VOTE: 141   Uganda Revenue Authority (URA)

V1: VOTE OVERVIEW

i) Vote Strategic Objectives

A Transformational Revenue Service for Uganda Economic Independence

ii) Snapshot of Medium Term Budget Allocations

Table V1.1 Overview of Vote Medium Term Allocations (Ush Billion)

Billion Uganda Shillings	FY2022/23	MTEF Budget Projections			
	Proposed Budget	**2023/24**	**2024/25**	**2025/26**	**2026/27**
Recurrent Wage	205.495	205.495	205.495	205.495	205.495
Non Wage	275.589	275.589	275.589	275.589	275.589
Devt. GoU	44.244	44.244	44.244	44.244	44.244
ExtFin	0.000	0.000	0.000	0.000	0.000
GoU Total	**525.328**	**525.328**	**525.328**	**525.328**	**525.328**
Total GoU+Ext Fin (MTEF)	**525.328**	**525.328**	**525.328**	**525.328**	**525.328**
A.I.A Total	0	0.000	0.000	0.000	0.000
Grand Total	**525.328**	**525.328**	**525.328**	**525.328**	**525.328**

Table V1.2: Medium Term Projections by Programme and Sub-Subprogramme

Billion Uganda Shillings	2022/23	MTEF Budget Projection			
	Proposed Budget	**2023/24**	**2024/25**	**2025/26**	**2026/27**
18 DEVELOPMENT PLAN IMPLEMENTATION					
01 Administration and Support Services	246.732	246.732	246.732	246.732	246.732
02 Revenue Collection & Administration	278.596	278.596	278.596	278.596	278.596
Total for the Programme	**525.328**	**525.328**	**525.328**	**525.328**	**525.328**
Total for the Vote: 141	**525.328**	**525.328**	**525.328**	**525.328**	**525.328**

V2: MEDIUM TERM BUDGET ALLOCATIONS BY DEPARTMENT AND PROJECT

Table V2.1: Medium Term Projections by Department and Project

Billion Uganda Shillings	2022/23	MTEF Budget Projection			
	Proposed Budget	**2023/24**	**2024/25**	**2025/26**	**2026/27**
Programme: 18 DEVELOPMENT PLAN IMPLEMENTATION					

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Sub-SubProgramme: 01 Administration and Support Services					
Recurrent					
001 Corporate Services	82.343	82.343	82.343	82.343	82.343
002 Internal Audit	6.012	6.012	6.012	6.012	6.012
003 Legal Services & Board Affairs	10.549	10.549	10.549	10.549	10.549
004 Governance and Leadership	18.650	18.650	18.650	18.650	18.650
005 Information Technology & Innovation	84.933	84.933	84.933	84.933	84.933
Development					
1622 Retooling of Uganda Revenue Authority	44.244	44.244	44.244	44.244	44.244
Total for the Sub-SubProgramme	**246.732**	**246.732**	**246.732**	**246.732**	**246.732**
Sub-SubProgramme: 02 Revenue Collection & Administration					
Recurrent					
001 Customs	134.710	134.710	134.710	134.710	134.710
002 Domestic Taxes	127.279	127.279	127.279	127.279	127.279
003 Tax Investigations	16.607	16.607	16.607	16.607	16.607
Development					
N / A					
Total for the Sub-SubProgramme	**278.596**	**278.596**	**278.596**	**278.596**	**278.596**
Total for the Programme	**525.328**	**525.328**	**525.328**	**525.328**	**525.328**
Total for the Vote: 141	**525.328**	**525.328**	**525.328**	**525.328**	**525.328**

V3: VOTE MEDIUM TERM PLANS

Planned Outputs for FY2022/23 and Medium Term Plans

Plan FY2022/23	MEDIUM TERM PLANS
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.	
Implement Alternative Dispute Resolution Implement proactive debt recovery and litigation initiatives Participate in Legal stakeholder engagements like Judiciary, Tax Appeals Tribunals etc Strengthen policy, legal, regulatory and institutional frameworks for effective governance and revenue mobilisation	Implement Alternative Dispute Resolution Implement proactive debt recovery and litigation initiatives Participate in Legal stakeholder engagements like Judiciary, Tax Appeals Tribunals etc Strengthen policy, legal, regulatory and institutional frameworks for effective governance and revenue mobilisation
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels	

