

# Vote:141 URA

## QUARTER 4: 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 Q4	Released by End Q 4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	133.964	33.491	133.964	133.544	100.0%	99.7%	99.7%
Non Wage	176.868	45.383	172.785	172.785	97.7%	97.7%	100.0%
Devt. GoU	52.640	13.160	52.640	52.640	100.0%	100.0%	100.0%
Ext. Fin.	2.291	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>GoU Total</b>	<b>363.472</b>	<b>92.034</b>	<b>359.389</b>	<b>358.969</b>	<b>98.9%</b>	<b>98.8%</b>	<b>99.9%</b>
<b>Total GoU+Ext Fin (MTEF)</b>	<b>365.763</b>	<b>92.034</b>	<b>359.389</b>	<b>358.969</b>	<b>98.3%</b>	<b>98.1%</b>	<b>99.9%</b>
Arrears	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>Total Budget</b>	<b>365.763</b>	<b>92.034</b>	<b>359.389</b>	<b>358.969</b>	<b>98.3%</b>	<b>98.1%</b>	<b>99.9%</b>
A.I.A Total	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>Grand Total</b>	<b>365.763</b>	<b>92.034</b>	<b>359.389</b>	<b>358.969</b>	<b>98.3%</b>	<b>98.1%</b>	<b>99.9%</b>
<b>Total Vote Budget Excluding Arrears</b>	<b>365.763</b>	<b>92.034</b>	<b>359.389</b>	<b>358.969</b>	<b>98.3%</b>	<b>98.1%</b>	<b>99.9%</b>

Table V1.2: Releases and Expenditure by Program\*

Billion Uganda Shillings	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	% Releases Spent
Program: 1418 Administration and Support Services	171.75	169.45	169.23	98.7%	98.5%	99.9%
Program: 1454 Revenue Collection & Administration	194.02	189.93	189.73	97.9%	97.8%	99.9%
<b>Total for Vote</b>	<b>365.76</b>	<b>359.39</b>	<b>358.97</b>	<b>98.3%</b>	<b>98.1%</b>	<b>99.9%</b>

### Matters to note in budget execution

There was no donor funding in FY 2017/18.

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

<i>(i) Major unspent balances</i>	
Programs , Projects	
<i>(ii) Expenditures in excess of the original approved budget</i>	
Program 1418 Administration and Support Services	
<b>0.000 Bn Shs</b>	<i>SubProgram/Project :02 Internal Audit and Compliance</i>
Reason:	
<i>Items</i>	

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<b>70,000,000.000 UShs</b>	225002 Consultancy Services- Long-term
	Reason: This is resulting from a mistake of not posting the budget allocated amount of UGX 70 million in the PBS system.
<b>448.000 UShs</b>	227004 Fuel, Lubricants and Oils
	Reason: Resulting from rounding off.
<b>419.000 UShs</b>	226001 Insurances
	Reason: Resulting from rounding off.
<b>201.000 UShs</b>	228002 Maintenance - Vehicles
	Reason: Resulting from rounding off.
<b>140.000 UShs</b>	212101 Social Security Contributions
	Reason: Resulting from rounding off.
<b>0.000 Bn Shs</b>	<i>SubProgram/Project :03 Corporate services</i>
	Reason: The over spent balance in Q4 resulted from one training programme that was not carried out in Q3 and then done in quarter four (Q4).
<i>Items</i>	
<b>480.000 UShs</b>	212101 Social Security Contributions
	Reason: Resulting from rounding off.
<b>440.000 UShs</b>	221009 Welfare and Entertainment
	Reason: Resulting from rounding off.
<b>375.000 UShs</b>	221011 Printing, Stationery, Photocopying and Binding
	Reason: Resulting from rounding off.
<b>342.999 UShs</b>	226001 Insurances
	Reason: Resulting from rounding off.
<b>291.000 UShs</b>	228003 Maintenance – Machinery, Equipment & Furniture
	Reason: Resulting from rounding off.
<b>0.000 Bn Shs</b>	<i>SubProgram/Project :04 Legal Services</i>
	Reason:
<i>Items</i>	
<b>476.000 UShs</b>	213004 Gratuity Expenses
	Reason: Resulting from rounding off.
<b>400.000 UShs</b>	221011 Printing, Stationery, Photocopying and Binding
	Reason: Resulting from rounding off.
<b>400.000 UShs</b>	224004 Cleaning and Sanitation
	Reason: Resulting from rounding off.
<b>360.000 UShs</b>	226001 Insurances
	Reason: Resulting from rounding off.

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<b>312.000 UShs</b>	221006 Commissions and related charges
	Reason: Resulting from rounding off.
<b>0.000 Bn Shs</b>	<i>SubProgram/Project :08 Research &amp; Planning, Public Awareness and Tax Education</i>
	Reason:
<i>Items</i>	
<b>465.000 UShs</b>	212101 Social Security Contributions
	Reason: Resulting from rounding off.
<b>352.000 UShs</b>	213004 Gratuity Expenses
	Reason: Resulting from rounding off.
<b>264.000 UShs</b>	226001 Insurances
	Reason: Resulting from rounding off.
<b>119.000 UShs</b>	211103 Allowances
	Reason: Resulting from rounding off.
<b>10.000 UShs</b>	225001 Consultancy Services- Short term
	Reason: Resulting from rounding off.
<b>0.000 Bn Shs</b>	<i>SubProgram/Project :0653 Support to URA Projects</i>
	Reason: There was no significant variance between the budget released and spent.
<i>Items</i>	
<b>200.000 UShs</b>	312201 Transport Equipment
	Reason: Insignificant figure due to the rounding off effect.

## V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators\*

<b>Programme : 18 Administration and Support Services</b>			
<b>Responsible Officer: Doris Akol</b>			
<b>Programme Outcome: Efficient and effective institutional performance</b>			
<b>Sector Outcomes contributed to by the Programme Outcome</b>			
1. Sustainable Macroeconomic Stability			
<b>Programme Outcome Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2017/18</b>	<b>Actuals By END Q4</b>
Level of Strategic plan delivered	Percentage	75%	85.77%
Annual Auditor General rating of institutions	Text	Unqualified	Unqualified
<b>Programme : 54 Revenue Collection &amp; Administration</b>			
<b>Responsible Officer: Doris Akol</b>			

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## QUARTER 4: Highlights of Vote Performance

Programme Outcome: Maximum revenue			
Sector Outcomes contributed to by the Programme Outcome			
1. Sustainable Macroeconomic Stability			
Programme Outcome Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q4
Revenue collection to target	Percentage	100%	96.01%
Compliance level	Percentage	74%	67.20%
Tax Administration cost as % of revenue	Percentage	2.4%	2.11%

**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 Q4
Average filling ratio	Percentage	87%	80.61%
Percentage Growth in taxpayer register	Percentage	10%	28.28%
Percentage of Domestic Tax Revenue collected against target	Percentage	100%	93.00%
Sub Programme : 06 Customs			
KeyOutPut : 01 Customs Tax Collection			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q4
Percentage of Customs tax Revenue collected against target	Percentage	100%	100%

### Performance highlights for the Quarter

- Total revenue of UGX 4,095.66 billion was collected against a target of UGX 4,267.26 billion, posting a performance of 95.98% in Q4.
- Total domestic collection for Q4 was UGX 2,459.95 billion against a target of UGX 2,637.02 billion, posting a performance of 99.49%.
- Total Customs collection was UGX 1,635.71 billion against a target of UGX 1,630.00 billion, posting a performance of 100.35%.

