

Vote: 141 URA

Vote Summary

VI: Vote Overview

This section sets out the Vote Mission, Strategic Objectives, and provides a description of the vote's services

(i) Snapshot of Medium Term Budget Allocations

Table V1 below summarises the Medium Term Budget allocations for the Vote:

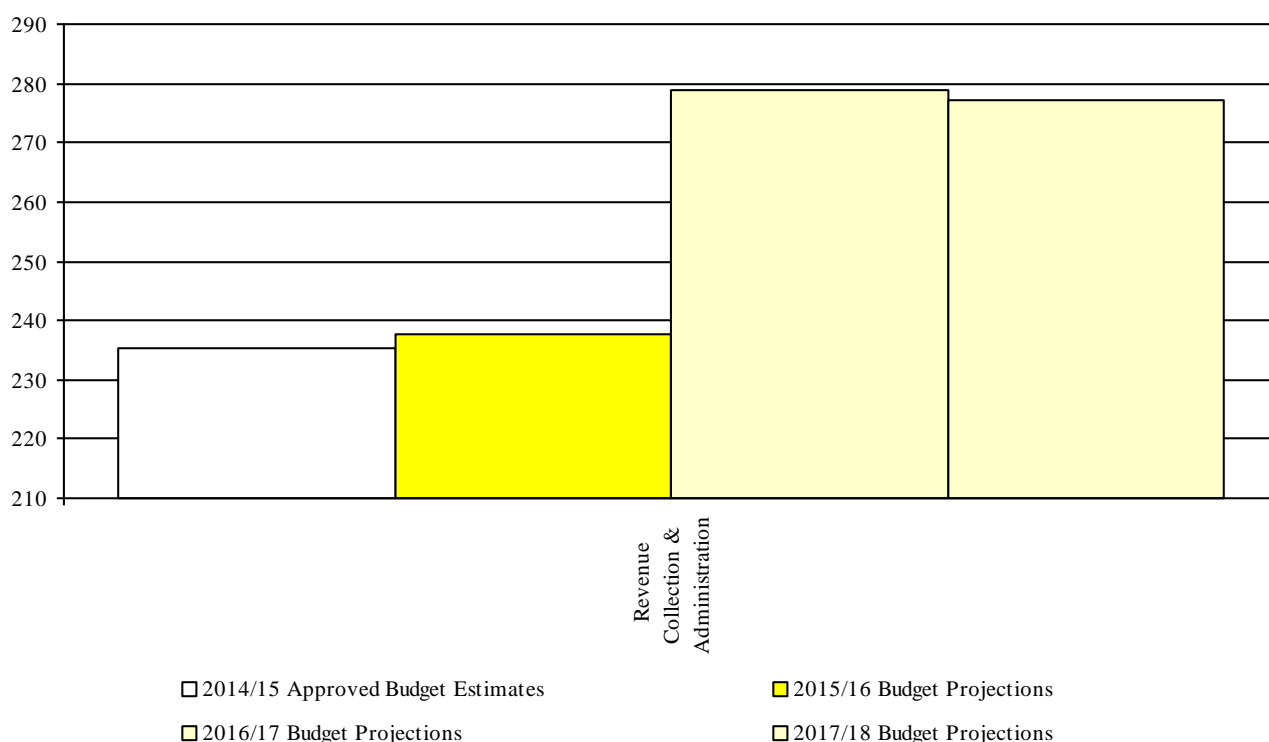
Table V1.1: Overview of Vote Expenditures (UShs Billion)

	2013/14 Outturn	2014/15		MTEF Budget Projections		
		Approved Budget	Spent by End Sept	2015/16	2016/17	2017/18
<i>(i) Excluding Arrears, Taxes</i>						
Recurrent Wage	107.132	107.132	26.783	107.132	127.540	127.553
Recurrent Non Wage	82.626	84.089	20.273	84.089	100.906	100.916
Development GoU	19.225	40.500	11.497	40.500	48.600	48.605
Development Ext. Fin	0.000	3.599	0.000	5.843	1.983	0.000
GoU Total	208.983	231.720	58.553	231.720	277.046	277.074
total GoU + Ext Fin. (MTEF)	208.983	235.319	58.553	237.564	279.029	277.074
<i>(ii) Arrears and Taxes</i>						
Arrears	0.000	0.000	0.000	0.000	N/A	N/A
Taxes	0.000	0.000	0.000	0.000	N/A	N/A
Total Budget	208.983	235.319	58.553	237.564	N/A	N/A

** Non VAT taxes on capital expenditure

The chart below shows total funding allocations to the Vote by Vote Function over the medium term:

Chart V1.1: Medium Term Budget Projections by Vote Function (UShs Bn, Excluding Taxes, Arrears)



Vote: 141 URA

Vote Summary

(ii) Vote Mission Statement

The Vote's Mission Statement is:

To Provide Excellent Revenue Service with Purpose and Passion

(iii) Vote Outputs which Contribute to Priority Sector Outcomes

The table below sets out the vote functions and outputs delivered by the vote which the sector considers as contributing most to priority sector outcomes.

Table V1.2: Sector Outcomes, Vote Functions and Key Outputs

Sector Outcome 1:	Sector Outcome 2:	Sector Outcome 3:
<i>Efficient service delivery through formulation and monitoring of credible budgets.</i>	<i>Compliance to accountability policies, service delivery standards and regulations.</i>	<i>Accountability Sector's contribution to economic growth and development enhanced</i>
Vote Function: 14 54 Revenue Collection & Administration		
<i>Outputs Contributing to Outcome 1:</i>	<i>Outputs Contributing to Outcome 2:</i>	<i>Outputs Contributing to Outcome 3:</i>
None	None	<i>Outputs Provided</i> 145401 Customs Tax Collection 145402 Domestic Tax Collection 145403 Tax Investigations

V2: Past Vote Performance and Medium Term Plans

This section describes past and future vote performance, in terms of key vote outputs and plans to address sector policy implementation issues.

(i) Past and Future Planned Vote Outputs

2013/14 Performance

During the FY 2013/14, URA was expected to collect UGX 8,534.51 Billion. However, UGX 8,031.01 Billion was collected representing a growth of 12.33% compared to the UGX 7,149.48 Billion collected in FY 2012/13. This represents a performance of 94.1% of the target. The revenue collected for FY 2013/14 was able to finance 71.5% of the Uganda's national budget.

Domestic taxes collections amounted to UGX 4,671.21 Billion. This represents a growth of 9.27% (UGX 396.48 Billion) compared to the same period last year and the performance rate of 90.96%.

Revenue from international trade taxes were UGX 3,548.00 Billion. This represents a growth of 15.55% (UGX 477.49 Billion) compared to the same period last year and the performance rate of 98.84% against target.

Below is a tax-head analysis highlighting the factors that are linked to the different performance rates within the financial year.

Preliminary 2014/15 Performance

URA's performance in quarter one FY2014/15 in terms of revenue to target was 98.71%. Compared to the first quarter of FY2013/14, there was a growth in revenue of 14.32%. International trade performed at 98.44% while domestic taxes performed at 99.03%. In comparison to the first quarter FY2013/14, there was a growth in revenue of 18.25% in international trade and 10.94% in domestic taxes

Domestic Taxes:

Domestic taxes' collections in quarter one of the FY 2014/15 were UGX 1,124.12Bn against a target of UGX 1,135.15Bn, registering a deficit of UGX 11.03 Bn. The performance was 99.03%. However,

Vote: 141 URA

Vote Summary

compared to the same period in FY 2013/14; there was a growth in revenue of 10.94% (UGX 110.87 Bn)

Reasons attributed to the 99.03% performance:

1.Improvement in income tax declarations from collaboration with local authorities. The TREP initiative has continued to yield results from the extensive field operations during the year 2013/2014. A number of companies that did not declare and pay provisional tax during first quarter last financial year, have made substantive remittances of this tax for the same period this financial year. The companies include: Alcatel-Lucent South Africa (UGX 0.54 Bn), Nile Hotel International (UGX 0.47 Bn), Brac Uganda LTD (0.47 Bn), SBG securities LTD (UGX 0.43Bn) and Frontier Medex LTD (0.42 Bn).

2.Revenue spill overs from FY 2013/14 which had not been anticipated this year. For example Civil Aviation Authority paid UGX 9.57Bn while Exalo paid UGX 4.02Bn in corporation tax.

3.Withholding tax on supplies registered growth of 38.91% which was influenced by increased remittances from players in some sectors compared to same period last financial year. Information and communication sector, Airtel Uganda increased by 420.46% (UGX 2.69Bn), Orange Uganda by 192.57 % (UGX 2.28Bn) and MTN Uganda by 153.06 % (UGX 8.24Bn). Electricity, gas, steam and air conditioning supply sector, Umeme increased by 328.63%(UGX 4.28Bn) and UETCL by 217.60%(UGX 1.77Bn)

4.The statutory requirement of payment of 30% of tax in dispute before a case is presented in court yielded UGX 25.7Bn from National Social Security Fund.

5.Increased capital investments by taxpayers affected the performance of VAT in the electricity, telecommunication and water subsectors

6.The unanticipated increase in maintenance costs and investment costs in the electricity sub sector that increased the input tax claimed. Offsets amounting to UGX 9.02Bn due to a capital investment program worth USD 100mn by UMEME to replace infrastructure including switches, cables, transformers and other appliances. Increased input tax by UETCL amounting to UGX 6.62Bn due to the running contract for a fixed supply of power per period by UETCL regardless of the levels of consumption.

7.Reduction in number of employees from 122,144 employees to 118,114 reducing the wage bill compared to the same period last financial year arising from lay off of staff due to business activity scale down in some sectors e.g Oil and Gas.

International Trade Taxes

International trade taxes collections in quarter one of the FY 2014/15 were UGX were 1,018.05Bn against a target of UGX 1,034.23Bn, a performance rate of 98.44% (UGX 16.18 Bn deficit) However, compared to quarter one FY 2013/14, there was a growth in revenue of 18.25%(UGX 157.13Bn)

Reasons attributed to the performance:

1.A 15.56% growth in VATable imports from UGX 1,968.97Bn during the first quarter of FY 2013/14 to UGX 2031.28Bn during the first quarter of FY 2014/15.

2.Low productivity in the port of Mombasa that affected ship discharge operations during the first 2 months of this financial year as a result of rehabilitation of the port infrastructure and the prolonged rains in the coastal region.

Vote: 141 URA

Vote Summary

3.The petroleum duty performance was attributed to low port productivity during the first 2 month as a result of rehabilitation of the port infrastructure and prolonged rains in the coastal region. This has been resolved and as a result, the cumulative shortfall has reduced from UGX 23.95Bn as at the end of August 2014 to UGX 7.85Bn as at the end of September 2014.

4.Front loading of imports in the last two months of FY 2013/14 done in anticipation of tax policy changes in the budget. This applied to cigarettes and motorcycles.

5.Decline in import duty collection of the major imports during the first quarter FY 2014/15 as compared to the same period last year: Major items that registered a decrease during the first quarter FY 2014/15 include:

- Iron/steel (7308) registered a decline of 76.56% from UGX 10.00 Bn during the first quarter of FY2013/14 to UGX 2.34 Bn during the first quarter of FY2014/15.
- Furniture (9403) registered a decline 45.51% from UGX 3.28 Bn during the first quarter of FY2013/14 to UGX 1.79Bn during the first quarter of FY2014/15.
- Tyres (4011) registered a decline of 16.88% from UGX 4.94 Bn during the first quarter of FY2013/14 to UGX 4.10 Bn during the first quarter of FY2014/15.

Table V2.1: Past and 2015/16 Key Vote Outputs*

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2014/15 Spending and Outputs Achieved by End Sept	2015/16 Proposed Budget and Planned Outputs
Vote: 141 URA			
<i>Vote Function: 1454 Revenue Collection & Administration</i>			
Output: 145401	Customs Tax Collection		
<i>Description of Outputs:</i>	18% Growth in customs Revenue	Comparing the first quarter performance of FY 2014/15 to that of FY 2013/14, Customs taxes' collections grew by 18.25%(UGX 157.13Bn).	18% Growth in customs Revenue
	100% Customs revenue collection to target.		100% Customs revenue collection to target.
	30% Reduction in total Arrears	Customs taxes collections for the first quarter of FY 2014/15 was UGX 1,018.05Bn against a target of UGX 1,034.23Bn, a performance rate of 98.44%. There was a deficit of UGX 16.18 Bn.	30% Recovery of collectable Arrears.
	160 Comprehensive Audits 40 Oil Issue Audits completed.		200 Comprehensive Audits 20 Oil Issue Audits completed.
	2 Taxpayers accredited		100% Taxpayer applications for accreditation evaluated.
		The arrears as at 30th June 2014 was UGX 51.981bn, arrears as at 30th Sept 2014 was UGX 39.6871bn, giving a percentage reduction of 24%.	
		34 comprehensive audits were completed against the 24. 02 issue audits were completed against the target of 02. 02 fuel reconciliation reports with Ministry of Energy were compiled against the target of	

Vote: 141 URA

Vote Summary

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2014/15 Spending and Outputs Achieved by End Sept	2015/16 Proposed Budget and Planned Outputs
		01. 1 end use exemption inspection audit is work in progress to be concluded in the quarter 2. For the period July_September 2014, 12 new companies were given AEO status. These included; Spedaginterfreight Ltd, General Machinery Ltd, Victoria Pumps Ltd, Victoria Motors Ltd, Victoria Engineering Ltd, Victoria Equipment Ltd, Rapid Kate Services (U) Ltd, Multilines International, Daks Courier Services, Union Logistics (U) Ltd, Bemuga Forwarders Ltd and DHL International (U) Ltd.	
<i>Performance Indicators:</i>			
Customs tax Revenue collected against target	100	98.44	100
<i>Output Cost: US\$ Bn:</i>	<i>49.433</i>	<i>US\$ Bn: 12.358</i>	<i>US\$ Bn: 52.502</i>
Output: 145402	Domestic Tax Collection		
<i>Description of Outputs:</i>	100% Domestic taxes revenue collection to target.	Domestic taxes' collections for first quarter of FY 2014/15 was UGX 1,124.12 Bn against a target of UGX 1,135.35 Bn, a performance of 99.03%.	100% Domestic taxes revenue collection to target.
	88 Average filing ratio for VAT and Local Exercise Duty	In the first quarter period, the average filing ratio for all tax heads was 79.5%, represented by PAYE - 82.32%, VAT - 88.03% and LED - 68.15%.	89 Average filing ratio for VAT and Local Exercise Duty
	30% Collectable arrears collected & 30% Reduction in total arrears portfolio		30% Recovery of Collectable arrears
	3,375 Audits completed broken down as follows: 2,421 desk audits, 828 field issue and 126 comprehensive audits		3,375 Audits completed broken down as follows: 2,421 desk audits, 828 field issue and 126 comprehensive audits
	1% Of collected revenue from new value registered taxpayers.	In first quarter, DT recovered UGX 79.82Bn against the collectable arrears of UGX 179.69Bn, representing a recovery rate of 44%.	5% Of collected revenue from new value registered taxpayers.
	64 Tax hubs conducted		64 Tax hubs conducted
	Growth in Tax payers Register by 30%		Growth in Tax payers Register by 30%
	15% Growth in value taxpayer register	939 audits (67 comprehensive, 159 Issue and 732 desk and refund audits) were carried out in first quarter.	15% Growth in value taxpayer register
	22% Growth in DT revenue collection.		22% Growth in DT revenue collection.
	Recovery of current year audits	The proportion of revenue from new clients in comparison with total	

Vote: 141 URA

Vote Summary

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2014/15 Spending and Outputs Achieved by End Sept	2015/16 Proposed Budget and Planned Outputs
	as follows: (LTO-30%,MTO-40%,STO-	DT collections for quarter one was 0.6%. No tax hubs were carried out. The taxpayer's register expanded by 7% (46,723) from 632,379 taxpayers as at 30th June to 679,102 taxpayers at 30th September 2014, a performance rate of 93.3% In comparison with the performance of first quarter of FY 2013/14, domestic tax collections increased by 10.94% (UGX 110.87 Bn). Audits assessed in the first quarter of FY 2014/15 amounted to UGX 73.66 Bn. Actual agreed tax was UGX 47.22 Bn, out of which UGX 1.05 Bn was paid within the quarter, registering a recovery rate of 2.22% from current year audits.	
<i>Performance Indicators:</i>			
Growth in taxpayer register	30	7	30
Domestic Tax Revenue collected against target	100	99.03	100
Average filling ratio	88	79.5	89
<i>Output Cost: UShs Bn:</i>	<i>61.662</i>	<i>UShs Bn: 15.416</i>	<i>UShs Bn: 64.076</i>
Output: 145403	Tax Investigations		
<i>Description of Outputs:</i>	100% of the planned compliance programme executed	100% of the planned compliance programmes were executed for the quarter.	50 Tax cases investigated and 15 recommended for prosecution.
	100% of Quality Service Management Plan (QSMP) executed.	50% of the QSMP executed. The rest are scheduled for subsequent quarters.	100% Of the planned compliance programme executed
	100% of stakeholder engagement program implemented	out of 2 (50%) planned stakeholder engagements for the quarter were carried out.	100% Of Quality Service Management Plan (QSMP) executed.
	100% Of the TID process maturity growth attained.	The TID process maturity level was established and avenues for growing the maturity level by one level were	100% Of stakeholder engagement program implemented
	100% Of staff Development Programms implemented		100% Of the TID process

Vote: 141 URA

Vote Summary

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2014/15 Spending and Outputs Achieved by End Sept	2015/16 Proposed Budget and Planned Outputs
		identified. 100% of staff development programmes for the quarter were implemented.	maturity growth attained. 100% Of staff Development Programms implemented
	<i>Output Cost: UShs Bn:</i>	6.257	<i>UShs Bn:</i> 1.564
Vote Function Cost	UShs Bn:	235.319	UShs Bn: 237.564
<i>VF Cost Excl. Ext Fin.</i>	<i>UShs Bn</i>	231.720	<i>UShs Bn</i> 231.720
Cost of Vote Services:	UShs Bn:	235.319	UShs Bn: 237.564
<i>Vote Cost Excl. Ext Fin.</i>	<i>UShs Bn</i>	231.720	<i>UShs Bn</i> 231.720

* Excluding Taxes and Arrears

2015/16 Planned Outputs

Financial Year 2015/16 Planned Outputs

By focusing on the following objectives in order to collect 100% revenue collection to target, URA targets the following outputs:

I. Increase Revenue yield

We expect to collect 100% revenue collection to target and achieve a 22% and 18% growth in Domestic taxes and Customs revenue collection respectively. These will be achieved mainly through; engaging local authorities and other 3rd parties to gather information about potential revenue sources and carrying out intelligence operations, Recovery of taxes from agreed audits and collection of collectable arrears from audits of previous years, managing the migration of taxpayer balances into e-Tax, Cleaning the VAT, PAYE and Income tax ledgers and strengthening revenue collection controls in Customs through Implementation of risk management, enhancing revenue intelligence, Implementation of a Central Processing Centre for all Customs Clearances, Implementation of a centralized customs electronic valuation database and review of the management and controls of bonded warehouses.

Ii. Increase tax compliance

Through compliance management, URA expects to:

- Increase average filing ratio from 88% to 89% (LTO 100%, MTO 92% and other stations 75 - looking at VAT, PAYE and Local Excise duty).
- Recover 30% of collectable arrears ,
- Reduce annual debt stock of private arrears by 75Bn.
- Conduct 3,375 Domestic tax Audits broken down as follows: 2,421 desk audits, 828 field issue and 126 comprehensive audits
- Conduct 200 Comprehensive and 20 Issue Customs Audit.
- Investigate 50 tax cases and recommend 15 for prosecution.
- Through joint compliancy strategy, 10 audits will be conducted jointly.

Iii. Improve Quality of service

Through the quality service enhancement initiative, our target is to attain:

- 80% client satisfaction level.

Vote: 141 URA

Vote Summary

To achieve this, we shall provide:

- 28 Service centres with onsite support to taxpayers,
- Conduct 32 Sector based seminars (1 per region per quarter),
- Conduct 103 Primary tax clinics,
- Hold 32 Tax payer Day Hubs and
- Organize 7 Exhibitions.

Iv.Enhance Relations

In a bid to improve our services and compliance, we shall hold strategic engagements with

- 3 EAC Partner groups (8 EARACG/EARATC/ sub-committee engagements,
- 4 EAC engagements on Single customs territory and 3 EAC engagements with the Board).
- Participate in three international fora (4 ATAF, 4 ITAS and 4 OECD),
- Engage 4 Government agencies (4 engagements with MDAs, 8 engagements with MoFPED on revenue forecasting, statistical and policy development Issues, revenue performance review and planning matters),
- Hold 2 engagements with UBOS on statistical and policy development issues and planning matters,
- Hold 2 engagements with OPM/Accountability sector for provision of technical assistance,
- Hold1 engagement with NPA and 1 with BoU.
- Hold12 press briefs

We shall also hold engagements with development partners to source funds and technical assistance, hold consultative business fora with CEOs, finance directors, accountants/ consultants, engage 2 Media groups (Journalists and Editors) in a bid to improve reporting regarding URA activities and hold at least one engagement with the Legislature.

When these initiatives are well implemented, we expect 75% of expectations from Partner interactions met.

V. Increase client Base

In order to increase the client base, we shall optimize the use of 3rd party information (ASYCUDA, IFMS, e-tax, TID) by identifying and registering all value clients. We shall also carry out sector based registration, Collaborate with KCCA, Local Governments, URSB and gazetted WHT agents to register the un-registered suppliers.

When these initiatives are well executed, we expect a 30% growth in the taxpayer register,15% Growth in value taxpayer register,and a 1% of Domestic tax revenue from newly registered tax payers.

Vi.Improve Business Process Management

In a bid to further improve our business processes, we shall Implement a Disaster Recovery plan, Data Warehousing solution, establish a URA Archive, interface Sun system with e-Tax and design processes to manage mobile service, specialized return filing, transfer pricing and international taxation and collaboration between different agencies (KCCA, URSB, and local government).

We shall also review the DT structure to cater for Oil and Gas Division, strengthen controls in the registration process, make preparations for implementation of EFDs, test and implement the re-designed TID module, re - engineer the Single Customs Territory Process, roll out the science / forensics support services to other departments, complete and operationalize the Trade Tax model, complete and operationalize the Corporation Tax model and conduct an organizational assessment as a precursor to the development of a new corporate Strategy.

If all these process improvement initiatives are well implemented, we expect to attain Level 3 Business Process maturity.

Vote: 141 URA

Vote Summary

Vii. Increase Staff Productivity

In order to improve staff productivity, URA will continue to facilitate its staff and business units with modern tools to enable them execute their roles better. We shall continue to improve the working environment, conduct work load assessment and job alignment, implement JSA recommendations and review the performance evaluation process.

Through this we expect 95% of our staff to meet their performance expectations and UGX 3.9Billion revenue per Staff.

Viii. Increase staff motivation

In order to improve staff motivation, we shall strengthen the reward and recognition programs; provide healthcare services and wellness programs to staff and their families. Our target is to maintain the staff attrition rate 4% and attain a staff motivation level of 90%.

Ix. Enhance staff competences

In order to improve staff skills, relevant course modules targeting bridging identified staff competence gaps have been developed for implementation. New staff will undergo basic tax administration training.

The capacity building program were designed in accordance with STRAMAL Model that is premised on three pillars; Strategy, Maintenance and Leadership

Strategic trainings will be undertaken to equip staff with specialized skills needed to execute our strategy, i.e. petroleum and oil revenue management, Auditing the Telecom sector, e-commerce and transfer pricing. Maintenance training and sponsorship for professional development programs that equip staff with best practices in their respective operational areas that enhances proficiency and business continuity i.e. ACCA, CPA, CIMA, CISCO etc.

A robust leadership development program was developed and will be implemented to equip staff with leadership skills.

Our target is to have 100% of staff identified, trained as per training planner and this requires committing 3% of the total re-current budget.

Table V2.2: Past and Medium Term Key Vote Output Indicators*

Vote Function Key Output Indicators and Costs:	2013/14 Outturn	2014/15		MTEF Projections		
		Approved Plan	Outturn by End Sept	2015/16	2016/17	2017/18
Vote: 141 URA						
Vote Function: 1454 Revenue Collection & Administration						
Customs tax Revenue collected against target		100	98.44	100	100	100
Average filling ratio		88	79.5	89	90	90
Domestic Tax Revenue collected against target		100	99.03	100	100	100
Growth in taxpayer register		30	7	30	30	30
Vote Function Cost (US\$ bn)	<i>N/A</i>	235.319	58.553	237.564	279.029	277.074
<i>VF Cost Excl. Ext Fin.</i>	208.983	231.72	58.553	231.720	<i>N/A</i>	<i>N/A</i>
Cost of Vote Services (US\$ Bn)	<i>N/A</i>	235.319	58.553	237.564	279.029	277.074
<i>Vote Cost Excl. Ext Fin</i>	208.983	231.720	58.553	231.720	<i>N/A</i>	<i>N/A</i>

Medium Term Plans

Medium Term Plan – Focus for 2015/16

Vote: 141 URA

Vote Summary

a) Focus on Fast growing priority sectors with high revenue contribution as follows:

- Construction,
- Wholesale and retail,
- Manufacturing,
- Real estates and renting,
- Transport,
- Storage and communication,
- Education,
- Electricity,
- Oil and gas
- Gaming and sports betting,
- Professionals such as Lawyers, Accountants and tax consultants, engineers .
- Develop treatment strategies for each taxpayer segment.

b) Focus on the informal sector as follows::

- High net worth individuals (An individual with liquid assets of more than UGX 500m)
- Reinforcement of rental zoning within and outside Kampala
- Continue with the Tax payer Registration Expansion Programme initiative.
- Address legal framework for informal sector.

c) Implementation of single customs territory and Electronic cargo trucking system

d)Under Managing Compliance Program:

- Mainstream activities of MCP
- Conduct program impact assessment

e) Develop a five year corporate plan FY 2016/17-FY 2020/2021

- Conduct environmental assessment
- Carryout post implementation evaluation of the current corporate plan.
- Incorporate output from Vision 2022

f) Carry out Capacity building programs in the following areas:

- Audit skills in e-commerce,
- Telecommunications,
- Transfer pricing ,
- Construction,
- Real -estate,
- Oil and gas,
- insurance and
- Data management skills

g) Construction of URA HQ Building

(ii) Efficiency of Vote Budget Allocations

URA medium term strategy is to maximise compliance through leveraging technology and professionalism. As a result, we shall focus on the following during FY 2015/16.

Implementation of single customs territory to improve trade in the region by removing trade barriers

Vote: 141 URA

Vote Summary

Implementing electronic cargo tracking system to remove all cargo export, re-export and all transit related trade barriers.

Provision of all major URA services on line on URA Portal (Registration, Filing, Payment and NTR services). This will enable all our clients access our quality services all the time, any where and at the lowest cost possible.

Use of e-Procurement system in all procurements to avoid procurement delays

Use of EFT system in paying our service providers to avoid any delays in payments

Table V2.3: Allocations to Key Sector and Service Delivery Outputs over the Medium Term

Billion Uganda Shillings	(i) Allocation (Shs Bn)				(ii) % Vote Budget			
	2014/15	2015/16	2016/17	2017/18	2014/15	2015/16	2016/17	2017/18
Key Sector	117.4	122.4	133.8		49.9%	51.5%	50.5%	0.0%
Service Delivery	117.4	122.4	133.8		49.9%	51.5%	50.5%	0.0%

Table V2.4: Key Unit Costs of Services Provided and Services Funded (Shs '000)

(iii) Vote Investment Plans

UGX20 Bn has been allocated to the construction of URA headquarter building (one stop centre). This is intended to house all URA setilite stations in Kampala. Saving in terms of rent will be made and the taxpayers will have a one stop centre where they can access URA services.

UGX 9.40Bn has been allocated to Disaster recovery system to ensure business continuity incase of any disaster well knowing that most of URA servives are on line

- UGX 3.00 Bn Has been allocated to financing of motor vehicle leases for the vehicles purchased to facilitate URA operations.

- UGX 5.84 (External financing) Has been alloacted to Data Warehouse project to enable URA have one central place where all URA data can be stored, analysed, accessed for easy and faster decision making.

-Provision of URANET Services UTL (plus ugrade of CUGs) and Orange and KA Band Software/LicenceUGX 5.6 Bn

-Microsoft Volume Licensing - Supplementary True - UpSoftware/Licence UGX2.250Bn

-Provision of Premium Support & annual maintenance of Oracle Super Cluster Software/LicenceUGX 1.758Bn

-eTAX Annual Maintenance Software/LicenceUGXe 2.8Bn

-ETCS Annual maintenance Software/Licence UGX 1.8Bn

Table V2.5: Allocations to Capital Investment over the Medium Term

Billion Uganda Shillings	(i) Allocation (Shs Bn)				(ii) % Vote Budget			
	2014/15	2015/16	2016/17	2017/18	2014/15	2015/16	2016/17	2017/18
Consumption Expenditure(Outputs Provided)	191.2	191.2	214.0		81.3%	80.5%	80.8%	
Investment (Capital Purchases)	44.1	46.3	50.8		18.7%	19.5%	19.2%	
Grand Total	235.3	237.6	264.8		100.0%	100.0%	100.0%	100.0%

Capital Investments 2015/16

Vote: 141 URA

Vote Summary

In the FY 2015/16, the following major capital purchases/investments will be made:

- Construction of URA HQ Building UGX 20Bn
- Disaster Recovery System UGX 7.908Bn
- Finance of motor vehicle leases UGX 5.044Bn
- Data Warehouse UGX 5.84Bn(External financing)
- Provision of URANET Services UTL & Orange 5.6Bn
- Microsoft Volume Licensing - Supplementary True - UpSoftware/LicenceUGX 2.250Bn
- Provision of Premium Support & annual maintenance of Oracle Super Cluster Software/LicenceUGX 1.758Bn
- eTAX Annual Maintenance Software/LicenceUGX 2.8Bn
- ETCS Annual maintenance Software/LicenceUGX 1.8Bn
- Enterprise Resource Planning (ERP) , HRMS implementation, Purchase of new generators, projectors and television screens UGX 5.680Bn

Table V2.6: Major Capital Investments

Project, Programme Vote Function Output <i>US\$ Thousand</i>	2014/15		2015/16
	Approved Budget, Planned Outputs (Quantity and Location)	Actual Expenditure and Outputs by September (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
Project 0653 Support to URA Projects			
145472 Government Buildings and Administrative Infrastructure	URA Headquarter Building Construction	Construction of the URA headquarter building to commence in quarter 2.	URA Headquarter Building Construction
Total	20,000,000	<i>5,000,000</i>	20,000,000
<i>GoU Development</i>	<i>20,000,000</i>	<i>5,000,000</i>	<i>20,000,000</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
145475 Purchase of Motor Vehicles and Other Transport Equipment	Vehicle Lease	The vehicles were leased and the lease is payable yearly.	Vehicle Lease
Total	3,000,000	<i>750,000</i>	5,044,848
<i>GoU Development</i>	<i>3,000,000</i>	<i>750,000</i>	<i>5,044,848</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
145476 Purchase of Office and ICT Equipment, including Software			ERP-HRMS implementation Acquire new generators, projectors and TV screens
Total	0	<i>0</i>	5,680,000
<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>5,680,000</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
145477 Purchase of Specialised Machinery & Equipment	DR System Implementation Data Warehouse Improved oil Taxation	Disaster recovery system implementation was not done. To be effected in quarter 2. Data warehouse turn key solution contract was completed. The other components such as contracting independent quality assurance consultant and preparation of readiness assessment report are ongoing.	DR System Implementation

Vote: 141 URA

Vote Summary

Project, Programme Vote Function Output <i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget, Planned Outputs (Quantity and Location)	Actual Expenditure and Outputs by September (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
		<p>Oil and gas solution implementation is ongoing. The following outputs have been accomplished so far;</p> <p>6 out of 11 chapters of the user requirement specifications have been completed i.e. registration, returns, assessments, payments, audit and objections/appeals. The SRS document was reviewed and updated for alignment with the proposed user requirements specifications for the oil and gas processes. Tax audits of Tullow Uganda Ltd and Total E&P have commenced. CNOOC (U) Ltd is being profiled for audit.</p> <p>5 staff have been trained in oil and gas revenue administration; 2 in advanced transfer pricing, 2 in international petroleum management, 1 in HR processes, competency development and change management.</p> <p>5 tax consulting firms (PWC, KPMG, PKF, Deloitte and Touché, and EY) and 1 MDA (PEPD) have been sensitized on oil and gas processes.</p>	
Total	16,144,035	<i>622,500</i>	13,751,691
<i>GoU Development</i>	<i>12,544,690</i>	<i>622,500</i>	<i>7,908,200</i>
<i>External Financing</i>	<i>3,599,345</i>	<i>0</i>	<i>5,843,491</i>
145479 Acquisition of Other Capital Assets	<p>SSEP-Service Management</p> <p>6 (HSO, Kampala East, CSO, Jinja, Mbarara, Contact centre) service testing centres created for environmental preparation</p> <p>AS-IS Tax administration service model</p> <p>SLAs developed between DT & CD with IT, DT & CD with HR</p> <p>6 (HSO, Kampala East, CSO, Jinja, Mbarara, Contact centre) service centres tested for products acceptance</p> <p>Service management sustainability strategy developed</p>	<p>The AS-IS service level arrangement of DT and CD with corporate HR was documented.</p> <p>Document processings centre procurement is ongoing. Bid document was approved by TMEA and Newspaper advert published. Contract award is anticipated to be completed in December 2014.</p> <p>On service management sustainability, research was carried out internally and externally on service excellence, development of a service management strategy, service measurement, monitoring and recovery.</p>	<p>SSEP-Decision Support Mechanism (DWH)</p> <p>DWH/BI Readness assessment report prepared</p> <p>1 DWH/BI iteration piloted</p> <p>1 DWH/BI iteration rolled out</p> <p>Manage the IDEP project</p>

Vote: 141 URA

Vote Summary

Project, Programme Vote Function Output <i>US\$ Thousands</i>	2014/15 Approved Budget, Planned Outputs (Quantity and Location)	Actual Expenditure and Outputs by September (Quantity and Location)	2015/16 Proposed Budget, Planned Outputs (Quantity and Location)
	Service management Policy, standards, processes, tools developed	For the TO-BE contact centre framework paper and the AS-IS contact centre operating environment and the single point of contact and client advisory centre, researches were carried out and concepts drafted pending further review and input.	
	70 staff (Client Service Advisors, contact centre staff and front end staff) trained		
	Pilot OJT framework to 32 DT Stations		
	Knowledge management Processes, standards, tools developed	Version one of the URA values book was developed, but pending consultations and input from key stakeholders. Preparations towards commissioning of the URA culture are ongoing. The culture diagnosis and definition report were signed off. Feedback engagements on the URA culture diagnosis and definition report were held with south west, western, northern and central URA stations.	
	3 communication & feedback management concepts (Single point of contact concept, Contact center concept, Client advisory centre concept) developed		
	SSEP-Culture Transformation: Vision & values book developed		
	Defined culture and vision & values book commissioned	DWH/BI readiness assessment is ongoing. End user subject matter experts have been engaged to appreciate the business domain and gather business intelligence user requirements. These are; Business Policy, Interpretations and Rulings (DT), Large Taxpayers Office (DT), Customs Audit (CD), Human Resource division (CSD) and Process Management (DT). The IT team was engaged to appreciate the URA ICT environment and its readiness for the DWH/BI solution. The rest of the outputs will be carried out in subsequent quarters.	
	100 staff on culture transformation		
	2000 staff on culture transformation		
	SSEP-Decision Support Mechanism (DWH)		
	DWH/BI Readiness assessment report prepared		
	1 DWH/BI iteration piloted		
	1 DWH/BI iteration rolled out		
	SSEP-Business Continuity Management:	The evaluations for the BIA consultancy were completed awaiting feedback from the Solicitor General's Office following completion of the market assessment report.	
	BIA report prepared BCM Policy, processes, standards, tools developed		
	15 Business continuity plans (DT - 11, IT, HR, EO, Legal) developed	ASYCUDA World was rolled out to 11 customs stations (Mirama Hills, Arua, Moyo, Lwakhakha, Kikagati, Bugango, Ishasha River, Oraba, Madi Opei, Busunga).	
	5 BCPs tested		
	12 staff trained in TOT for BCM	19 Customs business processes have been re-engineered and	

Vote: 141 URA

Vote Summary

Project, Programme	2014/15		2015/16
Vote Function Output <i>US\$ Thousands</i>	Approved Budget, Planned Outputs (Quantity and Location)	Actual Expenditure and Outputs by September (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
	80% of staff trained in BCM	URS were developed.	
	Business Continuity Management curriculum developed	6 out of 11 chapters of the URS have been completed i.e. Registration, Returns, Assessments, Payments, Audit and Objections/Appeals.	
	BCM commissioned		
	CBSEP-Asycuda World:	The SRS document was reviewed and updated for alignment with the proposed user requirements specifications for the oil and gas processes	
	Asycuda world rolled out to 13 stations		
	9 Customs Business processes re-engineered (URS developed)	Tax audits of Tullow Uganda Ltd and Total E&P have commenced. CNOOC (U) Ltd is being profiled for audit.	
	22 Customs Business processes re-engineered (URS developed)		
	Document Processing centre commissioned	5 staff were trained in oil and gas revenue administration (2 in advanced transfer pricing, 2 in international petroleum management, 1 in HR processes, competency development and change management). Bids for the procurement of the onsite training for 25 URA staff were evaluated by DFID's agent.	
	(Ground breaking) DPC operational		
	2000 clearing agents sensitised on DPC functionality		
	650 customs staff sensitised on DPC functionality		
	ITSEP-Oil & Gas Solution:	5 Tax Consulting firms (PWC, KPMG, PKF, Deloitte and Touché, and EY) have been sensitized on oil and gas processes. 1 MDA (PEPD) has been sensitized on Oil and Gas processes	
	Oil & Gas system contract signed		
	3 cost recovery audits performed of Oil and Gas companies		
	25 staff trained in Oil & Gas revenue administration		
	2300 staff sensitised on Oil & Gas processes		
	Sensitise 13 Oil & Gas external stakeholders (4 Oil & Gas Clients, 4 Tax Consultants, 5 key MDA's sensitised)		
	ITSEP-Interfaces & Integration :		
Total	4,955,310	5,125,000	1,755,152
<i>GoU Development</i>	<i>4,955,310</i>	<i>5,125,000</i>	<i>1,755,152</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>

Vote: 141 URA

Vote Summary

(iv) Vote Actions to improve Priority Sector Outcomes

Process actions carried out to address vote function performance include the following:

- Implementation of the Electronic Cargo Trucking System
- Rolled out of Asycuda World to most of Customs Stations
- Implemented of Single Custms Territory
- Trained staff to gain skills in auditing highly risky sectors
- Trained all members of Senior management in leadership (FUEL)
- Improved the URA portal to make it more user friendly to our clients
- Autholised 12 companies for AEO
- Implemented Tax Payer Education Programme

Planned process actions to improve vote function performance include the following:

- Train all middle managers in leadership
- Implement Tax Payer Education Programme
- Implement joint compliance strategy
- Implement Single Custms Territory
- Implement the Electronic Cargo Trucking System

Table V2.7: Priority Vote Actions to Improve Sector Performance

2014/15 Planned Actions:	2014/15 Actions by Sept:	2015/16 Planned Actions:	MT Strategy:
Sector Outcome 1: Efficient service delivery through formulation and monitoring of credible budgets.			
Vote Function: 14 54 Revenue Collection & Administration			
<i>VF Performance Issue: Compliance Management-shall focus on: Implementing intelligence management to support prosecution and strengthen the debt management function, Detecting and Deterring tax fraud and Evasion, identifying tax planning schemes.</i>			
-Implement the tax investigation programme. -Strengthen the litigation & Debt recovery function -Implement the tax investigation programme. -Strengthen the litigation & Debt recovery functions -Roll out the Authorised Economic Operator Programme	The tax investigation program was implemented and staff in different stations were sensitised on the same. The litigation and debt recovery function was strengthened, leading to winning of 15 cases out of 19 in favour of URA, and the recovery of UGX 19.74Bn from debts.	-Strengthen litigation and prosecution function -Implement the national audit plan -Operationalize the oil and gas division -Iplement the joint compliance strategy -Enhance risk selectivity profiling -Strengthen post clearance audits	Managing Copmliance Programme: -Service Support Enhancement -Customs Business Systems Enhancement -Integrated Tax System

Vote: 141 URA

Vote Summary

2014/15 Planned Actions:	2014/15 Actions by Sept:	2015/16 Planned Actions:	MT Strategy:
	The AEO program was rolled out and 12 operators have been authorised.		
<i>VF Performance Issue:</i>	<i>Enhancing staff competence and building capacity for sustainability of operations to achieve the vision by investing in employee development</i>		
Develop and Implement standardized staff development programs	A staff training needs analysis and planner were developed and circulated to all staff. The training planner is being implemented.	Implementation of the training planner	Capacity Building: The capacity building program for medium term strategy has been designed in accordance with the Strategy, Maintenance and Leadership (STRAMAL) Model that is premised on three pillars namely: Strategy: Maintenance & Leadership
Implement the training planner		Operationalise(STRAMAL) Model that is premised on three pillars namely: Strategy: Maintenance & Leadership.	
<i>VF Performance Issue:</i>	<i>Strengthen Taxpayer Service Delivery by increasing e-tax Services available, decentralize motor vehicle and licensing services, implement the AEO (Authorized Economic Operator), review client service standards at corporate and departmental level.</i>		
-Decentralise revenue services	An additional DT office was obtained in Kansanga to support decentralisation of revenue services.	-Decentralise revenue services	Managing Copmliance Programme: -Service Support Enhancement -Customs Business Systems -Enhancement -Integrated Tax Systems
-Design sector focused service packages		-Design sector focused service packages	
-Implement tax education programmes		-Implement tax education programmes	
-Conduct industry based familiarization visits.		-Conduct industry based familiarization visits.	
-Develop and implement Service enhancement Programmes	The public sector office was operationalised.	-Develop and implement Service enhancement Programmes	
-Hold Exhibitions	Tax education programmes held include; 8 workshops with clients in line with the priority sectors and tax awareness/education information shared with corporate bodies in Uganda via email.	-Hold Exhibitions	
	Engagement visits with urban authorities out side Kampala were initiated to forge working relationships on how to work with them to indentify potential taxpayers in business. Also, the rental project kicked off with door to door visits. This has resulted into registration of 445 rental income earners.		
	Service enhancement programmes were developed and premises for the Kansanga liaison office were		

Vote: 141 URA

Vote Summary

2014/15 Planned Actions:	2014/15 Actions by Sept:	2015/16 Planned Actions:	MT Strategy:
	secured.		
	2 exhibitions were held with PSFU exhibition and DFCU women in business expo.		

V3 Proposed Budget Allocations for 2015/16 and the Medium Term

This section sets out the proposed vote budget allocations for 2015/16 and the medium term, including major areas of expenditures and any notable changes in allocations.

Table V3.1: Past Outturns and Medium Term Projections by Vote Function*

	2013/14 Outturn	2014/15		MTEF Budget Projections		
		Appr. Budget	Spent by End Sept	2015/16	2016/17	2017/18
Vote: 141 URA						
1454 Revenue Collection & Administration	208.983	235.319	58.553	237.564	279.029	277.074
Total for Vote:	208.983	235.319	58.553	237.564	279.029	277.074

(i) The Total Budget over the Medium Term

Resource allocation for medium term is as follows: FY 2015/16 UGX237.564Bn, FY 2016/17 UGX279.0291Bn, FY 2017/18 UGX277.074Bn

(ii) The major expenditure allocations in the Vote for 2015/16

The budget allocation for the FY 2015/16 is UGX 237.564 Billion out of which UGX 191.221 Billion is for recurrent expenditure and UGX 46.343 Billion for capital expenditure. Capital expenditure budget includes UGX 20 Billion to start construction of URA Headquarters and UGX 5.843 Billion external financing towards development of decision support solutions.

i. Major Expenditure Allocations

The Major expenditure allocation is staff costs (59.2%) and include; Consolidated Pay, Hardship allowance, Employers' Contribution to NSSF, Medical Allowance, Employer's Contribution to RBS and Gratuity. The cost driver for staff costs is the approved staff establishment of 2,394 staff.

ii. Capital Investments for FY 2015/16

In the FY 2015/16, UGX 20 Billion has been allocated to construction of URA Headquarter building, UGX 7.908 Billion to Disaster Recovery (DR) system, UGX 5.68 Billion to procuring of an ERP system, UGX 5.044 Billion to finance the motor vehicle lease, UGX 5.680 Billion to the purchase of new generators, projectors and TV screens and UGX 5.643Bn External financing towards the Data Warehouse.

(iii) The major planned changes in resource allocations within the Vote for 2015/16

there are major changes in resource allocations except reallocations internally to meet prioritized activities

Table V3.2: Key Changes in Vote Resource Allocation

Changes in Budget Allocations and Outputs from 2014/15 Planned Levels:			Justification for proposed Changes in Expenditure and Outputs
2015/16	2016/17	2017/18	
<i>Vote Function: 1401 Revenue Collection & Administration</i>			
Output:	1454 01 Customs Tax Collection		
<i>US\$ Bn:</i>	3.069	<i>US\$ Bn:</i> -2.629	<i>US\$ Bn:</i> -49.433
Output:	1454 02 Domestic Tax Collection		

Vote: 141 URA

Vote Summary

Changes in Budget Allocations and Outputs from 2014/15 Planned Levels:			Justification for proposed Changes in Expenditure and Outputs
2015/16	2016/17	2017/18	
US\$ Bn:	2.414	US\$ Bn: 16.436	US\$ Bn: -61.662
Output:	1454 05 URA Legal and Administrative Support Services		
US\$ Bn:	-4.674	US\$ Bn: -0.991	US\$ Bn: -56.991
Output:	1454 75 Purchase of Motor Vehicles and Other Transport Equipment		
US\$ Bn:	2.045	US\$ Bn: 4.600	US\$ Bn: -3.000
Output:	1454 76 Purchase of Office and ICT Equipment, including Software		
US\$ Bn:	5.680	US\$ Bn: 18.180	US\$ Bn: 0.000
Output:	1454 77 Purchase of Specialised Machinery & Equipment		
US\$ Bn:	-2.392	US\$ Bn: -16.144	US\$ Bn: -16.144
Output:	1454 79 Acquisition of Other Capital Assets		
US\$ Bn:	-3.200	US\$ Bn: -4.955	US\$ Bn: -4.955

V4: Vote Challenges for 2015/16 and the Medium Term

This section sets out the major challenges the vote faces in 2015/16 and the medium term which the vote has been unable to address in its spending plans.

UGX 17.705-Structural Review, UGX 8 Bn for NSSF Arrears, UGX 14 Bn -Security, publicity, staff training & IT items, UGX 4.7 Bn for Single Customs Territory Implementation.

Table V4.1: Additional Output Funding Requests

Additional Requirements for Funding and Outputs in 2015/16:	Justification of Requirement for Additional Outputs and Funding
<i>Vote Function: 1402 Revenue Collection & Administration</i>	
Output: 1454 02 Domestic Tax Collection	
US\$ Bn: 0.000	<p>Contingency costs for oil & Gas-URA will be able to defend her self in court of law as a result we will increase on collections and reduce on damages/legal costs</p> <p>Alterations to be made to the eTAX system following the move to criminal focused processes in the way TID is doing business (Busines Process Re-engineering System Design User Acceptance Testing, Training Piloting Implementation).</p> <p>Roll out new driving permit process to Kampala and all regional offices-Improved service delivery as a result, the number of taxpayers renewing their permits will be increase which positively impacts on revenue yield.</p> <p>E-tax filing racks-These will support the implementation of the DMS module on Etax</p>
Output: 1454 03 Tax Investigations	
US\$ Bn: 0.000	<p>Provison of equipment to enhance science and forensic laboratory will help in the smooth operation of the Forensics lab. Their availability would aid investigations and collection of evidence admissible in courts of law. For example;</p> <ol style="list-style-type: none"> 1. The equipment will greatly improve the processing power of the forensic examiner machines which will eventually reduce on the amount of time needed to process a case and extract evidence. 2. The equipment will enable simlutenious processing of the tasks

Vote: 141 URA

Vote Summary

Additional Requirements for Funding and Outputs in 2015/16:	Justification of Requirement for Additional Outputs and Funding
	<p><i>in the forensic lab thus obtaining timely output.</i></p> <p><i>3. Increase the processing power in analysis of huge volumes of disk images.</i></p> <p><i>4. The equipment will be used for questioned documents examination</i></p> <p><i>5. Support the dual display capability of the forensics machines</i></p> <p><i>6. The Hard disks are used for storing data from computers seized from taxpayers. Their absence would complicate data extraction & storage from computers and devices seized from taxpayers.</i></p>
<p>Output: 1454 72 Government Buildings and Administrative Infrastructure</p> <p><i>UShs Bn: 19.066</i></p> <p>The funding for URA house is projected to last a period of three years. This is a shortfall on the MTEF projection</p>	<p><i>Construction of URA one stop centre building will save the organization vast resources in terms of rent, systems connectivity, transport and communication expenses, as well as improve service delivery to our clients.</i></p>
<p>Output: 1454 76 Purchase of Office and ICT Equipment, including Software</p> <p><i>UShs Bn: 0.000</i></p>	<p><i>Unified Threat Management - Support and Maintenance-If Licence renewals are not made the license will be blocked and this will expose the ICT systems to various threats and attacks, hence, disruptions in service.</i></p> <p><i>LAN installation - 10 stations changing premises or Office movement-If not funded, movement of deserving offices can not take place</i></p> <p><i>Threat Detection Solution-If license not renewed URA systems security gets compromised and suffers being attacked without knowing</i></p> <p><i>Installation of IT LAB and test environment-Risk of testing with live environment with possibility of accidentally damaging the system</i></p>

This section discusses how the vote's plans will address and respond to the cross-cutting policy, issues of gender and equity; HIV/AIDS; and the Environment, and other budgetary issues such as Arrears and NTR..

(i) Cross-cutting Policy Issues

(i) Gender and Equity

<p>Objective: Improve Gender balance during staff recruitment</p>	
<p><i>Issue of Concern :</i> The ratio of Men to women in URA is 2:1</p>	
<p><i>Proposed Interventions</i></p>	
<p>Staff will be recruited based on demonstrated competences for all jobs without bias to gender.</p>	
<p><i>Budget Allocations</i> UGX billion 0</p>	
<p><i>Performance Indicators</i> All staff recruited based on demonstrated competences for all jobs without bias to gender.</p>	

(ii) HIV/AIDS

<p>Objective: Improve support to HIV/AIDS URA affected families</p>	
<p><i>Issue of Concern :</i> Need to allocate budget to support URA HIV/AIDS affected families</p>	

Vote: 141 URA

Vote Summary

Proposed Interventions

Amount of budget allocated to support URA HIV/AIDS affected families

Budget Allocations UGX billion 0.3

Performance Indicators 0.3 Bn budget allocation to support URA HIV/AIDS affected families

(iii) Environment

Objective: Improve URA work environment

Issue of Concern : Garbage management in and around URA offices

Proposed Interventions

Procure and install garbage bins at all URA offices

Budget Allocations UGX billion 0.05

Performance Indicators Garbage bins installed at all URA offices

(ii) Payment Arrears

The table below shows all the payment arrears outstanding for the Vote:

N/A

(ii) Non Tax Revenue Collections

The table below shows Non-Tax Revenues that will be collected under the Vote: