

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

V1: Summary of Issues in Budget Execution

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

| | | Approved Budget | Revised Budget | Released by End Q1 | Spent by End Q1 | % Budget Released | % Budget Spent | % Releases Spent |
|-------------------------------------|----------|-----------------|----------------|--------------------|-----------------|-------------------|----------------|------------------|
| Recurrent | Wage | 205,495,116.3 | 205,495,116.3 | 51,373,779.09 | 46,099,998.30 | 25.0 % | 22.4 % | 89.7 % |
| | Non-Wage | 290,275,866.7 | 290,275,866.7 | 72,568,966.69 | 83,407,751.46 | 25.0 % | 28.7 % | 114.9 % |
| Dev. | GoU | 44,062,695.82 | 44,062,695.82 | 11,015,673.95 | 0.000 | 25.0 % | 0.0 % | 0.0 % |
| | Ext Fin. | 0.000 | 0.000 | 0.000 | 0.000 | 0.0 % | 0.0 % | 0.0 % |
| GoU Total | | 539,833,678.9 | 539,833,678.9 | 134,958,419.7 | 129,507,749.7 | 25.0 % | 24.0 % | 96.0 % |
| Total GoU+Ext Fin (MTEF) | | 539,833,678.9 | 539,833,678.9 | 134,958,419.7 | 129,507,749.7 | 25.0 % | 24.0 % | 96.0 % |
| Arrears | | 0.000 | 0.000 | 0.000 | 0.000 | 0.0 % | 0.0 % | 0.0 % |
| Total Budget | | 539,833,678.9 | 539,833,678.9 | 134,958,419.7 | 129,507,749.7 | 25.0 % | 24.0 % | 96.0 % |
| A.I.A Total | | 0.000 | 0.000 | 0.000 | 0.000 | 0.0 % | 0.0 % | 0.0 % |
| Grand Total | | 539,833,678.9 | 539,833,678.9 | 134,958,419.7 | 129,507,749.7 | 25.0 % | 24.0 % | 96.0 % |
| Total Vote Budget Excluding Arrears | | 539,833,678.9 | 539,833,678.9 | 134,958,419.7 | 129,507,749.7 | 25.0 % | 24.0 % | 96.0 % |

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

| <i>Billion Uganda Shillings</i> | Approved Budget | Revised Budget | Released by End Q1 | Spent by End Q1 | % Budget Released | % Budget Spent | %Releases Spent |
|---|-----------------|----------------|--------------------|-----------------|-------------------|----------------|-----------------|
| Programme:18 DEVELOPMENT PLAN IMPLEMENTATION | 539.834 | 539.834 | 134.959 | 129.508 | 135.0 % | 129.5 % | 96.0 % |
| Sub SubProgramme:01 Administration and Support Services | 244.342 | 244.342 | 61.086 | 49.361 | 61.1 % | 49.4 % | 80.8 % |
| Sub SubProgramme:02 Revenue Collection & Administration | 295.492 | 295.492 | 73.873 | 80.147 | 73.9 % | 80.1 % | 108.5 % |
| Total for the Vote | 539.834 | 539.834 | 134.959 | 129.508 | 135.0 % | 129.5 % | 96.0 % |

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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

Sub SubProgramme:01 Administration and Support Services

Sub Programme: 01 Development Planning, Research, Evaluation and Statistics

| | |
|--------|--|
| Bn Shs | Department : 005 Information Technology & Innovation |
|--------|--|

Reason: This is because the gaps in the structure (staff who left the organization between July to September 2022).

Items

| | | |
|-------|------|--------------------------------------|
| 0.218 | UShs | 212101 Social Security Contributions |
|-------|------|--------------------------------------|

Reason: This is because the gaps in the structure (staff who left the organization between July to September 2022).

Sub Programme: 02 Resource Mobilization and Budgeting

| | |
|--------|-------------------------------------|
| Bn Shs | Department : 001 Corporate Services |
|--------|-------------------------------------|

Reason: Payment of exceptional bonus for FY 2021-22

Items

| | | |
|-------|------|-----------------------|
| 0.080 | UShs | 223002 Property Rates |
|-------|------|-----------------------|

Reason: Not yet due for payment.

| | | |
|-------|------|--|
| 0.045 | UShs | 224004 Beddings, Clothing, Footwear and related Services |
|-------|------|--|

Reason: On going procurement.

| | | |
|-------|------|---|
| 0.134 | UShs | 228001 Maintenance-Buildings and Structures |
|-------|------|---|

Reason:

| | |
|--------|---|
| Bn Shs | Department : 003 Legal Services & Board Affairs |
|--------|---|

Reason: Payment of exceptional bonus for FY 2021-22

Items

| | | |
|-------|------|---|
| 0.004 | UShs | 221001 Advertising and Public Relations |
|-------|------|---|

Reason: Awaiting invoices

| | | |
|-------|------|--|
| 0.007 | UShs | 221007 Books, Periodicals & Newspapers |
|-------|------|--|

Reason: On going procurement

| | | |
|-------|------|---|
| 0.001 | UShs | 221017 Membership dues and Subscription fees. |
|-------|------|---|

Reason: Payment to be made in quarter 2

| | | |
|-------|------|-----------------------------|
| 0.004 | UShs | 225101 Consultancy Services |
|-------|------|-----------------------------|

Reason: Awaiting invoices

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*(i) Major unspent balances***Departments , Projects****Sub SubProgramme:01 Administration and Support Services****Sub Programme: 02 Resource Mobilization and Budgeting**

| | |
|--------|--|
| Bn Shs | Department : 004 Governance and Leadership |
|--------|--|

Reason: Procurements on going, awaiting invoices and others payments to be made in Q2.

Items

| | | |
|-------|------|--------------------------|
| 0.027 | UShs | 211104 Employee Gratuity |
|-------|------|--------------------------|

Reason: Not yet due for payment.

| | | |
|-------|------|--------------------------------------|
| 0.127 | UShs | 212101 Social Security Contributions |
|-------|------|--------------------------------------|

Reason: This is because the gaps in the structure(staff who left the organisation between July to September 2022

| | | |
|-------|------|---|
| 0.319 | UShs | 221002 Workshops, Meetings and Seminars |
|-------|------|---|

Reason: Awaiting for invoices for payment

| | | |
|-------|------|-----------------------------|
| 0.013 | UShs | 225101 Consultancy Services |
|-------|------|-----------------------------|

Reason: Awaiting invoices

| | | |
|-------|--------|--|
| 1.900 | Bn Shs | Project : 1622 Retooling of Uganda Revenue Authority |
|-------|--------|--|

Reason: No variation in planned output

Items

| | | |
|-------|------|---|
| 1.900 | UShs | 312129 Other Buildings other than dwellings - Acquisition |
|-------|------|---|

Reason: Awaiting phase one civil works invoice.

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

| | |
|--------|--------------------------|
| Bn Shs | Department : 001 Customs |
|--------|--------------------------|

Reason: Payment of exceptional bonus for FY 2021-22

*Items**(ii) Expenditures in excess of the original approved budget***Sub SubProgramme:01 Administration and Support Services -02 Resource Mobilization and Budgeting**

| | |
|--------|-------------------------------------|
| Bn Shs | Department : 001 Corporate Services |
|--------|-------------------------------------|

Reason: 0

Items

| | | |
|-------|------|-----------------------|
| 4.815 | UShs | 221003 Staff Training |
|-------|------|-----------------------|

Reason:

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(ii) Expenditures in excess of the original approved budget

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

| | |
|-----------|-------------------------------------|
| Bn Shs | Department : 001 Corporate Services |
| Reason: 0 | |

Items

| | | |
|---------|------|----------------------------|
| 0.174 | UShs | 222002 Postage and Courier |
| Reason: | | |

| | |
|-----------|---------------------------------|
| Bn Shs | Department : 002 Internal Audit |
| Reason: 0 | |

Items

| | | |
|---|------|--|
| -0.177 | UShs | 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) |
| Reason: Payment of exceptional bonus for FY 2021-22 | | |

| | |
|-----------|---|
| Bn Shs | Department : 003 Legal Services & Board Affairs |
| Reason: 0 | |

Items

| | | |
|---|------|--|
| -0.238 | UShs | 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) |
| Reason: Payment of exceptional bonus for FY 2021-22 | | |

| | |
|-----------|--|
| Bn Shs | Department : 004 Governance and Leadership |
| Reason: 0 | |

Items

| | | |
|---|------|--|
| -0.285 | UShs | 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) |
| Reason: Payment of exceptional bonus for FY 2021-22 | | |

| | |
|-----------|--|
| Bn Shs | Department : 005 Information Technology & Innovation |
| Reason: 0 | |

Items

| | | |
|---|------|--|
| -0.505 | UShs | 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) |
| Reason: Payment of exceptional bonus for FY 2021-22 | | |

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

| | |
|-----------|--------------------------|
| Bn Shs | Department : 001 Customs |
| Reason: 0 | |

Items

| | | |
|---------|------|--|
| 1.319 | UShs | 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) |
| Reason: | | |

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(ii) Expenditures in excess of the original approved budget

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

| | |
|-----------|--------------------------|
| Bn Shs | Department : 001 Customs |
| Reason: 0 | |

Items

| | | |
|---------|------|--|
| 0.031 | UShs | 221014 Bank Charges and other Bank related costs |
| Reason: | | |

| | |
|-----------|---------------------------------|
| Bn Shs | Department : 002 Domestic Taxes |
| Reason: 0 | |

Items

| | | |
|---|------|--|
| -3.858 | UShs | 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) |
| Reason: Payment of exceptional bonus for FY 2021-22 | | |

| | |
|-----------|-------------------------------------|
| Bn Shs | Department : 003 Tax Investigations |
| Reason: 0 | |

Items

| | | |
|---|------|--|
| -0.446 | UShs | 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) |
| Reason: Payment of exceptional bonus for FY 2021-22 | | |

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V2: Performance Highlights

Table V2.1: PIAP outputs and output Indicators

| | | | |
|---|-------------------|-----------------|--------------------|
| Programme:18 DEVELOPMENT PLAN IMPLEMENTATION | | | |
| SubProgramme:01 Development Planning, Research, Evaluation and Statistics | | | |
| Sub SubProgramme:01 Administration and Support Services | | | |
| Department:002 Internal Audit | | | |
| Budget Output 000001 Audit and Risk Management | | | |
| PIAP Output 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| Number of audits undertaken using big data analytics | Number | 25 | 16 |
| Number of OAG staff trained in big data analysis | Number | 11 | 0 |
| Number of URA staff trained in big data analysis | Number | 25 | 51 |
| Department:005 Information Technology & Innovation | | | |
| Budget Output 560053 Research and Information Technology | | | |
| PIAP Output 18020403 Research and Evaluation Capacity built | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| Number of staff trained in Research and Evaluation | Number | 20 | 6 |
| SubProgramme:02 Resource Mobilization and Budgeting | | | |
| Sub SubProgramme:01 Administration and Support Services | | | |
| Department:001 Corporate Services | | | |
| Budget Output 000004 Finance and Accounting | | | |
| PIAP Output 18010304 Tax compliance improved through increased efficiency in revenue administration | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| No of integrity promotional campaigns conducted | Number | 1 | 3 |
| Assessment report on cost benefit analysis on possibility of outsourcing some compliance | Text | report done | Report done |
| Functional Data Analysis function/unit within URA | Number | yes | 1 |
| Risk management strategy disseminated | Number | Yes | 1 |
| Tax Payer education strategy | Number | Yes | 1 |
| Timely assessment report on efficacy and integration of IT systems | Number | Yes | 1 |

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| | | | |
|--|-------------------|-----------------|--------------------|
| Programme:18 DEVELOPMENT PLAN IMPLEMENTATION | | | |
| SubProgramme:02 Resource Mobilization and Budgeting | | | |
| Sub SubProgramme:01 Administration and Support Services | | | |
| Department:003 Legal Services & Board Affairs | | | |
| Budget Output 000012 Legal advisory services | | | |
| PIAP Output 18010304 Tax compliance improved through increased efficiency in revenue administration | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| No of integrity promotional campaigns conducted | Number | 2 | 3 |
| PIAP Output 18010601 Tax compliance improved through increased efficiency in revenue administration | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| No of integrity promotional campaigns conducted | Number | 8 | 3 |
| Assessment report on cost benefit analysis on possibility of outsourcing some compliance | Text | yes | Report done |
| Functional Data Analysis function/unit within URA | Number | yes | 1 |
| Risk management strategy disseminated | Number | yes | 1 |
| Tax Payer education strategy | Number | yes | 1 |
| Timely assessment report on efficacy and integration of IT systems | Number | yes | 1 |
| Department:004 Governance and Leadership | | | |
| Budget Output 560056 Taxpayer Education and Stakeholder Relations | | | |
| PIAP Output 18010602 Tax Payer engagements and consultations with private sector associations undertaken for improved compliance | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| No of tax payer engagements undertaken | Number | 20 | 52 |
| Project:1622 Retooling of Uganda Revenue Authority | | | |
| Budget Output 000017 Infrastructure Development and Management | | | |
| PIAP Output 18010304 Tax compliance improved through increased efficiency in revenue administration | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| No of integrity promotional campaigns conducted | Number | 4 | 3 |
| Assessment report on cost benefit analysis on possibility of outsourcing some compliance | Text | 1 | Report done |
| Functional Data Analysis function/unit within URA | Number | 1 | Yes |
| Risk management strategy disseminated | Number | 1 | Yes |
| Tax Payer education strategy | Number | yes | Yes |
| Timely assessment report on efficacy and integration of IT systems | Number | 1 | Yes |