## V3: Details of Releases and Expenditure

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

<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	169.45	169.23	100.0%	99.9%	99.9%
<i>Class: Outputs Provided</i>	116.81	116.81	116.59	100.0%	99.8%	99.8%
141801 Internal Audit and Compliance	5.05	5.05	5.04	100.0%	99.8%	99.8%

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<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
141803 Administrative Support Services	93.59	93.59	93.49	100.0%	99.9%	99.9%
141804 Public Awareness and Tax Education/Modernization	11.56	11.56	11.46	100.0%	99.1%	99.1%
141805 Legal services	6.61	6.61	6.60	100.0%	99.8%	99.8%
<b>Class: Capital Purchases</b>	<b>52.64</b>	<b>52.64</b>	<b>52.64</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
141872 Government Buildings and Administrative Infrastructure	30.90	30.90	30.90	100.0%	100.0%	100.0%
141875 Purchase of Motor Vehicles and Other Transport Equipment	3.02	3.02	3.02	100.0%	100.0%	100.0%
141876 Purchase of Office and ICT Equipment, including software	18.62	18.62	18.62	100.0%	100.0%	100.0%
141877 Purchase of Specialised Machinery and Equipment	0.05	0.05	0.05	100.0%	100.0%	100.0%
141878 Purchase of Office and Residential Furniture and Fittings	0.05	0.05	0.05	100.0%	100.0%	100.0%
<b>Program 1454 Revenue Collection &amp; Administration</b>	<b>194.02</b>	<b>189.93</b>	<b>189.73</b>	<b>97.9%</b>	<b>97.8%</b>	<b>99.9%</b>
<b>Class: Outputs Provided</b>	<b>194.02</b>	<b>189.93</b>	<b>189.73</b>	<b>97.9%</b>	<b>97.8%</b>	<b>99.9%</b>
145401 Customs Tax Collection	87.96	87.96	87.86	100.0%	99.9%	99.9%
145402 Domestic Tax Collection	99.20	95.12	95.02	95.9%	95.8%	99.9%
145403 Tax Investigations	6.86	6.86	6.86	100.0%	100.0%	100.0%
<b>Total for Vote</b>	<b>363.47</b>	<b>359.39</b>	<b>358.97</b>	<b>98.9%</b>	<b>98.8%</b>	<b>99.9%</b>

**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
<b>Class: Outputs Provided</b>	<b>310.83</b>	<b>306.75</b>	<b>306.33</b>	98.7%	98.6%	99.9%
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	133.96	133.96	133.54	100.0%	99.7%	99.7%
211103 Allowances	10.07	10.07	10.07	100.0%	100.0%	100.0%
212101 Social Security Contributions	22.11	22.11	22.11	100.0%	100.0%	100.0%
213001 Medical expenses (To employees)	4.16	4.16	4.16	100.0%	100.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.20	0.20	0.20	100.0%	100.0%	100.0%
213004 Gratuity Expenses	2.06	2.06	2.06	100.0%	100.0%	100.0%
221001 Advertising and Public Relations	2.70	2.70	2.70	100.0%	100.0%	100.0%
221002 Workshops and Seminars	3.46	3.46	3.46	100.0%	100.0%	100.0%
221003 Staff Training	2.00	2.00	2.00	100.0%	100.0%	100.0%
221004 Recruitment Expenses	0.05	0.05	0.05	100.0%	100.0%	100.0%
221006 Commissions and related charges	0.65	0.65	0.65	100.0%	100.0%	100.0%
221007 Books, Periodicals & Newspapers	0.02	0.02	0.02	100.0%	100.0%	100.0%
221008 Computer supplies and Information Technology (IT)	46.34	42.26	42.26	91.2%	91.2%	100.0%
221009 Welfare and Entertainment	0.47	0.47	0.47	100.0%	100.0%	100.0%
221010 Special Meals and Drinks	5.71	5.71	5.71	100.0%	100.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	1.82	1.82	1.82	100.0%	100.0%	100.0%
221014 Bank Charges and other Bank related costs	0.12	0.12	0.12	100.0%	100.0%	100.0%
221017 Subscriptions	0.33	0.33	0.33	100.0%	100.0%	100.0%

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222001 Telecommunications	0.90	0.90	0.90	100.0%	100.0%	100.0%
222002 Postage and Courier	0.24	0.24	0.24	100.0%	100.0%	100.0%
222003 Information and communications technology (ICT)	5.10	5.10	5.10	100.0%	100.0%	100.0%
223001 Property Expenses	0.06	0.06	0.06	100.0%	100.0%	100.0%
223002 Rates	0.29	0.29	0.29	100.0%	100.0%	100.0%
223003 Rent – (Produced Assets) to private entities	5.39	5.39	5.39	100.0%	100.0%	100.0%
223004 Guard and Security services	2.37	2.37	2.37	100.0%	100.0%	100.0%
223005 Electricity	1.84	1.84	1.84	100.0%	100.0%	100.0%
223006 Water	0.54	0.54	0.54	100.0%	100.0%	100.0%
224004 Cleaning and Sanitation	0.83	0.83	0.83	100.0%	100.0%	100.0%
225001 Consultancy Services- Short term	0.37	0.30	0.30	81.2%	81.2%	100.0%
225002 Consultancy Services- Long-term	0.00	0.07	0.07	7.0%	7.0%	100.0%
226001 Insurances	4.53	4.53	4.53	100.0%	100.0%	100.0%
227001 Travel inland	14.53	14.53	14.53	100.0%	100.0%	100.0%
227002 Travel abroad	1.30	1.30	1.30	100.0%	100.0%	100.0%
227003 Carriage, Haulage, Freight and transport hire	0.83	0.83	0.83	100.0%	100.0%	100.0%
227004 Fuel, Lubricants and Oils	2.24	2.24	2.24	100.0%	100.0%	100.0%
228001 Maintenance - Civil	3.42	3.42	3.42	100.0%	100.0%	100.0%
228002 Maintenance - Vehicles	3.49	3.49	3.49	100.0%	100.0%	100.0%
228003 Maintenance – Machinery, Equipment & Furniture	25.23	25.23	25.23	100.0%	100.0%	100.0%
228004 Maintenance – Other	0.39	0.39	0.39	100.0%	100.0%	100.0%
282102 Fines and Penalties/ Court wards	0.68	0.68	0.68	100.0%	100.0%	100.0%
<b>Class: Capital Purchases</b>	<b>52.64</b>	<b>52.64</b>	<b>52.64</b>	100.0%	100.0%	100.0%
312101 Non-Residential Buildings	30.90	30.90	30.90	100.0%	100.0%	100.0%
312201 Transport Equipment	3.02	3.02	3.02	100.0%	100.0%	100.0%
312202 Machinery and Equipment	0.05	0.05	0.05	100.0%	100.0%	100.0%
312203 Furniture & Fixtures	0.05	0.05	0.05	100.0%	100.0%	100.0%
312213 ICT Equipment	18.62	18.62	18.62	100.0%	100.0%	100.0%
<b>Total for Vote</b>	<b>363.47</b>	<b>359.39</b>	<b>358.97</b>	98.9%	98.8%	99.9%

**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>Program 1418 Administration and Support Services</b>	<b>169.45</b>	<b>169.45</b>	<b>169.23</b>	<b>100.0%</b>	<b>99.9%</b>	<b>99.9%</b>
<i>Recurrent SubProgrammes</i>						
02 Internal Audit and Compliance	5.05	5.05	5.04	100.0%	99.8%	99.8%
03 Corporate services	93.59	93.59	93.49	100.0%	99.9%	99.9%
04 Legal Services	6.61	6.61	6.60	100.0%	99.8%	99.8%
08 Research & Planning, Public Awareness and Tax Education	11.56	11.56	11.46	100.0%	99.1%	99.1%
<i>Development Projects</i>						
0653 Support to URA Projects	52.64	52.64	52.64	100.0%	100.0%	100.0%
05 Domestic Taxes	99.20	95.12	95.02	95.9%	95.8%	99.9%

