

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

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

	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent	
Recurrent	Wage	253.495	253.495	253.495	234.911	100.0 %	93.0 %	92.7 %
	Non-Wage	321.175	321.175	321.175	338.423	100.0 %	105.4 %	105.4 %
Dev.	GoU	45.320	45.320	45.320	44.368	100.0 %	97.9 %	97.9 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		619.990	619.990	619.990	617.702	100.0 %	99.6 %	99.6 %
Total GoU+Ext Fin (MTEF)		619.990	619.990	619.990	617.702	100.0 %	99.6 %	99.6 %
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		619.990	619.990	619.990	617.702	100.0 %	99.6 %	99.6 %
<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	619.990	617.702	100.0 %	99.6 %	99.6 %
Total Vote Budget Excluding Arrears		619.990	619.990	619.990	617.702	100.0 %	99.6 %	99.6 %

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% Budget Released	% Budget Spent	%Releases Spent
Programme:18 Development Plan Implementation	619.990	619.990	619.990	617.703	100.0 %	99.6 %	99.6%
Sub SubProgramme:01 Administration and Support Services	280.462	280.462	280.462	297.524	100.0 %	106.1 %	106.1%
Sub SubProgramme:02 Revenue Collection & Administration	339.528	339.528	339.528	320.180	100.0 %	94.3 %	94.3%
Total for the Vote	619.990	619.990	619.990	617.703	100.0 %	99.6 %	99.6 %

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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****0.438** Bn Shs | Department : 002 Internal Audit

Reason: Vacant positions caused by staff exits

*Items***0.031** UShs | 211106 Allowances (Incl. Casuals, Temporary, sitting allowances)

Reason: Vacant positions caused by staff exits

Sub Programme: 02 Resource Mobilization and Budgeting**-25.755** Bn Shs | Department : 001 Corporate Services

Reason: Vacant positions caused by staff exits

*Items***3.293** UShs | 212101 Social Security Contributions

Reason: Vacant positions caused by staff exits

0.338 UShs | 221004 Recruitment Expenses

Reason: Vacant positions caused by staff exits

0.952 Bn Shs | Project : 1622 Retooling of Uganda Revenue Authority

Reason: Procurement for works ongoing

*Items***0.952** UShs | 312129 Other Buildings other than dwellings - Acquisition

Reason:

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V2: Performance Highlights**Table V2.1: PIAP outputs and output Indicators**

Programme:18 Development Plan Implementation			
SubProgramme:01 Development Planning, Research, Evaluation and Statistics			
Sub SubProgramme:01 Administration and Support Services			
Department:002 Internal Audit			
Budget Output: 000001 Audit and Risk Management			
PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted			
Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 4
Number of audits undertaken using big data analytics	Number	52	58
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 4
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 4
No of integrity promotional campaigns conducted	Number	0	8
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 4
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 4
No of integrity promotional campaigns conducted	Number	0	8
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 4
No of tax payer engagements undertaken	Number	200	575
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 4
% of LGs with e-tax system (Interface with e-logrev)	Percentage	90%	33%

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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 4
No of integrity promotional campaigns conducted	Number	0	8
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 4
No of tax payer engagements undertaken	Number	200	575
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 4
No of integrity promotional campaigns conducted	Number	7	8

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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 4
No of integrity promotional campaigns conducted	Number	0	8
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 4
No of integrity promotional campaigns conducted	Number	0	8
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 4
% of LGs with e-tax system (Interface with e-logrev)	Percentage	90%	33%
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%	33%

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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 4
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 4
Amount of revenue collected (Billions Ushs)	Number	16485000000	18384857863734
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 4
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 4
No of integrity promotional campaigns conducted	Number	7	8
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 FY 2023/24, URA collected net revenues (gross revenue less refunds) of UGX 27,301.22 billion against a target of UGX 29,218.98 billion registering a performance of 93.44 percent and a shortfall of UGX 1,917.76 billion. A substantial growth of UGX 2,092.17 billion (8.30 percent) was realised in FY 2023/24 compared to the FY 2022/23. Domestic revenue collections grew by 11.93 percent (UGX 1,959.45 billion) while Customs collections grew by 2.43 percent (UGX 226.98 billion).

Variances and Challenges

By the end of June 2024, UGX 619.99 billion had been released, out of which UGX 617.70 billion was spent hence registering a budget absorption level of 99.6 percent against a target of 100.00 percent.

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	619.990	619.990	619.990	617.703	100.0 %	99.6 %	99.6 %
Sub SubProgramme:01 Administration and Support Services	280.462	280.462	280.462	297.524	100.0 %	106.1 %	106.1 %
000001 Audit and Risk Management	9.111	9.111	9.111	8.673	100.0 %	95.2 %	95.2 %
000004 Finance and Accounting	113.011	113.011	113.011	136.195	100.0 %	120.5 %	120.5 %
000012 Legal advisory services	12.333	12.333	12.333	11.490	100.0 %	93.2 %	93.2 %
000013 HIV/AIDS Mainstreaming	0.560	0.560	0.560	0.560	100.0 %	100.0 %	100.0 %
000017 Infrastructure Development and Management	45.320	45.320	45.320	44.368	100.0 %	97.9 %	97.9 %
000089 Climate Change Mitigation	0.050	0.050	0.050	0.050	100.0 %	100.0 %	100.0 %
000090 Climate Change Adaptation	0.050	0.050	0.050	0.050	100.0 %	100.0 %	100.0 %
560053 Research and Information Technology	72.657	72.657	72.657	70.638	100.0 %	97.2 %	97.2 %
560056 Taxpayer Education and Stakeholder Relations	27.370	27.370	27.370	25.498	100.0 %	93.2 %	93.2 %
Sub SubProgramme:02 Revenue Collection & Administration	339.528	339.528	339.528	320.180	100.0 %	94.3 %	94.3 %
560054 Trade Facilitation	165.905	165.905	165.905	159.419	100.0 %	96.1 %	96.1 %
560055 Tax Compliance & Revenue	173.624	173.624	173.624	160.760	100.0 %	92.6 %	92.6 %
Total for the Vote	619.990	619.990	619.990	617.703	100.0 %	99.6 %	99.6 %

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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 Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	253.495	253.495	253.495	234.911	100.0 %	92.7 %	92.7 %
211104 Employee Gratuity	2.219	2.219	2.219	18.469	100.0 %	832.5 %	832.5 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	22.712	22.712	22.712	35.844	100.0 %	157.8 %	157.8 %
212101 Social Security Contributions	35.882	35.882	35.882	31.121	100.0 %	86.7 %	86.7 %
212102 Medical expenses (Employees)	14.022	14.022	14.022	14.022	100.0 %	100.0 %	100.0 %
212201 Social Security Contributions	17.109	17.109	17.109	17.109	100.0 %	100.0 %	100.0 %
221001 Advertising and Public Relations	3.741	3.741	3.741	3.741	100.0 %	100.0 %	100.0 %
221002 Workshops, Meetings and Seminars	7.662	7.662	7.662	7.450	100.0 %	97.2 %	97.2 %
221003 Staff Training	6.420	6.420	6.420	6.420	100.0 %	100.0 %	100.0 %
221004 Recruitment Expenses	1.000	1.000	1.000	0.662	100.0 %	66.2 %	66.2 %
221006 Commissions and related charges	0.657	0.657	0.657	0.622	100.0 %	94.6 %	94.6 %
221007 Books, Periodicals & Newspapers	0.149	0.149	0.149	0.149	100.0 %	100.0 %	100.0 %
221008 Information and Communication Technology Supplies.	65.167	65.167	65.167	62.259	100.0 %	95.5 %	95.5 %
221009 Welfare and Entertainment	12.027	12.027	12.027	12.027	100.0 %	100.0 %	100.0 %
221011 Printing, Stationery, Photocopying and Binding	1.819	1.819	1.819	1.819	100.0 %	100.0 %	100.0 %
221014 Bank Charges and other Bank related costs	0.335	0.335	0.335	0.335	100.0 %	100.0 %	100.0 %
221017 Membership dues and Subscription fees.	0.653	0.653	0.653	0.651	100.0 %	99.7 %	99.7 %
222001 Information and Communication Technology Services.	9.400	9.400	9.400	9.383	100.0 %	99.8 %	99.8 %
222002 Postage and Courier	0.402	0.402	0.402	0.402	100.0 %	100.0 %	100.0 %
223001 Property Management Expenses	1.837	1.837	1.837	1.837	100.0 %	100.0 %	100.0 %
223002 Property Rates	0.700	0.700	0.700	0.700	100.0 %	100.0 %	100.0 %
223003 Rent-Produced Assets-to private entities	6.009	6.009	6.009	5.889	100.0 %	98.0 %	98.0 %
223004 Guard and Security services	4.352	4.352	4.352	4.352	100.0 %	100.0 %	100.0 %
223005 Electricity	2.735	2.735	2.735	2.735	100.0 %	100.0 %	100.0 %
223006 Water	1.682	1.682	1.682	1.682	100.0 %	100.0 %	100.0 %
224004 Beddings, Clothing, Footwear and related Services	0.947	0.947	0.947	0.947	100.0 %	100.0 %	100.0 %

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<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
225101 Consultancy Services	1.778	1.778	1.778	1.776	100.0 %	99.9 %	99.9 %
226001 Insurances	9.718	9.718	9.718	9.686	100.0 %	99.7 %	99.7 %
227001 Travel inland	22.826	22.826	22.826	22.671	100.0 %	99.3 %	99.3 %
227002 Travel abroad	1.043	1.043	1.043	1.039	100.0 %	99.7 %	99.7 %
227003 Carriage, Haulage, Freight and transport hire	0.596	0.596	0.596	0.596	100.0 %	100.0 %	100.0 %
227004 Fuel, Lubricants and Oils	6.083	6.083	6.083	6.075	100.0 %	99.9 %	99.9 %
228001 Maintenance-Buildings and Structures	7.949	7.949	7.949	7.920	100.0 %	99.6 %	99.6 %
228002 Maintenance-Transport Equipment	6.291	6.291	6.291	6.281	100.0 %	99.8 %	99.8 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	40.606	40.606	40.606	37.106	100.0 %	91.4 %	91.4 %
228004 Maintenance-Other Fixed Assets	1.946	1.946	1.946	1.946	100.0 %	100.0 %	100.0 %
273102 Incapacity, death benefits and funeral expenses	1.200	1.200	1.200	1.200	100.0 %	100.0 %	100.0 %
282102 Fines and Penalties	1.500	1.500	1.500	1.500	100.0 %	100.0 %	100.0 %
312129 Other Buildings other than dwellings - Acquisition	8.857	8.857	8.857	7.906	100.0 %	89.3 %	89.3 %
312212 Light Vehicles - Acquisition	8.022	8.022	8.022	8.022	100.0 %	100.0 %	100.0 %
312221 Light ICT hardware - Acquisition	27.917	27.917	27.917	27.917	100.0 %	100.0 %	100.0 %
312231 Office Equipment - Acquisition	0.033	0.033	0.033	0.033	100.0 %	100.0 %	100.0 %
312235 Furniture and Fittings - Acquisition	0.491	0.491	0.491	0.491	100.0 %	100.0 %	100.0 %
Total for the Vote	619.990	619.990	619.990	617.703	100.0 %	99.6 %	99.6 %

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	619.990	619.990	619.990	617.703	100.00 %	99.63 %	99.63 %
Sub SubProgramme:01 Administration and Support Services	280.462	280.462	280.462	297.524	100.00 %	106.08 %	106.1 %
Departments							
001 Corporate Services	113.671	113.671	113.671	136.855	100.0 %	120.4 %	120.4 %
002 Internal Audit	9.111	9.111	9.111	8.673	100.0 %	95.2 %	95.2 %
003 Legal Services & Board Affairs	12.333	12.333	12.333	11.490	100.0 %	93.2 %	93.2 %
004 Governance and Leadership	27.370	27.370	27.370	25.498	100.0 %	93.2 %	93.2 %
005 Information Technology & Innovation	72.657	72.657	72.657	70.638	100.0 %	97.2 %	97.2 %
Development Projects							
1622 Retooling of Uganda Revenue Authority	45.320	45.320	45.320	44.368	100.0 %	97.9 %	97.9 %
Sub SubProgramme:02 Revenue Collection & Administration	339.528	339.528	339.528	320.180	100.00 %	94.30 %	94.3 %
Departments							
001 Customs	165.905	165.905	165.905	159.419	100.0 %	96.1 %	96.1 %
002 Domestic Taxes	154.296	154.296	154.296	142.468	100.0 %	92.3 %	92.3 %
003 Tax Investigations	19.327	19.327	19.327	18.293	100.0 %	94.6 %	94.6 %
Development Projects							
N/A							
Total for the Vote	619.990	619.990	619.990	617.703	100.0 %	99.6 %	99.6 %

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

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Quarter 4: Outputs and Expenditure in the Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Programme:18 Development Plan Implementation		
SubProgramme:01 Development Planning, Research, Evaluation and Statistics		
Sub SubProgramme:01 Administration and Support Services		
<i>Departments</i>		
Department:002 Internal Audit		
Budget Output:000001 Audit and Risk Management		

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted		
Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;		
<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 • 32% of audit universe covered 	<p>During the fourth quarter of FY 2023/24, 15 assurance and consulting audits were conducted against a target of 13 audits. These include</p> <ul style="list-style-type: none"> • Alternative Dispute Resolution (ADR). • TID Intelligence Function. • URA Intelligence funds Management. • Payroll(January-March 2024). • Penetration Testing Audit. • ETAX Access Control Management. • Social Media Management. • LTO High Net Worth Individuals. • Central Operations Office. • Custom's Compliance reviews and checks. • Customs' Post Clearance. • Livercort Bonded Warehouse. • Special Audit on transit of goods at Mirama Hills. • Consultancy on the Etax Instalment Plan. • Consultancy on temporary imports, transits and re-exports. <p>In addition, 25 percent assurance and internal quality reforms were executed as planned.</p> <p>Further, 94.59 percent acceptance of audit findings was achieved against a planned target of 80 percent. Out of the one hundred and eleven (111) issues that were identified, one hundred and five (105) 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>

Expenditures incurred in the Quarter to deliver outputs	<i>US\$ Thousand</i>
Item	Spent
211102 Contract Staff Salaries	2,050,206.730
211104 Employee Gratuity	34,825.830
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	17,501.567

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
212101 Social Security Contributions		773,311.529
212102 Medical expenses (Employees)		49,000.000
221001 Advertising and Public Relations		10,000.000
221002 Workshops, Meetings and Seminars		22,500.000
221007 Books, Periodicals & Newspapers		175.000
221009 Welfare and Entertainment		42,284.776
221011 Printing, Stationery, Photocopying and Binding		5,150.000
221014 Bank Charges and other Bank related costs		1,299.450
221017 Membership dues and Subscription fees.		4,990.000
223001 Property Management Expenses		1,222.300
223006 Water		7,281.330
225101 Consultancy Services		47,767.500
227001 Travel inland		160,887.591
227002 Travel abroad		13,716.805
227003 Carriage, Haulage, Freight and transport hire		277.500
227004 Fuel, Lubricants and Oils		39,412.138
228002 Maintenance-Transport Equipment		17,110.200
228004 Maintenance-Other Fixed Assets		382.836
	Total For Budget Output	3,299,303.080
	Wage Recurrent	2,050,206.730
	Non Wage Recurrent	1,249,096.350
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	3,299,303.080
	Wage Recurrent	2,050,206.730
	Non Wage Recurrent	1,249,096.350
	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 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18020403 Research and Evaluation Capacity built		
Programme Intervention: 180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;		
<ul style="list-style-type: none"> • 3 Researches & Studies conducted • Achieve 99% Average Service Availability Level • 100% Qtr. implementation of Process re-engineering initiatives • 90 % of LGs with e-logrev/IRAS interfaced with eTAX 	<p>During the fourth quarter of FY 2023/24, 7 researches were conducted against a planned target of 3 in the following areas:</p> <ul style="list-style-type: none"> • A research paper on users' experience on ease of use of the e-tax systems in Uganda. • The Impact of the Import substitution policy on international trade Revenue. • Effect of Investment Deductions on Corporate Income Tax Performance in Uganda • Tax Agents Impact on Compliance. • Unlocking Insights from Trade Data: Analyzing Imports, Warehousing, and Re-export Trends. • Integrating the Informal sector into the tax net of Uganda: A Case Study of the Agriculture sector • Assessment of the benefits and challenges of the Tax incentives among the Taxpayers. Case of Income Tax and Deemed VAT <p>In addition, the average Service Availability Level was 99.8 percent against a planned target of 99.00 percent.</p> <p>93.81 percent of process improvement interventions executed</p> <p>33 percent complete integration of LGs with e-logrev/IRAS interfacing with eTAX .</p>	<p>Revamping of the Data warehouse/e-hub (Business intelligence tool) still ongoing.</p> <p>There were some ISO recommendations and Internal audit queries that were not fully executed.</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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PIAP Output: 18020403 Research and Evaluation Capacity built**Programme Intervention: 180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;**

<ul style="list-style-type: none"> • 3 Researches & Studies conducted • Achieve 99% Average Service Availability Level • 100% Qtr. implementation of Process re-engineering initiatives • 90 % of LGs with e-logrev/IRAS interfaced with eTAX 	<p>During the fourth quarter of FY 2023/24, 7 researches were conducted against a planned target of 3 in the following areas:</p> <ul style="list-style-type: none"> • A research paper on users' experience on ease of use of the e-tax systems in Uganda. • The Impact of the Import substitution policy on international trade Revenue. • Effect of Investment Deductions on Corporate Income Tax Performance in Uganda • Tax Agents Impact on Compliance. • Unlocking Insights from Trade Data: Analyzing Imports, Warehousing, and Re-export Trends. • Integrating the Informal sector into the tax net of Uganda: A Case Study of the Agriculture sector • Assessment of the benefits and challenges of the Tax incentives among the Taxpayers. Case of Income Tax and Deemed VAT <p>In addition, the average Service Availability Level was 99.8 percent against a planned target of 99.00 percent.</p> <p>93.81 percent of process improvement interventions executed</p> <p>33 percent complete integration of LGs with e-logrev/IRAS interfacing with eTAX.</p>	<p>Revamping of the Data warehouse/e-hub (Business intelligence tool) still ongoing.</p> <p>There were some ISO recommendations and Internal audit queries that were not fully executed.</p>
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Expenditures incurred in the Quarter to deliver outputs*US\$ Thousand*

Item	Spent
211102 Contract Staff Salaries	4,289,927.539
211104 Employee Gratuity	64,293.417
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	11,431.910
212101 Social Security Contributions	771,569.995

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
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.		2,350,000.000
223001 Property Management Expenses		4,700.000
223006 Water		20,000.000
225101 Consultancy Services		205,651.250
227001 Travel inland		177,348.530
227002 Travel abroad		8,063.218
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	18,593,314.731
	Wage Recurrent	4,289,927.539
	Non Wage Recurrent	14,303,387.192
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	18,593,314.731
	Wage Recurrent	4,289,927.539
	Non Wage Recurrent	14,303,387.192
	Arrears	0.000
	<i>AIA</i>	0.000
<i>Development Projects</i>		
N/A		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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 • 10% Corporate capacity building programs executed • 60% Staff trained 	<p>100 percent of planned governance enhancement interventions were fully executed in quarter four as planned.</p> <p>UGX 156.02 billion had been released, out of which UGX 168.173 billion was spent hence registering a budget absorption level of 107.79 percent against a target of 100.00 percent.</p> <p>During the fourth quarter of FY 2023/24, the staff attrition rate was 0.58 percent against a target of 2.5 percent.</p> <p>10 percent of the capacity enhancement interventions were fully executed as planned.</p> <p>60 percent staff trained during the fourth quarter as planned.</p>	<p>Certain interventions under capacity enhancement interventions were not executed as planned due to unforeseen procurement delays and requirements that changed during the FY 2023/24. This delayed the project.</p>
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item	Spent	
211102 Contract Staff Salaries	6,715,800.962	
211104 Employee Gratuity	8,213,020.933	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	10,138,623.619	
212101 Social Security Contributions	1,834,826.802	
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	1,826,075.402	
221004 Recruitment Expenses	250,000.000	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
221007 Books, Periodicals & Newspapers		12,500.000
221008 Information and Communication Technology Supplies.		1,240,850.310
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		2,429,582.901
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	43,080,493.797
	Wage Recurrent	6,715,800.962
	Non Wage Recurrent	36,364,692.835
	Arrears	0.000
	<i>AIA</i>	0.000

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Quarter 4

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 fourth 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. • Provision to staff and their dependents with comprehensive HIV/AIDS prevention and care treatment services. • Conducted a wellness camp for staff in the central region and several staff were offered a variety of services including HIV testing and counseling, screening for syphilis, Hepatitis B, prostate cancer, cervical cancer, diabetes (blood sugar), nutritional assessment and counseling, Hepatitis B vaccination, and Doctor's consultation. • Refresher training for the Focal Persons and HIV/TB Committee who missed the training conducted in quarter three to improve their capacity • Participation in organized HIV/TB national activities and meetings and shared educative materials on HIV. • Reviewed the HIV Policy and work plan to incorporate TB 	Activities were performed 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 4

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 6 campaigns on climate change in quarter four of FY 2023/24 against a target of 4	Climate change mitigation 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	6 climate change campaigns were conducted against a planned target of 1 in quarter four of FY2023/24	Climate change campaigns were 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	43,245,493.797
Wage Recurrent	6,715,800.962
Non Wage Recurrent	36,529,692.835
Arrears	0.000
<i>AIA</i>	0.000

Department:003 Legal Services & Board Affairs

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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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 fourth quarter of FY 2023/24, there was an 86.45 percent recovery from fully executed MoUs against a target of 70 percent hence a performance of 123.50 percent.</p> <p>There was a 71.79 percent recovery from collectable debt stock against a target of 10 percent in the fourth quarter of FY 2023/24</p> <p>Furthermore, URA attained a success rate of 92.86 percent against a target of 85 percent. A total of seventy (70) Judgements/Rulings were received, of these sixty five (65) cases were decided in favour of URA; and five (5) cases were decided in favour of taxpayers</p> <p>Attained 80.00 percent conclusion of cases submitted for Alternative Dispute Resolution as planned.</p>	Legal Services were performed as planned
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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
211102 Contract Staff Salaries	1,720,749.137
211104 Employee Gratuity	48,095.575
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	17,555.000
212101 Social Security Contributions	342,640.267
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	164,226.401
221007 Books, Periodicals & Newspapers	14,815.090
221009 Welfare and Entertainment	50,656.600
221011 Printing, Stationery, Photocopying and Binding	10,497.600
221014 Bank Charges and other Bank related costs	2,498.980
221017 Membership dues and Subscription fees.	750.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
223001 Property Management Expenses		3,188.150
223006 Water		2,594.500
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		56,998.000
228002 Maintenance-Transport Equipment		31,712.501
282102 Fines and Penalties		375,000.000
	Total For Budget Output	3,088,127.753
	Wage Recurrent	1,720,749.137
	Non Wage Recurrent	1,367,378.616
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	3,088,127.753
	Wage Recurrent	1,720,749.137
	Non Wage Recurrent	1,367,378.616
	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 4

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 • 1 regional integrity sensitizations • 1 Climate change campaign executed 	<p>80 percent tax education programs were executed across regions, sectors and gender. These included; -</p> <ul style="list-style-type: none"> • 10 Tax barazas • 27 Webinars • 17 Mobile tax awareness campaigns • 25 serialized talk shows • 51 Client Onboarding Sessions • 9 tax katales • 2 diaspora engagements • 12 outreaches to educational institutions • 39 tax engagements (Clinics, workshops, tax hubs & expos) <p>100 percent of public relations programs were executed as planned including</p> <ul style="list-style-type: none"> • 1 Corporate League • 918 creatives produced • Corporate events held • 448 Daily updates of URA Social media handles • Produced taxman magazine • 62 URA TV Productions. <p>27 profiled integrity cases were investigated against a target of 25.</p> <p>2 Regional integrity sensitizations across regions as planned</p> <p>Conducted 6 climate change campaigns against a planned target of 1.</p>	<p>Performed the tax education, public relations, compliance, climate and integrity activities as planned</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 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 • 1 regional integrity sensitizations • 1 Climate change campaign executed 	<p>80 percent tax education programs were executed across regions, sectors and gender. These included; -</p> <ul style="list-style-type: none"> • 10 Tax barazas • 27 Webinars • 17 Mobile tax awareness campaigns • 25 serialized talk shows • 51 Client Onboarding Sessions • 9 tax katales • 2 diaspora engagements • 12 outreaches to educational institutions • 39 tax engagements (Clinics, workshops, tax hubs & expos) <p>100 percent of public relations programs were executed as planned including</p> <ul style="list-style-type: none"> • 1 Corporate League • 918 creatives produced • Corporate events held • 448 Daily updates of URA Social media handles • Produced taxman magazine • 62 URA TV Productions. <p>27 profiled integrity cases were investigated against a target of 25.</p> <p>2 Regional integrity sensitizations across regions as planned</p> <p>Conducted 6 climate change campaigns against a planned target of 1.</p>	<p>Performed the tax education, public relations, compliance, climate and integrity activities as planned</p>

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

Item	Spent
211102 Contract Staff Salaries	3,175,747.916
211104 Employee Gratuity	82,347.879

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		32,241.654
212101 Social Security Contributions		624,655.762
212102 Medical expenses (Employees)		166,000.000
221001 Advertising and Public Relations		614,449.059
221002 Workshops, Meetings and Seminars		1,586,000.000
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		2,898.600
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		582.571
	Total For Budget Output	6,892,237.216
	Wage Recurrent	3,175,747.916
	Non Wage Recurrent	3,716,489.300
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	6,892,237.216
	Wage Recurrent	3,175,747.916
	Non Wage Recurrent	3,716,489.300
	Arrears	0.000
	<i>AIA</i>	0.000
<i>Development Projects</i>		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

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

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 maintained • Data center operational • 40 units of work stations. regional offices completed	Quarterly Disaster recovery solution maintenance conducted as planned. Masaka Regional office completed and commissioned.	All interventions were executed as planned.
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Expenditures incurred in the Quarter to deliver outputs*US\$ Thousand*

Item	Spent
312129 Other Buildings other than dwellings - Acquisition	1,262,603.640
312212 Light Vehicles - Acquisition	2,839,698.232
312221 Light ICT hardware - Acquisition	6,979,318.007
312231 Office Equipment - Acquisition	8,125.000
312235 Furniture and Fittings - Acquisition	122,625.000
Total For Budget Output	11,212,369.879
GoU Development	11,212,369.879
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Project	11,212,369.879
GoU Development	11,212,369.879
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 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
<ul style="list-style-type: none"> • Scanners used across 8 border posts • 90% of goods scanned • 30% of cargo electronically tracked • 50 Intelligence focused operations conducted • 70 Post clearance audits completed • 25 New AEOs registered • 26% Customs revenue collected 	<p>During the fourth quarter of FY 2023/24, scanners were used across the 8 border points.</p> <p>100 percent of the scannable goods were scanned as per the documented scanning guidelines during the quarter against a target of 90 percent..</p> <p>67.43 percent of the transit cargo was electronically tracked during the fourth quarter of FY 2023/24 against a target of 30 percent</p> <p>98 Intelligence-focused operations conducted for during the fourth quarter against a target of 50.</p> <p>One hundred and thirteen(113) post-clearance audits were completed against a target of seventy (70) yielding revenue amounting to UGX 34.33 billion.</p> <p>20 New AEOs were registered in the fourth quarter of FY 2023/24 against a planned target of 25.</p> <p>23.15 percent of the annual customs revenue was realized in quarter four. Total customs revenue collections during the fourth quarter of the FY 2023/24 were UGX 2,512.49 billion against a target of UGX 2,809.93 billion.</p>	<p>The revenue performance was below target partly due to the following reasons:</p> <p>A rise in non-vatable and non-dutiabale goods, external shocks such as crude oil price volatility, exchange rate fluctuations, trade barriers, and geopolitical conflicts (e.g., the Russia-Ukraine war and Israeli-Palestinian).</p> <p>Additionally, the implementation of Import substitution and other government policies to promote exports and encourage domestic production for exports. This has negatively impacted on international trade tax revenue collections through preferential treatment for EAC imported goods, application of zero tariff bands for (raw materials, capital goods and medicines), preferential treatment for industrial park imports, imports for government projects, high tariff rates for imports of textiles and garments.</p> <p>The absence of statutory Instrument on the export of Gold for collection of export levies from gold and other un-processed minerals has also affected revenue mobilization</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
<ul style="list-style-type: none"> • Scanners used across 8 border posts • 90% of goods scanned • 30% of cargo electronically tracked • 50 Intelligence focused operations conducted • 70 Post clearance audits completed • 25 New AEOs registered • 26% Customs revenue collected 	<p>During the fourth quarter of FY 2023/24, scanners were used across the 8 border points.</p> <p>100 percent of the scannable goods were scanned as per the documented scanning guidelines against a planned target of 90 percent.</p> <p>67.43 percent of the transit cargo was electronically tracked during the fourth quarter of FY 2023/24 against a target of 30 percent</p> <p>98 Intelligence-focused operations conducted during the fourth quarter against a target of 50.</p> <p>One hundred and thirteen(113) post-clearance audits were completed against a target of seventy(70) yielding revenue amounting to UGX 34.33 billion.</p> <p>20 New AEOs were registered against a target of 25.</p> <p>23.15 percent of the annual customs revenue was realized in quarter four. Total customs revenue collections during the fourth quarter of the FY 2023/24 were UGX 2,512.49 billion against a target of UGX 2,809.93 billion</p>	<p>The revenue performance was below target partly due to the following reasons:</p> <p>A rise in non-vatable and non-dutiable goods, external shocks such as crude oil price volatility, exchange rate fluctuations, trade barriers, and geopolitical conflicts (e.g., the Russia-Ukraine war and Israeli-Palestinian).</p> <p>Additionally, the implementation of Import substitution and other government policies to promote exports and encourage domestic production for exports. This has negatively impacted on international trade tax revenue collections through preferential treatment for EAC imported goods, application of zero tariff bands for (raw materials, capital goods and medicines), preferential treatment for industrial park imports, imports for government projects, high tariff rates for imports of textiles and garments.</p> <p>The absence of statutory Instrument on the export of Gold for collection of export levies from gold and other un-processed</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 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.		
minerals has also affected revenue mobilization		
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 8 border posts • 90% of goods scanned • 30% of cargo electronically tracked • 50 Intelligence focused operations conducted • 70 Post clearance audits completed • 25 New AEOs registered • 26% Customs revenue collected 	<p>During the fourth quarter of FY 2023/24, 9 scanners were used across the border points.</p> <p>100 percent of the scannable goods were scanned as per the documented scanning guidelines during the quarter.</p> <p>Furthermore, 67.43 percent of the transit cargo was electronically tracked during the fourth quarter of FY 2023/24 against a target of 30 percent</p> <p>98 Intelligence-focused operations conducted for during the fourth quarter against a target of 50.</p> <p>One hundred and thirteen(113) post-clearance audits were completed against a target of seventy (70) yielding revenue amounting to UGX 34.33 billion.</p> <p>20 New AEOs were registered in the fourth quarter of FY 2023/24</p> <p>23.15 percent of the annual customs revenue was realized in quarter four. Total customs revenue collections during the fourth quarter of the FY 2023/24 were UGX 2,512.49 billion against a target of UGX 2,809.93 billion</p>	<p>The revenue performance was below target partly due to the following reasons:</p> <p>A rise in non-vatable and non-dutiable goods, external shocks such as crude oil price volatility, exchange rate fluctuations, trade barriers, and geopolitical conflicts (e.g., the Russia-Ukraine war and Israeli-Palestinian).</p> <p>Additionally, the implementation of Import substitution and other government policies to promote exports and encourage domestic production for exports. This has negatively impacted on international trade tax revenue collections through preferential treatment for EAC imported goods, application of zero tariff bands for (raw materials, capital goods and medicines), preferential treatment for industrial park imports, imports for</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

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

government projects, high tariff rates for imports of textiles and garments.

The absence of statutory Instrument on the export of Gold for collection of export levies from gold and other un-processed minerals has also affected revenue mobilization

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

Item	Spent
211102 Contract Staff Salaries	17,735,307.065
211104 Employee Gratuity	101,174.557
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,828,504.820
212101 Social Security Contributions	3,716,318.224
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	163,801.960

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
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		1,045,819.801
227002 Travel abroad		55,254.680
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		12,319,345.050
228004 Maintenance-Other Fixed Assets		87,500.000
	Total For Budget Output	45,157,718.180
	Wage Recurrent	17,735,307.065
	Non Wage Recurrent	27,422,411.115
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	45,157,718.180
	Wage Recurrent	17,735,307.065
	Non Wage Recurrent	27,422,411.115
	Arrears	0.000
	<i>AIA</i>	0.000
Department:002 Domestic Taxes		
Budget Output:560055 Tax Compliance & Revenue		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
<ul style="list-style-type: none"> 4.25% growth in tax register, • 1,850 taxpayer visits • 4,269 compliance Audits & advisories conducted 	<p>During the fourth quarter of FY 2023/24, 211,601 new taxpayers were added to the taxpayer register representing a growth of 6.05 percent against a targeted growth of 4.25 percent.</p> <p>In addition, 396 taxpayer visits were conducted against a planned target of 1,850.</p> <p>Furthermore, 4,827 comprehensive and issue audits and advisories were conducted against a target of 4,268</p>	Tax register growth activities were enhanced to increase the tax base.
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%, • 90% of gazette taxpayers to comply with DTS 	<p>During the fourth quarter of the FY 2023/24, the EFRIS register grew by 4.92 percent against a target of 8.75 percent.</p> <p>90.50 percent of the gazetted taxpayers complied with DTS against a planned target of 90 percent.</p>	Performance was below target due to the traders' strike regarding the EFRIS system, which hindered its implementation activities and progress.
<ul style="list-style-type: none"> EFRIS register increased by 8.75%, • 90% of gazette taxpayers to comply with DTS 	<p>During the fourth quarter of the FY 2023/24, the EFRIS register grew by 4.92 percent against a target of 8.75 percent.</p> <p>90.50 percent of the gazetted taxpayers complied with DTS against a planned target of 90 percent.</p>	Performance was below target due to the traders' strike regarding the EFRIS system, which hindered its implementation activities and progress.
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>During the fourth quarter of the FY 2023/24, the EFRIS register grew by 4.92 percent against a target of 8.75 percent.</p> <p>90.50 percent of the gazetted taxpayers complied with DTS against a planned target of 90 percent.</p>	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 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) • • 26% Domestic revenue collected 	<p>During the fourth quarter of FY 2023/24, the average on-time filing ratio was 87.57 percent (PAYE 83.87 percent, VAT 91.28 percent)</p> <p>29.48 percent of the annual domestic revenue was realized in quarter four. Total domestic revenue collections during the fourth quarter of the FY 2023/24 were UGX 5,420.25 billion against a target of UGX 5,655.24 billion resulting in a shortfall of UGX 234.99 billion</p>	<p>Reasons for Variation include;</p> <ul style="list-style-type: none"> • Macroeconomic volatility and soaring high inflation affecting market demand and sales realized in the FY 2023/24 compared to FY 2022/23. • Proliferation of Illicit and counterfeit products that infiltrate and dilute the market base. • Selective EFRIS invoice issuance which affects the market as potential buyers resort to purchasing from sellers not using EFRIS as their products are cheaper. The traders' strike regarding EFRIS system also further affected economic activity and collection. • Completion of major contracts and delayed government payments especially in the construction industry • Exit of key players citing difficult business environment characterized by shrinking sales; low returns; and slow growth as a result of the challenging economic environment.

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
211102 Contract Staff Salaries		18,113,952.150
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		2,878,664.000
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	31,022,933.041
	Wage Recurrent	18,113,952.150
	Non Wage Recurrent	12,908,980.891
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	31,022,933.041
	Wage Recurrent	18,113,952.150

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	12,908,980.891
	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.**

<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, 30% prosecutable cases achieved 	<p>Ninety seven (97) target profiles for investigation and compliance interventions were developed against a target of twenty (20)</p> <p>Eighty Nine (89) scheme & sector cases were investigated to conclusion against a target of thirty (30) cases representing a performance of 296.67 percent. This led to the identification of recoverable revenue of UGX 76.96 billion</p> <p>Three (3) intelligence briefs were disseminated to support compliance interventions against a target of three (3) in the following areas:</p> <ul style="list-style-type: none"> • Mitigating the Trader's Strike. • Utilization of the Declaration Forms in Tax Compliance and Revenue Mobilization. • A review of the evolution of EFRIS in Uganda: Learning points and the way forward” <p>Executed 100 percent science, forensics and exchange of Information support interventions against a target of 90 percent</p> <p>Of the eighty nine(89) scheme & sector cases that were investigated, eleven(11) were prosecutable representing a performance of 12.36 percent against a target of 30 percent</p>	<p>The performance was above target as a result of increased efforts to improve tax compliance</p>
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VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
<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, 30% prosecutable cases achieved 	<p>Ninety seven (97) target profiles for investigation and compliance interventions were developed against a target of twenty (20)</p> <p>Eighty Nine (89) scheme & sector cases were investigated to conclusion against a target of thirty (30) cases representing a performance of 296.67 percent. This led to the identification of recoverable revenue of UGX 76.96 billion</p> <p>Three (3) intelligence briefs were disseminated to support compliance interventions against a target of three (3) in the following areas:</p> <ul style="list-style-type: none"> • Mitigating the Trader's Strike. • Utilization of the Declaration Forms in Tax Compliance and Revenue Mobilization. • A review of the evolution of EFRIS in Uganda: Learning points and the way forward” <p>Executed 100 percent science, forensics and exchange of Information support interventions against a target of 90 percent</p> <p>Of the eighty nine(89) scheme & sector cases that were investigated, eleven(11) were prosecutable representing a performance of 12.36 percent against a target of 30 percent</p>	<p>The performance was above target as a result of increased efforts to improve tax compliance</p>

Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item	Spent	
211102 Contract Staff Salaries	3,000,739.078	
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	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
221001 Advertising and Public Relations		7,800.000
221002 Workshops, Meetings and Seminars		18,750.000
221007 Books, Periodicals & Newspapers		1,750.000
221009 Welfare and Entertainment		44,919.560
221011 Printing, Stationery, Photocopying and Binding		8,250.000
221014 Bank Charges and other Bank related costs		1,449.300
223001 Property Management Expenses		4,700.000
223006 Water		2,938.040
227001 Travel inland		303,640.000
227002 Travel abroad		62,917.188
227003 Carriage, Haulage, Freight and transport hire		1,703.200
227004 Fuel, Lubricants and Oils		59,835.800
228002 Maintenance-Transport Equipment		28,848.450
228004 Maintenance-Other Fixed Assets		294,415.801
	Total For Budget Output	4,644,589.850
	Wage Recurrent	3,000,739.078
	Non Wage Recurrent	1,643,850.772
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	4,644,589.850
	Wage Recurrent	3,000,739.078
	Non Wage Recurrent	1,643,850.772
	Arrears	0.000
	<i>AIA</i>	0.000
<i>Development Projects</i>		
N/A		
	GRAND TOTAL	167,156,087.527
	Wage Recurrent	56,802,430.577
	Non Wage Recurrent	99,141,287.071

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	GoU Development	11,212,369.879
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Quarter 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Programme:18 Development Plan Implementation	
SubProgramme:01 Development Planning, Research, Evaluation and Statistics	
Sub SubProgramme:01 Administration and Support Services	
<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 FY 2023/24, 58 assurance and consulting audits were conducted against a target of 52 audits In addition, 100 percent assurance and internal quality reforms were executed. Further, 97.13 percent acceptance of audit findings was achieved against a planned target of 80 percent. Out of the four hundred and eighty-eight (488) issues that were identified, four hundred and seventy-four (474) 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>UShs Thousand</i>
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Item	Spent
211102 Contract Staff Salaries	4,100,397.340
211104 Employee Gratuity	139,303.319
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	39,018.590
212101 Social Security Contributions	2,732,521.777
212102 Medical expenses (Employees)	196,000.000
221001 Advertising and Public Relations	40,000.000
221002 Workshops, Meetings and Seminars	85,862.000
221007 Books, Periodicals & Newspapers	700.000
221009 Welfare and Entertainment	169,139.103
221011 Printing, Stationery, Photocopying and Binding	20,071.684
221014 Bank Charges and other Bank related costs	5,197.220

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Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
221017 Membership dues and Subscription fees.	17,890.500
223001 Property Management Expenses	4,889.200
223006 Water	29,124.510
225101 Consultancy Services	188,710.935
227001 Travel inland	623,497.591
227002 Travel abroad	52,407.305
227003 Carriage, Haulage, Freight and transport hire	1,095.000
227004 Fuel, Lubricants and Oils	157,648.552
228002 Maintenance-Transport Equipment	68,270.601
228004 Maintenance-Other Fixed Assets	1,531.343
Total For Budget Output	8,673,276.569
Wage Recurrent	4,100,397.340
Non Wage Recurrent	4,572,879.229
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	8,673,276.569
Wage Recurrent	4,100,397.340
Non Wage Recurrent	4,572,879.229
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 4

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

Programme Intervention: 180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;
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<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 FY 2023/2024, 14 researches were conducted against a planned target of 10.</p> <p>In addition, the average Service Availability Level was 99.71 percent against a planned target of 99.00 percent.</p> <p>93.33 process improvement interventions executed against a planned target of 100 percent.</p> <p>33 percent complete integration of LGs with e-logrev/ IRAS interfacing with eTAX .</p> <p>83.01 percent of the data management and technology optimization interventions were executed against a planned target of 100 percent.</p>
<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 FY 2023/2024, 14 researches were conducted against a planned target of 10.</p> <p>In addition, the average Service Availability Level was 99.71 percent against a planned target of 99.00 percent.</p> <p>93.33 process improvement interventions executed</p> <p>33 percent complete integration of LGs with e-logrev/ IRAS interfacing with eTAX.</p> <p>83.01 percent of the data management and technology optimization interventions were executed against a planned target of 100 percent.</p>

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

US\$ Thousand

Item	Spent
211102 Contract Staff Salaries	13,943,399.898
211104 Employee Gratuity	257,173.668
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	41,983.819

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Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
212101 Social Security Contributions	2,589,295.027
212102 Medical expenses (Employees)	740,000.000
221001 Advertising and Public Relations	44,302.103
221002 Workshops, Meetings and Seminars	75,000.000
221007 Books, Periodicals & Newspapers	3,000.000
221008 Information and Communication Technology Supplies.	41,341,919.759
221009 Welfare and Entertainment	169,897.712
221011 Printing, Stationery, Photocopying and Binding	33,000.000
221014 Bank Charges and other Bank related costs	9,555.920
221017 Membership dues and Subscription fees.	170,000.000
222001 Information and Communication Technology Services.	9,382,876.304
223001 Property Management Expenses	18,800.000
223006 Water	80,000.000
225101 Consultancy Services	822,605.000
227001 Travel inland	709,393.060
227002 Travel abroad	31,129.567
227004 Fuel, Lubricants and Oils	80,000.000
228002 Maintenance-Transport Equipment	55,000.000
228004 Maintenance-Other Fixed Assets	39,640.000
Total For Budget Output	70,637,971.837
Wage Recurrent	13,943,399.898
Non Wage Recurrent	56,694,571.939
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	70,637,971.837
Wage Recurrent	13,943,399.898
Non Wage Recurrent	56,694,571.939
Arrears	0.000
<i>AIA</i>	0.000

Development Projects

N/A

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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SubProgramme:02 Resource Mobilization and Budgeting

Sub SubProgramme:01 Administration and Support Services

Departments

Department:001 Corporate Services

Budget Output:000004 Finance and Accounting

PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration

Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.

<p>100% of governance enhancement interventions executed 100% budget absorption level 2.5% staff attrition rate 90% Corporate capacity building programs executed 60% staff trained</p>	<p>During the FY 2023/24, 96.40 percent of planned governance enhancement interventions were fully executed.</p> <p>By the end of June 2024, UGX 619.99 billion had been released, out of which UGX 617.70 billion was spent hence registering a budget absorption level of 99.6 percent against a target of 100.00 percent.</p> <p>During the FY 2023/24, the staff attrition rate was 3.05 percent against a target of 2.5 percent.</p> <p>88 percent of the capacity enhancement interventions were fully executed.</p> <p>71 percent of staff trained against a planned target of 60 percent during the FY 2023/24.</p>
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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	26,376,084.908
211104 Employee Gratuity	16,601,851.488
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	27,354,721.197
212101 Social Security Contributions	5,400,185.030
212102 Medical expenses (Employees)	725,500.000
221001 Advertising and Public Relations	271,773.423
221002 Workshops, Meetings and Seminars	627,723.631
221003 Staff Training	6,420,000.000
221004 Recruitment Expenses	662,250.570
221007 Books, Periodicals & Newspapers	50,000.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
221008 Information and Communication Technology Supplies.	1,996,319.990
221009 Welfare and Entertainment	3,940,443.037
221011 Printing, Stationery, Photocopying and Binding	1,033,304.406
221014 Bank Charges and other Bank related costs	116,478.110
221017 Membership dues and Subscription fees.	20,000.000
222002 Postage and Courier	401,800.000
223001 Property Management Expenses	952,100.000
223002 Property Rates	700,186.259
223003 Rent-Produced Assets-to private entities	1,094,208.000
223004 Guard and Security services	3,829,245.760
223005 Electricity	1,700,000.000
223006 Water	805,352.960
224004 Beddings, Clothing, Footwear and related Services	946,550.000
225101 Consultancy Services	698,500.000
226001 Insurances	9,686,111.134
227001 Travel inland	2,870,852.039
227002 Travel abroad	43,265.256
227003 Carriage, Haulage, Freight and transport hire	285,300.000
227004 Fuel, Lubricants and Oils	2,075,606.223
228001 Maintenance-Buildings and Structures	7,919,981.500
228002 Maintenance-Transport Equipment	3,450,421.000
228003 Maintenance-Machinery & Equipment Other than Transport	5,605,724.717
228004 Maintenance-Other Fixed Assets	333,519.894
273102 Incapacity, death benefits and funeral expenses	1,200,000.000
Total For Budget Output	136,195,360.531
Wage Recurrent	26,376,084.908
Non Wage Recurrent	109,819,275.623
Arrears	0.000
<i>AIA</i>	0.000
Budget Output:000013 HIV/AIDS Mainstreaming	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration	
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.	
100% of staff affected by HIV/AIDS catered for 4 sensitisations carried out	<p>During the period 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.. • Implementation of fair employment practices; non-discrimination and protection. • Provision to staff and their dependents with comprehensive HIV/AIDS prevention and care treatment services. • Disseminated relevant HIV/AIDS sensitization materials to staff as a means of creating awareness on various matters about HIV/AIDS. • Routine health care, participation in the health awareness week & training for the HIV counselors. • Conducted a wellness camp for our staff in Single Window Customs Territory and central region and several staff were offered a variety of medical services. • Participation in organized HIV/TB national activities and shared educative materials on HIV. • Reviewed the HIV Policy and work plan to incorporate TB <p>4 sensitisations conducted as planned.</p>
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs <i>US\$ Thousand</i>	
Item	Spent
212102 Medical expenses (Employees)	560,000.000
Total For Budget Output	560,000.000
Wage Recurrent	0.000
Non Wage Recurrent	560,000.000
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 14 climate change campaigns against a planned target of 4 in the FY 2023/24

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand
Item		Spent
221001 Advertising and Public Relations		50,000.000
	Total For Budget Output	50,000.000
	Wage Recurrent	0.000
	Non Wage Recurrent	50,000.000
	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 14 climate change campaigns against a planned target of 4 in the FY2023/24	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand
Item		Spent
221001 Advertising and Public Relations		50,000.000
	Total For Budget Output	50,000.000
	Wage Recurrent	0.000
	Non Wage Recurrent	50,000.000
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	136,855,360.531
	Wage Recurrent	26,376,084.908
	Non Wage Recurrent	110,479,275.623
	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 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration	
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.	
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 FY2023/24, there was an 82.44 percent recovery from fully executed MoUs against a target of 70 percent hence a performance of 117.78 percent.</p> <p>There was a 59.73 percent recovery from collectable debt stock against a target of 10 percent in the FY2023/24</p> <p>Furthermore, URA attained a success rate of 86.89 percent against a target of 85 percent. A total of two hundred and six (206) Judgements/Rulings were received, of these one hundred and seventy nine (179) cases were decided in favour of URA; and twenty seven (27) cases were decided in favour of taxpayers</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	<i>US\$ Thousand</i>
Item	Spent
211102 Contract Staff Salaries	6,177,424.800
211104 Employee Gratuity	192,382.300
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	67,428.800
212101 Social Security Contributions	1,263,049.554
212102 Medical expenses (Employees)	348,000.000
221001 Advertising and Public Relations	15,000.000
221002 Workshops, Meetings and Seminars	100,000.000
221006 Commissions and related charges	621,756.016
221007 Books, Periodicals & Newspapers	59,260.360
221009 Welfare and Entertainment	202,626.400
221011 Printing, Stationery, Photocopying and Binding	41,990.500
221014 Bank Charges and other Bank related costs	9,995.920
221017 Membership dues and Subscription fees.	3,000.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>	
Item	Spent	
223001 Property Management Expenses	12,752.600	
223006 Water	10,378.120	
225101 Consultancy Services	16,000.000	
227001 Travel inland	472,508.973	
227002 Travel abroad	29,890.833	
227003 Carriage, Haulage, Freight and transport hire	3,200.000	
227004 Fuel, Lubricants and Oils	223,904.000	
228002 Maintenance-Transport Equipment	119,796.670	
282102 Fines and Penalties	1,500,000.000	
	Total For Budget Output	11,490,345.846
	Wage Recurrent	6,177,424.800
	Non Wage Recurrent	5,312,921.046
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	11,490,345.846
	Wage Recurrent	6,177,424.800
	Non Wage Recurrent	5,312,921.046
	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 4

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>100 percent tax education programs were executed across regions, sectors and gender. These included; -</p> <ul style="list-style-type: none"> • 41 tax barazas • 92 Webinars • 128 Mobile Tax awareness campaigns • 148 tax katales • 130 paid radio and TV shows • 442 serialized talk shows • 176 Client Onboarding Sessions • 10 diaspora engagements • 384 Community Radio outreaches • 68 outreaches to educational institutions • 575 tax engagements (Clinics, workshops, tax hubs & expos) <p>100 percent of public relations programs were executed as planned including:</p> <ul style="list-style-type: none"> • 5 Corporate League events • 2,618 creatives produced • Supported Corporate events • 87 self-help videos • 1655+ Daily updates of URA Social media handles • Produced taxman magazines for all quarters • 233 URA TV Productions. <p>9 compliance reviews were completed as planned and 113 profiled integrity cases were investigated as planned</p> <p>Conducted 14 climate change campaigns against a planned target of 4</p> <p>8 Regional integrity sensitizations across regions as planned</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

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 100% Public relations programs executed 12 compliance policy reviews, 100 investigations of profiled integrity cases 7 regional integrity sensitizations, 4 Climate change campaigns</p>	<p>100 percent tax education programs were executed across regions, sectors and gender. These included; -</p> <ul style="list-style-type: none"> • 41 tax barazas • 92 Webinars • 128 Mobile Tax awareness campaigns • 148 tax katales • 130 paid radio and TV shows • 442 serialized talk shows • 176 Client Onboarding Sessions • 10 diaspora engagements • 384 Community Radio outreaches • 68 outreaches to educational institutions • 575 tax engagements (Clinics, workshops, tax hubs & expos) <p>100 percent of public relations programs were executed as planned including:</p> <ul style="list-style-type: none"> • 5 Corporate League events • 2,618 creatives produced • Supported Corporate events • 87 self-help videos • 1655+ Daily updates of URA Social media handles • Produced taxman magazines for all quarters • 233 URA TV Productions. <p>9 compliance reviews were completed as planned and 113 profiled integrity cases were investigated as planned</p> <p>Conducted 14 climate change campaigns against a planned target of 4</p> <p>8 Regional integrity sensitizations across regions as planned</p>
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
Item	<i>US\$ Thousand</i> Spent
211102 Contract Staff Salaries	11,254,115.246
211104 Employee Gratuity	329,391.516
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	128,966.614

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
212101 Social Security Contributions	2,084,641.808
212102 Medical expenses (Employees)	664,000.000
221001 Advertising and Public Relations	2,457,796.237
221002 Workshops, Meetings and Seminars	6,136,214.172
221007 Books, Periodicals & Newspapers	8,000.000
221009 Welfare and Entertainment	349,858.360
221011 Printing, Stationery, Photocopying and Binding	42,240.000
221014 Bank Charges and other Bank related costs	11,594.480
221017 Membership dues and Subscription fees.	250,000.000
223001 Property Management Expenses	31,050.000
223006 Water	20,756.480
225101 Consultancy Services	50,000.000
227001 Travel inland	1,075,867.010
227002 Travel abroad	359,057.259
227004 Fuel, Lubricants and Oils	129,926.000
228002 Maintenance-Transport Equipment	112,500.000
228004 Maintenance-Other Fixed Assets	2,330.293
Total For Budget Output	25,498,305.475
Wage Recurrent	11,254,115.246
Non Wage Recurrent	14,244,190.229
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	25,498,305.475
Wage Recurrent	11,254,115.246
Non Wage Recurrent	14,244,190.229
Arrears	0.000
<i>AIA</i>	0.000

*Development Projects***Project:1622 Retooling of Uganda Revenue Authority****Budget Output:000017 Infrastructure Development and Management**

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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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.

<p>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</p>	<p>During the FY 2023/24, 115 laptops and 210 desktops were acquired as planned.</p> <p>Disaster recovery solution maintenance conducted as planned.</p> <p>The Data center was officially commissioned on 13th October 2023. This was followed by the issuance of the closure report.</p> <p>40 units of work stations procured as planned . In addition, 10 office equipment was procured as planned.</p> <p>Masaka Regional office completed and commissioned.</p>
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
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Item	Spent
312129 Other Buildings other than dwellings - Acquisition	7,905,581.770
312212 Light Vehicles - Acquisition	8,022,423.800
312221 Light ICT hardware - Acquisition	27,917,272.027
312231 Office Equipment - Acquisition	32,500.000
312235 Furniture and Fittings - Acquisition	490,500.000
Total For Budget Output	44,368,277.597
GoU Development	44,368,277.597
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Project	44,368,277.597
GoU Development	44,368,277.597
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000

Sub SubProgramme:02 Revenue Collection & Administration

Departments

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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.	
<p>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</p>	<p>During the FY 2023/24, scanners were used across the 8 border points.</p> <p>100 percent of the scannable goods were scanned as per the documented scanning guidelines against a target of 90 percent.</p> <p>59.01 percent of the transit cargo was electronically tracked during the FY 2023/24 against a target of 30 percent</p> <p>355 Intelligence-focused operations conducted during the FY 2023/24 against a target of 200.</p> <p>Three hundred and twenty-five (325) post-clearance audits were completed against a target of two hundred and fifty (250) yielding revenue amounting to UGX 88.89 billion.</p> <p>88.02 percent of the annual customs revenue was realized in the FY 2023/24. Total customs revenue collections during the FY 2023/24 were UGX 9,553.63 billion against a target of UGX 10,853.37 billion</p> <p>40 New AEOs were registered against a target of 25.</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration	
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.	
<p>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</p>	<p>During the FY 2023/24, scanners were used across the 8 border points.</p> <p>100 percent of the scannable goods were scanned as per the documented scanning guidelines against a target of 90 percent.</p> <p>59.01 percent of the transit cargo was electronically tracked during the FY 2023/24 against a target of 30 percent</p> <p>355 Intelligence-focused operations conducted during the FY 2023/24 against a target of 200.</p> <p>Three hundred and twenty-five (325) post-clearance audits were completed against a target of two hundred and fifty (250) yielding revenue amounting to UGX 88.89 billion.</p> <p>88.02 percent of the annual customs revenue was realized in the FY 2023/24. Total customs revenue collections during the FY2023/24 were UGX 9,553.63 billion against a target of UGX 10,853.37 billion</p> <p>40 New AEOs were registered in the FY 2023/24 against a target of 25</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

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 FY 2023/24, 9 scanners were used across the border points. 100 percent of the scannable goods were scanned as per the documented scanning guidelines during FY2023/24. Furthermore, 59.01 percent of the transit cargo was electronically tracked during the FY 2023/24 against a target of 30 percent 355 Intelligence-focused operations conducted for during the FY2023/24 against a target of 200. Three hundred and twenty-five (325) post-clearance audits were completed against a target of two hundred and fifty (250) yielding revenue amounting to UGX 88.89 billion. 88.02 percent of the annual customs revenue was realized in the FY 2023/24. Total customs revenue collections during the FY2023/24 were UGX 9,553.63 billion against a target of UGX 10,853.37 billion 40 New AEOs were registered in the fourth quarter of FY 2023/24-33 National and 7 regional

