

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

V1: Summary of Issues in Budget Execution

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

	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent	
Recurrent	Wage	205.495	205.495	102.748	91.357	50.0 %	44.5 %	88.9 %
	Non-Wage	290.276	290.276	145.138	144.432	50.0 %	49.8 %	99.5 %
Dev.	GoU	44.063	44.063	22.031	15.767	50.0 %	35.8 %	71.6 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		539.834	539.834	269.917	251.556	50.0 %	46.6 %	93.2 %
Total GoU+Ext Fin (MTEF)		539.834	539.834	269.917	251.556	50.0 %	46.6 %	93.2 %
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		539.834	539.834	269.917	251.556	50.0 %	46.6 %	93.2 %
A.I.A Total		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		539.834	539.834	269.917	251.556	50.0 %	46.6 %	93.2 %
Total Vote Budget Excluding Arrears		539.834	539.834	269.917	251.556	50.0 %	46.6 %	93.2 %

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% Budget Released	% Budget Spent	%Releases Spent
Programme:18 DEVELOPMENT PLAN IMPLEMENTATION	539.834	539.834	269.917	251.556	50.0 %	46.6 %	93.2 %
Sub SubProgramme:01 Administration and Support Services	244.342	244.342	122.171	113.024	50.0 %	46.3 %	92.5 %
Sub SubProgramme:02 Revenue Collection & Administration	295.492	295.492	147.746	138.531	50.0 %	46.9 %	93.8 %
Total for the Vote	539.834	539.834	269.917	251.556	50.0 %	46.6 %	93.2 %

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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
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Reason: The unfilled positions due to continuous staff turnovers.

#### Items

0.344	UShs	212101 Social Security Contributions
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Reason:

#### Sub Programme: 02 Resource Mobilization and Budgeting

Bn Shs	Department : 001 Corporate Services
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Reason: Procurements are ongoing and awaiting invoices.

#### Items

1.420	UShs	228001 Maintenance-Buildings and Structures
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Reason: Procurement process for renovation works is ongoing.

0.159	UShs	223002 Property Rates
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Reason: Awaiting KCCA invoice to be paid in Q3.

0.045	UShs	224004 Beddings, Clothing, Footwear and related Services
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Reason: Procurement for staff uniforms is ongoing.

Bn Shs	Department : 003 Legal Services & Board Affairs
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Reason: procurements ongoing and awaiting for invoices too.

#### Items

0.007	UShs	221007 Books, Periodicals & Newspapers
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Reason: Procurement for legal books is ongoing

0.004	UShs	225101 Consultancy Services
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Reason: Awaiting invoices.

0.004	UShs	221001 Advertising and Public Relations
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Reason: Awaiting invoices, will be paid in Q3.

0.001	UShs	221017 Membership dues and Subscription fees.
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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: The unfilled positions due to continuous staff turnovers, and also awaiting invoices for payment.	

#### Items

0.277	UShs	212101 Social Security Contributions
Reason: The unfilled positions due to continuous staff turnovers		
0.054	UShs	211104 Employee Gratuity
Reason: This will be due for payment in Q3.		
0.013	UShs	225101 Consultancy Services
Reason: Awaiting invoices for payment.		
0.005	UShs	221017 Membership dues and Subscription fees.
Reason: Awaiting invoices for payment.		
0.001	UShs	221007 Books, Periodicals & Newspapers
Reason: Awaiting invoices for payment.		
3.071	Bn Shs	Project : 1622 Retooling of Uganda Revenue Authority
Reason: Ongoing procurements		

#### Items

3.071	UShs	312129 Other Buildings other than dwellings - Acquisition
Reason: Payments to consultant(15%) and contractor (15%) to be made in Q3..		

#### Sub SubProgramme:02 Revenue Collection & Administration

#### Sub Programme: 02 Resource Mobilization and Budgeting

Bn Shs	Department : 001 Customs
Reason: Procurement for e-seals is ongoing. Awaiting the scanner invoice to be paid in Q3.	

#### Items

5.576	UShs	228003 Maintenance-Machinery & Equipment Other than Transport Equipment
Reason: Awaiting for invoices as the scanner was delivered.		
4.593	UShs	221008 Information and Communication Technology Supplies.
Reason: Procurement for e-seals is ongoing.		

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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

0.301	Bn Shs	Department : 001 Corporate Services
Reason: 0		

Items

0.297	UShs	221003 Staff Training
Reason: Due to the continous training of new staff during the period hence additional funding interms of Virement was granted.		

0.004	UShs	222002 Postage and Courier
Reason: This vote suffered a budget cut hence we obtained a virement.		

0.189	Bn Shs	Department : 002 Internal Audit
Reason: 0		

Items

0.189	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: It was due to the exceptional bonus payment for FY 2021/22.		

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

Items

0.240	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: It was due to the exceptional bonus payment for FY 2021/22.		

0.301	Bn Shs	Department : 004 Governance and Leadership
Reason: 0		

Items

0.301	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: It was due to the exceptional bonus payment for FY 2021/22.		

0.514	Bn Shs	Department : 005 Information Technology & Innovation
Reason: 0		

Items

0.514	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
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

0.584	Bn Shs	Project : 1622 Retooling of Uganda Revenue Authority
Reason: 0		

Items

0.584	UShs	312235 Furniture and Fittings - Acquisition
Reason: NA		

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

0.355	Bn Shs	Department : 001 Customs
Reason: 0		

Items

0.348	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: Due to exceptional bonus payment for the FY 2021-22		

0.007	UShs	221014 Bank Charges and other Bank related costs
Reason: These were incurred during the process of payment of the exceptional bonus		

4.022	Bn Shs	Department : 002 Domestic Taxes
Reason: 0		

Items

4.022	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: Over expenditure was due to payment of bonus.		

0.466	Bn Shs	Department : 003 Tax Investigations
Reason: 0		

Items

0.466	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: Over expenditure was due to payment of bonus.		

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## V2: Performance Highlights

Table V2.1: PIAP outputs and output Indicators

<b>Programme:18 DEVELOPMENT PLAN IMPLEMENTATION</b>			
SubProgramme:01 Development Planning, Research, Evaluation and Statistics			
Sub SubProgramme:01 Administration and Support Services			
<b>Department:002 Internal Audit</b>			
Budget Output: 000001 Audit and Risk Management			
<b>PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted</b>			
<b>Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 2</b>
Number of audits undertaken using big data analytics	Number	25	50
Number of OAG staff trained in big data analysis	Number	11	0
Number of URA staff trained in big data analysis	Number	25	30
<b>Department:005 Information Technology &amp; Innovation</b>			
Budget Output: 560053 Research and Information Technology			
<b>PIAP Output: 18020403 Research and Evaluation Capacity built</b>			
<b>Programme Intervention: 180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 2</b>
Number of staff trained in Research and Evaluation	Number	20	10
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:01 Administration and Support Services			
<b>Department:001 Corporate Services</b>			
Budget Output: 000004 Finance and Accounting			
<b>PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration</b>			
<b>Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 2</b>
No of integrity promotional campaigns conducted	Number	1	6
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

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<b>Programme:18 DEVELOPMENT PLAN IMPLEMENTATION</b>			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:01 Administration and Support Services			
<b>Department:001 Corporate Services</b>			
Budget Output: 000004 Finance and Accounting			
<b>PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration</b>			
<b>Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 2</b>
Tax Payer education strategy	Number	Yes	1
Timely assessment report on efficacy and integration of IT systems	Number	Yes	1
<b>Department:003 Legal Services &amp; Board Affairs</b>			
Budget Output: 000012 Legal advisory services			
<b>PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration</b>			
<b>Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 2</b>
No of integrity promotional campaigns conducted	Number	2	6
<b>PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration</b>			
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 2</b>
No of integrity promotional campaigns conducted	Number	8	6
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
<b>Department:004 Governance and Leadership</b>			
Budget Output: 560056 Taxpayer Education and Stakeholder Relations			
<b>PIAP Output: 18010602 Tax Payer engagements and consultations with private sector associations undertaken for improved compliance</b>			
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 2</b>
No of tax payer engagements undertaken	Number	20	90



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Programme:18 DEVELOPMENT PLAN IMPLEMENTATION			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:01 Administration and Support Services			
Project:1622 Retooling of Uganda Revenue Authority			
Budget Output: 000017 Infrastructure Development and Management			
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 2
No of integrity promotional campaigns conducted	Number	4	5
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	1	1
Risk management strategy disseminated	Number	1	1
Tax Payer education strategy	Number	yes	1
Timely assessment report on efficacy and integration of IT systems	Number	1	1
Sub SubProgramme:02 Revenue Collection & Administration			
Department:001 Customs			
Budget Output: 560054 Trade Facilitation			
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 2
No of integrity promotional campaigns conducted	Number	8	6
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			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 2
No of integrity promotional campaigns conducted	Number	8	6
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	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: 18010601 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 2
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			
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 2
No of integrity promotional campaigns conducted	Number	8	6
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	1	1
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:002 Domestic Taxes			
Budget Output: 560055 Tax Compliance & Revenue			
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 2
No of integrity promotional campaigns conducted	Number	8	6
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

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<b>Programme:18 DEVELOPMENT PLAN IMPLEMENTATION</b>			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:02 Revenue Collection & Administration			
<b>Department:002 Domestic Taxes</b>			
Budget Output: 560055 Tax Compliance & Revenue			
<b>PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration</b>			
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 2</b>
Timely assessment report on efficacy and integration of IT systems	Number	no	1
<b>PIAP Output: 18011302 Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps</b>			
<b>Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 2</b>
% 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%
<b>PIAP Output: 18011303 Revenue collection enhanced</b>			
<b>Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 2</b>
Amount of revenue collected (Billions Ushs)	Number	161886000000	7470025665.75
<b>PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration</b>			
<b>Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2022/23</b>	<b>Actuals By END Q 2</b>
No of integrity promotional campaigns conducted	Number	8	6
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			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 2
No of integrity promotional campaigns conducted	Number	2	6
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			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 2
No of integrity promotional campaigns conducted	Number	8	6
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			
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 2
No of integrity promotional campaigns conducted	Number	8	6
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

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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: 18060501 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 2
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 half of FY 2022/23, URA collected net revenues (gross revenue less refunds) of UGX 11,670.03 billion representing 46.40 percent of the annual net target. A substantial growth in revenue of 14.83 percent (UGX 1,506.83 billion) was registered compared to the same period in the FY 2021/22. However, the net target for the first half of the FY 2022/23 was UGX 11,764.83 billion, therefore, a slight shortfall of UGX 99.19 billion was realised. The total tax refunds were UGX 253.84 billion against a target of UGX 249.82 billion, hence, the actual refunds were more than the projected refunds in the period by UGX 4.02 billion.

