

# Vote: 141 URA

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## Structure of Submission

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### QUARTER 2 Performance Report

Summary of Vote Performance

Cumulative Progress Report for Projects and Programme

Quarterly Progress Report for Projects and Programmes

### QUARTER 3: Workplans for Projects and Programmes

### QUARTER 4: Cash Request

Submission Checklist

# Vote: 141 URA

## HALF-YEAR: Highlights of Vote Performance

### V1: Summary of Issues in Budget Execution

This section provides an overview of Vote expenditure

#### (i) Snapshot of Vote Releases and Expenditures

Table V1.1 below summarises cumulative releases and expenditures by the end of the quarter:

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

(i) Excluding Arrears, Taxes	Approved Budget	Cashlimits by End	Released by End	Spent by End Dec	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	107.132	53.566	53.566	53.566	50.0%	50.0%	100.0%
Recurrent Non Wage	84.089	41.651	41.320	41.320	49.1%	49.1%	100.0%
Development GoU	17.400	8.700	9.917	9.917	57.0%	57.0%	100.0%
Development Ext Fin.	2.433	N/A	0.000	0.000	0.0%	0.0%	N/A
<b>GoU Total</b>	<b>208.620</b>	<b>103.917</b>	<b>104.802</b>	<b>104.802</b>	<b>50.2%</b>	<b>50.2%</b>	<b>100.0%</b>
<b>Total GoU+Ext Fin. (MTEF)</b>	<b>211.053</b>	<b>N/A</b>	<b>104.802</b>	<b>104.802</b>	<b>49.7%</b>	<b>49.7%</b>	<b>100.0%</b>
(ii) Arrears and Taxes Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
(ii) Arrears and Taxes Taxes**	0.000	N/A	0.000	0.000	N/A	N/A	N/A
<b>Total Budget</b>	<b>211.053</b>	<b>103.917</b>	<b>104.802</b>	<b>104.802</b>	<b>49.7%</b>	<b>49.7%</b>	<b>100.0%</b>

The table below shows cumulative releases and expenditures to the Vote by Vote Function :

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

Billion Uganda Shillings	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	% Releases Spent
VF:1454 Revenue Collection & Administration	211.05	104.80	104.80	49.7%	49.7%	100.0%
<b>Total For Vote</b>	<b>211.05</b>	<b>104.80</b>	<b>104.80</b>	<b>49.7%</b>	<b>49.7%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

#### (ii) Matters to note in budget execution

NA

**Table V1.3: High Unspent Balances and Over-Expenditure in the Domestic Budget (Ushs Bn)**

(i) Major unspent balances
(ii) Expenditures in excess of the original approved budget
* Excluding Taxes and Arrears

### V2: Performance Highlights

This section provides highlights of output performance, focusing on key outputs and actions implemented to improve section performance.

**Table V2.1: Key Vote Output Indicators and Expenditures\***

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
<b>Vote Function: 1454 Revenue Collection &amp; Administration</b>			

**Vote: 141** URA**HALF-YEAR: Highlights of Vote Performance**

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
<b>Output: 145401</b>	<b>Customs Tax Collection</b>		
<i>Description of Performance:</i>	<p>18% Growth in customs revenue collection</p> <p>70% Reduction in customs arrears portfolio</p> <p>170 Comprehensive Audits &amp; 30 Spot Audits conducted.</p> <p>900 Real time alerts and 30 Risk Alerts issued.</p> <p>30 Tax clinics conducted.</p> <p>8 Stakeholder engagements conducted.</p> <p>65% Green and blue lane lane transactions</p> <p>Average clearance time reduced to 24 hours.</p> <p>250 in-house and refresher trainings conducted</p>	<p>Customs revenue grew by 17.35% (UGX 255.84Bn) in the first half of FY 2013/14 compared to the same period in FY 2012/13. Collections for the first half of FY13/14 amounted to UGX 1,730.59 Bn compared to UGX 1474.75 collected in the same period in FY 2012/13.</p> <p>UGX 8.22Bn (33%) out of total Customs arrears of UGX 24.058Bn was paid in the first half of FY 2013/14.</p> <p>104 comprehensive and 10 oil issue audits were completed against a target of 12 comprehensive and 10 oil issue audits for the period.</p> <p>56 system risk alert checks and 27 real time alerts were raised in the half year period.</p> <p>18 tax clinics were conducted. 5 were in central region, 3 in SouthWestern region, 9 in Eastern region and 1 in Northern region.</p> <p>5 stakeholder engagements were held with Uganda manufacturers Association, Private Sector Foundation, KACITA, Fuel dealers and clearing agents. The engagements were about risk management, arrears management, audit queries and compliance management.</p> <p>14% of Customs transactions in the half year period were cleared through the green and blue lane channels.</p> <p>552 Customs staff were trained on various areas such as ASYCUDA World, physical verification of goods, IDEA, valuation, classification and rules of origin.</p>	<p>The performance of international trade taxes was influenced by lower than projected growth in import volumes. The growth rate of 5.20% for the first half of FY2013/14 was lower than the projected growth rate of 17.7 %.</p> <p>It was also affected by lower than projected exchange rate. The applied average exchange rate of UGX 2,570.74 to the USD for the first half of FY 2013/14 was below the projected rate of UGX 2,685.59 to the USD, leading to an estimated revenue loss of UGX 57.19Bn.</p>
<i>Performance Indicators:</i>			
Proportion of green lane	65	11	

**Vote: 141** URA**HALF-YEAR: Highlights of Vote Performance**

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
transaction to total lane transactions			
% of Customs tax Revenue collected against target (Ush bn)	3549.92	1730.59	
<i>Output Cost:</i>	UShs Bn: 51.232	UShs Bn: 7.541	% Budget Spent: 14.7%
<b>Output: 145402</b>	<b>Domestic Tax Collection</b>		
<i>Description of Performance:</i>	87% Average Filing Ratio	The average filing ratio for first half of FY 2013/14 was 87.62%.	The performance of domestic taxes revenue collections was influenced by deficits registered in withholding tax, corporation tax and local VAT tax heads. WHT performance was attributed to, among others, a 25.75% reduction in withholding tax on government payments influenced by IFMS System maintenance which led to delayed payments from the government bodies. Corporation tax performance was attributed to unpaid government commitments for some companies amounting to UGX 16.52 Bn. Local VAT had a deficit of UGX 118Bn influenced by, among others, a drop in prices of sugar by UGX 10,000 per 50 kg bag and cement by UGX 5,000 per bag.
	65% Reduction in Arrears Portfolio	UGX 89.11Bn (34.5%) out of a total debt stock of 258.57Bn of domestic tax arrears were recovered.	
	50% Audit yield	The audit yield was 11.64% by the end of the first half FY 2013/14. Out of UGX 268.9Bn agreed assessments from the audits, 31.32Bn was collected.	
	24% Growth in DT revenue collection.		
	Growth in Tax payers Register by 30%		
	77 Tax clinics conducted		
	0.1% Collected revenue from newly registered value taxpayers.	Domestic taxes revenue collections grew by 11.86% (UGX 236.35Bn) for the first half of FY2013/14 compared to the same period in FY 2012/13. Collections in FY 2013/14 amounted to UGX 2,228.40 Bn compared to UGX 1992.05Bn collected in the same period in FY 2012/13.	
	253 Comprehensive and 1671 issue audits carried out.	The taxpayer register grew by 14.81% in the first half from 245,067 by 1st July 2013, to 281,365 as at 31st December 2013.	
		74 tax clinics were conducted focusing on filing, registration and payment.	
		UGX 30.2Bn (1.35%) of total domestic taxes revenue of UGX 2228.4Bn in the half year period was collected from new value clients.	
		397 comprehensive and 543 issue audits were carried out in the first half of FY 2013/14.	
<i>Performance Indicators:</i>			
Percentage growth in tax	30	14.81	

**Vote: 141 URA****HALF-YEAR: Highlights of Vote Performance**

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
register			
% of Domestic Tax Revenue collected against target (Ush bn)	4906.16	2228.40	
Average filling ratio	86	87.62	
<i>Output Cost:</i>	UShs Bn: 62.621	UShs Bn: 9.957	% Budget Spent: 15.9%
<b>Output: 145403</b>	<b>Tax Investigations</b>		
<i>Description of Performance:</i>			NA
100% Budget absorption rate		The tax investigations department budget absorption rate was 62% for the half year period.	
80% Client issues addressed			
75% Business units employing the TI business Standards in their work		100% of client issues raised within the period were addressed.	
5 Partners engaged.		100% of business units in tax investigations department employed tax investigations standards in the execution of their duties.	
70% Of partners expectations met			
80% Of Investigation cases handled as per re-engineered investigations processes		14 partners were engaged by the department in the first half year period. These include both internal and external partners. Among external partners are National Social Security Fund, Kenya Revenue Authority, Uganda Communications Commission, National Drug Authority, Uganda National Bureau of Standards, Uganda Police force and Burundi Revenue Authority.	
50 Investigations cases completed			
30% investigated cases recommended for prosecution.			
100% Business units complying to the TI business Standards.			
100% Investigations processes re-engineered.		100% partner expectations during the half year period were met.	
4 Stakeholder engagements executed			
4 Innovations and ideas developed and implemented		Investigations of 22 cases were concluded by end of quarter two period.	
4 Knowledge sources acquired and shared		23% of the investigated cases were recommended for prosecution.	
		100% of investigation cases were handled as per the re-engineered business processes.	
<i>Performance Indicators:</i>			
Number of investigations cases completed	30	22	
% of investigated cases	80	23	