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| | | | |
|---|-------------------|-----------------|---------------------|
| Programme:18 DEVELOPMENT PLAN IMPLEMENTATION | | | |
| SubProgramme:02 Resource Mobilization and Budgeting | | | |
| Sub SubProgramme:02 Revenue Collection & Administration | | | |
| Department:001 Customs | | | |
| Budget Output 560054 Trade Facilitation | | | |
| PIAP Output 18010304 Tax compliance improved through increased efficiency in revenue administration | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| No of integrity promotional campaigns conducted | Number | 8 | 3 |
| Assessment report on cost benefit analysis on possibility of outsourcing some compliance | Text | yes | Yes |
| Functional Data Analysis function/unit within URA | Number | yes | 1 |
| Risk management strategy disseminated | Number | yes | 1 |
| Tax Payer education strategy | Number | yes | 1 |
| Timely assessment report on efficacy and integration of IT systems | Number | yes | 1 |
| PIAP Output 18010601 Tax compliance improved through increased efficiency in revenue administration | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| No of integrity promotional campaigns conducted | Number | 8 | 3 |
| Assessment report on cost benefit analysis on possibility of outsourcing some compliance | Text | 1 | Yes report was done |
| Functional Data Analysis function/unit within URA | Number | Yes | 1 |
| Risk management strategy disseminated | Number | Yes | 1 |
| Tax Payer education strategy | Number | Yes | 1 |
| Timely assessment report on efficacy and integration of IT systems | Number | Yes | 1 |
| PIAP Output 18060501 Tax compliance improved through increased efficiency in revenue administration | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| No of integrity promotional campaigns conducted | Number | 8 | 3 |
| Assessment report on cost benefit analysis on possibility of outsourcing some compliance | Text | 1 | Yes report was done |
| Functional Data Analysis function/unit within URA | Number | Yes | 1 |
| Risk management strategy disseminated | Number | Yes | 1 |
| Tax Payer education strategy | Number | Yes | 1 |
| Timely assessment report on efficacy and integration of IT systems | Number | Yes | 1 |

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| | | | |
|---|-------------------|-----------------|----------------------|
| Programme:18 DEVELOPMENT PLAN IMPLEMENTATION | | | |
| SubProgramme:02 Resource Mobilization and Budgeting | | | |
| Sub SubProgramme:02 Revenue Collection & Administration | | | |
| Department:002 Domestic Taxes | | | |
| Budget Output 560055 Tax Compliance & Revenue | | | |
| PIAP Output 18010601 Tax compliance improved through increased efficiency in revenue administration | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| No of integrity promotional campaigns conducted | Number | 8 | 3 |
| Assessment report on cost benefit analysis on possibility of outsourcing some compliance | Text | 1 | Yes, report was done |
| Functional Data Analysis function/unit within URA | Number | yes | 1 |
| Risk management strategy disseminated | Number | yes | 1 |
| Tax Payer education strategy | Number | yes | 1 |
| Timely assessment report on efficacy and integration of IT systems | Number | no | 1 |
| PIAP Output 18011302 Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| % of LGs with e-tax system (Interface with e-logrev) | Percentage | 80% | 25% |
| Proportion of assessments are automated (human interface) | Proportion | 50 | 100% |
| A functional & integrated e-tax system at the National and LG level | Status | Yes | Yes |
| % of LGs with e-tax system (Interface with e-logrev) | Percentage | 80% | 25% |
| A functional & integrated e-tax system at the National and LG level | Percentage | 1% | 100% |
| Proportion of assessments are automated (human interface) | Percentage | 50% | 100% |
| PIAP Output 18011303 Revenue collection enhanced | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| Amount of revenue collected (Billions Ushs) | Number | 161886000000 | 33017425694 |
| PIAP Output 18060501 Tax compliance improved through increased efficiency in revenue administration | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| No of integrity promotional campaigns conducted | Number | 8 | 3 |
| Assessment report on cost benefit analysis on possibility of outsourcing some compliance | Text | 1 | Report was done |
| Functional Data Analysis function/unit within URA | Number | No | 1 |
| Risk management strategy disseminated | Number | Yes | 1 |
| Tax Payer education strategy | Number | Yes | 1 |
| Timely assessment report on efficacy and integration of IT systems | Number | Yes | 1 |

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| | | | |
|---|-------------------|-----------------|--------------------|
| Programme:18 DEVELOPMENT PLAN IMPLEMENTATION | | | |
| SubProgramme:02 Resource Mobilization and Budgeting | | | |
| Sub SubProgramme:02 Revenue Collection & Administration | | | |
| Department:003 Tax Investigations | | | |
| Budget Output 560055 Tax Compliance & Revenue | | | |
| PIAP Output 18010304 Tax compliance improved through increased efficiency in revenue administration | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| No of integrity promotional campaigns conducted | Number | 2 | 3 |
| Assessment report on cost benefit analysis on possibility of outsourcing some compliance | Text | 1 | Report was done |
| Functional Data Analysis function/unit within URA | Number | yes | 1 |
| Risk management strategy disseminated | Number | yes | 1 |
| Tax Payer education strategy | Number | yes | 1 |
| Timely assessment report on efficacy and integration of IT systems | Number | yes | 1 |
| PIAP Output 18010601 Tax compliance improved through increased efficiency in revenue administration | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| No of integrity promotional campaigns conducted | Number | 8 | 3 |
| Assessment report on cost benefit analysis on possibility of outsourcing some compliance | Text | 1 | Report was done |
| Functional Data Analysis function/unit within URA | Number | Yes | 1 |
| Risk management strategy disseminated | Number | Yes | 1 |
| Tax Payer education strategy | Number | yes | 1 |
| Timely assessment report on efficacy and integration of IT systems | Number | Yes | 1 |
| PIAP Output 18060501 Tax compliance improved through increased efficiency in revenue administration | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 1 |
| No of integrity promotional campaigns conducted | Number | 8 | 3 |
| Assessment report on cost benefit analysis on possibility of outsourcing some compliance | Text | 1 | Report was done |
| Functional Data Analysis function/unit within URA | Number | Yes | 1 |
| Risk management strategy disseminated | Number | Yes | 1 |
| Tax Payer education strategy | Number | Yes | 1 |
| Timely assessment report on efficacy and integration of IT systems | Number | 1 | 1 |

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Performance highlights for the Quarter

During the first quarter of FY 2022/23, URA collected net revenues (gross revenue less refunds) of UGX 5,418.60 billion representing 21.54 percent of the annual net target and posting a growth of UGX 957.80 billion (21.47 percent) compared to the first quarter of the FY 2021/22. The net target for the first quarter of the FY 2022/23 was UGX 5,132.17 billion, therefore, a surplus of UGX 286.44 billion was realised.

During the first quarter, the total tax refunds were UGX 125.41 billion against a target of UGX 124.91 billion. Hence the actual refunds were more than the projected refunds in the period by UGX 0.5 billion.

Domestic revenue collections in the first quarter of FY 2022/23 were UGX 3,301.74 billion against a target of UGX 3,166.04 billion registering a performance of 104.29 percent and a surplus of UGX 135.70 billion. Subsequently, a growth of UGX 645.27 billion (24.29 percent) was realised as compared to the same period in FY 2021/22.

International taxes collections were UGX 2,242.27 billion against a target of UGX 2,091.03 billion, posting a performance of 107.23 percent. The collections were UGX 151.24 billion above the target realizing growth of UGX 376.09 billion (20.15 percent) compared to the same period last year.

Matters to note in budget execution

By the end of the first quarter of the FY 2022/23, UGX 134.96 billion had been released, out of which UGX 129.51 billion was spent hence registering a budget absorption level of 95.96 percent against a target of 100.00 percent. The variance is accounted for in ongoing committed procurements for example e-tax2, Data centre.

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V3: Details of Releases and Expenditure

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

| <i>Billion Uganda Shillings</i> | Approved Budget | Revised Budget | Released by End Q1 | Spent by End Q1 | % GoU Budget Released | % GoU Budget Spent | % GoU Releases Spent |
|---|-----------------|----------------|--------------------|-----------------|-----------------------|--------------------|----------------------|
| Programme:18 DEVELOPMENT PLAN IMPLEMENTATION | 539.834 | 539.834 | 134.958 | 129.509 | 25.0 % | 24.0 % | 96.0 % |
| Sub SubProgramme:01 Administration and Support Services | 244.342 | 244.342 | 61.085 | 49.362 | 25.0 % | 20.2 % | 80.8 % |
| 000001 Audit and Risk Management | 6.016 | 6.016 | 1.504 | 1.608 | 25.0 % | 26.7 % | 106.9 % |
| 000004 Finance and Accounting | 87.085 | 87.085 | 21.771 | 22.934 | 25.0 % | 26.3 % | 105.3 % |
| 000012 Legal advisory services | 10.029 | 10.029 | 2.507 | 2.441 | 25.0 % | 24.3 % | 97.4 % |
| 000017 Infrastructure Development and Management | 44.063 | 44.063 | 11.016 | 0.000 | 25.0 % | 0.0 % | 0.0 % |
| 560053 Research and Information Technology | 75.164 | 75.164 | 18.791 | 17.672 | 25.0 % | 23.5 % | 94.0 % |
| 560056 Taxpayer Education and Stakeholder Relations | 21.985 | 21.985 | 5.496 | 4.707 | 25.0 % | 21.4 % | 85.6 % |
| Sub SubProgramme:02 Revenue Collection & Administration | 295.492 | 295.492 | 73.873 | 80.147 | 25.0 % | 27.1 % | 108.5 % |
| 560054 Trade Facilitation | 147.514 | 147.514 | 36.879 | 39.705 | 25.0 % | 26.9 % | 107.7 % |
| 560055 Tax Compliance & Revenue | 147.978 | 147.978 | 36.994 | 40.442 | 25.0 % | 27.3 % | 109.3 % |
| Total for the Vote | 539.834 | 539.834 | 134.958 | 129.509 | 25.0 % | 24.0 % | 96.0 % |

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

| <i>Billion Uganda Shillings</i> | Approved Budget | Revised Budget | Released by End Q1 | Spent by End Q1 | % GoU Budget Released | % GoU Budget Spent | % GoU Releases Spent |
|--|-----------------|----------------|--------------------|-----------------|-----------------------|--------------------|----------------------|
| 211102 Contract Staff Salaries | 205.495 | 205.495 | 51.374 | 46.100 | 25.0 % | 22.4 % | 89.7 % |
| 211104 Employee Gratuity | 2.219 | 2.219 | 0.555 | 0.528 | 25.0 % | 23.8 % | 95.1 % |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 17.730 | 17.730 | 4.433 | 16.315 | 25.0 % | 92.0 % | 368.0 % |
| 212101 Social Security Contributions | 40.085 | 40.085 | 10.021 | 10.182 | 25.0 % | 25.4 % | 101.6 % |
| 212102 Medical expenses (Employees) | 10.833 | 10.833 | 2.708 | 2.708 | 25.0 % | 25.0 % | 100.0 % |
| 221001 Advertising and Public Relations | 2.091 | 2.091 | 0.523 | 0.517 | 25.0 % | 24.7 % | 98.9 % |
| 221002 Workshops, Meetings and Seminars | 5.000 | 5.000 | 1.250 | 0.931 | 25.0 % | 18.6 % | 74.5 % |
| 221003 Staff Training | 6.420 | 6.420 | 1.605 | 1.605 | 25.0 % | 25.0 % | 100.0 % |
| 221004 Recruitment Expenses | 1.000 | 1.000 | 0.250 | 0.245 | 25.0 % | 24.5 % | 98.0 % |
| 221006 Commissions and related charges | 0.657 | 0.657 | 0.164 | 0.164 | 25.0 % | 25.0 % | 100.0 % |
| 221007 Books, Periodicals & Newspapers | 0.082 | 0.082 | 0.020 | 0.013 | 24.5 % | 15.9 % | 65.0 % |
| 221008 Information and Communication Technology Supplies. | 74.538 | 74.538 | 18.634 | 18.634 | 25.0 % | 25.0 % | 100.0 % |
| 221009 Welfare and Entertainment | 10.906 | 10.906 | 2.726 | 2.610 | 25.0 % | 23.9 % | 95.7 % |
| 221011 Printing, Stationery, Photocopying and Binding | 1.484 | 1.484 | 0.371 | 0.362 | 25.0 % | 24.4 % | 97.6 % |
| 221014 Bank Charges and other Bank related costs | 0.179 | 0.179 | 0.045 | 0.043 | 25.1 % | 24.0 % | 95.6 % |
| 221017 Membership dues and Subscription fees. | 0.423 | 0.423 | 0.106 | 0.099 | 25.1 % | 23.4 % | 93.4 % |
| 222001 Information and Communication Technology Services. | 9.000 | 9.000 | 2.250 | 2.250 | 25.0 % | 25.0 % | 100.0 % |
| 222002 Postage and Courier | 0.232 | 0.232 | 0.058 | 0.058 | 25.0 % | 25.0 % | 100.0 % |
| 223001 Property Management Expenses | 1.091 | 1.091 | 0.273 | 0.272 | 25.0 % | 24.9 % | 99.6 % |
| 223002 Property Rates | 0.650 | 0.650 | 0.163 | 0.083 | 25.1 % | 12.8 % | 50.9 % |
| 223003 Rent-Produced Assets-to private entities | 4.781 | 4.781 | 1.195 | 1.172 | 25.0 % | 24.5 % | 98.1 % |
| 223004 Guard and Security services | 4.352 | 4.352 | 1.088 | 1.086 | 25.0 % | 25.0 % | 99.8 % |
| 223005 Electricity | 2.435 | 2.435 | 0.609 | 0.554 | 25.0 % | 22.7 % | 91.0 % |
| 223006 Water | 0.908 | 0.908 | 0.227 | 0.226 | 25.0 % | 24.9 % | 99.6 % |
| 224004 Beddings, Clothing, Footwear and related Services | 0.180 | 0.180 | 0.045 | 0.000 | 25.0 % | 0.0 % | 0.0 % |
| 225101 Consultancy Services | 1.035 | 1.035 | 0.259 | 0.232 | 25.0 % | 22.4 % | 89.6 % |

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| <i>Billion Uganda Shillings</i> | Approved Budget | Revised Budget | Released by End Q1 | Spent by End Q1 | % GoU Budget Released | % GoU Budget Spent | % GoU Releases Spent |
|---|-----------------|----------------|--------------------|-----------------|-----------------------|--------------------|----------------------|
| 226001 Insurances | 6.933 | 6.933 | 1.733 | 1.641 | 25.0 % | 23.7 % | 94.7 % |
| 227001 Travel inland | 19.666 | 19.666 | 4.917 | 4.913 | 25.0 % | 25.0 % | 99.9 % |
| 227003 Carriage, Haulage, Freight and transport hire | 0.596 | 0.596 | 0.149 | 0.147 | 25.0 % | 24.6 % | 98.7 % |
| 227004 Fuel, Lubricants and Oils | 4.637 | 4.637 | 1.159 | 1.116 | 25.0 % | 24.1 % | 96.3 % |
| 228001 Maintenance-Buildings and Structures | 10.549 | 10.549 | 2.637 | 2.503 | 25.0 % | 23.7 % | 94.9 % |
| 228002 Maintenance-Transport Equipment | 5.925 | 5.925 | 1.481 | 1.477 | 25.0 % | 24.9 % | 99.7 % |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | 40.556 | 40.556 | 10.139 | 9.999 | 25.0 % | 24.7 % | 98.6 % |
| 228004 Maintenance-Other Fixed Assets | 1.846 | 1.846 | 0.461 | 0.414 | 25.0 % | 22.4 % | 89.8 % |
| 273102 Incapacity, death benefits and funeral expenses | 0.600 | 0.600 | 0.150 | 0.144 | 25.0 % | 24.0 % | 96.0 % |
| 282102 Fines and Penalties | 0.660 | 0.660 | 0.165 | 0.165 | 25.0 % | 25.0 % | 100.0 % |
| 312129 Other Buildings other than dwellings - Acquisition | 7.600 | 7.600 | 1.900 | 0.000 | 25.0 % | 0.0 % | 0.0 % |
| 312212 Light Vehicles - Acquisition | 8.022 | 8.022 | 2.006 | 0.000 | 25.0 % | 0.0 % | 0.0 % |
| 312221 Light ICT hardware - Acquisition | 27.917 | 27.917 | 6.979 | 0.000 | 25.0 % | 0.0 % | 0.0 % |
| 312231 Office Equipment - Acquisition | 0.033 | 0.033 | 0.008 | 0.000 | 24.6 % | 0.0 % | 0.0 % |
| 312235 Furniture and Fittings - Acquisition | 0.491 | 0.491 | 0.123 | 0.000 | 25.1 % | 0.0 % | 0.0 % |
| Total for the Vote | 539.834 | 539.834 | 134.959 | 129.508 | 25.0 % | 24.0 % | 96.0 % |

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

| <i>Billion Uganda Shillings</i> | Approved Budget | Revised Budget | Released by End Q1 | Spent by End Q1 | % GoU Budget Released | % GoU Budget Spent | % GoU Releases Spent |
|---|-----------------|----------------|--------------------|-----------------|-----------------------|--------------------|----------------------|
| Programme:18 DEVELOPMENT PLAN IMPLEMENTATION | 539.834 | 539.834 | 134.958 | 129.508 | 25.00 % | 23.99 % | 95.96 % |
| Sub SubProgramme:01 Administration and Support Services | 244.342 | 244.342 | 61.085 | 49.361 | 25.00 % | 20.20 % | 80.8 % |
| <i>Departments</i> | | | | | | | |
| 001 Corporate Services | 87.085 | 87.085 | 21.771 | 22.934 | 25.0 % | 26.3 % | 105.3 % |
| 002 Internal Audit | 6.016 | 6.016 | 1.504 | 1.608 | 25.0 % | 26.7 % | 106.9 % |
| 003 Legal Services & Board Affairs | 10.029 | 10.029 | 2.507 | 2.441 | 25.0 % | 24.3 % | 97.4 % |
| 004 Governance and Leadership | 21.985 | 21.985 | 5.496 | 4.707 | 25.0 % | 21.4 % | 85.6 % |
| 005 Information Technology & Innovation | 75.164 | 75.164 | 18.791 | 17.672 | 25.0 % | 23.5 % | 94.0 % |
| <i>Development Projects</i> | | | | | | | |
| 1622 Retooling of Uganda Revenue Authority | 44.063 | 44.063 | 11.016 | 0.000 | 25.0 % | 0.0 % | 0.0 % |
| Sub SubProgramme:02 Revenue Collection & Administration | 295.492 | 295.492 | 73.873 | 80.147 | 25.00 % | 27.12 % | 108.5 % |
| <i>Departments</i> | | | | | | | |
| 001 Customs | 147.514 | 147.514 | 36.879 | 39.705 | 25.0 % | 26.9 % | 107.7 % |
| 002 Domestic Taxes | 131.273 | 131.273 | 32.818 | 36.162 | 25.0 % | 27.5 % | 110.2 % |
| 003 Tax Investigations | 16.705 | 16.705 | 4.176 | 4.280 | 25.0 % | 25.6 % | 102.5 % |
| <i>Development Projects</i> | | | | | | | |
| N/A | | | | | | | |
| Total for the Vote | 539.834 | 539.834 | 134.958 | 129.508 | 25.0 % | 24.0 % | 96.0 % |

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

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Quarter 1

Quarter 1: Outputs and Expenditure in the Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|---|--|--------------------------------------|
| Programme:18 DEVELOPMENT PLAN IMPLEMENTATION | | |
| SubProgramme:01 Development Planning, Research, Evaluation and Statistics | | |
| Sub SubProgramme:01 Administration and Support Services | | |
| <i>Departments</i> | | |
| Department:002 Internal Audit | | |
| Budget Output:000001 Audit and Risk Management | | |
| PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted | | |
| 13 assurance & consulting Internal audits conducted, 25% assurance and internal audit quality reforms executed, 80% acceptance of audit findings achieved | <p>During the first quarter of the FY 2022/23, 15 assurance & consulting Internal audits were conducted against a planned target of 13.</p> <p>25 percent assurance and internal quality reforms executed as planned.</p> <p>During the period July to September 2022, an audit findings' acceptance level of 97.83 percent was achieved against a planned target of 80 percent.</p> | Performance was as planned |
| Expenditures incurred in the Quarter to deliver outputs | | <i>US\$ Thousand</i> |
| Item | Spent | |
| 211102 Contract Staff Salaries | 800,526.872 | |
| 211104 Employee Gratuity | 34,825.830 | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 249,001.621 | |
| 212101 Social Security Contributions | 178,908.608 | |
| 212102 Medical expenses (Employees) | 36,750.000 | |
| 221001 Advertising and Public Relations | 9,990.000 | |
| 221007 Books, Periodicals & Newspapers | 174.500 | |
| 221009 Welfare and Entertainment | 42,284.000 | |
| 221011 Printing, Stationery, Photocopying and Binding | 5,130.100 | |
| 221014 Bank Charges and other Bank related costs | 1,199.380 | |
| 221017 Membership dues and Subscription fees. | 4,800.000 | |
| 223001 Property Management Expenses | 1,222.000 | |
| 223006 Water | 7,231.570 | |

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| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|------------------------------------|--------------------------------------|
| Expenditures incurred in the Quarter to deliver outputs | | UShs Thousand |
| Item | | Spent |
| 225101 Consultancy Services | | 97,761.000 |
| 226001 Insurances | | 13,148.681 |
| 227001 Travel inland | | 67,883.821 |
| 227003 Carriage, Haulage, Freight and transport hire | | 277.500 |
| 227004 Fuel, Lubricants and Oils | | 39,412.100 |
| 228002 Maintenance-Transport Equipment | | 17,110.200 |
| 228004 Maintenance-Other Fixed Assets | | 382.000 |
| | Total For Budget Output | 1,608,019.782 |
| | Wage Recurrent | 800,526.872 |
| | Non Wage Recurrent | 807,492.910 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 1,608,019.782 |
| | Wage Recurrent | 800,526.872 |
| | Non Wage Recurrent | 807,492.910 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| Department:005 Information Technology & Innovation | | |
| Budget Output:560053 Research and Information Technology | | |

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| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|--|---|
| PIAP Output: 18020403 Research and Evaluation Capacity built | | |
| 90% Technology Stack Updates Conduct 2 researches and studies, Achieve 99% Average Service Availability Level Achieve average, 7 hours Mean Time to recovery(Full Data Center failover plan, system redundancy and testing), Develop 2 Customer Journey maps | <p>During the first quarter of the FY 2022/23, 90 percent of Technology Stack Updates were executed as planned.</p> <p>Three (3) researches were conducted and concluded against a planned target of two (2) and papers developed. These included:</p> <ul style="list-style-type: none">Why taxpayers frequent URA officesEase of use of URA IT systemsCitizen's views and experience of the tax business and environment in Uganda. <p>The average Service Availability Level was 99.15 percent against a planned target of 99.00 percent.</p> <p>Developed four (4) Customer Journey maps during the first quarter against a planned target of two (2) in the following areas:</p> <ul style="list-style-type: none">Scope, Registration, Payment, and Declaration.Instant TIN registration journey mapPaymentsTax declaration | Mean Time to Recovery (Full Data Center failover plan, system redundancy, and testing) is going to be accounted for during the third quarter of FY 2022/23. |

| Expenditures incurred in the Quarter to deliver outputs | | UShs Thousand |
|--|----------------|---------------|
| Item | Spent | |
| 211102 Contract Staff Salaries | 2,013,157.621 | |
| 211104 Employee Gratuity | 64,293.400 | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 540,707.863 | |
| 212101 Social Security Contributions | 445,790.274 | |
| 212102 Medical expenses (Employees) | 138,750.000 | |
| 221001 Advertising and Public Relations | 11,075.500 | |
| 221007 Books, Periodicals & Newspapers | 750.000 | |
| 221008 Information and Communication Technology Supplies. | 11,791,979.900 | |
| 221009 Welfare and Entertainment | 42,473.000 | |

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| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|---|------------------------------------|--------------------------------------|
| Expenditures incurred in the Quarter to deliver outputs | | UShs Thousand |
| Item | | Spent |
| 221011 Printing, Stationery, Photocopying and Binding | | 8,250.000 |
| 221014 Bank Charges and other Bank related costs | | 2,388.000 |
| 221017 Membership dues and Subscription fees. | | 42,500.000 |
| 222001 Information and Communication Technology Services. | | 2,250,000.000 |
| 223001 Property Management Expenses | | 4,700.000 |
| 225101 Consultancy Services | | 69,745.000 |
| 226001 Insurances | | 32,804.000 |
| 227001 Travel inland | | 169,281.200 |
| 227004 Fuel, Lubricants and Oils | | 20,000.000 |
| 228002 Maintenance-Transport Equipment | | 13,750.000 |
| 228004 Maintenance-Other Fixed Assets | | 9,910.000 |
| | Total For Budget Output | 17,672,305.758 |
| | Wage Recurrent | 2,013,157.621 |
| | Non Wage Recurrent | 15,659,148.137 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 17,672,305.758 |
| | Wage Recurrent | 2,013,157.621 |
| | Non Wage Recurrent | 15,659,148.137 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| Develoment Projects | | |
| N/A | | |
| SubProgramme:02 Resource Mobilization and Budgeting | | |
| Sub SubProgramme:01 Administration and Support Services | | |
| Departments | | |
| Department:001 Corporate Services | | |
| Budget Output:000004 Finance and Accounting | | |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|---|---|--|
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | | |
| 25% of governance enhancement interventions executed 25% budget absorption level 2.5% staff attrition rate | <p>During the first quarter of FY 2022/23, twenty-five (25 percent) of governance enhancement interventions were executed as planned.</p> <p>The budget absorption level was 95.96 percent against a target of 100.00 percent. By end of September 2022, UGX 134.96 billion had been released, out of which UGX 129.51 billion was utilised.</p> <p>In addition, the attrition rate was 0.37 percent against a target of 2.5 percent.</p> | The variance in release and expenditure can be accounted for in on-going committed procurements. |
| 20% Corporate capacity building programs executed 15% staff trained | <p>During the first quarter of FY 2022/23, 20 percent of the Corporate Capacity building programs were executed as planned.</p> <p>48.78 percent of staff were trained against a target of 15 percent.</p> | Corporate capacity-building programs executed as planned |

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Quarter 1

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|---|---|---|
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | | |
| 100% of offices provided with sanitary and disposal services 100% of staff affected by HIV/AIDs supported 100% of offices provided with COVID 19 support services | <p>During the first quarter of FY 2022/23, 100 percent of offices were provided with sanitary and disposal services.</p> <p>100 percent of staff affected by HIV/AIDs were supported as planned. For example, the following was executed:</p> <ul style="list-style-type: none"> Provision of counseling and emotional support to families, staff, and dependants. This simply means care and support, including confidential voluntary counseling and testing, as well as treatment in settings where local health systems are inadequate. Implementation of fair employment practices; non-discrimination and protection <p>COVID-19 support services were provided to 100 percent of offices including:</p> <ul style="list-style-type: none"> COVID-19 protection services were provided to staff at all offices for example sanitisers. Medical services for staff that were affected by Covid-19 were provided and testing for staff that had symptoms or suspected exposure with clients that had covid-19. Messages on the management and prevention of Covid -19 were circulated to increase awareness. | Intervention were performed as planned. |

| Expenditures incurred in the Quarter to deliver outputs | | US\$ Thousand |
|--|---------------|---------------|
| Item | Spent | |
| 211102 Contract Staff Salaries | 4,363,280.899 | |
| 211104 Employee Gratuity | 87,904.812 | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 4,033,196.976 | |
| 212101 Social Security Contributions | 1,125,877.631 | |
| 212102 Medical expenses (Employees) | 320,250.000 | |
| 221001 Advertising and Public Relations | 40,437.501 | |
| 221003 Staff Training | 1,605,000.000 | |
| 221004 Recruitment Expenses | 244,664.293 | |
| 221007 Books, Periodicals & Newspapers | 6,250.000 | |
| 221008 Information and Communication Technology Supplies. | 1,250,000.000 | |

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| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|---|------------------------------------|--------------------------------------|
| Expenditures incurred in the Quarter to deliver outputs | | US\$hs Thousand |
| Item | | Spent |
| 221009 Welfare and Entertainment | | 784,479.656 |
| 221011 Printing, Stationery, Photocopying and Binding | | 123,963.310 |
| 221014 Bank Charges and other Bank related costs | | 13,751.680 |
| 221017 Membership dues and Subscription fees. | | 4,400.000 |
| 222002 Postage and Courier | | 57,950.000 |
| 223001 Property Management Expenses | | 130,410.000 |
| 223002 Property Rates | | 82,897.947 |
| 223003 Rent-Produced Assets-to private entities | | 250,000.000 |
| 223004 Guard and Security services | | 955,422.000 |
| 223005 Electricity | | 295,563.014 |
| 223006 Water | | 100,500.125 |
| 225101 Consultancy Services | | 64,688.000 |
| 226001 Insurances | | 1,121,058.938 |
| 227001 Travel inland | | 543,396.000 |
| 227003 Carriage, Haulage, Freight and transport hire | | 69,255.000 |
| 227004 Fuel, Lubricants and Oils | | 385,048.758 |
| 228001 Maintenance-Buildings and Structures | | 2,503,099.110 |
| 228002 Maintenance-Transport Equipment | | 926,500.000 |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | | 1,249,318.316 |
| 228004 Maintenance-Other Fixed Assets | | 51,103.000 |
| 273102 Incapacity, death benefits and funeral expenses | | 143,974.470 |
| | Total For Budget Output | 22,933,641.436 |
| | Wage Recurrent | 4,363,280.899 |
| | Non Wage Recurrent | 18,570,360.537 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 22,933,641.436 |
| | Wage Recurrent | 4,363,280.899 |
| | Non Wage Recurrent | 18,570,360.537 |
| | Arrears | 0.000 |

