
Non Wage Recurrent		1,274,332.812
Arrears		0.000
AIA		0.000
Department:004 Governance and Leadership		
Budget Output:560056 Taxpayer Education and Stakeholder Relations		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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	
100% Tax education outreach programs across regions, sectors & gender	89 percent tax education programs were executed across regions, sectors and gender. These included; - <ul style="list-style-type: none">15 tax barazas21 Webinars8 Mobile Tax awareness campaigns107 paid radio and TV shows30 Client Onboarding Sessions47 tax katales4 diaspora engagements125 Community Radio outreaches27 outreaches to education institutions (VITA)139 tax engagements.
100% Public relations programs executed	
12 compliance policy reviews, 100 investigations of profiled integrity cases	
7 regional integrity sensitizations, 4 Climate change campaigns	
	100 percent public relations programs were executed as planned. <ul style="list-style-type: none">02 Corporate League days held307 scheduled creatives producedAnnual thanksgivingDaily updates of URA Social media handles (282 posts).41 internal communications 53 URA TV Productions.
	3 compliance reviews were completed as planned. <ul style="list-style-type: none">Goods clearance at border stationsAuctioneer& bailiffs managementAEO post-authorization management
	25 profiled integrity cases were investigated as planned.
	2 Regional integrity sensitizations were conducted as planned.
	Conducted 5 engagement campaigns on climate change.

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
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			
100% Tax education outreach programs across regions, sectors & gender 100% Public relations programs executed 12 compliance policy reviews, 100 investigations of profiled integrity cases 7 regional integrity sensitizations, 4 Climate change campaigns		89 percent tax education programs were executed across regions, sectors and gender. These included; - <ul style="list-style-type: none">15 tax barazas21 Webinars8 Mobile Tax awareness campaigns107 paid radio and TV shows30 Client Onboarding Sessions47 tax katales4 diaspora engagements125 Community Radio outreaches27 outreaches to education institutions (VITA)139 tax engagements. 100 percent public relations programs were executed as planned. <ul style="list-style-type: none">02 Corporate League days held307 scheduled creatives producedConducted the Annual thanksgivingDaily updates of URA Social media handles (282 posts).41 internal communications53 URA TV Productions. 3 compliance reviews were completed as planned. <ul style="list-style-type: none">Goods clearance at border stationsAuctioneer & bailiffs managementAEO post-authorization management 25 profiled integrity cases were investigated as planned. 2 Regional integrity sensitizations were conducted as planned. Conducted 5 engagement campaigns on climate change.	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item		Spent	
211102 Contract Staff Salaries		2,586,878.532	
211104 Employee Gratuity		82,347.879	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		32,241.654	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

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	
212101 Social Security Contributions	471,623.677	
212102 Medical expenses (Employees)	166,000.000	
221001 Advertising and Public Relations	614,449.059	
221002 Workshops, Meetings and Seminars	1,382,107.086	
221007 Books, Periodicals & Newspapers	2,000.000	
221009 Welfare and Entertainment	87,464.590	
221011 Printing, Stationery, Photocopying and Binding	10,560.000	
221014 Bank Charges and other Bank related costs	2,898.640	
221017 Membership dues and Subscription fees.	62,500.000	
223001 Property Management Expenses	7,762.500	
223006 Water	5,189.120	
225101 Consultancy Services	12,500.000	
227001 Travel inland	268,966.760	
227002 Travel abroad	89,764.315	
227004 Fuel, Lubricants and Oils	32,481.500	
228002 Maintenance-Transport Equipment	28,125.000	
228004 Maintenance-Other Fixed Assets	582.576	
Total For Budget Output		5,946,442.887
Wage Recurrent		2,586,878.532
Non Wage Recurrent		3,359,564.355
Arrears		0.000
AIA		0.000
Total For Department		5,946,442.887
Wage Recurrent		2,586,878.532
Non Wage Recurrent		3,359,564.355
Arrears		0.000
AIA		0.000
Development Projects		
Project:1622 Retooling of Uganda Revenue Authority		
Budget Output:000017 Infrastructure Development and Management		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

