
Vote:141 URA

V1: Vote Overview

I. Vote Mission Statement

To Provide excellent revenue services with purpose and passion.

II. Strategic Objective

Cultivate a taxpaying culture through provision of reliable services, leadership development and building strategic Partnerships.

III. Major Achievements in 2017/18

Revenue collection to target was 95.12% (UGX 6,876.44Bn net revenue collected) posting a growth of 12.86%
Compliance level is at 64.6%
Average Filing ratio is 82.03%
Tax administration cost as a percentage pf revenue was 2.08%
211 Customs post clearance audits conducted with assessments worth UGX 50.92Bn
1,414 Domestic Tax audits completed
Arrears management recovered UGX 131.56Bn
Growth in Taxpayer register by 16.44% (169,237 Taxpayers registered)
4,239 seizures done recovering UGX 28.51 Bn from customs enforcement interventions

IV. Medium Term Plans

Implement risk based compliance programs
Implement tax education programs
Strengthen debt recovery and litigation
Implement tax register expansion programs
Implement service enhancement programs
Implement revenue management & resource optimisation programs
Implement Staff capacity building
Participate in the development of the Medium Term Revenue Strategy (MTRS)
Participate in the review of the National Revenue Policy
Participate in Tax education & financial literacy program sensitization
Participate in the development of systems to support revenue collection in local governments
Participate in capacity building of internal auditors and inspectors
Participate in the integration of systems across Government institutions
Participate in the development & implementation of communication strategy to link service delivery and revenue mobilisation

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V. Summary of Past Performance and Medium Term Budget Allocations

Table 5.1: Overview of Vote Expenditures (US\$ Billion)

	2016/17 Outturn	2017/18		2018/19	MTEF Budget Projections				
		Approved Budget	Expenditure by End Dec		2019/20	2020/21	2021/22	2022/23	
Recurrent									
Wage	112.132	133.964	66.562	133.964	147.361	154.729	162.465	170.588	
Non Wage	108.389	176.868	86.356	163.325	199.256	229.145	274.973	329.968	
Devt.									
GoU	55.662	52.640	26.320	34.640	42.260	50.713	50.713	50.713	
Ext. Fin.	0.000	2.291	0.000	0.000	0.000	0.000	0.000	0.000	
GoU Total	276.182	363.472	179.238	331.929	388.877	434.586	488.151	551.269	
Total GoU+Ext Fin (MTEF)	276.182	365.763	179.238	331.929	388.877	434.586	488.151	551.269	
Arrears	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Total Budget	276.182	365.763	179.238	331.929	388.877	434.586	488.151	551.269	
A.I.A Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Grand Total	276.182	365.763	179.238	331.929	388.877	434.586	488.151	551.269	
Total Vote Budget Excluding Arrears	276.182	365.763	179.238	331.929	388.877	434.586	488.151	551.269	

VI. Budget By Economic Classification

Table V6.1 2017/18 and 2018/19 Budget Allocations by Item

<i>Billion Uganda Shillings</i>	2017/18 Approved Budget				2018/19 Draft Estimates			
	GoU	Ext. Fin	AIA	Total	GoU	Ext. Fin	AIA	Total
Output Class : Outputs Provided	310.833	0.000	0.000	310.833	297.289	0.000	0.000	297.289
211 Wages and Salaries	144.033	0.000	0.000	144.033	146.697	0.000	0.000	146.697
212 Social Contributions	22.113	0.000	0.000	22.113	22.113	0.000	0.000	22.113
213 Other Employee Costs	6.413	0.000	0.000	6.413	7.792	0.000	0.000	7.792
221 General Expenses	63.686	0.000	0.000	63.686	65.592	0.000	0.000	65.592
222 Communications	6.244	0.000	0.000	6.244	9.244	0.000	0.000	9.244
223 Utility and Property Expenses	10.498	0.000	0.000	10.498	7.293	0.000	0.000	7.293
224 Supplies and Services	0.834	0.000	0.000	0.834	1.234	0.000	0.000	1.234
225 Professional Services	0.372	0.000	0.000	0.372	0.592	0.000	0.000	0.592
226 Insurances and Licenses	4.533	0.000	0.000	4.533	5.033	0.000	0.000	5.033
227 Travel and Transport	18.896	0.000	0.000	18.896	17.543	0.000	0.000	17.543
228 Maintenance	32.532	0.000	0.000	32.532	12.556	0.000	0.000	12.556
273 Employer social benefits	0.000	0.000	0.000	0.000	0.400	0.000	0.000	0.400
282 Miscellaneous Other Expenses	0.680	0.000	0.000	0.680	1.200	0.000	0.000	1.200
Output Class : Capital Purchases	52.640	2.291	0.000	54.931	34.640	0.000	0.000	34.640