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

Department:003 Legal Services & Board Affairs

Budget Output:000012 Legal advisory services

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

| | | |
|--|---|---|
| 20Bn recovered from debt Attain - 80% Success rate in court Attain - 80% conclusion of all cases submitted for Alternative Dispute Resolution - 100% debt write off and enforcement interventions executed | <p>During the period of July to September 2022, a total of UGX 26.98 billion was recovered from debt against a target of UGX 20.00 billion hence a performance of 134.90 percent.</p> <p>URA attained a success rate of 91.00 percent against a target of 80 percent. A total of forty-four (44) Judgements/Rulings were received, of these forty (40) cases were decided in favour of URA; and four (4) cases were decided in favour of taxpayers resulting in a performance of 113.75 percent.</p> <p>Attained 80.00 percent conclusion of cases submitted for Alternative Dispute Resolution as planned.</p> <p>100 percent debt write-off and enforcement interventions were executed as planned.</p> | All interventions for debt recovery were executed as planned. |
|--|---|---|

| | |
|---|---------------|
| Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|---|---------------|

| Item | Spent |
|--|---------------|
| 211102 Contract Staff Salaries | 1,200,870.564 |
| 211104 Employee Gratuity | 48,094.052 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 306,582.178 |
| 212101 Social Security Contributions | 268,213.165 |
| 212102 Medical expenses (Employees) | 65,250.000 |
| 221006 Commissions and related charges | 164,226.400 |
| 221009 Welfare and Entertainment | 50,360.900 |
| 221011 Printing, Stationery, Photocopying and Binding | 10,494.110 |
| 221014 Bank Charges and other Bank related costs | 1,049.000 |
| 223001 Property Management Expenses | 1,587.750 |
| 223006 Water | 1,187.600 |
| 226001 Insurances | 16,862.985 |

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| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|---|------------------------------------|--------------------------------------|
| Expenditures incurred in the Quarter to deliver outputs | | UShs Thousand |
| Item | | Spent |
| 227001 Travel inland | | 87,101.450 |
| 227003 Carriage, Haulage, Freight and transport hire | | 750.000 |
| 227004 Fuel, Lubricants and Oils | | 32,026.800 |
| 228002 Maintenance-Transport Equipment | | 20,980.750 |
| 282102 Fines and Penalties | | 165,000.000 |
| | Total For Budget Output | 2,440,637.704 |
| | Wage Recurrent | 1,200,870.564 |
| | Non Wage Recurrent | 1,239,767.140 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 2,440,637.704 |
| | Wage Recurrent | 1,200,870.564 |
| | Non Wage Recurrent | 1,239,767.140 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| Department:004 Governance and Leadership | | |
| Budget Output:560056 Taxpayer Education and Stakeholder Relations | | |

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| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|---|--|---|
| PIAP Output: 18010602 Tax Payer engagements and consultations with private sector associations undertaken for improved compliance | | |
| 25% Tax education outreach & client support programs executed across regions, sectors & gender , 25% Public Relations programs executed, 2 compliance policy reviews, 25% investigations of profiled integrity cases , 1 regional sensitizations on integrity and sexual harassment | <p>During the first quarter of the FY 2022/23, 25 percent of the Tax education outreach & client support programs executed across regions, sectors & gender were executed as planned. These included:</p> <ul style="list-style-type: none">• 52 Tax clinics• 52 Mobile tax campaigns• 240 radio talk shows• 21 Virtual dissemination• 44 Client onboarding• 1 Diaspora• 343 Community radios• 46 Schools/Universities outreach• 10 Hubs/expos <p>25 percent of Public Relations programs are executed as planned.</p> <p>Twenty-five (25 percent) of profiled integrity cases were investigated as planned.</p> <p>Three (3) Compliance Reviews were issued against a planned target of two (2).</p> <ul style="list-style-type: none">• Recruitment Review Report• Entebbe Customs Clearance)• An Advisory report issued concerning Staff Council Elections for Female Representative <p>3 Regional sensitizations on integrity and sexual harassment were executed across regions (mid-western, central & eastern) against a planned target of 1.</p> | Tax education, Public relations, compliance reviews and integrity programs executed as planned. |
| Expenditures incurred in the Quarter to deliver outputs | | <i>US\$ Thousand</i> |
| Item | | Spent |
| 211102 Contract Staff Salaries | | 2,059,307.560 |
| 211104 Employee Gratuity | | 55,496.916 |

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| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|------------------------------------|--------------------------------------|
| Expenditures incurred in the Quarter to deliver outputs | | UShs Thousand |
| Item | | Spent |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | | 390,381.415 |
| 212101 Social Security Contributions | | 401,184.886 |
| 212102 Medical expenses (Employees) | | 124,500.000 |
| 221001 Advertising and Public Relations | | 408,452.043 |
| 221002 Workshops, Meetings and Seminars | | 930,976.618 |
| 221007 Books, Periodicals & Newspapers | | 1,000.000 |
| 221009 Welfare and Entertainment | | 84,056.661 |
| 221011 Printing, Stationery, Photocopying and Binding | | 10,560.000 |
| 221014 Bank Charges and other Bank related costs | | 1,249.500 |
| 223001 Property Management Expenses | | 4,497.200 |
| 223006 Water | | 2,438.230 |
| 226001 Insurances | | 21,968.338 |
| 227001 Travel inland | | 160,583.873 |
| 227004 Fuel, Lubricants and Oils | | 32,481.000 |
| 228002 Maintenance-Transport Equipment | | 16,863.162 |
| 228004 Maintenance-Other Fixed Assets | | 516.100 |
| | Total For Budget Output | 4,706,513.502 |
| | Wage Recurrent | 2,059,307.560 |
| | Non Wage Recurrent | 2,647,205.942 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 4,706,513.502 |
| | Wage Recurrent | 2,059,307.560 |
| | Non Wage Recurrent | 2,647,205.942 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| Development Projects | | |
| Project:1622 Retooling of Uganda Revenue Authority | | |
| Budget Output:000017 Infrastructure Development and Management | | |

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| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|---|---|--|
| Project:1622 Retooling of Uganda Revenue Authority | | |
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | | |
| 154 procurement of vehicles initiated and acquired on lease | During the first quarter of FY 2022/23, motor vehicle procurement was initiated as planned. | Purchase of motor vehicle is on track. |
| 1 procurement of ICT equipment, 1 IT enduser preventive maintenance intervention executed | During the period of July to September 2022, one (1) IT end-user preventive maintenance intervention was executed. | Preventive maintenance conducted as planned, |
| 1 purchase of Office and residential furniture and fittings conducted including purchase of furniture for offices and repairs | 70 percent of the furniture was procured which involved the fabrication of desks to sit 700 new staff, 150 chairs, 50 client waiting chairs, 5 managers' desks were completed. | Furniture procured as planned. |
| 1 purchase of accessories of office equipments (Office machines which are not computers and motorvehicles) | During the first quarter, the following accessories for office were procured: <ul style="list-style-type: none">New generators for Kasese, Suam River.General protective | Office accessories were purchased as planned. |
| 1 Construction, refurbishmnet and maintenance plans conducted | During the first quarter of FY 2022/23, progress on the Masaka Regional Office construction site is as follows: <ul style="list-style-type: none">Site handover on 30th September100 percent demolition of the old structure was achieved.100 percent completion of construction of site offices and20 percent completion of excavation for foundations. | Performed as planned |
| 1 Servicing and Maintenance of sewage treatment plans, 1 Fumigation of office premises intervention exercised | During the first quarter of FY 2022/23, servicing and maintenance of sewage treatment plans and Fumigation of office premises were executed as planned. | Servicing and maintenance of sewage treatment plans and fumigation conducted as planned. |
| 1 procure plumbing equipment, 1 Create additional office space (Partitioning works for Metro Offices, NIP Backyard upgrade and OSBP renovation works and maintenance) | Plumbing repairs were carried out for the URA offices at Mutukula, Mirama Hills and Elegu. Renovation works and maintenance of Busia One Stop Boarder Post and Elegu One Stop Boarder Post. | |
| Expenditures incurred in the Quarter to deliver outputs | | UShs Thousand |
| Item | | Spent |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|---|---|
| Project:1622 Retooling of Uganda Revenue Authority | | |
| | Total For Budget Output | 0.000 |
| | GoU Development | 0.000 |
| | External Financing | 0.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Project | 0.000 |
| | GoU Development | 0.000 |
| | External Financing | 0.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| Sub SubProgramme:02 Revenue Collection & Administration | | |
| Departments | | |
| Department:001 Customs | | |
| Budget Output:560054 Trade Facilitation | | |
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | | |
| 90% of goods scanned, Bonded Warehouse Information Management System (BWIMS) interventions executed, 25% of cargo electronically tracked, 24 Intelligence focused operations conducted | <p>During the first quarter, 99.60 percent of the goods were scanned against a planned target of 90 percent.</p> <p>Bonded Warehouse Information Management System (BWIMS) interventions executed as planned including:</p> <ul style="list-style-type: none">• Design and development of the Bonded Warehouse Information Management System (BWIMS).• Implementation of Bonded Warehouse Information Management System was completed by 1st September 2022 and piloted. <p>17.27 percent of transit cargo was electronically tracked against a target of 25 percent.</p> <p>Conducted 109 intelligence-led operations against a quarter target of 24 operations across the country. These were conducted in areas of outright smuggling, gazette areas targeting high-risk goods, concealments, and joint operations with Domestic taxes.</p> | All initiatives performance is on track |