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Implement effective Client relationship & feedback management Implement public relations & outreach initiatives Strengthen TREP collaboration Conduct engagements to LGs on the use of integrated revenue management	Implement effective Client relationship & feedback management Implement public relations & outreach initiatives Strengthen TREP collaboration Conduct engagements to LGs on the use of integrated revenue management
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.	
Implement the Electronic Fiscal Receipt and Invoices (EFRIS), Digital Tax Stamps (DTS) and Automation of Tax Audit Improve IT security and Network administration controls (Quality Management system, INTELLIJ IDEA etc) Upgrade the e-tax system to be able to accommodate the task at the National level	Implement the Electronic Fiscal Receipt and Invoices (EFRIS), Digital Tax Stamps (DTS) and Automation of Tax Audit Improve IT security and Network administration controls (Quality Management system, INTELLIJ IDEA etc) Upgrade the e-tax system to be able to accommodate the task at the National level
Programme Intervention: 180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;	
Strengthen URA capacity in Research, innovation , e-commerce, TREP collaboration to leverage the Parish Model concept, ISO certification(ISO 9001 - 2015) Maintain URA net	Strengthen URA capacity in Research, innovation , e-commerce, TREP collaboration to leverage the Parish Model concept, ISO certification(ISO 9001 - 2015) Maintain URA net
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings	
Undertake forensic and science based tax investigations Facilitate protocols governing Exchange of Information	Undertake forensic and science based tax investigations Facilitate protocols governing Exchange of Information
Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;	
Upgrade of the URA Data center Implement staff capacity enhancement in areas of Leadership, Strategy Management, big data analytics & Specialized Auditing, among others.	Upgrade of the URA Data center Implement staff capacity enhancement in areas of Leadership, Strategy Management, big data analytics & Specialized Auditing, among others.

V4: Highlights of Vote Projected Performance

Table V4.1: Budget Outputs and Indicators

Sub SubProgramme:	01 Administration and Support Services			
Department:	001 Corporate Services			
Budget Output:	000004 Financial and Administration Management			
PIAP Output:	Tax compliance improved through increased efficiency in revenue administration			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**2022-2023**
				Target
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-2018	0	0
Functional Data Analysis function/unit within URA	List	2017-2018	0	1
No of integrity promotional campaigns conducted	Number	2017-2018	0	1
Risk management strategy disseminated	List	2017-2018	0	1

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Tax Payer education strategy	List	2017-2018	0	0
Timely assessment report on efficacy and integration of IT systems	List	2017-18	0	0
Department:	002 Internal Audit			
Budget Output:	000001 Audit and Risk Management			
PIAP Output:	Big data analysis techniques incorporated in Audit and Investigations promoted			

Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**2022-2023**
				Target
Number of audits undertaken using big data analytics	Number	2017-2018	10	25
Number of OAG staff trained in big data analysis	Number	2017-2018	0	0
Number of URA staff trained in big data analysis	Number	2017-2018	4	10
Department:	003 Legal Services & Board Affairs			
Budget Output:	000012 Legal advisory services			
PIAP Output:	Tax compliance improved through increased efficiency in revenue administration			

Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**2022-2023**
				Target
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-2018	no	yes
Functional Data Analysis function/unit within URA	List	2017-2018	no	yes
No of integrity promotional campaigns conducted	Number	2017-2018	0	2
Risk management strategy disseminated	List	2017-2018	no	yes
Tax Payer education strategy	List	2017-2018	no	yes
Timely assessment report on efficacy and integration of IT systems	List	2017-2018	no	yes
Department:	004 Governance and Leadership			
Budget Output:	560056 Taxpayer Education and Stakeholder Relations			
PIAP Output:	Tax Payer engagements and consultations with private sector associations undertaken for improved compliance			

Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**2022-2023**
				Target
No of tax payer engagements undertaken	Number	2017-2018	10	20
Department:	005 Information Technology & Innovation			

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Budget Output:	560053 Research and Information Technology				
PIAP Output:	Research and Evaluation Capacity built				
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**2022-2023**	
				Target	
Number of staff trained in Research and Evaluation	Number	2017-2018	0	20	
Project:	1622 Retooling of Uganda Revenue Authority				
Budget Output:	000017 Infrastructure Development				
PIAP Output:	Tax compliance improved through increased efficiency in revenue administration				
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**2022-2023**	
				Target	
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18			
Functional Data Analysis function/unit within URA	List	2017-18			
No of integrity promotional campaigns conducted	Number	2017-18			
Risk management strategy disseminated	List	2017-18			
Tax Payer education strategy	List	2017-18			
Timely assessment report on efficacy and integration of IT systems	List	2017-18			
Sub SubProgramme:	02 Revenue Collection & Administration				
Department:	001 Customs				
Budget Output:	560054 Trade Facilitation				
PIAP Output:	Tax compliance improved through increased efficiency in revenue administration				
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**2022-2023**	
				Target	
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18	no	yes	
Functional Data Analysis function/unit within URA	List	2017-18	no	yes	
No of integrity promotional campaigns conducted	Number	2017-18	4	8	
Risk management strategy disseminated	List	2017-18	no	yes	
Tax Payer education strategy	List	2017-18	no	yes	

