

Vote:141 URA

QUARTER 1: Highlights of Vote Performance

VI: Summary of Issues in Budget Execution

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

| | Approved Budget | Cashlimits by End Q1 | Released by End Q 1 | Spent by End Q1 | % Budget Released | % Budget Spent | % Releases Spent |
|--|-----------------|----------------------|---------------------|-----------------|-------------------|----------------|------------------|
| Recurrent Wage | 133.964 | 33.491 | 33.491 | 33.071 | 25.0% | 24.7% | 98.7% |
| Non Wage | 176.868 | 39.497 | 43.196 | 43.085 | 24.4% | 24.4% | 99.7% |
| Devt. GoU | 52.640 | 13.160 | 13.160 | 13.135 | 25.0% | 25.0% | 99.8% |
| Ext. Fin. | 2.291 | 0.000 | 0.000 | 0.000 | 0.0% | 0.0% | 0.0% |
| GoU Total | 363.472 | 86.148 | 89.847 | 89.291 | 24.7% | 24.6% | 99.4% |
| Total GoU+Ext Fin (MTEF) | 365.763 | 86.148 | 89.847 | 89.291 | 24.6% | 24.4% | 99.4% |
| Arrears | 0.000 | 0.000 | 0.000 | 0.000 | 0.0% | 0.0% | 0.0% |
| Total Budget | 365.763 | 86.148 | 89.847 | 89.291 | 24.6% | 24.4% | 99.4% |
| <i>A.I.A Total</i> | 0.000 | 0.000 | 0.000 | 0.000 | 0.0% | 0.0% | 0.0% |
| Grand Total | 365.763 | 86.148 | 89.847 | 89.291 | 24.6% | 24.4% | 99.4% |
| Total Vote Budget Excluding Arrears | 365.763 | 86.148 | 89.847 | 89.291 | 24.6% | 24.4% | 99.4% |

Table V1.2: Releases and Expenditure by Program*

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % Budget Released | % Budget Spent | %Releases Spent |
|---|-----------------|--------------|--------------|-------------------|----------------|-----------------|
| Program: 1418 Administration and Support Services | 171.75 | 42.36 | 42.02 | 24.7% | 24.5% | 99.2% |
| Program: 1454 Revenue Collection & Administration | 194.02 | 47.48 | 47.27 | 24.5% | 24.4% | 99.6% |
| Total for Vote | 365.76 | 89.85 | 89.29 | 24.6% | 24.4% | 99.4% |

Matters to note in budget execution

Overall, funds have been allocated as was requested in the first quarter and expenditure was largely within the prioritized and budgeted areas with the exception of staff salaries and staff allowances- where less was expended as we await to recruit and fill vacant positions.

The URA Headquarter construction project still has an unfunded item of UGX 55 Billion which would have been necessary to complete the construction within the current year.

There was no donor disbursement in this quarter towards the Data ware House and Business Intelligence system and this has therefore not been reported on. Lastly, we still face a challenge of Inadequate funding to support structure changes to align with current business needs.

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

(i) Major unspent balances

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QUARTER 1: Highlights of Vote Performance

| | |
|--|---|
| Programs , Projects | |
| Program 1418 Administration and Support Services | |
| 0.000 Bn Shs | <i>SubProgram/Project :02 Internal Audit and Compliance</i> |
| Reason: This was money not paid for special allowances for work yet to be done | |
| <i>Items</i> | |
| 100,000.000 UShs | 211103 Allowances |
| Reason: This was money not paid for special allowances for work yet to be done | |
| 0.100 Bn Shs | <i>SubProgram/Project :03 Corporate services</i> |
| Reason: This money is for unpaid medical allowances for invoices not yet received but were due for payment by close of the quarter | |
| <i>Items</i> | |
| 100,000,000.000 UShs | 211103 Allowances |
| Reason: This money is for unpaid medical allowances for invoices not yet received but were due for payment by close of the quarter | |
| 0.000 Bn Shs | <i>SubProgram/Project :04 Legal Services</i> |
| Reason: This is for special allowances for work which will be completed in the next quarter | |
| <i>Items</i> | |
| 100,000.000 UShs | 211103 Allowances |
| Reason: This is for special allowances for work which will be completed in the next quarter | |
| 0.000 Bn Shs | <i>SubProgram/Project :08 Research & Planning, Public Awarenessand Tax Education</i> |
| Reason: This is for special allowances for work which will be completed in the next quarter | |
| <i>Items</i> | |
| 100,000.000 UShs | 211103 Allowances |
| Reason: This is for special allowances for work which will be completed in the next quarter | |
| 0.025 Bn Shs | <i>SubProgram/Project :0653 Support to URA Projects</i> |
| Reason: Some planned procurements for furniture and office equipment like printers were not completed by the time of reporting for quarter 1 | |
| <i>Items</i> | |
| 12,500,000.000 UShs | 312202 Machinery and Equipment |
| Reason: The procurement process for some printers is not yet completed | |
| 12,500,000.000 UShs | 312203 Furniture & Fixtures |
| Reason: The procurement process for furniture items is not yet concluded | |
| Program 1454 Revenue Collection & Administration | |
| 0.001 Bn Shs | <i>SubProgram/Project :05 Domestic Taxes</i> |
| Reason: Some responsibility allowances have no yet been paid for un deployed staff | |
| <i>Items</i> | |

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QUARTER 1: Highlights of Vote Performance

| | |
|---|--|
| 1,000,000.000 UShs | 211103 Allowances |
| Reason: Some responsibility allowances have no yet been paid for un deployed staff | |
| 0.010 Bn Shs | <i>SubProgram/Project :06 Customs</i> |
| Reason: We are yet to pay Hardship allowances for some offices where staff retired or exited the organisation | |
| <i>Items</i> | |
| 10,000,000.000 UShs | 211103 Allowances |
| Reason: We are yet to pay Hardship allowances for some offices where staff retired or exited the organisation | |
| 0.000 Bn Shs | <i>SubProgram/Project :07 Tax Investigations</i> |
| Reason: This difference is a rounding off imbalance | |
| <i>Items</i> | |
| 30,000.000 UShs | 211103 Allowances |
| Reason: N/A | |
| <i>(ii) Expenditures in excess of the original approved budget</i> | |

V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators*

| | | | |
|---|--------------------------|------------------------|--------------------------|
| Programme : 18 Administration and Support Services | | | |
| Responsible Officer: Doris Akol | | | |
| Programme Outcome: Efficient and effective institutional performance | | | |
| Sector Outcomes contributed to by the Programme Outcome | | | |
| 1. Sustainable Economic Stability | | | |
| Programme Outcome Indicators | Indicator Measure | Planned 2017/18 | Actuals By END Q1 |
| Level of Strategic plan delivered | Percentage | 75% | 60.01% |
| Annual Auditor General rating of institutions | Text | Unqualified | Unqualified |
| Programme : 54 Revenue Collection & Administration | | | |
| Responsible Officer: Doris Akol | | | |
| Programme Outcome: Maximum revenue | | | |
| Sector Outcomes contributed to by the Programme Outcome | | | |
| 1. Sustainable Economic Stability | | | |
| Programme Outcome Indicators | Indicator Measure | Planned 2017/18 | Actuals By END Q1 |
| Revenue collection to target | Percentage | 100% | 95.97 |
| Compliance level | Percentage | 74% | 80.6% |
| Tax Administration cost as % of revenue | Percentage | 2.4% | 0.75% |

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QUARTER 1: Highlights of Vote Performance

Table V2.2: Key Vote Output Indicators*

| Programme : 54 Revenue Collection & Administration | | | |
|---|-------------------|-----------------|-------------------|
| Sub Programme : 05 Domestic Taxes | | | |
| KeyOutPut : 02 Domestic Tax Collection | | | |
| Key Output Indicators | Indicator Measure | Planned 2017/18 | Actuals By END Q1 |
| Average filling ratio | Percentage | 87% | 88.08% |
| Percentage Growth in taxpayer register | Percentage | 10% | 13.40% |
| Percentage of Domestic Tax Revenue collected against target | Percentage | 100% | 97.07% |
| Sub Programme : 06 Customs | | | |
| KeyOutPut : 01 Customs Tax Collection | | | |
| Key Output Indicators | Indicator Measure | Planned 2017/18 | Actuals By END Q1 |
| Percentage of Customs tax Revenue collected against target | Percentage | 100% | 96.55% |

Performance highlights for the Quarter

Revenue Performance July - September 2017/18: UGX 3,147.07 Billion. Performance to target was 95.97%. Growth was 11.77%. There was decline in prices of communication services posed a downward risk to revenue in the telecommunication sector especially on consumption taxes like VAT and Local Excise Duty. A reduction in the percentage share of imports from Kenya caused by after elections effects impacted negatively on Domestic tax collections. **Expansion of tax base:** During the period of July-September 2017, our tax register registered a growth of 13.40 % (125,635 new taxpayers). **Improved average filing ratios;** on average, our filing ratios for PAYE were at 94.83% and 96.51% for VAT respectively. 60% work plan execution was achieved.

Audit efficiency: During the period of July-September 2017, we executed 388 sector based audits and 42 Customs post audits. **Block Management System (BMS);** was operationalized to enable our institution promote taxpayer compliance and improve on the taxpayer's registration. **Customs Enforcement:** During the period of July - September 2017, enforcement Intervention raised a total number of 2,040 seizures which yielded a total revenue recovery of UGX 12.73 Billion. **Integrity drives were carried out** to ensure staff do to act ethically and professionally while performing their duties and responsibilities. **Tax Investigations:** Investigations into the accuracy of declarations by tax payers throughout the period yielded UGX 21.5 Billion in tax revenue. **Prosecution drive, litigation and arrears recovery.** 22 out of 28 received cases were decided in favor of URA (with 7 convictions and 15 Rulings/judgments) representing a success rate of 79%. **Annual taxpayers' appreciation week** with an objective to show accountability for the taxpayers' money through government organizations showcasing their services and products offered by government as a result of the revenue collected. **URA Head Quarter building;** overall physical work progress is 64.00% and actual period-wise progress is 86.54% as per the approved work plan. **Enterprise Resource Planning;** System was initiated and rolled out of ERP HR modules (Core HR, Performance Management System and Self Service HR).