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06 Customs	87.96	87.96	<b>87.86</b>	100.0%	99.9%	99.9%
07 Tax Investigations	6.86	6.86	<b>6.86</b>	100.0%	100.0%	100.0%
<b>Total for Vote</b>	<b>363.47</b>	<b>359.39</b>	<b>358.97</b>	<b>98.9%</b>	<b>98.8%</b>	<b>99.9%</b>

**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
<b>Program : 1418 Administration and Support Services</b>	<b>2.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<i>Development Projects.</i>						
0653 Support to URA Projects	2.29	0.00	0.00	0.0%	0.0%	0.0%
<b>Grand Total:</b>	<b>2.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

**Vote:141** URA**QUARTER 4: 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
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**Program: 18 Administration and Support Services***Recurrent Programmes***Subprogram: 02 Internal Audit and Compliance***Outputs Provided***Output: 01 Internal Audit and Compliance**

		<b>Item</b>	<b>Spent</b>
100% of Audit & compliance queries verified and updated	100% of audit & compliance queries were verified and updated in Pentanna Audit Work System (PAWs) as planned for FY 2017/18.	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	3,334,273
70% Audit and compliance review findings adopted by the client		211103 Allowances	17,506
22 stakeholder engagements held	95.00% Audit and compliance review findings were adopted by the client against 70.00% planned for FY 2017/18.	212101 Social Security Contributions	548,868
36 staff investigations completed		213001 Medical expenses (To employees)	84,000
8 compliance reviews completed		213004 Gratuity Expenses	122,841
	28 stakeholder engagements held against 17 planned for FY 2017/18 hence a performance of 164.70% i.e. 24 were internal engagements while 4 were held with external stakeholders namely: Inspector General of Government, Tanzania and Kenya Single Customs Territories, Kampala City Council Authority and National Water and Sewerage Corporation.	221001 Advertising and Public Relations	41,000
		221002 Workshops and Seminars	219,898
		221009 Welfare and Entertainment	5,000
		221010 Special Meals and Drinks	117,710
		221011 Printing, Stationery, Photocopying and Binding	27,600
		221014 Bank Charges and other Bank related costs	1,800
	59 staff investigations completed against a target of 36 hence performing at 163.88%.	221017 Subscriptions	20,000
		223006 Water	27,000
		224004 Cleaning and Sanitation	739
	9 compliance review reports were completed against 8 planned, hence performing at 112.50% in FY 2017/18.	225002 Consultancy Services- Long-term	70,000
		226001 Insurances	67,628
		227001 Travel inland	108,100
		227002 Travel abroad	44,345
		227003 Carriage, Haulage, Freight and transport hire	1,110
		227004 Fuel, Lubricants and Oils	132,649
		228002 Maintenance - Vehicles	48,441
		228004 Maintenance – Other	1,531

**Reasons for Variation in performance**

More than planned stakeholder engagements were due to the need for increase of integrity awareness among stakeholders.

More than planned staff investigations were carried out to ensure staff adhere to the code of conduct as well as check their integrity.

<b>Total</b>	<b>5,042,039</b>
Wage Recurrent	3,334,273
Non Wage Recurrent	1,707,766
AIA	0
<b>Total For SubProgramme</b>	<b>5,042,039</b>



**Vote:141** URA**QUARTER 4: 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>
		Wage Recurrent	3,334,273
		Non Wage Recurrent	1,707,766
		AIA	0

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

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## QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

		Item	Spent
85% staff motivation level	62.20% staff motivational level as at end		
Average turnaround time reduced to 1.2days	FY 2017/18.	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	17,623,016
4 Quarterly budget performance reports by 15th of the month after the quarter system meantime to recover	Average turnaround time was 3.6 days against a target of 1.2 days.	211103 Allowances	4,747,868
Not more than 12 unplanned system down times	Prepared budget consolidated performance report and submitted to Executive Management Committee (MEC) as planned on 15th April 2018.Uploaded Q3 budget performance reports into the Performance Based System on 31st April 2018.	212101 Social Security Contributions	3,839,841
2hours for system meantime to rec		213001 Medical expenses (To employees)	998,000
		213002 Incapacity, death benefits and funeral expenses	200,000
		213004 Gratuity Expenses	878,971
		221001 Advertising and Public Relations	350,000
		221002 Workshops and Seminars	168,000
	11 unplanned system down times were registered against a target of 12 , hence performing at 109.09%.	221003 Staff Training	2,000,000
		221004 Recruitment Expenses	50,000
	11.2 hours for system meantime to recover etax and Asycuda world, against a target of 3.75 hours.	221007 Books, Periodicals & Newspapers	5,000
		221008 Computer supplies and Information Technology (IT)	39,406,274
	Average turnaround time was 3.6 days against a target of 1.2 days.	221009 Welfare and Entertainment	405,001
		221010 Special Meals and Drinks	1,103,766
	Prepared budget consolidated performance report and submitted to Executive Management Committee (MEC) as planned on 15th April 2018.Uploaded Q3 budget performance reports into the Performance Based System on 31st April 2018.	221011 Printing, Stationery, Photocopying and Binding	627,751
		221014 Bank Charges and other Bank related costs	55,644
		221017 Subscriptions	20,000
		222001 Telecommunications	900,000
		222002 Postage and Courier	244,000
		222003 Information and communications technology (ICT)	5,100,000
	11 unplanned system down times were registered against a target of 12, hence performing at 109.09%.	223001 Property Expenses	59,549
		223002 Rates	293,187
	11.2 hours for system meantime to recover etax and Asycuda world, against a target of 3.75 hours.	223003 Rent – (Produced Assets) to private entities	625,203
		223004 Guard and Security services	1,850,246
		223005 Electricity	1,176,000
		223006 Water	124,920
		224004 Cleaning and Sanitation	370,000
		225001 Consultancy Services- Short term	150,000
		226001 Insurances	2,353,650
		227001 Travel inland	921,516
		227002 Travel abroad	99,440
		227003 Carriage, Haulage, Freight and transport hire	560,000
		227004 Fuel, Lubricants and Oils	88,305
		228001 Maintenance - Civil	623,033
		228002 Maintenance - Vehicles	1,878,000
		228003 Maintenance – Machinery, Equipment & Furniture	3,505,725
		228004 Maintenance – Other	90,742

# Vote:141 URA

## QUARTER 4: 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
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*Reasons for Variation in performance*

The staff motivation survey initiatives were generally rated as fair, given the existent benefits. However, 55% of the respondents advocated for salary review to match the changing economic trends and years of service and experience.

The average turnaround time for TIN registration, amendments, tax clearance , MV transactions and query resolution) was 3.6 days compared to a target of 3 days due to the delayed response to submit documents made by clients.

11.2 hours for system meantime to recover instead of of 3.75 hours. This was due to the expiration of the licence of etax.

<b>Total</b>	<b>93,492,648</b>
Wage Recurrent	17,623,016
Non Wage Recurrent	75,869,632
AIA	0
<b>Total For SubProgramme</b>	<b>93,492,648</b>
Wage Recurrent	17,623,016
Non Wage Recurrent	75,869,632
AIA	0

*Recurrent Programmes*

**Subprogram: 04 Legal Services**

*Outputs Provided*

**Output: 05 Legal services**

**Vote:141** URA**QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter**

<b>Annual Planned Outputs</b>	<b>Cumulative Outputs Achieved by End of Quarter</b>	<b>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</b>	<b>UShs Thousand</b>
UGX 75 Billions of tax arrears collected 60% of cases won/settled in URA's favour 100% Agreements drafted viz instructions	UGX 65.4 billion in arrears was collected against a target of UGX 52.50 billion, hence performing at 124.57% in FY 2017/18.  82 judgments were decided in favor of URA against a total of 98 judgments made in FY 2017/18, hence registering a success rate of 83.67% against a target of 60% . However, 15 judgments were decided in favor of taxpayers and there was 1 acquittal in FY 2017/18.  100% agreements drafted as per instructions in 2017/18. These included 4 contracts, 496 Memorandums of Understanding, 2 bonding agreements, 4 final tenancy agreements, 36 opinions, 348 case files for enforcement. A total of UGX 64.75 billion was generated from these activities in FY 2017/18.	<b>Item</b> 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	<b>Spent</b> 2,997,037 6,172 494,652 77,000 131,686 15,000 210,600 653,535 5,000 108,992 51,991 1,400 3,000 756,122 2,000 1,528 16,000 65,476 102,920 44,345 3,200 103,107 71,850 680,000

**Reasons for Variation in performance**

Performance of arrear collection can be attributed to vigorous enforcement initiatives like regional visits by Debt Collection Unit. The team visited a total of 20 districts in the North-Western region, Western region and Eastern and Central region to enforce on arrears.