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Timely assessment report on efficacy and integration of IT systems	List	2017-18	no	yes
Department:	002 Domestic Taxes			
Budget Output:	560055 Tax Compliance & Revenue			
PIAP Output:	Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**2022-2023**
				Target
% of LGs with e-tax system (Interface with e-logrev)	Percentage	2017-18	-	80%
% of LGs with e-tax system (Interface with e-logrev)	Percentage	2017-18	-	80%
A functional & integrated e-tax system at the National and LG level	Percentage			1%
A functional & integrated e-tax system at the National and LG level	Text	2017-18	no	Yes
Proportion of assessments are automated (human interface)	Percentage	2017-18	-	50%
Proportion of assessments are automated (human interface)	Number	2017-18	-	50
PIAP Output:	Revenue collection enhanced			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**2022-2023**
				Target
Amount of revenue collected (Billions Ushs)	Number	2017-18	10679817822	13600000000
PIAP Output:	Tax compliance improved through increased efficiency in revenue administration			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**2022-2023**
				Target
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18	no	yes
Functional Data Analysis function/unit within URA	List	2017-18	no	yes
No of integrity promotional campaigns conducted	Number	2017-18	4	8
Risk management strategy disseminated	List	2017-18	no	yes
Tax Payer education strategy	List	2017-18	no	yes
Timely assessment report on efficacy and integration of IT systems	List	2017-18	no	Yes
Department:	003 Tax Investigations			
Budget Output:	560055 Tax Compliance & Revenue			

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PIAP Output:	Tax compliance improved through increased efficiency in revenue administration			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**2022-2023**
				Target
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-2018	0	1
Functional Data Analysis function/unit within URA	List	2017-2018	no	yes
No of integrity promotional campaigns conducted	Number	2017-2018	0	2
Risk management strategy disseminated	List	2017-2018	no	yes
Tax Payer education strategy	List	2017-2018		yes
Timely assessment report on efficacy and integration of IT systems	List	2017-2018		yes

V5: VOTE CROSS CUTTING ISSUES

i)   Gender and Equity

OBJECTIVE	Reduce Gap in Gender sensitivity in Tax Education, Promote Gender responsiveness, Promote Gender Sensitivity
Issue of Concern	Gap in Gender sensitivity in tax education Gap on Gender responsiveness
Planned Interventions	• Carry out region based consultations with trade communities on tax reforms (informal sector), Carry out region based consultations with trade communities on tax reforms (informal sector), Conduct Tax education targeting women in Business, Tax Clinics
Budget Allocation (Billion)	0.2
Performance Indicators	4

ii)   HIV/AIDS

OBJECTIVE	Improve support to staff and their family members affected with HIV/AIDS
Issue of Concern	Requirement for extra financial support over and above the general medical insurance to cater for staff and their family members affected by HIV/AIDS to cover unforeseen infection effects.
Planned Interventions	Provide a special fund to cater for staff and their family members affected with HIV/AIDS.
Budget Allocation (Billion)	0.5
Performance Indicators	100%

iii)   Environment

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OBJECTIVE	Improve staff knowledge on preserving the environment
Issue of Concern	Some staff do not appreciate the importance of preserving the environment
Planned Interventions	• Conduct sensitizations to staff on environmental protection • Procure sanitary and disposal services
Budget Allocation (Billion)	1
Performance Indicators	4

iv)   Covid

OBJECTIVE	Increase URA's preparedness and response to COVID-19, Reduce the spread of Corona Virus, Observe SOPs and Presidential directives on COVID-19
Issue of Concern	Requirement for extra financial support over and above the general medical Insurance to cater for staff costs associated with COVID 19 protection and treatment.
Planned Interventions	• Procurement of COVD 19 response items like Sanitizers, Soap, Personal Protective Gear, Water • containers etc. • Testing staff of COVID 19 • Treating staff of COVID 19
Budget Allocation (Billion)	0.5
Performance Indicators	100%