VOTE: 141 Uganda Revenue Authority (URA)

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V1: Summary of Issues in Budget Execution

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

		Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	400.258	400.258	277.490	273.121	69.0 %	68.0 %	98.4 %
	Non-Wage	412.250	436.138	346.264	339.215	84.0 %	82.3 %	98.0 %
Devt.	GoU	64.788	64.788	48.591	24.269	75.0 %	37.5 %	49.9 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
	GoU Total	**877.296**	**901.184**	**672.345**	**636.605**	**76.6 %**	**72.6 %**	**94.7 %**
	Total GoU+Ext Fin (MTEF)	**877.296**	**901.184**	**672.345**	**636.605**	**76.6 %**	**72.6 %**	**94.7 %**
	Arrears	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
	Total Budget	**877.296**	**901.184**	**672.345**	**636.605**	**76.6 %**	**72.6 %**	**94.7 %**
	A.I.A Total	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
	Grand Total	**877.296**	**901.184**	**672.345**	**636.605**	**76.6 %**	**72.6 %**	**94.7 %**
	Total Vote Budget Excluding Arrears	**877.296**	**901.184**	**672.345**	**636.605**	**76.6 %**	**72.6 %**	**94.7 %**

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Table V1.2: Releases and Expenditure by Programme and Vote Function*

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% Budget Released	% Budget Spent	%Releases Spent
Programme:18 Development Plan Implementation	**877.296**	**901.184**	**672.346**	**636.604**	**76.6 %**	**72.6 %**	**94.7%**
Vote Function:01 Administration and Support Services	417.120	441.008	338.965	308.228	81.3 %	73.9 %	90.9%
Vote Function:02 Revenue Collection & Administration	460.176	460.176	333.380	328.376	72.4 %	71.4 %	98.5%
Total for the Vote	**877.296**	**901.184**	**672.346**	**636.604**	**76.6 %**	**72.6 %**	**94.7 %**

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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

Vote Function:01 Administration and Support Services

1.078	Bn Shs	Department : 003 Legal Services & Board Affairs
		Reason: Awaiting multiple rulings from court cases which are expected in Q4.
Items		
1.000	UShs	282102 Fines and Penalties
		Reason: Awaiting multiple rulings from court cases which are expected in Q4.
20.625	Bn Shs	Project : 1904 Institutional Development of Uganda Revenue Authority
		Reason: Procurement on going
Items		
4.062	UShs	312212 Light Vehicles - Acquisition
		Reason: Procurement on going - Contract was awarded to supplier.
3.698	Bn Shs	Project : 1918 Construction of Office Accommodation for URA Stations
		Reason: Awaiting submission of invoices for Interim Payment Certificates 5 and 6.
Items		
3.698	UShs	312121 Non-Residential Buildings - Acquisition
		Reason: Awaiting submission of invoices for Interim Payment Certificates 5 and 6.

Vote Function:02 Revenue Collection & Administration

2.710	Bn Shs	Department : 001 Customs
		Reason: Awaiting invoices expected to be received in Q4.
Items		
1.450	UShs	228004 Maintenance-Other Fixed Assets
		Reason: Awaiting invoices expected to be received in Q4.

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V2: Performance Highlights

Table V2.1: PIAP outputs and output Indicators

Programme:18 Development Plan Implementation			
Vote Function:01 Administration and Support Services			
Department:001 Corporate Services			
Key Service Area: 000004 Finance and Accounting			
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)			
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.			
PIAP Output Indicators	**Indicator Measure**	**Planned 2025/26**	**Actuals By END Q 3**
% Targeted staff trained in in Big Data Analytics, Machine learning, Artificial Intelligence.	Percentage	100%	100%
% of Tax Policy Proposals Adopted.	Percentage	50%	67%
Key Service Area: 000013 HIV/AIDS Mainstreaming			
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)			
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.			
PIAP Output Indicators	**Indicator Measure**	**Planned 2025/26**	**Actuals By END Q 3**
% Targeted staff trained in in Big Data Analytics, Machine learning, Artificial Intelligence.	Percentage	100%	100%
% of Tax Policy Proposals Adopted.	Percentage	15%	67%
Key Service Area: 000089 Climate Change Mitigation			
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)			
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.			
PIAP Output Indicators	**Indicator Measure**	**Planned 2025/26**	**Actuals By END Q 3**
% Targeted staff trained in in Big Data Analytics, Machine learning, Artificial Intelligence.	Percentage	100%	100%
% of Tax Policy Proposals Adopted.	Percentage	15%	67%

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Programme:18 Development Plan Implementation

Vote Function:01 Administration and Support Services

Department:001 Corporate Services

Key Service Area: 000090 Climate Change Adaptation

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
% Targeted staff trained in in Big Data Analytics, Machine learning, Artificial Intelligence.	Percentage	100%	100%
% of Tax Policy Proposals Adopted.	Percentage	15%	67%

Department:003 Legal Services & Board Affairs

Key Service Area: 000012 Legal advisory services

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
% Targeted staff trained in in Big Data Analytics, Machine learning, Artificial Intelligence.	Percentage	100%	100%
% of Tax Policy Proposals Adopted.	Percentage	15%	67%

Department:004 Governance and Leadership

Key Service Area: 000058 Stakeholder Management

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
% Targeted staff trained in in Big Data Analytics, Machine learning, Artificial Intelligence.	Percentage	100%	100%
% of Tax Policy Proposals Adopted.	Percentage	15%	67%

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Programme:18 Development Plan Implementation

Vote Function:01 Administration and Support Services

Department:005 Information Technology & Innovation

Key Service Area: 000019 ICT Services

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
% Targeted staff trained in in Big Data Analytics, Machine learning, Artificial Intelligence.	Percentage	100%	100%
% of Tax Policy Proposals Adopted.	Percentage	15%	67%

Department:006 Strategy and Risk Management

Key Service Area: 000022 Research and Development

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
% Targeted staff trained in in Big Data Analytics, Machine learning, Artificial Intelligence.	Percentage	100%	100%
% of Tax Policy Proposals Adopted.	Percentage	15%	67%

Key Service Area: 560045 Strategic Planning and Development

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
% Targeted staff trained in in Big Data Analytics, Machine learning, Artificial Intelligence.	Percentage	100%	100%
% of Tax Policy Proposals Adopted.	Percentage	15%	67%

Key Service Area: 560056 Taxpayer Education and Stakeholder Relations

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
% Targeted staff trained in in Big Data Analytics, Machine learning, Artificial Intelligence.	Percentage	100%	100%

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Programme:18 Development Plan Implementation

Vote Function:01 Administration and Support Services

Department:006 Strategy and Risk Management

Key Service Area: 560056 Taxpayer Education and Stakeholder Relations

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
% of Tax Policy Proposals Adopted.	Percentage	15%	67%

Department:007 Tax Academy

Key Service Area: 000029 Capacity Building

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
% Targeted staff trained in in Big Data Analytics, Machine learning, Artificial Intelligence.	Percentage	100%	100%
% of Tax Policy Proposals Adopted.	Percentage	15%	67%

Project:1904 Institutional Development of Uganda Revenue Authority

Key Service Area: 000003 Facilities and Equipment Management

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
% Targeted staff trained in in Big Data Analytics, Machine learning, Artificial Intelligence.	Percentage	100%	100%
% of Tax Policy Proposals Adopted.	Percentage	50%	67%

Project:1918 Construction of Office Accommodation for URA Stations

Key Service Area: 000017 Infrastructure Development and Management

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
% Targeted staff trained in in Big Data Analytics, Machine learning, Artificial Intelligence.	Percentage	100%	100%

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Programme:18 Development Plan Implementation

Vote Function:01 Administration and Support Services

Project:1918 Construction of Office Accommodation for URA Stations

Key Service Area: 000017 Infrastructure Development and Management

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
% of Tax Policy Proposals Adopted.	Percentage	50%	67%

Vote Function:02 Revenue Collection & Administration

Department:001 Customs

Key Service Area: 560054 Trade Facilitation

PIAP Output: 18211101 Increased Domestic revenue

Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
Amount of Domestic Revenue Collected	Number	13	24.90

Department:002 Domestic Taxes

Key Service Area: 560055 Tax Compliance & Revenue

PIAP Output: 18211101 Increased Domestic revenue

Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
Amount of Domestic Revenue Collected	Number	22	24.90

Department:003 Tax Investigations

Key Service Area: 560055 Tax Compliance & Revenue

PIAP Output: 18211101 Increased Domestic revenue

Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
Amount of Domestic Revenue Collected	Number	0	0

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Performance highlights for the Quarter

During the period July to March of the FY 2025/26, URA collected net revenues (gross revenue less refunds) of UGX 24,896.63 billion against a target of UGX 26,102.81 billion, registering a performance of 95.38 per cent. A substantial growth of UGX 2,604.29 billion (11.68 per cent) was realised compared to the same period in FY 2024/25. In addition, Domestic revenue collections registered a growth of 10.96 percent and Customs collections registered a growth of 11.87 percent. The total refunds during the period July to March of the FY 2025/26 were UGX 495.40 billion.

Variances and Challenges

By the end of March 2026, UGX 672.345 billion had been released, of which UGX 636.605 billion was spent, hence registering a budget absorption level of 94.68 percent against a target of 100 percent. The variance in budget utilisation is can be accounted for in ongoing procurements.

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V3: Details of Releases and Expenditure

Table V3.1: GoU Releases and Expenditure by Key Service Area*

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	**877.296**	**901.184**	**672.346**	**636.604**	**76.6 %**	**72.6 %**	**94.7 %**
Vote Function:01 Administration and Support Services	**417.120**	**441.008**	**338.965**	**308.228**	**81.3 %**	**73.9 %**	**90.9 %**
000001 Audit and Risk Management	9.938	9.938	7.453	7.009	75.0 %	70.5 %	94.0 %
000003 Facilities and Equipment Management	55.931	55.931	41.948	21.323	75.0 %	38.1 %	50.8 %
000004 Finance and Accounting	138.571	162.459	135.646	137.848	97.9 %	99.5 %	101.6 %
000012 Legal advisory services	23.322	23.322	18.174	16.862	77.9 %	72.3 %	92.8 %
000013 HIV/AIDS Mainstreaming	0.877	0.877	0.658	0.658	75.0 %	75.0 %	100.0 %
000017 Infrastructure Development and Management	8.857	8.857	6.643	2.945	75.0 %	33.3 %	44.3 %
000019 ICT Services	104.989	104.989	75.519	70.742	71.9 %	67.4 %	93.7 %
000022 Research and Development	1.007	1.007	0.755	0.755	75.0 %	75.0 %	100.0 %
000029 Capacity Building	16.531	16.531	12.398	12.150	75.0 %	73.5 %	98.0 %
000058 Stakeholder Management	36.782	36.782	25.979	25.088	70.6 %	68.2 %	96.6 %
000089 Climate Change Mitigation	0.050	0.050	0.038	0.038	75.0 %	75.0 %	100.0 %
000090 Climate Change Adaptation	0.050	0.050	0.038	0.038	75.0 %	75.0 %	100.0 %
560045 Strategic Planning and Development	18.464	18.464	12.405	11.461	67.2 %	62.1 %	92.4 %
560056 Taxpayer Education and Stakeholder Relations	1.750	1.750	1.313	1.313	75.0 %	75.0 %	100.0 %
Vote Function:02 Revenue Collection & Administration	**460.176**	**460.176**	**333.380**	**328.376**	**72.4 %**	**71.4 %**	**98.5 %**
560054 Trade Facilitation	163.920	163.920	114.752	112.042	70.0 %	68.4 %	97.6 %
560055 Tax Compliance & Revenue	296.256	296.256	218.628	216.335	73.8 %	73.0 %	99.0 %
Total for the Vote	**877.296**	**901.184**	**672.346**	**636.604**	**76.6 %**	**72.6 %**	**94.7 %**

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Table V3.2: GoU Expenditure by Item

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	400.258	400.258	277.490	273.121	69.3 %	68.2 %	98.4 %
211104 Employee Gratuity	4.770	4.770	3.577	3.405	75.0 %	71.4 %	95.2 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	25.840	49.728	56.469	53.354	218.5 %	206.5 %	94.5 %
212101 Social Security Contributions	41.311	41.311	29.083	28.667	70.4 %	69.4 %	98.6 %
212102 Medical expenses (Employees)	20.275	20.275	15.206	14.582	75.0 %	71.9 %	95.9 %
221001 Advertising and Public Relations	6.642	6.642	5.082	5.039	76.5 %	75.9 %	99.2 %
221002 Workshops, Meetings and Seminars	13.464	13.464	10.098	9.520	75.0 %	70.7 %	94.3 %
221003 Staff Training	10.080	10.080	7.560	7.560	75.0 %	75.0 %	100.0 %
221004 Recruitment Expenses	1.000	1.000	0.750	0.750	75.0 %	75.0 %	100.0 %
221006 Commissions and related charges	1.007	1.007	0.755	0.751	75.0 %	74.6 %	99.4 %
221007 Books, Periodicals & Newspapers	0.441	0.441	0.331	0.331	75.0 %	75.0 %	100.0 %
221008 Information and Communication Technology Supplies.	55.158	55.158	41.368	38.624	75.0 %	70.0 %	93.4 %
221009 Welfare and Entertainment	23.177	23.177	7.868	12.387	33.9 %	53.4 %	157.4 %
221011 Printing, Stationery, Photocopying and Binding	2.662	2.662	1.997	1.997	75.0 %	75.0 %	100.0 %
221014 Bank Charges and other Bank related costs	0.546	0.546	0.409	0.409	75.0 %	75.0 %	100.0 %
221016 Systems Recurrent costs	3.200	3.200	2.400	2.399	75.0 %	75.0 %	100.0 %
221017 Membership dues and Subscription fees.	1.124	1.124	0.843	0.843	75.0 %	75.0 %	100.0 %
222001 Information and Communication Technology Services.	17.450	17.450	13.087	13.087	75.0 %	75.0 %	100.0 %
222002 Postage and Courier	0.536	0.536	0.402	0.402	75.0 %	75.0 %	100.0 %
223001 Property Management Expenses	2.336	2.336	2.752	2.752	117.8 %	117.8 %	100.0 %
223002 Property Rates	0.700	0.700	0.525	0.525	75.0 %	75.0 %	100.0 %
223003 Rent-Produced Assets-to private entities	11.600	11.600	10.500	10.500	90.5 %	90.5 %	100.0 %
223004 Guard and Security services	5.815	5.815	4.361	4.361	75.0 %	75.0 %	100.0 %
223005 Electricity	3.366	3.366	2.525	2.525	75.0 %	75.0 %	100.0 %
223006 Water	4.224	4.224	3.168	3.168	75.0 %	75.0 %	100.0 %
224004 Beddings, Clothing, Footwear and related Services	2.718	2.718	2.039	2.039	75.0 %	75.0 %	100.0 %

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Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
225101 Consultancy Services	44.990	44.990	33.742	33.732	75.0 %	75.0 %	100.0 %
226001 Insurances	18.727	18.727	14.045	14.045	75.0 %	75.0 %	100.0 %
226002 Licenses	3.500	3.500	2.625	2.186	75.0 %	62.5 %	83.3 %
227001 Travel inland	31.183	31.183	25.687	24.814	82.4 %	79.6 %	96.6 %
227002 Travel abroad	1.767	1.767	1.325	1.325	75.0 %	75.0 %	100.0 %
227003 Carriage, Haulage, Freight and transport hire	2.016	2.016	2.012	2.012	99.8 %	99.8 %	100.0 %
227004 Fuel, Lubricants and Oils	8.809	8.809	7.607	7.597	86.4 %	86.2 %	99.9 %
228001 Maintenance-Buildings and Structures	9.369	9.369	7.027	7.027	75.0 %	75.0 %	100.0 %
228002 Maintenance-Transport Equipment	9.798	9.798	8.791	8.791	89.7 %	89.7 %	100.0 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	15.372	15.372	11.529	11.529	75.0 %	75.0 %	100.0 %
228004 Maintenance-Other Fixed Assets	3.178	3.178	3.833	2.294	120.6 %	72.2 %	59.8 %
273102 Incapacity, death benefits and funeral expenses	1.600	1.600	1.200	1.200	75.0 %	75.0 %	100.0 %
282102 Fines and Penalties	2.500	2.500	3.685	2.685	147.4 %	107.4 %	72.9 %
312121 Non-Residential Buildings - Acquisition	8.857	8.857	6.643	2.945	75.0 %	33.3 %	44.3 %
312212 Light Vehicles - Acquisition	8.916	8.916	6.687	2.625	75.0 %	29.4 %	39.3 %
312213 Water Vessels - Acquisition	0.780	0.780	0.585	0.000	75.0 %	0.0 %	0.0 %
312221 Light ICT hardware - Acquisition	13.272	13.272	9.954	9.954	75.0 %	75.0 %	100.0 %
312222 Heavy ICT hardware - Acquisition	10.200	10.200	7.650	7.650	75.0 %	75.0 %	100.0 %
312231 Office Equipment - Acquisition	0.250	0.250	0.188	0.188	75.0 %	75.0 %	100.0 %
312235 Furniture and Fittings - Acquisition	1.209	1.209	0.906	0.906	75.0 %	75.0 %	100.0 %
312299 Other Machinery and Equipment- Acquisition	1.200	1.200	0.900	0.000	75.0 %	0.0 %	0.0 %
312423 Computer Software - Acquisition	20.104	20.104	15.078	0.000	75.0 %	0.0 %	0.0 %
Total for the Vote	**877.296**	**901.184**	**672.346**	**636.604**	**76.6 %**	**72.6 %**	**94.7 %**

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

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	**877.296**	**901.184**	**672.346**	**636.604**	**76.64 %**	**72.56 %**	**94.68 %**
Vote Function:01 Administration and Support Services	**417.120**	**441.008**	**338.965**	**308.228**	**81.26 %**	**73.89 %**	**90.9 %**
Departments							
001 Corporate Services	139.549	163.437	136.379	138.581	97.7 %	99.3 %	101.6 %
002 Internal Audit	9.938	9.938	7.453	7.009	75.0 %	70.5 %	94.0 %
003 Legal Services & Board Affairs	23.322	23.322	18.174	16.862	77.9 %	72.3 %	92.8 %
004 Governance and Leadership	36.782	36.782	25.979	25.088	70.6 %	68.2 %	96.6 %
005 Information Technology & Innovation	104.989	104.989	75.519	70.742	71.9 %	67.4 %	93.7 %
006 Strategy and Risk Management	21.221	21.221	14.473	13.529	68.2 %	63.8 %	93.5 %
007 Tax Academy	16.531	16.531	12.398	12.150	75.0 %	73.5 %	98.0 %
Development Projects							
1904 Institutional Development of Uganda Revenue Authority	55.931	55.931	41.948	21.323	75.0 %	38.1 %	50.8 %
1918 Construction of Office Accommodation for URA Stations	8.857	8.857	6.643	2.945	75.0 %	33.2 %	44.3 %
Vote Function:02 Revenue Collection & Administration	**460.176**	**460.176**	**333.380**	**328.376**	**72.45 %**	**71.36 %**	**98.5 %**
Departments							
001 Customs	163.920	163.920	114.752	112.042	70.0 %	68.4 %	97.6 %
002 Domestic Taxes	261.932	261.932	190.885	189.387	72.9 %	72.3 %	99.2 %
003 Tax Investigations	34.324	34.324	27.743	26.948	80.8 %	78.5 %	97.1 %
Development Projects							
N/A							
Total for the Vote	**877.296**	**901.184**	**672.346**	**636.604**	**76.6 %**	**72.6 %**	**94.7 %**

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Table V3.4: External Financing Releases and Expenditure by Vote Function and Project

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Quarter 3: 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		
Vote Function:01 Administration and Support Services		
Departments		
Department:001 Corporate Services		
Key Service Area:000004 Finance and Accounting		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
100 percent Performance Management enhancement interventions implemented.	94.48 percent of the performance enhancement initiatives were implemented during the third quarter of the FY 2025/26 against the target of 100 percent.	
-	-	-
2.5 percent staff attrition rate	The staff attrition rate during the third quarter was 0.37 percent against a target of 2.5 percent. The staff exits were 15 (voluntary retirement and resignation) compared to the number of staff (4,699) as at the end of March 2026.	
100 percent implementation of the Procurement Plan.	14.96 percent of the procurement plan was executed in quarter three	Procurement plan execution is on-going as planned.