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312 FIXED ASSETS	52.640	2.291	0.000	54.931	34.640	0.000	0.000	34.640
Grand Total :	363.472	2.291	0.000	365.763	331.929	0.000	0.000	331.929
Total excluding Arrears	363.472	2.291	0.000	365.763	331.929	0.000	0.000	331.929

VII. Budget By Programme And Subprogramme

Table V7.1: Past Expenditure Outturns and Medium Term Projections by Programme and SubProgramme

Billion Uganda shillings	FY 2016/17 Outturn	FY 2017/18		2018-19 Proposed Budget	Medium Term Projections			
		Approved Budget	Spent By End Dec		2019-20	2020-21	2021-22	2022-23
18 Administration and Support Services	0.000	171.745	84.471	163.323	165.686	294.364	273.972	301.274
02 Internal Audit and Compliance	0.000	5.052	2.516	5.344	5.916	13.779	152.173	250.562
03 Corporate services	0.000	93.593	46.660	106.197	94.559	27.193	19.876	0.000
04 Legal Services	0.000	6.613	3.296	6.288	10.677	92.684	10.309	0.000
0653 Support to URA Projects	0.000	54.931	26.320	34.640	34.640	50.713	50.713	50.713
08 Research & Planning, Public Awareness and Tax Education	0.000	11.557	5.679	10.853	19.894	109.996	40.901	0.000
54 Revenue Collection & Administration	276.182	194.018	94.767	168.606	223.191	140.221	214.179	249.995
01 Revenue Collection & Administration	220.520	0.000	0.000	0.000	0.000	0.000	0.000	0.000
05 Domestic Taxes	0.000	99.199	47.458	90.413	98.458	60.746	64.635	70.718
06 Customs	0.000	87.956	43.878	71.881	74.718	29.002	89.942	33.985
0653 Support to URA Projects	55.662	0.000	0.000	0.000	7.621	0.000	0.000	0.000
07 Tax Investigations	0.000	6.863	3.432	6.312	42.395	50.473	59.602	145.292
Total for the Vote	276.182	365.763	179.238	331.929	388.877	434.586	488.151	551.269
Total Excluding Arrears	276.182	365.763	179.238	331.929	388.877	434.586	488.151	551.269

VIII. Programme Performance and Medium Term Plans

Table V8.1: Programme Outcome and Outcome Indicators (Only applicable for FY 2018/19)

Programme :	18 Administration and Support Services		
Programme Objective :	Improve institutional performance		
Responsible Officer:	Doris Akol		
Programme Outcome:	Efficient and effective institutional performance		
<i>Sector Outcomes contributed to by the Programme Outcome</i>			
1. Sustainable Macroeconomic Stability			
Outcome Indicators	Performance Targets		
	2018/19	2019/20	2020/21
	Target	Projection	Projection
• Level of Strategic plan delivered	80%	85%	85%