V3: Details of Releases and Expenditure

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

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QUARTER 1: Highlights of Vote Performance

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % GoU Budget Released | % GoU Budget Spent | %GoU Releases Spent |
|--|-----------------|--------------|--------------|-----------------------|--------------------|---------------------|
| Program 1418 Administration and Support Services | 169.45 | 42.36 | 42.02 | 25.0% | 24.8% | 99.2% |
| <i>Class: Outputs Provided</i> | <i>116.81</i> | <i>29.20</i> | <i>28.88</i> | <i>25.0%</i> | <i>24.7%</i> | <i>98.9%</i> |
| 141801 Internal Audit and Compliance | 5.05 | 1.26 | 1.25 | 25.0% | 24.8% | 99.2% |
| 141803 Administrative Support Services | 93.59 | 23.40 | 23.20 | 25.0% | 24.8% | 99.1% |
| 141804 Public Awareness and Tax Education/Modernization | 11.56 | 2.89 | 2.79 | 25.0% | 24.1% | 96.5% |
| 141805 Legal services | 6.61 | 1.65 | 1.64 | 25.0% | 24.8% | 99.4% |
| <i>Class: Capital Purchases</i> | <i>52.64</i> | <i>13.16</i> | <i>13.13</i> | <i>25.0%</i> | <i>25.0%</i> | <i>99.8%</i> |
| 141872 Government Buildings and Administrative Infrastructure | 30.90 | 7.73 | 7.73 | 25.0% | 25.0% | 100.0% |
| 141875 Purchase of Motor Vehicles and Other Transport Equipment | 3.02 | 0.76 | 0.76 | 25.0% | 25.0% | 100.0% |
| 141876 Purchase of Office and ICT Equipment, including software | 18.62 | 4.65 | 4.65 | 25.0% | 25.0% | 100.0% |
| 141877 Purchase of Specialised Machinery and Equipment | 0.05 | 0.01 | 0.00 | 25.0% | 0.0% | 0.0% |
| 141878 Purchase of Office and Residential Furniture and Fittings | 0.05 | 0.01 | 0.00 | 25.0% | 0.0% | 0.0% |
| Program 1454 Revenue Collection & Administration | 194.02 | 47.48 | 47.27 | 24.5% | 24.4% | 99.6% |
| <i>Class: Outputs Provided</i> | <i>194.02</i> | <i>47.48</i> | <i>47.27</i> | <i>24.5%</i> | <i>24.4%</i> | <i>99.6%</i> |
| 145401 Customs Tax Collection | 87.96 | 21.99 | 21.88 | 25.0% | 24.9% | 99.5% |
| 145402 Domestic Tax Collection | 99.20 | 23.78 | 23.68 | 24.0% | 23.9% | 99.6% |
| 145403 Tax Investigations | 6.86 | 1.72 | 1.72 | 25.0% | 25.0% | 100.0% |
| Total for Vote | 363.47 | 89.85 | 89.29 | 24.7% | 24.6% | 99.4% |

Table V3.2: 2017/18 GoU Expenditure by Item

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % GoU Budget Released | % GoU Budget Spent | %GoU Releases Spent |
|---|-----------------|--------------|--------------|-----------------------|--------------------|---------------------|
| <i>Class: Outputs Provided</i> | <i>310.83</i> | <i>76.69</i> | <i>76.16</i> | 24.7% | 24.5% | 99.3% |
| 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 133.96 | 33.49 | 33.07 | 25.0% | 24.7% | 98.7% |
| 211103 Allowances | 10.07 | 2.52 | 2.41 | 25.0% | 23.9% | 95.6% |
| 212101 Social Security Contributions | 22.11 | 5.53 | 5.53 | 25.0% | 25.0% | 100.0% |
| 213001 Medical expenses (To employees) | 4.16 | 1.04 | 1.04 | 25.0% | 25.0% | 100.0% |
| 213002 Incapacity, death benefits and funeral expenses | 0.20 | 0.05 | 0.05 | 25.0% | 25.0% | 100.0% |
| 213004 Gratuity Expenses | 2.06 | 0.51 | 0.51 | 25.0% | 25.0% | 100.0% |
| 221001 Advertising and Public Relations | 2.70 | 0.67 | 0.67 | 25.0% | 25.0% | 100.0% |
| 221002 Workshops and Seminars | 3.46 | 0.87 | 0.87 | 25.0% | 25.0% | 100.0% |
| 221003 Staff Training | 2.00 | 0.50 | 0.50 | 25.0% | 25.0% | 100.0% |
| 221004 Recruitment Expenses | 0.05 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 221006 Commissions and related charges | 0.65 | 0.16 | 0.16 | 25.0% | 25.0% | 100.0% |
| 221007 Books, Periodicals & Newspapers | 0.02 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 221008 Computer supplies and Information Technology (IT) | 46.34 | 10.57 | 10.57 | 22.8% | 22.8% | 100.0% |
| 221009 Welfare and Entertainment | 0.47 | 0.12 | 0.12 | 25.0% | 25.0% | 100.0% |
| 221010 Special Meals and Drinks | 5.71 | 1.43 | 1.43 | 25.0% | 25.0% | 100.0% |

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QUARTER 1: Highlights of Vote Performance

| | | | | | | |
|--|---------------|--------------|--------------|-------|-------|--------|
| 221011 Printing, Stationery, Photocopying and Binding | 1.82 | 0.46 | 0.46 | 25.0% | 25.0% | 100.0% |
| 221014 Bank Charges and other Bank related costs | 0.12 | 0.03 | 0.03 | 25.0% | 25.0% | 100.0% |
| 221017 Subscriptions | 0.33 | 0.08 | 0.08 | 25.0% | 25.0% | 100.0% |
| 222001 Telecommunications | 0.90 | 0.23 | 0.23 | 25.0% | 25.0% | 100.0% |
| 222002 Postage and Courier | 0.24 | 0.06 | 0.06 | 25.0% | 25.0% | 100.0% |
| 222003 Information and communications technology (ICT) | 5.10 | 1.28 | 1.28 | 25.0% | 25.0% | 100.0% |
| 223001 Property Expenses | 0.06 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 223002 Rates | 0.29 | 0.07 | 0.07 | 25.0% | 25.0% | 100.0% |
| 223003 Rent – (Produced Assets) to private entities | 5.39 | 1.35 | 1.35 | 25.0% | 25.0% | 100.0% |
| 223004 Guard and Security services | 2.37 | 0.59 | 0.59 | 25.0% | 25.0% | 100.0% |
| 223005 Electricity | 1.84 | 0.46 | 0.46 | 25.0% | 25.0% | 100.0% |
| 223006 Water | 0.54 | 0.13 | 0.13 | 25.0% | 25.0% | 100.0% |
| 224004 Cleaning and Sanitation | 0.83 | 0.21 | 0.21 | 25.0% | 25.0% | 100.0% |
| 225001 Consultancy Services- Short term | 0.37 | 0.08 | 0.08 | 20.3% | 20.3% | 100.0% |
| 225002 Consultancy Services- Long-term | 0.00 | 0.02 | 0.02 | 1.8% | 1.8% | 100.0% |
| 226001 Insurances | 4.53 | 1.13 | 1.13 | 25.0% | 25.0% | 100.0% |
| 227001 Travel inland | 14.53 | 3.63 | 3.63 | 25.0% | 25.0% | 100.0% |
| 227002 Travel abroad | 1.30 | 0.33 | 0.33 | 25.0% | 25.0% | 100.0% |
| 227003 Carriage, Haulage, Freight and transport hire | 0.83 | 0.21 | 0.21 | 25.0% | 25.0% | 100.0% |
| 227004 Fuel, Lubricants and Oils | 2.24 | 0.56 | 0.56 | 25.0% | 25.0% | 100.0% |
| 228001 Maintenance - Civil | 3.42 | 0.86 | 0.86 | 25.0% | 25.0% | 100.0% |
| 228002 Maintenance - Vehicles | 3.49 | 0.87 | 0.87 | 25.0% | 25.0% | 100.0% |
| 228003 Maintenance – Machinery, Equipment & Furniture | 25.23 | 6.31 | 6.31 | 25.0% | 25.0% | 100.0% |
| 228004 Maintenance – Other | 0.39 | 0.10 | 0.10 | 25.0% | 25.0% | 100.0% |
| 282102 Fines and Penalties/ Court wards | 0.68 | 0.17 | 0.17 | 25.0% | 25.0% | 100.0% |
| Class: Capital Purchases | 52.64 | 13.16 | 13.13 | 25.0% | 25.0% | 99.8% |
| 312101 Non-Residential Buildings | 30.90 | 7.73 | 7.73 | 25.0% | 25.0% | 100.0% |
| 312201 Transport Equipment | 3.02 | 0.76 | 0.76 | 25.0% | 25.0% | 100.0% |
| 312202 Machinery and Equipment | 0.05 | 0.01 | 0.00 | 25.0% | 0.0% | 0.0% |
| 312203 Furniture & Fixtures | 0.05 | 0.01 | 0.00 | 25.0% | 0.0% | 0.0% |
| 312213 ICT Equipment | 18.62 | 4.65 | 4.65 | 25.0% | 25.0% | 100.0% |
| Total for Vote | 363.47 | 89.85 | 89.29 | 24.7% | 24.6% | 99.4% |

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 |
|--|-----------------|--------------|--------------|-----------------------|--------------------|---------------------|
| Program 1418 Administration and Support Services | 169.45 | 42.36 | 42.02 | 25.0% | 24.8% | 99.2% |
| <i>Recurrent SubProgrammes</i> | | | | | | |
| 02 Internal Audit and Compliance | 5.05 | 1.26 | 1.25 | 25.0% | 24.8% | 99.2% |
| 03 Corporate services | 93.59 | 23.40 | 23.20 | 25.0% | 24.8% | 99.1% |
| 04 Legal Services | 6.61 | 1.65 | 1.64 | 25.0% | 24.8% | 99.4% |
| 08 Research & Planning, Public Awareness and Tax Education | 11.56 | 2.89 | 2.79 | 25.0% | 24.1% | 96.5% |