Gross Domestic revenue collections were UGX 7,470.03 billion against a target of UGX 7,450.71 billion registering a surplus of UGX 19.32 billion. Subsequently, a growth of UGX 1,240.35 billion (19.91 percent) was realised as compared to the same period in FY 2021/22.

Gross International taxes collections were UGX 4,453.85 billion against a target of UGX 4,563.95 billion registering a shortfall of UGX 110.10 billion. Subsequently, a growth of UGX 377.73 billion (9.27 percent) compared to the same period last year.

## Variances and Challenges

By the end of the first half of the FY 2022/23, UGX 269.92 billion had been released, out of which UGX 251.56 billion was spent hence registering a budget absorption level of 93.20 percent against a target of 100.00 percent. The variance is accounted for in ongoing committed procurements for example e-tax2 and e-seals for goods tracking.

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V3: Details of Releases and Expenditure

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 DEVELOPMENT PLAN IMPLEMENTATION	539.834	539.834	269.917	251.557	50.0 %	46.6 %	93.2 %
Sub SubProgramme:01 Administration and Support Services	244.342	244.342	122.171	113.025	50.0 %	46.3 %	92.5 %
000001 Audit and Risk Management	6.016	6.016	3.008	2.959	50.0%	49.2%	98.4%
000004 Finance and Accounting	87.085	87.085	43.542	46.597	50.0%	53.5%	107.0%
000012 Legal advisory services	10.029	10.029	5.014	4.809	50.0%	48.0%	95.9%
000017 Infrastructure Development and Management	44.063	44.063	22.031	15.767	50.0%	35.8%	71.6%
560053 Research and Information Technology	75.164	75.164	37.582	33.257	50.0%	44.2%	88.5%
560056 Taxpayer Education and Stakeholder Relations	21.985	21.985	10.993	9.636	50.0%	43.8%	87.7%
Sub SubProgramme:02 Revenue Collection & Administration	295.492	295.492	147.746	138.532	50.0 %	46.9 %	93.8 %
560054 Trade Facilitation	147.514	147.514	73.757	65.754	50.0%	44.6%	89.1%
560055 Tax Compliance & Revenue	147.978	147.978	73.989	72.778	50.0%	49.2%	98.4%
Total for the Vote	539.834	539.834	269.917	251.557	50.0 %	46.6 %	93.2 %

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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 Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	205.495	205.495	102.748	91.357	50.0 %	44.5 %	88.9 %
211104 Employee Gratuity	2.219	2.219	1.109	1.055	50.0 %	47.6 %	95.1 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	17.730	17.730	8.865	20.616	50.0 %	116.3 %	232.6 %
212101 Social Security Contributions	40.085	40.085	20.042	19.285	50.0 %	48.1 %	96.2 %
212102 Medical expenses (Employees)	10.833	10.833	5.417	5.417	50.0 %	50.0 %	100.0 %
221001 Advertising and Public Relations	2.091	2.091	1.046	1.037	50.0 %	49.6 %	99.2 %
221002 Workshops, Meetings and Seminars	5.000	5.000	2.500	2.480	50.0 %	49.6 %	99.2 %
221003 Staff Training	6.420	6.420	3.210	6.717	50.0 %	104.6 %	209.2 %
221004 Recruitment Expenses	1.000	1.000	0.500	0.495	50.0 %	49.5 %	98.9 %
221006 Commissions and related charges	0.657	0.657	0.328	0.328	50.0 %	50.0 %	100.0 %
221007 Books, Periodicals & Newspapers	0.082	0.082	0.041	0.033	50.0 %	40.1 %	80.3 %
221008 Information and Communication Technology Supplies.	74.538	74.538	37.269	30.884	50.0 %	41.4 %	82.9 %
221009 Welfare and Entertainment	10.906	10.906	5.453	5.180	50.0 %	47.5 %	95.0 %
221011 Printing, Stationery, Photocopying and Binding	1.484	1.484	0.742	0.725	50.0 %	48.8 %	97.7 %
221014 Bank Charges and other Bank related costs	0.179	0.179	0.090	0.115	50.0 %	64.0 %	128.0 %
221017 Membership dues and Subscription fees.	0.423	0.423	0.212	0.205	50.0 %	48.4 %	96.8 %
222001 Information and Communication Technology Services.	9.000	9.000	4.500	4.140	50.0 %	46.0 %	92.0 %
222002 Postage and Courier	0.232	0.232	0.116	0.236	50.0 %	101.8 %	203.6 %
223001 Property Management Expenses	1.091	1.091	0.545	0.542	50.0 %	49.7 %	99.4 %
223002 Property Rates	0.650	0.650	0.325	0.166	50.0 %	25.5 %	51.0 %
223003 Rent-Produced Assets-to private entities	4.781	4.781	2.390	2.358	50.0 %	49.3 %	98.6 %
223004 Guard and Security services	4.352	4.352	2.176	2.141	50.0 %	49.2 %	98.4 %
223005 Electricity	2.435	2.435	1.218	1.113	50.0 %	45.7 %	91.4 %
223006 Water	0.908	0.908	0.454	0.553	50.0 %	60.9 %	121.8 %
224004 Beddings, Clothing, Footwear and related Services	0.180	0.180	0.090	0.045	50.0 %	25.0 %	50.0 %
225101 Consultancy Services	1.035	1.035	0.517	0.489	50.0 %	47.3 %	94.5 %



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<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
226001 Insurances	6.933	6.933	3.466	3.372	50.0 %	48.6 %	97.3 %
227001 Travel inland	19.666	19.666	9.833	9.116	50.0 %	46.4 %	92.7 %
227003 Carriage, Haulage, Freight and transport hire	0.596	0.596	0.298	0.295	50.0 %	49.5 %	98.9 %
227004 Fuel, Lubricants and Oils	4.637	4.637	2.318	2.275	50.0 %	49.1 %	98.1 %
228001 Maintenance-Buildings and Structures	10.549	10.549	5.275	3.854	50.0 %	36.5 %	73.1 %
228002 Maintenance-Transport Equipment	5.925	5.925	2.962	2.957	50.0 %	49.9 %	99.8 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	40.556	40.556	20.278	14.444	50.0 %	35.6 %	71.2 %
228004 Maintenance-Other Fixed Assets	1.846	1.846	0.923	0.867	50.0 %	47.0 %	94.0 %
273102 Incapacity, death benefits and funeral expenses	0.600	0.600	0.300	0.294	50.0 %	49.0 %	98.0 %
282102 Fines and Penalties	0.660	0.660	0.330	0.603	50.0 %	91.3 %	182.7 %
312129 Other Buildings other than dwellings - Acquisition	7.600	7.600	3.800	0.729	50.0 %	9.6 %	19.2 %
312212 Light Vehicles - Acquisition	8.022	8.022	4.011	4.011	50.0 %	50.0 %	100.0 %
312221 Light ICT hardware - Acquisition	27.917	27.917	13.959	9.942	50.0 %	35.6 %	71.2 %
312231 Office Equipment - Acquisition	0.033	0.033	0.016	0.011	50.0 %	32.3 %	64.6 %
312235 Furniture and Fittings - Acquisition	0.491	0.491	0.245	1.075	50.0 %	219.1 %	438.2 %
Total for the Vote	539.834	539.834	269.917	251.556	50.0 %	46.6 %	93.2 %

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 DEVELOPMENT PLAN IMPLEMENTATION	539.834	539.834	269.917	251.556	50.00 %	46.60 %	93.20 %
Sub SubProgramme:01 Administration and Support Services	244.342	244.342	122.171	113.024	50.00 %	46.26 %	92.5 %
<i>Departments</i>							
001 Corporate Services	87.085	87.085	43.542	46.597	50.0 %	53.5 %	107.0 %
002 Internal Audit	6.016	6.016	3.008	2.959	50.0 %	49.2 %	98.4 %
003 Legal Services & Board Affairs	10.029	10.029	5.014	4.809	50.0 %	48.0 %	95.9 %
004 Governance and Leadership	21.985	21.985	10.993	9.636	50.0 %	43.8 %	87.7 %
005 Information Technology & Innovation	75.164	75.164	37.582	33.257	50.0 %	44.2 %	88.5 %
<i>Development Projects</i>							
1622 Retooling of Uganda Revenue Authority	44.063	44.063	22.031	15.767	50.0 %	35.8 %	71.6 %
Sub SubProgramme:02 Revenue Collection & Administration	295.492	295.492	147.746	138.531	50.00 %	46.88 %	93.8 %
<i>Departments</i>							
001 Customs	147.514	147.514	73.757	65.754	50.0 %	44.6 %	89.1 %
002 Domestic Taxes	131.273	131.273	65.636	64.721	50.0 %	49.3 %	98.6 %
003 Tax Investigations	16.705	16.705	8.353	8.056	50.0 %	48.2 %	96.5 %
<i>Development Projects</i>							
N/A							
Total for the Vote	539.834	539.834	269.917	251.556	50.0 %	46.6 %	93.2 %

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

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Quarter 2: Outputs and Expenditure in the Quarter

Outputs Planned in Quarter		Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Programme:18 DEVELOPMENT PLAN IMPLEMENTATION			
SubProgramme:01 Development Planning, Research, Evaluation and Statistics			
Sub SubProgramme:01 Administration and Support Services			
Departments			
Department:002 Internal Audit			
Budget Output:000001 Audit and Risk Management			
PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted			
Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;			
13 assurance & consulting Internal audits conducted, 25% assurance and internal audit quality reforms executed, 80% acceptance of audit findings achieved	During the second quarter of FY 2022/23, thirteen (13) Internal audits were conducted to conclusion against a target of thirteen (13) audits.  25 percent assurance and internal quality reforms executed as planned.  In-addition, an audit findings’ acceptance level of 95 percent was achieved against a planned target of 80 percent.		The audits were conducted to conclusion as planned. The audit findings were accepted as planned.
Expenditures incurred in the Quarter to deliver outputs			
Item			Spent
211102 Contract Staff Salaries			792,269.843
211104 Employee Gratuity			34,825.830
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			12,396.000
212101 Social Security Contributions			167,253.829
212102 Medical expenses (Employees)			36,750.000
221001 Advertising and Public Relations			10,000.000
221007 Books, Periodicals & Newspapers			175.000
221009 Welfare and Entertainment			42,100.500
221011 Printing, Stationery, Photocopying and Binding			5,030.000
221014 Bank Charges and other Bank related costs			1,199.500
221017 Membership dues and Subscription fees.			4,950.000
223001 Property Management Expenses			1,122.900
223006 Water			7,281.520

