
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 2018/19

1. Net Revenue collection was UGX 8,134.37 Bn at a performance of 103.4%
2. 6.79% growth in register against a target of 5% (89,617 new tax payers added to the tax register).
3. 664 Tax audits and return examinations completed which yielded UGX 24.87 Bn.
4. 152 Customs Post Clearance Audits completed with agreed position of UGX 54.79Bn.
5. 4,649 seizures done recovering UGX 26.16Bn
6. UGX 49.38 Bn recovered from debt through legal action against a target of 40Bn.
7. 40 Tax Fraud cases investigated to conclusion yielding 70.91 Bn
8. 80.36% Average filing ratio (VAT and PAYE)

IV. Medium Term Plans

1. Implement risk based compliance improvement programs
2. Implement Tax register expansion programs
3. Implement Service enhancement programs
4. Strengthen the assessment and mobilization of Rental tax especially in LGs
5. Implement Tax education programs
6. Implement eTAX 2, Digital Tax Stamps and Electronic Fiscal Devices(EFDs/ E-invoicing)
7. Trade facilitation initiatives
8. Participate in the finalizing and implementation of the DRM Strategy.
9. Strengthen Debt recovery and litigation
10. Implement Business Process Management Programs;
11. Develop Systems to support revenue collection and all government agencies.
12. Develop Non Tax Revenue collection strategy , financial literacy strategy and communication strategy
13. Participate in the capacity building of Local Governments in tax administration
14. Participate in the development of a strategy on mandatory association membership for informal sector players
15. Improve Human Resources including staff maintenance & capacity development structural alignment Programs
16. Carry out equal opportunity activities i.e gender, environment and HIV initiatives
17. Support revenue collection in local governments

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V. Summary of Past Performance and Medium Term Budget Allocations

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

	2017/18 Outturn	2018/19		2019/20	MTEF Budget Projections				
		Approved Budget	Expenditure by End Dec		2020/21	2021/22	2022/23	2023/24	
Recurrent	Wage	133.544	133.964	66.982	163.264	171.427	179.998	188.998	198.448
	Non Wage	172.785	163.325	89.709	231.352	266.054	319.265	383.118	459.742
Devt.	GoU	52.640	34.640	14.093	36.640	43.968	43.968	43.968	43.968
	Ext. Fin.	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GoU Total		358.969	331.929	170.784	431.255	481.449	543.231	616.084	702.158
Total GoU+Ext Fin (MTEF)		358.969	331.929	170.784	431.255	481.449	543.231	616.084	702.158
Arrears		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Budget		358.969	331.929	170.784	431.255	481.449	543.231	616.084	702.158
A.I.A Total		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Grand Total		358.969	331.929	170.784	431.255	481.449	543.231	616.084	702.158
Total Vote Budget Excluding Arrears		358.969	331.929	170.784	431.255	481.449	543.231	616.084	702.158

VI. Budget By Economic Classification

Table V6.1 2018/19 and 2019/20 Budget Allocations by Item

<i>Billion Uganda Shillings</i>	2018/19 Approved Budget				2019/20 Draft Estimates		
	GoU	Ext. Fin	AIA	Total	GoU	Ext. Fin	Total
Output Class : Outputs Provided	297.289	0.000	0.000	297.289	394.615	0.000	394.615
211 Wages and Salaries	146.697	0.000	0.000	146.697	176.222	0.000	176.222
212 Social Contributions	22.113	0.000	0.000	22.113	26.122	0.000	26.122
213 Other Employee Costs	7.792	0.000	0.000	7.792	9.240	0.000	9.240
221 General Expenses	65.592	0.000	0.000	65.592	104.197	0.000	104.197
222 Communications	9.244	0.000	0.000	9.244	9.244	0.000	9.244
223 Utility and Property Expenses	7.293	0.000	0.000	7.293	13.062	0.000	13.062
224 Supplies and Services	1.234	0.000	0.000	1.234	1.394	0.000	1.394
225 Professional Services	0.592	0.000	0.000	0.592	1.400	0.000	1.400
226 Insurances and Licenses	5.033	0.000	0.000	5.033	6.233	0.000	6.233
227 Travel and Transport	17.543	0.000	0.000	17.543	24.016	0.000	24.016
228 Maintenance	12.556	0.000	0.000	12.556	21.887	0.000	21.887
273 Employer social benefits	0.400	0.000	0.000	0.400	0.400	0.000	0.400
282 Miscellaneous Other Expenses	1.200	0.000	0.000	1.200	1.200	0.000	1.200
Output Class : Capital Purchases	34.640	0.000	0.000	34.640	36.640	0.000	36.640

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312 FIXED ASSETS	34.640	0.000	0.000	34.640	36.640	0.000	36.640
Grand Total :	331.929	0.000	0.000	331.929	431.255	0.000	431.255
Total excluding Arrears	331.929	0.000	0.000	331.929	431.255	0.000	431.255

VII. Budget By Programme And Subprogramme

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

Billion Uganda shillings	FY 2017/18 Outturn	FY 2018/19		2019-20 Proposed Budget	Medium Term Projections			
		Approved Budget	Spent By End Dec		2020-21	2021-22	2022-23	2023-24
18 Administration and Support Services	169.234	163.323	83.962	208.767	213.187	241.318	274.788	314.653
02 Internal Audit and Compliance	5.042	5.344	2.816	8.585	6.422	7.076	7.923	8.910
03 Corporate services	93.493	106.197	57.602	128.046	140.013	164.542	193.623	228.328
04 Legal Services	6.603	6.288	3.249	8.698	7.659	8.653	9.859	11.280
0653 Support to URA Projects	52.640	34.640	14.093	36.640	43.968	43.968	43.968	43.968
08 Research & Planning, Public Awareness and Tax Education	11.457	10.853	6.202	26.799	15.125	17.078	19.416	22.167
54 Revenue Collection & Administration	189.735	168.606	86.822	222.488	268.262	301.913	341.296	387.504
05 Domestic Taxes	95.015	90.413	46.459	110.826	138.982	156.383	176.746	200.635
06 Customs	87.856	71.881	37.011	97.440	115.403	129.775	146.585	166.301
07 Tax Investigations	6.863	6.312	3.353	14.222	13.877	15.755	17.965	20.569
Total for the Vote	358.969	331.929	170.784	431.255	481.449	543.231	616.084	702.158
Total Excluding Arrears	358.969	331.929	170.784	431.255	481.449	543.231	616.084	702.158

VIII. Programme Performance and Medium Term Plans

Table V8.1: Programme Outcome and Outcome Indicators (Only applicable for FY 2019/20)

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. Fiscal Credibility and Sustainability					
Outcome Indicators	Performance Targets				
			2019/20	2020/21	2021/22
	Baseline	Base year	Target	Projection	Projection
• Level of Strategic plan delivered	20	20	80%	80%	80%

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• Annual Auditor General rating of institutions	0	0	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. Fiscal Credibility and Sustainability					
Outcome Indicators	Performance Targets				
			2019/20	2020/21	2021/22
	Baseline	Base year	Target	Projection	Projection
• Revenue collection to target			100%	100%	100%
• Compliance level			80%	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>					
Percentage Growth in taxpayer register			10%	10%	10%
Percentage of Domestic Tax Revenue collected against target			100%	100%	100%
Proportion of NTR 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%
Amount of Customs Revenue collected to target			8,256.9	9,172.7	10,786.02
SubProgramme: 07 Tax Investigations					
<i>Output: 03 Tax Investigations</i>					
No. of Industry based tax investigations carried out to conclusion			85	90	95
Average cost of Tax Administration (DT, CE, TI)			222.49	268.26	301.91

IX. Major Capital Investments And Changes In Resource Allocation

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

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FY 2018/19		FY 2019/20	
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			
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	Overall physical work progress is 100.00% and actual period-wise progress was 100%. Construction of Walusimbi Close (alternative access road to the project) was at 98.00%. Resurfacing works on the road from the site main gate to Walusimbi Close gate is still on-going.	OSBPs management & maintenance Priority regional offices enhanced HQ building Snag list activities executed Post project implementation review report	
Total Output Cost(Ushs Thousand)	12,900,000	3,225,000	5,600,000
Gou Dev't:	12,900,000	3,225,000	5,600,000
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 by finance lease.	Servicing of the finance lease for 90 vehicles was done as planned.	Lease for Motor vehicles	
Total Output Cost(Ushs Thousand)	3,022,424	1,511,212	5,022,424
Gou Dev't:	3,022,424	1,511,212	5,022,424
Ext Fin:	0	0	0
A.I.A:	0	0	0
Output: 14 18 76 Purchase of Office and ICT Equipment, including software			
Acquire new computers for staff Annual maintenance of the Disaster Recovery (DR) System & related IT licences Final implementation of the Enterprise Resource Planning (ERP) system	420 desktops and 19 projectors purchased as planned. Payments for the Disaster Recovery and IT related licences was done as planned. • Learning & Development modules were launched/ rolled out and to that effect, 3 trainings were carried out to end-users. • Payroll, Medical, and RBS data were successfully migrated into the ERP system. • Phase II End User Training for system super users was done as per status below. • Transactional data migration completed, validation exercise is ongoing, pending 5 years historical data migration. • Phase II modules (i.e. Finance, Procurement, Inventory, Estates and project Management) were launched or rolled out. • User Acceptance Testing (UAT) closed successfully. Rolled out the e-performance module in July 2018 and trained 294 staff. To that effect, performance planning for 2018/19 was done in ERP system.	New Computers acquired Disaster recovery system and related IT licences New HQ Data Center Enterprise Resource Planning solution phase 3 Office equipment	
Total Output Cost(Ushs Thousand)	18,617,272	9,307,083	25,917,272

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Gou Dev't:	18,617,272	9,307,083	25,917,272
Ext Fin:	0	0	0
A.I.A:	0	0	0

X. Vote Challenges and Plans To Improve Performance

Vote Challenges

1. Policy measures that have not yet been fully implemented such as Withholding VAT, 0.5% excise on Mobile money transactions, 1% tax on Agriculture.
2. Delayed financing which would support compliance management efficiency in areas such as e.g Electronic Fiscal Devices, staff capacity in Natural resources management for tax (Oil and Gas),
3. URA is required to collect Government fees but inadequate budget for staff structure and IT resources for this.
4. Increasing globalisation that lead to aggressive transfer pricing strategies by multinational companies
5. Obsolete IT equipment eg E-tax 1
- 6.No integration between eTAX and the Ministry of Finance (IFMIS) and the Bank of Uganda (BOU) systems

Plans to improve Vote Performance

- 1.Implement risk based compliance improvement programs
- 2.Implement Tax register expansion programs
- 3.Implement Service enhancement programs
- 4.Strengthen the assessment and mobilization of Rental tax especially in LGs
- 5.Implement Tax education programs
- 6.Implement e-TAX 2 phase 1 activities
- 7.Trade facilitation initiatives
- 8.Participate in the finalizing and implementation of the DRM Strategy.
- 9.Strengthen Debt recovery and litigation
- 10.Implement Business Process Management Programs;
11. Participate in developing Systems to support revenue collection and all government agencies.
- 12.Develop Non Tax Revenue (NTR) collection strategy , financial literacy strategy and communication strategy
- 13.Participate in the capacity building of Local Governments in tax administration
- 14.Participate in the development of a policy on mandatory association membership for informal sector players
15. Improve Human Resources including staff maintenance & capacity development structural alignment Programs
16. Carry out equal opportunity activities i.e gender, environment and HIV initiatives
17. Support revenue collection in local governments

XI Off Budget Support

Table 11.1 Off-Budget Support by Sub-Programme

N/A

XII. Vote Cross Cutting Policy And Other Budgetary Issues

Table 12.1: Cross- Cutting Policy Issues

Issue Type: HIV/AIDS

Objective :	Improve support to staff & 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

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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:	The 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 for women in trade
Issue of Concern :	Gap in women traders faciliation
Planned Interventions :	Appoint champions at stations to support women in trade Sensitization of the disabled women involved in smuggling Sensitize staff to support Women in trade
Budget Allocation (Billion) :	0.040
Performance Indicators:	No. of women traders facilitation initiatives executed
Objective :	Promote Gender Sensitivity
Issue of Concern :	Gap in Gender sensitivity in Tax education
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) :	0.200
Performance Indicators:	<ul style="list-style-type: none"> • Proportion of women trained • No. of PWDs trained • No. of youth between 10 -21 years trained No. of elderly persons engaged on tax issues
Objective :	Promote Gender responsiveness
Issue of Concern :	Gap on Gender responsiveness
Planned Interventions :	Maintain a gender related tax statistics Conduct sensitizations on Sexual harassment, gender & equity issues, Conduct a survey on the status of Gender roles & Policies in URA Equal opportunities employment program
Budget Allocation (Billion) :	0.100
Performance Indicators:	Number of Gender responsive interventions held
Issue Type:	Enviroment
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

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Budget Allocation (Billion) : 0.885

Performance Indicators: Number of environmental protection initiatives implemented

XIII. Personnel Information

Table 13.1 Staff Establishment Analysis

Title	Salary Scale	Number Of Approved Positions	Number Of Filled Positions
OFFICER.	OFF 1	2037	1759
COMMISSIONER GENERAL	RO1 1	1	1
COMMISSIONER CORPORATE SERVICES	RO2	1	1
COMMISSIONER LEGAL SERVICES AND BOARD AFFAIRS	RO2	1	1
COMMISSIONER CUSTOMS	RO2 1	1	1
COMMISSIONER DOMESTIC TAXES	RO2 1	1	1
COMMISSIONER INTERNAL AUDIT AND COMPLIANCE	RO2 2	1	1
COMMISSIONER TAX INVESTIGATIONS	RO2 3	1	1
ASST. COMM-DT COMPLIANCE	RO3	1	1
ASST. COMM-BUSINESS POLICY	RO3 1	2	2
ASST. COMM-CUSTOMS AUDIT	RO3 1	1	1
ASST. COMM-CUSTOMS ENFORCEMENT	RO3 1	1	1
ASST. COMM-DT PROCESS MANAGEMENT	RO3 1	1	1
ASST. COMM-DT SERVICE MANAGEMENT	RO3 1	2	1
ASST. COMM-EXECUTIVE OFFICE	RO3 1	1	1
ASST. COMM-FINANCE	RO3 1	1	1
ASST. COMM-TAX INVESTIGATIONS	RO3 1	1	1
ASST. COMM RESEARCH, PLANNING AND DEVELOPMENT	RO3 2	1	1
ASST. COMM-ADMINISTRATION	RO3 2	1	1
ASST. COMM-BOARD AFFAIRS, POLICY AND RULINGS	RO3 2	1	1
ASST. COMM-CUSTOMS TRADE	RO3 2	1	1
ASST. COMM-FIELD SERVICES	RO3 2	2	1

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ASST. COMM-HUMAN RESOURCE	RO3 2	2	1
ASST. COMM-INTERNAL AUDIT	RO3 2	2	1
ASST. COMM-LARGE TAXPAYERS OFFICE	RO3 2	1	1
ASST. COMM-PUBLIC AND CORPORATE AFFAIRS	RO3 2	1	1
ASST. COMM-LITIGATION	RO3 3	1	1
ASST. COMM-INFORMATION TECHNOLOGY	RO3 8	1	1
MANAGER.	RO4 1	103	78
SUPERVISOR.	RO5 1	312	257
SUPERVISOR	RO5 3	20	18
OFFICE ASSISTANT	RO7	78	63
FLEET ASSISTANT	RO7 1	124	108
DRIVER.	RO7 2	67	52

Table 13.2 Staff Recruitment Plan

Post Title	Salary Scale	No. Of Approved Posts	No Of Filled Posts	Vacant Posts	No. of Posts Cleared for Filling FY2019/20	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	2	2	0	0	0	0
ASST. COMM-CUSTOMS AUDIT	RO3 1	1	1	0	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	2	1	1	1	12,855,430	154,265,160
ASST. COMM-EXECUTIVE OFFICE	RO3 1	1	1	0	0	0	0
ASST. COMM-FIELD SERVICES	RO3 2	2	1	1	1	12,855,430	154,265,160
ASST. COMM-FINANCE	RO3 1	1	1	0	0	0	0
ASST. COMM-HUMAN RESOURCE	RO3 2	2	1	1	1	12,855,430	154,265,160
ASST. COMM-INFORMATION TECHNOLOGY	RO3 8	1	1	0	0	0	0

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ASST. COMM-INTERNAL AUDIT	RO3 2	2	1	1	1	12,855,430	154,265,160
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
DRIVER.	RO7 2	67	52	15	0	0	0
FLEET ASSISTANT	RO7 1	124	108	16	4	6,420,000	77,040,000
MANAGER.	RO4 1	103	78	25	16	126,807,360	1,521,688,320
OFFICE ASSISTANT	RO7	78	63	15	0	0	0
OFFICER.	OFF 1	2037	1759	278	190	663,737,450	7,964,849,400
SUPERVISOR	RO5 3	20	18	2	2	10,884,280	130,611,360
SUPERVISOR.	RO5 1	312	257	55	46	241,122,892	2,893,474,704
Total		2773	2363	410	262	1,100,393,702	13,204,724,424