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

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|--|--|
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | | |
| 100% valuation control interventions executed, 60 Post clearance audits completed, 21 percent customs revenue, 5 New AEOs registered | <p>During the first quarter of FY 2022/23, 100 percent valuation control interventions were executed as planned. 2,601 Tariff Specification Codes (TSCs) were generated against the first-quarter target of 1,920 TSCs.</p> <p>Forty-five (45) post-clearance audits were completed against a target of 60. These included: 8- Comprehensive Audits, 18- issue Audits, 8- National Expressions of Interest N.E.O.I and 11 Spot Audits.</p> <p>23.70 percent of the annual customs revenue was realized in quarter one against a target of 21.00 percent. Total customs revenue collections during the first quarter of the FY 2022/23 were UGX 2,242.27 billion against a target of UGX 2,091.03 billion resulting in a surplus of UGX 151.24 billion.</p> <p>Seven (7) New Authorised Economic Operators registered against a target of five (5).</p> | <p>A surplus of UGX 151.24 billion and a performance of 107.23 percent was registered during the first quarter of FY 2022/23 explained by:</p> <ul style="list-style-type: none"> • Growth in Vatable goods. Imports that attracted VAT grew by 24.93 percent (UGX 897.05 billion) in the period July to September 2022 compared to the same period last year. • Growth in petroleum imports by 18.06 percent (88.41 million litres) in the period July to September 2022 compared to the same period last year. |
| PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration | | |
| 60 Post Clearance Audits conducted, 21% of customs revenue collected | <p>Forty-five (45) post-clearance audits were completed in the first quarter against a target of 60. These included: Comprehensive Audits (8), issue Audits (18), National Expressions of Interest N.E.O.I (8) and Spot Audits (11).</p> <p>23.70 percent of the annual customs revenue realized in quarter one against a target of 21.00 percent. Total customs revenue collections during the first quarter of the FY 2022/23 were UGX 2,242.27 billion against a target of UGX 2,091.03 billion resulting in a surplus of UGX 151.24 billion.</p> | <p>Quarter one of FY 2022/23, is usually a planning period, therefore the performance of audits is expected to improve in the subsequent quarters.</p> |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|---|---|
| PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration | | |
| 1 safety of humanity and environment intervention executed | <p>During the first quarter of FY 2022/23, there was continued heightening and implementation of measures to prevent contraband and illicit goods from crossing different boarder points of the country.</p> <p>In addition, contraband and illicit products that were smuggled into the country and intercepted were seized in order to ensure a safe and secure environment for everyone.</p> <p>The riskiest contraband and illicit products were mainly cosmetics (Lightening Creams) and cigarettes (Super Match, Oris, Dunhill, Business Royal and Sportsman cigarettes). The impounded products were deposited at the Customs warehouse for due processing pending destruction.</p> <p>Uganda Revenue Authority has continued to partner with Uganda Breweries Limited (UBL), British American Tobacco (BAT), Kampala City Traders Association (KACITA), and the Criminal Investigations Directorate (CID) of Police to enhance the fight against contraband and illicit products in the market.</p> | Safety of humanity and environment initiatives were implemented as planned. |
| Expenditures incurred in the Quarter to deliver outputs | | US\$ Thousand |
| Item | Spent | |
| 211102 Contract Staff Salaries | 13,006,753.230 | |
| 211104 Employee Gratuity | 101,174.057 | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 5,745,439.988 | |
| 212101 Social Security Contributions | 3,133,463.397 | |
| 212102 Medical expenses (Employees) | 775,500.000 | |
| 221001 Advertising and Public Relations | 12,500.000 | |
| 221007 Books, Periodicals & Newspapers | 1,234.000 | |
| 221008 Information and Communication Technology Supplies. | 4,922,400.000 | |
| 221009 Welfare and Entertainment | 816,384.000 | |
| 221011 Printing, Stationery, Photocopying and Binding | 71,586.000 | |
| 221014 Bank Charges and other Bank related costs | 10,443.500 | |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Outputs Planned in Quarter | | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|---|---|--------------------------------------|
| Expenditures incurred in the Quarter to deliver outputs | | | US\$ Thousand |
| Item | | Spent | |
| 221017 Membership dues and Subscription fees. | | 22,500.000 | |
| 223001 Property Management Expenses | | 88,800.000 | |
| 223003 Rent-Produced Assets-to private entities | | 71,586.000 | |
| 223004 Guard and Security services | | 45,419.000 | |
| 223005 Electricity | | 126,500.000 | |
| 223006 Water | | 69,020.040 | |
| 226001 Insurances | | 210,760.400 | |
| 227001 Travel inland | | 968,338.500 | |
| 227003 Carriage, Haulage, Freight and transport hire | | 75,000.000 | |
| 227004 Fuel, Lubricants and Oils | | 337,122.700 | |
| 228002 Maintenance-Transport Equipment | | 255,664.000 | |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | | 8,750,000.000 | |
| 228004 Maintenance-Other Fixed Assets | | 87,500.000 | |
| | | Total For Budget Output | 39,705,088.812 |
| | | Wage Recurrent | 13,006,753.230 |
| | | Non Wage Recurrent | 26,698,335.582 |
| | | Arrears | 0.000 |
| | | AIA | 0.000 |
| | | Total For Department | 39,705,088.812 |
| | | Wage Recurrent | 13,006,753.230 |
| | | Non Wage Recurrent | 26,698,335.582 |
| | | Arrears | 0.000 |
| | | AIA | 0.000 |
| Department:002 Domestic Taxes | | | |
| Budget Output:560055 Tax Compliance & Revenue | | | |
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | | | |
| 20,000 compliance audits and visits conducted | During the first quarter of FY 2022/23, 11,883 compliance audits and visits (register maintenance activities) were conducted against a target of 2,000. | Compliance audits and inspections conducted as planned. | |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|---|--|---|
| PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration | | |
| 4,268 Audits & Inspections conducted | During the first quarter of FY 2022/23, 6573 audits and inspections were conducted against a target of 4,268 hence a performance of 154.01 percent. | The need to improve taxpayers' compliance behaviour by handling the risks identified hence more audits than targeted. |
| PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration | | |
| 90% average filing ratio (PAYE & VAT), 23% Domestic revenue collected | <p>During the first quarter of FY 2022/23, the average on-time filing ratio was 81.86 percent (PAYE 80.50 percent, VAT 83.22 percent).</p> <p>20.40 percent of the annual domestic revenue was realized in quarter one. Total domestic revenue collections during the first quarter of the FY 2022/23 were UGX 3,301.74 billion against a target of UGX 3,166.04 billion resulting in a surplus of UGX 135.70 billion.</p> | The filing ratio performed below target due to non-filers and late filers. |
| 3.75% growth in tax register, 250 taxpayer registration inspections and visits | <p>5.65 percent growth in the tax register against a targeted growth of 3.75 percent during the period of July to September 2022.</p> <p>1259 taxpayer registration inspections and visits against a planned target of 250</p> | The initiatives performed as planned. |
| PIAP Output: 18011302 Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps | | |
| EFRIS register increased by 7.5%, 100% of gazette taxpayers to comply with DTS, e- tax upgrade interventions executed | <p>100 percent enrollment of all the taxpayers of the gazette products on Digital Tax Stamps/Solution (DTS) as planned. In addition, enforcement compliance with DTS is ongoing to improve Local Excise Duty declaration and hence compliance.</p> <p>During the period July to September 2022, the Electronic Fiscal Receipting and Invoicing Solution (EFRIS) VAT register grew by 6 percent against a planned target of 7.5 percent.</p> <p>E-tax interventions were executed as planned.</p> | The Digital Tax Stamps/ Solution, Electronic Fiscal Receipting, and Invoicing Solution, and e-Tax interventions performed as planned. |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|---|--|---|
| PIAP Output: 18011303 Revenue collection enhanced | | |
| 21% of domestic revenue to target collected, 15% growth in revenue achieved, 5% of collectable arrears portfolio to revenue collected, 2,000 compliance audits and inspections carried out. | <p>20.40 percent of the annual domestic revenue was realized in quarter one. Total domestic revenue collections during the first quarter of the FY 2022/23 were UGX 3,301.74 billion against a target of UGX 3,166.04 billion resulting in a surplus of UGX 135.70 billion.</p> <p>During the period July to September 2022, a growth of 24.29 percent (UGX 645.27 billion) was realised compared to July to September 2021 against the target of 15.00 percent</p> <p>65 percent collectable arrears portfolio to revenue collected against a target of 5 percent was realised.</p> <p>During the first quarter of FY 2022/23, 6573 audits and inspections were conducted against a target of 2000.</p> | <p>A surplus of UGX 135.70 billion and a performance of 104.29 percent was registered explained by:</p> <ul style="list-style-type: none">• Arrears Management Initiatives resulted in a recovery of UGX 211. 43 billion, for example: PAYE (UGX 15.43 billion) among others.• A growth in wage bill among key contributors resulting in PAYE surplus of UGX 85.89 billion• Economic recovery hence improved profitability in some key sectors like the hospitality sector; the education sector.• Strategies aimed at the improving financial inclusion of the population that was left out by traditional banking across the country and enhancement of the benefits to customers.• Persuasive advertisements, marketing, and pricing strategies from key players drove the demand for mobile money.• Full implementation of Digital Tax Solution/Stamps (DTS) and enhanced enforcement activities.• Implementation of Electronic Fiscal Receipting and Invoicing solution (EFRIS) and enforcement has improved taxpayer declarations and VAT compliance. |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|------------------------------------|--------------------------------------|
| PIAP Output: 18011303 Revenue collection enhanced | | |
| | | |
| Expenditures incurred in the Quarter to deliver outputs | | UShs Thousand |
| Item | Spent | |
| 211102 Contract Staff Salaries | 20,252,652.926 | |
| 211104 Employee Gratuity | 87,904.800 | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 4,515,352.271 | |
| 212101 Social Security Contributions | 4,128,627.958 | |
| 212102 Medical expenses (Employees) | 1,119,750.000 | |
| 221001 Advertising and Public Relations | 32,810.000 | |
| 221007 Books, Periodicals & Newspapers | 2,696.900 | |
| 221008 Information and Communication Technology Supplies. | 670,000.000 | |
| 221009 Welfare and Entertainment | 744,617.000 | |
| 221011 Printing, Stationery, Photocopying and Binding | 123,350.000 | |
| 221014 Bank Charges and other Bank related costs | 11,926.760 | |
| 221017 Membership dues and Subscription fees. | 25,000.000 | |
| 223001 Property Management Expenses | 35,895.700 | |
| 223003 Rent-Produced Assets-to private entities | 850,000.000 | |
| 223004 Guard and Security services | 85,000.000 | |
| 223005 Electricity | 132,310.000 | |
| 223006 Water | 43,158.000 | |
| 226001 Insurances | 201,577.992 | |
| 227001 Travel inland | 2,648,692.000 | |
| 227004 Fuel, Lubricants and Oils | 234,446.000 | |
| 228002 Maintenance-Transport Equipment | 205,500.000 | |
| 228004 Maintenance-Other Fixed Assets | 10,245.000 | |
| Total For Budget Output | | 36,161,513.306 |
| Wage Recurrent | | 20,252,652.926 |
| Non Wage Recurrent | | 15,908,860.380 |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|---|---|---|
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 36,161,513.306 |
| | Wage Recurrent | 20,252,652.926 |
| | Non Wage Recurrent | 15,908,860.380 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| Department:003 Tax Investigations | | |
| Budget Output:560055 Tax Compliance & Revenue | | |
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | | |
| 15 target profiles for investigations developed 20 investigations cases concluded 3 intelligence briefs disseminated 85% science, forensics & Exchange of Information support requests executed | <p>During the first quarter of the FY 2022/23, thirty-two (32) target profiles for investigation were developed against a quarter target of fifteen (15).</p> <p>During the first quarter of the FY 2022/23, thirty-two (32) scheme & sector cases were investigated to conclusion against a target of twenty (20) cases representing a performance of 160.00 percent. This led to the identification of recoverable revenue of UGX 45.50 billion.</p> <p>Four (4) intelligence briefs were disseminated to support compliance interventions against a target of three (3) in the following areas:</p> <ul style="list-style-type: none">• Taxation Risks in Mobile Phone Businesses• Revenue Potential and Risks in Live Music Performances (Live Case Study).• The supply chain of mobile phones: A case study of the manufacturing/ assembly of mobile phones in Uganda.• Analysis of taxation risks paused by kerosene importers in Uganda. <p>Executed 100 percent science, forensics & Exchange of Information support interventions against a target of 85 percent.</p> | Spillover cases from the last financial year that were concluded in the first quarter of FY 2022/23, hence an increase in concluded cases in quarter one than targeted. |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|------------------------------------|--------------------------------------|
| Expenditures incurred in the Quarter to deliver outputs | | US\$hs Thousand |
| Item | Spent | |
| 211102 Contract Staff Salaries | 2,403,448.634 | |
| 211104 Employee Gratuity | 48,094.500 | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 534,566.972 | |
| 212101 Social Security Contributions | 499,473.979 | |
| 212102 Medical expenses (Employees) | 127,500.000 | |
| 221001 Advertising and Public Relations | 1,500.000 | |
| 221007 Books, Periodicals & Newspapers | 875.000 | |
| 221009 Welfare and Entertainment | 44,919.500 | |
| 221011 Printing, Stationery, Photocopying and Binding | 8,250.000 | |
| 221014 Bank Charges and other Bank related costs | 1,439.000 | |
| 223001 Property Management Expenses | 4,700.000 | |
| 223006 Water | 2,938.040 | |
| 226001 Insurances | 22,374.400 | |
| 227001 Travel inland | 267,997.000 | |
| 227003 Carriage, Haulage, Freight and transport hire | 1,703.250 | |
| 227004 Fuel, Lubricants and Oils | 35,336.200 | |
| 228002 Maintenance-Transport Equipment | 20,498.000 | |
| 228004 Maintenance-Other Fixed Assets | 254,415.000 | |
| Total For Budget Output | | 4,280,029.475 |
| Wage Recurrent | | 2,403,448.634 |
| Non Wage Recurrent | | 1,876,580.841 |
| Arrears | | 0.000 |
| AIA | | 0.000 |
| Total For Department | | 4,280,029.475 |
| Wage Recurrent | | 2,403,448.634 |
| Non Wage Recurrent | | 1,876,580.841 |
| Arrears | | 0.000 |
| AIA | | 0.000 |
| Development Projects | | |
| N/A | | |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|----------------------------|------------------------------------|--------------------------------------|
| | GRAND TOTAL | 129,507,749.775 |
| | Wage Recurrent | 46,099,998.306 |
| | Non Wage Recurrent | 83,407,751.469 |
| | GoU Development | 0.000 |
| | External Financing | 0.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Quarter 1: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|---|-------------|---|
| Programme:18 DEVELOPMENT PLAN IMPLEMENTATION | | |
| SubProgramme:01 Development Planning, Research, Evaluation and Statistics | | |
| Sub SubProgramme:01 Administration and Support Services | | |
| Departments | | |
| Department:002 Internal Audit | | |
| Budget Output:000001 Audit and Risk Management | | |
| PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted | | |
| 52 assurance & consulting Internal audits conducted 100% assurance and internal audit quality reforms executed 80% acceptance of audit findings achieved 32% of audit universe covered | | During the first quarter of the FY 2022/23, 15 assurance & consulting Internal audits were conducted against a planned target of 13. 25 percent assurance and internal quality reforms executed as planned. During the period July to September 2022, an audit findings' acceptance level of 97.83 percent was achieved against a planned target of 80 percent. |
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand |
| Item | Spent | |
| 211102 Contract Staff Salaries | 800,526.872 | |
| 211104 Employee Gratuity | 34,825.830 | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 249,001.621 | |
| 212101 Social Security Contributions | 178,908.608 | |
| 212102 Medical expenses (Employees) | 36,750.000 | |
| 221001 Advertising and Public Relations | 9,990.000 | |
| 221007 Books, Periodicals & Newspapers | 174.500 | |
| 221009 Welfare and Entertainment | 42,284.000 | |
| 221011 Printing, Stationery, Photocopying and Binding | 5,130.100 | |
| 221014 Bank Charges and other Bank related costs | 1,199.380 | |
| 221017 Membership dues and Subscription fees. | 4,800.000 | |
| 223001 Property Management Expenses | 1,222.000 | |
| 223006 Water | 7,231.570 | |
| 225101 Consultancy Services | 97,761.000 | |
| 226001 Insurances | 13,148.681 | |
| 227001 Travel inland | 67,883.821 | |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|--|-------------------------|---|
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand |
| Item | | Spent |
| 227003 Carriage, Haulage, Freight and transport hire | | 277.500 |
| 227004 Fuel, Lubricants and Oils | | 39,412.100 |
| 228002 Maintenance-Transport Equipment | | 17,110.200 |
| 228004 Maintenance-Other Fixed Assets | | 382.000 |
| | Total For Budget Output | 1,608,019.782 |
| | Wage Recurrent | 800,526.872 |
| | Non Wage Recurrent | 807,492.910 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 1,608,019.782 |
| | Wage Recurrent | 800,526.872 |
| | Non Wage Recurrent | 807,492.910 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| Department:005 Information Technology & Innovation | | |
| Budget Output:560053 Research and Information Technology | | |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

Annual Planned OutputsCumulative Outputs Achieved by End of Quarter

PIAP Output: 18020403 Research and Evaluation Capacity built

| | |
|---|--|
| 90% Technology Stack Updates Conduct 8 researches and studies Achieve 99% Average Service Availability Level Achieve average 7 hours Mean Time to recovery(Full Data Center failover plan, system redundancy and testing) Develop 9 Customer Journey maps | <p>During the first quarter of the FY 2022/23, 90 percent of Technology Stack Updates were executed as planned.</p> <p>Three (3) researches were conducted and concluded against a planned target of two (2) and papers developed. These included:</p> <ul style="list-style-type: none">Why taxpayers frequent URA officesEase of use of URA IT systemsCitizen's views and experience of the tax business and environment in Uganda. <p>The average Service Availability Level was 99.15 percent against a planned target of 99.00 percent.</p> <p>Developed four (4) Customer Journey maps during the first quarter against a planned target of two (2) in the following areas:</p> <ul style="list-style-type: none">Scope, Registration, Payment, and Declaration.Instant TIN registration journey mapPaymentsTax declaration |
|---|--|