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.		
250 Computers procured Disaster recovery solution maintenance Data center operationalized 40 units of work stations and other furniture procured 10 office equipment procured Regional offices completed		The interventions are due for implementation in the subsequent quarters of the financial year.
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
312129 Other Buildings other than dwellings - Acquisition		1,163,944.096
312212 Light Vehicles - Acquisition		266,418.906
312221 Light ICT hardware - Acquisition		6,979,318.007
312235 Furniture and Fittings - Acquisition		122,625.000
Total For Budget Output		8,532,306.009
GoU Development		8,532,306.009
External Financing		0.000
Arrears		0.000
AIA		0.000
Total For Project		8,532,306.009
GoU Development		8,532,306.009
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		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

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.			
Scanners used across 8 border posts 90% of goods scanned 30% of cargo electronically tracked 200 Intelligence focused operations conducted 100% Customs revenue collected 250 Post clearance audits completed 25 New AEOs registered		During the FY 2023/24, scanners were used across the 6 boarder points as planned. In addition, 99 percent of goods were scanned against a target of 90 percent. Furthermore, 45.19 percent of the transit cargo was electronically tracked during FY 2023/24 against a target of 30 percent. 107 Intelligence-focused operations conducted for during the first quarter against a target of 50. Seventy-four (74) post-clearance audits were completed against a target of sixty (60) yielding revenue amounting to UGX 14.40 billion. 21.58 percent of the annual customs revenue was realized in the first quarter against a target of 23 percent. Total customs revenue collections were UGX 2,342.35 billion against a target of UGX 2,525.98 billion.	

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Spent	
211102 Contract Staff Salaries	17,535,682.094	
211104 Employee Gratuity	101,174.557	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,828,504.820	
212101 Social Security Contributions	3,694,414.314	
212102 Medical expenses (Employees)	1,034,000.000	
221001 Advertising and Public Relations	12,500.000	
221002 Workshops, Meetings and Seminars	43,750.000	
221007 Books, Periodicals & Newspapers	2,468.400	
221008 Information and Communication Technology Supplies.	1,927,509.461	
221009 Welfare and Entertainment	816,384.260	
221011 Printing, Stationery, Photocopying and Binding	71,586.000	
221014 Bank Charges and other Bank related costs	20,888.440	
221017 Membership dues and Subscription fees.	22,500.000	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

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	163,801.973	
223003 Rent-Produced Assets-to private entities	71,586.000	
223004 Guard and Security services	45,419.700	
223005 Electricity	126,500.000	
223006 Water	138,071.680	
227001 Travel inland	1,025,500.001	
227002 Travel abroad	55,254.708	
227003 Carriage, Haulage, Freight and transport hire	75,000.000	
227004 Fuel, Lubricants and Oils	472,622.704	
228002 Maintenance-Transport Equipment	320,164.840	
228003 Maintenance-Machinery & Equipment Other than Transport	3,232,002.000	
228004 Maintenance-Other Fixed Assets	87,500.000	
Total For Budget Output		32,924,785.950
Wage Recurrent		17,535,682.094
Non Wage Recurrent		15,389,103.856
Arrears		0.000
AIA		0.000
Total For Department		32,924,785.950
Wage Recurrent		17,535,682.094
Non Wage Recurrent		15,389,103.856
Arrears		0.000
AIA		0.000
Department:002 Domestic Taxes		
Budget Output:560055 Tax Compliance & Revenue		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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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.

17,074 Audits & advisories conducted 17% growth in the tax register 7400 taxpayer visits	During the first quarter of the FY 2023/24, there was an 8.03 percent growth in the tax register against a target of 4.25 percent. In addition, 12,920 taxpayer visits were conducted against a planned target of 1,850. Further, 9,519 audits and advisories were conducted against a target of 4,268.
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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.

EFRIS register increased by 35% 90% of gazette taxpayers to comply with DTS	During the first quarter of the FY 2023/24, the EFRIS register grew by 4.11 percent against a target of 8.75 percent. 96 percent of the gazetted taxpayers complied with DTS against a planned target of 90 percent.
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PIAP Output: 18011303 Revenue collection enhanced

Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.