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• Annual Auditor General rating of institutions	unqualified	unqualified	unqualified
N/A			
Programme :	54 Revenue Collection & Administration		
Programme Objective :	Maximise Revenue		
Responsible Officer:	Doris Akol		
Programme Outcome:	Maximum revenue		
<i>Sector Outcomes contributed to by the Programme Outcome</i>			
1. Sustainable Macroeconomic Stability			
Outcome Indicators	Performance Targets		
	2018/19	2019/20	2020/21
	Target	Projection	Projection
• Revenue collection to target	100%	100%	100%
• Compliance level	77%	80%	80%
• Tax Administration cost as % of revenue	2.3%	2.3%	2.3%
SubProgramme: 05 Domestic Taxes			
<i>Output: 02 Domestic Tax Collection</i>			
Average filling ratio	87%	87%	87%
Percentage Growth in taxpayer register	10%	10%	10%
Percentage of Domestic Tax Revenue collected against target	100%	100%	100%
SubProgramme: 06 Customs			
<i>Output: 01 Customs Tax Collection</i>			
Percentage of Customs tax Revenue collected against target	100%	100%	100%

IX. Major Capital Investments And Changes In Resource Allocation

Table 9.1: Major Capital Investment (Capital Purchases outputs over 0.5Billion)

FY 2017/18		FY 2018/19
Appr. Budget and Planned Outputs	Expenditures and Achievements by end Dec	Proposed Budget and Planned Outputs
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<i>Program : 14 18 Administration and Support Services</i>		
Development Project : 0653 Support to URA Projects		
Output: 14 18 72 Government Buildings and Administrative Infrastructure		
URA Headquarter building construction	The overall physical progress as at 31st December 2017 was 72% and actual period-wise was 96.79% as per the program. And actual cost-wise progress is 44.99%. Internal final finishes ought to have been completed by 31st Dec, however they are behind schedule.	Completion of the Construction of the URA HQ Building . Site hand over is expected in August 2018 and then the commencement of the defects liability period
IDEP Project administration costs		

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Total Output Cost(Ushs Thousand)	30,900,000	15,450,000	12,900,000
Gou Dev't:	30,900,000	15,450,000	12,900,000
Ext Fin:	0	0	0
A.I.A:	0	0	0
Output: 14 18 75 Purchase of Motor Vehicles and Other Transport Equipment			
Acquire 90 vehicles	Lease payment for 90 vehicles done in first quarter FY 2017/18. Continued payment of vehicle service and maintenance costs.	Acquire 90 vehicles by finance lease.	
Total Output Cost(Ushs Thousand)	3,022,424	1,511,212	3,022,424
Gou Dev't:	3,022,424	1,511,212	3,022,424
Ext Fin:	0	0	0
A.I.A:	0	0	0
Output: 14 18 76 Purchase of Office and ICT Equipment, including software			

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<p>Computer equipment for new staff Implement and maintain the ERP system</p>	<p>Procured 420 Desktops,220 laptops, 11 projectors and Access points.</p> <p>Other ICT accomplishments in first half:</p> <ol style="list-style-type: none"> 1. Configured s servers to handle development, testing and production ASYCUDA 2.Paid License for Disaster Recovery system 1. 3.Implemented more Direct peering with Telecoms; Africell and Liquid Telecom Maintained 99.03% internet availability 4.Commenced on Installation of the fleet management system in vehicles. <p>I. Rolled out Human Capital Management Modules.</p> <p>II. Completed hyper care and Post Go-live support of the Human Capital Management Modules.</p> <p>III. Kicked off implementation of the following phase 2 modules: Oracle General Ledger, Oracle Payables, Oracle receivables, expense, Supply Chain Management, Oracle inventory, Oracle Property Manager, Enterprise Asset Management, Oracle Project Costing, Oracle Project Planning, Payroll & Benefits, and Learning Management</p> <p>IV. Execution of change management strategy for phase 1.</p> <ol style="list-style-type: none"> a. Promotional Campaigns b. Awareness Campaigns c. Stakeholder engagements <p>V. Super user training.</p> <p>VI. End-user training (Organization wide)</p> <p>VII. Human Resource data preparation, cleaning and migration into the Enterprise Resource Planning system</p> <p>VIII. User Acceptance Testing (UAT) done</p> <p>IX. Prepared Enterprise Resource Planning user manuals for HR module /phase 1</p> <p>X. Rolled out of Performance Management System and Self Service modules</p>	<p>Final implementation of the Enterprise Resource Planning (ERP) system Annual maintenance of the Disaster Recovery (DR) System & related IT licences Acquire new computers for staff</p>	
<p>Total Output Cost(Ushs Thousand)</p>	<p>20,908,287</p>	<p>9,308,636</p>	<p>18,617,272</p>
<p>Gou Dev't:</p>	<p>18,617,272</p>	<p>9,308,636</p>	<p>18,617,272</p>
<p>Ext Fin:</p>	<p>2,291,015</p>	<p>0</p>	<p>0</p>
<p>A.I.A:</p>	<p>0</p>	<p>0</p>	<p>0</p>