<b>Total</b>	<b>6,602,613</b>
Wage Recurrent	2,997,037
Non Wage Recurrent	3,605,576
AIA	0
<b>Total For SubProgramme</b>	<b>6,602,613</b>
Wage Recurrent	2,997,037
Non Wage Recurrent	3,605,576
AIA	0

**Recurrent Programmes**

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

# Vote:141 URA

## QUARTER 4: 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
<i>Outputs Provided</i>			
<b>Output: 04 Public Awareness and Tax Education/Modernization</b>			
10 tax education outreaches to university students	conducted 11 tax societies, exhibitions and debates with universities against 10 planned for FY 2017/18 hence performing at 110.00%: Universities engaged were Kyambogo, Umu Mbale, Umu Nkozi, Ndejje, Mountains of the moon university, UCU, Nkumba among others.	<b>Item</b>	<b>Spent</b>
5 researches conducted		211102 Contract Staff Salaries (Incl. Casuals, Temporary)	5,591,712
12 strategy Management engagements		211103 Allowances	26,819
4 evaluations/surveys conducted		212101 Social Security Contributions	942,635
Tax education outreaches to commerce/entrepreneurship teachers		213001 Medical expenses (To employees)	137,200
160 sector focused tax clinics/hubs		213004 Gratuity Expenses	297,007
16 tax literat		221001 Advertising and Public Relations	1,717,414
	10 researches/studies were conducted as against 5 planned for FY 2017/18. These included: Time use analysis study, 2 Integrity studies, Gender & Tax study, Taxing Properties in Uganda, 2 Value Added Tax studies, Local excise duty, Medium Term Revenue Mobilization Strategy, Employment diagnostic tool, Corruption in URA and Gender study.	221002 Workshops and Seminars	1,208,605
		221007 Books, Periodicals & Newspapers	15,000
		221009 Welfare and Entertainment	40,000
		221010 Special Meals and Drinks	191,071
		221011 Printing, Stationery, Photocopying and Binding	37,700
	54 strategy management engagements were carried out against 12 planned in FY 2017/18, which were as follows:	221014 Bank Charges and other Bank related costs	3,360
	•12 Engagements with government, Ministries and MDAs: 4 with Uganda Bureau of Statistics (UBOS), 4 with MoFPED, 2 with Government accounting officers, 1 with Office of Prime Minister and 1 with Ugandan Ambassadors.	221017 Subscriptions	122,100
	•2 development partners: counts of technical support to USAID and DFID/HMRC.	223006 Water	4,000
	•8 global and regional stakeholders: World Customs Organization Conference (WCO), EOI-ATAF engagements, Northern corridor integration summit participation, OECD global forum, 2 East Africa Trade and statistics committee, 2 East African Revenue Authorities Technical Committee (EARATC) meetings, East African Revenue Authorities Commissioners General (EARACG) meeting,	224004 Cleaning and Sanitation	4,600
	•10 Private Sector association engagements.	225001 Consultancy Services- Short term	135,600
	•22 Management Executive Committee meetings held; to discuss issues pertaining URA strategy implementation and the way forward.	226001 Insurances	105,750
		227001 Travel inland	211,789
		227002 Travel abroad	367,428
		227004 Fuel, Lubricants and Oils	184,926
		228002 Maintenance - Vehicles	110,000
		228004 Maintenance – Other	2,330
	5 engagements held secondary school students ,teachers and staff of National Curriculum Development Center (NCDC) to include taxation in the curriculum.		

# Vote:141 URA

## QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Conducted 155 against 160 planned sector focused tax clinics/hubs hence performing at 96.88%.

Circulated Language 18 customized and sector based tax literature in 20 URA stations. Updated the service catalog and developed taxpayer literature on financial literacy.

**Reasons for Variation in performance**

The number of sector based tax clinics/hubs were less than expected due to shift of focus to strategic management engagements.

<b>Total</b>	<b>11,457,046</b>
Wage Recurrent	5,591,712
Non Wage Recurrent	5,865,334
AIA	0
<b>Total For SubProgramme</b>	<b>11,457,046</b>
Wage Recurrent	5,591,712
Non Wage Recurrent	5,865,334
AIA	0

*Development Projects*

**Project: 0653 Support to URA Projects**

*Capital Purchases*

**Output: 72 Government Buildings and Administrative Infrastructure**

# Vote:141 URA

## QUARTER 4: 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
URA Headquarter building construction	Overall physical work progress was 80.00% and actual period-wise progress was 95.16 % as per the approved work programme, as at 30th Jun 2018. Some of the major project accomplishments for FY 2017/18 were:	<b>Item</b> 312101 Non-Residential Buildings	<b>Spent</b> 30,900,000
IDEP Project administration costs	<ul style="list-style-type: none"> <li>• Completed 100% external finishes: Glazing of W804 and fixing of fins on the main tower, laying of facing bricks on the conference hall and the 4 podium floors.</li> <li>• Completed 100% electrical installation i.e. cable tracking and wiring for electrical and ICT equipment.</li> <li>• Completed 75% mechanical installations i.e. fixing worktops in wet areas, installation of lifts and fitting of sanitary fittings, indoor and outdoor units for air conditioners.</li> <li>• Fixed firefighting sprinklers both in the main tower and parking and conference hall.</li> <li>• Completed 85% of internal finishes like floor tiles, wall tiles, floor granite, epoxy, railing, doors ceiling and joinery, filling to gypsum board and walls.</li> <li>• Completed 65% construction of Walusimbi Close (alternative access road to the project) as at 30th Jun 2018, and the expected completion date is Aug 2018.</li> </ul> <p>The expected practical completion date for the entire project is 31st Aug 2018.</p>		

### Reasons for Variation in performance

The behind schedule performance was due to pending major mechanical and electrical installations and testing. These major installations were transformer, stabilizer, generator and uninterrupted power supply system, which were pending completion of the utility building. However, the works are expected to be substantially completed within contract period i.e Aug 2018.

<b>Total</b>	<b>30,900,000</b>
GoU Development	30,900,000
External Financing	0
AIA	0

### Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

**Vote:141** URA**QUARTER 4: 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
Acquire 90 vehicles	Secured lease purchase of 90 vehicles to support URA staff operations and revenue collection mandate.  Made annual lease payments to Toyota for were made 90 newly acquired vehicles.  Made mechanical service and maintenance to the vehicles.	<b>Item</b> 312201 Transport Equipment	<b>Spent</b> 3,022,424

**Reasons for Variation in performance**

The objective was achieved as planned.

<b>Total</b>	<b>3,022,424</b>
GoU Development	3,022,424
External Financing	0
AIA	0

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

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Item	Spent
Implement and maintain the ERP system Computer equipment for new staff	Completed requirements gathering and documentation for all modules of phase II.  Key user training for all phase 2 modules were completed.  Completed AS-IS business process study, analysis and documentation for phase II functional areas.  Completed familiarization study phase for all modules of phase 2.  Conference room pilots and walk through of the business  Commenced on key user training for finance and learning management.  Secured a framework for Uninterrupted Power Supply power - 3KVA, 10KVA and 20KVA. Purchased laptops, desk tops and other IT equipment and software for staff to address the logistical gap.	312213 ICT Equipment	18,617,272

**Reasons for Variation in performance**

The progress of the project was as expected. Full role out of Enterprise resource planning to commence in 2018/19. Preparatory training commenced in 2017/18.  
Accomplished planned activities.

