

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

V1: Summary of Issues in Budget Execution**Table V1.1: Overview of Vote Expenditures (US\$ Billion)**

	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent	
Recurrent	Wage	253.495	253.495	125.722	117.009	50.0 %	46.0 %	93.1 %
	Non-Wage	321.175	321.175	160.587	147.971	50.0 %	46.1 %	92.1 %
Dev.	GoU	45.320	45.320	22.660	22.660	50.0 %	50.0 %	100.0 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		619.990	619.990	308.969	287.640	49.8 %	46.4 %	93.1 %
Total GoU+Ext Fin (MTEF)		619.990	619.990	308.969	287.640	49.8 %	46.4 %	93.1 %
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		619.990	619.990	308.969	287.640	49.8 %	46.4 %	93.1 %
<i>A.I.A Total</i>		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		619.990	619.990	308.969	287.640	49.8 %	46.4 %	93.1 %
Total Vote Budget Excluding Arrears		619.990	619.990	308.969	287.640	49.8 %	46.4 %	93.1 %

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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 Q2	Spent by End Q2	% Budget Released	% Budget Spent	%Releases Spent
Programme:18 Development Plan Implementation	619.990	619.990	308.970	287.640	49.8 %	46.4 %	93.1%
Sub SubProgramme:01 Administration and Support Services	280.462	280.462	139.206	129.390	49.6 %	46.1 %	92.9%
Sub SubProgramme:02 Revenue Collection & Administration	339.528	339.528	169.764	158.250	50.0 %	46.6 %	93.2%
Total for the Vote	619.990	619.990	308.970	287.640	49.8 %	46.4 %	93.1 %

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Table V1.3: High Unspent Balances and Over-Expenditure in the Approved Budget (Ushs Bn)*(i) Major unspent balances***Departments , Projects****Programme:18 Development Plan Implementation****Sub SubProgramme:01 Administration and Support Services****Sub Programme: 01 Development Planning, Research, Evaluation and Statistics****0.292** Bn Shs | Department : 002 Internal Audit

Reason: Some gaps in the organization structure which are yet to be filled

*Items***0.022** UShs | 211106 Allowances (Incl. Casuals, Temporary, sitting allowances)

Reason: Some gaps in the organization structure which are yet to be filled

0.397 Bn Shs | Department : 005 Information Technology & Innovation

Reason: Some gaps in the organization structure which are yet to be filled

*Items***0.375** UShs | 212101 Social Security Contributions

Reason: Some gaps in the organization structure which are yet to be filled

Sub Programme: 02 Resource Mobilization and Budgeting**3.796** Bn Shs | Department : 001 Corporate Services

Reason: Unfilled positions have arisen from continuous staff turnovers through resignations and expired contracts. Procurements and contract executions are ongoing. Payments to be made on delivery & complete execution in the subsequent quarters.

*Items***2.022** UShs | 212101 Social Security Contributions

Reason: Some gaps in the organization structure which are yet to be filled

0.745 UShs | 221008 Information and Communication Technology Supplies.

Reason: Procurements and contract executions are ongoing. Payments to be made on delivery & complete execution in the subsequent quarters.

0.699 UShs | 221003 Staff Training

Reason: Awaiting invoices to be paid in Q3

0.270 UShs | 221004 Recruitment Expenses

Reason: Some gaps in the organization structure which are yet to be filled

0.514 Bn Shs | Department : 004 Governance and Leadership

Reason: Unfilled positions have arisen from continuous staff turnovers through resignations and expired contracts.

Items

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*(i) Major unspent balances***Departments , Projects****Programme:18 Development Plan Implementation****Sub SubProgramme:01 Administration and Support Services****Sub Programme: 02 Resource Mobilization and Budgeting****0.306** UShs 212101 Social Security Contributions

Reason: Unfilled positions have arisen from continuous staff turnovers through resignations and expired contracts.

Sub SubProgramme:02 Revenue Collection & Administration**Sub Programme: 02 Resource Mobilization and Budgeting****7.339** Bn Shs Department : 001 Customs

Reason: Procurements and contract executions are ongoing. Payments to be made on delivery & complete execution in the subsequent quarters.

Items**4.370** UShs 228003 Maintenance-Machinery & Equipment Other than Transport Equipment

Reason: Procurements and contract executions are ongoing. Payments to be made on delivery & complete execution in the subsequent quarters.

2.904 UShs 221008 Information and Communication Technology Supplies.

Reason: Procurements and contract executions are ongoing. Payments to be made on delivery & complete execution in the subsequent quarters.

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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 2
Number of audits undertaken using big data analytics	Number	52	29
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 2
Number of staff trained in Research and Evaluation	Number	10	5
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 2
No of integrity promotional campaigns conducted	Number	0	4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	0	Report done
Functional Data Analysis function/unit within URA	Number	0	1
Risk management strategy disseminated	Number	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 2
Tax Payer education strategy	Number	0	1
Timely assessment report on efficacy and integration of IT systems	Number	0	1
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 2
No of integrity promotional campaigns conducted	Number	0	4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	0	Report done
Risk management strategy disseminated	Number	0	1
Tax Payer education strategy	Number	0	1
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 2
No of tax payer engagements undertaken	Number	200	319
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 2
% 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 2
No of integrity promotional campaigns conducted	Number	0	4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	0	Report done
Functional Data Analysis function/unit within URA	Number	0	1
Risk management strategy disseminated	Number	0	1
Tax Payer education strategy	Number	0	1
Timely assessment report on efficacy and integration of IT systems	Number	0	1
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 2
No of tax payer engagements undertaken	Number	200	319
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 2
No of integrity promotional campaigns conducted	Number	7	4

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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 2
No of integrity promotional campaigns conducted	Number	0	4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	0	Report done
Functional Data Analysis function/unit within URA	Number	0	1
Risk management strategy disseminated	Number	0	1
Tax Payer education strategy	Number	0	1
Timely assessment report on efficacy and integration of IT systems	Number	0	1
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 2
No of integrity promotional campaigns conducted	Number	0	4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	n/a	Report done
Functional Data Analysis function/unit within URA	Number	0	1
Risk management strategy disseminated	Number	0	1
Tax Payer education strategy	Number	1	1
Timely assessment report on efficacy and integration of IT systems	Number	0	1
PIAP Output: 18011302 Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps			
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 2
% 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%	50%

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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 2
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 2
Amount of revenue collected (Billions Ushs)	Number	16485000000	13136251035364
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 2
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 2
No of integrity promotional campaigns conducted	Number	7	4
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	0	Report done
Functional Data Analysis function/unit within URA	Number	0	1
Risk management strategy disseminated	Number	1	1
Tax Payer education strategy	Number	0	1
Timely assessment report on efficacy and integration of IT systems	Number	0	1

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Performance highlights for the Quarter

During the first half of FY 2023/24, URA collected net revenues (gross revenue less refunds) of UGX 13,136.25 billion against a target of UGX 13,937.80 billion registering a performance of 94.25 percent and a shortfall of UGX 801.54 billion. A substantial growth of UGX 1,494.54 billion (12.84 percent) was realised compared to July to December of the FY 2022/23. Domestic revenue collections grew by 17.92 percent (UGX 1,338.44 billion) while the Customs collections grew by 4.32 percent (UGX 192.59 billion).