**Vote: 141 URA****HALF-YEAR: Highlights of Vote Performance**

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
recommended for prosecution			
<i>Output Cost:</i>	US\$ Bn: 6.253	US\$ Bn: 1.268	% Budget Spent: 20.3%
<b>Vote Function Cost</b>	<b>US\$ Bn: 211.053</b>	<b>US\$ Bn: 104.802</b>	<b>% Budget Spent: 49.7%</b>
<b>Cost of Vote Services:</b>	<b>US\$ Bn: 211.053</b>	<b>US\$ Bn: 104.802</b>	<b>% Budget Spent: 49.7%</b>

\* Excluding Taxes and Arrears

NA

**Table V2.2: Implementing Actions to Improve Vote Performance**

<b>Planned Actions:</b>	<b>Actual Actions:</b>	<b>Reasons for Variation</b>
Vote: 141 URA		
Vote Function: 14 54 Revenue Collection & Administration		
Implement Revenue collection controls; Implement the National Audit plan; Implement Tax payer awareness program; Roll out ASYCUDA World to all customs business areas.	<p>Management and controls of Customs warehouses were reviewed and some of the new initiatives include;</p> <ul style="list-style-type: none"> <li>- Spot checks for bonded warehouses</li> <li>- Extension of working hours especially over the weekends</li> <li>- Quality assurance of verification accounts</li> <li>- Daily inspections of bonded warehouses</li> <li>- Weekly staff engagements</li> <li>- Stock taking for bonded warehouses.</li> </ul> <p>The national audit plan was implemented with 397 comprehensive and 543 issue audits completed in the first half of FY 2013/14.</p> <p>Tax payer awareness programs were carried out through engagements, sensitizations and updates of clients on Customs procedures, processes and changes in the clearance processes through tax clinics and Radio/TV talkshows.</p> <p>By the end of the second quarter, ASYCUDA World had been rolled out to major Customs stations and accounting for 95% of Customs transactions. The stations covered include; Kampala, Entebbe, Katuna, Mutukula, Jinja, Malaba and Busia. The roll out is ongoing for the other stations.</p>	NA
Carry out client training in tax modules; Carry out etax support maintenance; Hold service provider engagements; Roll out of the new driving permit module to all regional offices.	<p>74 tax clinics were conducted with client trainings focusing on filing, registration and payment.</p> <p>Service provider engagements were carried out with DHL, East African couriers, UTL, UPDF, Police, clearing agents, solicitor General's office and suppliers.</p>	NA

**Vote: 141 URA****HALF-YEAR: Highlights of Vote Performance**

Planned Actions:	Actual Actions:	Reasons for Variation
In order to improve staff skills, relevant course modules targeting bridging identified staff competence gaps have been developed and will be implemented during the course of the FY 2013/14. 204 new staff will undergo basic tax administration training.	The driving permit process improvements were completed and pending interface with face technology. 223 newly recruited graduate trainees are undergoing the totaltaxperson course.	NA

**V3: Details of Releases and Expenditure**

This section provides a comprehensive summary of the outputs delivered by the Vote and further details of Vote expenditures by Vote Function and Expenditure Item.

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

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
<b>VF:1454 Revenue Collection &amp; Administration</b>	<b>208.62</b>	<b>104.80</b>	<b>104.80</b>	<b>50.2%</b>	<b>50.2%</b>	<b>100.0%</b>
<i>Class: Outputs Provided</i>	191.22	94.89	94.89	49.6%	49.6%	100.0%
145401 Customs Tax Collection	51.23	24.89	24.89	48.6%	48.6%	100.0%
145402 Domestic Tax Collection	62.62	31.31	31.31	50.0%	50.0%	100.0%
145403 Tax Investigations	6.25	3.13	3.13	50.0%	50.0%	100.0%
145404 Internal Audit and Compliance	5.18	2.59	2.59	50.0%	50.0%	100.0%
145405 URA Legal and Administrative Support Services	53.42	26.71	26.71	50.0%	50.0%	100.0%
145406 Public Awareness and Tax Education/Modernization	12.52	6.26	6.26	50.0%	50.0%	100.0%
<i>Class: Capital Purchases</i>	17.40	9.92	9.92	57.0%	57.0%	100.0%
145471 Acquisition of Land by Government	1.00	0.50	0.50	50.0%	50.0%	100.0%
145472 Government Buildings and Administrative Infrastructure	1.60	0.80	0.80	50.0%	50.0%	100.0%
145475 Purchase of Motor Vehicles and Other Transport Equipment	4.00	2.00	2.00	50.0%	50.0%	100.0%
145476 Purchase of Office and ICT Equipment, including Software	2.20	1.10	1.10	50.0%	50.0%	100.0%
145478 Purchase of Office and Residential Furniture and Fittings	0.50	0.25	0.25	50.0%	50.0%	100.0%
145479 Acquisition of Other Capital Assets	8.10	5.27	5.27	65.0%	65.0%	100.0%
<b>Total For Vote</b>	<b>208.62</b>	<b>104.80</b>	<b>104.80</b>	<b>50.2%</b>	<b>50.2%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

**Table V3.2: 2013/14 GoU Expenditure by Item**

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
<b>Output Class: Outputs Provided</b>	<b>191.22</b>	<b>94.89</b>	<b>94.89</b>	<b>49.6%</b>	<b>49.6%</b>	<b>100.0%</b>
211101 General Staff Salaries	0.00	53.57	53.57	N/A	N/A	100.0%
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	107.13	0.00	0.00	0.0%	0.0%	N/A
211103 Allowances	6.19	3.10	3.10	50.0%	50.0%	100.0%
212101 Social Security Contributions	12.10	6.05	6.05	50.0%	50.0%	100.0%
212201 Social Security Contributions	6.46	3.23	3.23	50.0%	50.0%	100.0%
213001 Medical expenses (To employees)	5.34	2.67	2.67	50.0%	50.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.35	0.17	0.17	50.0%	50.0%	100.0%
213004 Gratuity Expenses	4.48	2.24	2.24	50.0%	50.0%	100.0%
221001 Advertising and Public Relations	1.98	0.99	0.99	50.0%	50.0%	100.0%
221002 Workshops and Seminars	2.17	1.08	1.08	50.0%	50.0%	100.0%
221003 Staff Training	3.89	2.94	2.94	75.7%	75.7%	100.0%
221004 Recruitment Expenses	0.13	0.07	0.07	50.0%	50.0%	100.0%

**Vote: 141** URA**HALF-YEAR: Highlights of Vote Performance**

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
221007 Books, Periodicals & Newspapers	0.08	0.04	0.04	50.0%	50.0%	100.0%
221008 Computer supplies and Information Technology (IT)	9.07	2.54	2.54	28.0%	28.0%	100.0%
221009 Welfare and Entertainment	0.40	0.20	0.20	49.4%	49.4%	100.0%
221011 Printing, Stationery, Photocopying and Binding	1.74	0.87	0.87	50.0%	50.0%	100.0%
221014 Bank Charges and other Bank related costs	0.12	0.06	0.06	50.0%	50.0%	100.0%
221017 Subscriptions	0.18	0.09	0.09	50.0%	50.0%	100.0%
222001 Telecommunications	0.57	0.29	0.29	50.0%	50.0%	100.0%
222002 Postage and Courier	0.14	0.07	0.07	50.0%	50.0%	100.0%
222003 Information and communications technology (ICT)	6.19	2.95	2.95	47.7%	47.7%	100.0%
223002 Rates	0.20	0.10	0.10	50.0%	50.0%	100.0%
223003 Rent – (Produced Assets) to private entities	3.92	1.96	1.96	50.0%	50.0%	100.0%
223004 Guard and Security services	1.06	0.53	0.53	50.0%	50.0%	100.0%
223005 Electricity	1.10	0.55	0.55	50.0%	50.0%	100.0%
223006 Water	0.12	0.06	0.06	50.0%	50.0%	100.0%
224002 General Supply of Goods and Services	0.42	0.21	0.21	50.0%	50.0%	100.0%
225001 Consultancy Services- Short term	0.17	0.09	0.09	50.0%	50.0%	100.0%
226001 Insurances	2.24	1.12	1.12	50.0%	50.0%	100.0%
227001 Travel inland	1.83	0.92	0.92	50.0%	50.0%	100.0%
227002 Travel abroad	1.31	0.63	0.63	48.1%	48.1%	100.0%
227003 Carriage, Haulage, Freight and transport hire	0.18	0.09	0.09	50.0%	50.0%	100.0%
227004 Fuel, Lubricants and Oils	3.88	1.95	1.95	50.3%	50.3%	100.0%
228001 Maintenance - Civil	0.68	0.36	0.36	53.2%	53.2%	100.0%
228002 Maintenance - Vehicles	1.31	0.92	0.92	70.6%	70.6%	100.0%
228003 Maintenance – Machinery, Equipment & Furniture	2.36	0.89	0.89	37.7%	37.7%	100.0%
273102 Incapacity, death benefits and funeral expenses	0.20	0.10	0.10	50.0%	50.0%	100.0%
282091 Tax Account	1.00	0.50	0.50	50.0%	50.0%	100.0%
282102 Fines and Penalties/ Court wards	0.50	0.68	0.68	134.9%	134.9%	100.0%
<b>Output Class: Capital Purchases</b>	<b>17.40</b>	<b>9.92</b>	<b>9.92</b>	<b>57.0%</b>	<b>57.0%</b>	<b>100.0%</b>
231001 Non Residential buildings (Depreciation)	1.60	0.80	0.80	50.0%	50.0%	100.0%
231004 Transport equipment	4.00	2.00	2.00	50.0%	50.0%	100.0%
231005 Machinery and equipment	2.20	1.10	1.10	50.0%	50.0%	100.0%
231006 Furniture and fittings (Depreciation)	0.50	0.25	0.25	50.0%	50.0%	100.0%
311101 Land	1.00	0.50	0.50	50.0%	50.0%	100.0%
312302 Intangible Fixed Assets	8.10	5.27	5.27	65.0%	65.0%	100.0%
<b>Grand Total:</b>	<b>208.62</b>	<b>104.80</b>	<b>104.80</b>	<b>50.2%</b>	<b>50.2%</b>	<b>100.0%</b>
<b>Total Excluding Taxes and Arrears:</b>	<b>208.62</b>	<b>104.80</b>	<b>104.80</b>	<b>50.2%</b>	<b>50.2%</b>	<b>100.0%</b>