<b>Total</b>	<b>18,617,272</b>
GoU Development	18,617,272



**Vote:141** URA**QUARTER 4: 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
		External Financing	0
		AIA	0

**Output: 77 Purchase of Specialised Machinery and Equipment**

Acquire scanners	2 scanners were procured and 1 had been fully installed by 30th Jun 2018.	<b>Item</b> 312202 Machinery and Equipment	<b>Spent</b> 50,000
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**Reasons for Variation in performance**

Installation of the second scanner was shifted to FY 2018/19.

<b>Total</b>	<b>50,000</b>
GoU Development	50,000
External Financing	0
AIA	0

**Output: 78 Purchase of Office and Residential Furniture and Fittings**

Acquire new furniture for 134 new staff	Repaired furniture and fittings at various URA stations in Kampala and upcountry regions.	<b>Item</b> 312203 Furniture & Fixtures	<b>Spent</b> 50,000
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**Reasons for Variation in performance**

New furniture and office equipment were purchased for the new headquarter building off the project budget.

The major activity was maintenance and repair of existent furniture in FY 2017/18.

<b>Total</b>	<b>50,000</b>
GoU Development	50,000
External Financing	0
AIA	0
<b>Total For SubProgramme</b>	<b>52,639,696</b>
GoU Development	52,639,696
External Financing	0
AIA	0

**Program: 54 Revenue Collection & Administration***Recurrent Programmes***Subprogram: 05 Domestic Taxes***Outputs Provided***Output: 02 Domestic Tax Collection**

# Vote:141 URA

## QUARTER 4: 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 DT collections 8,534.69Billion 87% VAT Filling Ratio 87% PAYE Filling Ratio LED Filing ratio 87% Complete 3000 sector based audits Register an additional 100,000 tax payers 600 sector post audit impact assessments 16,970 compliance visits	UGX 8,448.92 billion collected against a target of UGX 8,878.61 billion, hence posting a performance of 93.00% in FY 2017/18,  FY 2017/18 filing ratios for: VAT filing ratio- 86.37% PAYE filing ratio-74.84 LED filing ratio-91.00%  1,345 sector based audits completed against a target of 1,113 audits for FY 2017/18, hence performing at 120.84%. Assessments of UGX 667.12 billion were generated, which yielded total revenue of UGX 119.09 billion.  Registered an additional 291,149 tax payers against a target of 100,000 hence posting a performance of 291.15% in FY 2017/18.  205 sector post audit impact assessments carried out against a target of 200 for FY 2017/18, hence posting a performance of 102.50%.  7,293 compliance visits were carried out against a target of 7,528 for FY 2017/18, posting a performance of 96.88%.	<b>Item</b> 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 227004 Fuel, Lubricants and Oils 228001 Maintenance - Civil 228002 Maintenance - Vehicles 228003 Maintenance – Machinery, Equipment & Furniture 228004 Maintenance – Other	<b>Spent</b> 55,007,238 326,295 8,466,346 1,484,015 239,521 462,508 606,500 4,088 5,000 2,224,913 629,801 29,700 78,410 3,296,446 341,516 357,000 131,175 121,000 994,125 10,448,040 91,700 700,232 2,700,000 562,000 5,666,856 40,992

### Reasons for Variation in performance

**Vote:141** URA**QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter**

<b>Annual Planned Outputs</b>	<b>Cumulative Outputs Achieved by End of Quarter</b>	<b>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</b>	<i>UShs Thousand</i>
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Performance of domestic tax collection in FY 2017/18 was attributed to the following factors:

- a) Direct tax heads were mainly affected by Withholding tax, due to decline in government payments and dividends by 32.82% and 30.86% respectively in the FY 2017/18 compared to FY 2016/17. Dividend payment declined due to decreased profitability in key companies like Citi Bank and Plascon Paint Limited by UGX 3.80 billion and UGX 3.37 billion respectively. Tax on bank interest registered a shortfall due to decline in fixed deposits, consequently realizing low tax on bank interest than projected.
- b) Indirect tax registered a shortfall of UGX 473.56 billion VAT contributing a deficit of 376.69 billion and LED a deficit of 98.87 billion. VAT on sugar registered a deficit of (UGX 45.76 billion) and (UGX 31.71 billion) deficit on Beer. There was sugar cane scarcity and subsequent low demand for sugar due to price fluctuation. There was also increased beer importation, hence substituting domestically produced beer. LED deficit was due to phone talk time deficit of UGX 76.53 billion which arose from preference of data transactions compared to talk time.
- c) PAYE filing ratio was low due to non-compliance by sub countries which comprise of 3% of the taxpayer register but are perpetual PAYE non-filers(54% of none filers).
- d) Audits were affected by shift of focus from new audits to the NAP audit back log and to quick wins for revenue mobilization like returns examinations.
- e) The implementation of Tax Payer Expansion Programme (TREP) and Block Management system (BMS) led to additional 87,463 taxpayers onto the register and UGX 12.10 billion in revenue.

<b>Total</b>	<b>95,015,417</b>
Wage Recurrent	55,007,238
Non Wage Recurrent	40,008,179
AIA	0
<b>Total For SubProgramme</b>	<b>95,015,417</b>
Wage Recurrent	55,007,238
Non Wage Recurrent	40,008,179
AIA	0

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

**Vote:141** URA**QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter**

<b>Annual Planned Outputs</b>	<b>Cumulative Outputs Achieved by End of Quarter</b>	<b>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</b>	<b>UShs Thousand</b>
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 6,210.84 billion customs revenue was collected against a target of UGX 6,183.82 billion, hence performing at 100.44%(UGX 27.02 billion surplus) in FY 2017/18.  291 Customs post clearance audits were completed against a target of 250 hence performing at 114.40%. Total assessments were UGX 82.51 billion and UGX 58.43 billion was recovered in FY 2017/18.  Electronic Cargo Tracking System was fully rolled out at Mombasa in FY 2017/18.  Clearance time for imports was 2.73 days compared to a target of 2 days for FY 2017/18.  Clearance for exports and Authorized Economic Operators was 3.1 days compared to a target of 4 hours.	<b>Item</b> 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	<b>Spent</b> 45,178,233 4,935,016 7,194,873 1,272,600 239,521 100,000 1,010,000 2,850,000 5,000 1,790,242 420,519 25,000 90,000 286,344 181,679 276,000 240,000 333,000 868,361 1,735,000 588,228 260,000 910,939 100,000 762,659 16,052,576 150,000

**Reasons for Variation in performance**

**Vote:141** URA**QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter**

<b>Annual Planned Outputs</b>	<b>Cumulative Outputs Achieved by End of Quarter</b>	<b>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</b>	<i>UShs Thousand</i>
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Customs Performance in FY 2017/18 was attributed to the following;

a) Growth in import volumes. Uganda's dry cargo import volumes in shillings grew by 16.30% in shillings and 12.33% in dollars during the FY 2017/18 compared to FY 2016/17. This to the increase in goods that attract VAT on imports by 14.97%. Goods that pay withholding tax increased by 7.61% and surcharges on goods increased by 28.11% compared to FY 2016/17.

b) Increased tax yield from the major items; wheat/meslin, personal motor vehicles, other foot wear, portland cement and electrical apparatus worth UGX 272.6 billion in taxes.

c) Customs clearance time for Authorized Economic Operators (AEOs) did not perform as expected. this was attributed to none automation and grading of the AEO program and clients respectively. However, automation of AEO program has been prioritized among strategies for 2018/19.