X. Vote Challenges and Plans To Improve Performance

Vote Challenges

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Policy measures that were not implemented (Gazetting of more withholding tax agents, access to banking information to facilitate audits, telecom monitoring machine, customs policy reversals) have affected subsequent projected revenue collection
 Inadequate staff strength, skills and reach to match increasing business needs thus affecting service delivery
 Inadequate funding to support structural changes to align with the current business needs
 Continued IT disruptions due to piece meal approach to solutions affecting business continuity and service delivery

Plans to improve Vote Performance

- Implement risk based compliance programs
- Implement Tax education programs
- Strengthen Debt recovery and proactive litigation
- Implement Taxpayer registration expansion program
- Implement service enhancement program
- Implement revenue management and resource mobilization program
- Implement IT reliability enhancement programs
- Strengthen public relations initiatives
- Implement Business process management programs
- Implement revenue management and resource optimisation program
- Implement enriched staff maintenance and capacity development programs
- Participate in the development of the National Medium Term Revenue Strategy (MTRS)
- Participate in the development of systems to support revenue
- Participate in the integration of systems across government institutions
- Participate in the capacity development of internal auditors and inspectors
- Participate in the development and implementation of a communication strategy

XI. Vote Cross Cutting Policy And Other Budgetary Issues

Table 11.1: Cross- Cutting Policy Issues

Issue Type: HIV/AIDS

Objective :	Improve support to staff and their family members who are affected with HIV/AIDS
Issue of Concern :	The requirement for extra financial support over and above the general medical insurance to staff and their family members affected with HIV/AIDS to cover the unforeseen infection effects.
Planned Interventions :	Provide a special fund to cater for staff and their family members affected with HIV/AIDS.
Budget Allocation (Billion) :	0.500
Performance Indicators:	Amount of money from MTEF allocated to support staff and their family members affected with HIV/AIDS. Number of staff and their family members affected with HIV/AIDS supported

Issue Type: Gender

Objective :	Promote Gender Sensitivity
Issue of Concern :	There is a gap in Gender sensitivity in Tax education that is inadequate tax education programs for special interest groups and limited consultations from trading communities on tax reforms & informal sector
Planned Interventions :	Carry out region based consultations with trade communities on tax reforms (informal sector), Conduct Tax education targeting women in Business, Tax Clinics targeting PWDs and Youth, sensitizations on Tax issues targeting elderly persons
Budget Allocation (Billion) :	0.240

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Performance Indicators:	<ul style="list-style-type: none"> • Proportion of women trained • Number of PWDs trained • Number of youth between 10 -21 years trained • Number of elderly persons engaged on tax issues
Objective :	Promote Gender responsiveness
Issue of Concern :	There is a gap on responsiveness to Gender issues in terms of limited programs to create awareness and act upon gender & equity issues; slow response to lodged complains and limited focus on gender based statistics.
Planned Interventions :	Maintain a gender related tax statistics, Conduct sensitizations on Sexual harassment, gender & equity issues, a survey on the status of Gender roles & Policies in URA, assessments to look out for gender based issues and complaints.
Budget Allocation (Billion) :	0.100
Performance Indicators:	Number of gender responsive interventions held
Objective :	Promote equity responsiveness
Issue of Concern :	There is a gap on equity responsiveness in Tax Administration in terms of limited consideration of special interest groups
Planned Interventions :	Implement an Equal opportunities employment program which is not gender biased.
Budget Allocation (Billion) :	0.130
Performance Indicators:	Number of equity responsive interventions held
Issue Type:	Environment
Objective :	Improve staff sensitization on preserving the environment
Issue of Concern :	Some staff do not appreciate the importance of preserving the environment
Planned Interventions :	Conduct sensitizations for staff on environment protection, Procurement of sanitary & disposal services, Disposal of expired items
Budget Allocation (Billion) :	0.885
Performance Indicators:	Number of environmental protection initiatives implemented