90% average filling ratio (PAYE & VAT) 100% Domestic revenue collected	During the first quarter of the FY 2023/24, the average on-time filing ratio was 88.27 percent (PAYE 84.83 percent, VAT 91.70 percent) against a planned target of 90 percent. 20.17 percent of the annual domestic revenue was realized in quarter one against a planned target of 23 percent. Total domestic revenue collections were UGX 3,832.53 billion against a target of UGX 3,846.59 billion resulting in a shortfall of UGX 14.06 billion.
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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	24,196,652.368
211104 Employee Gratuity	87,904.812
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	201,092.400
212102 Medical expenses (Employees)	1,493,000.000
212201 Social Security Contributions	4,277,255.149

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

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	
221001 Advertising and Public Relations	182,813.441	
221002 Workshops, Meetings and Seminars	43,750.000	
221007 Books, Periodicals & Newspapers	2,696.938	
221008 Information and Communication Technology Supplies.	625,000.000	
221009 Welfare and Entertainment	937,501.852	
221011 Printing, Stationery, Photocopying and Binding	82,182.500	
221014 Bank Charges and other Bank related costs	23,257.994	
221017 Membership dues and Subscription fees.	25,000.000	
223001 Property Management Expenses	35,895.973	
223003 Rent-Produced Assets-to private entities	1,097,205.000	
223004 Guard and Security services	85,378.945	
223005 Electricity	132,310.000	
223006 Water	43,158.468	
227001 Travel inland	2,888,664.252	
227002 Travel abroad	12,719.175	
227004 Fuel, Lubricants and Oils	319,946.179	
228002 Maintenance-Transport Equipment	270,000.015	
228004 Maintenance-Other Fixed Assets	10,248.053	
Total For Budget Output		37,073,633.511
Wage Recurrent		24,196,652.368
Non Wage Recurrent		12,876,981.143
Arrears		0.000
AIA		0.000
Total For Department		37,073,633.511
Wage Recurrent		24,196,652.368
Non Wage Recurrent		12,876,981.143
Arrears		0.000
AIA		0.000
Department:003 Tax Investigations		
Budget Output:560055 Tax Compliance & Revenue		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

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.	
80 target profiles for investigations developed 120 investigations cases concluded 12 intelligence briefs disseminated 90% science, forensics & Exchange of Information support requests executed 30% Prosecutable cases achieved	Eighty-four (84) target profiles for investigation and compliance interventions were developed against a target of twenty (20). Sixty-three (63) scheme & sector cases were investigated to conclusion against a target of thirty (30) cases representing a performance of 210.00 percent. This led to the identification of recoverable revenue of UGX 265.01 billion. Four (4) intelligence briefs were disseminated to support compliance interventions against a target of three (3) in the following areas: <ul style="list-style-type: none">• Fintech Companies and their Tax Compliance• Carbon Trading• Sanitary ware and spare parts imports – with a focus on valuation• Awardees of Government Contracts. Executed 100 percent science, forensics and exchange of Information support interventions against a target of 90 percent
80 target profiles for investigations developed 120 investigations cases concluded 12 intelligence briefs disseminated 90% science, forensics & Exchange of Information support requests executed 30% Prosecutable cases achieved	Eighty-four (84) target profiles for investigation and compliance interventions were developed against a target of twenty (20). Sixty-three (63) scheme & sector cases were investigated to conclusion against a target of thirty (30) cases representing a performance of 210.00 percent. This led to the identification of recoverable revenue of UGX 265.01 billion. Four (4) intelligence briefs were disseminated to support compliance interventions against a target of three (3) in the following areas: <ul style="list-style-type: none">• Fintech Companies and their Tax Compliance• Carbon Trading• Sanitary ware and spare parts imports – with a focus on valuation• Awardees of Government Contracts. Executed 100 percent science, forensics and exchange of Information support interventions against a target of 90 percent