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
<b>VF:1454 Revenue Collection &amp; Administration</b>	<b>208.62</b>	<b>104.80</b>	<b>104.80</b>	<b>50.2%</b>	<b>50.2%</b>	<b>100.0%</b>
<i>Recurrent Programmes</i>						
01 Revenue Collection & Administration	191.22	94.89	94.89	49.6%	49.6%	100.0%
<i>Development Projects</i>						
0653 Support to URA Projects	17.40	9.92	9.92	57.0%	57.0%	100.0%
<b>Total For Vote</b>	<b>208.62</b>	<b>104.80</b>	<b>104.80</b>	<b>50.2%</b>	<b>50.2%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

**Table V3.4: External Financing Releases and Expenditure by Project and Programme\***

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget	% GoU Budget	% GoU Releases
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**Vote: 141** URA**HALF-YEAR: Highlights of Vote Performance**

				<i>Released</i>	<i>Spent</i>	<i>Spent</i>
<b>VF:1454 Revenue Collection &amp; Administration</b>	<b>2.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.0%</b>	<b>N/A</b>
<i>Development Projects</i>						
0653 Support to URA Projects	2.43	0.00	0.00	0.0%	0.0%	N/A
<b>Total For Vote</b>	<b>2.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.0%</b>	<b>N/A</b>

**Vote: 141** URA**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration***Outputs Provided***Output: 14 5401 Customs Tax Collection**

		<i>Item</i>	<i>Spent</i>
a).18% Growth in customs revenue collection .	Customs revenue grew by 17.35% (UGX 255.84Bn) in the first half of FY 2013/14 compared to the same period in FY 2012/13. Collections for the first half of FY13/14 amounted to UGX 1,730.59 Bn compared to UGX 1474.75 collected in the same period in FY 2012/13.	211101 General Staff Salaries	17,350,725
b). 70% Reduction in customs arrears portfolio	UGX 8.22Bn (33%) out of total Customs arrears of UGX 24.058Bn was paid in the first half of FY 2013/14.	211103 Allowances	1,073,350
c).170 Comprehensive Audits & 30 Spot Audits conducted.	104 comprehensive and 10 oil issue audits were completed against a target of 12 comprehensive and 10 oil issue audits.	212101 Social Security Contributions	1,817,549
d) 900 Real time alerts and 30 Risk Alerts issued	56 system risk alerts checks and 27 real time alerts were raised in the half year period. As a result, UGX 713,487,735 was recovered.	212201 Social Security Contributions	1,056,584
e).65% Green Lane transactions.	14% of Customs transactions in the half year period were cleared through the green lane channel.	213001 Medical expenses (To employees)	1,017,940
		213004 Gratuity Expenses	119,761
		221001 Advertising and Public Relations	39,000
		221002 Workshops and Seminars	97,586
		221007 Books, Periodicals & Newspapers	2,969
		221011 Printing, Stationery, Photocopying and Binding	197,468
		221014 Bank Charges and other Bank related costs	12,500
		221017 Subscriptions	25,000
		223004 Guard and Security services	90,840
		223005 Electricity	110,000
		223006 Water	21,491
		226001 Insurances	344,310
		227001 Travel inland	227,712
		227002 Travel abroad	113,955
		227003 Carriage, Haulage, Freight and transport hire	40,257
		227004 Fuel, Lubricants and Oils	807,948
		228001 Maintenance - Civil	15,747
		228002 Maintenance - Vehicles	225,863
		228003 Maintenance – Machinery, Equipment & Furniture	82,884

**Reasons for Variation in performance**

The performance of international trade taxes was influenced by lower than projected growth in import volumes. The growth rate of 5.20% for the first half of FY2013/14 was lower than the projected growth rate of 17.7 %. It was also affected by lower than projected exchange rates. The applied average exchange rate of UGX 2,570.74 to the USD for the first half of FY 2013/14 was below the projected rate of UGX 2,685.59 to the USD, leading to an estimated revenue loss of UGX 57.19Bn.

<b>Total</b>	<b>24,891,436</b>
<i>Wage Recurrent</i>	17,350,725
<i>Non Wage Recurrent</i>	7,540,711
<b>NTR</b>	<b>0</b>

**Output: 14 5402 Domestic Tax Collection**

**Vote: 141 URA****QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration**

		<i>Item</i>	<i>Spent</i>
a) 24% Growth in DT revenue collection.	Domestic taxes revenue collections grew by 11.86% (UGX 236.35Bn) for the first half of FY2013/14 compared to the same period in FY 2012/13.	211101 General Staff Salaries	21,353,841
b) 87% Average Filing Ratio	Collections in FY 2013/14 amounted to UGX 2,228.40 Bn compared to UGX 1992.05Bn collected in the same period in FY 2012/13.	211103 Allowances	829,188
c) 65 % Reduction in Arrears Portfolio	The average filing ratio for first half of FY 2013/14 was 87.62%.	212101 Social Security Contributions	2,155,736
c) 50% Audit yield	UGX 89.11Bn (34.5%) out of a total debt stock of 258.57Bn of domestic tax arrears were recovered.	212201 Social Security Contributions	1,281,231
d) 30% Growth in Tax payers Register	The audit yield was 11.64% by the end of the first half FY 2013/14. Out of UGX 268.9Bn agreed assessments from the audits, 31.32Bn was collected.	213001 Medical expenses (To employees)	1,045,362
e) 253 Comprehensive and 1671 spot audits completed.	The taxpayer register grew by 14.81%. As at 30th June 2013, the taxpayer register stood at 245,067. By 31st December 2013, the number stood at 281,365.	213004 Gratuity Expenses	119,761
F) 0.1% Of collected revenue from new clients	UGX 30.2Bn (1.35%) of total domestic taxes revenue of UGX 2228.4Bn in the half year period was collected from new value clients.	221001 Advertising and Public Relations	170,340
g) 77 Tax clinics conducted	74 tax clinics were conducted focusing on filing, registration and payment.	221002 Workshops and Seminars	121,009
		221007 Books, Periodicals & Newspapers	12,892
		221008 Computer supplies and Information Technology (IT)	1,500,000
		221009 Welfare and Entertainment	2,500
		221011 Printing, Stationery, Photocopying and Binding	396,825
		221014 Bank Charges and other Bank related costs	14,850
		221017 Subscriptions	32,671
		223003 Rent – (Produced Assets) to private entities	798,223
		223004 Guard and Security services	3,436
		223005 Electricity	115,500
		223006 Water	19,981
		226001 Insurances	400,472
		227001 Travel inland	216,862
		227002 Travel abroad	57,583
		227003 Carriage, Haulage, Freight and transport hire	16,500
		227004 Fuel, Lubricants and Oils	450,132
		228002 Maintenance - Vehicles	161,304
		228003 Maintenance – Machinery, Equipment & Furniture	34,500

**Reasons for Variation in performance**

The performance of domestic taxes revenue collections was influenced by deficits registered in withholding tax, corporation tax and local VAT tax heads. WHT performance was attributed to, among others, a 25.75% reduction in withholding tax on government payments influenced by IFMS System maintenance which led to delayed payments from the government bodies. Corporation tax performance was attributed to unpaid government commitments for some companies amounting to UGX 16.52 Bn. Local VAT had a deficit of UGX 118Bn influenced by, among others, a drop in prices of sugar by UGX 10,000 per 50 kg bag and cement by UGX 5,000 per bag.

<b>Total</b>	<b>31,310,694</b>
<b>Wage Recurrent</b>	<b>21,353,841</b>

**Vote: 141 URA****QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration**

*Non Wage Recurrent* 9,956,853  
*NTR* 0

**Output: 14 5403 Tax Investigations**

		<i>Item</i>	<i>Spent</i>
a) 50 Cases investigated and 30% of the investigated cases recommended for prosecution	Investigations of 22 cases were concluded by end of quarter two period.	211101 General Staff Salaries	1,836,327
b) 100% Budget absorption rate	23% of the investigated cases were recommended for prosecution.	211103 Allowances	57,833
c) 80% Client issues addressed	The tax investigations department budget absorption rate was 62% for the half year period.	212101 Social Security Contributions	191,378
d) 75% Business units employing the Tax investigation business Standards in their work	100% of client issues raised within the period were addressed.	212201 Social Security Contributions	110,180
e) 5 Partners engaged.	100% of business units in tax investigations department employed tax investigations standards in the execution of their duties.	213001 Medical expenses (To employees)	63,700
f) 70% Partners expectations met	14 partners were engaged by the department in the first half year period. These include both internal and external partners. Among external partners are National Social Security Fund, Kenya Revenue Authority, Uganda Communications Commission, National Drug Authority, Uganda National Bureau of Standards, Uganda Police force and Burundi Revenue Authority.	213004 Gratuity Expenses	74,277
g) 80% Investigation cases handled as per re-engineered TID processes	100% partner expectations during the half year period were met.	221001 Advertising and Public Relations	6,150
e) 100% financed activities implemented	100% of investigation cases were handled as per the re-engineered business processes.	221002 Workshops and Seminars	20,253
		221007 Books, Periodicals & Newspapers	2,250
		221009 Welfare and Entertainment	2,500
		221011 Printing, Stationery, Photocopying and Binding	16,100
		221014 Bank Charges and other Bank related costs	1,000
		223003 Rent – (Produced Assets) to private entities	213,879
		223005 Electricity	11,000
		223006 Water	1,829
		226001 Insurances	36,178
		227001 Travel inland	79,250
		227002 Travel abroad	27,074
		227003 Carriage, Haulage, Freight and transport hire	3,407
		227004 Fuel, Lubricants and Oils	58,174
		228001 Maintenance - Civil	22,135
		228002 Maintenance - Vehicles	291,632

**Reasons for Variation in performance**

NA

**Total** 3,126,503  
*Wage Recurrent* 1,836,327  
*Non Wage Recurrent* 1,290,176  
*NTR* 0

**Output: 14 5404 Internal Audit and Compliance**

**Vote: 141 URA****QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
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**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration**

		<i>Item</i>	<i>Spent</i>
a) 95% Budget absorption rate.	The IAC department absorbed 54% of their budget.	211101 General Staff Salaries	1,664,937
b) 25 Stake holders engaged		211103 Allowances	48,853
c) 96% Quality of assurance and audit services achieved.	22 stakeholders were engaged by the end of the half year period due to a need to sensitise staff on PAWS and integrity.	212101 Social Security Contributions	172,893
d) 4 Communication channels utilised.		212201 Social Security Contributions	99,896
e) 70% Audit review recommendations adopted	There was 100% quality assurance and audit services achieved in the half year period.	213001 Medical expenses (To employees)	41,100
f) 12 Knowledge sharing sessions held	2 communication channels were mainly used in IAC communications; sectional meetings and the intranet.	213004 Gratuity Expenses	61,421
g) 6 Integrity awareness interventions executed		221001 Advertising and Public Relations	14,550
h) 4 Staff development initiatives executed	The Consultant newsletter was produced and is available to staff in the URA intranet.	221002 Workshops and Seminars	130,918
i) 3 Staff motivation interventions held	22 out of 30 audits (73%) in the half year period were completed and their recommendations were adopted.	221007 Books, Periodicals & Newspapers	3,000
j) 90% of staff meeting performance expectations"	8 knowledge sharing sessions were conducted and the materials uploaded on the IAC web page on the intranet.	221009 Welfare and Entertainment	2,500
	5 integrity interventions were carried out. These include sensitisation to 140 URA staff, integrity forum with suppliers, integrity forum with tax consultants, 3 integrity publications on the URA intranet, 1 TV and 2 radio talkshows.	221011 Printing, Stationery, Photocopying and Binding	15,181
	25 topics covered in 50 hours were offered to IAC staff as staff development initiatives for the half year period. A biannual evaluation report on talent development and leadership skills training in IAC was completed	221014 Bank Charges and other Bank related costs	900
	12 excellent performers in IAC department, two of which were from each section were identified and rewarded as a means of motivation to staff.	223006 Water	1,337
		225001 Consultancy Services- Short term	35,000
		226001 Insurances	32,374
		227001 Travel inland	38,292
		227002 Travel abroad	26,125
		227003 Carriage, Haulage, Freight and transport hire	555
		227004 Fuel, Lubricants and Oils	176,326
		228002 Maintenance - Vehicles	22,266
		228003 Maintenance – Machinery, Equipment & Furniture	370

**Vote: 141 URA****QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration***Reasons for Variation in performance*

There was need to sensitise more staff on the use of Pentana Audit works System (PAWS) and on integrity, thus the high number of stakeholder engagements. The implementation of PAWS led to audit clients posting their actions online with evidence in the system which addressed the pains that had been identified. No hard copies of the newsletter were produced. Instead, the electronic format was shared with staff on the intranet. The use of PAWS has enhanced efficiency in handling of audits.

<b>Total</b>	<b>2,588,789</b>
<b>Wage Recurrent</b>	<b>1,664,937</b>
<b>Non Wage Recurrent</b>	<b>923,852</b>
<b>NTR</b>	<b>0</b>

**Output: 14 5405 URA Legal and Administrative Support Services**

		<i>Item</i>	<i>Spent</i>
a) 90% Planned activities executed within the budget	100% of the planned activities were executed within the budget.	211101 General Staff Salaries	8,355,068
b) 25% Reduction in debt stock	Cumulatively, there was a debt reduction by legal services team of 121% for the first half year period.	211103 Allowances	997,309
c) 5% Cases won/ settled in URA's favour	UGX 30.3Bn was collected against a target of UGX 25Bn.	212101 Social Security Contributions	1,397,415
d) 12 Stakeholder engagements held.		212201 Social Security Contributions	501,318
e) 3 Staff motivation events held	9 out of 12 judgements (75%) in the half year period were won in favour of URA.	213001 Medical expenses (To employees)	408,549
f) 4 Budget Performance conferences held	11 stakeholder engagements were held in the half year period with Ministry of Finance and Ministry of Justice on tax laws, Parliament of Uganda on general tax laws amendments, with lawyers from the United UK to discuss the ongoing oil and gas arbitration, with commissioner land registrations, and with land officers from Jinja, Mbarara, Wakiso and KCCA.	213002 Incapacity, death benefits and funeral expenses	174,101
g) 60 Stations visited		213004 Gratuity Expenses	1,714,245
		221001 Advertising and Public Relations	253,300
		221002 Workshops and Seminars	114,644
		221003 Staff Training	2,900,000
		221004 Recruitment Expenses	65,000
		221007 Books, Periodicals & Newspapers	17,486
		221008 Computer supplies and Information Technology (IT)	1,041,851
		221009 Welfare and Entertainment	169,906
		221011 Printing, Stationery, Photocopying and Binding	229,871
		221014 Bank Charges and other Bank related costs	28,522
		221017 Subscriptions	11,500
		222001 Telecommunications	285,000
		222002 Postage and Courier	72,000
		222003 Information and communications technology (ICT)	2,950,963
		223002 Rates	100,000
		223003 Rent – (Produced Assets) to private entities	946,438
		223004 Guard and Security services	438,160
		223005 Electricity	313,500
		223006 Water	15,978
		225001 Consultancy Services- Short term	51,400
		226001 Insurances	253,709
		227001 Travel inland	332,548

**Vote: 141 URA****QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration***Reasons for Variation in performance*

The reduction in debt stock was influenced by heightened visits to stations and strengthened litigation function by the legal team.

227002 Travel abroad	129,392
227003 Carriage, Haulage, Freight and transport hire	30,632
227004 Fuel, Lubricants and Oils	368,792
228001 Maintenance - Civil	325,000
228002 Maintenance - Vehicles	167,591
228003 Maintenance – Machinery, Equipment & Furniture	771,939
273102 Incapacity, death benefits and funeral expenses	100,000
282102 Fines and Penalties/ Court wards	675,317
<b>Total</b>	<b>26,708,438</b>
<b>Wage Recurrent</b>	<b>8,355,068</b>
<b>Non Wage Recurrent</b>	<b>18,353,371</b>
<b>NTR</b>	<b>0</b>

**Output: 14 5406 Public Awareness and Tax Education/Modernization**

		<i>Item</i>	<i>Spent</i>
a) 3 Media relations enhancement programs conducted	Cumulatively, 3 media relations enhancement programs have been conducted in the first half. These	211101 General Staff Salaries	3,004,880
b) 4 Publicity campaigns conducted	include 1 Journalists training held at the daily monitor and another	211103 Allowances	89,101
c) 15 Publications issued.	engagement held with editors. A media tour to enable journalists appreciate what happens in other URA Stations was done as this proved more efficient and educative.	212101 Social Security Contributions	316,476
d) 3 Corporate branding initiatives implemented		212201 Social Security Contributions	180,293
e) 2 Research & Evaluations interventions carried out.		213001 Medical expenses (To employees)	91,905
f) 5 Visibility programmes conducted		213004 Gratuity Expenses	148,504
	b) 4 publicity activities were held in the first half period. These include taxpayers appreciation day, 13 URA kids' league activities, 4 corporate league activities, participation in URA FC leagues and tax awareness programs involving tax clinics, radio and TV talkshows, exhibitions at international trade shows and sharing of tax information with Ugandans in the diaspora via email.	221001 Advertising and Public Relations	509,000
		221002 Workshops and Seminars	598,865
		221003 Staff Training	44,684
	c) By end of first half, 3 publications were made. These are the taxman magazine, newspaper collection book, and a magazine issue focussing on Customs business systems enhancement project.	221007 Books, Periodicals & Newspapers	3,500
		221009 Welfare and Entertainment	20,000
		221011 Printing, Stationery, Photocopying and Binding	16,924
		221014 Bank Charges and other Bank related costs	1,680
		221017 Subscriptions	22,500
		223006 Water	886
		224002 General Supply of Goods and Services	210,000
		226001 Insurances	53,706
		227001 Travel inland	21,500
		227002 Travel abroad	275,893
		227004 Fuel, Lubricants and Oils	92,463
		228002 Maintenance - Vehicles	56,163
		228003 Maintenance – Machinery, Equipment & Furniture	530
	d) 2 corporate branding concepts for e-mails have been developed so far for taxpayer appreciation day and for the Christmas season.	282091 Tax Account	500,000
	e) Research on 2 challenges sourced from other URA departments were carried out. These were research on tax incentives and tax to GDP.		

**Vote: 141 URA****QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration**

f) Visibitiy programs carried out include taxpayers appreciation day, 13  
URA kids' league activities, 4  
corporate league activities.

**Reasons for Variation in performance**

In the engagement of taxpayer groups, there was need to change approach in order to get the main target group (CEO's) on board. Views are being solicited from key stakeholders for a way forward.

<b>Total</b>	<b>6,259,451</b>
<i>Wage Recurrent</i>	3,004,880
<i>Non Wage Recurrent</i>	3,254,571
<i>NTR</i>	0

*Development Projects***Project 0653 Support to URA Projects***Capital Purchases***Output: 14 5471 Acquisition of Land by Government**

Purchase of Training School Land	The training school land has not been purchased.	<i>Item</i> 311101 Land	<i>Spent</i> 500,000
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**Reasons for Variation in performance**

There was delay in the procurement process.

<b>Total</b>	<b>500,000</b>
<i>GoU Development</i>	500,000
<i>External Financing</i>	0
<i>NTR</i>	0

**Output: 14 5472 Government Buildings and Administrative Infrastructure**

Redesign of Nakawa Inland Parking Yard for for Office Space. At Nakawa HeadQuarters	The redesigning of NIP building for office space at Nakawa headquarters was done and all the works ongoing are in line with the plan. Works are on time and expected to be completed by third quarter.	<i>Item</i> 231001 Non Residential buildings (Depreciation)	<i>Spent</i> 800,000
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**Reasons for Variation in performance**

NA

<b>Total</b>	<b>800,000</b>
<i>GoU Development</i>	800,000



**Vote: 141** URA**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
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**Vote Function: 1454 Revenue Collection & Administration***Development Projects***Project 0653 Support to URA Projects**

*External Financing* 0  
*NTR* 0

**Output: 14 5475 Purchase of Motor Vehicles and Other Transport Equipment**

68 Vehicles. Finance Lease Payments	The 68 vehicles were leased last FY. The lease is payable every year.	<i>Item</i> 231004 Transport equipment	<i>Spent</i> 2,000,000
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*Reasons for Variation in performance*

NA

**Total** 2,000,000  
*GoU Development* 2,000,000  
*External Financing* 0  
*NTR* 0

**Output: 14 5476 Purchase of Office and ICT Equipment, including Software**

HRMS System and PC Equipment procured	HRMS contract is expected to be signed in the 3rd quarter according to schedule of activities.	<i>Item</i> 231005 Machinery and equipment	<i>Spent</i> 1,100,000
Purchase of Generators, Projectors and Flat Screens for DT mobile office	Processes and procedures for operationalization of DT mobile offices have been designed. Equipping of mobile van is in progress.		

*Reasons for Variation in performance*

NA

**Total** 1,100,000  
*GoU Development* 1,100,000  
*External Financing* 0  
*NTR* 0

**Output: 14 5478 Purchase of Office and Residential Furniture and Fittings**

Furniture and Fittings for Domestic Taxes Mobile offices	Processes and procedures for operationalization of domestic tax mobile offices have been designed. Equipping of mobile van is in progress.	<i>Item</i> 231006 Furniture and fittings (Depreciation)	<i>Spent</i> 250,000
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*Reasons for Variation in performance*

NA

**Vote: 141** URA**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs
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US\$ Thousand

**Vote Function: 1454 Revenue Collection & Administration***Development Projects***Project 0653 Support to URA Projects**

<b>Total</b>	<b>250,000</b>
<i>GoU Development</i>	250,000
<i>External Financing</i>	0
<i>NTR</i>	0

**Output: 14 5479 Acquisition of Other Capital Assets**

	<i>Item</i>	<i>Spent</i>
Rolled out Asycuda World system to Malaba, Busia, Katuna, Mutukula and Mbale	The ASYCUDA World system roll is complete in customs stations of Malaba, Busia, Katuna, Mutukula, Kampala and Mbale.	5,266,575
Signing of MOUs and hand over of Authorization certificates to 7 Companies done.	The signing of MoUs has been completed for 10 AEOs.	
Reviewed ECTS and In-Transit Monitoring System (IMS) business design document.	Review of the ECTS and In-Transit Monitoring System (IMS) business design document was completed.	
Conduct a Business Impact Analysis	The procurement of the Business Impact Assessment consultant is ongoing.	
Reviewed & completed draft BCP policy for management's consideration	Draft BCP policy was developed and presented to management executive committee. Engagements are still ongoing and presentation to the board is scheduled for 4th quarter.	
Rolled out Asycuda World system Kampala and other upcountry stations	Asycuda world rolled out to Kampala. Roll out to other stations is scheduled for the 3rd and 4th quarter period.	
Installed, Tested, Piloted & rolled out ECTS	Installation and piloting of ECTS system was done. Roll out is scheduled for March 2014.	
Other 7 companies from the 40 applicants after fulfillment of the authorization requirements. Authorized.		
New Customs Business Process Reengineering Manual (5 core processes) published.		
Further identified requirements and information exchange for Ayscuda system implemented;		
Stakeholders/Other Government Agencies for Asycuda system Integrated		
Completed documentation of the Oil and Gas Processes		
Completed Procurement of the Oil and Gas system		
1 cost recovery audit under Oil & Gas carried out		
Human Resource Management System works commenced		

**Vote: 141** URA**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs <i>US\$ Thousand</i>
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**Vote Function: 1454 Revenue Collection & Administration***Development Projects***Project 0653 Support to URA Projects**

Signing of the Human Resource Management System contract done

Gap Analysis for Integrations in URA conducted

Diagnosis and definition of organizational culture, including road map for change management done.

Designed and developed organizational model, include implementing quick wins as elements of the model done.

Solution provider to implement the Data Warehouse and Business Intelligence solution in URA contracted.

Contract an Independent Quality assurance consultant for the DWH/BI implementation.

Conduct Data Readiness assessment workshops for the mission critical process supported by three Transaction processing systems

Conduct a readiness assessment for Data Warehouse and Business Intelligence solution together with the solution provider.

Documentation of AS-IS and TO-BE decision support mechanism for the organisation done.

Documentation of a draft Data analytics curriculum done

Developed, documented and operationalize Business Continuity Plans for at least three processes within the management processes, support processes and core processes done.

Completed documentation of the Oil and Gas Processes

1) Completed Procurement of the Oil and Gas system

1 cost recovery audit under Oil & Gas carried out

Human Resource Management System works commenced

**Vote: 141** URA**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs <i>UShs Thousand</i>
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**Vote Function: 1454 Revenue Collection & Administration***Development Projects***Project 0653 Support to URA Projects***Reasons for Variation in performance*

NA

<b>Total</b>	<b>5,266,575</b>
<i>GoU Development</i>	5,266,575
<i>External Financing</i>	0
<i>NTR</i>	0
<b>GRAND TOTAL</b>	<b>104,801,884</b>
<i>Wage Recurrent</i>	53,565,776
<i>Non Wage Recurrent</i>	41,319,533
<i>GoU Development</i>	9,916,575
<i>External Financing</i>	0
<i>NTR</i>	0

**Vote: 141 URA****QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousand

**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration***Outputs Provided***Output: 14 5401 Customs Tax Collection**

		<i>Item</i>	<i>Spent</i>
a).20.7% Growth incustoms revenue collection	Customs revenue grew by 17.35% (UGX 255.84Bn) in the first half of FY 2013/14 compared to the same period in FY 2012/13. Collections for the first half of FY13/14 amounted to UGX 1,730.59 Bn compared to UGX 1474.75 collected in the same period in FY 2012/13.	211101 General Staff Salaries	8,675,363
b).17.5% Reduction in customs arrears portfolio	UGX 8.22Bn (33%) out of total Customs arrears of UGX 24.058Bn was paid in the first half of FY 2013/14.	211103 Allowances	536,675
c).42 Comprehensive and 8 spot audits completed.	104 comprehensive and 10 oil issue audits were completed against a target of 12 comprehensive and 10 oil issue audits.	212101 Social Security Contributions	908,775
d) 225 Real time alerts and 7 Risk Alerts issued	56 system risk alert checks and 27 real time alerts were raised in the half year period. As a result, UGX 713,487,735 was recovered.	212201 Social Security Contributions	528,292
e) 65% Green lane transaction.	14% of Customs transactions in the half year period were cleared through the green and blue lane channels.	213001 Medical expenses (To employees)	508,970
f) A quarterly report on the reconciled Customs transactions.	Monthly reconciliation of Customs transactions was carried out at Customs headquarters with research and planning and monthly reports were generated.	213004 Gratuity Expenses	59,880
		221001 Advertising and Public Relations	19,500
		221002 Workshops and Seminars	48,793
		221007 Books, Periodicals & Newspapers	1,484
		221011 Printing, Stationery, Photocopying and Binding	98,734
		221014 Bank Charges and other Bank related costs	6,250
		221017 Subscriptions	12,500
		223004 Guard and Security services	45,420
		223005 Electricity	55,000
		223006 Water	10,746
		226001 Insurances	172,155
		227001 Travel inland	113,856
		227002 Travel abroad	56,978
		227003 Carriage, Haulage, Freight and transport hire	20,128
		227004 Fuel, Lubricants and Oils	403,974
		228001 Maintenance - Civil	7,874
		228002 Maintenance - Vehicles	112,932
		228003 Maintenance – Machinery, Equipment & Furniture	41,442

**Reasons for Variation in performance**

The performance of international trade taxes was influenced by lower than projected growth in import volumes. The growth rate of 5.20% for the first half of FY2013/14 was lower than the projected growth rate of 17.7%. It was also affected by lower than projected exchange rates. The applied average exchange rate of UGX 2,570.74 to the USD for the first half of FY 2013/14 was below the projected rate of UGX 2,685.59 to the USD, leading to an estimated revenue loss of UGX 57.19Bn.

<b>Total</b>	<b>12,445,718</b>
<i>Wage Recurrent</i>	8,675,363
<i>Non Wage Recurrent</i>	3,770,355
<i>NTR</i>	0

**Output: 14 5402 Domestic Tax Collection**

**Vote: 141** URA**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousands

**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration**

		<i>Item</i>	<i>Spent</i>
a) 25.6% Growth in revenue collection	Domestic taxes revenue collections grew by 11.86% (UGX 236.35Bn) for the first half of FY2013/14 compared to the same period in FY 2012/13.	211101 General Staff Salaries	10,676,921
b) 87% Average filing ratio	Collections in FY 2013/14 amounted to UGX 2,228.40 Bn compared to UGX 1992.05Bn collected in the same period in FY 2012/13.	211103 Allowances	414,594
c) 16.25% Arrears recovered	The average filing ratio for first half of FY 2013/14 was 87.62%.	212101 Social Security Contributions	1,077,868
d) 12.5% Audit yield	UGX 89.11Bn (34.5%) out of a total debt stock of 258.57Bn of domestic tax arrears were recovered.	212201 Social Security Contributions	640,615
e) 64 Comprehensive audits conducted 418 Issue audits conducted	The audit yield was 11.64% by the end of the first half FY 2013/14. Out of UGX 268.9Bn agreed assessments from the audits, 31.32Bn was collected.	213001 Medical expenses (To employees)	522,681
f) 7.5% Growth in taxpayer register	397 comprehensive and 543 issue audits were carried out in the first half of FY 2013/14.	213004 Gratuity Expenses	59,880
g) 19 Tax clinics conducted	The taxpayer register grew by 14.81%. As at 30th June 2013, the taxpayer register stood at 245,067. By 31st December 2013, the number stood at 281,365.	221001 Advertising and Public Relations	85,170
	74 tax clinics were conducted focusing on filing, registration and payment.	221002 Workshops and Seminars	60,504
		221007 Books, Periodicals & Newspapers	6,446
		221008 Computer supplies and Information Technology (IT)	750,000
		221009 Welfare and Entertainment	1,250
		221011 Printing, Stationery, Photocopying and Binding	198,412
		221014 Bank Charges and other Bank related costs	7,425
		221017 Subscriptions	16,336
		223003 Rent – (Produced Assets) to private entities	399,112
		223004 Guard and Security services	1,718
		223005 Electricity	57,750
		223006 Water	9,990
		226001 Insurances	200,236
		227001 Travel inland	108,431
		227002 Travel abroad	28,792
		227003 Carriage, Haulage, Freight and transport hire	8,250
		227004 Fuel, Lubricants and Oils	225,066
		228002 Maintenance - Vehicles	80,652
		228003 Maintenance – Machinery, Equipment & Furniture	17,250

**Reasons for Variation in performance**

The performance of domestic taxes revenue collections was influenced by deficits registered in withholding tax, corporation tax and local VAT tax heads. WHT performance was attributed to, among others, a 25.75% reduction in withholding tax on government payments influenced by IFMS System maintenance which led to delayed payments from the government bodies. Corporation tax performance was attributed to unpaid government commitments for some companies amounting to UGX 16.52 Bn. Local VAT had a deficit of UGX 118Bn influenced by, among others, a drop in prices of sugar by UGX 10,000 per 50 kg bag and cement by UGX 5,000 per bag.

<b>Total</b>	<b>15,655,347</b>
<b>Wage Recurrent</b>	<b>10,676,921</b>
<b>Non Wage Recurrent</b>	<b>4,978,427</b>
<b>NTR</b>	<b>0</b>

**Output: 14 5403 Tax Investigations**

**Vote: 141 URA****QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousand

**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration**

		<i>Item</i>	<i>Spent</i>
a) 12 Investigated cases completed and 7% of investigated cases recommended for prosecution	Investigations of 22 cases were concluded by end of quarter two period.	211101 General Staff Salaries	918,163
b) 25% Budget absorption rate	23% of the investigated cases were recommended for prosecution.	211103 Allowances	28,917
c) 80% Client issues addressed		212101 Social Security Contributions	95,689
d) 75% Business units employing the Tax investigation business Standards in their work	The tax investigations budget absorption rate was 62% for the half year period.	212201 Social Security Contributions	55,090
e) 1 Partner engaged.	100% of client issues raised within the period were addressed.	213001 Medical expenses (To employees)	31,850
f) 70% Partners expectations met	100% of the business units in tax investigations department employed tax investigations standards in the execution of their duties.	213004 Gratuity Expenses	37,138
g) 80% Investigation cases handled as per re-engineered TID processes		221001 Advertising and Public Relations	3,075
h) 100% of quarterly financed activities implemented	14 partners were engaged by the department in the first half year period. These include both internal and external partners. Among external partners are National Social Security Fund, Kenya Revenue Authority, Uganda Communications Commission, National Drug Authority, Uganda National Bureau of Standards, Uganda Police force and Burundi Revenue Authority.	221002 Workshops and Seminars	10,126
	100% partner expectations during the half year period were met.	221007 Books, Periodicals & Newspapers	1,125
	100% of investigations cases were handled as per the re-engineered business processes.	221009 Welfare and Entertainment	1,250
		221011 Printing, Stationery, Photocopying and Binding	8,050
		221014 Bank Charges and other Bank related costs	500
		223003 Rent – (Produced Assets) to private entities	106,940
		223005 Electricity	5,500
		223006 Water	915
		226001 Insurances	18,089
		227001 Travel inland	39,625
		227002 Travel abroad	13,537
		227003 Carriage, Haulage, Freight and transport hire	1,703
		227004 Fuel, Lubricants and Oils	29,087
		228001 Maintenance - Civil	11,068
		228002 Maintenance - Vehicles	145,816

**Reasons for Variation in performance**

NA

<b>Total</b>	<b>1,563,251</b>
<i>Wage Recurrent</i>	918,163
<i>Non Wage Recurrent</i>	645,088
<i>NTR</i>	0

**Output: 14 5404 Internal Audit and Compliance**

		<i>Item</i>	<i>Spent</i>
a) 95% Quarterly Budget absorption rate.	The IAC department absorbed 54% of their budget.	211101 General Staff Salaries	832,468
b) 6 Stakeholder engagements held	22 stakeholders were engaged by the end of the half year period due to a need to sensitise staff on PAWS and on integrity.	211103 Allowances	24,426
c) 200 copies of Newsletter - The Consultant produced.		212101 Social Security Contributions	86,446
		212201 Social Security Contributions	49,948
		213001 Medical expenses (To employees)	20,550

**Vote: 141** URA**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousand

**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration**

d) 70% Audit review recommendations adopted	The Consultant newsletter was produced and is available to staff in the URA intranet.	213004 Gratuity Expenses 221001 Advertising and Public Relations 221002 Workshops and Seminars 221007 Books, Periodicals & Newspapers 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221014 Bank Charges and other Bank related costs 223006 Water 225001 Consultancy Services- Short term 226001 Insurances 227001 Travel inland 227002 Travel abroad 227003 Carriage, Haulage, Freight and transport hire 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles 228003 Maintenance – Machinery, Equipment & Furniture	30,710 7,275 65,459 1,500 1,250 7,590 450 668 17,500 16,187 19,146 13,062 278 88,163 11,133 185
e) 3 Knowledge sharing sessions held	22 out of 30 audits (73%) in the half year period were completed and their recommendations were adopted.		
f) 2 integrity awareness interventions executed	8 knowledge sharing sessions were conducted and the materials uploaded on the IAC web page on the intranet.		
g) 1 Staff development initiatives executed	5 integrity interventions were carried out. These include sensitisation to 140 URA staff, integrity forum with suppliers, integrity forum with tax consultants, 3 integrity publications on the URA intranet, 1 TV and 2 radio talkshows.		
h) 1 Staff motivation interventions held	25 topics covered in 50 hours were offered to IAC staff as staff development initiatives for the half year period. A biannual evaluation report on talent development and leadership skills training in IAC was completed		
i) 90% of staff meeting performance expectations	12 excellent performers in IAC department, two of which were from each section were identified and rewarded as a means of motivation to staff.		

**Reasons for Variation in performance**

There was need to sensitise more staff on the use of Pentana Audit works System (PAWS) and on integrity, thus the high number of stakeholder engagements. The implementation of PAWS led to audit clients posting their actions online with evidence in the system which addressed the pains that had been identified. No hard copies of the newsletter were produced. Instead, the electronic format was shared with staff on the intranet. The use of PAWS has enhanced efficiency in handling of audits.

<b>Total</b>	<b>1,294,394</b>
<i>Wage Recurrent</i>	832,468
<i>Non Wage Recurrent</i>	461,926
<i>NTR</i>	0

**Output: 14 5405 URA Legal and Administrative Support Services**



**Vote: 141 URA****QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousand

**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration**

		<i>Item</i>	<i>Spent</i>
a) 3 Stakeholder engagements held.	8 stakeholder engagements were held in second quarter. These were 2	211101 General Staff Salaries	4,177,534
b) 6% Reduction in debt stock	engagements held with lawyers from the United Kingdom to discuss the ongoing oil and gas arbitration. 3	211103 Allowances	498,655
c) 4 Quartely records compliance inspection visits to Northern, Western, South western and Eastern regions carried out	engagements were held with commissioner land registrations. Another 3 engagements were held with land officers from Jinja, Mbarara, Wakiso and KCCA.	212101 Social Security Contributions	698,707
d) 10 Tax stations visited	The debt stock was reduced by 121%. In the period under review, UGX 15.2Bn was collected against a target of UGX 12.5Bn.	212201 Social Security Contributions	250,659
	2 compliance inspection visits were carried out in eastern and western regions in second quarter as a follow up of visit in quarter 1.	213001 Medical expenses (To employees)	204,275
	In the second quarter, 8 URA stations were visited by the debt collection unit for reconciliation, collections and enforcement.	213002 Incapacity, death benefits and funeral expenses	87,051
		213004 Gratuity Expenses	857,122
		221001 Advertising and Public Relations	126,650
		221002 Workshops and Seminars	57,322
		221003 Staff Training	1,450,000
		221004 Recruitment Expenses	32,500
		221007 Books, Periodicals & Newspapers	8,743
		221008 Computer supplies and Information Technology (IT)	520,925
		221009 Welfare and Entertainment	84,953
		221011 Printing, Stationery, Photocopying and Binding	114,936
		221014 Bank Charges and other Bank related costs	14,261
		221017 Subscriptions	5,750
		222001 Telecommunications	142,500
		222002 Postage and Courier	36,000
		222003 Information and communications technology (ICT)	1,475,481
		223002 Rates	50,000
		223003 Rent – (Produced Assets) to private entities	473,219
		223004 Guard and Security services	219,080
		223005 Electricity	156,750
		223006 Water	7,989
		225001 Consultancy Services- Short term	25,700
		226001 Insurances	126,855
		227001 Travel inland	166,274
		227002 Travel abroad	64,696
		227003 Carriage, Haulage, Freight and transport hire	15,316
		227004 Fuel, Lubricants and Oils	184,396
		228001 Maintenance - Civil	162,500
		228002 Maintenance - Vehicles	83,795
		228003 Maintenance – Machinery, Equipment & Furniture	385,969
		273102 Incapacity, death benefits and funeral expenses	50,000
		282102 Fines and Penalties/ Court wards	337,659
		<b>Total</b>	<b>13,354,219</b>
		<i>Wage Recurrent</i>	<i>4,177,534</i>
		<i>Non Wage Recurrent</i>	<i>9,176,685</i>
		<i>NTR</i>	<i>0</i>

**Reasons for Variation in performance**

The reduction in debt stock was influenced by hightened visits to stations and strenthened litigation function by the legal team.

**Output: 14 5406 Public Awareness and Tax Education/Modernization**

**Vote: 141 URA****QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousand

**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration**

		<i>Item</i>	<i>Spent</i>
a) 2 Engagements with EAC Partner States	a) 4 engagements were held with EAC partner states. These include 35th EARACG meeting for East African Region in Nairobi Kenya, 65th EARATC meeting for East African Region in Kampala Uganda, 1 EAC engagement on Single Customs Territory in Kigali Rwanda, and 1 EAC engagement with the board where 1 URA board member went to Tanzania to attend the effective director programme.	211101 General Staff Salaries	1,502,440
b) Participated in 1 International Forum		211103 Allowances	44,551
c) Hold Engagements with 4 Selected Tax payer/partner groups		212101 Social Security Contributions	158,238
d) 1 Government agencies engaged.		212201 Social Security Contributions	90,147
e) 1 Consultative Business Forum held		213001 Medical expenses (To employees)	45,953
f) 2 Media groupsengagements held		213004 Gratuity Expenses	74,252
g) 1 Research and evaluation intervention carried out.		221001 Advertising and Public Relations	254,500
h) 3 Publications prepared		221002 Workshops and Seminars	299,432
		221003 Staff Training	22,342
	b) No international forum was held in the second quarter	221007 Books, Periodicals & Newspapers	1,750
		221009 Welfare and Entertainment	10,000
	c) No engagement was held with any tax payer/partner groups.	221011 Printing, Stationery, Photocopying and Binding	8,462
		221014 Bank Charges and other Bank related costs	840
		221017 Subscriptions	11,250
	d) 3 engagements were held with MOFPED on Statistical issues & revenue forecasting. 2 engagements were held with UBOS on Statistical development issues. 1 engagement was held with OPM/Accountability sector Consultant for provision of technical assistance on developing a National M&E framework and assistance to URA's Corporate performance reporting, monitoring & evaluation unit.	223006 Water	443
		224002 General Supply of Goods and Services	105,000
		226001 Insurances	26,853
		227001 Travel inland	10,750
		227002 Travel abroad	137,947
		227004 Fuel, Lubricants and Oils	46,232
		228002 Maintenance - Vehicles	28,082
		228003 Maintenance – Machinery, Equipment & Furniture	265
		282091 Tax Account	250,000
	e) No consultative business forum was held in second quarter.		
	f) No media group engagement was held. This was replaced by a media tour to enable journalists appreciate what happens in other URA Stations. This proved more efficient and educative.		
	g) Research on 2 challenges sourced from other URA departments were carried out. These were research on tax incentives and tax to GDP.		
	h) One issue of the Taxman magazine was published.		

**Reasons for Variation in performance**

In the engagement of taxpayer groups, there was need to change approach in order to get the main target group (CEO's) on board. Views are being solicited from key stakeholders for a way forward.

**Total** **3,129,725**

**Vote: 141** URA**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousand

**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration**

<i>Wage Recurrent</i>	1,502,440
<i>Non Wage Recurrent</i>	1,627,286
<i>NTR</i>	0

*Development Projects***Project 0653 Support to URA Projects***Capital Purchases***Output: 14 5471 Acquisition of Land by Government**

NA	The training school land has not been purchased.	<i>Item</i> 311101 Land	<i>Spent</i> 250,000
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**Reasons for Variation in performance**

There was delay in the procurement process.

<b>Total</b>	<b>250,000</b>
<i>GoU Development</i>	250,000
<i>External Financing</i>	0
<i>NTR</i>	0

**Output: 14 5472 Government Buildings and Administrative Infrastructure**

NA	The redesigning of NIP building for office space at Nakawa headquarters was done and all the works ongoing are in line with the plan. Works are on time and expected to be completed by third quarter.	<i>Item</i> 231001 Non Residential buildings (Depreciation)	<i>Spent</i> 400,000
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**Reasons for Variation in performance**

NA

<b>Total</b>	<b>400,000</b>
<i>GoU Development</i>	400,000
<i>External Financing</i>	0
<i>NTR</i>	0

**Output: 14 5475 Purchase of Motor Vehicles and Other Transport Equipment**

NA	The 68 vehicles were leased last FY. The lease is payable every year.	<i>Item</i> 231004 Transport equipment	<i>Spent</i> 1,000,000
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**Reasons for Variation in performance**

NA

**Vote: 141** URA**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousand

**Vote Function: 1454 Revenue Collection & Administration***Development Projects***Project 0653 Support to URA Projects**

<b>Total</b>	<b>1,000,000</b>
<i>GoU Development</i>	1,000,000
<i>External Financing</i>	0
<i>NTR</i>	0

**Output: 14 5476 Purchase of Office and ICT Equipment, including Software**

NA		<i>Item</i>	<i>Spent</i>
	HRMS contract is expected to be signed in the 3rd quarter according to schedule of activities.	231005 Machinery and equipment	550,000
	Processes and procedures for operationalization of DT mobile offices have been designed. Equipping of mobile van is in progress.		