Expenditures incurred in the Quarter to deliver outputs	*UShs Thousand*
Item	**Spent**
211102 Contract Staff Salaries	7,285,477.590
211104 Employee Gratuity	188,174.726
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	15,661,013.025
212101 Social Security Contributions	774,100.498
212102 Medical expenses (Employees)	229,425.973
221001 Advertising and Public Relations	852,392.415
221002 Workshops, Meetings and Seminars	277,112.224
221003 Staff Training	255,000.000
221004 Recruitment Expenses	250,000.000
221007 Books, Periodicals & Newspapers	12,050.000
221008 Information and Communication Technology Supplies.	500,000.000
221011 Printing, Stationery, Photocopying and Binding	383,326.102

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

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

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

Item		Spent
221014 Bank Charges and other Bank related costs		39,469.446
221017 Membership dues and Subscription fees.		30,000.000
222002 Postage and Courier		133,991.149
223001 Property Management Expenses		1,333,025.000
223002 Property Rates		175,046.753
223003 Rent-Produced Assets-to private entities		2,021,214.000
223004 Guard and Security services		1,147,924.000
223005 Electricity		507,693.429
223006 Water		394,338.240
224004 Beddings, Clothing, Footwear and related Services		679,525.000
225101 Consultancy Services		113,381.250
226001 Insurances		4,681,809.065
227001 Travel inland		973,055.521
227002 Travel abroad		90,612.237
227003 Carriage, Haulage, Freight and transport hire		876,602.500
227004 Fuel, Lubricants and Oils		2,293,851.133
228001 Maintenance-Buildings and Structures		2,342,250.000
228002 Maintenance-Transport Equipment		2,804,403.206
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		968,040.232
228004 Maintenance-Other Fixed Assets		140,879.974
273102 Incapacity, death benefits and funeral expenses		400,000.000
	Total For Budget Output	**48,815,184.687**
	Wage Recurrent	7,285,477.590
	Non Wage Recurrent	41,529,707.097
	Arrears	0.000
	AIA	0.000

Key Service Area:000013 HIV/AIDS Mainstreaming

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
Support 100% of HIV/AIDS and TB initiatives	During the third quarter, 100 percent HIV/AIDs and TB initiatives were implemented against the target of 100 percent. Key activities implemented were; • Awareness creation on prevention, care treatment and training services. • Communication to staff about the services available at Mildmay. • Participated in the HIV/TB National events scheduled for Quarter Three, 2025-2026	HIV/AIDS Interventions executed as planned.

Expenditures incurred in the Quarter to deliver outputs		*UShs Thousand*
Item		**Spent**
212102 Medical expenses (Employees)		219,324.028
	Total For Budget Output	**219,324.028**
	Wage Recurrent	0.000
	Non Wage Recurrent	219,324.028
	Arrears	0.000
	AIA	0.000

Key Service Area:000089 Climate Change Mitigation

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
Conduct 1 Climate Change mitigation initiative	During the third quarter of FY 2025/26, one (1) Climate Change adaptation initiative was implemented as planned.	Climate interventions performance on-going as planned.

Expenditures incurred in the Quarter to deliver outputs		*UShs 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

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	AIA	0.000

Key Service Area:000090 Climate Change Adaptation

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

Carry out 1 Climate Change adaptation initiative	During the third quarter of FY 2025/26, one (1) Climate Change adaptation initiative was implemented as planned.	

Expenditures incurred in the Quarter to deliver outputs		*UShs Thousand*
Item		**Spent**
221001 Advertising and Public Relations		12,500.000
	Total For Budget Output	**12,500.000**
	Wage Recurrent	0.000
	Non Wage Recurrent	12,500.000
	Arrears	0.000
	AIA	0.000
	Total For Department	**49,059,508.714**
	Wage Recurrent	7,285,477.590
	Non Wage Recurrent	41,774,031.124
	Arrears	0.000
	AIA	0.000

Department:002 Internal Audit

Key Service Area:000001 Audit and Risk Management

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

85% Acceptance of Audit findings	During the third quarter of the FY 2025/26, 95.91 percent acceptance of audit findings was achieved against a planned target of 85 percent. Out of the one hundred seventy-one (171) audit issues that were identified, one hundred sixty-four (164) were accepted.	Audit findings acceptance level was achieved as planned.
25% Implementation of the Approved Annual IA Workplan	25.21 percent of the approved annual Internal Audit work-plan was implemented as planned.	Audit workplan execution is on track as planned.

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

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

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

Item		Spent
211102 Contract Staff Salaries		1,609,063.560
211104 Employee Gratuity		54,335.445
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		52,747.071
212101 Social Security Contributions		169,367.688
212102 Medical expenses (Employees)		64,000.000
221001 Advertising and Public Relations		10,000.000
221002 Workshops, Meetings and Seminars		61,250.000
221007 Books, Periodicals & Newspapers		175.000
221009 Welfare and Entertainment		63,534.776
221011 Printing, Stationery, Photocopying and Binding		8,900.000
221014 Bank Charges and other Bank related costs		1,299.660
221017 Membership dues and Subscription fees.		12,500.000
223001 Property Management Expenses		1,222.300
223006 Water		7,281.520
225101 Consultancy Services		96,017.500
227001 Travel inland		142,637.596
227002 Travel abroad		13,716.875
227004 Fuel, Lubricants and Oils		51,912.138
228002 Maintenance-Transport Equipment		17,110.200
228004 Maintenance-Other Fixed Assets		382.836
	Total For Budget Output	**2,437,454.165**
	Wage Recurrent	1,609,063.560
	Non Wage Recurrent	828,390.605
	Arrears	0.000
	AIA	0.000
	Total For Department	**2,437,454.165**
	Wage Recurrent	1,609,063.560
	Non Wage Recurrent	828,390.605
	Arrears	0.000
	AIA	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Department:003 Legal Services & Board Affairs		
Key Service Area:000012 Legal advisory services		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
80% recovery from collectible debt stock under case files 90-180 days	81.4 percent recovery from collectible debt stock under case files 90 to 180 days against a target of 80 percent.	
80% conclusion of cases submitted for ADR	During the third quarter FY 2025/26, URA achieved 91.80 percent conclusion of cases submitted for Alternative Dispute Resolution in quarter two against the planned target of 80 percent.	The conclusion of cases submitted for ADR performed as planned.
90% success rate in court	URA attained a success rate of 93.79 percent against a target of 90 percent during the third quarter of the FY 2025/26. A total of one hundred forty-five (145) Judgements/Rulings were received, of these one hundred thirty-six (136) cases were decided in favour of URA; and nine (9)cases were decided in favour of taxpayers.	
PIAP Output: 18511101 Institutional coordination, management and reporting		
Programme Intervention: 185111 Strengthen the programme institutions for effective and efficient service delivery		
90% recovery from fully executed MOUs	During quarter three, 89.94 percent was recovered from fully executed MoUs against a target of 90 percent.	

Expenditures incurred in the Quarter to deliver outputs	*UShs Thousand*
Item	**Spent**
211102 Contract Staff Salaries	3,662,984.456
211104 Employee Gratuity	112,128.657
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	72,343.024
212101 Social Security Contributions	375,176.938
212102 Medical expenses (Employees)	168,000.000
221001 Advertising and Public Relations	8,750.000
221002 Workshops, Meetings and Seminars	87,500.000
221006 Commissions and related charges	251,726.451
221007 Books, Periodicals & Newspapers	39,815.090
221009 Welfare and Entertainment	110,656.600
221011 Printing, Stationery, Photocopying and Binding	10,497.650

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

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

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

Item		Spent
221014 Bank Charges and other Bank related costs		2,498.980
221017 Membership dues and Subscription fees.		3,500.000
223001 Property Management Expenses		3,188.150
223006 Water		2,594.560
225101 Consultancy Services		4,000.000
227001 Travel inland		235,627.244
227002 Travel abroad		7,472.708
227003 Carriage, Haulage, Freight and transport hire		800.000
227004 Fuel, Lubricants and Oils		32,026.864
228002 Maintenance-Transport Equipment		31,712.505
282102 Fines and Penalties		1,435,000.000
	Total For Budget Output	**6,657,999.877**
	Wage Recurrent	3,662,984.456
	Non Wage Recurrent	2,995,015.421
	Arrears	0.000
	AIA	0.000
	Total For Department	**6,657,999.877**
	Wage Recurrent	3,662,984.456
	Non Wage Recurrent	2,995,015.421
	Arrears	0.000
	AIA	0.000

Department:004 Governance and Leadership

Key Service Area:000058 Stakeholder Management

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

25% Planned Public Relations Programs Executed	25 percent of the planned Public Relations Programs were executed.	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
100% Budget Absorption Level	The budget absorption during the third quarter of the FY 2025/26 was 104.35 percent against a target of 100 percent. UGX 216.152 billion was released in quarter three, with a total expenditure of UGX 225.561 billion.	The variance in budget absorption is attributed to the previously pending procurements that were executed during quarter three.
25% Investigations of Profiled Integrity Cases	25 percent of profiled Integrity cases investigated as planned.	
2 Regional Integrity Sensitizations Conducted	Two (2) Regional Integrity Sensitizations Conducted as planned.	

Expenditures incurred in the Quarter to deliver outputs	*UShs Thousand*
Item	**Spent**
211102 Contract Staff Salaries	5,074,282.653
211104 Employee Gratuity	145,739.785
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	109,054.154
212101 Social Security Contributions	492,861.595
212102 Medical expenses (Employees)	225,000.000
221001 Advertising and Public Relations	402,505.000
221002 Workshops, Meetings and Seminars	3,864,976.850
221007 Books, Periodicals & Newspapers	2,000.000
221009 Welfare and Entertainment	108,816.095
221011 Printing, Stationery, Photocopying and Binding	13,060.000
221014 Bank Charges and other Bank related costs	2,898.640
221017 Membership dues and Subscription fees.	31,250.000
223001 Property Management Expenses	7,762.500
223006 Water	5,189.120
225101 Consultancy Services	12,500.000
227001 Travel inland	384,425.589
227002 Travel abroad	120,049.958
227004 Fuel, Lubricants and Oils	32,481.500
228002 Maintenance-Transport Equipment	28,125.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		*UShs Thousand*
Item		**Spent**
228004 Maintenance-Other Fixed Assets		1,082.576
	Total For Budget Output	**11,064,061.015**
	Wage Recurrent	5,074,282.653
	Non Wage Recurrent	5,989,778.362
	Arrears	0.000
	AIA	0.000
	Total For Department	**11,064,061.015**
	Wage Recurrent	5,074,282.653
	Non Wage Recurrent	5,989,778.362
	Arrears	0.000
	AIA	0.000
Department:005 Information Technology & Innovation		
Key Service Area:000019 ICT Services		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
4 hours Average of Mean Time to Recovery - MTR	During the third quarter of the FY 2025/26, the Average Mean Time to recover was 2 hours 12 minutes against a target of 4 hours.	The Mean Time Recovery performed as expected
20% Storage and Compute Growth	-	
60% Process Automation Requests Acted Upon	The automation process is going as planned.	The automation of processes is going as planned
-	-	The procurement of computers and nodes are going as planned
99% Average Service Availability Level	The Average Service Availability level during the third quarter of FY 2025/26 was 99.75 percent against the target of 99 percent.	Service availability level was within the acceptable range (99.75 percent), above the target of 99 percent.

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

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

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

Item		Spent
211102 Contract Staff Salaries		10,670,057.415
211104 Employee Gratuity		112,128.657
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		361,973.887
212101 Social Security Contributions		834,023.303
212102 Medical expenses (Employees)		347,000.000
221001 Advertising and Public Relations		11,075.526
221002 Workshops, Meetings and Seminars		25,000.000
221007 Books, Periodicals & Newspapers		750.000
221008 Information and Communication Technology Supplies.		7,044,763.001
221009 Welfare and Entertainment		91,224.428
221011 Printing, Stationery, Photocopying and Binding		8,250.000
221014 Bank Charges and other Bank related costs		4,888.980
221016 Systems Recurrent costs		2,289,384.001
221017 Membership dues and Subscription fees.		42,500.000
222001 Information and Communication Technology Services.		4,362,474.411
223001 Property Management Expenses		4,700.000
223006 Water		45,000.000
225101 Consultancy Services		40,562.500
226002 Licenses		875,000.000
227001 Travel inland		349,332.275
227002 Travel abroad		8,063.438
227004 Fuel, Lubricants and Oils		45,000.000
228002 Maintenance-Transport Equipment		21,250.000
228004 Maintenance-Other Fixed Assets		9,910.000
	Total For Budget Output	**27,604,311.821**
	Wage Recurrent	10,670,057.415
	Non Wage Recurrent	16,934,254.405
	Arrears	0.000
	AIA	0.000
	Total For Department	**27,604,311.821**

VOTE: 141 Uganda Revenue Authority (URA) Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Wage Recurrent	10,670,057.415
	Non Wage Recurrent	16,934,254.405
	Arrears	0.000
	AIA	0.000

Department:006 Strategy and Risk Management

Key Service Area:000022 Research and Development

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

2 researches conducted	During Quarter three FY 2025/26, 2 research studies were conducted against the target of 2; these were; • PAYE for diplomatic agencies and Missions • Impact of the 2025 Presidential Ban on Exportation of Hides and Skins in Uganda	The research agenda execution is on track.
100% Tax proposals quantified	100 percent Tax proposals were quantified during quarter three as planned.	

Expenditures incurred in the Quarter to deliver outputs		*UShs Thousand*
Item		**Spent**
225101 Consultancy Services		251,715.625
	Total For Budget Output	**251,715.625**
	Wage Recurrent	0.000
	Non Wage Recurrent	251,715.625
	Arrears	0.000
	AIA	0.000

Key Service Area:560045 Strategic Planning and Development

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

Half Year evaluation of the Business Plan FY 2025/26	The half-year evaluation of the business plan for FY 2025/26 was completed during the third quarter	The execution of corporate assessments is on track

Expenditures incurred in the Quarter to deliver outputs	*UShs Thousand*
Item	**Spent**
211102 Contract Staff Salaries	3,493,834.838

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

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

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

Item	Spent
211104 Employee Gratuity	92,864.253
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	20,456.910
212101 Social Security Contributions	361,508.152
212102 Medical expenses (Employees)	159,000.000
221007 Books, Periodicals & Newspapers	750.000
221009 Welfare and Entertainment	93,724.428
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
223001 Property Management Expenses	2,350.000
223006 Water	20,000.000
227001 Travel inland	124,661.046
227002 Travel abroad	5,375.625
227004 Fuel, Lubricants and Oils	25,000.000
228002 Maintenance-Transport Equipment	43,125.000
228004 Maintenance-Other Fixed Assets	4,955.000
Total For Budget Output	**4,500,744.231**
Wage Recurrent	3,493,834.838
Non Wage Recurrent	1,006,909.393
Arrears	0.000
AIA	0.000

Key Service Area:560056 Taxpayer Education and Stakeholder Relations

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

100% Planned Tax education content materials developed	During quarter three of the FY 2025/26, 100 percent of the planned Tax education content materials were developed.	The development of tax education materials was completed as planned

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

Item	Spent
221002 Workshops, Meetings and Seminars	437,500.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total For Budget Output	**437,500.000**
	Wage Recurrent	0.000
	Non Wage Recurrent	437,500.000
	Arrears	0.000
	AIA	0.000
	Total For Department	**5,189,959.856**
	Wage Recurrent	3,493,834.838
	Non Wage Recurrent	1,696,125.018
	Arrears	0.000
	AIA	0.000

Department:007 Tax Academy

Key Service Area:000029 Capacity Building

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

20% Implementation of staff based competence learning and development	31 Percent Implementation of staff-based competence learning and development programs during the third quarter against a planned target of 20 percent.	
100% Targeted staff trained in Big data Analysis, Machine learning and AI	During Quarter 3 FY 2025/26, 76 percent of the selected staff were trained against the target of 100 percent.	
30% of implementation of standard funded training program	During the third quarter of the FY 2025/26, 57 percent of the standard funded training programs were implemented against a target of 30 percent.	

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

Item	Spent
211102 Contract Staff Salaries	1,391,734.681
211104 Employee Gratuity	73,599.849
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	46,594.095
212101 Social Security Contributions	112,237.691
212102 Medical expenses (Employees)	44,000.000
221002 Workshops, Meetings and Seminars	37,500.000
221003 Staff Training	2,265,000.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

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

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

Item		Spent
221007 Books, Periodicals & Newspapers		47,500.000
221009 Welfare and Entertainment		96,224.428
221011 Printing, Stationery, Photocopying and Binding		33,250.000
221014 Bank Charges and other Bank related costs		9,888.980
221017 Membership dues and Subscription fees.		21,250.000
223001 Property Management Expenses		2,350.000
223006 Water		22,500.000
225101 Consultancy Services		89,316.001
227001 Travel inland		74,661.046
227002 Travel abroad		5,375.625
227004 Fuel, Lubricants and Oils		14,000.000
228002 Maintenance-Transport Equipment		13,750.000
228004 Maintenance-Other Fixed Assets		3,964.000
	Total For Budget Output	**4,404,696.395**
	Wage Recurrent	1,391,734.681
	Non Wage Recurrent	3,012,961.715
	Arrears	0.000
	AIA	0.000
	Total For Department	**4,404,696.395**
	Wage Recurrent	1,391,734.681
	Non Wage Recurrent	3,012,961.715
	Arrears	0.000
	AIA	0.000

Develoment Projects

Project:1904 Institutional Development of Uganda Revenue Authority

Key Service Area:000003 Facilities and Equipment Management

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Project:1904 Institutional Development of Uganda Revenue Authority		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
Procure Office equipment	Office equipment was procured as planned during the third quarter of FY 2025/26	
Procure light ICT hardware	During quarter three of the FY 2025/26, light ICT hardware was procured as planned.	The procurement was executed as planned
Procure furniture and fittings	During the third quarter, furniture were procured and distributed to various offices.	Procurement of furniture were executed as planned

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

Item		Spent
312212 Light Vehicles - Acquisition		1,110,530.178
312221 Light ICT hardware - Acquisition		3,208,004.588
312222 Heavy ICT hardware - Acquisition		2,549,943.007
312231 Office Equipment - Acquisition		62,500.000
312235 Furniture and Fittings - Acquisition		302,125.000
	Total For Budget Output	**7,233,102.773**
	GoU Development	7,233,102.773
	External Financing	0.000
	Arrears	0.000
	AIA	0.000
	Total For Project	**7,233,102.773**
	GoU Development	7,233,102.773
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

Project:1918 Construction of Office Accommodation for URA Stations

Key Service Area:000017 Infrastructure Development and Management

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Project:1918 Construction of Office Accommodation for URA Stations		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
Construct Regional Office at Mbale	Construction of Mbale office complex (Roofing ongoing for staff quarters building and masonry works for the data centre)	Going as planned

Expenditures incurred in the Quarter to deliver outputs		*UShs Thousand*
Item		**Spent**
312121 Non-Residential Buildings - Acquisition		497,584.754
	Total For Budget Output	**497,584.754**
	GoU Development	497,584.754
	External Financing	0.000
	Arrears	0.000
	AIA	0.000
	Total For Project	**497,584.754**
	GoU Development	497,584.754
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

Vote Function:02 Revenue Collection & Administration

Departments

Department:001 Customs

Key Service Area:560054 Trade Facilitation

PIAP Output: 18211101 Increased Domestic revenue

Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration

80% Recovery from collectable debt stock	During quarter three of the FY 2025/26, the 54.10 percent of the collectable arrears were recovered against the target of 80 percent.	
100% of Scannable goods scanned	100 percent of the scannable goods were scanned as per the documented scanning guidelines as planned.	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18211101 Increased Domestic revenue		
Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration		
100% Customs Tax Collected	Customs collected 97.05 percent of the third quarter target. The total collections were UGX 3,093.29 billion against the target of UGX 3,187.71 billion.	There was less than projected growth in petroleum duty. The dutiable petroleum as a whole grew by 73.9 million litres against the target of 115.9 million litres. Specifically, Diesel grew by 13.5 million litres against the projected growth of 70.7 million litres, and Kerosene declined by 1.5 million litres against the projected growth of 3.5 million litres. Decline in value of dutiable, excisable, and vatable imports during the period under review.
50% of Cargo electronically tracked	During quarter three, 72.1 percent of cargo was electronically tracked against a target of 50 percent. Of the 140,441 total transits, 101,322 were electronically tracked.	Cargo tracking electronically is going as planned
100% Monitoring of utilization of TSC	During the third quarter, monitoring of utilisation of Tariff Specification Codes (TSC) was at 79 percent against the target of 100 percent.	

Expenditures incurred in the Quarter to deliver outputs	*UShs Thousand*
Item	**Spent**
211102 Contract Staff Salaries	16,682,375.265
211104 Employee Gratuity	131,393.061
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	2,663,299.223
212101 Social Security Contributions	2,255,408.343
212102 Medical expenses (Employees)	1,249,000.000
221001 Advertising and Public Relations	20,000.000
221002 Workshops, Meetings and Seminars	66,250.000
221007 Books, Periodicals & Newspapers	2,468.400

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

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

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

Item		Spent
221008 Information and Communication Technology Supplies.		3,500,000.000
221009 Welfare and Entertainment		945,636.880
221011 Printing, Stationery, Photocopying and Binding		108,711.000
221014 Bank Charges and other Bank related costs		45,888.440
221017 Membership dues and Subscription fees.		47,500.000
223001 Property Management Expenses		188,801.973
223003 Rent-Produced Assets-to private entities		71,586.000
223004 Guard and Security services		70,419.700
223005 Electricity		201,500.000
223006 Water		338,071.680
227001 Travel inland		1,471,227.881
227002 Travel abroad		103,028.166
227003 Carriage, Haulage, Freight and transport hire		100,000.000
227004 Fuel, Lubricants and Oils		362,622.704
228002 Maintenance-Transport Equipment		268,914.840
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		2,875,000.000
228004 Maintenance-Other Fixed Assets		160,290.500
	Total For Budget Output	**33,929,394.054**
	Wage Recurrent	16,682,375.265
	Non Wage Recurrent	17,247,018.789
	Arrears	0.000
	AIA	0.000
	Total For Department	**33,929,394.054**
	Wage Recurrent	16,682,375.265
	Non Wage Recurrent	17,247,018.789
	Arrears	0.000
	AIA	0.000

Department:002 Domestic Taxes

Key Service Area:560055 Tax Compliance & Revenue

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18211101 Increased Domestic revenue		
Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration		
100% DT Revenue collected	Domestic tax posted a performance of 96.78 percent against a planned target of 100 percent. The gross domestic revenue collections were UGX 5,455.53 billion registering a deficit of UGX181.61 billion.	
80% Recovery from collectable debt stock	During the third quarter, 80.25 percent recovery from collectable debt stock below 90 days was achieved against a target of 80 percent	Performance of recoveries of collectable debt stock is on track by the end of March 2026.
4000 Compliance enhancement interventions executed	261 compliance enhancement interventions were executed against a planned quarter three target of 4000.	
5% Growth in Tax Register	During the third quarter of FY 2025/26, 107,855 new taxpayers were added to the taxpayer register representing a growth of 1.97 percent against a targeted growth of 5 percent.	The organization has re-strategized to increased focus on cleaning the register.
5000 Register maintenance cases handled	-	
90% Average filling Ratio PAYE & VAT	The average on-time filing ratio was 79.88 percent (PAYE 78.57 percent, VAT 81.29 percent) against a target of 90percent.	The organization has increased focus on the following: •Register cleaning to update and verify taxpayer registration information. •Regularly onboarding of all new taxpayers through monthly registration quality review analysis. •Data analysis for register expansion and improvement of filing ratios. •Intensification of stakeholder engagements •Improved visual literacy material to improve knowledge about registration on collaboration with tax literacy team.

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

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

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

Item		Spent
211102 Contract Staff Salaries		40,101,159.567
211104 Employee Gratuity		189,186.273
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		510,088.879
212101 Social Security Contributions		2,486,224.763
212102 Medical expenses (Employees)		2,119,000.000
221001 Advertising and Public Relations		383,000.000
221002 Workshops, Meetings and Seminars		87,500.000
221007 Books, Periodicals & Newspapers		2,696.938
221009 Welfare and Entertainment		1,011,754.472
221011 Printing, Stationery, Photocopying and Binding		78,057.500
221014 Bank Charges and other Bank related costs		23,257.994
221017 Membership dues and Subscription fees.		50,000.000
223001 Property Management Expenses		35,895.973
223003 Rent-Produced Assets-to private entities		2,607,200.000
223004 Guard and Security services		235,378.945
223005 Electricity		132,310.000
223006 Water		193,158.468
225101 Consultancy Services		10,640,000.000
227001 Travel inland		3,357,314.364
227002 Travel abroad		12,719.175
227004 Fuel, Lubricants and Oils		259,946.179
228002 Maintenance-Transport Equipment		445,000.000
228004 Maintenance-Other Fixed Assets		28,538.553
	Total For Budget Output	**64,989,388.041**
	Wage Recurrent	40,101,159.567
	Non Wage Recurrent	24,888,228.474
	Arrears	0.000
	AIA	0.000
	Total For Department	**64,989,388.041**
	Wage Recurrent	40,101,159.567

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	24,888,228.474
	Arrears	0.000
	AIA	0.000

Department:003 Tax Investigations

Key Service Area:560055 Tax Compliance & Revenue

PIAP Output: 18211101 Increased Domestic revenue

Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
70 Investigations concluded	During the third quarter, seventy-three (73) cases were conducted to conclusion against the target of Seventy (70) cases.	
90 Target profiles developed	Seventy-five (75) Target profiles were developed in the third quarter of the FY 2025/26 against the target of ninety (90).	
	During quarter three of the FY 2025/26, 9.3 percent of the tax fraud cases were investigated and forwarded for prosecution against a target of 35 percent.	
4 Quality Intelligence briefs disseminated	Four(4) Intelligence briefs were disseminated during the third quarter of FY 2025/26 as planned.	

Expenditures incurred in the Quarter to deliver outputs	*UShs Thousand*
Item	**Spent**
211102 Contract Staff Salaries	7,773,890.721
211104 Employee Gratuity	99,868.253
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	163,203.096
212101 Social Security Contributions	564,762.413
212102 Medical expenses (Employees)	245,000.000
221001 Advertising and Public Relations	7,800.000
221002 Workshops, Meetings and Seminars	21,750.000
221007 Books, Periodicals & Newspapers	2,000.000
221009 Welfare and Entertainment	101,169.540
221011 Printing, Stationery, Photocopying and Binding	13,250.000
221014 Bank Charges and other Bank related costs	3,949.320
223001 Property Management Expenses	4,700.000
223006 Water	27,938.040

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

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

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

Item		Spent
227001 Travel inland		2,372,893.525
227002 Travel abroad		75,417.187
227003 Carriage, Haulage, Freight and transport hire		26,703.250
227004 Fuel, Lubricants and Oils		85,336.218
228002 Maintenance-Transport Equipment		218,998.000
228004 Maintenance-Other Fixed Assets		684,917.850
	Total For Budget Output	**12,493,547.413**
	Wage Recurrent	7,773,890.721
	Non Wage Recurrent	4,719,656.692
	Arrears	0.000
	AIA	0.000
	Total For Department	**12,493,547.413**
	Wage Recurrent	7,773,890.721
	Non Wage Recurrent	4,719,656.692
	Arrears	0.000
	AIA	0.000

Develoment Projects

N/A

	GRAND TOTAL	**225,561,008.877**
	Wage Recurrent	97,744,860.746
	Non Wage Recurrent	120,085,460.605
	GoU Development	7,730,687.527
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Quarter 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Programme:18 Development Plan Implementation	
Vote Function:01 Administration and Support Services	
Departments	
Department:001 Corporate Services	
Key Service Area:000004 Finance and Accounting	
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)	
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.	
100 percent Performance Management enhancement interventions implemented	93.92 percent of the performance management enhancement initiatives were implemented during the period of July to March of the FY 2025/26 against the target of 100 percent.
Unqualified Annual Auditor General rating.	-
2.5 percent staff attrition rate	The staff attrition rate during the period July to March of the FY 2025/26 was 1.21 percent against a target of 2.5 percent. The staff exits were 57 (voluntary retirement and resignation) compared to the number of staff (4,699) as at the end of March 2026.
100 percent implementation of the Procurement Plan	During the period July to March of the FY 2025/26, 92.32 percent of the procurement plan was executed against the target of 75 percent.

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

Item	Spent
211102 Contract Staff Salaries	21,856,432.771
211104 Employee Gratuity	490,030.635
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	42,194,644.000
212101 Social Security Contributions	2,322,301.495
212102 Medical expenses (Employees)	688,277.918
221001 Advertising and Public Relations	2,557,177.245
221002 Workshops, Meetings and Seminars	831,336.673
221003 Staff Training	765,000.000
221004 Recruitment Expenses	750,000.000
221007 Books, Periodicals & Newspapers	36,150.000
221008 Information and Communication Technology Supplies.	1,500,000.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

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

Item		Spent
221009 Welfare and Entertainment		4,550,984.177
221011 Printing, Stationery, Photocopying and Binding		1,149,978.305
221014 Bank Charges and other Bank related costs		118,408.337
221017 Membership dues and Subscription fees.		90,000.000
222002 Postage and Courier		401,973.446
223001 Property Management Expenses		1,999,075.000
223002 Property Rates		525,140.259
223003 Rent-Produced Assets-to private entities		6,063,642.000
223004 Guard and Security services		3,443,772.000
223005 Electricity		1,523,080.288
223006 Water		1,183,014.720
224004 Beddings, Clothing, Footwear and related Services		2,038,575.000
225101 Consultancy Services		340,143.750
226001 Insurances		14,045,427.196
227001 Travel inland		2,519,166.563
227002 Travel abroad		271,836.712
227003 Carriage, Haulage, Freight and transport hire		1,629,807.500
227004 Fuel, Lubricants and Oils		4,881,553.398
228001 Maintenance-Buildings and Structures		7,026,750.000
228002 Maintenance-Transport Equipment		5,527,209.618
228003 Maintenance-Machinery & Equipment Other than Transport		2,904,120.696
228004 Maintenance-Other Fixed Assets		422,639.921
273102 Incapacity, death benefits and funeral expenses		1,200,000.000
	Total For Budget Output	**137,847,649.620**
	Wage Recurrent	21,856,432.771
	Non Wage Recurrent	115,991,216.849
	Arrears	0.000
	AIA	0.000

Key Service Area:000013 HIV/AIDS Mainstreaming

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)	
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.	
100 percent HIV AIDS and TB initiatives implemented	During the July to March FY 2025/26, the support of 100 percent of HIV/AIDs and initiatives was executed as planned. Key innitiatives that were implemented are; • Continued provision of HIV/AIDS and TB prevention, care, treatment, and training services to URA staff and their dependents. • Participated in nationally coordinated HIV/AIDS and TB events scheduled the period, in line with national public health engagement frameworks. • Coordinated HIV/AIDS and TB support programmes for URA staff and their dependents, including participation in the World AIDS Day 2025 commemoration held on 1 December 2025 in Bushenyi District. • Participated in the evaluation of bids for the provision of comprehensive HIV/AIDS and TB care services, in accordance with applicable procurement and service delivery standards.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		*UShs Thousand*
Item		**Spent**
212102 Medical expenses (Employees)		657,972.083
	Total For Budget Output	**657,972.083**
	Wage Recurrent	0.000
	Non Wage Recurrent	657,972.083
	Arrears	0.000
	AIA	0.000

Key Service Area:000089 Climate Change Mitigation

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)	
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.	
Conduct 4 Climate change mitigation program	During the period July to March of FY 2025/26, three (3) Climate Change mitigation initiatives were implemented as planned

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	*UShs Thousand*
Item	**Spent**
221001 Advertising and Public Relations	37,500.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Total For Budget Output	**37,500.000**
	Wage Recurrent	0.000
	Non Wage Recurrent	37,500.000
	Arrears	0.000
	AIA	0.000

Key Service Area:000090 Climate Change Adaptation

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

Carryout 4 climate change adaptation program.	During the period July to March of the FY 2025/26, three (3) Climate Change mitigation initiatives were implemented as planned.

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

Item		Spent
221001 Advertising and Public Relations		37,500.000
	Total For Budget Output	**37,500.000**
	Wage Recurrent	0.000
	Non Wage Recurrent	37,500.000
	Arrears	0.000
	AIA	0.000
	Total For Department	**138,580,621.702**
	Wage Recurrent	21,856,432.771
	Non Wage Recurrent	116,724,188.932
	Arrears	0.000
	AIA	0.000

Department:002 Internal Audit

Key Service Area:000001 Audit and Risk Management

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

85% Acceptance of audit findings.	During the period of July to March of the FY 2025/26, 94 .61 percent acceptance of audit findings was achieved against a planned target of 85 percent. Out of the five hundred thirty-eight (538) audit issues that were identified, five hundred nine (509) were accepted.

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)	
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.	
100% Implementation of the Approved Annual IA Workplan	75.21 percent of the approved annual Internal Audit work-plan was implemented as planned.

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

Item		Spent
211102 Contract Staff Salaries		4,567,571.232
211104 Employee Gratuity		160,354.802
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		158,241.214
212101 Social Security Contributions		507,495.098
212102 Medical expenses (Employees)		181,243.491
221001 Advertising and Public Relations		30,000.000
221002 Workshops, Meetings and Seminars		183,750.000
221007 Books, Periodicals & Newspapers		525.000
221009 Welfare and Entertainment		190,604.327
221011 Printing, Stationery, Photocopying and Binding		26,700.000
221014 Bank Charges and other Bank related costs		3,898.980
221017 Membership dues and Subscription fees.		37,500.000
223001 Property Management Expenses		3,666.900
223006 Water		21,844.560
225101 Consultancy Services		278,049.500
227001 Travel inland		417,914.787
227002 Travel abroad		41,150.625
227004 Fuel, Lubricants and Oils		145,776.416
228002 Maintenance-Transport Equipment		51,330.599
228004 Maintenance-Other Fixed Assets		1,148.507
	Total For Budget Output	**7,008,766.038**
	Wage Recurrent	4,567,571.232
	Non Wage Recurrent	2,441,194.806
	Arrears	0.000
	AIA	0.000
	Total For Department	**7,008,766.038**

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Wage Recurrent	4,567,571.232
	Non Wage Recurrent	2,441,194.806
	Arrears	0.000
	AIA	0.000

Department:003 Legal Services & Board Affairs

Key Service Area:000012 Legal advisory services

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

80 percent recovery from collectable Debt stock under case files 90 to 180 days	95.79 percent recovery from collectible debt stock under case files 90 to 180 days against a target of 80 percent.
80 percent conclusion of cases submitted for ADR	Achieved 87.88 percent conclusion of cases submitted for Alternative Dispute Resolution against the planned target of 80 percent during the period of July to March 2025/26
90 percent success rate in court	URA attained a success rate of 94.15 percent against a target of 90 percent during the period July to March of the FY 2025/26. Three hundred ninety-three (393) Judgements/Rulings were received. Of these three hundred seventy (370) cases were decided in favour of URA; and twenty-three (23) cases were decided in favour of taxpayers.

PIAP Output: 18511101 Institutional coordination, management and reporting

Programme Intervention: 185111 Strengthen the programme institutions for effective and efficient service delivery

90 percent recovery from fully executed MoUs	Recovery from fully completed MoUs performed at 91.75 percent the target of 90 percent

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

Item	Spent
211102 Contract Staff Salaries	9,775,038.186
211104 Employee Gratuity	320,035.221
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	217,029.073
212101 Social Security Contributions	1,125,530.794
212102 Medical expenses (Employees)	446,330.012
221001 Advertising and Public Relations	26,250.000
221002 Workshops, Meetings and Seminars	262,500.000
221006 Commissions and related charges	750,905.542

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

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

Item		Spent
221007 Books, Periodicals & Newspapers		119,445.270
221009 Welfare and Entertainment		331,969.800
221011 Printing, Stationery, Photocopying and Binding		31,492.950
221014 Bank Charges and other Bank related costs		7,496.940
221017 Membership dues and Subscription fees.		10,500.000
223001 Property Management Expenses		9,564.450
223006 Water		7,783.680
225101 Consultancy Services		12,000.000
227001 Travel inland		506,881.731
227002 Travel abroad		22,418.125
227003 Carriage, Haulage, Freight and transport hire		2,400.000
227004 Fuel, Lubricants and Oils		96,080.592
228002 Maintenance-Transport Equipment		95,137.514
282102 Fines and Penalties		2,685,000.000
	Total For Budget Output	**16,861,789.879**
	Wage Recurrent	9,775,038.186
	Non Wage Recurrent	7,086,751.693
	Arrears	0.000
	AIA	0.000
	Total For Department	**16,861,789.879**
	Wage Recurrent	9,775,038.186
	Non Wage Recurrent	7,086,751.693
	Arrears	0.000
	AIA	0.000

Department:004 Governance and Leadership

Key Service Area:000058 Stakeholder Management

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)	
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.	
100% Planned Public Relations Programs Executed	During the period July to March of the FY 2025/26, 75 percent of the Public Relations Programs were executed as planned.
100 percent budget absorption level 100 percent planned Public relations programs executed 100 percent investigations of profiled integrity cases	The budget absorption level was 94.7 percent during the period July to March of the FY 2025/26, against the target of 100 percent. By the end of March 2026, UGX 672.345 billion had been released of which UGX 636.605 billion was spent.
100% Investigations of profiled integrity cases	During the period July to March of the FY 2025/26, 75 percent of the profiled Integrity cases were investigated as planned.
7 Regional integrity sensitizations conducted	Eight (8) Regional integrity engagements were held across the country against a planned target of six (6).

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

Item	Spent
211102 Contract Staff Salaries	12,890,772.973
211104 Employee Gratuity	394,857.963
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	327,162.461
212101 Social Security Contributions	1,383,591.678
212102 Medical expenses (Employees)	611,552.913
221001 Advertising and Public Relations	1,085,036.750
221002 Workshops, Meetings and Seminars	6,216,982.904
221007 Books, Periodicals & Newspapers	6,000.000
221009 Welfare and Entertainment	326,448.285
221011 Printing, Stationery, Photocopying and Binding	39,180.000
221014 Bank Charges and other Bank related costs	8,695.920
221017 Membership dues and Subscription fees.	93,750.000
223001 Property Management Expenses	23,287.500
223006 Water	15,567.360
225101 Consultancy Services	37,500.000
227001 Travel inland	1,081,940.504
227002 Travel abroad	360,149.875
227004 Fuel, Lubricants and Oils	97,444.500

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		*UShs Thousand*
Item		**Spent**
228002 Maintenance-Transport Equipment		84,375.000
228004 Maintenance-Other Fixed Assets		3,247.723
	Total For Budget Output	**25,087,544.308**
	Wage Recurrent	12,890,772.973
	Non Wage Recurrent	12,196,771.335
	Arrears	0.000
	AIA	0.000
	Total For Department	**25,087,544.308**
	Wage Recurrent	12,890,772.973
	Non Wage Recurrent	12,196,771.335
	Arrears	0.000
	AIA	0.000

Department:005 Information Technology & Innovation

Key Service Area:000019 ICT Services

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

Achieve 4 Hours Average of Mean Time to Recovery - MTR	During the period July to March of the FY 2025/26, the Average Mean Time to Recover was 2 hours 45 minutes against a target of 4 hours.
20% Storage and Compute Growth	-
60% Process automation requests acted upon	Automation of the targeted process is ongoing as planned.
550 Computers and network nodes procured	During the period July to March of the FY 2025/26, 620 laptops and 948 desktops were procured to equip new staff with working tools.
Achieve 99% Average Service Availability Level	The Average Service Availability level during July to March FY 2025/26 was 99.65 percent against the target of 99 percent

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	*UShs Thousand*
Item	**Spent**
211102 Contract Staff Salaries	19,485,310.512
211104 Employee Gratuity	336,385.971
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,085,921.660

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

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

Item		Spent
212101 Social Security Contributions		2,429,161.210
212102 Medical expenses (Employees)		985,889.335
221001 Advertising and Public Relations		33,226.577
221002 Workshops, Meetings and Seminars		75,000.000
221007 Books, Periodicals & Newspapers		2,250.000
221008 Information and Communication Technology Supplies.		26,623,604.038
221009 Welfare and Entertainment		273,673.284
221011 Printing, Stationery, Photocopying and Binding		24,750.000
221014 Bank Charges and other Bank related costs		14,666.940
221016 Systems Recurrent costs		2,399,459.696
221017 Membership dues and Subscription fees.		127,500.000
222001 Information and Communication Technology Services.		13,087,423.232
223001 Property Management Expenses		14,100.000
223006 Water		135,000.000
225101 Consultancy Services		121,687.500
226002 Licenses		2,186,066.122
227001 Travel inland		1,047,996.824
227002 Travel abroad		24,190.313
227004 Fuel, Lubricants and Oils		135,000.000
228002 Maintenance-Transport Equipment		63,750.000
228004 Maintenance-Other Fixed Assets		29,730.000
	Total For Budget Output	**70,741,743.213**
	Wage Recurrent	19,485,310.512
	Non Wage Recurrent	51,256,432.701
	Arrears	0.000
	AIA	0.000
	Total For Department	**70,741,743.213**
	Wage Recurrent	19,485,310.512
	Non Wage Recurrent	51,256,432.701
	Arrears	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
AIA	0.000

Department:006 Strategy and Risk Management

Key Service Area:000022 Research and Development

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

6 Researches conducted.	During July to March, 5 research papers were produced; • The impact of the Digital Tax Stamps solution. • GDP Rebasing, opportunity disguised as Disruption. • VAT performance in Uganda: Regional comparison and policy issues • PAYE for diplomatic agencies and Missions • Impact of the 2025 Presidential Ban on Exportation of Hides and Skins in Uganda
100% Tax Policy Proposals quantified, and Tax Expenditure monitoring reports produced	During the period July to March of the FY 2025/26, 100 percent Tax proposals were quantified as planned.

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

Item	Spent
225101 Consultancy Services	755,146.875
Total For Budget Output	**755,146.875**
Wage Recurrent	0.000
Non Wage Recurrent	755,146.875
Arrears	0.000
AIA	0.000

Key Service Area:560045 Strategic Planning and Development

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

4 Corporate Assessments conducted	During the period July to March 2025/26, two (3) corporate assessments were conducted as planned.

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

Item	Spent
211102 Contract Staff Salaries	8,440,557.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter

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

Item	Spent
211104 Employee Gratuity	278,572.726
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	61,370.729
212101 Social Security Contributions	1,084,522.449
212102 Medical expenses (Employees)	477,000.000
221007 Books, Periodicals & Newspapers	2,250.000
221009 Welfare and Entertainment	281,173.254
221011 Printing, Stationery, Photocopying and Binding	24,750.000
221014 Bank Charges and other Bank related costs	7,166.940
221017 Membership dues and Subscription fees.	127,500.000
223001 Property Management Expenses	7,050.000
223006 Water	60,000.000
227001 Travel inland	373,983.133
227002 Travel abroad	16,126.875
227004 Fuel, Lubricants and Oils	75,000.000
228002 Maintenance-Transport Equipment	129,375.000
228004 Maintenance-Other Fixed Assets	14,865.000
Total For Budget Output	**11,461,263.105**
Wage Recurrent	8,440,557.000
Non Wage Recurrent	3,020,706.105
Arrears	0.000
AIA	0.000

Key Service Area:560056 Taxpayer Education and Stakeholder Relations

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

100 percent Planned Tax education content materials developed	During the period July to March of the FY 2025/26, 100 percent of the planned Tax education content materials were developed.

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

Item	Spent
221002 Workshops, Meetings and Seminars	1,312,500.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Total For Budget Output	**1,312,500.000**
	Wage Recurrent	0.000
	Non Wage Recurrent	1,312,500.000
	Arrears	0.000
	AIA	0.000
	Total For Department	**13,528,909.980**
	Wage Recurrent	8,440,557.000
	Non Wage Recurrent	5,088,352.980
	Arrears	0.000
	AIA	0.000

Department:007 Tax Academy

Key Service Area:000029 Capacity Building

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

70% Implementation of staff competence-based learning & development programms	41 Percent Implementation of staff-based competence learning and development programs during the period July to March of the FY 2025/26 against a planned target of 60 percent.
100% Targeted staff trained in Big Data Analytics, Machine learning & Artificial Intelligence.	During July to March FY 2025/26, 100 percent of the selected staff were trained against the target of 100 percent.
100% Implementation Standard funded training program	During the period of July to March of the FY 2025/26, 66 percent of the standard-funded training programs were implemented against a target of 40 percent.

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

Item	Spent
211102 Contract Staff Salaries	3,111,347.146
211104 Employee Gratuity	220,797.519
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	139,782.285
212101 Social Security Contributions	336,713.071
212102 Medical expenses (Employees)	132,000.000
221002 Workshops, Meetings and Seminars	112,500.000
221003 Staff Training	6,795,000.000
221007 Books, Periodicals & Newspapers	142,500.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

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

Item		Spent
221009 Welfare and Entertainment		288,673.284
221011 Printing, Stationery, Photocopying and Binding		99,750.000
221014 Bank Charges and other Bank related costs		29,666.940
221017 Membership dues and Subscription fees.		63,750.000
223001 Property Management Expenses		7,050.000
223006 Water		67,500.000
225101 Consultancy Services		267,948.001
227001 Travel inland		223,983.092
227002 Travel abroad		16,126.875
227004 Fuel, Lubricants and Oils		42,000.000
228002 Maintenance-Transport Equipment		41,250.000
228004 Maintenance-Other Fixed Assets		11,892.000
	Total For Budget Output	**12,150,230.212**
	Wage Recurrent	3,111,347.146
	Non Wage Recurrent	9,038,883.067
	Arrears	0.000
	AIA	0.000
	Total For Department	**12,150,230.212**
	Wage Recurrent	3,111,347.146
	Non Wage Recurrent	9,038,883.067
	Arrears	0.000
	AIA	0.000

Development Projects

Project:1904 Institutional Development of Uganda Revenue Authority

Key Service Area:000003 Facilities and Equipment Management

PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)

Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.

Procure Office Equipment	Office equipment was procured as planned during the period July to March of the FY 2025/26.

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Project:1904 Institutional Development of Uganda Revenue Authority	
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)	
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.	
Procure Light ICT hardware	During the period July to March of the FY 2025/26, light ICT hardware was procured as planned.
Procure Furniture and Fittings	During the period July to March of the FY 2025/26, furniture were procured and distributed to different offices.

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

Item		Spent
312212 Light Vehicles - Acquisition		2,625,405.258
312221 Light ICT hardware - Acquisition		9,954,317.850
312222 Heavy ICT hardware - Acquisition		7,649,829.020
312231 Office Equipment - Acquisition		187,500.000
312235 Furniture and Fittings - Acquisition		906,375.000
	Total For Budget Output	**21,323,427.128**
	GoU Development	21,323,427.128
	External Financing	0.000
	Arrears	0.000
	AIA	0.000
	Total For Project	**21,323,427.128**
	GoU Development	21,323,427.128
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

Project:1918 Construction of Office Accommodation for URA Stations

Key Service Area:000017 Infrastructure Development and Management

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Project:1918 Construction of Office Accommodation for URA Stations	
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)	
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.	
Construct Regional office at Mbale	Construction of Mbale office complex (Roofing ongoing for staff quarters building and masonry works for the data centre)

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

Item		Spent
312121 Non-Residential Buildings - Acquisition		2,945,077.315
	Total For Budget Output	**2,945,077.315**
	GoU Development	2,945,077.315
	External Financing	0.000
	Arrears	0.000
	AIA	0.000
	Total For Project	**2,945,077.315**
	GoU Development	2,945,077.315
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

Vote Function:02 Revenue Collection & Administration

Departments

Department:001 Customs

Key Service Area:560054 Trade Facilitation

PIAP Output: 18211101 Increased Domestic revenue

Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration

80% Recovery from collectable Debt stock below 90 days	During the period July to March of the FY 2025/26, 38 percent of the collectable arrears were recovered against the target of 80 percent.
100% of Scannable Goods scanned	100 percent of the scannable goods were scanned as per the documented scanning guidelines during the period July to March of the FY 2025/26 as planned.
100% Customs revenue collected	During the period July to March of the FY 2025/26, customs collected 95.41 percent of the targeted revenue. The total collection was UGX 9,010.32 billion against the target of UGX 9,443.81 billion.

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18211101 Increased Domestic revenue	
Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration	
50% of Cargo electronically tracked	During the period July to March FY 2025/26, 61.6 percent of cargo was electronically tracked against a target of 50 percent. Of the 389,897 total transits, 240,187 were electronically tracked.
100% monitoring of utilization of 10,000 Tariff Specification Codes. (TSC)	During the period July to March of the FY 2025/26, 84 percent of valuation controls interventions were executed against a planned target of 100 percent.

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

Item	Spent
211102 Contract Staff Salaries	61,070,030.196
211104 Employee Gratuity	394,179.182
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	7,149,980.164
212101 Social Security Contributions	7,040,221.667
212102 Medical expenses (Employees)	3,543,547.367
221001 Advertising and Public Relations	60,000.000
221002 Workshops, Meetings and Seminars	198,750.000
221007 Books, Periodicals & Newspapers	7,405.200
221008 Information and Communication Technology Supplies.	10,500,000.000
221009 Welfare and Entertainment	2,836,910.640
221011 Printing, Stationery, Photocopying and Binding	326,133.000
221014 Bank Charges and other Bank related costs	137,665.320
221017 Membership dues and Subscription fees.	142,500.000
223001 Property Management Expenses	566,405.919
223003 Rent-Produced Assets-to private entities	214,758.000
223004 Guard and Security services	211,259.100
223005 Electricity	604,499.999
223006 Water	1,014,215.040
227001 Travel inland	4,413,682.643
227002 Travel abroad	309,084.492
227003 Carriage, Haulage, Freight and transport hire	300,000.000
227004 Fuel, Lubricants and Oils	1,087,868.108
228002 Maintenance-Transport Equipment	806,744.519

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

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

Item		**Spent**
228003 Maintenance-Machinery & Equipment Other than Transport		8,625,000.000
228004 Maintenance-Other Fixed Assets		480,871.500
	Total For Budget Output	**112,041,712.054**
	Wage Recurrent	61,070,030.196
	Non Wage Recurrent	50,971,681.859
	Arrears	0.000
	AIA	0.000
	Total For Department	**112,041,712.054**
	Wage Recurrent	61,070,030.196
	Non Wage Recurrent	50,971,681.859
	Arrears	0.000
	AIA	0.000

Department:002 Domestic Taxes

Key Service Area:560055 Tax Compliance & Revenue

PIAP Output: 18211101 Increased Domestic revenue

Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration

100% DT Revenue collected	During the period July to March of the FY 2025/26, Domestic tax posted a performance of 94.37 percent against a planned target of 100 percent. The gross domestic revenue collections were UGX 16,381.71 billion against a target of UGX17,358.87 billion registering a deficit of UGX 977.16 billion.
80% Recovery from collectable Debt stock below 90 days	During the period July to March of FY2025/26, 84.45 percent recovery from collected debt stock below 90 days was achieved against a planned half year target of 80 percent.
13000 Compliance Enhancement Interventions	During the period July to March of FY2025/26, 17,411 compliance enhancement interventions interventions were executed against a planned nine months target of 13,000.
17.5% Growth in the Tax Register	During the period July to March of FY 2025/26, 500,785 new taxpayers were added to the taxpayer register representing a growth of 6.56 percent growth against a targeted growth of 12.5 percent.
21000 Register Maintenance cases handled	16,263 Register maintenance actions were executed during the period July to March of the FY 2025/26 against a target of 16,000.

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18211101 Increased Domestic revenue	
Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration	
90% Average filling ratio PAYE & VA	The average on-time filing ratio was 84.71 percent (PAYE 83.83 percent, VAT 85.59 percent) against a target of 90 percent.

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

Item		Spent
211102 Contract Staff Salaries		115,426,830.091
211104 Employee Gratuity		567,558.798
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		1,530,266.638
212101 Social Security Contributions		10,773,640.652
212102 Medical expenses (Employees)		6,151,677.627
221001 Advertising and Public Relations		1,149,000.000
221002 Workshops, Meetings and Seminars		262,500.000
221007 Books, Periodicals & Newspapers		8,090.776
221009 Welfare and Entertainment		3,003,011.768
221011 Printing, Stationery, Photocopying and Binding		234,172.500
221014 Bank Charges and other Bank related costs		69,772.989
221017 Membership dues and Subscription fees.		150,000.000
223001 Property Management Expenses		107,687.846
223003 Rent-Produced Assets-to private entities		4,221,600.000
223004 Guard and Security services		706,136.835
223005 Electricity		396,930.000
223006 Water		579,475.403
225101 Consultancy Services		31,920,000.000
227001 Travel inland		9,889,732.730
227002 Travel abroad		38,157.523
227004 Fuel, Lubricants and Oils		779,832.534
228002 Maintenance-Transport Equipment		1,335,000.000
228004 Maintenance-Other Fixed Assets		85,615.606
	Total For Budget Output	**189,386,690.314**
	Wage Recurrent	115,426,830.091
	Non Wage Recurrent	73,959,860.222

VOTE: 141 Uganda Revenue Authority (URA) Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Arrears	0.000
	AIA	0.000
	Total For Department	**189,386,690.314**
	Wage Recurrent	115,426,830.091
	Non Wage Recurrent	73,959,860.222
	Arrears	0.000
	AIA	0.000

Department:003 Tax Investigations

Key Service Area:560055 Tax Compliance & Revenue

PIAP Output: 18211101 Increased Domestic revenue

Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration

270 investigations cases concluded	During the period July to March of the FY 2025/26, two hundred sixty (260) investigations were conducted to completion against a planned target of two hundred and ten (210) cases.
350 target profiles for investigations developed	One hundred and ninety-nine (199) Target profiles were developed during the period July to March of the FY 2025/26.
35% Prosecutable Cases achieved	During the period July to March of the FY 2025/26, 15.94 percent of the tax fraud cases were investigated and forwarded for Prosecution against a target of 35 percent.
14 quality intelligence briefs disseminated	During the period July to March of the FY 2025/26, fifteen (15) Intelligence briefs were disseminated against the target of fourteen (14).

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

Item	Spent
211102 Contract Staff Salaries	16,496,706.065
211104 Employee Gratuity	242,401.669
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	489,607.259
212101 Social Security Contributions	1,664,115.263
212102 Medical expenses (Employees)	707,000.000
221001 Advertising and Public Relations	23,069.100
221002 Workshops, Meetings and Seminars	64,280.000
221007 Books, Periodicals & Newspapers	6,000.000
221009 Welfare and Entertainment	303,508.600
221011 Printing, Stationery, Photocopying and Binding	39,750.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

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

Item		Spent
221014 Bank Charges and other Bank related costs		11,847.640
223001 Property Management Expenses		14,100.000
223006 Water		83,814.080
227001 Travel inland		4,338,586.162
227002 Travel abroad		226,251.562
227003 Carriage, Haulage, Freight and transport hire		80,109.750
227004 Fuel, Lubricants and Oils		255,988.724
228002 Maintenance-Transport Equipment		656,993.000
228004 Maintenance-Other Fixed Assets		1,243,733.355
	Total For Budget Output	**26,947,862.228**
	Wage Recurrent	16,496,706.065
	Non Wage Recurrent	10,451,156.163
	Arrears	0.000
	AIA	0.000
	Total For Department	**26,947,862.228**
	Wage Recurrent	16,496,706.065
	Non Wage Recurrent	10,451,156.163
	Arrears	0.000
	AIA	0.000

Development Projects

N/A

	GRAND TOTAL	**636,604,374.372**
	Wage Recurrent	273,120,596.171
	Non Wage Recurrent	339,215,273.757
	GoU Development	24,268,504.443
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Quarter 4: Revised Workplan

Annual Plans	Quarter's Plan	Revised Plans
Programme:18 Development Plan Implementation		
Vote Function:01 Administration and Support Services		
Departments		
Department:001 Corporate Services		
Key Service Area:000004 Finance and Accounting		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
100 percent Performance Management enhancement interventions implemented	100 percent Performance Management enhancement interventions implemented.	100 percent Performance Management enhancement interventions implemented.
Unqualified Annual Auditor General rating.	-	-
2.5 percent staff attrition rate	2.5 percent staff attrition rate	2.5 percent staff attrition rate
100 percent implementation of the Procurement Plan	100 percent implementation of the Procurement Plan.	100 percent implementation of the Procurement Plan.
Key Service Area:000013 HIV/AIDS Mainstreaming		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
100 percent HIV AIDS and TB initiatives implemented	Support 100% of HIV/AIDs and TB initiatives	Support 100% of HIV/AIDs and TB initiatives
Key Service Area:000089 Climate Change Mitigation		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
Conduct 4 Climate change mitigation program	Conduct 1 Climate Change mitigation iniativtie	Conduct 1 Climate Change mitigation iniativtie
Key Service Area:000090 Climate Change Adaptation		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
Carryout 4 climate change adaptation program.	Carry out 1 Climate Change adaption initiative	Carry out 1 Climate Change adaption initiative

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Department:002 Internal Audit		
Key Service Area:000001 Audit and Risk Management		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
85% Acceptance of audit findings.	85% Acceptance of Audit findings	85% Acceptance of Audit findings
100% Implementation of the Approved Annual IA Workplan	25% Implementation of the Approved Annual IA Workplan	25% Implementation of the Approved Annual IA Workplan
Department:003 Legal Services & Board Affairs		
Key Service Area:000012 Legal advisory services		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
80 percent recovery from collectable Debt stock under case files 90 to 180 days	80% recovery from collectible debt stock under case files 90-180 days	80% recovery from collectible debt stock under case files 90-180 days
80 percent conclusion of cases submitted for ADR	80% conclusion of cases submitted for ADR	80% conclusion of cases submitted for ADR
90 percent success rate in court	90% success rate in court	90% success rate in court
PIAP Output: 18511101 Institutional coordination, management and reporting		
Programme Intervention: 185111 Strengthen the programme institutions for effective and efficient service delivery		
90 percent recovery from fully executed MoUs	90% recovery from fully executed MOUs	90% recovery from fully executed MOUs
Department:004 Governance and Leadership		
Key Service Area:000058 Stakeholder Management		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
100% Planned Public Relations Programs Executed	25% Planned Public Relations Programs Executed	25% Planned Public Relations Programs Executed
100 percent budget absorption level 100 percent planned Public relations programs executed 100 percent investigations of profiled integrity cases	100% Budget Absorption Level	100% Budget Absorption Level
100% Investigations of profiled integrity cases	25% Investigations of Profiled Integrity Cases	25% Investigations of Profiled Integrity Cases

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Key Service Area:000058 Stakeholder Management		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
7 Regional integrity sensitizations conducted	1 Regional Integrity Sensitizations Conducted	1 Regional Integrity Sensitizations Conducted
Department:005 Information Technology & Innovation		
Key Service Area:000019 ICT Services		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
Achieve 4 Hours Average of Mean Time to Recovery - MTR	4 hours Average of Mean Time to Recovery - MTR	4 hours Average of Mean Time to Recovery - MTR
20% Storage and Compute Growth	-	-
60% Process automation requests acted upon	60% Process Automation Requests Acted Upon	60% Process Automation Requests Acted Upon
550 Computers and network nodes procured	-	-
Achieve 99% Average Service Availability Level	99% Average Service Availability Level	99% Average Service Availability Level
Department:006 Strategy and Risk Management		
Key Service Area:000022 Research and Development		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
6 Researches conducted.	1 research conducted	1 research conducted
100% Tax Policy Proposals quantified, and Tax Expenditure monitoring reports produced	100% Tax expenditure dissemination and sensitization	100% Tax expenditure dissemination and sensitization
Key Service Area:560045 Strategic Planning and Development		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
4 Corporate Assessments conducted	M&E validation of the business Plan FY 2025/26	M&E validation of the business Plan FY 2025/26

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Key Service Area:560056 Taxpayer Education and Stakeholder Relations		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
100 percent Planned Tax education content materials developed	100% Planned Tax education content materials developed	100% Planned Tax education content materials developed
Department:007 Tax Academy		
Key Service Area:000029 Capacity Building		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
70% Implementation of staff competence-based learning & development programms	30% Implementation of staff based competence learning and development	30% Implementation of staff based competence learning and development
100% Targeted staff trained in Big Data Analytics, Machine learning & Artificial Intelligence.	100% Targeted staff trained in Big data Analysis, Machine learning and AI	100% Targeted staff trained in Big data Analysis, Machine learning and AI
100% Implementation Standard funded training program	30% of implementation of standard funded training program	30% of implementation of standard funded training program
Develoment Projects		
Project:1904 Institutional Development of Uganda Revenue Authority		
Key Service Area:000003 Facilities and Equipment Management		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
Procure Office Equipment	Procure Office equipment	Procure Office equipment
Procure Light ICT hardware	Procure light ICT hardware	Procure light ICT hardware
Procure Furniture and Fittings	Procure furniture and fittings	Procure furniture and fittings

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Project:1918 Construction of Office Accommodation for URA Stations		
Key Service Area:000017 Infrastructure Development and Management		
PIAP Output: 18010503 Increased use of non traditional data sources (eg. Big data in the production of statistics)		
Programme Intervention: 181142 Strengthen the research and evaluation function to better inform planning and plan implementation across all government units.		
Construct Regional office at Mbale	Construct Regional Office at Mbale	Construct Regional Office at Mbale
Vote Function:02 Revenue Collection & Administration		
Departments		
Department:001 Customs		
Key Service Area:560054 Trade Facilitation		
PIAP Output: 18211101 Increased Domestic revenue		
Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration		
80% Recovery from collectable Debt stock below 90 days	80% Recovery from collectable debt stock	80% Recovery from collectable debt stock
100% of Scannable Goods scanned	100% of Scannable goods Scanned	100% of Scannable goods Scanned
100% Customs revenue collected	100% Customs Tax Collected	100% Customs Tax Collected
50% of Cargo electronically tracked	50% of Cargo electronically tracked	50% of Cargo electronically tracked
100% monitoring of utilization of 10,000 Tariff Specification Codes. (TSC)	100% Monitoring of utilization of TSC	100% Monitoring of utilization of TSC
Department:002 Domestic Taxes		
Key Service Area:560055 Tax Compliance & Revenue		
PIAP Output: 18211101 Increased Domestic revenue		
Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration		
100% DT Revenue collected	100% DT Revenue collected	100% DT Revenue collected
80% Recovery from collectable Debt stock below 90 days	80% Recovery from collectable debt stock	80% Recovery from collectable debt stock
13000 Compliance Enhancement Interventions	4000 Compliance enhancement interventions execute	4000 Compliance enhancement interventions execute
17.5% Growth in the Tax Register	5% Growth in Tax Register	5% Growth in Tax Register
21000 Register Maintenance cases handled	5000 Register maintenance cases handled	5000 Register maintenance cases handled
90% Average filling ratio PAYE & VA	90% Average filing Ratio PAYE & VAT	90% Average filing Ratio PAYE & VAT
Department:003 Tax Investigations		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Key Service Area:560055 Tax Compliance & Revenue		
PIAP Output: 18211101 Increased Domestic revenue		
Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration		
270 investigations cases concluded	70 Investigations concluded	70 Investigations concluded
350 target profiles for investigations developed	90 Target profiles developed	90 Target profiles developed
35% Prosecutable Cases achieved	35% Prosecutable cases achieved	35% Prosecutable cases achieved
14 quality intelligence briefs disseminated	4 Quality Intelligence briefs disseminated	4 Quality Intelligence briefs disseminated

Develoment Projects

N/A

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

V4: NTR Collections and Off Budget Expenditure

Table 4.1: NTR Collections (Billions)

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 3

Table 4.2: Off-Budget Expenditure By Department and Project