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative OutputsUShs Thousand

| Item | Spent |
|--|----------------|
| 211102 Contract Staff Salaries | 2,013,157.621 |
| 211104 Employee Gratuity | 64,293.400 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 540,707.863 |
| 212101 Social Security Contributions | 445,790.274 |
| 212102 Medical expenses (Employees) | 138,750.000 |
| 221001 Advertising and Public Relations | 11,075.500 |
| 221007 Books, Periodicals & Newspapers | 750.000 |
| 221008 Information and Communication Technology Supplies. | 11,791,979.900 |
| 221009 Welfare and Entertainment | 42,473.000 |
| 221011 Printing, Stationery, Photocopying and Binding | 8,250.000 |
| 221014 Bank Charges and other Bank related costs | 2,388.000 |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|--|---------------|---|
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand |
| Item | Spent | |
| 221017 Membership dues and Subscription fees. | 42,500.000 | |
| 222001 Information and Communication Technology Services. | 2,250,000.000 | |
| 223001 Property Management Expenses | 4,700.000 | |
| 225101 Consultancy Services | 69,745.000 | |
| 226001 Insurances | 32,804.000 | |
| 227001 Travel inland | 169,281.200 | |
| 227004 Fuel, Lubricants and Oils | 20,000.000 | |
| 228002 Maintenance-Transport Equipment | 13,750.000 | |
| 228004 Maintenance-Other Fixed Assets | 9,910.000 | |
| Total For Budget Output | | 17,672,305.758 |
| Wage Recurrent | | 2,013,157.621 |
| Non Wage Recurrent | | 15,659,148.137 |
| Arrears | | 0.000 |
| AIA | | 0.000 |
| Total For Department | | 17,672,305.758 |
| Wage Recurrent | | 2,013,157.621 |
| Non Wage Recurrent | | 15,659,148.137 |
| Arrears | | 0.000 |
| AIA | | 0.000 |
| Development Projects | | |
| N/A | | |
| SubProgramme:02 Resource Mobilization and Budgeting | | |
| Sub SubProgramme:01 Administration and Support Services | | |
| Departments | | |
| Department:001 Corporate Services | | |
| Budget Output:000004 Finance and Accounting | | |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter |
|---|---|
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | |
| 100% of governance enhancement interventions executed 100% budget absorption level 2.5% staff attrition rate | <p>During the first quarter of FY 2022/23, twenty-five (25 percent) of governance enhancement interventions were executed as planned.</p> <p>The budget absorption level was 95.96 percent against a target of 100.00 percent. By end of September 2022, UGX 134.96 billion had been released, out of which UGX 129.51 billion was utilised.</p> <p>In addition, the attrition rate was 0.37 percent against a target of 2.5 percent.</p> |
| 90% Corporate capacity building programs executed 100% of organization infrastructure capacity enhancement interventions executed 60% staff trained | <p>During the first quarter of FY 2022/23, 20 percent of the Corporate Capacity building programs were executed as planned.</p> <p>48.78 percent of staff were trained against a target of 15 percent.</p> |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter |
|------------------------|---|
|------------------------|---|

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

| | |
|--|---|
| <p>100% of offices provided with sanitary and disposal services</p> <p>100% of staff affected by HIV/AIDs supported</p> <p>100% of offices provided with COVID 19 support services</p> <p>Annual Strategy Review engagements conducted</p> | <p>During the first quarter of FY 2022/23, 100 percent of offices were provided with sanitary and disposal services.</p> <p>100 percent of staff affected by HIV/AIDs were supported as planned. For example, the following was executed:</p> <ul style="list-style-type: none"> Provision of counseling and emotional support to families, staff, and dependants. This simply means care and support, including confidential voluntary counseling and testing, as well as treatment in settings where local health systems are inadequate. Implementation of fair employment practices; non-discrimination and protection <p>COVID-19 support services were provided to 100 percent of offices including:</p> <ul style="list-style-type: none"> COVID-19 protection services were provided to staff at all offices for example sanitisers. Medical services for staff that were affected by Covid-19 were provided and testing for staff that had symptoms or suspected exposure with clients that had covid-19. Messages on the management and prevention of Covid -19 were circulated to increase awareness. |
|--|---|

| | |
|---|----------------------|
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | <i>US\$ Thousand</i> |
|---|----------------------|

| Item | Spent |
|--|---------------|
| 211102 Contract Staff Salaries | 4,363,280.899 |
| 211104 Employee Gratuity | 87,904.812 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 4,033,196.976 |
| 212101 Social Security Contributions | 1,125,877.631 |
| 212102 Medical expenses (Employees) | 320,250.000 |
| 221001 Advertising and Public Relations | 40,437.501 |
| 221003 Staff Training | 1,605,000.000 |
| 221004 Recruitment Expenses | 244,664.293 |
| 221007 Books, Periodicals & Newspapers | 6,250.000 |
| 221008 Information and Communication Technology Supplies. | 1,250,000.000 |
| 221009 Welfare and Entertainment | 784,479.656 |
| 221011 Printing, Stationery, Photocopying and Binding | 123,963.310 |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|--|-------------------------|---|
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand |
| Item | | Spent |
| 221014 Bank Charges and other Bank related costs | | 13,751.680 |
| 221017 Membership dues and Subscription fees. | | 4,400.000 |
| 222002 Postage and Courier | | 57,950.000 |
| 223001 Property Management Expenses | | 130,410.000 |
| 223002 Property Rates | | 82,897.947 |
| 223003 Rent-Produced Assets-to private entities | | 250,000.000 |
| 223004 Guard and Security services | | 955,422.000 |
| 223005 Electricity | | 295,563.014 |
| 223006 Water | | 100,500.125 |
| 225101 Consultancy Services | | 64,688.000 |
| 226001 Insurances | | 1,121,058.938 |
| 227001 Travel inland | | 543,396.000 |
| 227003 Carriage, Haulage, Freight and transport hire | | 69,255.000 |
| 227004 Fuel, Lubricants and Oils | | 385,048.758 |
| 228001 Maintenance-Buildings and Structures | | 2,503,099.110 |
| 228002 Maintenance-Transport Equipment | | 926,500.000 |
| 228003 Maintenance-Machinery & Equipment Other than Transport | | 1,249,318.316 |
| 228004 Maintenance-Other Fixed Assets | | 51,103.000 |
| 273102 Incapacity, death benefits and funeral expenses | | 143,974.470 |
| | Total For Budget Output | 22,933,641.436 |
| | Wage Recurrent | 4,363,280.899 |
| | Non Wage Recurrent | 18,570,360.537 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 22,933,641.436 |
| | Wage Recurrent | 4,363,280.899 |
| | Non Wage Recurrent | 18,570,360.537 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| Department:003 Legal Services & Board Affairs | | |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter |
|------------------------|---|
|------------------------|---|

Budget Output:000012 Legal advisory services**PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration**

| | |
|---|---|
| 90Bn recovered from debt Attain 80% Success rate in court Attain 80% conclusion of all cases submitted for Alternative Dispute Resolution | <p>During the period of July to September 2022, a total of UGX 26.98 billion was recovered from debt against a target of UGX 20.00 billion hence a performance of 134.90 percent.</p> <p>URA attained a success rate of 91.00 percent against a target of 80 percent. A total of forty-four (44) Judgements/Rulings were received, of these forty (40) cases were decided in favour of URA; and four (4) cases were decided in favour of taxpayers resulting in a performance of 113.75 percent.</p> <p>Attained 80.00 percent conclusion of cases submitted for Alternative Dispute Resolution as planned.</p> <p>100 percent debt write-off and enforcement interventions were executed as planned.</p> |
|---|---|

| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | US\$ Thousand |
|--|---------------|
|--|---------------|

| Item | Spent |
|--|---------------|
| 211102 Contract Staff Salaries | 1,200,870.564 |
| 211104 Employee Gratuity | 48,094.052 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 306,582.178 |
| 212101 Social Security Contributions | 268,213.165 |
| 212102 Medical expenses (Employees) | 65,250.000 |
| 221006 Commissions and related charges | 164,226.400 |
| 221009 Welfare and Entertainment | 50,360.900 |
| 221011 Printing, Stationery, Photocopying and Binding | 10,494.110 |
| 221014 Bank Charges and other Bank related costs | 1,049.000 |
| 223001 Property Management Expenses | 1,587.750 |
| 223006 Water | 1,187.600 |
| 226001 Insurances | 16,862.985 |
| 227001 Travel inland | 87,101.450 |
| 227003 Carriage, Haulage, Freight and transport hire | 750.000 |
| 227004 Fuel, Lubricants and Oils | 32,026.800 |
| 228002 Maintenance-Transport Equipment | 20,980.750 |
| 282102 Fines and Penalties | 165,000.000 |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|---|--|---|
| | | |
| Total For Budget Output | | 2,440,637.704 |
| Wage Recurrent | | 1,200,870.564 |
| Non Wage Recurrent | | 1,239,767.140 |
| Arrears | | 0.000 |
| AIA | | 0.000 |
| Total For Department | | 2,440,637.704 |
| Wage Recurrent | | 1,200,870.564 |
| Non Wage Recurrent | | 1,239,767.140 |
| Arrears | | 0.000 |
| AIA | | 0.000 |
| Department:004 Governance and Leadership | | |
| Budget Output:560056 Taxpayer Education and Stakeholder Relations | | |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter |
|------------------------|---|
|------------------------|---|

PIAP Output: 18010602 Tax Payer engagements and consultations with private sector associations undertaken for improved compliance

| | |
|---|--|
| 100% Tax education outreach & client support programs executed across regions, sectors & gender 100% Public Relations programs executed 8 compliance policy reviews, 100% investigations of profiled integrity cases 6 sensitizations on sexual harassment | <p>During the first quarter of the FY 2022/23, 25 percent of the Tax education outreach & client support programs executed across regions, sectors & gender were executed as planned. These included:</p> <ul style="list-style-type: none">• 52 Tax clinics• 52 Mobile tax campaigns• 240 radio talk shows• 21 Virtual dissemination• 44 Client onboarding• 1 Diaspora• 343 Community radios• 46 Schools/Universities outreach• 10 Hubs/expos <p>25 percent of Public Relations programs are executed as planned.</p> <p>Twenty-five (25 percent) of profiled integrity cases were investigated as planned.</p> <p>Three (3) Compliance Reviews were issued against a planned target of two (2).</p> <ul style="list-style-type: none">• Recruitment Review Report• Entebbe Customs Clearance)• An Advisory report issued concerning Staff Council Elections for Female Representative <p>3 Regional sensitizations on integrity and sexual harassment were executed across regions (mid-western, central & eastern) against a planned target of 1.</p> |
|---|--|

| | |
|--|---------------|
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | US\$ Thousand |
|--|---------------|

| Item | Spent |
|--|---------------|
| 211102 Contract Staff Salaries | 2,059,307.560 |
| 211104 Employee Gratuity | 55,496.916 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 390,381.415 |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|--|--|---|
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand |
| Item | | Spent |
| 212101 Social Security Contributions | | 401,184.886 |
| 212102 Medical expenses (Employees) | | 124,500.000 |
| 221001 Advertising and Public Relations | | 408,452.043 |
| 221002 Workshops, Meetings and Seminars | | 930,976.618 |
| 221007 Books, Periodicals & Newspapers | | 1,000.000 |
| 221009 Welfare and Entertainment | | 84,056.661 |
| 221011 Printing, Stationery, Photocopying and Binding | | 10,560.000 |
| 221014 Bank Charges and other Bank related costs | | 1,249.500 |
| 223001 Property Management Expenses | | 4,497.200 |
| 223006 Water | | 2,438.230 |
| 226001 Insurances | | 21,968.338 |
| 227001 Travel inland | | 160,583.873 |
| 227004 Fuel, Lubricants and Oils | | 32,481.000 |
| 228002 Maintenance-Transport Equipment | | 16,863.162 |
| 228004 Maintenance-Other Fixed Assets | | 516.100 |
| Total For Budget Output | | 4,706,513.502 |
| Wage Recurrent | | 2,059,307.560 |
| Non Wage Recurrent | | 2,647,205.942 |
| Arrears | | 0.000 |
| AIA | | 0.000 |
| Total For Department | | 4,706,513.502 |
| Wage Recurrent | | 2,059,307.560 |
| Non Wage Recurrent | | 2,647,205.942 |
| Arrears | | 0.000 |
| AIA | | 0.000 |

Development Projects

Project:1622 Retooling of Uganda Revenue Authority

Budget Output:000017 Infrastructure Development and Management

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter | |
|--|--|---|--|
| Project:1622 Retooling of Uganda Revenue Authority | | | |
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | | | |
| Procurement of vehicles initiated and acquired on lease as planned to facilitate field operations for revenue and compliance management | | During the first quarter of FY 2022/23, motor vehicle procurement was initiated as planned. | |
| Preventive maintenance of the 2100 IT end user Points (laptops and computer conducted) Procure 350 Laptops and 250 Desktops Data center operational systems maintained (Fire suppression, cooling system). 8400 licenses including Microsoft procured | | During the period of July to September 2022, one (1) IT end-user preventive maintenance intervention was executed. | |
| Assorted Furniture and Fittings procured that include at least 40 units of work stations, credenzas and reception chairs | | 70 percent of the furniture was procured which involved the fabrication of desks to sit 700 new staff, 150 chairs, 50 client waiting chairs, 5 managers' desks were completed. | |
| Purchase of accessories of office equipment (Office machines which are not computers and motorvehicles) eg shredders | | During the first quarter, the following accessories for office were procured: <ul style="list-style-type: none">New generators for Kasese, Suam River.General protective | |
| Masaka Regional office constructed | | During the first quarter of FY 2022/23, progress on the Masaka Regional Office construction site is as follows: <ul style="list-style-type: none">Site handover on 30th September100 percent demolition of the old structure was achieved.100 percent completion of construction of site offices and20 percent completion of excavation for foundations. | |
| Servicing and Maintenance of sewage treatment plants at various One Stop Boarder Points OSBPs, Fumigation of office premises, Per Quarter | | During the first quarter of FY 2022/23, servicing and maintenance of sewage treatment plans and Fumigation of office premises were executed as planned. | |
| Procurement of plumbing equipment Creation of additional office space Additional office repairs: Partitioning works for Kampala Metro, Kampala South and Kampala North offices OSBP renovation works and maintenance | | Plumbing repairs were carried out for the URA offices at Mutukula, Mirama Hills and Elegu. Renovation works and maintenance of Busia One Stop Boarder Post and Elegu One Stop Boarder Post. | |
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand | |
| Item | | Spent | |
| Total For Budget Output | | 0.000 | |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter |
|------------------------|---|
|------------------------|---|

Project:1622 Retooling of Uganda Revenue Authority

| | |
|--------------------|-------|
| GoU Development | 0.000 |
| External Financing | 0.000 |
| Arrears | 0.000 |
| AIA | 0.000 |
| Total For Project | 0.000 |
| GoU Development | 0.000 |
| External Financing | 0.000 |
| Arrears | 0.000 |
| AIA | 0.000 |