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
225101 Consultancy Services		97,735.000
226001 Insurances		13,248.461
227001 Travel inland		67,853.500
227003 Carriage, Haulage, Freight and transport hire		277.500
227004 Fuel, Lubricants and Oils		39,412.138
228002 Maintenance-Transport Equipment		17,110.200
228004 Maintenance-Other Fixed Assets		382.836
	Total For Budget Output	1,351,374.556
	Wage Recurrent	792,269.843
	Non Wage Recurrent	559,104.713
	Arrears	0.000
	AIA	0.000
	Total For Department	1,351,374.556
	Wage Recurrent	792,269.843
	Non Wage Recurrent	559,104.713
	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
<b>PIAP Output: 18020403 Research and Evaluation Capacity built</b>		
<b>Programme Intervention: 180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;</b>		
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 second quarter of the FY 2022/23, 90 percent of Technology Stack Updates were executed as planned.</p> <p>Four (4) researches were conducted and concluded against a planned target of two (2) and papers developed. These included:</p> <ul style="list-style-type: none"><li>Stakeholder satisfaction survey - IT Client Satisfaction survey</li><li>Is Uganda revenue growth in the last 3 FYs normal growth or a result of interventions?</li><li>Cost benefit analysis of IT systems.</li><li>Upholding business resilience amidst economic and pandemic challenges</li></ul> <p>The average Service Availability Level was 99.90 percent against a planned target of 99.00 percent.</p> <p>Developed three (3) Customer Journey maps during the second quarter against a planned target of two (2) in the following areas:</p> <ul style="list-style-type: none"><li>Enhancements in the Declaration journey maps for Tax returns and customs declarations</li><li>Process Tax Objection Management</li><li>Customer Service Support Management</li></ul>	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		US\$ Thousand
Item	Spent	
211102 Contract Staff Salaries	2,517,256.558	
211104 Employee Gratuity	64,293.417	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	8,959.650	
212101 Social Security Contributions	537,921.258	
212102 Medical expenses (Employees)	138,750.000	
221001 Advertising and Public Relations	11,075.526	
221007 Books, Periodicals & Newspapers	750.000	

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
221008 Information and Communication Technology Supplies.		9,999,975.000
221009 Welfare and Entertainment		42,474.428
221011 Printing, Stationery, Photocopying and Binding		8,250.000
221014 Bank Charges and other Bank related costs		2,388.900
221017 Membership dues and Subscription fees.		42,500.000
222001 Information and Communication Technology Services.		1,890,000.000
223001 Property Management Expenses		4,700.000
225101 Consultancy Services		69,700.000
226001 Insurances		32,804.141
227001 Travel inland		169,285.420
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	15,584,744.298
	Wage Recurrent	2,517,256.558
	Non Wage Recurrent	13,067,487.740
	Arrears	0.000
	AIA	0.000
	Total For Department	15,584,744.298
	Wage Recurrent	2,517,256.558
	Non Wage Recurrent	13,067,487.740
	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		

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Budget Output:000004 Finance and Accounting		
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
25% of governance enhancement interventions executed 25% budget absorption level 2.5% staff attrition rate	<p>During the second quarter of the FY 2022/23, seventeen percent of governance enhancement interventions were executed against a planned target of 25 percent.</p> <p>During the second quarter of the FY 2022/23, UGX 134.96 billion had been released, out of which UGX 122.05 billion was spent hence registering a budget absorption level of 90.43 percent against a target of 100.00 percent.</p> <p>In addition, the staff attrition rate during the second quarter was 1 percent against a target of 2.5 percent.</p>	Variance in budget absorption is mainly due to ongoing committed commitments.
25% Corporate capacity building programs executed 15% staff trained	<p>25 percent of the Corporate Capacity building programs were executed as planned.</p> <p>15 percent of staff trained as planned.</p>	Staff development initiatives were executed as planned.
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	<p>100 percent of offices were provided with sanitary and disposal services as planned.</p> <p>100 percent of staff affected by HIV/AIDs supported as planned.</p> <p>100 percent of offices provided with COVID-19 support services.</p> <p>Annual Strategy Review engagements conducted to conclude FY 2021/22 and prepare for FY 2022/23.</p>	Performance was as planned.
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
211102 Contract Staff Salaries		4,373,175.696
211104 Employee Gratuity		87,904.812
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		2,409,267.399



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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>Expenditures incurred in the Quarter to deliver outputs</b>		<i>US\$ Thousands</i>
Item	Spent	
212101 Social Security Contributions	794,962.505	
212102 Medical expenses (Employees)	320,250.000	
221001 Advertising and Public Relations	41,665.700	
221003 Staff Training	5,111,610.196	
221004 Recruitment Expenses	250,000.000	
221007 Books, Periodicals & Newspapers	6,250.000	
221008 Information and Communication Technology Supplies.	1,250,000.000	
221009 Welfare and Entertainment	763,976.590	
221011 Printing, Stationery, Photocopying and Binding	125,750.000	
221014 Bank Charges and other Bank related costs	14,559.700	
221017 Membership dues and Subscription fees.	4,850.000	
222002 Postage and Courier	177,995.023	
223001 Property Management Expenses	130,412.274	
223002 Property Rates	82,897.947	
223003 Rent-Produced Assets-to private entities	270,300.000	
223004 Guard and Security services	924,812.000	
223005 Electricity	300,288.500	
223006 Water	100,669.120	
224004 Beddings, Clothing, Footwear and related Services	45,000.000	
225101 Consultancy Services	72,860.700	
226001 Insurances	1,211,758.300	
227001 Travel inland	544,396.693	
227003 Carriage, Haulage, Freight and transport hire	70,250.300	
227004 Fuel, Lubricants and Oils	428,300.139	
228001 Maintenance-Buildings and Structures	1,350,920.500	
228002 Maintenance-Transport Equipment	927,000.000	
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	1,270,580.750	
228004 Maintenance-Other Fixed Assets	50,379.970	
273102 Incapacity, death benefits and funeral expenses	150,000.000	
<b>Total For Budget Output</b>		<b>23,663,044.813</b>

**VOTE: 141 Uganda Revenue Authority (URA)****Quarter 2**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Wage Recurrent	4,373,175.696
	Non Wage Recurrent	19,289,869.118
	Arrears	0.000
	<i>AIA</i>	0.000
	<b>Total For Department</b>	<b>23,663,044.813</b>
	Wage Recurrent	4,373,175.696
	Non Wage Recurrent	19,289,869.118
	Arrears	0.000
	<i>AIA</i>	0.000

**Department:003 Legal Services & Board Affairs****Budget Output:000012 Legal advisory services****PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration****Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.**

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 October to December 2022, a total of UGX 32.81 billion was recovered from debt against a target of UGX 20.00 billion hence a performance of 164.05 percent.</p> <p>URA attained a success rate of 78.00 percent against a target of 80 percent. A total of forty-nine (49) Judgements/Rulings were received, of these thirty-eight (38) cases were decided in favour of URA; eight (8) cases were decided in favour of taxpayers; and three (3) cases were split decisions.</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 executed</p>	Legal services performed as planned.
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Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Item	Spent
211102 Contract Staff Salaries	1,200,870.564
211104 Employee Gratuity	48,095.575
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	2,090.000

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
212101 Social Security Contributions		207,472.782
212102 Medical expenses (Employees)		65,250.000
221001 Advertising and Public Relations		3,750.000
221006 Commissions and related charges		164,226.450
221007 Books, Periodicals & Newspapers		7,407.545
221009 Welfare and Entertainment		49,675.600
221011 Printing, Stationery, Photocopying and Binding		10,497.650
221014 Bank Charges and other Bank related costs		1,087.000
221017 Membership dues and Subscription fees.		750.000
223001 Property Management Expenses		1,600.300
223006 Water		1,206.200
225101 Consultancy Services		4,000.000
226001 Insurances		17,450.850
227001 Travel inland		89,100.000
227003 Carriage, Haulage, Freight and transport hire		780.000
227004 Fuel, Lubricants and Oils		32,026.864
228002 Maintenance-Transport Equipment		22,962.000
282102 Fines and Penalties		437,842.575
Total For Budget Output		2,368,141.955
Wage Recurrent		1,200,870.564
Non Wage Recurrent		1,167,271.391
Arrears		0.000
AIA		0.000
Total For Department		2,368,141.955
Wage Recurrent		1,200,870.564
Non Wage Recurrent		1,167,271.391
Arrears		0.000
AIA		0.000
Department:004 Governance and Leadership		
Budget Output:560056 Taxpayer Education and Stakeholder Relations		

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010602 Tax Payer engagements and consultations with private sector associations undertaken for improved compliance		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
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	<p>During the second quarter of the FY 2022/23, 25 percent of the Tax education outreach &amp; client support programs executed across regions, sectors &amp; gender were executed as planned. These included:</p> <ul style="list-style-type: none"><li>• 38 Tax clinics</li><li>• 33 Mobile tax campaigns</li><li>• 80 Sector based engagements</li><li>• 272 radio talk shows</li><li>• 18 Virtual dissemination</li><li>• 20 Client onboarding</li><li>• 1 Diaspora</li><li>• 174 Community radios</li><li>• 15 Schools/Universities outreach</li><li>• 26 Hubs/expos</li></ul> <p>25 percent of Public Relations programs are executed as planned.</p> <p>Three (3) Compliance Reviews were issued against a planned target of two (2).</p> <p>25 percent of profiled integrity cases were investigated as planned. Twenty-one (21) staff investigation reports were conducted.</p> <p>3 Regional sensitizations on integrity and sexual harassment were executed across regions against a planned target of 2.</p>	Tax education, compliance reviews, public relation programs executed as planned.
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Spent	
211102 Contract Staff Salaries	2,072,295.681	
211104 Employee Gratuity	55,496.916	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	16,687.452	
212101 Social Security Contributions	378,570.469	
212102 Medical expenses (Employees)	124,500.000	

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
221001 Advertising and Public Relations		408,452.043
221002 Workshops, Meetings and Seminars		1,548,573.353
221007 Books, Periodicals & Newspapers		358.700
221009 Welfare and Entertainment		67,050.864
221011 Printing, Stationery, Photocopying and Binding		10,560.000
221014 Bank Charges and other Bank related costs		1,446.000
221017 Membership dues and Subscription fees.		5,000.000
223001 Property Management Expenses		4,160.500
223006 Water		2,194.080
225101 Consultancy Services		12,500.000
226001 Insurances		22,134.000
227001 Travel inland		148,225.787
227004 Fuel, Lubricants and Oils		32,481.500
228002 Maintenance-Transport Equipment		17,864.500
228004 Maintenance-Other Fixed Assets		582.500
	Total For Budget Output	4,929,134.345
	Wage Recurrent	2,072,295.681
	Non Wage Recurrent	2,856,838.664
	Arrears	0.000
	AIA	0.000
	Total For Department	4,929,134.345
	Wage Recurrent	2,072,295.681
	Non Wage Recurrent	2,856,838.664
	Arrears	0.000
	AIA	0.000
Develoment 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
<b>Project:1622 Retooling of Uganda Revenue Authority</b>		
<b>PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration</b>		
<b>Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.</b>		
154 procurement of vehicles initiated and acquired on lease	By the end of December 2022, the procurement of 130 motor vehicles was completed and 31 motor vehicles had been delivered.	Procurement of motor vehicles is progressing as planned.
1 procurement of ICT equipment, 1 IT enduser preventive maintenance intervention executed	During the period of October to December 2022, IT end-user preventive maintenance intervention was executed as planned.	IT end User preventive maintenance was executed as planned.
1 purchase of Office and residential furniture and fittings conducted including purchase of furniture for offices and repairs	By the end of December 2022, 100 percent of the furniture for new staff had been procured. This mainly included: 600 staff desks and chairs for 750 staff were installed at Kampala South, North, and Metro office and in at URA Tower In-addition, LPO for the supply of furniture for the Mombasa office and Contact centre were also issued. Further, the Procurement process for furniture for Katuna OSBPs is ongoing.	Procurement of furniture executed as planned.
1 purchase of accessories of office equipments (Office machines which are not computers and motorvehicles)	During the second quarter, the following accessories for different offices were procured: New generators for Kasese, Suam River. General protective	Accessories and equipment purchased as planned.
1 Construction, refurbishment and maintenance plans conducted	Masaka office construction overall progress is at 25 percent.	Masaka Office construction on-going as planned.
1 Servicing and Maintenance of sewage treatment plans, 1 Fumigation of office premises intervention exercised	During the second 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 executed quarterly as planned.

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Quarter 2

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		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
1 procure plumbing equipment, 1 Create additional office space (Partitioning works for Metro Offices, NIP Backyard upgrade and OSBP renovation works and maintenance)	<p>During the second quarter of FY 2022/23, the following were executed:</p> <p>Partitioning Entebbe was completed and renovation of Vurra is at 70 percent</p> <p>Office repairs as highlighted:</p> <ul style="list-style-type: none"><li>• Modification for Kampala South office</li><li>• Partitioning of Kasese and Mbarara server rooms</li><li>• Improvements of Mbale enforcement (LPO issued)</li><li>• Re-painting of Busia One Stop Border post</li><li>• Modification of NIP warehouse to create additional space (works commenced &amp; substructure completed)</li><li>• Replacement of Tiles in DPC, Fleet, Field Services offices with Epoxy.</li><li>• Upgrade of the verandah around the Contact Center, DPC and URA Stores to Terrazzo.</li><li>• Installation of automatic extinguishers in the Records repository.</li><li>• Installation of a new AC System inside Ssendaula Hall.</li><li>• Service of the NIP building internal substation.</li><li>• Service and repair of the 1000kVA and 500kVA Tower generators was done. They were also programmed to operate in parallel.</li><li>• 12 percent work progress on the multipurpose hall.</li></ul>	Performance on-going as planned.
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
	Total For Budget Output	15,766,699.128
	GoU Development	15,766,699.128
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total For Project	15,766,699.128
	GoU Development	15,766,699.128
	External Financing	0.000
	Arrears	0.000
	ALA	0.000
Sub SubProgramme:02 Revenue Collection & Administration		
Departments		
Department:001 Customs		
Budget Output:560054 Trade Facilitation		



VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
100% valuation control interventions executed,60 Post clearance audits completed, 26 percent customs revenue, 7 New AEOs registered	<p>100 percent Valuation control intervention executed during the second quarter. 8,309 Tariff Specification Codes (TSCs) were generated against the second-quarter target of 2400 Tariff Specification Codes (TSCs).</p> <p>Twenty-six (26) post-clearance audits were completed against a target of 60. These included: 9- Comprehensive Audits, 15- issue Audits, and 2 Spot Audits.</p> <p>23.37 percent of the annual customs revenue was realized in quarter two. Total Customs revenue collections during the second quarter of the FY 2022/23 were UGX 2,211.58 billion against a target of UGX 2,472.91 billion.</p> <p>Two (2) New Authorised Economic Operators were added during the quarter against a target of seven (7).</p>	<p>Customs shortfall is attributed to:</p> <ul style="list-style-type: none"><li>• Increase in the import of goods that enjoy preferential treatment and exemptions. Increase in the import value of goods that enjoy preferential treatment or exemption like; the semi-finished product of alloy steel worth UGX 82.83 billion, other furnishing articles of UGX 82.87 billion, cleaning/milling machinery worth UGX 38.44 billion and gold worth UGX 765.35 billion which wasn't imported last year same period and didn't translate to revenue inflating the growth in the total value of imports among others.</li><li>• Fuel price volatility. Projected fuel price drop on the international market created a contractionary demand among the fuel dealers to benefit from projected future low prices while sustaining the demand in the economy.</li></ul>

# VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration</b>		
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>		
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 second quarter of the FY 2022/23, 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"> <li>Design and development of the Bonded Warehouse Information Management System (BWIMS).</li> <li>Implementation of Bonded Warehouse Information Management System was completed by 1st September 2022 and piloted.</li> </ul> <p>33.33 percent of the cargo was electronically tracked during the second quarter against a target of 25 percent.</p> <p>Seventeen (17) Intelligence-focused operations were conducted against a target of 24.</p>	The initiatives were executed as planned.
NA	<p>Twenty-six (26) post-clearance audits were completed against a target of 60. These included: 9- Comprehensive Audits, 15- issue Audits, and 2 Spot Audits.</p> <p>23.37 percent of the annual customs revenue was realized in quarter two. Total Customs revenue collections during the second quarter of the FY 2022/23 were UGX 2,211.58 billion against a target of UGX 2,472.91 billion.</p>	The performance is on track and will be successfully achieved by end of the FY 2022/23.
<b>PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration</b>		
<b>Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings</b>		
NA	During the period October to December of the FY 2022/23, there was destruction of contraband and illicit goods.	Safety of humanity and environment initiatives were implemented as planned.
<b>Expenditures incurred in the Quarter to deliver outputs</b>		<i>US\$ Thousand</i>
<b>Item</b>	<b>Spent</b>	
211102 Contract Staff Salaries	13,757,324.488	
211104 Employee Gratuity	101,174.557	

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

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		1,666,823.365
212101 Social Security Contributions		2,848,799.340
212102 Medical expenses (Employees)		775,500.000
221001 Advertising and Public Relations		12,500.000
221007 Books, Periodicals & Newspapers		1,231.000
221008 Information and Communication Technology Supplies.		329,631.350
221009 Welfare and Entertainment		816,322.220
221011 Printing, Stationery, Photocopying and Binding		71,586.000
221014 Bank Charges and other Bank related costs		38,121.471
221017 Membership dues and Subscription fees.		22,500.000
223001 Property Management Expenses		87,804.505
223003 Rent-Produced Assets-to private entities		70,523.796
223004 Guard and Security services		45,419.700
223005 Electricity		126,500.000
223006 Water		169,035.840
226001 Insurances		210,690.390
227001 Travel inland		968,337.000
227003 Carriage, Haulage, Freight and transport hire		75,000.000
227004 Fuel, Lubricants and Oils		337,122.709
228002 Maintenance-Transport Equipment		255,664.660
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		3,173,746.821
228004 Maintenance-Other Fixed Assets		87,500.000
	<b>Total For Budget Output</b>	<b>26,048,859.211</b>
	Wage Recurrent	13,757,324.488
	Non Wage Recurrent	12,291,534.723
	Arrears	0.000
	<i>AIA</i>	0.000
	<b>Total For Department</b>	<b>26,048,859.211</b>
	Wage Recurrent	13,757,324.488
	Non Wage Recurrent	12,291,534.723

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Arrears	0.000
	AIA	0.000
Department:002 Domestic Taxes		
Budget Output:560055 Tax Compliance & Revenue		
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
NA	During the second quarter of FY 2022/23, 18,979 compliance audits and visits (register maintenance activities) were conducted against a target of 2,000.	Register maintenance activities implemented as planned.
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
4,268 Audits & Inspections conducted	During the second quarter of FY 2022/23, 3,870 compliance audits and inspections were conducted against a target of 4,268 hence a performance of 90.67 percent.	Compliance audits were conducted as planned.
PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings		
90% average filling ratio (PAYE & VAT), 27% Domestic revenue collected	During the second quarter of FY 2022/23, the average on-time filing ratio was 86.72 percent (PAYE 84.52 percent, VAT 88.90 percent).  25.75 percent of the annual domestic revenue was realized in quarter two. Total domestic revenue collections during the second quarter of the FY 2022/23 were UGX 4,168.28 billion against a target of UGX 4,284.67 billion resulting in a shortfall of UGX 116.38 billion.	On-time filing was below target due to late filers and non-filers.
NA	Initiatives were executed to ensure the ability to track and benefit from e-commerce. A proposal of steps that can provide guidelines and procedures for e-commerce revenue administration has been developed and is ready for management approval.	Progress has been made in the direction of successful revenue generation from e-commerce.