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

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	
211102 Contract Staff Salaries	2,895,974.604	
211104 Employee Gratuity	48,095.575	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	21,980.994	
212101 Social Security Contributions	560,856.865	
212102 Medical expenses (Employees)	170,000.000	
221001 Advertising and Public Relations	7,800.000	
221002 Workshops, Meetings and Seminars	18,750.000	
221007 Books, Periodicals & Newspapers	1,750.000	
221009 Welfare and Entertainment	44,919.560	
221011 Printing, Stationery, Photocopying and Binding	8,250.000	
221014 Bank Charges and other Bank related costs	1,449.320	
223001 Property Management Expenses	4,700.000	
223006 Water	2,938.040	
227001 Travel inland	301,040.000	
227002 Travel abroad	62,917.188	
227003 Carriage, Haulage, Freight and transport hire	1,703.250	
227004 Fuel, Lubricants and Oils	58,335.800	
228002 Maintenance-Transport Equipment	28,248.450	
228004 Maintenance-Other Fixed Assets	294,415.801	
Total For Budget Output		4,534,125.446
Wage Recurrent		2,895,974.604
Non Wage Recurrent		1,638,150.842
Arrears		0.000
AIA		0.000
Total For Department		4,534,125.446
Wage Recurrent		2,895,974.604
Non Wage Recurrent		1,638,150.842
Arrears		0.000
AIA		0.000
Development Projects		
N/A		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	GRAND TOTAL	136,419,703.696
	Wage Recurrent	59,015,849.532
	Non Wage Recurrent	68,871,548.156
	GoU Development	8,532,306.009
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Quarter 2: Revised Workplan

Annual Plans	Quarter's Plan	Revised Plans
Programme:18 Development Plan Implementation		
SubProgramme:01		
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 and consulting Internal audits conducted 100 percent assurance and internal audit quality reforms executed 80 percent acceptance of audit findings achieved 32 percent of audit universe covered	• 13 assurance & consulting Internal audits conducted • 25% assurance and internal audit quality reforms executed • 80% acceptance of audit findings achieved	• 13 assurance & consulting Internal audits conducted • 25% assurance and internal audit quality reforms executed • 80% acceptance of audit findings achieved
Department:005 Information Technology & Innovation		
Budget Output:560053 Research and Information Technology		
PIAP Output: 18020403 Research and Evaluation Capacity built		
Programme Intervention: 180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;		
10 Researches & Studies conducted Achieve 99% Average Service Availability Level 100% process improvement interventions executed 90 % of LGs with e-logrev/ IRAS interfaced with eTAX 100% data management and technology optimisation interventions executed	• 2 Researches & Studies conducted • Achieve 99% Average Service Availability Level • Etax improvement interventions executed	• 2 Researches & Studies conducted • Achieve 99% Average Service Availability Level • Etax improvement interventions executed
10 Researches & Studies conducted Achieve 99% Average Service Availability Level 100% process improvement interventions executed 90 % of LGs with e-logrev/ IRAS interfaced with eTAX 100% data management and technology optimisation interventions executed	• 2 Researches & Studies conducted • Achieve 99% Average Service Availability Level • Etax improvement interventions executed	• 2 Researches & Studies conducted • Achieve 99% Average Service Availability Level • Etax improvement interventions executed