<b>Total</b>	<b>87,855,790</b>
Wage Recurrent	45,178,233
Non Wage Recurrent	42,677,557
AIA	0
<b>Total For SubProgramme</b>	<b>87,855,790</b>
Wage Recurrent	45,178,233
Non Wage Recurrent	42,677,557
AIA	0

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

**Vote:141** URA**QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter**

<b>Annual Planned Outputs</b>	<b>Cumulative Outputs Achieved by End of Quarter</b>	<b>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</b>	<b>UShs Thousand</b>
Conclude Investigations on 75 cases. Uganda chapter of IALEIA established 52 intelligence briefs/alerts issued	108 investigation cases against 75 planned hence performing at 144.00% in FY 2017/18. A total of UGX 253.95 billion was identified and assessed in FY 2017/18.	<b>Item</b>	<b>Spent</b>
		211102 Contract Staff Salaries (Incl. Casuals, Temporary)	3,812,756
		211103 Allowances	8,924
		212101 Social Security Contributions	625,496
		213001 Medical expenses (To employees)	102,200
		213004 Gratuity Expenses	148,553
		221001 Advertising and Public Relations	12,000
		221002 Workshops and Seminars	41,000
		221009 Welfare and Entertainment	5,000
		221010 Special Meals and Drinks	173,820
		221011 Printing, Stationery, Photocopying and Binding	27,500
		221014 Bank Charges and other Bank related costs	2,000
		223003 Rent – (Produced Assets) to private entities	427,758
		223005 Electricity	34,000
		223006 Water	7,500
		224004 Cleaning and Sanitation	3,500
		226001 Insurances	77,565
		227001 Travel inland	998,350
		227002 Travel abroad	66,675
		227003 Carriage, Haulage, Freight and transport hire	6,813
		227004 Fuel, Lubricants and Oils	116,345
		228002 Maintenance - Vehicles	61,992
		228004 Maintenance – Other	103,663

**Reasons for Variation in performance**

The good performance of investigation cases and intelligence briefs was largely due to close monitoring of the planned activities and improved staff efficiency.

Uganda chapter of International Association of Law Enforcement Intelligence Analysts (IALEIA) was not established in FY 2017/18 because there was no funding. It was postponed to FY 2018/19.

	<b>Total</b>	<b>6,863,410</b>
	Wage Recurrent	3,812,756
	Non Wage Recurrent	3,050,654
	AIA	0
	<b>Total For SubProgramme</b>	<b>6,863,410</b>
	Wage Recurrent	3,812,756
	Non Wage Recurrent	3,050,654
	AIA	0
	<b>GRAND TOTAL</b>	<b>358,968,659</b>

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# Vote:141 URA

## QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

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Wage Recurrent	133,544,265
Non Wage Recurrent	172,784,698
GoU Development	52,639,696
External Financing	0
AIA	0

**Vote:141** URA**QUARTER 4: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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**Program: 18 Administration and Support Services***Recurrent Programmes***Subprogram: 02 Internal Audit and Compliance***Outputs Provided***Output: 01 Internal Audit and Compliance**

100% of the Audit and compliance queries verified and updated in PAWs 70% Audit and compliance review findings adopted by the client 6 stakeholder engagements held 9 staff investigations completed per quarter 2 compliance reviews completed	100% of the Audit and compliance queries received, verified and updated in Pentanna Audit Work System (PAWS) as planned in Q4.  98.00% Audit and compliance review findings adopted by the client against a target of 70.00% in Q4..  4 stakeholder engagements held against 6 planned for Q4, hence performing at 66.67%. 2 engagements were with internal stakeholders; Commissioner General's Office departments and Customs. External engagements held were with Kampala Capital City Authority and National Water and Sewerage Corporation.  18 staff investigations completed against 9 planned for Q4, hence performing at 200.00%  3 compliance reviews were completed against 2 reviews planned for Q4 hence performing at 150.00% .	<b>Item</b> 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 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 223006 Water 224004 Cleaning and Sanitation 225002 Consultancy Services- Long-term 226001 Insurances 227001 Travel inland 227002 Travel abroad 227003 Carriage, Haulage, Freight and transport hire 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles 228004 Maintenance – Other	<b>Spent</b> 836,068  4,377 137,217 21,000 30,710 10,250 54,975 1,250 29,428 6,900 450 5,000 6,750 185 17,500 16,907 27,025 11,086 278 33,162 12,110 383
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**Reasons for Variation in performance**

More than planned stakeholder engagements were due to the need for increase of integrity awareness among stakeholders.

More than planned staff investigations were carried out to ensure staff adhere to the code of conduct as well as check their integrity.

<b>Total</b>	<b>1,263,010</b>
Wage Recurrent	836,068
Non Wage Recurrent	426,942
AIA	0
<b>Total For SubProgramme</b>	<b>1,263,010</b>
Wage Recurrent	836,068



**Vote:141** URA**QUARTER 4: 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>
		Non Wage Recurrent	426,942
		<i>AIA</i>	0

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

**Vote:141** URA**QUARTER 4: Outputs and Expenditure in Quarter**

		<b>Item</b>	<b>Spent</b>
85% staff motivational level average turnaround time reduced to 1.2days	62.20% staff motivational level as at end of Q4.	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	4,430,754
Quarterly budget performance reports by 15th of the month after the quarter	Average turnaround time was 3.6 days against a target of 1.2 days.	211103 Allowances	1,186,967
Not more than 12 unplanned system down times	Prepared budget consolidated performance report and submitted to Executive Management Committee (MEC) as planned on 15th April 2018.Uploaded Q3 budget performance reports into the Performance Based System on 31st April 2018.	212101 Social Security Contributions	959,960
2 Hours for system meantime to recover (Etax and Asycuda World)	11 unplanned system down times were registered against a target of 12 , hence performing at 109.09%.	213001 Medical expenses (To employees)	249,500
	11.2 hours for system meantime to recover etax and Asycuda world, against a target of 3.75 hours.	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	575,000
		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	71,882
		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 4: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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*Reasons for Variation in performance*

The staff motivation survey initiatives were generally rated as fair, given the existent benefits. However, 55% of the respondents advocated for salary review to match the changing economic trends and years of service and experience.

The average turnaround time for TIN registration, amendments, tax clearance , MV transactions and query resolution) was 3.6 days compared to a target of 3 days due to the delayed response to submit documents made by clients.

11.2 hours for system meantime to recover instead of of 3.75 hours. This was due to the expiration of the licence of etax.

<b>Total</b>	<b>23,484,044</b>
Wage Recurrent	4,430,754
Non Wage Recurrent	19,053,290
AIA	0
<b>Total For SubProgramme</b>	<b>23,484,044</b>
Wage Recurrent	4,430,754
Non Wage Recurrent	19,053,290
AIA	0

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

**Vote:141** URA**QUARTER 4: 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 40.03 billion in arrears was collected	<b>Item</b>	<b>Spent</b>
60% of cases won/settled in URA's favour	against a target of 18.75, hence performing at 220.55%	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	751,759
100% agreements drafted vz instructions	20 against 24 judgments/rulings were settled in favor of URA hence posting a performance of 83.33% of against a target of 60.00% for Q4.	211103 Allowances	1,543
	100% agreements drafted as per given instructions. Drafted all one hundred fifteen (115) received legal documents in Q4.	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	1,000
		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**

Performance of arrear collection can be attributed to vigorous enforcement initiatives like regional visits by Debt Collection Unit. The team visited a total of 20 districts in the North-Western region, Western region and Eastern and Central region to enforce on arrears.