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
Item	Spent
211102 Contract Staff Salaries	70,492,256.404
211104 Employee Gratuity	404,698.227
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	7,314,019.281
212101 Social Security Contributions	14,804,632.171
212102 Medical expenses (Employees)	4,136,000.000
221001 Advertising and Public Relations	50,000.000
221002 Workshops, Meetings and Seminars	175,000.000
221007 Books, Periodicals & Newspapers	9,873.600
221008 Information and Communication Technology Supplies.	16,421,259.461
221009 Welfare and Entertainment	3,265,537.040
221011 Printing, Stationery, Photocopying and Binding	286,344.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
221014 Bank Charges and other Bank related costs	83,553.760
221017 Membership dues and Subscription fees.	90,000.000
223001 Property Management Expenses	655,207.806
223003 Rent-Produced Assets-to private entities	286,344.000
223004 Guard and Security services	181,678.800
223005 Electricity	505,999.999
223006 Water	552,286.720
227001 Travel inland	4,162,520.303
227002 Travel abroad	221,018.746
227003 Carriage, Haulage, Freight and transport hire	300,000.000
227004 Fuel, Lubricants and Oils	1,890,490.814
228002 Maintenance-Transport Equipment	1,280,659.358
228003 Maintenance-Machinery & Equipment Other than Transport	31,500,000.000
228004 Maintenance-Other Fixed Assets	350,000.000
Total For Budget Output	159,419,380.490
Wage Recurrent	70,492,256.404
Non Wage Recurrent	88,927,124.086
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	159,419,380.490
Wage Recurrent	70,492,256.404
Non Wage Recurrent	88,927,124.086
Arrears	0.000
<i>AIA</i>	0.000
Department:002 Domestic Taxes	
Budget Output:560055 Tax Compliance & Revenue	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration	
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.	
17,074 Audits & advisories conducted 17% growth in the tax register 7400 taxpayer visits	During the FY2023/24, 22,627 audits and advisories were conducted against a target of 17,074 In addition, 1,022,940 new taxpayers were added to the taxpayer register representing a growth of 29.22 percent against a targeted growth of 17 percent. Furthermore, 1,128 taxpayer visits were conducted against a planned target of 7400.
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	During the FY 2023/34, the EFRIS register grew by 25.22 percent against a target of 35 percent. 90.50 percent of the gazetted taxpayers complied with DTS against a planned target of 90 percent
EFRIS register increased by 35% 90% of gazette taxpayers to comply with DTS	During the FY 2023/34, the EFRIS register grew by 25.22 percent against a target of 35 percent. 90.50 percent of the gazetted taxpayers complied with DTS against a planned target of 90 percent
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	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

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 FY 2023/24, the average on-time filing ratio was 84.55 percent (PAYE 79.95 percent, VAT 89.14 percent) against a planned target of 90 percent.

96.75 percent of the annual domestic revenue was realized during the FY 2023/24. Total domestic revenue collections during the FY 2023/24 were UGX 18,384.86 billion against a target of UGX 19,002.79 billion resulting in a shortfall of UGX 617.93 billion

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Item	Spent
211102 Contract Staff Salaries	90,842,614.915
211104 Employee Gratuity	351,619.246
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	810,369.600
212102 Medical expenses (Employees)	5,972,000.000
212201 Social Security Contributions	17,109,020.596
221001 Advertising and Public Relations	731,253.763
221002 Workshops, Meetings and Seminars	175,000.000
221007 Books, Periodicals & Newspapers	10,787.750
221008 Information and Communication Technology Supplies.	2,500,000.000
221009 Welfare and Entertainment	3,750,007.407
221011 Printing, Stationery, Photocopying and Binding	328,730.000
221014 Bank Charges and other Bank related costs	93,031.977
221017 Membership dues and Subscription fees.	100,000.000
223001 Property Management Expenses	143,583.892
223003 Rent-Produced Assets-to private entities	4,508,820.000
223004 Guard and Security services	341,515.780
223005 Electricity	529,240.000
223006 Water	172,633.870
227001 Travel inland	11,545,656.504
227002 Travel abroad	50,876.698
227004 Fuel, Lubricants and Oils	1,279,784.714
228002 Maintenance-Transport Equipment	1,080,000.060

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>	
Item		Spent
228004 Maintenance-Other Fixed Assets		40,992.210
	Total For Budget Output	142,467,538.982
	Wage Recurrent	90,842,614.915
	Non Wage Recurrent	51,624,924.067
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	142,467,538.982
	Wage Recurrent	90,842,614.915
	Non Wage Recurrent	51,624,924.067
	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 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration	
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.	
<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>Four hundred and Eighteen (418) target profiles for investigation and compliance interventions were developed against a target of eighty(80).</p> <p>Two hundred and ninety-one (291) scheme & sector cases were investigated to a conclusion against a target of one hundred and twenty (120) cases representing a performance of 242.50 percent. This led to the identification of recoverable revenue of UGX 334.26 billion.</p> <p>Fourteen (14) intelligence briefs were disseminated to support compliance interventions against a target of twelve(12)</p> <p>Executed 100 percent science, forensics and exchange of Information support interventions against a target of 90 percent</p> <p>Of the two hundred and ninety one(291) scheme & sector cases that were investigated, fifty three (53) were prosecutable representing a performance of 18.21 percent against a target of 30 percent</p>
<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>Four hundred and Eighteen (418) target profiles for investigation and compliance interventions were developed against a target of eighty(80).</p> <p>Two hundred and ninety-one (291) scheme & sector cases were investigated to conclusion against a target of one hundred and twenty (120) cases representing a performance of 242.50 percent. This led to the identification of recoverable revenue of UGX 334.26 billion.</p> <p>Fourteen (14) intelligence briefs were disseminated to support compliance interventions against a target of twelve(12)</p> <p>Executed 100 percent science, forensics and exchange of Information support interventions against a target of 90 percent</p> <p>Of the two hundred and ninety one(291) scheme & sector cases that were investigated, fifty three (53) were prosecutable representing a performance of 18.21 percent against a target of 30 percent</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
211102 Contract Staff Salaries	11,725,172.147
211104 Employee Gratuity	192,382.300
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	87,923.975
212101 Social Security Contributions	2,246,427.460
212102 Medical expenses (Employees)	680,000.000
221001 Advertising and Public Relations	31,200.000
221002 Workshops, Meetings and Seminars	75,000.000
221007 Books, Periodicals & Newspapers	7,000.000
221009 Welfare and Entertainment	179,678.240
221011 Printing, Stationery, Photocopying and Binding	33,000.000
221014 Bank Charges and other Bank related costs	5,797.240
223001 Property Management Expenses	18,800.000
223006 Water	11,752.160
227001 Travel inland	1,210,360.000
227002 Travel abroad	251,668.750
227003 Carriage, Haulage, Freight and transport hire	6,812.900
227004 Fuel, Lubricants and Oils	237,343.200
228002 Maintenance-Transport Equipment	114,693.800
228004 Maintenance-Other Fixed Assets	1,177,663.203
Total For Budget Output	18,292,675.375
Wage Recurrent	11,725,172.147
Non Wage Recurrent	6,567,503.228
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	18,292,675.375
Wage Recurrent	11,725,172.147
Non Wage Recurrent	6,567,503.228
Arrears	0.000
<i>AIA</i>	0.000

Development Projects

N/A

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	GRAND TOTAL	617,703,132.703
	Wage Recurrent	234,911,465.658
	Non Wage Recurrent	338,423,389.447
	GoU Development	44,368,277.597
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

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

Table 4.1: NTR Collections (Billions)

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Table 4.2: Off-Budget Expenditure By Department and Project

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

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 Q4	0.2
Performance as of End of Q4	During the FY 2023/24, the following gender based initiatives were executed: • Conducted 9 regional based engagements on the new tax amendments and reforms • Conducted 20 Stakeholder engagements with women in business • Conducted 11 engagements and meetings for special interest group of people including persons with Disabilities (PwDs) for tax education purposes • Conducted 575 tax engagements (Clinics, workshops & tax hubs).
Reasons for Variations	All 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 Q4	0.5
Performance as of End of Q4	During the FY 2023/24, 100 percent of staff affected by HIV/AIDs were supported as planned. For example, the following was executed: • Provision of counseling and emotional support to families, staff, and dependents. • 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 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. • Conducted a wellness camp and a number of staff were offered a variety of services including HIV testing and counselling, screening for syphilis, Hepatitis B, prostate cancer, cervical cancer, diabetes (blood sugar), nutritional assessment and counselling, Hepatitis B vaccination and Doctor's consultation. • With the support of Mildmay Uganda, the URA HIV Focal Persons were offered a three days' training in psychosocial support training which was intended at passing on the same support to the URA staff.

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 4

Reasons for Variations	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 Q4	1
Performance as of End of Q4	During the FY 2023/24, fourteen (14) sensitizations of environmental protection were conducted. In addition, sanitary and disposal services were procured as planned.
Reasons for Variations	All interventions 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 Q4	0.5
Performance as of End of Q4	During the FY 2023/24, COVID-19 support services were provided including: • COVID-19 protection services were provided to staff at all offices; Personal Protective Equipment (equipment worn to minimize exposure to hazards that cause serious workplace injuries and illnesses) were distributed across districts and regions. These mainly included: sanitisers, detergent, gloves, jik, hand wash soap and masks e.t.c • Medical services for staff that were affected by Covid-19 were provided and testing for staff that had symptoms or suspected exposure with clients that had covid-19. • Increased awareness on the management and prevention of Covid -19 through circulations of messages to staff.
Reasons for Variations	All planned Covid-19 interventions executed as planned.