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Annual Plans			Quarter's Plan			Revised Plans		
Development Projects								
N/A								
SubProgramme:02								
Sub SubProgramme:01 Administration and Support Services								
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 90% Corporate capacity building programs executed 60% staff trained			• 100% Qtr. Governance enhancement interventions executed • 100% Qtr. Budget absorption level • 2.5% Staff attrition rate • 30% Corporate capacity building programs executed			• 100% Qtr. Governance enhancement interventions executed • 100% Qtr. Budget absorption level • 2.5% Staff attrition rate • 30% Corporate capacity building programs executed		
100% of governance enhancement interventions executed 100% budget absorption level 2.5% staff attrition rate 90% Corporate capacity building programs executed 60% staff trained			• 100% Qtr. Governance enhancement interventions executed • 100% Qtr. Budget absorption level • 2.5% Staff attrition rate • 30% Corporate capacity building programs executed			• 100% Qtr. Governance enhancement interventions executed • 100% Qtr. Budget absorption level • 2.5% Staff attrition rate • 30% Corporate capacity building programs executed		
Budget Output:000013 HIV/AIDS Mainstreaming								
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 staff affected by HIV/AIDS catered for 4 sensitisations carried out			100% of staff affected by HIV/AIDS catered for			100% of staff affected by HIV/AIDS catered for		
Budget Output:000089 Climate Change Mitigation								
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								
4 climate change mitigation campaigns conducted			1 climate change mitigation campaign conducted			1 climate change mitigation campaign conducted		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000090 Climate Change Adaptation		
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.		
4 climate change adaptation campaigns conducted	1 climate change adaptation campaign conducted	1 climate change adaptation campaign conducted
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.		
70% recovery from fully executed MoUs 10% recovery from collectable Debt stock Attain 85% Success rate in court Attain 80% conclusion of all cases submitted for Alternative Dispute Resolution	• 70% recovery from fully executed MoUs • 10% recovery from collectable Debt stock • 85% Success rate in court attained • 80% Conclusion of all cases submitted for Alternative Dispute Resolution	• 70% recovery from fully executed MoUs • 10% recovery from collectable Debt stock • 85% Success rate in court attained • 80% Conclusion of all cases submitted for Alternative Dispute Resolution
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		
100% Tax education outreach programs across regions, sectors & gender 100% Public relations programs executed 12 compliance policy reviews, 100 investigations of profiled integrity cases 7 regional integrity sensitizations, 4 Climate change campaigns	• 100% Qtr. Tax education outreach programs executed across regions, sectors & gender • 100% Qtr. Public relations programs executed • 3 compliance reviews, 25 investigations of profiled integrity cases completed • 2 regional integrity sensitizations • 1 Climate change campaign executed	• 100% Qtr. Tax education outreach programs executed across regions, sectors & gender • 100% Qtr. Public relations programs executed • 3 compliance reviews, 25 investigations of profiled integrity cases completed • 2 regional integrity sensitizations • 1 Climate change campaign executed
100% Tax education outreach programs across regions, sectors & gender 100% Public relations programs executed 12 compliance policy reviews, 100 investigations of profiled integrity cases 7 regional integrity sensitizations, 4 Climate change campaigns	• 100% Qtr. Tax education outreach programs executed across regions, sectors & gender • 100% Qtr. Public relations programs executed • 3 compliance reviews, 25 investigations of profiled integrity cases completed • 2 regional integrity sensitizations • 1 Climate change campaign executed	• 100% Qtr. Tax education outreach programs executed across regions, sectors & gender • 100% Qtr. Public relations programs executed • 3 compliance reviews, 25 investigations of profiled integrity cases completed • 2 regional integrity sensitizations • 1 Climate change campaign executed
Develoment Projects		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Annual Plans			Quarter's Plan			Revised Plans		
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.								
250 Computers procured Disaster recovery solution maintenance Data center operationalized 40 units of work stations and other furniture procured 10 office equipment procured Regional offices completed			Data center migration and operational systems maintained			Data center migration and operational systems maintained		
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.								
Scanners used across 8 border posts 90% of goods scanned 30% of cargo electronically tracked 200 Intelligence focused operations conducted 100% Customs revenue collected 250 Post clearance audits completed 25 New AEOs registered			• Scanners used across 6 border posts • 90% of goods scanned • 30% of cargo electronically tracked • 50 Intelligence focused operations conducted • 60 Post clearance audits completed • 23% Customs revenue collected			• Scanners used across 6 border posts • 90% of goods scanned • 30% of cargo electronically tracked • 50 Intelligence focused operations conducted • 60 Post clearance audits completed • 23% Customs revenue collected		
Department:002 Domestic Taxes								
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.								
17,074 Audits & advisories conducted 17% growth in the tax register 7400 taxpayer visits			• 4.25% growth in tax register, • 1,850 taxpayer visits • 4,268 compliance Audits & advisories conducted			• 4.25% growth in tax register, • 1,850 taxpayer visits • 4,268 compliance Audits & advisories conducted		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:560055 Tax Compliance & Revenue		
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.		
EFRIS register increased by 35% 90% of gazette taxpayers to comply with DTS	<ul style="list-style-type: none">• EFRIS register increased by 8.75%,• 90% of gazetted taxpayers to comply with DTS	<ul style="list-style-type: none">• EFRIS register increased by 8.75%,• 90% of gazetted taxpayers to comply with DTS
PIAP Output: 18011303 Revenue collection enhanced		
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.		
90% average filling ratio (PAYE & VAT) 100% Domestic revenue collected	<ul style="list-style-type: none">• 90% average filling ratio (PAYE & VAT) •• 27% Domestic revenue collected	<ul style="list-style-type: none">• 90% average filling ratio (PAYE & VAT) •• 27% Domestic revenue collected
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.		
80 target profiles for investigations developed 120 investigations cases concluded 12 intelligence briefs disseminated 90% science, forensics & Exchange of Information support requests executed 30% Prosecutable cases achieved	<ul style="list-style-type: none">• 20 target profiles for investigations developed •• 30 investigations cases concluded •• 3 intelligence briefs disseminated •• 90% science, forensics & Exchange of Information support requests executed	<ul style="list-style-type: none">• 20 target profiles for investigations developed •• 30 investigations cases concluded •• 3 intelligence briefs disseminated •• 90% science, forensics & Exchange of Information support requests executed
80 target profiles for investigations developed 120 investigations cases concluded 12 intelligence briefs disseminated 90% science, forensics & Exchange of Information support requests executed 30% Prosecutable cases achieved	<ul style="list-style-type: none">• 20 target profiles for investigations developed •• 20 investigations cases concluded •• 3 intelligence briefs disseminated •• 90% science, forensics & Exchange of Information support requests executed	<ul style="list-style-type: none">• 20 target profiles for investigations developed •• 20 investigations cases concluded •• 3 intelligence briefs disseminated •• 90% science, forensics & Exchange of Information support requests executed
Development Projects		
N/A		