<b>Total</b>	<b>1,653,403</b>
Wage Recurrent	751,759
Non Wage Recurrent	901,644
AIA	0
<b>Total For SubProgramme</b>	<b>1,653,403</b>
Wage Recurrent	751,759
Non Wage Recurrent	901,644
AIA	0

**Recurrent Programmes****Subprogram: 08 Research & Planning, Public Awareness and Tax Education****Outputs Provided**

# Vote:141 URA

## QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
<b>Output: 04 Public Awareness and Tax Education/Modernization</b>			
5 tax education outreaches to university students	5 Tax education outreaches to universities: Tax debates/tax societies held (Kyambogo, UMU Mbale, UMU Nkozi, Ndejje, Mountains of the moon university). Tax Katales held in Bussi Island, Kireka, Seeta & Nansana. 5 Regional "budget breakfast engagements" held in June 2018. With over 4000 tax payers.	<b>Item</b>	<b>Spent</b>
1 research conducted	Conducted 3 researches/studies against 1 planned, hence performing at 300%. Integrity study, Employment diagnostic tool & time use analysis, VAT performance, Corruption in URA, Gender working paper.	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	1,422,928
3 strategy management engagements	5 strategy management engagements were held against 3 planned in Q4, posting a performance of 166.67%.	211103 Allowances	6,705
2 evaluations conducted	•4 Government, ministries and MDAs (Uganda Bureau of Statistics, Mistry of Finance and Parliament and Bank of Uganda.	212101 Social Security Contributions	235,659
40 sector focused tax clinics/hubs	•2 development partners (technical support to USAID and DFID). •4 global and regional stakeholders (participated in the Northern corridor integration summit, OECD global forum, East Africa Trade and statistics committee, East African Revenue Authorities Technical Committee meeting and World Customs Organization Conference •3 Private sector association engagement & management Initiatives implemented; engaged Kampala City Traders Association, media influencers and government communications officers. •5 Management Executive Committee meetings held;	213001 Medical expenses (To employees)	34,300
	2 evaluations conducted in Q4; •Client satisfaction feedback evaluation •Financial literacy impact evaluation.	213004 Gratuity Expenses	74,252
	25 sector focused tax clinic/hubs/engagements were held against a target of 40, hence performing at 62.50%.	221001 Advertising and Public Relations	429,354
		221002 Workshops and Seminars	302,151
		221007 Books, Periodicals & Newspapers	3,750
		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

The number of sector based tax clinics/hubs were less than expected due to shift of focus to strategic management engagements.

<b>Total</b>	<b>2,889,262</b>
Wage Recurrent	1,422,928

**Vote:141** URA**QUARTER 4: 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	1,466,334
		AIA	0
		<b>Total For SubProgramme</b>	<b>2,889,262</b>
		Wage Recurrent	1,422,928
		Non Wage Recurrent	1,466,334
		AIA	0

*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	Overall physical work progress was 80.00% and actual period-wise progress was 95.16 % as per the approved work programme, as at 30th Jun 2018.	Item	Spent
		312101 Non-Residential Buildings	7,725,000
	Project accomplishments for Q4 included:		
	Completion of internal finishes like floor tiles and wall tiles, floor granite, epoxy, railing, doors ceiling and joinery.		
	Fixed ICT and electrical equipment and filling to gypsum board and walls.		
	Construction of Walusimbi Close (alternative access road to the project) was at 65.00% as at 30th Jun 2018.		
	The expected practical completion date for the entire project is 31st Aug 2018.		

**Reasons for Variation in performance**

The behind schedule performance was due to pending major mechanical and electrical installations and testing. These major installations were transformer, stabilizer, generator and uninterrupted power supply system, which were pending completion of the utility building. However, the works are expected to be substantially completed within contract period i.e Aug 2018.

<b>Total</b>	<b>7,725,000</b>
GoU Development	7,725,000
External Financing	0
AIA	0

**Output: 75 Purchase of Motor Vehicles and Other Transport Equipment**

Acquire 90 vehicles	Mechanical and service maintenance of vehicles done in Q4.	Item	Spent
		312201 Transport Equipment	755,606
	Ensured monthly lease payment for 90 newly acquired vehicles.		

**Reasons for Variation in performance**

The objective was achieved as planned.

<b>Total</b>	<b>755,606</b>
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**Vote:141** URA**QUARTER 4: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		GoU Development	755,606
		External Financing	0
		AIA	0
<b>Output: 76 Purchase of Office and ICT Equipment, including software</b>			
Implement and maintain the ERP	Completed requirements gathering and documentation for all modules of phase II.	<b>Item</b>	<b>Spent</b>
Acquire computer items		312213 ICT Equipment	4,654,318
	Completed key user training for all phase 2 modules.		
	Developed data migration strategy and templates.		
	Maintained licences for ICT services.		
<b>Reasons for Variation in performance</b>			
The progress of the project was as expected. Full role out of Enterprise resource planning to commence in 2018/19. Preparatory training commenced in 2017/18.			
Accomplished planned activities.			
		<b>Total</b>	<b>4,654,318</b>
		GoU Development	4,654,318
		External Financing	0
		AIA	0
<b>Output: 77 Purchase of Specialised Machinery and Equipment</b>			
Procure scanners	Purchased the second scanner and fully installed the first one.	<b>Item</b>	<b>Spent</b>
		312202 Machinery and Equipment	12,500
<b>Reasons for Variation in performance</b>			
Installation of the second scanner was shifted to FY 2018/19.			
		<b>Total</b>	<b>12,500</b>
		GoU Development	12,500
		External Financing	0
		AIA	0
<b>Output: 78 Purchase of Office and Residential Furniture and Fittings</b>			
Acquire new furniture & fittings	Office equipment and furniture were repaired and maintained at URA stations.	<b>Item</b>	<b>Spent</b>
		312203 Furniture & Fixtures	12,500
<b>Reasons for Variation in performance</b>			
New furniture and office equipment were purchased for the new headquarter building off the project budget.			
The major activity was maintenance and repair of existent furniture in FY 2017/18.			
		<b>Total</b>	<b>12,500</b>
		GoU Development	12,500
		External Financing	0
		AIA	0
		<b>Total For SubProgramme</b>	<b>13,159,924</b>
		GoU Development	13,159,924
		External Financing	0

**Vote:141** URA**QUARTER 4: 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
<b>Program: 54 Revenue Collection &amp; Administration</b>			
<i>Recurrent Programmes</i>			
<b>Subprogram: 01 Revenue Collection &amp; Administration</b>			
<i>Outputs Provided</i>			
<b>Output: 01 Customs Tax Collection</b>			
	<b>Item</b>		<b>Spent</b>
<i>Reasons for Variation in performance</i>			
		<b>Total</b>	<b>0</b>
		Wage Recurrent	0
		Non Wage Recurrent	0
		AIA	0
<b>Output: 02 Domestic Tax Collection</b>			
	<b>Item</b>		<b>Spent</b>
<i>Reasons for Variation in performance</i>			
		<b>Total</b>	<b>0</b>
		Wage Recurrent	0
		Non Wage Recurrent	0
		AIA	0
<b>Output: 03 Tax Investigations</b>			
	<b>Item</b>		<b>Spent</b>
<i>Reasons for Variation in performance</i>			
		<b>Total</b>	<b>0</b>
		Wage Recurrent	0
		Non Wage Recurrent	0
		AIA	0
<b>Output: 04 Internal Audit and Compliance</b>			
	<b>Item</b>		<b>Spent</b>
<i>Reasons for Variation in performance</i>			
		<b>Total</b>	<b>0</b>
		Wage Recurrent	0
		Non Wage Recurrent	0
		AIA	0
<b>Output: 05 URA Legal and Administrative Support Services</b>			
	<b>Item</b>		<b>Spent</b>
<i>Reasons for Variation in performance</i>			