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QUARTER 1: Highlights of Vote Performance

| <i>Development Projects</i> | | | | | | |
|------------------------------|---------------|--------------|--------------|--------------|--------------|--------------|
| 0653 Support to URA Projects | 52.64 | 13.16 | 13.13 | 25.0% | 25.0% | 99.8% |
| 05 Domestic Taxes | 99.20 | 23.78 | 23.68 | 24.0% | 23.9% | 99.6% |
| 06 Customs | 87.96 | 21.99 | 21.88 | 25.0% | 24.9% | 99.5% |
| 07 Tax Investigations | 6.86 | 1.72 | 1.72 | 25.0% | 25.0% | 100.0% |
| Total for Vote | 363.47 | 89.85 | 89.29 | 24.7% | 24.6% | 99.4% |

Table V3.4: External Financing Releases and Expenditure by Sub Programme

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % Budget Released | % Budget Spent | %Releases Spent |
|---|------------------------|-----------------|--------------|--------------------------|-----------------------|------------------------|
| Program : 1418 Administration and Support Services | 2.29 | 0.00 | 0.00 | 0.0% | 0.0% | 0.0% |
| <i>Development Projects.</i> | | | | | | |
| 0653 Support to URA Projects | 2.29 | 0.00 | 0.00 | 0.0% | 0.0% | 0.0% |
| Grand Total: | 2.29 | 0.00 | 0.00 | 0.0% | 0.0% | 0.0% |

Vote:141 URA**QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter**

| 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 |
|------------------------|---|--|------------------|
|------------------------|---|--|------------------|

Program: 18 Administration and Support Services*Recurrent Programmes***Subprogram: 02 Internal Audit and Compliance***Outputs Provided***Output: 01 Internal Audit and Compliance**

| | | Item | Spent |
|--|---|---|--------------|
| 100% of Audit & compliance queries verified and updated | 100% of the Audit and compliance queries verified and updated in PAWs as planned. | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 826,068 |
| 70% Audit and compliance review findings adopted by the client | | 211103 Allowances | 4,277 |
| 22 stakeholder engagements held | 90% Audit and compliance review findings adopted by the client against a target of 70%. | 212101 Social Security Contributions | 137,217 |
| 36 staff investigations completed | | 213001 Medical expenses (To employees) | 21,000 |
| 8 compliance reviews completed | 6 internal stakeholder engagements held against as expected. | 213004 Gratuity Expenses | 30,710 |
| | | 221001 Advertising and Public Relations | 10,250 |
| | 17 staff investigations completed against a target of 9 in Q1. | 221002 Workshops and Seminars | 54,975 |
| | | 221009 Welfare and Entertainment | 1,250 |
| | 3 compliance reviews completed against a target of 2. | 221010 Special Meals and Drinks | 29,428 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 6,900 |
| | | 221014 Bank Charges and other Bank related costs | 450 |
| | | 221017 Subscriptions | 5,000 |
| | | 223006 Water | 6,750 |
| | | 224004 Cleaning and Sanitation | 185 |
| | | 225002 Consultancy Services- Long-term | 17,500 |
| | | 226001 Insurances | 16,907 |
| | | 227001 Travel inland | 27,025 |
| | | 227002 Travel abroad | 11,086 |
| | | 227003 Carriage, Haulage, Freight and transport hire | 278 |
| | | 227004 Fuel, Lubricants and Oils | 33,162 |
| | | 228002 Maintenance - Vehicles | 12,110 |
| | | 228004 Maintenance – Other | 383 |

Reasons for Variation in performance

More efforts have been directed towards audit Query management to ensure 100% effectiveness.

| | |
|-------------------------------|------------------|
| Total | 1,252,910 |
| Wage Recurrent | 826,068 |
| Non Wage Recurrent | 426,842 |
| AIA | 0 |
| Total For SubProgramme | 1,252,910 |
| Wage Recurrent | 826,068 |
| Non Wage Recurrent | 426,842 |

Vote:141 URA**QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter**

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | <i>UShs Thousand</i> |
|------------------------|--|--|--------------------------|
| | | | <i>AIA</i> 0 |

*Recurrent Programmes***Subprogram: 03 Corporate services***Outputs Provided***Output: 03 Administrative Support Services**

Vote:141 URA**QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter**

| | | Item | Spent |
|--|---|---|--------------|
| 85% staff motivation level | Financial statements for 2016/17 | | |
| Average turnaround time reduced to 1.2days | submitted to Auditor General on 8th August 2017. | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 4,330,754 |
| 4 Quarterly budget performance reports by 15th of the month after the quarter system meantime to recover | Quarterly budget performance reports by 27th of the month after the quarter | 211103 Allowances | 1,086,967 |
| Not more than 12 unplanned system down times | | 212101 Social Security Contributions | 959,960 |
| 2hours for system meantime to rec | | 213001 Medical expenses (To employees) | 249,500 |
| | | 213002 Incapacity, death benefits and funeral expenses | 50,000 |
| | | 213004 Gratuity Expenses | 219,743 |
| | | 221001 Advertising and Public Relations | 87,500 |
| | | 221002 Workshops and Seminars | 42,000 |
| | | 221003 Staff Training | 500,000 |
| | | 221004 Recruitment Expenses | 12,500 |
| | | 221007 Books, Periodicals & Newspapers | 1,250 |
| | | 221008 Computer supplies and Information Technology (IT) | 9,851,569 |
| | | 221009 Welfare and Entertainment | 101,250 |
| | | 221010 Special Meals and Drinks | 275,942 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 156,938 |
| | | 221014 Bank Charges and other Bank related costs | 13,911 |
| | | 221017 Subscriptions | 5,000 |
| | | 222001 Telecommunications | 225,000 |
| | | 222002 Postage and Courier | 61,000 |
| | | 222003 Information and communications technology (ICT) | 1,275,000 |
| | | 223001 Property Expenses | 14,887 |
| | | 223002 Rates | 73,297 |
| | | 223003 Rent – (Produced Assets) to private entities | 156,301 |
| | | 223004 Guard and Security services | 462,562 |
| | | 223005 Electricity | 294,000 |
| | | 223006 Water | 31,230 |
| | | 224004 Cleaning and Sanitation | 92,500 |
| | | 225001 Consultancy Services- Short term | 37,500 |
| | | 226001 Insurances | 588,413 |
| | | 227001 Travel inland | 230,379 |
| | | 227002 Travel abroad | 24,860 |
| | | 227003 Carriage, Haulage, Freight and transport hire | 140,000 |
| | | 227004 Fuel, Lubricants and Oils | 22,076 |
| | | 228001 Maintenance - Civil | 155,758 |
| | | 228002 Maintenance - Vehicles | 469,500 |
| | | 228003 Maintenance – Machinery, Equipment & Furniture | 876,431 |
| | | 228004 Maintenance – Other | 22,686 |

Vote:141 URA

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

| 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 |
|------------------------|---|--|------------------|
|------------------------|---|--|------------------|

Reasons for Variation in performance

Financial statements and budget performance reports were submitted in line with set quality standards and timelines.

| | |
|-------------------------------|-------------------|
| Total | 23,198,162 |
| Wage Recurrent | 4,330,754 |
| Non Wage Recurrent | 18,867,408 |
| AIA | 0 |
| Total For SubProgramme | 23,198,162 |
| Wage Recurrent | 4,330,754 |
| Non Wage Recurrent | 18,867,408 |
| AIA | 0 |

Recurrent Programmes

Subprogram: 04 Legal Services

Outputs Provided

Output: 05 Legal services

Vote:141 URA**QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter**

| 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 |
|--|--|--|--|
| UGX 75 Billions of tax arrears collected 60% of cases won/settled in URA's favour 100% Agreements drafted viz instructions | UGX 19.9 Billion in arrears collected against target of UGX 18.75Billion. 78.6% of cases won/settled in URA's favor against a target of 60%. 100% agreements drafted vs instructions as planned. | Item 211102 Contract Staff Salaries (Incl. Casuals, Temporary) 211103 Allowances 212101 Social Security Contributions 213001 Medical expenses (To employees) 213004 Gratuity Expenses 221001 Advertising and Public Relations 221002 Workshops and Seminars 221006 Commissions and related charges 221009 Welfare and Entertainment 221010 Special Meals and Drinks 221011 Printing, Stationery, Photocopying and Binding 221014 Bank Charges and other Bank related costs 221017 Subscriptions 223003 Rent – (Produced Assets) to private entities 223006 Water 224004 Cleaning and Sanitation 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 282102 Fines and Penalties/ Court wards | Spent 741,759 1,443 123,663 19,250 32,922 3,750 52,650 163,384 1,250 27,248 12,998 350 750 189,031 500 382 4,000 16,369 25,730 11,086 800 25,777 17,963 170,000 |

Reasons for Variation in performance

Vigorous enforcement activities in Debt collection and litigation during the period, contributed towards the good performance.

| | |
|-------------------------------|------------------|
| Total | 1,643,053 |
| Wage Recurrent | 741,759 |
| Non Wage Recurrent | 901,294 |
| AIA | 0 |
| Total For SubProgramme | 1,643,053 |
| Wage Recurrent | 741,759 |
| Non Wage Recurrent | 901,294 |
| AIA | 0 |

Recurrent Programmes

Vote:141 URA

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

| 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 |
|------------------------|---|--|---------------|
|------------------------|---|--|---------------|

Subprogram: 08 Research & Planning, Public Awareness and Tax Education

Outputs Provided

Output: 04 Public Awareness and Tax Education/Modernization

| | Item | Spent |
|--|---|---|
| 10 tax education outreaches to university students | 6 against 1 planned Tax education outreaches to commerce/entrepreneurship teachers; | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) 1,322,928 |
| 5 researches conducted | • 1 engagement held with VIVO Energy on 3rd July 2017. | 211103 Allowances 6,605 |
| 12 strategy Management engagements | • Private sector associations engaged; (UNCCI) | 212101 Social Security Contributions 235,659 |
| 4 evaluations/surveys conducted | • 1 Exhibition - held | 213001 Medical expenses (To employees) 34,300 |
| Tax education outreaches to commerce/entrepreneurship teachers | Corporate Social Responsibility held by CG to Kasese & Mpondwe trading communities in July 2017 | 213004 Gratuity Expenses 74,252 |
| 160 sector focused tax clinics/hubs | • Benchmark opportunities for 6 institutions provided | 221001 Advertising and Public Relations 429,354 |
| 16 tax literat | 5 Categories against 3 planned strategy management engagements completed. Government Ministries, Departments & Agencies (4 engaged). Development partners-3 engaged. Private sector associations- 1 engaged. Media groups, international bodies and the East African community. | 221002 Workshops and Seminars 302,151 |
| | Planned tax literature materials not produced in Q1, pushed to Q4. | 221007 Books, Periodicals & Newspapers 3,750 |
| | 42 against 40 sector focused tax clinics/hubs were carried out. | 221009 Welfare and Entertainment 10,000 |
| | 20 against 8 planned education strips produced in the media. | 221010 Special Meals and Drinks 47,768 |
| | | 221011 Printing, Stationery, Photocopying and Binding 9,425 |
| | | 221014 Bank Charges and other Bank related costs 840 |
| | | 221017 Subscriptions 30,525 |
| | | 223006 Water 1,000 |
| | | 224004 Cleaning and Sanitation 1,150 |
| | | 225001 Consultancy Services- Short term 33,900 |
| | | 226001 Insurances 26,438 |
| | | 227001 Travel inland 52,947 |
| | | 227002 Travel abroad 91,857 |
| | | 227004 Fuel, Lubricants and Oils 46,232 |
| | | 228002 Maintenance - Vehicles 27,500 |
| | | 228004 Maintenance – Other 583 |

Reasons for Variation in performance

Sector based tax education was carried out both under TREP and block management hence the scope has been expanded to reach out to more potential clientele.