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18011302 Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps		
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.		
NA	<p>25.75 percent of the annual domestic revenue was realized in quarter two. Total domestic revenue collections during the second quarter of the FY 2022/23 were UGX 4,168.28 billion against a target of UGX 4,284.67 billion resulting in a shortfall of UGX 116.38 billion.</p> <p>16.65 percent growth in revenue was achieved during the second quarter of FY 2022/23.</p> <p>In addition, 73.48 percent of collectable arrears portfolio to revenue collected.</p> <p>3,870 compliance audits and inspections executed.</p>	Performance was as planned.

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18011303 Revenue collection enhanced		
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.		
EFRIS register increased by 7.5%, 100% of gazette taxpayers to comply with DTS, e-tax upgrade interventions executed	<p>For the second quarter of FY 2022/23, the EFRIS VAT register grew by 11.3 percent.</p> <p>100 percent enrollment of all the taxpayers of the gazette products on Digital Tax Stamps/Solution (DTS) as planned. Full rollout of Digital Tax Solution/Stamps (DTS) and the related enforcement activities through spot inventory checks, increased surveillance, and stamp accountability monitoring.</p> <p>e-tax upgrade interventions executed.</p>	<ul style="list-style-type: none"><li>Continued and sustained economic growth of 4.7 percent supported the surplus registered in direct domestic taxes of UGX 84.74 billion. This was in form of more job creation and constructive return on investment.</li><li>Enhanced administrative measures in form of increased working operational hours, arrears management, deliberate compliance engagements with the tax payers, use of the mobile office, increased sensitization, use of alternative dispute resolution, compliance initiatives (audits/vetting), use of information, and tax investigations. The initiatives fueled the two-digit growth of 14.83 percent reported from July to December 2022.</li><li>The implementation of EFRIS &amp; DTS as major sources of information which has supported timely and improved accuracy in the declaration for VAT &amp; LED. Deliberate enforcement activities and monitoring of stamps have created a compliance culture with the new system rules among taxpayers.</li></ul>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18011303 Revenue collection enhanced		
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.		
3.75% growth in tax register, 250 taxpayer registration inspections and visits	During the second quarter of FY 2022/23, 302,083 new taxpayers were added to the taxpayer register representing a growth of 10.92 percent against a targeted growth of 3.50 percent.  10085 taxpayer registration inspections and visits against a planned target of 250.	The registered growth in tax register was above target due to improved systems; increased field activities and tax education activities.
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Spent	
211102 Contract Staff Salaries	18,166,374.690	
211104 Employee Gratuity	87,504.400	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	164,396.300	
212101 Social Security Contributions	3,671,998.619	
212102 Medical expenses (Employees)	1,119,750.000	
221001 Advertising and Public Relations	31,713.460	
221007 Books, Periodicals & Newspapers	2,696.938	
221008 Information and Communication Technology Supplies.	670,000.000	
221009 Welfare and Entertainment	744,415.180	
221011 Printing, Stationery, Photocopying and Binding	123,250.600	
221014 Bank Charges and other Bank related costs	10,926.760	
221017 Membership dues and Subscription fees.	25,000.000	
223001 Property Management Expenses	35,895.723	
223003 Rent-Produced Assets-to private entities	845,377.031	
223004 Guard and Security services	85,378.945	
223005 Electricity	132,310.000	
223006 Water	43,158.468	
226001 Insurances	201,577.992	
227001 Travel inland	1,947,694.000	
227004 Fuel, Lubricants and Oils	234,446.184	

VOTE: 141 Uganda Revenue Authority (URA)

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
228002 Maintenance-Transport Equipment		205,500.010
228004 Maintenance-Other Fixed Assets		10,248.053
	Total For Budget Output	28,559,613.351
	Wage Recurrent	18,166,374.690
	Non Wage Recurrent	10,393,238.661
	Arrears	0.000
	AIA	0.000
	Total For Department	28,559,613.351
	Wage Recurrent	18,166,374.690
	Non Wage Recurrent	10,393,238.661
	Arrears	0.000
	AIA	0.000
Department:003 Tax Investigations		
Budget Output:560055 Tax Compliance & Revenue		



VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
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 second quarter of the FY 2022/23, sixteen (16) target profiles for investigation were developed against a quarter two target of fifteen (15).</p> <p>Forty (40) scheme &amp; sector cases were investigated to conclusion against a target of twenty (20) cases representing a performance of 200.00 percent. This led to the identification of recoverable revenue of UGX 52.40 billion.</p> <p>Three (3) intelligence briefs were disseminated to support compliance interventions against a target of three (3) in the following areas:</p> <ul style="list-style-type: none"><li>• Risks posed by crypto-currencies to tax collection.</li><li>• The Agent Banking Players.</li><li>• Digital Tax Stamps (DTS) Compliance among specific players.</li></ul> <p>Executed 88 percent science, forensics &amp; Exchange of Information support interventions against a target of 85 percent.</p>	Investigations were executed as planned.
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Spent	
211102 Contract Staff Salaries	2,377,255.680	
211104 Employee Gratuity	48,095.575	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	20,157.400	
212101 Social Security Contributions	496,547.840	
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	44,908.500	
221011 Printing, Stationery, Photocopying and Binding	8,250.000	
221014 Bank Charges and other Bank related costs	1,449.320	

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
223001 Property Management Expenses		4,650.000
223006 Water		2,938.040
226001 Insurances		22,274.500
227001 Travel inland		267,997.000
227003 Carriage, Haulage, Freight and transport hire		1,703.250
227004 Fuel, Lubricants and Oils		35,334.500
228002 Maintenance-Transport Equipment		20,496.050
228004 Maintenance-Other Fixed Assets		294,415.000
	Total For Budget Output	3,776,347.655
	Wage Recurrent	2,377,255.680
	Non Wage Recurrent	1,399,091.975
	Arrears	0.000
	AIA	0.000
	Total For Department	3,776,347.655
	Wage Recurrent	2,377,255.680
	Non Wage Recurrent	1,399,091.975
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
	GRAND TOTAL	122,047,959.312
	Wage Recurrent	45,256,823.200
	Non Wage Recurrent	61,024,436.984
	GoU Development	15,766,699.128
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Quarter 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Programme:18 DEVELOPMENT PLAN IMPLEMENTATION		
SubProgramme:01 Development Planning, Research, Evaluation and Statistics		
Sub SubProgramme:01 Administration and Support Services		
Departments		
Department:002 Internal Audit		
Budget Output:000001 Audit and Risk Management		
PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted		
Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;		
52 assurance & 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 period July to December of FY 2022/23, twenty-eight (28) internal audits were conducted to conclusion against a target of twenty-six (26) audits.  25 percent assurance and internal quality reforms executed against a target of 25 percent.  In-addition, an audit findings' acceptance level of 95.85 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	1,592,796.715	
211104 Employee Gratuity	69,651.660	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	261,397.621	
212101 Social Security Contributions	346,162.437	
212102 Medical expenses (Employees)	73,500.000	
221001 Advertising and Public Relations	19,990.000	
221007 Books, Periodicals & Newspapers	349.500	
221009 Welfare and Entertainment	84,384.500	
221011 Printing, Stationery, Photocopying and Binding	10,160.100	
221014 Bank Charges and other Bank related costs	2,398.880	
221017 Membership dues and Subscription fees.	9,750.000	
223001 Property Management Expenses	2,344.900	
223006 Water	14,513.090	

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Quarter 2

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
225101 Consultancy Services		195,496.000
226001 Insurances		26,397.141
227001 Travel inland		135,737.321
227003 Carriage, Haulage, Freight and transport hire		555.000
227004 Fuel, Lubricants and Oils		78,824.238
228002 Maintenance-Transport Equipment		34,220.400
228004 Maintenance-Other Fixed Assets		764.836
	Total For Budget Output	2,959,394.338
	Wage Recurrent	1,592,796.715
	Non Wage Recurrent	1,366,597.623
	Arrears	0.000
	AIA	0.000
	Total For Department	2,959,394.338
	Wage Recurrent	1,592,796.715
	Non Wage Recurrent	1,366,597.623
	Arrears	0.000
	AIA	0.000
Department:005 Information Technology & Innovation		
Budget Output:560053 Research and Information Technology		

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Quarter 2

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

Programme Intervention: 180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;

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 period July to December the FY 2022/23, 90 percent of Technology Stack Updates were executed as planned.</p> <p>Seven (7) researches were conducted and concluded against a planned target of four (4) and papers developed. These included:</p> <ul style="list-style-type: none"><li>• Why taxpayers frequent URA offices</li><li>• Ease of use of URA IT systems</li><li>• Citizen's views and experience of the tax business and environment in Uganda.</li><li>• Stakeholder satisfaction survey - IT Client Satisfaction survey</li><li>• Is Uganda revenue growth in the last 3 FYs normal growth or a result of interventions?</li><li>• Cost benefit analysis of IT systems.</li><li>• Upholding business resilience amidst economic and pandemic challenges</li></ul> <p>The average Service Availability Level was 99.9 percent against a planned target of 99.00 percent.</p> <p>Developed seven (7) Customer Journey maps against a planned target of four (4) in the following areas:</p> <ul style="list-style-type: none"><li>• Scope, Registration</li><li>• Instant TIN registration</li><li>• Payments</li><li>• Tax declaration</li><li>• Tax returns</li><li>• Tax Objection</li><li>• Customer service</li></ul>
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Item	Spent
211102 Contract Staff Salaries	4,530,414.179
211104 Employee Gratuity	128,586.817
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	549,667.513
212101 Social Security Contributions	983,711.532

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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	
212102 Medical expenses (Employees)	277,500.000	
221001 Advertising and Public Relations	22,151.026	
221007 Books, Periodicals & Newspapers	1,500.000	
221008 Information and Communication Technology Supplies.	21,791,954.900	
221009 Welfare and Entertainment	84,947.428	
221011 Printing, Stationery, Photocopying and Binding	16,500.000	
221014 Bank Charges and other Bank related costs	4,776.900	
221017 Membership dues and Subscription fees.	85,000.000	
222001 Information and Communication Technology Services.	4,140,000.000	
223001 Property Management Expenses	9,400.000	
225101 Consultancy Services	139,445.000	
226001 Insurances	65,608.141	
227001 Travel inland	338,566.620	
227004 Fuel, Lubricants and Oils	40,000.000	
228002 Maintenance-Transport Equipment	27,500.000	
228004 Maintenance-Other Fixed Assets	19,820.000	
Total For Budget Output		33,257,050.056
Wage Recurrent		4,530,414.179
Non Wage Recurrent		28,726,635.877
Arrears		0.000
AIA		0.000
Total For Department		33,257,050.056
Wage Recurrent		4,530,414.179
Non Wage Recurrent		28,726,635.877
Arrears		0.000
AIA		0.000
Development Projects		
N/A		
SubProgramme:02 Resource Mobilization and Budgeting		
Sub SubProgramme:01 Administration and Support Services		

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
Departments			
Department:001 Corporate Services			
Budget Output:000004 Finance and Accounting			
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
100% of governance enhancement interventions executed 100% budget absorption level 2.5% staff attrition rate		During the period of July to December of the FY 2022/23, twenty-one percent of governance enhancement interventions were executed as planned.  By the end of the first half of the FY 2022/23, UGX 269.92 billion had been released, out of which UGX 251.56 billion was spent hence registering a budget absorption level of 93.20 percent against a target of 100.00 percent.  In addition, the staff attrition rate was 1.29 percent against a target of 2.5 percent.	
90% Corporate capacity building programs executed 100% of organization infrastructure capacity enhancement interventions executed 60% staff trained		25 percent of the Corporate Capacity building programs were executed as planned.  By the end of December 2022, 87.3 percent of URA staff had received training in different disciplines for example: <ul style="list-style-type: none"><li>• Leadership Development Initiatives: (New leadership Orientation Program, Review of Leadership Development Programs (LDPs), Leadership Coaching and STEER)</li><li>• Implement comprehensive new Staff Onboarding program</li><li>• Implement the EAC Customs certificate and EACFFPC</li><li>• Conduct Standard programs: PODITI and ITRAT</li><li>• Internship, Clerkship &amp; Research</li><li>• Technical Assistance &amp; Benchmarking</li><li>• Knowledge Management: Curriculum and Content development, Trainer Sourcing development and Rewards</li><li>• Tax Administration Assessment Tool (TADAT)</li><li>• Digital Learning</li></ul>	

**VOTE: 141 Uganda Revenue Authority (URA)****Quarter 2**

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
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 percent of offices were provided with sanitary and disposal services as planned.  100 percent of staff affected by HIV/AIDs supported as planned.  100 percent of offices provided with COVID-19 support services.  Annual Strategy Review engagements conducted to conclude FY 2021/22 and prepare for FY 2022/23.	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item		Spent	
211102 Contract Staff Salaries		8,736,456.595	
211104 Employee Gratuity		175,809.623	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		6,442,464.375	
212101 Social Security Contributions		1,920,840.136	
212102 Medical expenses (Employees)		640,500.000	
221001 Advertising and Public Relations		82,103.201	
221003 Staff Training		6,716,610.196	
221004 Recruitment Expenses		494,664.293	
221007 Books, Periodicals & Newspapers		12,500.000	
221008 Information and Communication Technology Supplies.		2,500,000.000	
221009 Welfare and Entertainment		1,548,456.246	
221011 Printing, Stationery, Photocopying and Binding		249,713.310	
221014 Bank Charges and other Bank related costs		28,311.380	
221017 Membership dues and Subscription fees.		9,250.000	
222002 Postage and Courier		235,945.023	
223001 Property Management Expenses		260,822.274	
223002 Property Rates		165,795.894	
223003 Rent-Produced Assets-to private entities		520,300.000	
223004 Guard and Security services		1,880,234.000	



VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
223005 Electricity		595,851.514
223006 Water		201,169.245
224004 Beddings, Clothing, Footwear and related Services		45,000.000
225101 Consultancy Services		137,548.700
226001 Insurances		2,332,817.238
227001 Travel inland		1,087,792.693
227003 Carriage, Haulage, Freight and transport hire		139,505.300
227004 Fuel, Lubricants and Oils		813,348.897
228001 Maintenance-Buildings and Structures		3,854,019.610
228002 Maintenance-Transport Equipment		1,853,500.000
228003 Maintenance-Machinery & Equipment Other than Transport		2,519,899.066
228004 Maintenance-Other Fixed Assets		101,482.970
273102 Incapacity, death benefits and funeral expenses		293,974.470
	Total For Budget Output	46,596,686.249
	Wage Recurrent	8,736,456.595
	Non Wage Recurrent	37,860,229.654
	Arrears	0.000
	AIA	0.000
	Total For Department	46,596,686.249
	Wage Recurrent	8,736,456.595
	Non Wage Recurrent	37,860,229.654
	Arrears	0.000
	AIA	0.000
Department:003 Legal Services & Board Affairs		
Budget Output:000012 Legal advisory services		

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

Quarter 2

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
90Bn recovered from debt Attain 80% Success rate in court Attain 80% conclusion of all cases submitted for Alternative Dispute Resolution		During the first half of FY 2022/23, a total of UGX 59.79 billion was recovered against a target of UGX 40.00 billion hence a performance of 149.48 percent.  URA attained a success rate of 84 percent against a target of 80 percent. A total of ninety-three (93) Judgements/Rulings were received, of these Seventy-eight (78) cases were decided in favour of URA; twelve (12) cases were decided in favour of taxpayers; and three (3) cases were split decisions.  Attained 80.00 percent conclusion of cases submitted for Alternative Dispute Resolution as planned.  100 percent debt write-off and enforcement interventions executed.	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item		Spent	
211102 Contract Staff Salaries		2,401,741.128	
211104 Employee Gratuity		96,189.627	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		308,672.178	
212101 Social Security Contributions		475,685.947	
212102 Medical expenses (Employees)		130,500.000	
221001 Advertising and Public Relations		3,750.000	
221006 Commissions and related charges		328,452.850	
221007 Books, Periodicals & Newspapers		7,407.545	
221009 Welfare and Entertainment		100,036.500	
221011 Printing, Stationery, Photocopying and Binding		20,991.760	
221014 Bank Charges and other Bank related costs		2,136.000	
221017 Membership dues and Subscription fees.		750.000	
223001 Property Management Expenses		3,188.050	
223006 Water		2,393.800	
225101 Consultancy Services		4,000.000	
226001 Insurances		34,313.835	
227001 Travel inland		176,201.450	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
227003 Carriage, Haulage, Freight and transport hire		1,530.000
227004 Fuel, Lubricants and Oils		64,053.664
228002 Maintenance-Transport Equipment		43,942.750
282102 Fines and Penalties		602,842.575
	Total For Budget Output	4,808,779.659
	Wage Recurrent	2,401,741.128
	Non Wage Recurrent	2,407,038.531
	Arrears	0.000
	AIA	0.000
	Total For Department	4,808,779.659
	Wage Recurrent	2,401,741.128
	Non Wage Recurrent	2,407,038.531
	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 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<b>PIAP Output: 18010602 Tax Payer engagements and consultations with private sector associations undertaken for improved compliance</b>	
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>	
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 half of the FY 2022/23, 50 percent of the Tax education outreach &amp; client support programs executed across regions, sectors &amp; gender were executed as planned. These included:</p> <ul style="list-style-type: none"> <li>• 90 Tax clinics</li> <li>• 85 Mobile tax campaigns</li> <li>• 80 Sector based engagements</li> <li>• 514 radio talk shows</li> <li>• 39 Virtual dissemination</li> <li>• 64 Client onboarding</li> <li>• 2 Diaspora</li> <li>• 517 Community radios</li> <li>• 61 Schools/Universities outreach</li> <li>• 36 Hubs/expos</li> </ul> <p>50 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>Five (5) Compliance Reviews were issued against a planned target of four (4).</p> <p>6 Regional sensitizations on integrity and sexual harassment were executed across regions against a planned target of 4.</p>

<b>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</b>	<i>US\$ Thousand</i>
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Item	Spent
211102 Contract Staff Salaries	4,131,603.241
211104 Employee Gratuity	110,993.832
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	407,068.867
212101 Social Security Contributions	779,755.355
212102 Medical expenses (Employees)	249,000.000
221001 Advertising and Public Relations	816,904.087
221002 Workshops, Meetings and Seminars	2,479,549.971
221007 Books, Periodicals & Newspapers	1,358.700

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item			Spent
221009 Welfare and Entertainment			151,107.525
221011 Printing, Stationery, Photocopying and Binding			21,120.000
221014 Bank Charges and other Bank related costs			2,695.500
221017 Membership dues and Subscription fees.			5,000.000
223001 Property Management Expenses			8,657.700
223006 Water			4,632.310
225101 Consultancy Services			12,500.000
226001 Insurances			44,102.338
227001 Travel inland			308,809.660
227004 Fuel, Lubricants and Oils			64,962.500
228002 Maintenance-Transport Equipment			34,727.662
228004 Maintenance-Other Fixed Assets			1,098.600
	Total For Budget Output		9,635,647.848
	Wage Recurrent		4,131,603.241
	Non Wage Recurrent		5,504,044.607
	Arrears		0.000
	AIA		0.000
	Total For Department		9,635,647.848
	Wage Recurrent		4,131,603.241
	Non Wage Recurrent		5,504,044.607
	Arrears		0.000
	AIA		0.000
Development Projects			
Project:1622 Retooling of Uganda Revenue Authority			
Budget Output:000017 Infrastructure Development and Management			
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
Procurement of vehicles initiated and acquired on lease as planned to facilitate field operations for revenue and compliance management		By the end of December 2022, the procurement of 130 motor vehicles was completed and 31 motor vehicles had been delivered.	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
Project:1622 Retooling of Uganda Revenue Authority			
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
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 first half of the FY 2022/23, IT end-user preventive maintenance intervention was executed as planned.	
Assorted Furniture and Fittings procured that include at least 40 units of work stations, credenzas and reception chairs		During the first half of the FY 2022/23, 100 percent of the furniture for new staff had been procured. This mainly included: 600 staff desks and chairs for 750 staff were installed at Kampala South, North, and Metro office and in at URA Tower.  In-addition, LPO for the supply of furniture for the Mombasa office and Contact centre were also issued.  Further, the Procurement process for furniture for Katuna OSBPs is ongoing.	
Purchase of accessories of office equipment (Office machines which are not computers and motorvehicles) eg shredders		The following accessories for different offices were procured: New generators General protective	
Masaka Regional office constructed		By the end of December 2022, Masaka office construction overall progress was at 25 percent.	
Servicing and Maintenance of sewage treatment plants at various One Stop Boarder Points OSBPs, Fumigation of office premises, Per Quarter		Servicing and maintenance of sewage treatment plans and Fumigation of office premises were executed as planned.	

# VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<b>Project:1622 Retooling of Uganda Revenue Authority</b>	
<b>PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration</b>	
<b>Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.</b>	
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	During the period July to December 2022, the following repairs were executed:  Partitioning Entebbe was completed and renovation of Vurra is at 70 percent Office repairs as highlighted: <ul style="list-style-type: none"> <li>• Modification for Kampala South office</li> <li>• Partitioning of Kasese and Mbarara server rooms</li> <li>• Improvements of Mbale enforcement (LPO issued)</li> <li>• Re-painting of Busia One Stop Border post</li> <li>• Modification of NIP warehouse to create additional space (works commenced &amp; substructure completed)</li> <li>• Replacement of Tiles in DPC, Fleet, Field Services offices with Epoxy.</li> <li>• Upgrade of the verandah around the Contact Center, DPC and URA Stores to Terrazzo.</li> <li>• Installation of automatic extinguishers in the Records repository.</li> <li>• Installation of a new AC System inside Ssendaula Hall.</li> <li>• Service of the NIP building internal substation.</li> <li>• Service and repair of the 1000kVA and 500kVA Tower generators was done. They were also programmed to operate in parallel.</li> <li>• 12 percent work progress on the multipurpose hall.</li> </ul>

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand
Item		Spent
312129 Other Buildings other than dwellings - Acquisition		728,734.055
312212 Light Vehicles - Acquisition		4,011,211.900
312221 Light ICT hardware - Acquisition		9,941,683.172
312231 Office Equipment - Acquisition		10,500.000
312235 Furniture and Fittings - Acquisition		1,074,570.001
<b>Total For Budget Output</b>		<b>15,766,699.128</b>
GoU Development		15,766,699.128
External Financing		0.000
Arrears		0.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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Project:1622 Retooling of Uganda Revenue Authority

AIA	0.000
Total For Project	15,766,699.128
GoU Development	15,766,699.128
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

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

100% valuation control interventions executed 250 Post clearance audits completed 25 New AEOs registered 100 percent customs revenue	100 percent Valuation control intervention executed during the second quarter. 10,910 Tariff Specification Codes (TSCs) were generated against the second-quarter target of 4,800 Tariff Specification Codes (TSCs).  Seventy-three (73) post-clearance audits were completed against a target of 120. These included: 17- Comprehensive Audits, 33- issue Audits, 8- National Expressions of Interest (N.E.O.I), 2-Post Authorisation Audits and 13 Spot Audits.  47.07 percent of the annual customs revenue was realized in the period July to December 2022. Total Customs revenue collections during the first half of the FY 2022/23 were UGX 4,453.85 billion against a target of UGX 4,563.95 billion.  Nine (9) New Authorised Economic Operators were added during the period July to December 2022 against a target of fourteen (14).
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VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration	
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels	
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	<p>During the period July to December of the FY 2022/23, 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"><li>• Design and development of the Bonded Warehouse Information Management System (BWIMS).</li><li>• Implementation of Bonded Warehouse Information Management System was completed by 1st September 2022 and piloted.</li></ul> <p>32.83 percent of the cargo was electronically tracked from July to December 2022 against a target of 25 percent.</p> <p>One hundred twenty-six (126) Intelligence-focused operations were conducted against a target of 48.</p>
250 Post clearance audits 100 percent customs revenue	<p>Seventy-three (73) post-clearance audits were completed against a target of 120. These included: 17- Comprehensive Audits, 33- issue Audits, 8- National Expressions of Interest (N.E.O.I), 2-Post Authorisation Audits and 13 Spot Audits.</p> <p>47.07 percent of the annual customs revenue was realized in the period July to December 2022. Total Customs revenue collections during the first half of the FY 2022/23 were UGX 4,453.85 billion against a target of UGX 4,563.95 billion.</p>

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration

Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings

safety of humanity and environment	<p>During the period July to December of the 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. 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>
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Item	Spent
211102 Contract Staff Salaries	26,764,077.718
211104 Employee Gratuity	202,348.614
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	7,412,263.353
212101 Social Security Contributions	5,982,262.737
212102 Medical expenses (Employees)	1,551,000.000
221001 Advertising and Public Relations	25,000.000
221007 Books, Periodicals & Newspapers	2,465.000
221008 Information and Communication Technology Supplies.	5,252,031.350
221009 Welfare and Entertainment	1,632,706.220
221011 Printing, Stationery, Photocopying and Binding	143,172.000
221014 Bank Charges and other Bank related costs	48,564.971
221017 Membership dues and Subscription fees.	45,000.000

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Spent	
223001 Property Management Expenses	176,604.505	
223003 Rent-Produced Assets-to private entities	142,109.796	
223004 Guard and Security services	90,838.700	
223005 Electricity	253,000.000	
223006 Water	238,055.880	
226001 Insurances	421,450.790	
227001 Travel inland	1,936,675.500	
227003 Carriage, Haulage, Freight and transport hire	150,000.000	
227004 Fuel, Lubricants and Oils	674,245.409	
228002 Maintenance-Transport Equipment	511,328.660	
228003 Maintenance-Machinery & Equipment Other than Transport	11,923,746.821	
228004 Maintenance-Other Fixed Assets	175,000.000	
Total For Budget Output		65,753,948.023
Wage Recurrent		26,764,077.718
Non Wage Recurrent		38,989,870.305
Arrears		0.000
AIA		0.000
Total For Department		65,753,948.023
Wage Recurrent		26,764,077.718
Non Wage Recurrent		38,989,870.305
Arrears		0.000
AIA		0.000
Department:002 Domestic Taxes		
Budget Output:560055 Tax Compliance & Revenue		
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
10,000 compliance audits and visits	During the first half of FY 2022/23, 30,862 register maintenance activities were conducted against a target of 5,000.	

# VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
17,074 Audits & Inspections conducted		During the period of July to December of FY 2022/23, 10,509 compliance audits and inspections were conducted against a target of 8,536 hence a performance of 123.11 percent.	
PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings			
90% average filling ratio (PAYE & VAT) 100% Domestic revenue collected		The average on-time filing ratio was 84.29 percent (PAYE 82.52 percent, VAT 86.06 percent).  46.14 percent of the annual domestic revenue was realized during the period July to December 2022. Total domestic revenue collections during the first half of the FY 2022/23 were UGX 7,470.03 billion against a target of UGX 7,450.71 billion resulting in a surplus of UGX 19.32 billion.	
e commerce transactions tracked		Initiatives were executed to ensure the ability to track and benefit from e-commerce. A proposal of steps that can provide guidelines and procedures for e-commerce revenue administration has been developed and is ready for management approval.	
PIAP Output: 18011302 Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps			
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.			
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		46.14 percent of the annual domestic revenue was realized during the period July to December 2022. Total domestic revenue collections during the first half of the FY 2022/23 were UGX 7,470.03 billion against a target of UGX 7,450.71 billion resulting in a surplus of UGX 19.32 billion.  19.91 percent growth in revenue was achieved during the first half of FY 2022/23.  In addition, 26.25 percent of collectable arrears portfolio to revenue collected as at end of December 2022.  10,509 compliance audits and inspections executed.	

**VOTE: 141 Uganda Revenue Authority (URA)****Quarter 2**

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 18011303 Revenue collection enhanced			
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.			
EFRIS register increased by 30% 100% of gazette taxpayers to comply with DTS E tax upgrade interventions executed		During the first half of the FY 2022/23, the EFRIS VAT register grew by 9.4 percent.  100 percent enrollment of all the taxpayers of the gazette products on Digital Tax Stamps/Solution (DTS) as planned. Full roll out of Digital Tax Solution/Stamps (DTS) and the related enforcement activities through spot inventory checks, increased surveillance, and stamp accountability monitoring.  e-tax upgrade interventions executed.	
15% growth in the tax register 1000 taxpayer registration inspections and visits		During the period of July to December 2022, 449,975 new taxpayers were added to the taxpayer register representing a growth of 17.19 percent against a targeted growth of 8.50 percent.  11,344 taxpayer registration inspections and visits against a planned target of 250	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item		Spent	
211102 Contract Staff Salaries		38,419,027.616	
211104 Employee Gratuity		175,409.200	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		4,679,748.571	
212101 Social Security Contributions		7,800,626.577	
212102 Medical expenses (Employees)		2,239,500.000	
221001 Advertising and Public Relations		64,523.460	
221007 Books, Periodicals & Newspapers		5,393.838	
221008 Information and Communication Technology Supplies.		1,340,000.000	
221009 Welfare and Entertainment		1,489,032.180	
221011 Printing, Stationery, Photocopying and Binding		246,600.600	
221014 Bank Charges and other Bank related costs		22,853.520	
221017 Membership dues and Subscription fees.		50,000.000	
223001 Property Management Expenses		71,791.423	
223003 Rent-Produced Assets-to private entities		1,695,377.031	
223004 Guard and Security services		170,378.945	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
223005 Electricity		264,620.000
223006 Water		86,316.468
226001 Insurances		403,155.983
227001 Travel inland		4,596,386.000
227004 Fuel, Lubricants and Oils		468,892.184
228002 Maintenance-Transport Equipment		411,000.010
228004 Maintenance-Other Fixed Assets		20,493.052
	Total For Budget Output	64,721,126.657
	Wage Recurrent	38,419,027.616
	Non Wage Recurrent	26,302,099.041
	Arrears	0.000
	AIA	0.000
	Total For Department	64,721,126.657
	Wage Recurrent	38,419,027.616
	Non Wage Recurrent	26,302,099.041
	Arrears	0.000
	AIA	0.000
Department:003 Tax Investigations		
Budget Output:560055 Tax Compliance & Revenue		

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
60 target profiles for investigations developed 100 investigations cases concluded 12 intelligence briefs disseminated 85% science, forensics & Exchange of Information support requests executed		Forty-eight (48) target profiles for investigation were developed against a target of thirty (30).  Eighty (80) scheme & sector cases were investigated to conclusion against a target of forty (40) cases representing a performance of 200.00 percent. This led to the identification of recoverable revenue of UGX 98.84 billion.  Seven (7) intelligence briefs were disseminated to support compliance interventions against a target of six (6) in the following areas: <ul style="list-style-type: none"><li>• Taxation Risks in Mobile Phone Businesses</li><li>• Revenue Potential and Risks in Live Music Performances (Live Case Study).</li><li>• The supply chain of mobile phones: A case study of the manufacturing/ assembly of mobile phones in Uganda.</li><li>• Analysis of taxation risks posed by kerosene importers in Uganda.</li><li>• Risks posed by crypto-currencies to tax collection.</li><li>• The Agent Banking Players.</li><li>• Digital Tax Stamps Compliance.</li></ul> Executed 94 percent science, forensics & Exchange of Information support interventions against a target of 85 percent.	