**Vote:141** URA**QUARTER 4: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		<b>Total</b>	<b>0</b>
		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>		
	<b>Total</b>	<b>0</b>
	Wage Recurrent	0
	Non Wage Recurrent	0
	AIA	0
	<b>Total For SubProgramme</b>	<b>0</b>
	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 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
2,219.33 Billion collected	UGX 2,459.95 billion collected in Q4	<b>Item</b>	<b>Spent</b>
87% VAT filing ratio	against a target of UGX 2,637.02	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	13,776,810
87% PAYE filing ratio	billion hence posting a performance of	211103 Allowances	81,574
87% LED filing ratio	99.49%.	212101 Social Security Contributions	2,116,587
600 sector based audits completed	VAT filing ratio-90.50%	213001 Medical expenses (To employees)	371,004
25,000 Taxpayers registered	PAYE filing ratio-60%	213004 Gratuity Expenses	59,880
120 sector post audit impact assessments carried out	LED filing ratio-84.00%	221001 Advertising and Public Relations	115,627
3,733 compliance visits carried out	278 sector based audits were completed on National Audit Plan against a target of 600 hence performing at 45.83% in Q4.	221002 Workshops and Seminars	151,625
	61,513 taxpayers were registered against a target of 25,000 hence posting a performance of 246.05% in Q4.	221008 Computer supplies and Information Technology (IT)	1,022
	Sector post audit impact assessments were carried out in previous quarters.	221009 Welfare and Entertainment	1,250
	3,476 compliance visits were carried out completed against a target of 3733 hence posting a performance of 93.12% in Q4,	221010 Special Meals and Drinks	556,228
		221011 Printing, Stationery, Photocopying and Binding	157,450
		221014 Bank Charges and other Bank related costs	7,425
		221017 Subscriptions	19,603
		223003 Rent – (Produced Assets) to private entities	824,112
		223004 Guard and Security services	85,379
		223005 Electricity	89,250
		223006 Water	32,794
		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 4: Outputs and Expenditure in Quarter**

<b>Outputs Planned in Quarter</b>	<b>Actual Outputs Achieved in Quarter</b>	<b>Expenditures incurred in the Quarter to deliver outputs</b>	<i>UShs Thousand</i>
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Performance of domestic tax collection in FY 2017/18 was attributed to the following factors:

a) Direct tax heads were mainly affected by Withholding tax, due to decline in government payments and dividends by 32.82% and 30.86% respectively in the FY 2017/18 compared to FY 2016/17. Dividend payment declined due to decreased profitability in key companies like Citi Bank and Plascon Paint Limited by UGX 3.80 billion and UGX 3.37 billion respectively. Tax on bank interest registered a shortfall due to decline in fixed deposits, consequently realizing low tax on bank interest than projected.

b) Indirect tax registered a shortfall of UGX 473.56 billion VAT contributing a deficit of 376.69 billion and LED a deficit of 98.87 billion. VAT on sugar registered a deficit of (UGX 45.76 billion) and (UGX 31.71 billion) deficit on Beer. There was sugar cane scarcity and subsequent low demand for sugar due to price fluctuation. There was also increased beer importation, hence substituting domestically produced beer. LED deficit was due to phone talk time deficit of UGX 76.53 billion which arose from preference of data transactions compared to talk time.

c) PAYE filing ratio was low due to non-compliance by sub countries which comprise of 3% of the taxpayer register but are perpetual PAYE non-filers(54% of none filers).

d) Audits were affected by shift of focus from new audits to the NAP audit back log and to quick wins for revenue mobilization like returns examinations.

e) The implementation of Tax Payer Expansion Programme (TREP) and Block Management system (BMS) led to additional 87,463 taxpayers onto the register and UGX 12.10 billion in revenue.

<b>Total</b>	<b>23,778,854</b>
Wage Recurrent	13,776,810
Non Wage Recurrent	10,002,045
AIA	0
<b>Total For SubProgramme</b>	<b>23,778,854</b>
Wage Recurrent	13,776,810
Non Wage Recurrent	10,002,045
AIA	0

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

**Vote:141** URA**QUARTER 4: Outputs and Expenditure in Quarter**

<b>Outputs Planned in Quarter</b>	<b>Actual Outputs Achieved in Quarter</b>	<b>Expenditures incurred in the Quarter to deliver outputs</b>	<b>UShs Thousand</b>
1,763.00 Billion collected 62 audits completed clearance time reduced to 2dyas Average Time to clear AEO goods is 4hours Average time export goods clearance 4hours	UGX 1,635.71 billion customs revenue was collected against a target of UGX 1,630.00 billion for Q4, hence posting a performance of 100.35% ( UGX 5.71 billion surplus).  74 Customs post clearance audits were completed against a target of 62 for Q4, hence performing at 119.35%. Total assessments were UGX 15.70 billion which led to recovery of UGX 13.01 billion.  Average clearance time for Q4 was 2.6 days compared to a target of 2 days due to system and network interruptions.  Average Time to clear AEO goods is was 3.1 days in Q4 compared to desired 4 hours due to non-automation of the AEO program.  Average time for export goods clearance was 0.6 days compared to Q4 target of 4 hrs.	<b>Item</b> 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	<b>Spent</b> 11,319,558 1,233,754 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**

Customs Performance in FY 2017/18 was attributed to the following;

a) Growth in import volumes. Uganda's dry cargo import volumes in shillings grew by 16.30% in shillings and 12.33% in dollars during the FY 2017/18 compared to FY 2016/17. This to the increase in goods that attract VAT on imports by 14.97%. Goods that pay withholding tax increased by 7.61% and surcharges on goods increased by 28.11% compared to FY 2016/17.

b) Increased tax yield from the major items; wheat/meslin, personal motor vehicles, other foot wear, portland cement and electrical apparatus worth UGX 272.6 billion in taxes.

c) Customs clearance time for Authorized Economic Operators (AEOs) did not perform as expected. this was attributed to none automation and grading of the AEO program and clients respectively. However, automation of AEO program has been prioritized among strategies for 2018/19.

**Vote:141** URA**QUARTER 4: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
		<b>Total</b>	<b>21,988,948</b>
		Wage Recurrent	11,319,558
		Non Wage Recurrent	10,669,389
		AIA	0
		<b>Total For SubProgramme</b>	<b>21,988,948</b>
		Wage Recurrent	11,319,558
		Non Wage Recurrent	10,669,389
		AIA	0

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

		Item	Spent
20 investigation cases concluded	42 investigation cases were concluded against a target of 20 cases for Q4, hence performing at 210.00%.	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	953,189
13 intelligence briefs/alerts issued	13 intelligence briefs/alerts issued as planned, to aid compliance management. Performance was at 100% as planned for Q4.	211103 Allowances	2,231
Uganda chapter of IALEIA established	Uganda chapter of International Association of Law Enforcement Intelligence Analyst was not implemented.	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*

**Vote:141** URA**QUARTER 4: Outputs and Expenditure in Quarter**

<b>Outputs Planned in Quarter</b>	<b>Actual Outputs Achieved in Quarter</b>	<b>Expenditures incurred in the Quarter to deliver outputs</b>	<i>UShs Thousand</i>
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The good performance of investigation cases and intelligence briefs was largely due to close monitoring of the planned activities and improved staff efficiency.

Uganda chapter of International Association of Law Enforcement Intelligence Analysts (IALEIA) was not established in FY 2017/18 because there was no funding. It was postponed to FY 2018/19.

<b>Total</b>	<b>1,715,853</b>
Wage Recurrent	953,189
Non Wage Recurrent	762,664
AIA	0
<b>Total For SubProgramme</b>	<b>1,715,853</b>
Wage Recurrent	953,189
Non Wage Recurrent	762,664
AIA	0

*Development Projects***Project: 0653 Support to URA Projects**

<b>Total For SubProgramme</b>	<b>0</b>
GoU Development	0
External Financing	0
AIA	0
<b>GRAND TOTAL</b>	<b>89,933,297</b>
Wage Recurrent	33,491,066
Non Wage Recurrent	43,282,306
GoU Development	13,159,924
External Financing	0
AIA	0