Variances and Challenges

By the end of December 2023, UGX 308.97 billion had been released, out of which UGX 287.64 billion was spent hence registering a budget absorption level of 93.10 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 Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	619.990	619.990	308.970	287.639	49.8 %	46.4 %	93.1 %
Sub SubProgramme:01 Administration and Support Services	280.462	280.462	139.206	129.390	49.6 %	46.1 %	92.9 %
000001 Audit and Risk Management	9.111	9.111	3.530	3.239	38.7 %	35.6 %	91.8 %
000004 Finance and Accounting	113.011	113.011	56.505	50.992	50.0 %	45.1 %	90.2 %
000012 Legal advisory services	12.333	12.333	6.167	5.554	50.0 %	45.0 %	90.1 %
000013 HIV/AIDS Mainstreaming	0.560	0.560	0.280	0.280	50.0 %	50.0 %	100.0 %
000017 Infrastructure Development and Management	45.320	45.320	22.660	22.660	50.0 %	50.0 %	100.0 %
000089 Climate Change Mitigation	0.050	0.050	0.025	0.025	50.0 %	50.0 %	100.0 %
000090 Climate Change Adaptation	0.050	0.050	0.025	0.025	50.0 %	50.0 %	100.0 %
560053 Research and Information Technology	72.657	72.657	36.328	34.337	50.0 %	47.3 %	94.5 %
560056 Taxpayer Education and Stakeholder Relations	27.370	27.370	13.685	12.278	50.0 %	44.9 %	89.7 %
Sub SubProgramme:02 Revenue Collection & Administration	339.528	339.528	169.764	158.249	50.0 %	46.6 %	93.2 %
560054 Trade Facilitation	165.905	165.905	82.952	75.501	50.0 %	45.5 %	91.0 %
560055 Tax Compliance & Revenue	173.624	173.624	86.812	82.748	50.0 %	47.7 %	95.3 %
Total for the Vote	619.990	619.990	308.970	287.639	49.8 %	46.4 %	93.1 %

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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 Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	253.495	253.495	125.722	117.009	49.6 %	46.2 %	93.1 %
211104 Employee Gratuity	2.219	2.219	1.109	1.109	50.0 %	50.0 %	100.0 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	22.712	22.712	11.356	11.312	50.0 %	49.8 %	99.6 %
212101 Social Security Contributions	35.882	35.882	17.941	14.859	50.0 %	41.4 %	82.8 %
212102 Medical expenses (Employees)	14.022	14.022	7.011	7.011	50.0 %	50.0 %	100.0 %
212201 Social Security Contributions	17.109	17.109	8.555	8.555	50.0 %	50.0 %	100.0 %
221001 Advertising and Public Relations	3.741	3.741	1.871	1.871	50.0 %	50.0 %	100.0 %
221002 Workshops, Meetings and Seminars	7.662	7.662	3.831	3.619	50.0 %	47.2 %	94.5 %
221003 Staff Training	6.420	6.420	3.210	2.511	50.0 %	39.1 %	78.2 %
221004 Recruitment Expenses	1.000	1.000	0.500	0.230	50.0 %	23.0 %	46.0 %
221006 Commissions and related charges	0.657	0.657	0.328	0.298	50.0 %	45.4 %	90.8 %
221007 Books, Periodicals & Newspapers	0.149	0.149	0.074	0.074	50.0 %	50.0 %	100.0 %
221008 Information and Communication Technology Supplies.	65.167	65.167	32.583	28.935	50.0 %	44.4 %	88.8 %
221009 Welfare and Entertainment	12.027	12.027	6.014	6.014	50.0 %	50.0 %	100.0 %
221011 Printing, Stationery, Photocopying and Binding	1.819	1.819	0.910	0.909	50.0 %	50.0 %	100.0 %
221014 Bank Charges and other Bank related costs	0.335	0.335	0.168	0.168	50.0 %	50.0 %	100.0 %
221017 Membership dues and Subscription fees.	0.653	0.653	0.327	0.325	50.0 %	49.7 %	99.4 %
222001 Information and Communication Technology Services.	9.400	9.400	4.700	4.683	50.0 %	49.8 %	99.6 %
222002 Postage and Courier	0.402	0.402	0.201	0.201	50.0 %	50.0 %	100.0 %
223001 Property Management Expenses	1.837	1.837	0.919	0.919	50.0 %	50.0 %	100.0 %
223002 Property Rates	0.700	0.700	0.350	0.350	50.0 %	50.0 %	100.0 %
223003 Rent-Produced Assets-to private entities	6.009	6.009	3.005	2.925	50.0 %	48.7 %	97.3 %
223004 Guard and Security services	4.352	4.352	2.176	2.176	50.0 %	50.0 %	100.0 %
223005 Electricity	2.735	2.735	1.368	1.368	50.0 %	50.0 %	100.0 %
223006 Water	1.682	1.682	0.841	0.841	50.0 %	50.0 %	100.0 %
224004 Beddings, Clothing, Footwear and related Services	0.947	0.947	0.473	0.473	50.0 %	50.0 %	100.0 %

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<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
225101 Consultancy Services	1.778	1.778	0.889	0.887	50.0 %	49.9 %	99.8 %
226001 Insurances	9.718	9.718	4.859	4.828	50.0 %	49.7 %	99.4 %
227001 Travel inland	22.826	22.826	11.413	11.331	50.0 %	49.6 %	99.3 %
227002 Travel abroad	1.043	1.043	0.521	0.519	50.0 %	49.7 %	99.5 %
227003 Carriage, Haulage, Freight and transport hire	0.596	0.596	0.298	0.298	50.0 %	50.0 %	100.0 %
227004 Fuel, Lubricants and Oils	6.083	6.083	3.041	3.034	50.0 %	49.9 %	99.8 %
228001 Maintenance-Buildings and Structures	7.949	7.949	3.975	3.945	50.0 %	49.6 %	99.3 %
228002 Maintenance-Transport Equipment	6.291	6.291	3.145	3.138	50.0 %	49.9 %	99.7 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	40.606	40.606	20.303	15.932	50.0 %	39.2 %	78.5 %
228004 Maintenance-Other Fixed Assets	1.946	1.946	0.973	0.973	50.0 %	50.0 %	100.0 %
273102 Incapacity, death benefits and funeral expenses	1.200	1.200	0.600	0.600	50.0 %	50.0 %	100.0 %
282102 Fines and Penalties	1.500	1.500	0.750	0.750	50.0 %	50.0 %	100.0 %
312129 Other Buildings other than dwellings - Acquisition	8.857	8.857	4.429	4.429	50.0 %	50.0 %	100.0 %
312212 Light Vehicles - Acquisition	8.022	8.022	4.011	4.011	50.0 %	50.0 %	100.0 %
312221 Light ICT hardware - Acquisition	27.917	27.917	13.959	13.959	50.0 %	50.0 %	100.0 %
312231 Office Equipment - Acquisition	0.033	0.033	0.016	0.016	50.0 %	50.0 %	100.0 %
312235 Furniture and Fittings - Acquisition	0.491	0.491	0.245	0.245	50.0 %	50.0 %	100.0 %
Total for the Vote	619.990	619.990	308.970	287.640	49.8 %	46.4 %	93.1 %

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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 Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	619.990	619.990	308.970	287.640	49.83 %	46.39 %	93.10 %
Sub SubProgramme:01 Administration and Support Services	280.462	280.462	139.206	129.390	49.63 %	46.13 %	92.9 %
Departments							
001 Corporate Services	113.671	113.671	56.835	51.322	50.0 %	45.1 %	90.3 %
002 Internal Audit	9.111	9.111	3.530	3.239	38.7 %	35.6 %	91.8 %
003 Legal Services & Board Affairs	12.333	12.333	6.167	5.554	50.0 %	45.0 %	90.1 %
004 Governance and Leadership	27.370	27.370	13.685	12.278	50.0 %	44.9 %	89.7 %
005 Information Technology & Innovation	72.657	72.657	36.328	34.337	50.0 %	47.3 %	94.5 %
Development Projects							
1622 Retooling of Uganda Revenue Authority	45.320	45.320	22.660	22.660	50.0 %	50.0 %	100.0 %
Sub SubProgramme:02 Revenue Collection & Administration	339.528	339.528	169.764	158.250	50.00 %	46.61 %	93.2 %
Departments							
001 Customs	165.905	165.905	82.952	75.501	50.0 %	45.5 %	91.0 %
002 Domestic Taxes	154.296	154.296	77.148	73.627	50.0 %	47.7 %	95.4 %
003 Tax Investigations	19.327	19.327	9.664	9.121	50.0 %	47.2 %	94.4 %
Development Projects							
N/A							
Total for the Vote	619.990	619.990	308.970	287.640	49.8 %	46.4 %	93.1 %

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

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Quarter 2: 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		
<i>Departments</i>		
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;		
<ul style="list-style-type: none"> • 13 assurance & consulting Internal audits conducted • 25% assurance and internal audit quality reforms executed • 80% acceptance of audit findings achieved 	<p>During the second quarter of FY 2023/24, 13 assurance and consulting audits were conducted against a target of 13 audits. These include.</p> <ul style="list-style-type: none"> • Local, Regional and International Protocols MOUs. • Staff leave management. • The Preparation of Final Financial Statements for the Financial Year 2022/23. • Payroll July to September 2023. • Consultancy on Payroll Risks. • IT Asset Management. • Audit of Document Processing Centre • Bonded warehouse W0380 –DOJ & JOJ. • Valuation Headquarter Function. • Local Excise Duty under declarations. • Administrative Assessments. • Small Tax Payer Officers. • Domestic Tax Liaison Offices. <p>In addition, 25 percent assurance and internal quality reforms were executed as planned.</p> <p>97.50 percent acceptance of audit findings was achieved against a planned target of 80 percent. Out of the one hundred twenty (120) issues that were identified, one hundred seventeen (117) were accepted.</p>	<p>Performance is attributed to improved planning and efficiency, enabling the completion of more audits in the same amount of time.</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
211104 Employee Gratuity		34,825.830
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		7,900.000
212101 Social Security Contributions		645,706.543
212102 Medical expenses (Employees)		49,000.000
221001 Advertising and Public Relations		10,000.000
221002 Workshops, Meetings and Seminars		21,021.000
221007 Books, Periodicals & Newspapers		175.000
221009 Welfare and Entertainment		42,284.776
221011 Printing, Stationery, Photocopying and Binding		4,980.928
221014 Bank Charges and other Bank related costs		1,299.260
221017 Membership dues and Subscription fees.		4,200.000
223001 Property Management Expenses		1,222.300
223006 Water		7,281.050
225101 Consultancy Services		46,987.900
227001 Travel inland		155,600.000
227002 Travel abroad		12,976.800
227003 Carriage, Haulage, Freight and transport hire		270.000
227004 Fuel, Lubricants and Oils		39,412.138
228002 Maintenance-Transport Equipment		17,040.101
228004 Maintenance-Other Fixed Assets		382.836
	Total For Budget Output	1,102,566.461
	Wage Recurrent	0.000
	Non Wage Recurrent	1,102,566.461
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	1,102,566.461
	Wage Recurrent	0.000
	Non Wage Recurrent	1,102,566.461
	Arrears	0.000
	<i>AIA</i>	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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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;

<ul style="list-style-type: none"> 2 Researches & Studies conducted Achieve 99% Average Service Availability Level Etax improvement interventions executed 	<p>During the second quarter of FY 2023/24, 3 researches and studies were conducted against a planned target of 2 in the following areas:</p> <ul style="list-style-type: none"> The Comparative study of Excise Duty performance within the EAC. Impact on audit study on tax compliance. Did Uganda's corporate tax incentives benefit Ugandan economy or only firms? <p>In addition, the average Service Availability Level was 99.72 percent against a planned target of 99.00 percent.</p>	<p>The researches and studies were conducted as planned.</p> <p>The desired average service level availability was achieved in the period of July to December 2023</p>
<ul style="list-style-type: none"> 2 Researches & Studies conducted Achieve 99% Average Service Availability Level Etax improvement interventions executed 	<p>During the second quarter of FY 2023/24, 3 researches and studies were conducted against a planned target of 2 in the following areas:</p> <ul style="list-style-type: none"> The Comparative study of Excise Duty performance within the EAC. Impact on audit study on tax compliance. Did Uganda's corporate tax incentives benefit Ugandan economy or only firms? <p>In addition, the average Service Availability Level was 99.72 percent against a planned target of 99.00 percent.</p>	<p>The researches and studies were conducted as planned.</p> <p>The desired average service level availability was achieved in the period of July to December 2023.</p>

Expenditures incurred in the Quarter to deliver outputs

US\$ Thousand

Item	Spent
211102 Contract Staff Salaries	3,128,979.033
211104 Employee Gratuity	64,293.417

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
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
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.		2,349,949.768
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		8,005.450
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	17,243,031.763
	Wage Recurrent	3,128,979.033
	Non Wage Recurrent	14,114,052.730
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	17,243,031.763
	Wage Recurrent	3,128,979.033
	Non Wage Recurrent	14,114,052.730
	Arrears	0.000
	<i>AIA</i>	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<i>Development Projects</i>		
N/A		
SubProgramme:02 Resource Mobilization and Budgeting		
Sub SubProgramme:01 Administration and Support Services		
<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.		
<ul style="list-style-type: none"> • 100% Qtr. Governance enhancement interventions executed • 100% Qtr. Budget absorption level • 2.5% Staff attrition rate • 30% Corporate capacity building programs executed 	<p>During the second quarter of the FY 2023/24, 88.86 percent of planned governance enhancement interventions were fully executed.</p> <p>The budget absorption level for the period for quarter two FY 2023/24 was 98.21 percent against a target of 100.00 percent. UGX 153.97 billion was released, out of which UGX 151.22 billion was spent.</p> <p>In addition, the staff attrition rate was 0.83 percent against a target of 2.5 percent.</p> <p>30 percent of the capacity enhancement interventions were fully executed as planned</p>	<p>The low budget absorption is attributed to committed ongoing procurements.</p>
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item	Spent	
211102 Contract Staff Salaries	6,442,884.430	
211104 Employee Gratuity	87,904.811	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	3,538,736.980	
212101 Social Security Contributions	1,161,090.791	
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	1,305,444.309	
221004 Recruitment Expenses	148,691.203	

VOTE: 141 Uganda Revenue Authority (URA)

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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		<i>US\$ Thousand</i>
Item		Spent
221007 Books, Periodicals & Newspapers		12,500.000
221008 Information and Communication Technology Supplies.		177,734.840
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		2,424,196.937
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		1,987,249.000
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
273102 Incapacity, death benefits and funeral expenses		300,000.000
	Total For Budget Output	25,718,397.170
	Wage Recurrent	6,442,884.430
	Non Wage Recurrent	19,275,512.740
	Arrears	0.000
	<i>AIA</i>	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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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	<p>During the second quarter of FY 2023/24, 100 percent of staff affected by HIV/AIDS were supported as planned. For example, the following was executed:</p> <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/AIDS interventions executed as planned.
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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
Non Wage Recurrent	140,000.000
Arrears	0.000
<i>AIA</i>	0.000

Budget Output:000089 Climate Change Mitigation

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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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 3 campaigns on climate change in the second quarter of FY 2023/24.	Climate change campaigns conducted as planned.
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Expenditures incurred in the Quarter to deliver 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
<i>AIA</i>	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	Conducted 3 campaigns on climate change in quarter two of FY 2023/24.	Climate change adaptation campaigns conducted as planned
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Expenditures incurred in the Quarter to deliver 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
<i>AIA</i>	0.000
Total For Department	25,883,397.170
Wage Recurrent	6,442,884.430
Non Wage Recurrent	19,440,512.740
Arrears	0.000
<i>AIA</i>	0.000

Department:003 Legal Services & Board Affairs

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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 MoUs • 10% recovery from collectable Debt stock • 85% Success rate in court attained • 80% Conclusion of all cases submitted for Alternative Dispute Resolution 	<p>During the second quarter of FY 2023/24, there was an 80.78 percent recovery from fully executed MoUs against a target of 70 percent hence a performance of 115.40 percent.</p> <p>There was a 44.04 percent recovery from collectable debt stock against a target of 10 percent in the second quarter of FY 2023/24 hence a performance of 440.35 percent.</p> <p>URA attained a success rate of 80.76 percent against a target of 85 percent. A total of fifty-two (52) Judgements/Rulings were received, of these thirty-nine (42) cases were decided in favour of URA; and ten (10) cases were decided in favour of taxpayers resulting in a performance of 95.02 percent.</p> <p>Attained 80.00 percent conclusion of cases submitted for Alternative Dispute Resolution as planned.</p>	Legal Services Performed as planned

Expenditures incurred in the Quarter to deliver outputs	<i>US\$ Thousand</i>
Item	Spent
211102 Contract Staff Salaries	1,481,748.719
211104 Employee Gratuity	48,095.575
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	16,724.600
212101 Social Security Contributions	320,136.429
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	154,176.503
221007 Books, Periodicals & Newspapers	14,815.090
221009 Welfare and Entertainment	50,656.600
221011 Printing, Stationery, Photocopying and Binding	10,497.650

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
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		56,954.000
228002 Maintenance-Transport Equipment		30,094.723
282102 Fines and Penalties		375,000.000
	Total For Budget Output	2,814,081.531
	Wage Recurrent	1,481,748.719
	Non Wage Recurrent	1,332,332.812
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	2,814,081.531
	Wage Recurrent	1,481,748.719
	Non Wage Recurrent	1,332,332.812
	Arrears	0.000
	<i>AIA</i>	0.000
Department:004 Governance and Leadership		
Budget Output:560056 Taxpayer Education and Stakeholder Relations		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

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 & 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 	<p>100 percent tax education outreach programs executed across regions, sectors & gender against a target of 100 percent. These included;</p> <ul style="list-style-type: none"> • 10 tax barazas • 17 Webinars • 92 tax katales • 68 Mobile Tax awareness campaigns • 209 serialized talk shows • 107 paid radio and TV shows • 63 Client Onboarding Sessions • 2 diaspora engagements • 253 Community Radio outreaches • 27 outreaches to education institutions (VITA) • 180 tax engagements <p>94.5 percent public relations programs executed against a planned target of 100 percent.</p> <p>4 compliance reviews were completed against a target of 3.</p> <p>37 investigations of profiled integrity cases completed</p> <p>2 regional integrity sensitizations were conducted as planned</p> <p>3 engagement campaigns on climate change</p>	<p>Tax education programs, public relations, compliance and integrity interventions were executed</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

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 & 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 	<p>100 percent tax education outreach programs executed across regions, sectors & gender. These included;</p> <ul style="list-style-type: none"> • 10 tax barazas • 17 Webinars • 92 tax katales • 68 Mobile Tax awareness campaigns • 209 serialized talk shows • 107 paid radio and TV shows • 63 Client Onboarding Sessions • 2 diaspora engagements • 253 Community Radio outreaches • 27 outreaches to education institutions (VITA) • 180 tax engagements <p>94.5 percent public relations programs executed as planned</p> <p>4 compliance reviews were completed as planned</p> <p>37 investigations of profiled integrity cases completed</p> <p>2 regional integrity sensitizations were conducted as planned</p> <p>2 engagement campaigns on climate change</p>	<p>Tax education programs, public relations, compliance and integrity interventions were executed</p>

Expenditures incurred in the Quarter to deliver outputs*UShs Thousand*

Item	Spent
211102 Contract Staff Salaries	2,772,245.316
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	1,582,107.086

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
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		268,966.750
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	6,331,809.661
	Wage Recurrent	2,772,245.316
	Non Wage Recurrent	3,559,564.345
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	6,331,809.661
	Wage Recurrent	2,772,245.316
	Non Wage Recurrent	3,559,564.345
	Arrears	0.000
	<i>AIA</i>	0.000
<i>Development Projects</i>		
Project:1622 Retooling of Uganda Revenue Authority		
Budget Output:000017 Infrastructure Development and Management		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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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.

Data center migration and operational systems maintained	During the second quarter, the Data center was officially commissioned on 13th October 2023. This was followed by the issuance of the closure report. In addition, a gap analysis review was conducted and a facility maintenance SLA schedule drafted. Further, there was acquisition of 115 laptops and 210 desktops.	The interventions are due in the subsequent quarters.
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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
312129 Other Buildings other than dwellings - Acquisition	3,264,707.991
312212 Light Vehicles - Acquisition	3,744,792.994
312221 Light ICT hardware - Acquisition	6,979,318.007
312231 Office Equipment - Acquisition	16,250.000
312235 Furniture and Fittings - Acquisition	122,625.000
Total For Budget Output	14,127,693.991
GoU Development	14,127,693.991
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Project	14,127,693.991
GoU Development	14,127,693.991
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000

Sub SubProgramme:02 Revenue Collection & Administration

Departments

Department:001 Customs

Budget Output:560054 Trade Facilitation

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
<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 second quarter of 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, 57.73 percent of the transit cargo was electronically tracked during the second quarter of FY 2023/24 against a target of 30 percent.</p> <p>98 Intelligence-focused operations conducted for during the second quarter against a target of 50.</p> <p>Seventy (70) post-clearance audits were completed against a target of sixty (60) yielding revenue amounting to UGX 24.72 billion.</p> <p>21.23 percent of the annual customs revenue was realized in quarter two. Total customs revenue collections during the second quarter of the FY 2023/24 were UGX 2,304.04 billion against a target of UGX 2,776.92 billion.</p>	<p>The shortfall in customs revenue during the period of July to December 2023 was due to;</p> <p>The external shocks and other factors like volatility in the crude oil per barrel prices, exchange rate volatility, trade barriers, import substitution government policies, the Russian –Ukraine war, Israeli-Palestinian conflicts pushing Uganda into intra trade with the EAC region whereby the high paying items are now imported with preferential tariff rates</p> <p>Declining customs taxable base : The import volumes in period July to December 2023 increased by 24 percent compared to the same period last year. However, the growth in import volumes didn't materialize into revenue since about 77 percent of the import volumes were subject to exemptions</p> <p>Increase in high-valued processing gold imports with no impact on revenue.</p> <p>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</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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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

<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 second quarter of 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, 57.73 percent of the transit cargo was electronically tracked during the second quarter of FY 2023/24 against a target of 30 percent.</p> <p>98 Intelligence-focused operations conducted for during the second quarter against a target of 50.</p> <p>Seventy (70) post-clearance audits were completed against a target of sixty (60) yielding revenue amounting to UGX 24.72 billion.</p> <p>21.23 percent of the annual customs revenue was realized in quarter two. Total customs revenue collections during the second quarter of the FY 2023/24 were UGX 2,304.04 billion against a target of UGX 2,776.92 billion.</p>	
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Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Spent
211102 Contract Staff Salaries	17,598,230.828
211104 Employee Gratuity	101,174.557

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
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.		4,831,250.000
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		1,045,500.001
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		9,897,533.256
228004 Maintenance-Other Fixed Assets		87,500.000
	Total For Budget Output	42,576,606.480
	Wage Recurrent	17,598,230.828
	Non Wage Recurrent	24,978,375.652
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	42,576,606.480
	Wage Recurrent	17,598,230.828

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	24,978,375.652
	Arrears	0.000
	<i>AIA</i>	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.**

<ul style="list-style-type: none"> • 4.25% growth in tax register, • 1,850 taxpayer visits • 4,268 compliance Audits & advisories conducted 	<p>During the second quarter of FY 2023/24, 283,018 new taxpayers were added to the taxpayer register representing a growth of 7.48 percent against a targeted growth of 4.25 percent.</p> <p>In addition, 346 taxpayer visits were conducted against a planned target of 1,850.</p> <p>Further, 6,593 audits and advisories were conducted against a target of 4,268.</p>	<p>The registered growth in tax register was above target attributed to improved systems; increased field activities ,tax education activities, client relationship management support platform as well as tax payer and stakeholder engagements.</p> <p>More tax payer visits have been targeted in the subsequent quarters to improve tax compliance.</p>
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VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
<ul style="list-style-type: none"> • EFRIS register increased by 8.75%, • of gazetted taxpayers to comply with DTS 	<p>90%</p> <p>During the second quarter of the FY 2023/24, the EFRIS register grew by 5.56 percent against a target of 8.75 percent.</p> <p>96 percent of the gazetted taxpayers complied with DTS against a planned target of 90 percent.</p>	<p>EFRIS and DTS performance is attributed to increased enforcement activities through spot inventory checks, increased surveillance, and stamp accountability monitoring.</p> <p>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. Since Government is the biggest spender, all supplies or payments for supplies on IFMIS must be accompanied by a fiscalised invoice.</p> <p>The integration is in its advanced stages and this initiative is expected to increase on the usage of EFRIS</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

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 	<p>90%</p> <p>During the second quarter of the FY 2023/24, the EFRIS register grew by 5.56 percent against a target of 8.75 percent.</p> <p>96 percent of the gazetted taxpayers complied with DTS against a planned target of 90 percent.</p>	<p>EFRIS and DTS performance is attributed to increased enforcement activities through spot inventory checks, increased surveillance, and stamp accountability monitoring.</p> <p>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. Since Government is the biggest spender, all supplies or payments for supplies on IFMIS must be accompanied by a fiscalised invoice.</p> <p>The integration is in its advanced stages and this initiative is expected to increase on the usage of EFRIS</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

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.		
<ul style="list-style-type: none"> • 90% average filling ratio (PAYE & VAT) • 27% Domestic revenue collected 	<p>During the second quarter of FY 2023/24, the average on time filing ratio was 83.88 percent (PAYE 80.24 percent, VAT 87.52 percent).</p> <p>26.19 percent of the annual domestic revenue was realized in quarter two against a target of 27 percent. Total domestic revenue collections during the second quarter of the FY 2023/24 were UGX 4,975.99 billion against a target of UGX 5,106.90 billion.</p>	<p>The filling gaps during were attributed to the adjustments that came with the pioneering of the new online web portal at the start of quarter two of FY 2023/24. Various efforts such as extension of filing deadlines, handholding of tax payers in order to ease the transition into the new system is ongoing to improve on-time filling ratios.</p> <p>The shortfall in domestic revenue was attributed to;</p> <ul style="list-style-type: none"> -Macroeconomic volatility and soaring high inflation which affected market demand in the July to December 2023 compared to same period last year. -Conclusion and completion of contracts hence no business currently affected sales during the period under review. -Selective EFRIS invoice issuance which affects market as potential buyers resort to purchasing from sellers not using EFRIS as their products are cheaper. -Illicit and counterfeit products that infiltrate and dilute the market base leading to in standard rated sales -Exit and closure of key players

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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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.

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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
211102 Contract Staff Salaries	23,623,370.819
211104 Employee Gratuity	87,904.812
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	203,092.400
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	1,137,205.000
223004 Guard and Security services	85,378.945
223005 Electricity	132,310.000
223006 Water	43,158.468
227001 Travel inland	2,899,664.252
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	36,553,351.962
Wage Recurrent	23,623,370.819
Non Wage Recurrent	12,929,981.143

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	36,553,351.962
	Wage Recurrent	23,623,370.819
	Non Wage Recurrent	12,929,981.143
	Arrears	0.000
	<i>AIA</i>	0.000
Department:003 Tax Investigations		
Budget Output:560055 Tax Compliance & Revenue		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

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 developed • 30 investigations cases concluded • 3 intelligence briefs disseminated • 90% science, forensics & Exchange of Information support requests executed 	<p>One hundred and thirty-seven (137) target profiles for investigation and compliance interventions were developed against a target of twenty (20).</p> <p>Ninety-six (96) scheme & sector cases were investigated to conclusion against a target of thirty (30) cases. This led to the identification of recoverable revenue of UGX 113.49 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"> • An Analysis of Players in the Accommodation and Food-Services Sector in Eastern Region. • An Analysis of Likely Causes of Low- Spirit Sales that contributed to Tax shortage. • An Analysis of masts rental compliance in Uganda. • An Analysis of Country of Origin of salt imported to Uganda from Kenya. <p>Executed 100 percent science, forensics and exchange of Information support interventions against a target of 90 percent.</p>	<p>Tax Investigations compliance interventions were executed as planned.</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

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 developed • 20 investigations cases concluded • 3 intelligence briefs disseminated • 90% science, forensics & Exchange of Information support requests executed 	<p>One hundred and thirty-seven (137) target profiles for investigation and compliance interventions were developed against a target of twenty (20).</p> <p>Ninety-six (96) scheme & sector cases were investigated to conclusion against a target of thirty (30) cases representing a performance of 320.00 percent. This led to the identification of recoverable revenue of UGX 113.49 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"> • An Analysis of Players in the Accommodation and Food-Services Sector in Eastern Region. • An Analysis of Likely Causes of Low- Spirit Sales that contributed to Tax shortage. • An Analysis of masts rental compliance in Uganda. • An Analysis of Country of Origin of salt imported to Uganda from Kenya. <p>Executed 100 percent science, forensics and exchange of Information support interventions against a target of 90 percent.</p>	Tax Investigations compliance interventions executed as planned

Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
211102 Contract Staff Salaries	2,945,612.149
211104 Employee Gratuity	48,095.575
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	21,980.994
212101 Social Security Contributions	561,856.865
212102 Medical expenses (Employees)	170,000.000
221001 Advertising and Public Relations	7,800.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
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		302,040.000
227002 Travel abroad		62,917.188
227003 Carriage, Haulage, Freight and transport hire		1,703.250
227004 Fuel, Lubricants and Oils		59,335.800
228002 Maintenance-Transport Equipment		28,748.450
228004 Maintenance-Other Fixed Assets		294,415.801
	Total For Budget Output	4,587,262.991
	Wage Recurrent	2,945,612.149
	Non Wage Recurrent	1,641,650.842
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	4,587,262.991
	Wage Recurrent	2,945,612.149
	Non Wage Recurrent	1,641,650.842
	Arrears	0.000
	<i>AIA</i>	0.000
<i>Development Projects</i>		
N/A		
	GRAND TOTAL	151,219,802.009
	Wage Recurrent	57,993,071.294
	Non Wage Recurrent	79,099,036.724
	GoU Development	14,127,693.991

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Quarter 2: 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	
<i>Departments</i>	
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	During the period of July to December 2023, twenty-nine(29) assurance and consulting internal audits were conducted to conclusion against a target of twenty-six (26) audits. In addition, 50 percent assurance and internal quality reforms were executed as planned. Further, 97.96 percent acceptance of audit findings was achieved against a planned target of 80 percent. Out of the two hundred forty-five (245) issues that were identified, two hundred forty (240) were accepted. Thirty-two (32) percent of the audit universe was covered as planned.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
Item	Spent
211102 Contract Staff Salaries	1,025,099.335
211104 Employee Gratuity	69,651.660
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	13,500.000
212101 Social Security Contributions	1,311,413.649
212102 Medical expenses (Employees)	98,000.000
221001 Advertising and Public Relations	20,000.000
221002 Workshops, Meetings and Seminars	41,022.000
221007 Books, Periodicals & Newspapers	350.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
221009 Welfare and Entertainment	84,569.552
221011 Printing, Stationery, Photocopying and Binding	9,921.756
221014 Bank Charges and other Bank related costs	2,598.320
221017 Membership dues and Subscription fees.	8,200.000
223001 Property Management Expenses	2,444.600
223006 Water	14,562.050
225101 Consultancy Services	93,755.800
227001 Travel inland	303,850.000
227002 Travel abroad	25,693.600
227003 Carriage, Haulage, Freight and transport hire	540.000
227004 Fuel, Lubricants and Oils	78,824.276
228002 Maintenance-Transport Equipment	34,050.202
228004 Maintenance-Other Fixed Assets	765.672
Total For Budget Output	3,238,812.470
Wage Recurrent	1,025,099.335
Non Wage Recurrent	2,213,713.135
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	3,238,812.470
Wage Recurrent	1,025,099.335
Non Wage Recurrent	2,213,713.135
Arrears	0.000
<i>AIA</i>	0.000
Department:005 Information Technology & Innovation	
Budget Output:560053 Research and Information Technology	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs**Cumulative Outputs Achieved by End of Quarter****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 period of July to December 2023, 6 researches and studies were conducted against a planned target of 4 in the following areas:

- 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.
- Impact on audit study on tax compliance.
- Did Uganda's corporate tax incentives benefit Ugandan economy or only firms?

In addition, the average Service Availability Level was 99.71 percent against a planned target of 99.00 percent.

90.27 percent of process improvement interventions were executed

75.53 percent of the data management and technology optimization interventions were executed against a planned target of 100 percent.

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs **Cumulative Outputs Achieved by End of Quarter****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;**

<p>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</p>	<p>During the period of July to December 2023, 6 researches and studies were conducted against a planned target of 4 in the following areas:</p> <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. • Impact on audit study on tax compliance. • Did Uganda's corporate tax incentives benefit Ugandan economy or only firms? <p>In addition, the average Service Availability Level was 99.71 percent against a planned target of 99.00 percent.</p> <p>90.27 percent of process improvement interventions were executed</p> <p>75.53 percent of the data management and technology optimization interventions were executed against a planned target of 100 percent.</p>
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs*US\$ Thousand*

Item	Spent
211102 Contract Staff Salaries	6,126,518.887
211104 Employee Gratuity	128,586.834
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	19,120.000
212101 Social Security Contributions	1,168,431.942
212102 Medical expenses (Employees)	370,000.000
221001 Advertising and Public Relations	22,151.052
221002 Workshops, Meetings and Seminars	37,500.000
221007 Books, Periodicals & Newspapers	1,500.000
221008 Information and Communication Technology Supplies.	20,670,959.880

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
221009 Welfare and Entertainment	84,948.856
221011 Printing, Stationery, Photocopying and Binding	16,500.000
221014 Bank Charges and other Bank related costs	4,777.960
221017 Membership dues and Subscription fees.	85,000.000
222001 Information and Communication Technology Services.	4,682,899.536
223001 Property Management Expenses	9,400.000
223006 Water	40,000.000
225101 Consultancy Services	411,302.500
227001 Travel inland	354,696.000
227002 Travel abroad	15,010.900
227004 Fuel, Lubricants and Oils	40,000.000
228002 Maintenance-Transport Equipment	27,500.000
228004 Maintenance-Other Fixed Assets	19,820.000
Total For Budget Output	34,336,624.346
Wage Recurrent	6,126,518.887
Non Wage Recurrent	28,210,105.459
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	34,336,624.346
Wage Recurrent	6,126,518.887
Non Wage Recurrent	28,210,105.459
Arrears	0.000
<i>AIA</i>	0.000
<i>Development Projects</i>	
N/A	
SubProgramme:02 Resource Mobilization and Budgeting	
Sub SubProgramme:01 Administration and Support Services	
<i>Departments</i>	
Department:001 Corporate Services	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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	During the period of July to December 2023, 94.43 percent of planned governance enhancement interventions were fully executed. The budget absorption level for the period of July to December 2023 was 93.10 percent against a target of 100.00 percent. UGX 308.97 billion was released, out of which UGX 287.64 billion was spent. In addition, the staff attrition rate was 1.07 percent against a target of 2.5 percent. 50 percent of the capacity enhancement interventions were fully executed against a target of 50 percent. During the period of July to December 2023,34.51 percent of staff were trained against a target of 30 percent.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
Item	Spent
211102 Contract Staff Salaries	12,755,021.334
211104 Employee Gratuity	175,809.622
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	7,077,473.960
212101 Social Security Contributions	2,324,181.582
212102 Medical expenses (Employees)	362,750.000
221001 Advertising and Public Relations	135,886.712
221002 Workshops, Meetings and Seminars	313,861.816
221003 Staff Training	2,510,888.618
221004 Recruitment Expenses	230,099.910
221007 Books, Periodicals & Newspapers	25,000.000
221008 Information and Communication Technology Supplies.	255,469.680
221009 Welfare and Entertainment	1,970,221.519
221011 Printing, Stationery, Photocopying and Binding	516,652.203
221014 Bank Charges and other Bank related costs	58,239.055
221017 Membership dues and Subscription fees.	10,000.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>	
Item	Spent	
222002 Postage and Courier	200,900.000	
223001 Property Management Expenses	476,050.000	
223002 Property Rates	350,093.506	
223003 Rent-Produced Assets-to private entities	547,104.000	
223004 Guard and Security services	1,914,622.880	
223005 Electricity	850,000.000	
223006 Water	402,676.480	
224004 Beddings, Clothing, Footwear and related Services	473,275.000	
225101 Consultancy Services	349,250.000	
226001 Insurances	4,828,393.874	
227001 Travel inland	1,435,426.020	
227002 Travel abroad	21,632.633	
227003 Carriage, Haulage, Freight and transport hire	142,650.000	
227004 Fuel, Lubricants and Oils	1,037,803.112	
228001 Maintenance-Buildings and Structures	3,945,483.500	
228002 Maintenance-Transport Equipment	1,725,210.500	
228003 Maintenance-Machinery & Equipment Other than Transport	2,802,862.359	
228004 Maintenance-Other Fixed Assets	166,759.947	
273102 Incapacity, death benefits and funeral expenses	600,000.000	
	Total For Budget Output	50,991,749.819
	Wage Recurrent	12,755,021.334
	Non Wage Recurrent	38,236,728.485
	Arrears	0.000
	<i>AIA</i>	0.000
Budget Output:000013 HIV/AIDS Mainstreaming		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

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.

100% of staff affected by HIV/AIDS catered for
4 sensitisations carried out

During the period of July to December 2023, 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 peer counsellors.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

US\$ Thousand

Item	Spent
212102 Medical expenses (Employees)	280,000.000
Total For Budget Output	280,000.000
Wage Recurrent	0.000
Non Wage Recurrent	280,000.000
Arrears	0.000
<i>AIA</i>	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

4 climate change mitigation campaigns conducted

Conducted 5 campaigns on climate change in the period of July to December 2023.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

US\$ Thousand

Item	Spent
221001 Advertising and Public Relations	25,000.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Total For Budget Output	25,000.000
	Wage Recurrent	0.000
	Non Wage Recurrent	25,000.000
	Arrears	0.000
	<i>AIA</i>	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

Conducted 5 campaigns on climate change in the period of July to December 2023.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs*UShs Thousand*

Item	Spent
221001 Advertising and Public Relations	25,000.000
	Total For Budget Output
	25,000.000
	Wage Recurrent
	0.000
	Non Wage Recurrent
	25,000.000
	Arrears
	0.000
	<i>AIA</i>
	0.000
	Total For Department
	51,321,749.819
	Wage Recurrent
	12,755,021.334
	Non Wage Recurrent
	38,566,728.485
	Arrears
	0.000
	<i>AIA</i>
	0.000

Department:003 Legal Services & Board Affairs**Budget Output:000012 Legal advisory services**

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

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	<p>During the period of July to December 2023, there was an 82.01 percent recovery from fully executed MoUs against a target of 70 percent hence a performance of 117.16 percent.</p> <p>There was a 44.97 percent recovery from collectable debt stock against a target of 10 percent in the period of July to December 2023 hence a performance of 449.70 percent</p> <p>URA attained a success rate of 81.00 percent against a target of 85 percent. A total of forty-eight (100) Judgements/Rulings were received, of these eighty-one (81) cases were decided in favour of URA; and nineteen (19) cases were decided in favour of taxpayers resulting in a performance of 95.29 percent.</p> <p>Attained 80.00 percent conclusion of cases submitted for Alternative Dispute Resolution as planned.</p>

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	2,947,634.560
211104 Employee Gratuity	96,191.150
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	32,449.200
212101 Social Security Contributions	600,272.858
212102 Medical expenses (Employees)	174,000.000
221001 Advertising and Public Relations	7,500.000
221002 Workshops, Meetings and Seminars	50,000.000
221006 Commissions and related charges	298,353.006
221007 Books, Periodicals & Newspapers	29,630.180
221009 Welfare and Entertainment	101,313.200
221011 Printing, Stationery, Photocopying and Binding	20,995.300
221014 Bank Charges and other Bank related costs	4,997.960
221017 Membership dues and Subscription fees.	1,500.000
223001 Property Management Expenses	6,376.300
223006 Water	5,189.120

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>	
Item	Spent	
225101 Consultancy Services	8,000.000	
227001 Travel inland	236,254.487	
227002 Travel abroad	14,945.417	
227003 Carriage, Haulage, Freight and transport hire	1,600.000	
227004 Fuel, Lubricants and Oils	109,908.000	
228002 Maintenance-Transport Equipment	57,189.446	
282102 Fines and Penalties	750,000.000	
	Total For Budget Output	5,554,300.183
	Wage Recurrent	2,947,634.560
	Non Wage Recurrent	2,606,665.623
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	5,554,300.183
	Wage Recurrent	2,947,634.560
	Non Wage Recurrent	2,606,665.623
	Arrears	0.000
	<i>AIA</i>	0.000
Department:004 Governance and Leadership		
Budget Output:560056 Taxpayer Education and Stakeholder Relations		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

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	
<p>100% Tax education outreach programs across regions, sectors & gender</p> <p>100% Public relations programs executed</p> <p>12 compliance policy reviews, 100 investigations of profiled integrity cases</p> <p>7 regional integrity sensitizations, 4 Climate change campaigns</p>	<p>94.5 percent tax education outreach programs executed across regions, sectors & gender.</p> <ul style="list-style-type: none"> • 25 tax barazas • 38 Webinars • 139 tax katales • 76 Mobile Tax awareness campaigns • 107 paid radio and TV shows • 316 serialized talk shows • 93 Client Onboarding Sessions • 6 diaspora engagements • 378 Community Radio Outreaches • 27 outreaches to education institutions • 319 tax engagements <p>97.25 percent public relations programs executed as planned</p> <ul style="list-style-type: none"> • 04 Corporate League days held • 143 stories, 35 press scans, 19 approved tax Education funded talk shows • 983 creatives produced/artworks • Annual thanksgiving • 28 self help videos • 1,207 daily updates of URA Social media handles • Produced, designed, and published the Taxman Magazine • 110 URA TV Productions. <p>7 compliance reviews were completed as planned</p> <p>62 investigations of profiled integrity cases completed</p> <p>4 regional integrity sensitizations were conducted as planned</p> <p>Conducted 5 engagement campaigns on climate change</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

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	97.25 percent tax education outreach programs executed across regions, sectors & gender. <ul style="list-style-type: none"> • 25 tax barazas • 38 Webinars • 139 tax katales • 76 Mobile Tax awareness campaigns • 107 paid radio and TV shows • 316 serialized talk shows • 93 Client Onboarding Sessions • 6 diaspora engagements • 378 Community Radio Outreaches • 27 outreaches to education institutions • 319 tax engagements 96.25 percent public relations programs executed as planned <ul style="list-style-type: none"> • 04 Corporate League days held • 143 stories, 35 press scans, 19 approved tax Education funded talk shows • 983 creatives produced/artworks • Annual thanksgiving • 28 self help videos • 1,207 daily updates of URA Social media handles • Produced, designed and published the Q2 Taxman Magazine • 110 URA TV Productions. 7 compliance reviews were completed as planned 62 investigations of profiled integrity cases completed 4 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		<i>US\$ Thousand</i>
Item	Spent	
211102 Contract Staff Salaries	5,359,123.848	
211104 Employee Gratuity	164,695.758	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	64,483.307
212101 Social Security Contributions	943,247.354
212102 Medical expenses (Employees)	332,000.000
221001 Advertising and Public Relations	1,228,898.119
221002 Workshops, Meetings and Seminars	2,964,214.172
221007 Books, Periodicals & Newspapers	4,000.000
221009 Welfare and Entertainment	174,929.180
221011 Printing, Stationery, Photocopying and Binding	21,120.000
221014 Bank Charges and other Bank related costs	5,797.280
221017 Membership dues and Subscription fees.	125,000.000
223001 Property Management Expenses	15,525.000
223006 Water	10,378.240
225101 Consultancy Services	25,000.000
227001 Travel inland	537,933.510
227002 Travel abroad	179,528.630
227004 Fuel, Lubricants and Oils	64,963.000
228002 Maintenance-Transport Equipment	56,250.000
228004 Maintenance-Other Fixed Assets	1,165.152
Total For Budget Output	12,278,252.549
Wage Recurrent	5,359,123.848
Non Wage Recurrent	6,919,128.701
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	12,278,252.549
Wage Recurrent	5,359,123.848
Non Wage Recurrent	6,919,128.701
Arrears	0.000
<i>AIA</i>	0.000
<i>Development Projects</i>	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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	During the second quarter, the Data center was officially commissioned on 13th October 2023. This was followed by the issuance of the closure report. In addition, a gap analysis review was conducted and a facility maintenance SLA schedule drafted. Further, there was acquisition of 115 laptops and 210 desktops.
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
	<i>US\$ Thousand</i>
Item	Spent
312129 Other Buildings other than dwellings - Acquisition	4,428,652.087
312212 Light Vehicles - Acquisition	4,011,211.900
312221 Light ICT hardware - Acquisition	13,958,636.014
312231 Office Equipment - Acquisition	16,250.000
312235 Furniture and Fittings - Acquisition	245,250.000
Total For Budget Output	22,660,000.000
GoU Development	22,660,000.000
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Project	22,660,000.000
GoU Development	22,660,000.000
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
Sub SubProgramme:02 Revenue Collection & Administration	
<i>Departments</i>	
Department:001 Customs	
Budget Output:560054 Trade Facilitation	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration	
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels	
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 period of July to December 2023, 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, 51.28 percent of the transit cargo was electronically tracked during the first half of FY 2023/24 against a target of 30 percent. 205 Intelligence-focused operations conducted for during the second quarter against a target of 100. 42.81 percent of the annual customs revenue was realized in the period of July to December 2023. Total customs revenue collections during the first half of FY 2023/24 were UGX 4,646.40 billion against a target of UGX 5,302.90 billion representing a performance of 87.62 percent. One hundred and forty four (144) post-clearance audits were completed against a target of one hundred and twenty (120) yielding revenue amounting to UGX 39.12 billion. 9 New AEOs registered
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	

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs*UShs Thousand*

Item	Spent
211102 Contract Staff Salaries	35,133,912.922
211104 Employee Gratuity	202,349.114
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	3,657,009.641
212101 Social Security Contributions	7,388,828.628

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
212102 Medical expenses (Employees)	2,068,000.000
221001 Advertising and Public Relations	25,000.000
221002 Workshops, Meetings and Seminars	87,500.000
221007 Books, Periodicals & Newspapers	4,936.800
221008 Information and Communication Technology Supplies.	6,758,759.461
221009 Welfare and Entertainment	1,632,768.520
221011 Printing, Stationery, Photocopying and Binding	143,172.000
221014 Bank Charges and other Bank related costs	41,776.880
221017 Membership dues and Subscription fees.	45,000.000
223001 Property Management Expenses	327,603.946
223003 Rent-Produced Assets-to private entities	143,172.000
223004 Guard and Security services	90,839.400
223005 Electricity	253,000.000
223006 Water	276,143.360
227001 Travel inland	2,071,000.002
227002 Travel abroad	110,509.416
227003 Carriage, Haulage, Freight and transport hire	150,000.000
227004 Fuel, Lubricants and Oils	945,245.407
228002 Maintenance-Transport Equipment	640,329.679
228003 Maintenance-Machinery & Equipment Other than Transport	13,129,535.256
228004 Maintenance-Other Fixed Assets	175,000.000
Total For Budget Output	75,501,392.430
Wage Recurrent	35,133,912.922
Non Wage Recurrent	40,367,479.508
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	75,501,392.430
Wage Recurrent	35,133,912.922
Non Wage Recurrent	40,367,479.508
Arrears	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<i>AIA</i>	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.	
<p>17,074 Audits & advisories conducted 17% growth in the tax register 7400 taxpayer visits</p>	<p>During the period of July to December 2023, 564,138 new taxpayers were added to the taxpayer register representing a growth of 16.12 percent against a targeted growth of 8.50 percent.</p> <p>In addition, 432 taxpayer visits were conducted against a planned target of 3,700</p> <p>Further, 10,297 audits and advisories were conducted against a target of 8,537</p>
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	
<p>EFRIS register increased by 35% 90% of gazette taxpayers to comply with DTS</p>	<p>During the period of July to December 2023, the EFRIS register grew by 9.90 percent against a target of 17.50 percent.</p> <p>96 percent of the gazetted taxpayers complied with DTS against a planned target of 90 percent</p>
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.	
<p>EFRIS register increased by 35% 90% of gazette taxpayers to comply with DTS</p>	<p>During the period of July to December 2023, the EFRIS register grew by 9.90 percent against a target of 17.50 percent.</p> <p>96 percent of the gazetted taxpayers complied with DTS against a planned target of 90 percent.</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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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 filing ratio (PAYE & VAT)
100% Domestic revenue collected

During the period of July to December 2023, the average on time filing ratio was 81.99 percent (PAYE 78.13 percent, VAT 85.85 percent) against planned target of 90 percent.

46.35 percent of the annual domestic revenue was realized during the period July to December 2023. Total domestic revenue collections during the first half of the FY 2023/24 were UGX 8,808.51 billion against a target of UGX 8,953.49 billion, representing a performance of 98.38 percent.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
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Item	Spent
211102 Contract Staff Salaries	47,820,023.187
211104 Employee Gratuity	175,809.623
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	404,184.800
212102 Medical expenses (Employees)	2,986,000.000
212201 Social Security Contributions	8,554,510.298
221001 Advertising and Public Relations	365,626.882
221002 Workshops, Meetings and Seminars	87,500.000
221007 Books, Periodicals & Newspapers	5,393.875
221008 Information and Communication Technology Supplies.	1,250,000.000
221009 Welfare and Entertainment	1,875,003.704
221011 Printing, Stationery, Photocopying and Binding	164,365.000
221014 Bank Charges and other Bank related costs	46,515.989
221017 Membership dues and Subscription fees.	50,000.000
223001 Property Management Expenses	71,791.946
223003 Rent-Produced Assets-to private entities	2,234,410.000
223004 Guard and Security services	170,757.890
223005 Electricity	264,620.000
223006 Water	86,316.935
227001 Travel inland	5,788,328.504
227002 Travel abroad	25,438.349
227004 Fuel, Lubricants and Oils	639,892.357
228002 Maintenance-Transport Equipment	540,000.030

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Item	Spent
228004 Maintenance-Other Fixed Assets	20,496.105
Total For Budget Output	73,626,985.473
Wage Recurrent	47,820,023.187
Non Wage Recurrent	25,806,962.286
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	73,626,985.473
Wage Recurrent	47,820,023.187
Non Wage Recurrent	25,806,962.286
Arrears	0.000
<i>AIA</i>	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.	
<p>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</p>	<p>Two hundred and twenty-one (221) target profiles for investigation and compliance interventions were developed against a target of forty (40).</p> <p>One hundred and fifty-nine (159) scheme & sector cases were investigated to conclusion against a target of sixty(60) cases representing a performance of 265 percent. This led to the identification of recoverable revenue of UGX 378.5 billion.</p> <p>Eight (8) intelligence briefs were disseminated to support compliance interventions against a target of six (6).</p> <p>Executed 100 percent science, forensics and exchange of Information support interventions against a target of 90 percent</p> <p>Of the One hundred and fifty-nine (159) scheme & sector cases were investigated, thirty-seven (37) were prosecutable representing a performance of 23.27 percent against a target of 30 percent.</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

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	Two hundred and twenty-one (221) target profiles for investigation and compliance interventions were developed against a target of forty (40). One hundred and fifty-nine (159) scheme & sector cases were investigated to conclusion against a target of sixty(60) cases representing a performance of 265 percent. This led to the identification of recoverable revenue of UGX 378.5 billion. Eight (8) intelligence briefs were disseminated to support compliance interventions against a target of six (6). Executed 100 percent science, forensics and exchange of Information support interventions against a target of 90 percent Of the One hundred and fifty-nine (159) scheme & sector cases were investigated, thirty-seven (37) were prosecutable representing a performance of 23.27 percent against a target of 30 percent.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
211102 Contract Staff Salaries	5,841,586.753
211104 Employee Gratuity	96,191.150
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	43,961.988
212101 Social Security Contributions	1,122,713.730
212102 Medical expenses (Employees)	340,000.000
221001 Advertising and Public Relations	15,600.000
221002 Workshops, Meetings and Seminars	37,500.000
221007 Books, Periodicals & Newspapers	3,500.000
221009 Welfare and Entertainment	89,839.120
221011 Printing, Stationery, Photocopying and Binding	16,500.000
221014 Bank Charges and other Bank related costs	2,898.640
223001 Property Management Expenses	9,400.000
223006 Water	5,876.080

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>	
Item	Spent	
227001 Travel inland	603,080.000	
227002 Travel abroad	125,834.375	
227003 Carriage, Haulage, Freight and transport hire	3,406.500	
227004 Fuel, Lubricants and Oils	117,671.600	
228002 Maintenance-Transport Equipment	56,996.900	
228004 Maintenance-Other Fixed Assets	588,831.602	
	Total For Budget Output	9,121,388.437
	Wage Recurrent	5,841,586.753
	Non Wage Recurrent	3,279,801.684
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	9,121,388.437
	Wage Recurrent	5,841,586.753
	Non Wage Recurrent	3,279,801.684
	Arrears	0.000
	<i>AIA</i>	0.000
<i>Development Projects</i>		
N/A		
	GRAND TOTAL	287,639,505.706
	Wage Recurrent	117,008,920.826
	Non Wage Recurrent	147,970,584.879
	GoU Development	22,660,000.000
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Quarter 3: Revised Workplan

Annual Plans	Quarter's Plan	Revised Plans
Programme:18 Development Plan Implementation		
SubProgramme:01		
Sub SubProgramme:01 Administration and Support Services		
<i>Departments</i>		
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	<ul style="list-style-type: none"> 13 assurance & consulting Internal audits conducted 25% assurance and internal audit quality reforms executed 80% acceptance of audit findings achieved 	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 3 Researches & Studies conducted Achieve 99% Average Service Availability Level 50 staff trained in big data analysis Etax improvement interventions executed 	<ul style="list-style-type: none"> 3 Researches & Studies conducted Achieve 99% Average Service Availability Level 50 staff trained in big data analysis 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	<ul style="list-style-type: none"> 3 Researches & Studies conducted Achieve 99% Average Service Availability Level 50 staff trained in big data analysis Etax improvement interventions executed 	<ul style="list-style-type: none"> 3 Researches & Studies conducted Achieve 99% Average Service Availability Level 50 staff trained in big data analysis Etax improvement interventions executed

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Plans	Quarter's Plan	Revised Plans
<i>Development Projects</i>		
N/A		
SubProgramme:02		
Sub SubProgramme:01 Administration and Support Services		
<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.		
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
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		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Plans	Quarter's Plan	Revised Plans
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

Development Projects

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

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	10 Office equipment purchased	10 Office equipment purchased
Sub SubProgramme:02 Revenue Collection & Administration		
<i>Departments</i>		
Department:001 Customs		
Budget Output:560054 Trade Facilitation		
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
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	<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 • 24% Customs revenue collected 	<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 • 24% Customs revenue collected
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	<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 • 24% Customs revenue collected 	<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 • 24% Customs revenue collected
Department:002 Domestic Taxes		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Plans	Quarter's Plan	Revised Plans
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 • 4,269 compliance Audits & advisories conducted	• 4.25% growth in tax register, • 1,850 taxpayer visits • 4,269 compliance Audits & advisories conducted
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		
EFRIS register increased by 35% 90% of gazette taxpayers to comply with DTS	• EFRIS register increased by 8.75%, • 90% of gazetted taxpayers to comply with DTS	• EFRIS register increased by 8.75%, • 90% of gazetted taxpayers to comply with DTS
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	• EFRIS register increased by 8.75%, • 90% of gazetted taxpayers to comply with DTS	• 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	• 90% average filling ratio (PAYE & VAT) • 24% Domestic revenue collected	• 90% average filling ratio (PAYE & VAT) • 24% 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	• 20 target profiles for investigations developed • 30 investigations cases concluded • 3 intelligence briefs disseminated • 90% science, forensics & Exchange of Information support requests executed	• 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	• 20 target profiles for investigations developed • 20 investigations cases concluded • 3 intelligence briefs disseminated • 90% science, forensics & Exchange of Information support requests executed	• 20 target profiles for investigations developed • 20 investigations cases concluded • 3 intelligence briefs disseminated • 90% science, forensics & Exchange of Information support requests executed

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Plans	Quarter's Plan	Revised Plans
<i>Development Projects</i>		
N/A		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

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

Table 4.1: NTR Collections (Billions)

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

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 Q2	0.1
Performance as of End of Q2	During the period of July to December 2023, the following gender based initiatives were executed: • Conducted 9 regional based engagements on the new tax amendments and reforms in Mbarara and Mbale • Conducted 13 Stakeholder engagements with women in business in Kampala and Mbarara • Conducted 11 engagements and meetings for special interest group of people including persons with Disabilities (PwDs) for tax education purposes • Conducted 319 Tax clinics .
Reasons for Variations	All planned gender and equity interventions executed as planned.

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 Q2	0.25
Performance as of End of Q2	During the period of July to December 2023, 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 peer counsellors.
Reasons for Variations	All planned HIV/AIDS interventions executed as planned.

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iii) Environment

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 Q2	0.5
Performance as of End of Q2	During the period of July to December 2023, five (5) sensitizations of environmental protection were conducted. 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 Q2	0.25
Performance as of End of Q2	During the period of July to December 2023, 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: sanitizers, detergent, gloves, jik, hand wash soap and masks e.t.c • Medical services for staff that were affected by Covid-19 were provided and testing for staff that had symptoms or suspected exposure with clients that had covid-19. • Increased awareness on the management and prevention of Covid -19 through circulations of messages to staff.
Reasons for Variations	All planned Covid-19 interventions executed as planned.