Sub SubProgramme:02 Revenue Collection & Administration

Departments

Department:001 Customs

Budget Output:560054 Trade Facilitation

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

| | |
|--|--|
| Deployment of Scanners across the 7 border posts 90% of goods scanned Bonded Warehouse Information Management System (BWIMS) interventions executed 25% of cargo electronically tracked 96 Intelligence focused operations conducted | During the first quarter, 99.60 percent of the goods were scanned against a planned target of 90 percent. Bonded Warehouse Information Management System (BWIMS) interventions executed as planned including: <ul style="list-style-type: none">Design and development of the Bonded Warehouse Information Management System (BWIMS).Implementation of Bonded Warehouse Information Management System was completed by 1st September 2022 and piloted. 17.27 percent of transit cargo was electronically tracked against a target of 25 percent. Conducted 109 intelligence-led operations against a quarter target of 24 operations across the country. These were conducted in areas of outright smuggling, gazette areas targeting high-risk goods, concealments, and joint operations with Domestic taxes. |
|--|--|

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter |
|---|--|
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | |
| 100% valuation control interventions executed 250 Post clearance audits completed 25 New AEOs registered 100 percent customs revenue | <p>During the first quarter of FY 2022/23, 100 percent valuation control interventions were executed as planned. 2,601 Tariff Specification Codes (TSCs) were generated against the first-quarter target of 1,920 TSCs.</p> <p>Forty-five (45) post-clearance audits were completed against a target of 60. These included: 8- Comprehensive Audits, 18- issue Audits, 8- National Expressions of Interest N.E.O.I and 11 Spot Audits.</p> <p>23.70 percent of the annual customs revenue was realized in quarter one against a target of 21.00 percent. Total customs revenue collections during the first quarter of the FY 2022/23 were UGX 2,242.27 billion against a target of UGX 2,091.03 billion resulting in a surplus of UGX 151.24 billion.</p> <p>Seven (7) New Authorised Economic Operators registered against a target of five (5).</p> |
| PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration | |
| 250 Post clearance audits 100 percent customs revenue | <p>Forty-five (45) post-clearance audits were completed in the first quarter against a target of 60. These included: Comprehensive Audits (8), issue Audits (18), National Expressions of Interest N.E.O.I (8) and Spot Audits (11).</p> <p>23.70 percent of the annual customs revenue realized in quarter one against a target of 21.00 percent. Total customs revenue collections during the first quarter of the FY 2022/23 were UGX 2,242.27 billion against a target of UGX 2,091.03 billion resulting in a surplus of UGX 151.24 billion.</p> |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter |
|------------------------|---|
|------------------------|---|

PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration

| | |
|------------------------------------|---|
| safety of humanity and environment | <p>During the first quarter of FY 2022/23, there was continued heightening and implementation of measures to prevent contraband and illicit goods from crossing different boarder points of the country.</p> <p>In addition, contraband and illicit products that were smuggled into the country and intercepted were seized in order to ensure a safe and secure environment for everyone.</p> <p>The riskiest contraband and illicit products were mainly cosmetics (Lightening Creams) and cigarettes (Super Match, Oris, Dunhill, Business Royal and Sportsman cigarettes). The impounded products were deposited at the Customs warehouse for due processing pending destruction.</p> <p>Uganda Revenue Authority has continued to partner with Uganda Breweries Limited (UBL), British American Tobacco (BAT), Kampala City Traders Association (KACITA), and the Criminal Investigations Directorate (CID) of Police to enhance the fight against contraband and illicit products in the market.</p> |
|------------------------------------|---|

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

| Item | Spent |
|--|----------------|
| 211102 Contract Staff Salaries | 13,006,753.230 |
| 211104 Employee Gratuity | 101,174.057 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 5,745,439.988 |
| 212101 Social Security Contributions | 3,133,463.397 |
| 212102 Medical expenses (Employees) | 775,500.000 |
| 221001 Advertising and Public Relations | 12,500.000 |
| 221007 Books, Periodicals & Newspapers | 1,234.000 |
| 221008 Information and Communication Technology Supplies. | 4,922,400.000 |
| 221009 Welfare and Entertainment | 816,384.000 |
| 221011 Printing, Stationery, Photocopying and Binding | 71,586.000 |
| 221014 Bank Charges and other Bank related costs | 10,443.500 |
| 221017 Membership dues and Subscription fees. | 22,500.000 |
| 223001 Property Management Expenses | 88,800.000 |
| 223003 Rent-Produced Assets-to private entities | 71,586.000 |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

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

| Item | Spent |
|---|----------------|
| 223004 Guard and Security services | 45,419.000 |
| 223005 Electricity | 126,500.000 |
| 223006 Water | 69,020.040 |
| 226001 Insurances | 210,760.400 |
| 227001 Travel inland | 968,338.500 |
| 227003 Carriage, Haulage, Freight and transport hire | 75,000.000 |
| 227004 Fuel, Lubricants and Oils | 337,122.700 |
| 228002 Maintenance-Transport Equipment | 255,664.000 |
| 228003 Maintenance-Machinery & Equipment Other than Transport | 8,750,000.000 |
| 228004 Maintenance-Other Fixed Assets | 87,500.000 |
| Total For Budget Output | 39,705,088.812 |
| Wage Recurrent | 13,006,753.230 |
| Non Wage Recurrent | 26,698,335.582 |
| Arrears | 0.000 |
| AIA | 0.000 |
| Total For Department | 39,705,088.812 |
| Wage Recurrent | 13,006,753.230 |
| Non Wage Recurrent | 26,698,335.582 |
| Arrears | 0.000 |
| AIA | 0.000 |

Department:002 Domestic Taxes

Budget Output:560055 Tax Compliance & Revenue

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

| | |
|-------------------------------------|---|
| 10,000 compliance audits and visits | During the first quarter of FY 2022/23, 11,883 compliance audits and visits (register maintenance activities) were conducted against a target of 2,000. |
|-------------------------------------|---|

PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration

| | |
|---------------------------------------|---|
| 17,074 Audits & Inspections conducted | During the first quarter of FY 2022/23, 6573 audits and inspections were conducted against a target of 4,268 hence a performance of 154.01 percent. |
|---------------------------------------|---|

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter |
|---|--|
| PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration | |
| 90% average filling ratio (PAYE & VAT) 100% Domestic revenue collected | <p>During the first quarter of FY 2022/23, the average on-time filing ratio was 81.86 percent (PAYE 80.50 percent, VAT 83.22 percent).</p> <p>20.40 percent of the annual domestic revenue was realized in quarter one. Total domestic revenue collections during the first quarter of the FY 2022/23 were UGX 3,301.74 billion against a target of UGX 3,166.04 billion resulting in a surplus of UGX 135.70 billion.</p> |
| 15% growth in the tax register 1000 taxpayer registration inspections and visits | <p>5.65 percent growth in the tax register against a targeted growth of 3.75 percent during the period of July to September 2022.</p> <p>1259 taxpayer registration inspections and visits against a planned target of 250</p> |
| PIAP Output: 18011302 Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps | |
| EFRIS register increased by 30% 100% of gazette taxpayers to comply with DTS E tax upgrade interventions executed | <p>100 percent enrollment of all the taxpayers of the gazette products on Digital Tax Stamps/Solution (DTS) as planned. In addition, enforcement compliance with DTS is ongoing to improve Local Excise Duty declaration and hence compliance.</p> <p>During the period July to September 2022, the Electronic Fiscal Receipting and Invoicing Solution (EFRIS) VAT register grew by 6 percent against a planned target of 7.5 percent.</p> <p>E-tax interventions were executed as planned.</p> |

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

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter |
|------------------------|---|
|------------------------|---|

PIAP Output: 18011303 Revenue collection enhanced

| | |
|--|--|
| <p>100 percent domestic revenue to target collected</p> <p>15 percent growth in revenue</p> <p>5 percent of collectable arrears portfolio to Revenue collected</p> <p>10,000 compliance audits and inspections</p> | <p>20.40 percent of the annual domestic revenue was realized in quarter one. Total domestic revenue collections during the first quarter of the FY 2022/23 were UGX 3,301.74 billion against a target of UGX 3,166.04 billion resulting in a surplus of UGX 135.70 billion.</p> <p>During the period July to September 2022, a growth of 24.29 percent (UGX 645.27 billion) was realised compared to July to September 2021 against the target of 15.00 percent</p> <p>65 percent collectable arrears portfolio to revenue collected against a target of 5 percent was realised.</p> <p>During the first quarter of FY 2022/23, 6573 audits and inspections were conducted against a target of 2000.</p> |
|--|--|

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

| Item | Spent |
|--|----------------|
| 211102 Contract Staff Salaries | 20,252,652.926 |
| 211104 Employee Gratuity | 87,904.800 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 4,515,352.271 |
| 212101 Social Security Contributions | 4,128,627.958 |
| 212102 Medical expenses (Employees) | 1,119,750.000 |
| 221001 Advertising and Public Relations | 32,810.000 |
| 221007 Books, Periodicals & Newspapers | 2,696.900 |
| 221008 Information and Communication Technology Supplies. | 670,000.000 |
| 221009 Welfare and Entertainment | 744,617.000 |
| 221011 Printing, Stationery, Photocopying and Binding | 123,350.000 |
| 221014 Bank Charges and other Bank related costs | 11,926.760 |
| 221017 Membership dues and Subscription fees. | 25,000.000 |
| 223001 Property Management Expenses | 35,895.700 |
| 223003 Rent-Produced Assets-to private entities | 850,000.000 |
| 223004 Guard and Security services | 85,000.000 |
| 223005 Electricity | 132,310.000 |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|--|-------------------------|---|
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand |
| Item | | Spent |
| 223006 Water | | 43,158.000 |
| 226001 Insurances | | 201,577.992 |
| 227001 Travel inland | | 2,648,692.000 |
| 227004 Fuel, Lubricants and Oils | | 234,446.000 |
| 228002 Maintenance-Transport Equipment | | 205,500.000 |
| 228004 Maintenance-Other Fixed Assets | | 10,245.000 |
| | Total For Budget Output | 36,161,513.306 |
| | Wage Recurrent | 20,252,652.926 |
| | Non Wage Recurrent | 15,908,860.380 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 36,161,513.306 |
| | Wage Recurrent | 20,252,652.926 |
| | Non Wage Recurrent | 15,908,860.380 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| Department:003 Tax Investigations | | |
| Budget Output:560055 Tax Compliance & Revenue | | |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter |
|------------------------|---|
|------------------------|---|

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

| | |
|--|---|
| 60 target profiles for investigations developed 100 investigations cases concluded 12 intelligence briefs disseminated 85% science, forensics & Exchange of Information support requests executed | <p>During the first quarter of the FY 2022/23, thirty-two (32) target profiles for investigation were developed against a quarter target of fifteen (15).</p> <p>During the first quarter of the FY 2022/23, thirty-two (32) scheme & sector cases were investigated to conclusion against a target of twenty (20) cases representing a performance of 160.00 percent. This led to the identification of recoverable revenue of UGX 45.50 billion.</p> <p>Four (4) intelligence briefs were disseminated to support compliance interventions against a target of three (3) in the following areas:</p> <ul style="list-style-type: none">• Taxation Risks in Mobile Phone Businesses• Revenue Potential and Risks in Live Music Performances (Live Case Study).• The supply chain of mobile phones: A case study of the manufacturing/ assembly of mobile phones in Uganda.• Analysis of taxation risks paused by kerosene importers in Uganda. <p>Executed 100 percent science, forensics & Exchange of Information support interventions against a target of 85 percent.</p> |
|--|---|

| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | US\$ Thousand |
|--|---------------|
|--|---------------|

| Item | Spent |
|--|---------------|
| 211102 Contract Staff Salaries | 2,403,448.634 |
| 211104 Employee Gratuity | 48,094.500 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 534,566.972 |
| 212101 Social Security Contributions | 499,473.979 |
| 212102 Medical expenses (Employees) | 127,500.000 |
| 221001 Advertising and Public Relations | 1,500.000 |
| 221007 Books, Periodicals & Newspapers | 875.000 |
| 221009 Welfare and Entertainment | 44,919.500 |
| 221011 Printing, Stationery, Photocopying and Binding | 8,250.000 |
| 221014 Bank Charges and other Bank related costs | 1,439.000 |
| 223001 Property Management Expenses | 4,700.000 |
| 223006 Water | 2,938.040 |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|--|--------------------------------|---|
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand |
| Item | | Spent |
| 226001 Insurances | | 22,374.400 |
| 227001 Travel inland | | 267,997.000 |
| 227003 Carriage, Haulage, Freight and transport hire | | 1,703.250 |
| 227004 Fuel, Lubricants and Oils | | 35,336.200 |
| 228002 Maintenance-Transport Equipment | | 20,498.000 |
| 228004 Maintenance-Other Fixed Assets | | 254,415.000 |
| | Total For Budget Output | 4,280,029.475 |
| | Wage Recurrent | 2,403,448.634 |
| | Non Wage Recurrent | 1,876,580.841 |
| | Arrears | 0.000 |
| | <i>AIA</i> | 0.000 |
| | Total For Department | 4,280,029.475 |
| | Wage Recurrent | 2,403,448.634 |
| | Non Wage Recurrent | 1,876,580.841 |
| | Arrears | 0.000 |
| | <i>AIA</i> | 0.000 |
| <i>Development Projects</i> | | |
| N/A | | |
| | GRAND TOTAL | 129,507,749.775 |
| | Wage Recurrent | 46,099,998.306 |
| | Non Wage Recurrent | 83,407,751.469 |
| | GoU Development | 0.000 |
| | External Financing | 0.000 |
| | Arrears | 0.000 |
| | <i>AIA</i> | 0.000 |