*Reasons for Variation in performance*

NA

<b>Total</b>	<b>550,000</b>
<i>GoU Development</i>	550,000
<i>External Financing</i>	0
<i>NTR</i>	0

**Output: 14 5478 Purchase of Office and Residential Furniture and Fittings**

NA		<i>Item</i>	<i>Spent</i>
	Processes and procedures for operationalization of domestic tax mobile offices have been designed. Equipping of mobile van is in progress.	231006 Furniture and fittings (Depreciation)	125,000

*Reasons for Variation in performance*

NA

<b>Total</b>	<b>125,000</b>
<i>GoU Development</i>	125,000
<i>External Financing</i>	0
<i>NTR</i>	0

**Output: 14 5479 Acquisition of Other Capital Assets**

**Vote: 141 URA****QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousand

**Vote Function: 1454 Revenue Collection & Administration***Development Projects***Project 0653 Support to URA Projects**

		<i>Item</i>	<i>Spent</i>
Conducting a Business Impact Analysis done	The procurement of the Business Impact Assessment consultant is ongoing.	312302 Intangible Fixed Assets	2,633,287
Reviewing & completing draft BCP policy for management's consideration done.	Draft BCP policy was developed and presented to management executive committee. Engagements are still ongoing and presentation to the board is scheduled for 4th quarter.		
Rolled out Asycuda World system to Kampala and other upcountry stations	Asycuda world rolled out to Kampala. Roll out to other stations is scheduled for the 3rd and 4th quarter period.		
Installation, Testing, Piloting & roll out of ECTS done	Installation and piloting of ECTS system was done. Roll out is scheduled for March 2014.		

*Reasons for Variation in performance*

NA

<b>Total</b>	<b>2,633,287</b>
<i>GoU Development</i>	2,633,287
<i>External Financing</i>	0
<i>NTR</i>	0
<b>GRAND TOTAL</b>	<b>52,400,942</b>
<i>Wage Recurrent</i>	26,782,888
<i>Non Wage Recurrent</i>	20,659,767
<i>GoU Development</i>	4,958,287
<i>External Financing</i>	0
<i>NTR</i>	0

**Vote: 141** URA**QUARTER 3: Revised Workplan**

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	<i>US\$ Thousand</i>		
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**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration***Outputs Provided***Output: 14 5401 Customs Tax Collection**

a).16.8% Growth incustoms revenue collection

b).17.5% Reduction in customs arrears portifio

c).42 Comprehensive and 8 spot audits completed

42 Comprehensive and 8 spot audits completed.

d) 225 Real time alerts and 7 Risk Alerts issued

f) 65% Green lane transactions

g) A quarterly report on the reconciled Customs transactions.

<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Non Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>

<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>
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**Output: 14 5402 Domestic Tax Collection**

a) 15.6% Growth in revenue collection

b) 87% Average filing ratio

c) 16.25% Arrears recovered

d) 12.5% Audit yeild

e) 64 Comprehensive audits conducted and 418 Issue audits conducted

f) 7.5%Growth in taxpayer registerr

g) 19 Tax clinics conducted

<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Non Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>

<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>
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**Output: 14 5403 Tax Investigations**

a) 12 Investigated cases completed and 7% of investigated cases recommended for prosecution

b) 25% Budget absorption rate

c) 80% Client issues addressed

d) 75% Business units employing the Tax investigation business Standards in their work

e) 1 Partner engaged.

<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Non Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Vote: 141** URA**QUARTER 3: Revised Workplan**

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	<i>US\$ Thousand</i>		
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**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration**

f) 70% Partners expectations met

g) 80% Investigation cases handled as per re-engineered TID processes

h) 100% of quarterly financed activities implemented

	<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>
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**Output: 14 5404 Internal Audit and Compliance**

a) 95% Quarterly Budget absorption rate.

b) 6 Stakeholder engagements held

c) 200 copies of Newsletter - The Consultant produced

d) 70% Audit review recommendations adopted

e) 3 Knowledge sharing sessions held

f) 2 integrity awareness interventions executed

h) 1 Staff development initiatives executed

i) 1 Staff motivation interventions held

	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>

	<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>
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**Output: 14 5405 URA Legal and Administrative Support Services**

a) 3 Stakeholder engagements held.

b) 6% Reduction in debt stock

c) 4 Quarterly records compliance inspection visits to Northern, Western, South western and Eastern regions carried out

d) 10 Tax stations visited

	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>

	<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>
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**Output: 14 5406 Public Awareness and Tax Education/Modernization**

a) 1 Engagements with EAC Partner States

b) Participated in 1 International Forum

c) Hold Engagements with 4 Selected Tax payer/partner groups

d) 1 Government agencies engaged.

e) 1 Consultative Business Forum held

	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Vote: 141** URA**QUARTER 3: Revised Workplan**

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	<i>US\$ Thousand</i>		
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**Vote Function: 1454 Revenue Collection & Administration***Recurrent Programmes***Programme 01 Revenue Collection & Administration**

f) 2 Media groups engagements held

g) 2 Publications prepared

<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>
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*Development Projects***Project 0653 Support to URA Projects***Capital Purchases***Output: 14 5471 Acquisition of Land by Government**

NA

<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Output: 14 5472 Government Buildings and Administrative Infrastructure**

NA

<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Output: 14 5475 Purchase of Motor Vehicles and Other Transport Equipment**

NA

<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Output: 14 5476 Purchase of Office and ICT Equipment, including Software**

NA

<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Output: 14 5478 Purchase of Office and Residential Furniture and Fittings**

NA

<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>



**Vote: 141** URA**QUARTER 3: Revised Workplan**

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	<i>US\$ Thousand</i>
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**Vote Function: 1454 Revenue Collection & Administration***Development Projects***Project 0653 Support to URA Projects****Output: 14 5479 Acquisition of Other Capital Assets**

Signing of the Human Resource Management  
System contract .done

Gap Analysis for Integrations in URA done

<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Non Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Vote: 141** URA**QUARTER 4: Revised Cashflow Plan**

## Non-Wage Recurrent

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
PAF	0	0	0.0%	0	0.0%
Statutory	0	0	0.0%	0	0.0%
Other	84.088531310	20.6597665	24.6%	0	0.0%
<b>Total</b>	<b>84.088531310</b>	<b>20.6597665</b>	<b>24.6%</b>	<b>0</b>	<b>0.0%</b>

Reasons for cash requirement greater than 1/4 of the budget: NA.

## GoU Development

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
PAF	0	0	0.0%	0	0.0%
Other	17.4	4.95828725	28.5%	0	0.0%
<b>Total</b>	<b>17.4</b>	<b>4.95828725</b>	<b>28.5%</b>	<b>0</b>	<b>0.0%</b>

Reasons for cash requirement greater than 1/4 of the budget: NA.

## Grand Total

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
<b>Grand Total</b>	<b>101.48853131</b>	<b>25.61805375</b>	<b>25.2%</b>	<b>0</b>	<b>0.0%</b>

## Vote: 141 URA

### Checklist for OBT Submissions made during QUARTER 3

This is an automated checklist which shows whether data has been entered into the areas which are required for a complete quarterly submission. It does not verify the quality of the data that has been entered. A complete checklist is therefore a necessary, but not sufficient condition for a satisfactory submission to MoFPED.

### Project and Programme Quarterly Performance Reports and Workplans (Step 2)

The table below shows whether output information, and where relevant donor and ntr data has been entered into the required areas for the quarterly performance reports and quarterly workplans under step 2.

#### Output Information

Vote Function, Project and Program	Q2 Report	Q3 Workplan
<b>1454 Revenue Collection &amp; Administration</b>		
○ <i>Recurrent Programmes</i>		
- 01 Revenue Collection & Administration	Data In	Data In
○ <i>Development Projects</i>		
- 0653 Support to URA Projects	Data In	Data In

#### Donor Releases and Expenditure

Vote Function, Project and Program	Q2 Report	Q3 Workplan
<b>1454 Revenue Collection &amp; Administration</b>		
○ <i>Development Projects</i>		
- 0653 Support to URA Projects	Data In	Data In

#### NTR Releases and Expenditure

The table below shows whether data has been entered in the fields for key variances in budget execution under step 2.2 and 2.3:

### Vote Performance Summary (Step 3)

The table below shows whether information has been entered into the required fields in the vote performance summary tables for each vote functions under step 3.1:

Vote Function	Perf. Indicators	Output Summary	Actions
1454 Revenue Collection & Administration	Data In	Data In	Data In

The table below shows whether data has been entered into the vote narrative fields under step 3.2:

Narrative	Narrative
Narrative	Data In

### Quarterly Cash Requests (Step 4)

The table below shows whether data has been entered into the cash request under step 4:

Cash Request

# Vote: 141 URA

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## Checklist for OBT Submissions made during QUARTER 3

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Cash Request	Data In
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