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Quarter 1

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

Table 4.1: NTR Collections (Billions)

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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

Objective:	Reduce Gap in Gender sensitivity in Tax Education, Promote Gender responsiveness, Promote Gender Sensitivity		
Issue of Concern:	Gap in Gender sensitivity in tax education Gap on Gender responsiveness		
Planned Interventions:	- 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		
Budget Allocation (Billion):	0.200		
Performance Indicators:	4		
Actual Expenditure By End Q1	0.05		
Performance as of End of Q1	During the first quarter of FY 2023/24, the following gender based initiatives were executed: • Conducted 2 regional based engagements on the new tax amendments and reforms in Mbarara and Mbale • Conducted 6 Stakeholder engagements with women in business in Kampala and Mbarara • Conducted 6 engagements and meetings for Persons with Disabilities (PwDs) for tax education purposes • Conducted 139 Tax clinics .		
Reasons for Variations			

ii) HIV/AIDS

Objective:	Improve support to staff and their family members affected with HIV/AIDS		
Issue of Concern:	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.		
Planned Interventions:	Provide a special fund to cater for staff and their family members affected with HIV/AIDS.		
Budget Allocation (Billion):	0.500		
Performance Indicators:	100%		
Actual Expenditure By End Q1	0.125		
Performance as of End of Q1	During the first quarter of FY 2023/24, 100 percent of staff affected by HIV/AIDs were supported as planned. For example, the following was executed: • 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. • Implementation of fair employment practices; non-discrimination and protection. • Provision to staff and their dependents with a comprehensive HIV/AIDS prevention, care treatment services. • 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. • Routine health care, participation in the health awareness week and training for the HIV pear counsellors.		
Reasons for Variations	All planned HIV/AIDS interventions executed as planned.		

iii) Environment

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Objective:	Improve staff knowledge on preserving the environment
Issue of Concern:	Some staff do not appreciate the importance of preserving the environment
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 Q1	0.25
Performance as of End of Q1	During the first quarter, five (5) sensitisation of environmental protection. In addition, sanitary and disposal services were procured as planned.
Reasons for Variations	All environmental interventions were executed 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 COVID 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 Q1	0.125
Performance as of End of Q1	During the first quarter, 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 • 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.