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Quarter 1

Quarter 2: Revised Workplan

| Annual Plans | | Quarter's Plan | Revised Plans |
|---|--|--|---------------|
| Programme:18 DEVELOPMENT PLAN IMPLEMENTATION | | | |
| SubProgramme:01 | | | |
| Sub SubProgramme:01 Administration and Support Services | | | |
| Departments | | | |
| Department:002 Internal Audit | | | |
| Budget Output:000001 Audit and Risk Management | | | |
| PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted | | | |
| 52 assurance & consulting Internal audits conducted 100% assurance and internal audit quality reforms executed 80% acceptance of audit findings achieved 32% of audit universe covered | 13 assurance & consulting Internal audits conducted, 25% assurance and internal audit quality reforms executed, 80% acceptance of audit findings achieved | 13 assurance & consulting Internal audits conducted, 25% assurance and internal audit quality reforms executed, 80% acceptance of audit findings achieved | |
| Department:005 Information Technology & Innovation | | | |
| Budget Output:560053 Research and Information Technology | | | |
| PIAP Output: 18020403 Research and Evaluation Capacity built | | | |
| 90% Technology Stack Updates Conduct 8 researches and studies Achieve 99% Average Service Availability Level Achieve average 7 hours Mean Time to recovery(Full Data Center failover plan, system redundancy and testing) Develop 9 Customer Journey maps | 90% Technology Stack Updates Conduct 2 researches and studies, Achieve 99% Average Service Availability Level Achieve average, 7 hours Mean Time to recovery(Full Data Center failover plan, system redundancy and testing), Develop 2 Customer Journey maps | 90% Technology Stack Updates Conduct 2 researches and studies, Achieve 99% Average Service Availability Level Achieve average, 7 hours Mean Time to recovery(Full Data Center failover plan, system redundancy and testing), Develop 2 Customer Journey maps | |
| Development Projects | | | |
| N/A | | | |
| SubProgramme:02 | | | |
| Sub SubProgramme:01 Administration and Support Services | | | |
| Departments | | | |
| Department:001 Corporate Services | | | |

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| Annual Plans | Quarter's Plan | Revised Plans |
|---|--|--|
| Budget Output:000004 Finance and Accounting | | |
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | | |
| 100% of governance enhancement interventions executed 100% budget absorption level 2.5% staff attrition rate | 25% of governance enhancement interventions executed 25% budget absorption level 2.5% staff attrition rate | 25% of governance enhancement interventions executed 25% budget absorption level 2.5% staff attrition rate |
| 90% Corporate capacity building programs executed 100% of organization infrastructure capacity enhancement interventions executed 60% staff trained | 25% Corporate capacity building programs executed 15% staff trained | 25% Corporate capacity building programs executed 15% staff trained |
| 100% of offices provided with sanitary and disposal services 100% of staff affected by HIV/AIDs supported 100% of offices provided with COVID 19 support services Annual Strategy Review engagements conducted | 100% of offices provided with sanitary and disposal services 100% of staff affected by HIV/AIDs supported 100% of offices provided with COVID 19 support services Annual Strategy Review engagements conducted | 100% of offices provided with sanitary and disposal services 100% of staff affected by HIV/AIDs supported 100% of offices provided with COVID 19 support services Annual Strategy Review engagements conducted |
| Department:003 Legal Services & Board Affairs | | |

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Quarter 1

| Annual Plans | Quarter's Plan | Revised Plans |
|---|---|---|
| Budget Output:000012 Legal advisory services | | |
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | | |
| 90Bn recovered from debt Attain 80% Success rate in court Attain 80% conclusion of all cases submitted for Alternative Dispute Resolution | 20Bn recovered from debt Attain 80% Success rate in court Attain 80% conclusion of all cases submitted for Alternative Dispute Resolution 100% debt write off and enforcement interventions executed | 20Bn recovered from debt Attain 80% Success rate in court Attain 80% conclusion of all cases submitted for Alternative Dispute Resolution 100% debt write off and enforcement interventions executed |
| Department:004 Governance and Leadership | | |
| Budget Output:560056 Taxpayer Education and Stakeholder Relations | | |
| PIAP Output: 18010602 Tax Payer engagements and consultations with private sector associations undertaken for improved compliance | | |
| 100% Tax education outreach & client support programs executed across regions, sectors & gender 100% Public Relations programs executed 8 compliance policy reviews, 100% investigations of profiled integrity cases 6 sensitizations on sexual harassment | 25% Tax education outreach & client support programs executed across regions, sectors & gender 25% Public Relations programs executed 2 compliance policy reviews, 25% investigations of profiled integrity cases 2 regional sensitizations on integrity and sexual harassment | 25% Tax education outreach & client support programs executed across regions, sectors & gender 25% Public Relations programs executed 2 compliance policy reviews, 25% investigations of profiled integrity cases 2 regional sensitizations on integrity and sexual harassment |
| <i>Development Projects</i> | | |
| Project:1622 Retooling of Uganda Revenue Authority | | |
| Budget Output:000017 Infrastructure Development and Management | | |
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | | |
| Procurement of vehicles initiated and acquired on lease as planned to facilitate field operations for revenue and compliance management | 154 procurement of vehicles initiated and acquired on lease | 154 procurement of vehicles initiated and acquired on lease |
| Preventive maintenance of the 2100 IT end user Points (laptops and computer conducted) Procure 350 Laptops and 250 Desktops Data center operational systems maintained (Fire suppression, cooling system). 8400 licenses including Microsoft procured | 1 procurement of ICT equipment, 1 IT enduser preventive maintenance intervention executed | 1 procurement of ICT equipment, 1 IT enduser preventive maintenance intervention executed |
| Assorted Furniture and Fittings procured that include at least 40 units of work stations, credenzas and reception chairs | 1 purchase of Office and residential furniture and fittings conducted including purchase of furniture for offices and repairs | 1 purchase of Office and residential furniture and fittings conducted including purchase of furniture for offices and repairs |
| Purchase of accessories of office equipment (Office machines which are not computers and motorvehicles) eg shredders | 1 purchase of accessories of office equipments (Office machines which are not computers and motorvehicles) | 1 purchase of accessories of office equipments (Office machines which are not computers and motorvehicles) |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Plans | Quarter's Plan | Revised Plans |
|--|--|--|
| Project:1622 Retooling of Uganda Revenue Authority | | |
| Budget Output:000017 Infrastructure Development and Management | | |
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | | |
| Masaka Regional office constructed | 1 Construction, refurbishmnet and maintenance plans conducted | 1 Construction, refurbishmnet and maintenance plans conducted |
| Servicing and Maintenance of sewage treatment plants at various One Stop Boarder Points OSBPs, Fumigation of office premises, Per Quarter | 1 Servicing and Maintenance of sewage treatment plans, 1 Fumigation of office premises intervention exercised | 1 Servicing and Maintenance of sewage treatment plans, 1 Fumigation of office premises intervention exercised |
| Procurement of plumbing equipment Creation of additional office space Additional office repairs: Partitioning works for Kampala Metro, Kampala South and Kampala North offices OSBP renovation works and maintenance | 1 procure plumbing equipment, 1 Create additional office space (Partitioning works for Metro Offices, NIP Backyard upgrade and OSBP renovation works and maintenance) | 1 procure plumbing equipment, 1 Create additional office space (Partitioning works for Metro Offices, NIP Backyard upgrade and OSBP renovation works and maintenance) |
| Sub SubProgramme:02 Revenue Collection & Administration | | |
| <i>Departments</i> | | |
| Department:001 Customs | | |
| Budget Output:560054 Trade Facilitation | | |
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | | |
| Deployment of Scanners across the 7 border posts 90% of goods scanned Bonded Warehouse Information Management System (BWIMS) interventions executed 25% of cargo electronically tracked 96 Intelligence focused operations conducted | 90% of goods scanned, Bonded Warehouse Information Management System (BWIMS) interventions executed, 25% of cargo electronically tracked, 24 Intelligence focused operations conducted | 90% of goods scanned, Bonded Warehouse Information Management System (BWIMS) interventions executed, 25% of cargo electronically tracked, 24 Intelligence focused operations conducted |
| 100% valuation control interventions executed 250 Post clearance audits completed 25 New AEOs registered 100 percent customs revenue | 100% valuation control interventions executed,60 Post clearance audits completed, 26 percent customs revenue, 7 New AEOs registered | 100% valuation control interventions executed,60 Post clearance audits completed, 26 percent customs revenue, 7 New AEOs registered |
| PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration | | |
| 250 Post clearance audits 100 percent customs revenue | 65 Post Clearance Audits conducted, 26% of customs revenue collected | NA |

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 1

| Annual Plans | Quarter's Plan | Revised Plans |
|--|---|---|
| Budget Output:560054 Trade Facilitation | | |
| PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration | | |
| safety of humanity and environment | 1 safety of humanity and environment intervention executed | NA |
| Department:002 Domestic Taxes | | |
| Budget Output:560055 Tax Compliance & Revenue | | |
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | | |
| 10,000 compliance audits and visits | 30,000 compliance audits and visits conducted | NA |
| PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration | | |
| 17,074 Audits & Inspections conducted | 4,268 Audits & Inspections conducted | 4,268 Audits & Inspections conducted |
| PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration | | |
| 90% average filling ratio (PAYE & VAT) 100% Domestic revenue collected | 90% average filling ratio (PAYE & VAT), 27% Domestic revenue collected | 90% average filling ratio (PAYE & VAT), 27% Domestic revenue collected |
| 15% growth in the tax register 1000 taxpayer registration inspections and visits | 3.75% growth in tax register, 250 taxpayer registration inspections and visits | 3.75% growth in tax register, 250 taxpayer registration inspections and visits |
| PIAP Output: 18011302 Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps | | |
| EFRIS register increased by 30% 100% of gazette taxpayers to comply with DTS E tax upgrade interventions executed | EFRIS register increased by 7.5%, 100% of gazette taxpayers to comply with DTS, e-tax upgrade interventions executed | EFRIS register increased by 7.5%, 100% of gazette taxpayers to comply with DTS, e-tax upgrade interventions executed |
| PIAP Output: 18011303 Revenue collection enhanced | | |
| 100 percent domestic revenue to target collected 15 percent growth in revenue 5 percent of collectable arrears portfolio to Revenue collected 10,000 compliance audits and inspections | 28% of domestic revenue to target collected, 15% growth in revenue achieved, 5% of collectable arrears portfolio to revenue collected, 3,000 compliance audits and inspections carried out. | NA |
| Department:003 Tax Investigations | | |
| Budget Output:560055 Tax Compliance & Revenue | | |
| PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration | | |
| 60 target profiles for investigations developed 100 investigations cases concluded 12 intelligence briefs disseminated 85% science, forensics & Exchange of Information support requests executed | 15 target profiles for investigations developed 20 investigations cases concluded 3 intelligence briefs disseminated 85% science, forensics & Exchange of Information support requests executed | 15 target profiles for investigations developed 20 investigations cases concluded 3 intelligence briefs disseminated 85% science, forensics & Exchange of Information support requests executed |
| <i>Develoment Projects</i> | | |
| N/A | | |

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Quarter 1

| | | |
|--------------|----------------|---------------|
| Annual Plans | Quarter's Plan | Revised Plans |
|--------------|----------------|---------------|

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

Table 4.1: NTR Collections

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Quarter 1

Table 4.2: Off-Budget Expenditure By Department and Project

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Quarter 1

Table 4.3: Vote Crosscutting Issues

i) Gender and Equity

| | |
|-------------------------------------|--|
| Objective: | Reduce Gap in Gender sensitivity in Tax Education, Promote Gender responsiveness, Promote Gender Sensitivity |
| Issue of Concern: | Gap in Gender sensitivity in tax education Gap on Gender responsiveness |
| Planned Interventions: | - Carry out region-based consultations with trade communities on tax reforms (informal sector), -Carry out region-based consultations with trade communities on tax reforms (informal sector), Conduct Tax education targeting women in Business, Tax Clinics |
| Budget Allocation (Billion): | 0.200 |
| Performance Indicators: | 4 |
| Actual Expenditure By End Q1 | 0.050 |
| Performance as of End of Q1 | Conducted 52 tax clinics which included women. |
| Reasons for Variations | |

ii) HIV/AIDS

| | |
|-------------------------------------|---|
| Objective: | Improve support to staff and their family members affected with HIV/AIDS |
| Issue of Concern: | Requirement for extra financial support over and above the general medical insurance to cater for staff and their family members affected by HIV/AIDS to cover unforeseen infection effects. |
| Planned Interventions: | Provide a special fund to cater for staff and their family members affected with HIV/AIDS. |
| Budget Allocation (Billion): | 0.500 |
| Performance Indicators: | 0.5 |
| Actual Expenditure By End Q1 | 0.125 |
| Performance as of End of Q1 | <ul style="list-style-type: none"> Provision of counselling and emotional support to families, staff and dependents. This simply means care and support, including confidential voluntary counselling and testing, as well as treatment in settings where local health systems are inadequate. Continued implementing fair employment practices; non-discrimination and protection of workers' rights, including employment security, entitlement to benefits, and gender equality. Supporting HIV-positive workers through disease management programmes (DMPs). Provision of nutritional and lifestyle counselling that are vital components of HIV management. Employee and family assistance programmes for example provision of a special fund to cater for staff and support their families and dependents; there-by reducing extensive out of pocket expenses for medical care and trauma care. |
| Reasons for Variations | Knowledge, Attitude and Practice (KAP) analysis tool designed by Mildmay was not sufficient and hence halted |

iii) Environment

| | |
|-------------------------------|--|
| Objective: | Improve staff knowledge on preserving the environment |
| Issue of Concern: | Some staff do not appreciate the importance of preserving the environment |
| Planned Interventions: | Conduct sensitizations to staff on environmental protection • Procure sanitary and disposal services |

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| | |
|------------------------------|---|
| Budget Allocation (Billion): | 1.000 |
| Performance Indicators: | 4 |
| Actual Expenditure By End Q1 | 0.250 |
| Performance as of End of Q1 | Procured sanitary and disposal services as planned. |
| Reasons for Variations | Perfromance is on track. |

iv) Covid

| | |
|------------------------------|--|
| Objective: | Increase URA's preparedness and response to COVID-19, Reduce the spread of Corona Virus, Observe SOPs and Presidential directives on COVID-19 |
| Issue of Concern: | Requirement for extra financial support over and above the general medical Insurance to cater for staff costs associated with COVID 19 protection and treatment. |
| Planned Interventions: | Procurement of COVD 19 response items like Sanitizers, Soap, Personal Protective Gear, Water containers etc. Testing staff of COVID 19 Treating staff of COVID 19 |
| Budget Allocation (Billion): | 0.500 |
| Performance Indicators: | 100% |
| Actual Expenditure By End Q1 | 0.125 |
| Performance as of End of Q1 | Covid-19 management and protection initiatives included: • COVID-19 protection services were provided to staff at all offices for example sanitisers, gloves, masks and soaps e.t.c. • Medical services for staff that were affected by Covid-19 were provided and testing for staff that had symptoms or suspected exposure with clients that had covid-19. • Messages on the management and prevention of Covid -19 were circulated to increase awareness. • Counselling services were provided to staff to manage fear and the devastating effects of the pandemic. |
| Reasons for Variations | Performance is on track |