XII. Personnel Information

Table 12.1 Staff Recruitment Plan

Post Title	Salary Scale	No. Of Approved Posts	No Of Filled Posts	Vacant Posts	No. of Posts Cleared for Filling FY2018/19	Gross Salary Per Month (UGX)	Total Annual Salary (UGX)
ASST. COMM RESEARCH, PLANNING AND DEVELOPMENT	RO3 2	1	1	0	0	0	0
ASST. COMM-ADMINISTRATION	RO3 2	1	1	0	0	0	0
ASST. COMM-BOARD AFFAIRS, POLICY AND RULINGS	RO3 2	1	1	0	0	0	0
ASST. COMM-BUSINESS POLICY	RO3 1	1	1	0	0	0	0

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ASST. COMM-COMPLIANCE AND BUSINESS ANALYSIS	RO3	1	1	0	0	0	0
ASST. COMM-CUSTOMS AUDIT	RO3 1	1	0	1	0	0	0
ASST. COMM-CUSTOMS ENFORCEMENT	RO3 1	1	1	0	0	0	0
ASST. COMM-CUSTOMS TRADE	RO3 2	1	1	0	0	0	0
ASST. COMM-DT COMPLIANCE	RO3	1	1	0	0	0	0
ASST. COMM-DT PROCESS MANAGEMENT	RO3 1	1	1	0	0	0	0
ASST. COMM-DT SERVICE MANAGEMENT	RO3 1	1	1	0	0	0	0
ASST. COMM-EXECUTIVE OFFICE	RO3 1	1	1	0	0	0	0
ASST. COMM-FIELD SERVICES	RO3 2	1	1	0	0	0	0
ASST. COMM-FINANCE	RO3 1	1	1	0	0	0	0
ASST. COMM-HUMAN RESOURCE	RO3 2	1	1	0	0	0	0
ASST. COMM-INFORMATION TECHNOLOGY	RO3 8	1	1	0	0	0	0
ASST. COMM-INTERNAL AUDIT	RO3 2	1	1	0	0	0	0
ASST. COMM-LARGE TAXPAYERS OFFICE	RO3 2	1	1	0	0	0	0
ASST. COMM-LITIGATION	RO3 3	1	1	0	0	0	0
ASST. COMM-PUBLIC AND CORPORATE AFFAIRS	RO3 2	1	1	0	0	0	0
ASST. COMM-TAX INVESTIGATIONS	RO3 1	1	1	0	0	0	0
COMMISSIONER CORPORATE SERVICES	RO2	1	1	0	0	0	0
COMMISSIONER CUSTOMS	RO2 1	1	1	0	0	0	0
COMMISSIONER DOMESTIC TAXES	RO2 1	1	1	0	0	0	0
COMMISSIONER GENERAL	RO1 1	1	1	0	0	0	0
COMMISSIONER INTERNAL AUDIT AND COMPLIANCE	RO2 2	1	1	0	0	0	0
COMMISSIONER LEGAL SERVICES AND BOARD AFFAIRS	RO2	1	1	0	0	0	0
COMMISSIONER TAX INVESTIGATIONS	RO2 3	1	1	0	0	0	0
FLEET ASSISTANT	RO7 1	7	3	4	0	0	0
MANAGER.	RO4 1	5	4	1	0	0	0
OFFICE ASSISTANT	RO7	3	1	2	0	0	0
OFFICER.	OFF 1	31	21	10	0	0	0
SUPERVISOR.	RO5 1	9	8	1	0	0	0
Total		2544	2382	162	0	0	0