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Spent	
211102 Contract Staff Salaries	4,780,704.314	
211104 Employee Gratuity	96,190.075	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	554,724.372	
212101 Social Security Contributions	996,021.819	
212102 Medical expenses (Employees)	255,000.000	
221001 Advertising and Public Relations	3,000.000	
221007 Books, Periodicals & Newspapers	1,750.000	
221009 Welfare and Entertainment	89,828.000	
221011 Printing, Stationery, Photocopying and Binding	16,500.000	
221014 Bank Charges and other Bank related costs	2,888.320	

VOTE: 141 Uganda Revenue Authority (URA)

Quarter 2

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
223001 Property Management Expenses		9,350.000
223006 Water		5,876.080
226001 Insurances		44,648.900
227001 Travel inland		535,994.000
227003 Carriage, Haulage, Freight and transport hire		3,406.500
227004 Fuel, Lubricants and Oils		70,670.700
228002 Maintenance-Transport Equipment		40,994.050
228004 Maintenance-Other Fixed Assets		548,830.000
Total For Budget Output		8,056,377.130
Wage Recurrent		4,780,704.314
Non Wage Recurrent		3,275,672.816
Arrears		0.000
AIA		0.000
Total For Department		8,056,377.130
Wage Recurrent		4,780,704.314
Non Wage Recurrent		3,275,672.816
Arrears		0.000
AIA		0.000
Development Projects		
N/A		
GRAND TOTAL		251,555,709.086
Wage Recurrent		91,356,821.506
Non Wage Recurrent		144,432,188.452
GoU Development		15,766,699.128
External Financing		0.000
Arrears		0.000
AIA		0.000



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Quarter 3: Revised Workplan

Annual Plans	Quarter's Plan	Revised Plans
Programme:18 DEVELOPMENT PLAN IMPLEMENTATION		
SubProgramme:01		
Sub SubProgramme:01 Administration and Support Services		
Departments		
Department:002 Internal Audit		
Budget Output:000001 Audit and Risk Management		
PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted		
Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;		
52 assurance & 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		
Programme Intervention: 180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;		
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 3 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 3 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		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
100% of governance enhancement interventions executed 100% budget absorption level 2.5% staff attrition rate	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 50% of organization infrastructure capacity enhancement interventions executed	25% Corporate capacity building programs executed 15% staff trained 50% of organization infrastructure capacity enhancement interventions executed
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	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
Department:003 Legal Services & Board Affairs		

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Annual Plans	Quarter's Plan	Revised Plans
<b>Budget Output:000012 Legal advisory services</b>		
<b>PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration</b>		
<b>Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.</b>		
90Bn recovered from debt Attain 80% Success rate in court Attain 80% conclusion of all cases submitted for Alternative Dispute Resolution	25Bn 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	25Bn 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
<b>Department:004 Governance and Leadership</b>		
<b>Budget Output:560056 Taxpayer Education and Stakeholder Relations</b>		
<b>PIAP Output: 18010602 Tax Payer engagements and consultations with private sector associations undertaken for improved compliance</b>		
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>		
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>		
<b>Project:1622 Retooling of Uganda Revenue Authority</b>		
<b>Budget Output:000017 Infrastructure Development and Management</b>		
<b>PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration</b>		
<b>Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.</b>		
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

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

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Annual Plans	Quarter's Plan	Revised Plans
<b>Project:1622 Retooling of Uganda Revenue Authority</b>		
<b>Budget Output:000017 Infrastructure Development and Management</b>		
<b>PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration</b>		
<b>Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.</b>		
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)
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)
<b>Sub SubProgramme:02 Revenue Collection &amp; Administration</b>		
<i>Departments</i>		
<b>Department:001 Customs</b>		
<b>Budget Output:560054 Trade Facilitation</b>		
<b>PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration</b>		
<b>Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.</b>		
100% valuation control interventions executed 250 Post clearance audits completed 25 New AEOs registered 100 percent customs revenue	100% valuation control interventions executed,65 Post clearance audits completed, 26 percent customs revenue, 8 New AEOs registered	100% valuation control interventions executed,65 Post clearance audits completed, 26 percent customs revenue, 8 New AEOs registered

VOTE: 141 Uganda Revenue Authority (URA)

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Annual Plans		Quarter's Plan		Revised Plans	
Budget Output:560054 Trade Facilitation					
PIAP Output: 18010601 Tax compliance improved through increased efficiency in revenue administration					
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels					
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	
250 Post clearance audits 100 percent customs revenue		65 Post Clearance Audits conducted, 26% of customs revenue collected		NA	
PIAP Output: 18060501 Tax compliance improved through increased efficiency in revenue administration					
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings					
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					
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.					
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					
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels					
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					
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings					
90% average filling ratio (PAYE & VAT) 100% Domestic revenue collected		90% average filling ratio (PAYE & VAT), 24% Domestic revenue collected		90% average filling ratio (PAYE & VAT), 24% Domestic revenue collected	
e commerce transactions tracked		1		NA	

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

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Annual Plans	Quarter's Plan	Revised Plans
<b>Budget Output:560055 Tax Compliance &amp; Revenue</b>		
<b>PIAP Output: 18011302 Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps</b>		
<b>Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.</b>		
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	24% 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
<b>PIAP Output: 18011303 Revenue collection enhanced</b>		
<b>Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.</b>		
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
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
<b>Department:003 Tax Investigations</b>		
<b>Budget Output:560055 Tax Compliance &amp; Revenue</b>		
<b>PIAP Output: 18010304 Tax compliance improved through increased efficiency in revenue administration</b>		
<b>Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.</b>		
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 30 investigations cases concluded 3 intelligence briefs disseminated 85% science, forensics & Exchange of Information support requests executed	15 target profiles for investigations developed 30 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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**V4: NTR Collections, Off Budget Expenditure and Vote Cross Cutting Issues**

**Table 4.1: NTR Collections (Billions)**

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

Quarter 2

Table 4.2: Off-Budget Expenditure By Department and Project



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Table 4.3: Vote Crosscutting Issues

## i) Gender and Equity

<b>Objective:</b>	Reduce Gap in Gender sensitivity in Tax Education, Promote Gender responsiveness, Promote Gender Sensitivity
<b>Issue of Concern:</b>	Gap in Gender sensitivity in tax education Gap on Gender responsiveness
<b>Planned Interventions:</b>	- 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
<b>Budget Allocation (Billion):</b>	0.200
<b>Performance Indicators:</b>	4
<b>Actual Expenditure By End Q2</b>	0.1
<b>Performance as of End of Q2</b>	During the first half of the FY 2022/23, 50 percent of the Tax education outreach & client support programs executed across regions, sectors & gender were executed as planned. These included: 90 Tax clinics; 85 Mobile tax campaigns; 80 Sector based engagements; 514 radio talk shows; 39 Virtual disseminations; 64 Client onboarding; 2 Diaspora; 517 Community radios; 61 Schools/Universities outreach; and 36 Hubs/expos.
<b>Reasons for Variations</b>	Tax education initiatives conducted as planned during the first half of FY 2022/23.

## ii) HIV/AIDS

<b>Objective:</b>	Improve support to staff and their family members affected with HIV/AIDS
<b>Issue of Concern:</b>	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.
<b>Planned Interventions:</b>	Provide a special fund to cater for staff and their family members affected with HIV/AIDS.
<b>Budget Allocation (Billion):</b>	0.500
<b>Performance Indicators:</b>	0.5
<b>Actual Expenditure By End Q2</b>	0.25
<b>Performance as of End of Q2</b>	100 percent of staff affected by HIV/AIDs were supported as planned. For example, the following was executed:Appointed new HIV/AIDS Focal Persons/Committee. Provided staff and their dependents with a comprehensive HIV/AIDS prevention, care treatment services. This is covered by the frame work contract with Mildmay Uganda which allowed for provision of comprehensive HIV/AIDS prevention, care treatment and training services to URA Staff.Implementation of fair employment practices; non-discrimination and protection. Provided staff with medical insurance covering counseling, testing and treatment of HIV/AIDS. This activity was carried out as planned. Distributed condoms to a number of URA staff at the URA Clinic. Received 10 condom dispensers from Uganda Cares and the same were distributed to interested staff. Disseminated relevant HIV/AIDS sensitization materials (newsletters, posters and flyers) to staff as a means of creating awareness on various matters pertaining to HIV/AIDS.
<b>Reasons for Variations</b>	Performed as planned.

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iii) Environment

Objective:	Improve staff knowledge on preserving the environment
Issue of Concern:	Some staff do not appreciate the importance of preserving the environment
Planned Interventions:	Conduct sensitizations to staff on environmental protection • Procure sanitary and disposal services
Budget Allocation (Billion):	1.000
Performance Indicators:	4
Actual Expenditure By End Q2	0.5
Performance as of End of Q2	Procured sanitary and disposal services as planned.
Reasons for Variations	Performance is as planned.

iv) Covid

Objective:	Increase URA's preparedness and response to COVID-19, Reduce the spread of Corona Virus, Observe SOPs and Presidential directives on COVID-19
Issue of Concern:	Requirement for extra financial support over and above the general medical Insurance to cater for staff costs associated with COVID 19 protection and treatment.
Planned Interventions:	Procurement of COVID 19 response items like Sanitizers, Soap, Personal Protective Gear, Water containers etc. Testing staff of COVID 19 Treating staff of COVID 19
Budget Allocation (Billion):	0.500
Performance Indicators:	100%
Actual Expenditure By End Q2	0.250000000
Performance as of End of Q2	COVID-19 support services were provided to 100 percent of offices including: 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; and Messages on the management and prevention of Covid -19 were circulated to increase awareness.
Reasons for Variations	COVID-19 preventive initiatives executed as planned to ensure protection of staff.