Engagements with government, development partners and other stakeholders were carried out to discuss strategic way forward.

| | |
|-------------------------------|------------------|
| Total | 2,789,162 |
| Wage Recurrent | 1,322,928 |
| Non Wage Recurrent | 1,466,234 |
| AIA | 0 |
| Total For SubProgramme | 2,789,162 |
| Wage Recurrent | 1,322,928 |
| Non Wage Recurrent | 1,466,234 |
| AIA | 0 |

Development Projects

Vote:141 URA**QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter**

| 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 |
|------------------------|---|--|------------------|
|------------------------|---|--|------------------|

Project: 0653 Support to URA Projects*Capital Purchases***Output: 72 Government Buildings and Administrative Infrastructure**

| | | Item | Spent |
|---------------------------------------|---|----------------------------------|-----------|
| URA Headquarter building construction | Overall physical work progress is 64.00% and actual period-wise progress is | 312101 Non-Residential Buildings | 7,725,000 |
| IDEP Project administration costs | 86.54% as per the approved work plan. Internal final finishes are behind schedule i.e. according to the Contractor's approved programme we ought to have completed 88% of internal final finishes | | |

Reasons for Variation in performance

Works on URA building are behind schedule due to the funding gap; to be able to complete the project on schedule in February 2018, we need UGX 55.00 Billion in financial year 2017/18 and UGX 14 Bn in 2018/19 to cover the 10% for 1 year defect liability period. Currently MoFPED allocates the project UGX 30.09 Bn per year.

| | |
|--------------------|------------------|
| Total | 7,725,000 |
| GoU Development | 7,725,000 |
| External Financing | 0 |
| AIA | 0 |

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

| | | Item | Spent |
|---------------------|--|----------------------------|---------|
| Acquire 90 vehicles | Lease payment for 90 vehicles in first quarter FY 2017/18. | 312201 Transport Equipment | 755,606 |

Reasons for Variation in performance

Performance was as planned

| | |
|--------------------|----------------|
| Total | 755,606 |
| GoU Development | 755,606 |
| External Financing | 0 |
| AIA | 0 |

Output: 76 Purchase of Office and ICT Equipment, including software

Vote:141 URA**QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter**

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | <i>UShs Thousand</i> |
|---|---|---|---------------------------|
| Implement and maintain the ERP system Computer equipment for new staff | (i) Execution of change management strategy for phase 1 a. Promotional Campaigns b. Awareness Campaigns c. Stakeholder engagements (ii) Super user training (for HR staff) (iii) End-user training (Organization wide) (iv) HR data preparation, cleaning and migration into the ERP system (v) User Acceptance Testing (UAT) (vi) Preparation of ERP user manuals for HR module /phase 1 (vii) Roll out of ERP HR modules (Core HR, Performance Management System and Self Service HR) Successfully monitored and ensured synchronization of production Data Bases to their standbys (AW, eTAX, ERP, eHUB) Procurement for new PCs was initiated in this quarter Paid License for Disaster Recovery system. Implemented more Direct peering with Telecoms; Africell and Liquid Telecom Maintained 99.03% internet availability Installed the fleet management system in vehicle on going. The donor funding component towards the Datawarehouse and Business Intelligence system was not recieved | Item 312213 ICT Equipment | Spent 4,654,318 |

Reasons for Variation in performance

Performance was as planned

Performance was as planned except that the Donor funding towards the D/Warehouse and BI was not received by URA

| | |
|-------------------------------|-------------------|
| Total | 4,654,318 |
| GoU Development | 4,654,318 |
| External Financing | 0 |
| AIA | 0 |
| Total For SubProgramme | 13,134,924 |
| GoU Development | 13,134,924 |
| External Financing | 0 |
| AIA | 0 |

Program: 54 Revenue Collection & Administration*Recurrent Programmes***Subprogram: 05 Domestic Taxes***Outputs Provided*

Vote:141 URA

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

| 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 |
|---|---|--|---------------|
| Output: 02 Domestic Tax Collection | | | |
| Total DT collections 8,534.69Billion | UGX 1,756.16 Billion collected against a target of UGX 1,809.19 Billion in first quarter FY 2017/18, hence performing at 97.07%. | Item | Spent |
| 87% VAT Filing Ratio | | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 13,676,810 |
| 87% PAYE Filing Ratio | | 211103 Allowances | 80,574 |
| LED Filing ratio 87% | | 212101 Social Security Contributions | 2,116,587 |
| Complete 3000 sector based audits | Q1 Filing ratios: Value Added Tax (VAT) - 90.19% against target of 87%. PAYE achieved 81.13% against 87% Local Excise Duty (LED)-91.91% against target of 87% | 213001 Medical expenses (To employees) | 371,004 |
| Register an additional 100,000 tax payers | | 213004 Gratuity Expenses | 59,880 |
| 600 sector post audit impact assessments | | 221001 Advertising and Public Relations | 115,627 |
| 16,970 compliance visits | | 221002 Workshops and Seminars | 151,625 |
| | 388 audits completed against a target of 400 as follows: | 221008 Computer supplies and Information Technology (IT) | 1,022 |
| | • Agriculture-21 | 221009 Welfare and Entertainment | 1,250 |
| | • Manufacturing-44 | 221010 Special Meals and Drinks | 556,228 |
| | • Wholesale & retail-66 | 221011 Printing, Stationery, Photocopying and Binding | 157,450 |
| | • Accommodation-3 | 221014 Bank Charges and other Bank related costs | 7,425 |
| | • Real estate-2 | 221017 Subscriptions | 19,603 |
| | • others-75 | 223003 Rent – (Produced Assets) to private entities | 824,112 |
| | • Returns examination-177 | 223004 Guard and Security services | 85,379 |
| | 33,312 taxpayers registered against a target of 25,000 by end of first quarter FY 2017/18 | 223005 Electricity | 89,250 |
| | No sector post audit assessments carried out in Q1 FY 2017/18. This activity was planned for Q2-Q4. In Q1, more efforts were put to register cleaning in first quarter. | 223006 Water | 32,794 |
| | 1,451 Compliance visits completed against a target of 3,733 | 224004 Cleaning and Sanitation | 30,250 |
| | | 226001 Insurances | 248,531 |
| | | 227001 Travel inland | 2,612,010 |
| | | 227002 Travel abroad | 22,925 |
| | | 227004 Fuel, Lubricants and Oils | 175,058 |
| | | 228001 Maintenance - Civil | 675,000 |
| | | 228002 Maintenance - Vehicles | 140,500 |
| | | 228003 Maintenance – Machinery, Equipment & Furniture | 1,416,714 |
| | | 228004 Maintenance – Other | 10,248 |

Reasons for Variation in performance

Vote:141 URA**QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter**

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

Decline in prices of communication services posed a downward risk to revenue in the telecommunication sector especially on consumption taxes like VAT and Local Excise.

Reduction in the percentage share of imports from Kenya caused by after elections effects impacted negatively on Domestic tax collections.

Unfavorable changes in climate that affected the agricultural sector production particularly sugarcane and tobacco hence poor harvests/yields and low incomes in the period.

Note that Q1 DT target in the system was wrongly input, hence the correct target has been reported against for consistency.

Increased compliance management under block system. This involves regular inspection s and advisory visits. This is coupled with tax education/sector based sensitization as well as taxpayer register cleaning.

There was extensive planning and designing of the compliance improvement plan at the beginning of FY 2017/18, hence a fewer cases covered than planned for Q1.

The tax register growth was influenced by increased effort in ensuring TIN registration such as TREP III initiatives like One stop shops and collaboration MOUs with URSB, KCCA and Local government to bring informal sector players on board.

Most of the Compliance visit activities were pushed to second quarter of FY 2017/18.

| | |
|-------------------------------|-------------------|
| Total | 23,677,855 |
| Wage Recurrent | 13,676,810 |
| Non Wage Recurrent | 10,001,045 |
| AIA | 0 |
| Total For SubProgramme | 23,677,855 |
| Wage Recurrent | 13,676,810 |
| Non Wage Recurrent | 10,001,045 |
| AIA | 0 |

*Recurrent Programmes***Subprogram: 06 Customs***Outputs Provided***Output: 01 Customs Tax Collection**

Vote:141 URA**QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter**

| 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 |
|--|---|---|---|
| Customs Collection 6,527.74Billion Complete 250 audits Electronic Cargo trucking extended to Mombasa Clearance time for Imports reduced to 2 days, Exports and Authorised Economic Operators to 4 hours | UGX 1,419.89 Billion collected against a target of UGX 1,469.90 Billion in first quarter FY2017/18, hence performing at 96.55 %. 42 audits completed against a target of 63. Of the 42 audits completed. 33 were Comprehensive audits and 09 were Issue audits | Item 211102 Contract Staff Salaries (Incl. Casuals, Temporary) 211103 Allowances 212101 Social Security Contributions 213001 Medical expenses (To employees) 213004 Gratuity Expenses 221001 Advertising and Public Relations 221002 Workshops and Seminars 221008 Computer supplies and Information Technology (IT) 221009 Welfare and Entertainment 221010 Special Meals and Drinks 221011 Printing, Stationery, Photocopying and Binding 221014 Bank Charges and other Bank related costs 221017 Subscriptions 223003 Rent – (Produced Assets) to private entities 223004 Guard and Security services 223005 Electricity 223006 Water 224004 Cleaning and Sanitation 226001 Insurances 227001 Travel inland 227002 Travel abroad 227003 Carriage, Haulage, Freight and transport hire 227004 Fuel, Lubricants and Oils 228001 Maintenance - Civil 228002 Maintenance - Vehicles 228003 Maintenance – Machinery, Equipment & Furniture 228004 Maintenance – Other | Spent 11,219,558 1,223,754 1,798,718 318,150 59,880 25,000 252,500 712,500 1,250 447,561 105,130 6,250 22,500 71,586 45,420 69,000 60,000 83,250 217,090 433,750 147,057 65,000 227,735 25,000 190,665 4,013,144 37,500 |

Reasons for Variation in performance

- a) Customs performance for Q1 is attributed decline in tax yield of major items eg “un-denatured” alcohol, tyres and tiles.
a) High fuel volumes attributed to growth in diesel and petrol resulting from enforcement action aimed at reducing fuel dumping in Uganda.
b) Increase in re-exports.

| | |
|--------------------|-------------------|
| Total | 21,878,947 |
| Wage Recurrent | 11,219,558 |
| Non Wage Recurrent | 10,659,389 |
| AIA | 0 |

Vote:141 URA**QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter**

| 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 |
|------------------------|---|--|-------------------|
| | | Total For SubProgramme | 21,878,947 |
| | | Wage Recurrent | 11,219,558 |
| | | Non Wage Recurrent | 10,659,389 |
| | | AIA | 0 |

*Recurrent Programmes***Subprogram: 07 Tax Investigations***Outputs Provided***Output: 03 Tax Investigations**

| | | Item | Spent |
|--|---|--|--------------|
| Conclude Investigations on 75 cases. Uganda chapter of IALEIA established 52 intelligence briefs/alerts issued | 21 Investigations cases were concluded against a target of 15 cases. | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 953,189 |
| | 15 Intelligence briefs issued against a target of 13, during first quarter FY2017/18. | 211103 Allowances | 2,201 |
| | | 212101 Social Security Contributions | 156,374 |
| | | 213001 Medical expenses (To employees) | 25,550 |
| | | 213004 Gratuity Expenses | 37,138 |
| | | 221001 Advertising and Public Relations | 3,000 |
| | | 221002 Workshops and Seminars | 10,250 |
| | | 221009 Welfare and Entertainment | 1,250 |
| | | 221010 Special Meals and Drinks | 43,455 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 6,875 |
| | | 221014 Bank Charges and other Bank related costs | 500 |
| | | 223003 Rent – (Produced Assets) to private entities | 106,940 |
| | | 223005 Electricity | 8,500 |
| | | 223006 Water | 1,875 |
| | | 224004 Cleaning and Sanitation | 875 |
| | | 226001 Insurances | 19,391 |
| | | 227001 Travel inland | 249,588 |
| | | 227002 Travel abroad | 16,669 |
| | | 227003 Carriage, Haulage, Freight and transport hire | 1,703 |
| | | 227004 Fuel, Lubricants and Oils | 29,086 |
| | | 228002 Maintenance - Vehicles | 15,498 |
| | | 228004 Maintenance – Other | 25,916 |

Reasons for Variation in performance

Investigations target for the first quarter was surpassed due to the close monitoring of the planned outputs.

| | |
|--------------------|------------------|
| Total | 1,715,823 |
| Wage Recurrent | 953,189 |
| Non Wage Recurrent | 762,634 |
| AIA | 0 |

Vote:141 URA**QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter**

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | <i>UShs Thousand</i> |
|-------------------------------|--|---|--------------------------|
| | | Total For SubProgramme | 1,715,823 |
| | | Wage Recurrent | 953,189 |
| | | Non Wage Recurrent | 762,634 |
| | | AIA | 0 |
| | | GRAND TOTAL | 89,290,834 |
| | | Wage Recurrent | 33,071,066 |
| | | Non Wage Recurrent | 43,084,844 |
| | | GoU Development | 13,134,924 |
| | | External Financing | 0 |
| | | AIA | 0 |

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|---|---|---|------------------|
| Program: 18 Administration and Support Services | | | |
| <i>Recurrent Programmes</i> | | | |
| Subprogram: 02 Internal Audit and Compliance | | | |
| <i>Outputs Provided</i> | | | |
| Output: 01 Internal Audit and Compliance | | | |
| 100% of the Audit and compliance queries verified and updated in PAWs | 100% of the Audit and compliance queries verified and updated in PAWs as planned. | Item | Spent |
| 70% Audit and compliance review findings adopted by the client | 90% Audit and compliance review findings adopted by the client against a target of 70%. | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 826,068 |
| 6 stakeholder engagements held | | 211103 Allowances | 4,277 |
| 9 staff investigations completed per quarter | | 212101 Social Security Contributions | 137,217 |
| 2 compliance reviews completed | 6 internal stakeholder engagements held against as expected. | 213001 Medical expenses (To employees) | 21,000 |
| | | 213004 Gratuity Expenses | 30,710 |
| | 17 staff investigations completed against a target of 9 in Q1. | 221001 Advertising and Public Relations | 10,250 |
| | | 221002 Workshops and Seminars | 54,975 |
| | 3 compliance reviews completed against a target of 2. | 221009 Welfare and Entertainment | 1,250 |
| | | 221010 Special Meals and Drinks | 29,428 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 6,900 |
| | | 221014 Bank Charges and other Bank related costs | 450 |
| | | 221017 Subscriptions | 5,000 |
| | | 223006 Water | 6,750 |
| | | 224004 Cleaning and Sanitation | 185 |
| | | 225002 Consultancy Services- Long-term | 17,500 |
| | | 226001 Insurances | 16,907 |
| | | 227001 Travel inland | 27,025 |
| | | 227002 Travel abroad | 11,086 |
| | | 227003 Carriage, Haulage, Freight and transport hire | 278 |
| | | 227004 Fuel, Lubricants and Oils | 33,162 |
| | | 228002 Maintenance - Vehicles | 12,110 |
| | | 228004 Maintenance – Other | 383 |

Reasons for Variation in performance

More efforts have been directed towards audit Query management to ensure 100% effectiveness.

| | |
|-------------------------------|------------------|
| Total | 1,252,910 |
| Wage Recurrent | 826,068 |
| Non Wage Recurrent | 426,842 |
| AIA | 0 |
| Total For SubProgramme | 1,252,910 |
| Wage Recurrent | 826,068 |
| Non Wage Recurrent | 426,842 |

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|----------------------------|------------------------------------|---|------------------|
| | | | AIA 0 |

*Recurrent Programmes***Subprogram: 03 Corporate services***Outputs Provided***Output: 03 Administrative Support Services**

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

| Financial statements for 2016/17 submitted to Auditor General by 30th August 2017 Quarterly budget performance reports by 15th of the month after the quarter | Financial statements for 2016/17 submitted to Auditor General on 8th August 2017. Quarterly budget performance reports by 27th of the month after the quarter | Item | Spent |
|--|--|---|-----------|
| | | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 4,330,754 |
| | | 211103 Allowances | 1,086,967 |
| | | 212101 Social Security Contributions | 959,960 |
| | | 213001 Medical expenses (To employees) | 249,500 |
| | | 213002 Incapacity, death benefits and funeral expenses | 50,000 |
| | | 213004 Gratuity Expenses | 219,743 |
| | | 221001 Advertising and Public Relations | 87,500 |
| | | 221002 Workshops and Seminars | 42,000 |
| | | 221003 Staff Training | 500,000 |
| | | 221004 Recruitment Expenses | 12,500 |
| | | 221007 Books, Periodicals & Newspapers | 1,250 |
| | | 221008 Computer supplies and Information Technology (IT) | 9,851,569 |
| | | 221009 Welfare and Entertainment | 101,250 |
| | | 221010 Special Meals and Drinks | 275,942 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 156,938 |
| | | 221014 Bank Charges and other Bank related costs | 13,911 |
| | | 221017 Subscriptions | 5,000 |
| | | 222001 Telecommunications | 225,000 |
| | | 222002 Postage and Courier | 61,000 |
| | | 222003 Information and communications technology (ICT) | 1,275,000 |
| | | 223001 Property Expenses | 14,887 |
| | | 223002 Rates | 73,297 |
| | | 223003 Rent – (Produced Assets) to private entities | 156,301 |
| | | 223004 Guard and Security services | 462,562 |
| | | 223005 Electricity | 294,000 |
| | | 223006 Water | 31,230 |
| | | 224004 Cleaning and Sanitation | 92,500 |
| | | 225001 Consultancy Services- Short term | 37,500 |
| | | 226001 Insurances | 588,413 |
| | | 227001 Travel inland | 230,379 |
| | | 227002 Travel abroad | 24,860 |
| | | 227003 Carriage, Haulage, Freight and transport hire | 140,000 |
| | | 227004 Fuel, Lubricants and Oils | 22,076 |
| | | 228001 Maintenance - Civil | 155,758 |
| | | 228002 Maintenance - Vehicles | 469,500 |
| | | 228003 Maintenance – Machinery, Equipment & Furniture | 876,431 |
| | | 228004 Maintenance – Other | 22,686 |

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|----------------------------|------------------------------------|---|------------------|
|----------------------------|------------------------------------|---|------------------|

Reasons for Variation in performance

Financial statements and budget performance reports were submitted in line with set quality standards and timelines.

| | |
|-------------------------------|-------------------|
| Total | 23,198,162 |
| Wage Recurrent | 4,330,754 |
| Non Wage Recurrent | 18,867,408 |
| AIA | 0 |
| Total For SubProgramme | 23,198,162 |
| Wage Recurrent | 4,330,754 |
| Non Wage Recurrent | 18,867,408 |
| AIA | 0 |

*Recurrent Programmes***Subprogram: 04 Legal Services***Outputs Provided***Output: 05 Legal services**

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | US\$ Thousand |
|--|--|--|--------------------------|
| 18.75 Billions in arrears collected | UGX 19.9 Billion in arrears collected | Item | Spent |
| 60% of cases won/settled in URA's favour | against target of UGX 18.75Billion. | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 741,759 |
| 100% agreements drafted vz instructions | 78.6% of cases won/settled in URA's favor against a target of 60%. | 211103 Allowances | 1,443 |
| | 100% agreements drafted vs instructions as planned. | 212101 Social Security Contributions | 123,663 |
| | | 213001 Medical expenses (To employees) | 19,250 |
| | | 213004 Gratuity Expenses | 32,922 |
| | | 221001 Advertising and Public Relations | 3,750 |
| | | 221002 Workshops and Seminars | 52,650 |
| | | 221006 Commissions and related charges | 163,384 |
| | | 221009 Welfare and Entertainment | 1,250 |
| | | 221010 Special Meals and Drinks | 27,248 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 12,998 |
| | | 221014 Bank Charges and other Bank related costs | 350 |
| | | 221017 Subscriptions | 750 |
| | | 223003 Rent – (Produced Assets) to private entities | 189,031 |
| | | 223006 Water | 500 |
| | | 224004 Cleaning and Sanitation | 382 |
| | | 225001 Consultancy Services- Short term | 4,000 |
| | | 226001 Insurances | 16,369 |
| | | 227001 Travel inland | 25,730 |
| | | 227002 Travel abroad | 11,086 |
| | | 227003 Carriage, Haulage, Freight and transport hire | 800 |
| | | 227004 Fuel, Lubricants and Oils | 25,777 |
| | | 228002 Maintenance - Vehicles | 17,963 |
| | | 282102 Fines and Penalties/ Court wards | 170,000 |

Reasons for Variation in performance

Vigorous enforcement activities in Debt collection and litigation during the period, contributed towards the good performance.

| | |
|-------------------------------|------------------|
| Total | 1,643,053 |
| Wage Recurrent | 741,759 |
| Non Wage Recurrent | 901,294 |
| AIA | 0 |
| Total For SubProgramme | 1,643,053 |
| Wage Recurrent | 741,759 |
| Non Wage Recurrent | 901,294 |
| AIA | 0 |

Recurrent Programmes

Subprogram: 08 Research & Planning, Public Awareness and Tax Education

Vote:141 URA

QUARTER 1: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|--|---|---|------------------|
| <i>Outputs Provided</i> | | | |
| Output: 04 Public Awareness and Tax Education/Modernization | | | |
| 1 Tax education outreach to commerce/entrepreneurship teachers | 6 against 1 planned Tax education outreaches to commerce/entrepreneurship teachers; | Item | Spent |
| 3 strategy management engagements | • 1 engagement held with VIVO Energy on 3rd July 2017. | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 1,322,928 |
| 40 sector focused tax clinics/hubs | • Private sector associations engaged; (UNCCI) | 211103 Allowances | 6,605 |
| 8 tax literature materials produced | • 1 Exhibition - held | 212101 Social Security Contributions | 235,659 |
| 8 education strips in the media | Corporate Social Responsibility held by CG to Kasese & Mpondwe trading communities in July 2017 | 213001 Medical expenses (To employees) | 34,300 |
| | • Benchmark opportunities for 6 institutions provided | 213004 Gratuity Expenses | 74,252 |
| | 5 Categories against 3 planned strategy management engagements completed. Government Ministries, Departments & Agencies (4 engaged). Development partners-3 engaged. Private sector associations- 1 engaged. Media groups, international bodies and the East African community. | 221001 Advertising and Public Relations | 429,354 |
| | Planned tax literature materials not produced in Q1, pushed to Q4. | 221002 Workshops and Seminars | 302,151 |
| | 42 against 40 sector focused tax clinics/hubs were carried out. | 221007 Books, Periodicals & Newspapers | 3,750 |
| | 20 against 8 planned education strips produced in the media. | 221009 Welfare and Entertainment | 10,000 |
| | | 221010 Special Meals and Drinks | 47,768 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 9,425 |
| | | 221014 Bank Charges and other Bank related costs | 840 |
| | | 221017 Subscriptions | 30,525 |
| | | 223006 Water | 1,000 |
| | | 224004 Cleaning and Sanitation | 1,150 |
| | | 225001 Consultancy Services- Short term | 33,900 |
| | | 226001 Insurances | 26,438 |
| | | 227001 Travel inland | 52,947 |
| | | 227002 Travel abroad | 91,857 |
| | | 227004 Fuel, Lubricants and Oils | 46,232 |
| | | 228002 Maintenance - Vehicles | 27,500 |
| | | 228004 Maintenance – Other | 583 |

Reasons for Variation in performance

Sector based tax education was carried out both under TREP and block management hence the scope has been expanded to reach out to more potential clientele.

Engagements with government, development partners and other stakeholders were carried out to discuss strategic way forward.

| | |
|-------------------------------|------------------|
| Total | 2,789,162 |
| Wage Recurrent | 1,322,928 |
| Non Wage Recurrent | 1,466,234 |
| AIA | 0 |
| Total For SubProgramme | 2,789,162 |
| Wage Recurrent | 1,322,928 |
| Non Wage Recurrent | 1,466,234 |
| AIA | 0 |

Development Projects

Project: 0653 Support to URA Projects

Capital Purchases

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|----------------------------|------------------------------------|---|------------------|
|----------------------------|------------------------------------|---|------------------|

Output: 72 Government Buildings and Administrative Infrastructure

| Construction and monitoring of the URA Headquarter building | Overall physical work progress is 64.00% and actual period-wise progress is 86.54% as per the approved work plan. Internal final finishes are behind schedule i.e. according to the Contractor's approved programme we ought to have completed 88% of internal final finishes | Item | Spent |
|---|---|----------------------------------|-----------|
| | | 312101 Non-Residential Buildings | 7,725,000 |

Reasons for Variation in performance

Works on URA building are behind schedule due to the funding gap; to be able to complete the project on schedule in February 2018, we need UGX 55.00 Billion in financial year 2017/18 and UGX 14 Bn in 2018/19 to cover the 10% for 1 year defect liability period. Currently MoFPED allocates the project UGX 30.09 Bn per year.

| | |
|--------------------|------------------|
| Total | 7,725,000 |
| GoU Development | 7,725,000 |
| External Financing | 0 |
| AIA | 0 |

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

| Acquire 90 vehicles | Lease payment for 90 vehicles in first quarter FY 2017/18. | Item | Spent |
|---------------------|--|----------------------------|---------|
| | | 312201 Transport Equipment | 755,606 |

Reasons for Variation in performance

Performance was as planned

| | |
|--------------------|----------------|
| Total | 755,606 |
| GoU Development | 755,606 |
| External Financing | 0 |
| AIA | 0 |

Output: 76 Purchase of Office and ICT Equipment, including software

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|--|--|---|---------------------------|
| Implement and maintain the ERP Acquire computer items | (i) Execution of change management strategy for phase 1 a. Promotional Campaigns b. Awareness Campaigns c. Stakeholder engagements (ii) Super user training (for HR staff) (iii) End-user training (Organization wide) (iv) HR data preparation, cleaning and migration into the ERP system (v) User Acceptance Testing (UAT) (vi) Preparation of ERP user manuals for HR module /phase 1 (vii) Roll out of ERP HR modules (Core HR, Performance Management System and Self Service HR) Successfully monitored and ensured synchronization of production Data Bases to their standbys (AW, eTAX, ERP, eHUB) Procurement for new PCs was initiated in this quarter Paid License for Disaster Recovery system 1. Implemented more Direct peering with Telecoms; Africell and Liquid Telecom Maintained 99.03% internet availability Installed the fleet management system in vehicle on going. The donor funding component towards the Datawarehouse and Business Intelligence system was not recieved | Item 312213 ICT Equipment | Spent 4,654,318 |

Reasons for Variation in performance

Performance was as planned

Performance was as planned except that the Donor funding towards the D/Warehouse and BI was not received by URA

| | |
|--------------------|------------------|
| Total | 4,654,318 |
| GoU Development | 4,654,318 |
| External Financing | 0 |
| AIA | 0 |

Output: 77 Purchase of Specialised Machinery and Equipment

| | | | |
|------------------|--|-------------|--------------|
| Procure scanners | Vendor was identified. Awarding of the contract was done. The procurement is due for contract drafting | Item | Spent |
|------------------|--|-------------|--------------|

Reasons for Variation in performance

N/A

| | |
|--------------------|----------|
| Total | 0 |
| GoU Development | 0 |
| External Financing | 0 |
| AIA | 0 |

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|----------------------------|------------------------------------|---|------------------|
|----------------------------|------------------------------------|---|------------------|

Output: 78 Purchase of Office and Residential Furniture and Fittings

| Acquire new furniture & fittings | Repaired furniture and work stations in various offices. Carried out in-house service of solar systems. 30 Air conditioners installed in various offices. | Item | Spent |
|----------------------------------|---|------|-------|
|----------------------------------|---|------|-------|

Reasons for Variation in performance

| | Total | 0 |
|-------------------------------|-------------------|------------|
| GoU Development | | 0 |
| External Financing | | 0 |
| AIA | | 0 |
| Total For SubProgramme | 13,134,924 | |
| GoU Development | | 13,134,924 |
| External Financing | | 0 |
| AIA | | 0 |

Program: 54 Revenue Collection & Administration*Recurrent Programmes***Subprogram: 01 Revenue Collection & Administration***Outputs Provided***Output: 01 Customs Tax Collection**

| Item | Spent |
|------|-------|
|------|-------|

Reasons for Variation in performance

| | Total | 0 |
|--------------------|-------|---|
| Wage Recurrent | | 0 |
| Non Wage Recurrent | | 0 |
| AIA | | 0 |

Output: 02 Domestic Tax Collection

| Item | Spent |
|------|-------|
|------|-------|

Reasons for Variation in performance

| | Total | 0 |
|--------------------|-------|---|
| Wage Recurrent | | 0 |
| Non Wage Recurrent | | 0 |
| AIA | | 0 |

Output: 03 Tax Investigations

| Item | Spent |
|------|-------|
|------|-------|

Reasons for Variation in performance

| Total | 0 |
|-------|---|
|-------|---|

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|----------------------------|------------------------------------|---|------------------|
| | | Wage Recurrent | 0 |
| | | Non Wage Recurrent | 0 |
| | | AIA | 0 |

Output: 04 Internal Audit and Compliance

| Item | Spent |
|---|----------|
| <i>Reasons for Variation in performance</i> | |
| Total | 0 |
| Wage Recurrent | 0 |
| Non Wage Recurrent | 0 |
| AIA | 0 |

Output: 05 URA Legal and Administrative Support Services

| Item | Spent |
|---|----------|
| <i>Reasons for Variation in performance</i> | |
| Total | 0 |
| Wage Recurrent | 0 |
| Non Wage Recurrent | 0 |
| AIA | 0 |

Output: 06 Public Awareness and Tax Education/Modernization

| Item | Spent |
|---|----------|
| <i>Reasons for Variation in performance</i> | |
| Total | 0 |
| Wage Recurrent | 0 |
| Non Wage Recurrent | 0 |
| AIA | 0 |
| Total For SubProgramme | 0 |
| Wage Recurrent | 0 |
| Non Wage Recurrent | 0 |
| AIA | 0 |

*Recurrent Programmes***Subprogram: 05 Domestic Taxes***Outputs Provided***Output: 02 Domestic Tax Collection**

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|--|---|--|--------------------------|
| 1,962.84 Billion collected | UGX 1,756.16 Billion collected against a target of UGX 1,809.19 Billion in first quarter FY 2017/18, hence performing at 97.07%. | Item | Spent |
| 87% VAT filing ratio | | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 13,676,810 |
| 87% PAYE filing ratio | | 211103 Allowances | 80,574 |
| 87% LED filing ratio | | 212101 Social Security Contributions | 2,116,587 |
| 400 sector based audits completed | Q1 Filing ratios: Value Added Tax (V AT) - 90.19% against target of 87%. PAYE achieved 81.13% against 87% Local Excise Duty (LED)-91.91% against target of 87% | 213001 Medical expenses (To employees) | 371,004 |
| 25,000 Taxpayers registered | | 213004 Gratuity Expenses | 59,880 |
| 100 sector post audit impact assessments carried out | | 221001 Advertising and Public Relations | 115,627 |
| 3,733 compliance visits carried out | | 221002 Workshops and Seminars | 151,625 |
| | 388 audits completed against a target of 400 as follows: | 221008 Computer supplies and Information Technology (IT) | 1,022 |
| | • Agriculture-21 | 221009 Welfare and Entertainment | 1,250 |
| | • Manufacturing-44 | 221010 Special Meals and Drinks | 556,228 |
| | • Wholesale & retail-66 | 221011 Printing, Stationery, Photocopying and Binding | 157,450 |
| | • Accommodation-3 | 221014 Bank Charges and other Bank related costs | 7,425 |
| | • Real estate-2 | 221017 Subscriptions | 19,603 |
| | • others-75 | 223003 Rent – (Produced Assets) to private entities | 824,112 |
| | • Returns examination-177 | 223004 Guard and Security services | 85,379 |
| | 33,312 taxpayers registered against a target of 25,000 by end of first quarter FY 2017/18 | 223005 Electricity | 89,250 |
| | No sector post audit assessments carried out in Q1 FY 2017/18. This activity was planned for Q2-Q4. In Q1, more efforts were put to register cleaning in first quarter. | 223006 Water | 32,794 |
| | | 224004 Cleaning and Sanitation | 30,250 |
| | 1,451 Compliance visits completed against a target of 3,733 | 226001 Insurances | 248,531 |
| | | 227001 Travel inland | 2,612,010 |
| | | 227002 Travel abroad | 22,925 |
| | | 227004 Fuel, Lubricants and Oils | 175,058 |
| | | 228001 Maintenance - Civil | 675,000 |
| | | 228002 Maintenance - Vehicles | 140,500 |
| | | 228003 Maintenance – Machinery, Equipment & Furniture | 1,416,714 |
| | | 228004 Maintenance – Other | 10,248 |

Reasons for Variation in performance

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | <i>UShs Thousand</i> |
|-----------------------------------|---|--|--------------------------|
|-----------------------------------|---|--|--------------------------|

Decline in prices of communication services posed a downward risk to revenue in the telecommunication sector especially on consumption taxes like VAT and Local Excise.

Reduction in the percentage share of imports from Kenya caused by after elections effects impacted negatively on Domestic tax collections.

Unfavorable changes in climate that affected the agricultural sector production particularly sugarcane and tobacco hence poor harvests/yields and low incomes in the period.

Note that Q1 DT target in the system was wrongly input, hence the correct target has been reported against for consistency.

Increased compliance management under block system. This involves regular inspections and advisory visits. This is coupled with tax education/sector based sensitization as well as taxpayer register cleaning.

There was extensive planning and designing of the compliance improvement plan at the beginning of FY 2017/18, hence a fewer cases covered than planned for Q1.

The tax register growth was influenced by increased effort in ensuring TIN registration such as TREP III initiatives like One stop shops and collaboration MOUs with URSB, KCCA and Local government to bring informal sector players on board.

Most of the Compliance visit activities were pushed to second quarter of FY 2017/18.

| | |
|-------------------------------|-------------------|
| Total | 23,677,854 |
| Wage Recurrent | 13,676,810 |
| Non Wage Recurrent | 10,001,045 |
| AIA | 0 |
| Total For SubProgramme | 23,677,854 |
| Wage Recurrent | 13,676,810 |
| Non Wage Recurrent | 10,001,045 |
| AIA | 0 |

*Recurrent Programmes***Subprogram: 06 Customs***Outputs Provided***Output: 01 Customs Tax Collection**

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|---|--|---|------------------|
| 1,566.53 Billion collected 63 audits completed | UGX 1,419.89 Billion collected against a target of UGX 1,469.90 Billion in first quarter FY2017/18, hence performing at 96.55 %. | Item | Spent |
| | 42 audits completed against a target of 63. Of the 42 audits completed. 33 were Comprehensive audits and 09 were Issue audits | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 11,219,558 |
| | | 211103 Allowances | 1,223,754 |
| | | 212101 Social Security Contributions | 1,798,718 |
| | | 213001 Medical expenses (To employees) | 318,150 |
| | | 213004 Gratuity Expenses | 59,880 |
| | | 221001 Advertising and Public Relations | 25,000 |
| | | 221002 Workshops and Seminars | 252,500 |
| | | 221008 Computer supplies and Information Technology (IT) | 712,500 |
| | | 221009 Welfare and Entertainment | 1,250 |
| | | 221010 Special Meals and Drinks | 447,561 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 105,130 |
| | | 221014 Bank Charges and other Bank related costs | 6,250 |
| | | 221017 Subscriptions | 22,500 |
| | | 223003 Rent – (Produced Assets) to private entities | 71,586 |
| | | 223004 Guard and Security services | 45,420 |
| | | 223005 Electricity | 69,000 |
| | | 223006 Water | 60,000 |
| | | 224004 Cleaning and Sanitation | 83,250 |
| | | 226001 Insurances | 217,090 |
| | | 227001 Travel inland | 433,750 |
| | | 227002 Travel abroad | 147,057 |
| | | 227003 Carriage, Haulage, Freight and transport hire | 65,000 |
| | | 227004 Fuel, Lubricants and Oils | 227,735 |
| | | 228001 Maintenance - Civil | 25,000 |
| | | 228002 Maintenance - Vehicles | 190,665 |
| | | 228003 Maintenance – Machinery, Equipment & Furniture | 4,013,144 |
| | | 228004 Maintenance – Other | 37,500 |

Reasons for Variation in performance

- a) Customs performance for Q1 is attributed decline in tax yield of major items eg “un-denatured” alcohol, tyres and tiles.
a) High fuel volumes attributed to growth in diesel and petrol resulting from enforcement action aimed at reducing fuel dumping in Uganda.
b) Increase in re-exports.

| | |
|-------------------------------|-------------------|
| Total | 21,878,948 |
| Wage Recurrent | 11,219,558 |
| Non Wage Recurrent | 10,659,389 |
| AIA | 0 |
| Total For SubProgramme | 21,878,948 |

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|----------------------------|------------------------------------|---|------------------|
| | | Wage Recurrent | 11,219,558 |
| | | Non Wage Recurrent | 10,659,389 |
| | | AIA | 0 |

*Recurrent Programmes***Subprogram: 07 Tax Investigations***Outputs Provided***Output: 03 Tax Investigations**

15 investigation cases concluded
13 intelligence briefs/alerts issued

21 Investigations cases were concluded against a target of 15 cases.

15 Intelligence briefs issued against a target of 13, during first quarter FY2017/18.

| Item | Spent |
|---|---------|
| 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 953,189 |
| 211103 Allowances | 2,201 |
| 212101 Social Security Contributions | 156,374 |
| 213001 Medical expenses (To employees) | 25,550 |
| 213004 Gratuity Expenses | 37,138 |
| 221001 Advertising and Public Relations | 3,000 |
| 221002 Workshops and Seminars | 10,250 |
| 221009 Welfare and Entertainment | 1,250 |
| 221010 Special Meals and Drinks | 43,455 |
| 221011 Printing, Stationery, Photocopying and Binding | 6,875 |
| 221014 Bank Charges and other Bank related costs | 500 |
| 223003 Rent – (Produced Assets) to private entities | 106,940 |
| 223005 Electricity | 8,500 |
| 223006 Water | 1,875 |
| 224004 Cleaning and Sanitation | 875 |
| 226001 Insurances | 19,391 |
| 227001 Travel inland | 249,588 |
| 227002 Travel abroad | 16,669 |
| 227003 Carriage, Haulage, Freight and transport hire | 1,703 |
| 227004 Fuel, Lubricants and Oils | 29,086 |
| 228002 Maintenance - Vehicles | 15,498 |
| 228004 Maintenance – Other | 25,916 |

Reasons for Variation in performance

Investigations target for the first quarter was surpassed due to the close monitoring of the planned outputs.

| | |
|-------------------------------|------------------|
| Total | 1,715,823 |
| Wage Recurrent | 953,189 |
| Non Wage Recurrent | 762,634 |
| AIA | 0 |
| Total For SubProgramme | 1,715,823 |
| Wage Recurrent | 953,189 |

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|----------------------------|------------------------------------|---|------------------|
| | | Non Wage Recurrent | 762,634 |
| | | AIA | 0 |

*Development Projects***Project: 0653 Support to URA Projects***Capital Purchases***Output: 72 Government Buildings and Administrative Infrastructure**

| | Item | Spent |
|---|--------------------|----------|
| <i>Reasons for Variation in performance</i> | | |
| | Total | 0 |
| | GoU Development | 0 |
| | External Financing | 0 |
| | AIA | 0 |

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

| | Item | Spent |
|---|--------------------|----------|
| <i>Reasons for Variation in performance</i> | | |
| | Total | 0 |
| | GoU Development | 0 |
| | External Financing | 0 |
| | AIA | 0 |

Output: 76 Purchase of Office and ICT Equipment, including Software

| | Item | Spent |
|---|--------------------|----------|
| <i>Reasons for Variation in performance</i> | | |
| | Total | 0 |
| | GoU Development | 0 |
| | External Financing | 0 |
| | AIA | 0 |

Output: 77 Purchase of Specialised Machinery & Equipment

| | Item | Spent |
|---|--------------------|----------|
| <i>Reasons for Variation in performance</i> | | |
| | Total | 0 |
| | GoU Development | 0 |
| | External Financing | 0 |
| | AIA | 0 |

Output: 78 Purchase of Office and Residential Furniture and Fittings

| | Item | Spent |
|---|------|-------|
| <i>Reasons for Variation in performance</i> | | |

Vote:141 URA**QUARTER 1: Outputs and Expenditure in Quarter**

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | <i>UShs Thousand</i> |
|-----------------------------------|---|--|--------------------------|
| | | Total | 0 |
| | | GoU Development | 0 |
| | | External Financing | 0 |
| | | AIA | 0 |
| | | Total For SubProgramme | 0 |
| | | GoU Development | 0 |
| | | External Financing | 0 |
| | | AIA | 0 |
| | | GRAND TOTAL | 89,290,835 |
| | | Wage Recurrent | 33,071,066 |
| | | Non Wage Recurrent | 43,084,844 |
| | | GoU Development | 13,134,924 |
| | | External Financing | 0 |
| | | AIA | 0 |

Vote:141 URA**QUARTER 2: Revised Workplan**

| <i>US\$ Thousands</i> | Planned Outputs for the Quarter | Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases) | | |
|-----------------------|--|---|--|--|
|-----------------------|--|---|--|--|

Program: 18 Administration and Support Services*Recurrent Programmes***Subprogram: 02 Internal Audit and Compliance***Outputs Provided***Output: 01 Internal Audit and Compliance**

| | Item | Balance b/f | New Funds | Total |
|---|---|--------------------|------------------|---------------|
| 100% of the Audit and compliance queries verified and updated in PAWs | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 10,000 | 0 | 10,000 |
| 70% Audit and compliance review findings adopted by the client | 211103 Allowances | 100 | 0 | 100 |
| 5 stakeholder engagements held | Total | 10,100 | 0 | 10,100 |
| 9 staff investigations completed per quarter | <i>Wage Recurrent</i> | <i>10,000</i> | <i>0</i> | <i>10,000</i> |
| 2 compliance reviews completed | <i>Non Wage Recurrent</i> | <i>100</i> | <i>0</i> | <i>100</i> |
| | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

Subprogram: 03 Corporate services*Outputs Provided***Output: 03 Administrative Support Services**

| | Item | Balance b/f | New Funds | Total |
|---|---|--------------------|------------------|----------------|
| Quarterly budget performance reports by 15th of the month after the quarter | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 100,000 | 0 | 100,000 |
| | 211103 Allowances | 100,000 | 0 | 100,000 |
| | Total | 200,000 | 0 | 200,000 |
| | <i>Wage Recurrent</i> | <i>100,000</i> | <i>0</i> | <i>100,000</i> |
| | <i>Non Wage Recurrent</i> | <i>100,000</i> | <i>0</i> | <i>100,000</i> |
| | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

Subprogram: 04 Legal Services*Outputs Provided***Output: 05 Legal services**

| | Item | Balance b/f | New Funds | Total |
|--|---|--------------------|------------------|---------------|
| 18.75 Billions in arrears collected | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 10,000 | 0 | 10,000 |
| 60% of cases won/settled in URA's favour | 211103 Allowances | 100 | 0 | 100 |
| 100% agreements drafted vz instructions | Total | 10,100 | 0 | 10,100 |
| | <i>Wage Recurrent</i> | <i>10,000</i> | <i>0</i> | <i>10,000</i> |
| | <i>Non Wage Recurrent</i> | <i>100</i> | <i>0</i> | <i>100</i> |
| | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

Vote:141 URA**QUARTER 2: Revised Workplan**

| <i>US\$ Thousands</i> | Planned Outputs for the Quarter | Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases) |
|-----------------------|--|---|
|-----------------------|--|---|

Subprogram: 08 Research & Planning, Public Awareness and Tax Education*Outputs Provided***Output: 04 Public Awareness and Tax Education/Modernization**

| | Item | Balance b/f | New Funds | Total |
|--|---|--------------------|------------------|----------------|
| 1 Tax education outreach to commerce/entrepreneurship teachers | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 100,000 | 0 | 100,000 |
| 2 researches conducted | 211103 Allowances | 100 | 0 | 100 |
| 3 strategy management engagements | | | | |
| 40 sector focused tax clinics/hubs | | | | |
| 8 tax literature materials produced | | | | |
| 8 education strips in the media | | | | |
| | Total | 100,100 | 0 | 100,100 |
| | <i>Wage Recurrent</i> | <i>100,000</i> | <i>0</i> | <i>100,000</i> |
| | <i>Non Wage Recurrent</i> | <i>100</i> | <i>0</i> | <i>100</i> |
| | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

*Development Projects***Project: 0653 Support to URA Projects***Capital Purchases***Output: 72 Government Buildings and Administrative Infrastructure**

Construction and monitoring of the URA Headquarter building

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Acquire 90 vehicles

Output: 76 Purchase of Office and ICT Equipment, including software

Implement and maintain the ERP

Acquire computer items

Output: 77 Purchase of Specialised Machinery and Equipment

| | Item | Balance b/f | New Funds | Total |
|------------------|--------------------------------|--------------------|------------------|---------------|
| Procure scanners | 312202 Machinery and Equipment | 12,500 | 0 | 12,500 |
| | Total | 12,500 | 0 | 12,500 |
| | <i>GoU Development</i> | <i>12,500</i> | <i>0</i> | <i>12,500</i> |
| | <i>External Financing</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

Output: 78 Purchase of Office and Residential Furniture and Fittings

| | Item | Balance b/f | New Funds | Total |
|----------------------------------|-----------------------------|--------------------|------------------|---------------|
| Acquire new furniture & fittings | 312203 Furniture & Fixtures | 12,500 | 0 | 12,500 |
| | Total | 12,500 | 0 | 12,500 |
| | <i>GoU Development</i> | <i>12,500</i> | <i>0</i> | <i>12,500</i> |
| | <i>External Financing</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

Program: 54 Revenue Collection & Administration*Recurrent Programmes*

Vote:141 URA**QUARTER 2: Revised Workplan**

| <i>UShs Thousand</i> | Planned Outputs for the Quarter | Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases) | | |
|----------------------|--|---|--|--|
|----------------------|--|---|--|--|

Subprogram: 05 Domestic Taxes*Outputs Provided***Output: 02 Domestic Tax Collection**

| | Item | Balance b/f | New Funds | Total |
|--|---|--------------------|------------------|----------------|
| 2,048.01Billion collected | | | | |
| 87% VAT filing ratio | | | | |
| 87% PAYE filing ratio | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 100,000 | 0 | 100,000 |
| 87% LED filing ratio | 211103 Allowances | 1,000 | 0 | 1,000 |
| 1000 sector based audits completed | | | | |
| 25,000 Taxpayers registered | | | | |
| 200 sector post audit impact assessments carried out | | | | |
| 3,733 compliance visits carried out | | | | |
| | Total | 101,000 | 0 | 101,000 |
| | <i>Wage Recurrent</i> | <i>100,000</i> | <i>0</i> | <i>100,000</i> |
| | <i>Non Wage Recurrent</i> | <i>1,000</i> | <i>0</i> | <i>1,000</i> |
| | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

Subprogram: 06 Customs*Outputs Provided***Output: 01 Customs Tax Collection**

| | Item | Balance b/f | New Funds | Total |
|----------------------------|---|--------------------|------------------|----------------|
| 1,566.53 Billion collected | | | | |
| 62 audits completed | | | | |
| | 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 100,000 | 0 | 100,000 |
| | 211103 Allowances | 10,000 | 0 | 10,000 |
| | Total | 110,000 | 0 | 110,000 |
| | <i>Wage Recurrent</i> | <i>100,000</i> | <i>0</i> | <i>100,000</i> |
| | <i>Non Wage Recurrent</i> | <i>10,000</i> | <i>0</i> | <i>10,000</i> |
| | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

Subprogram: 07 Tax Investigations*Outputs Provided***Output: 03 Tax Investigations**

| | Item | Balance b/f | New Funds | Total |
|--------------------------------------|---------------------------|--------------------|------------------|--------------|
| 20 investigation cases concluded | | | | |
| 13 intelligence briefs/alerts issued | | | | |
| | 211103 Allowances | 30 | 0 | 30 |
| | Total | 30 | 0 | 30 |
| | <i>Wage Recurrent</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| | <i>Non Wage Recurrent</i> | <i>30</i> | <i>0</i> | <i>30</i> |
| | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

Development Projects

| | | | |
|---------------------------|----------------|----------|----------------|
| GRAND TOTAL | 556,330 | 0 | 556,330 |
| <i>Wage Recurrent</i> | <i>420,000</i> | <i>0</i> | <i>420,000</i> |
| <i>Non Wage Recurrent</i> | <i>111,330</i> | <i>0</i> | <i>111,330</i> |
| <i>GoU Development</i> | <i>25,000</i> | <i>0</i> | <i>25,000</i> |
| <i>External Financing</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |