

VOTE: 141

Uganda Revenue Authority (URA)

V1: VOTE OVERVIEW

i) Vote Strategic Objectives

A Transformational Revenue Service for Ugandas 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		FY2023/24	MTEF Budget Projections			
	Approved Budget	Spent by End Sep	Proposed Budget	2024/25	2025/26	2026/27	2027/28
Recurrent	Wage	205.495	46.100	205.495	215.770	237.347	261.082
	Non Wage	290.276	83.408	316.325	322.651	387.182	522.695
Dev.	GoU	44.063	0.000	45.320	45.320	54.384	76.138
	ExtFin	0.000	0.000	0.000	0.000	0.000	0.000
GoU Total		539.834	129.508	567.140	583.741	678.912	859.914
Total GoU+Ext Fin (MTEF)		539.834	129.508	567.140	583.741	678.912	859.914
A.I.A Total		0.000	0	0	0.000	0.000	0.000
Grand Total		539.834	129.508	567.140	583.741	678.912	859.914

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

Billion Uganda Shillings	FY2022/23		2023/24	MTEF Budget Projection			
	Approved Budget	Spent by End Sep	Proposed Budget	2024/25	2025/26	2026/27	2027/28
18 DEVELOPMENT PLAN IMPLEMENTATION							
01 Administration and Support	244.342	49.361	268.130	273.816	323.204	424.260	424.260
02 Revenue Collection &	295.492	80.147	299.010	309.925	355.709	435.654	435.654
Total for the Programme	539.834	129.508	567.140	583.741	678.912	859.914	859.914
Total for the Vote: 141	539.834	129.508	567.140	583.741	678.912	859.914	859.914

V2: MEDIUM TERM BUDGET ALLOCATIONS BY DEPARTMENT AND PROJECT

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

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Billion Uganda Shillings	FY2022/23		2023/24	MTEF Budget Projection			
	Approved Budget	Spent by End Sep	Proposed Budget	2024/25	2025/26	2026/27	2027/28
Programme: 18 DEVELOPMENT PLAN IMPLEMENTATION							
Sub-SubProgramme: 01 Administration and Support Services							
Recurrent							
001 Corporate Services	87.085	22.934	102.036	103.799	122.674	160.428	160.428
002 Internal Audit	6.016	1.608	6.089	6.317	7.209	8.713	8.713
003 Legal Services & Board Affairs	10.029	2.441	11.033	11.429	13.101	15.996	15.996
004 Governance and Leadership	21.985	4.707	24.889	26.214	30.347	37.914	37.914
005 Information Technology & Innovation	75.164	17.672	78.763	80.737	95.489	125.071	125.071
Development							
1622 Retooling of Uganda Revenue Authority	44.063	0.000	45.320	45.320	54.384	76.138	76.138
Total for the Sub-SubProgramme	244.342	49.361	268.130	273.816	323.204	424.260	424.260
Sub-SubProgramme: 02 Revenue Collection & Administration							
Recurrent							
001 Customs	147.514	39.705	149.384	154.126	178.811	224.510	224.510
002 Domestic Taxes	131.273	36.162	132.558	138.067	156.748	187.046	187.046
003 Tax Investigations	16.705	4.280	17.068	17.732	20.149	24.098	24.098
Total for the Sub-SubProgramme	295.492	80.147	299.010	309.925	355.709	435.654	435.654
Total for the Programme	539.834	129.508	567.140	583.741	678.912	859.914	859.914
Total for the Vote: 141	539.834	129.508	567.140	583.741	678.912	859.914	859.914

V3: VOTE MEDIUM TERM PLANS

Planned Outputs for FY2023/24 and Medium Term Plans

FY2022/23	FY2023/24
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Plan	BFP Performance	Plan	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	91.00 percent success rate against a target of 80 percent. Attained 80.00 percent conclusion of cases submitted for Alternative Dispute Resolution as planned. 100% debt write-off and enforcement interventions were executed as planned.	<ul style="list-style-type: none"> • Implement Alternative Dispute Resolution (ADR) Mechanisms for fast recovery of Taxes. • Implement Prosecution and Litigation interventions • Implement Resource optimization interventions 	<ul style="list-style-type: none"> • Implement Alternative Dispute Resolution (ADR) Mechanisms for fast recovery of Taxes. • Implement Prosecution and Litigation interventions • Implement Resource optimization interventions
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
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	Tax payer outreaches executed (52 Tax clinics, 52 Mobile tax campaigns, 240 radio talk shows, 21 Virtual dissemination, 44 Client onboarding, 1 Diaspora, 343 Community radios, 46 Schools/Universities outreach, 10 Hubs/expos. Under TREP initiative 162,045 taxpayers were registered, representing 25.4 percent of the annual target.	<ul style="list-style-type: none"> • Implement Regional integrity interventions • Implement strategic partner engagements to support revenue mobilization • Implement the Tax Registration Expansion Programme (TREP) collaboration interventions 	<ul style="list-style-type: none"> • Implement Regional integrity interventions • Implement strategic partner engagements to support revenue mobilization • Implement the Tax Registration Expansion Programme (TREP) collaboration interventions
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.			

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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	<ul style="list-style-type: none"> 100 percent enrollment of all the taxpayers of the gazette products on Digital Tax Stamps/Solution (DTS) as planned. The Electronic Fiscal Receipting and Invoicing Solution (EFRIS) VAT register grew by 6 percent against a planned target of 7.5 percent. 99.15% average service availability level E-tax interventions were executed as planned. 	<ul style="list-style-type: none"> Implement Electronic Fiscal Receipt and Invoicing Solution (EFRIS), Digital Tax Solution (DTS) interventions Implement e-Tax upgrade interventions 	<ul style="list-style-type: none"> Implement Electronic Fiscal Receipt and Invoicing Solution (EFRIS), Digital Tax Solution (DTS) interventions Implement e-Tax upgrade interventions
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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	<ul style="list-style-type: none"> 3 researches were completed 4 customer journey maps developed towards ISO certification journey URA net maintained through execution of 90% technology stack updates with an achievement of 99.15% average service availability level 	<ul style="list-style-type: none"> Setup and Operationalization of Research and Innovation hubs Implementation of Process re-engineering initiatives towards ISO certification (Quality management principles) Conduct Corporate assessments and evaluations surveys 	<ul style="list-style-type: none"> Setup and Operationalization of Research and Innovation hubs Implementation of Process re-engineering initiatives towards ISO certification (Quality management principles) Conduct Corporate assessments and evaluations surveys
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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		<ul style="list-style-type: none"> Combat Fraud, Tax evasion and non-compliance through extensive intelligence and tax investigations Implement Science, forensics & Exchange of Information support requests for compliance enhancement. 	<ul style="list-style-type: none"> Combat Fraud, Tax evasion and non-compliance through extensive intelligence and tax investigations Implement Science, forensics & Exchange of Information support requests for compliance enhancement.
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Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;

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Upgrade of the URA Data center Implement staff capacity enhancement in areas of Leadership, Strategy Management, big data analytics & Specialized Auditing, among others.	46 staff trained in big data analytics 40 staff trained in leadership development 693 new staff onboarded in areas of strategy management, audits, leadership among others	Revamp the Business Intelligence tool into a data lake to facilitate big data analytics for compliance support in audits, investigations and other compliance initiatives. Train staff in big data analytics Implementation of extensive internal audits, assurance reforms and Risk Management	Revamp the Business Intelligence tool into a data lake to facilitate big data analytics for compliance support in audits, investigations and other compliance initiatives. Train staff in big data analytics Implementation of extensive internal audits, assurance reforms and Risk Management
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V4: Highlights of Vote Projected Performance

Table V4.1: Budget Outputs and Indicators

Programme:	18 DEVELOPMENT PLAN IMPLEMENTATION					
Sub SubProgramme:	01 Administration and Support Services					
Department:	001 Corporate Services					
Budget Output:	000004 Finance and Accounting					
PIAP Output:	Tax compliance improved through increased efficiency in revenue administration					
Programme Intervention:	180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.					
Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18		report done	Report done	0
Functional Data Analysis function/unit within URA	Number	2017-18		yes	1	0
No of integrity promotional campaigns conducted	Number	2017-18		1	3	7
Risk management strategy disseminated	Number	2017-18		Yes	1	0
Tax Payer education strategy	Number	2017-18		Yes	1	0
Timely assessment report on efficacy and integration of IT systems	Number	2017-18		Yes	1	0
Department:	002 Internal Audit					
Budget Output:	000001 Audit and Risk Management					

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Sub SubProgramme:		01 Administration and Support Services				
PIAP Output:		Big data analysis techniques incorporated in Audit and Investigations promoted				
Programme Intervention:		180606 Promote the use of big data analysis techniques in Audit and Investigations;				
Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
Number of audits undertaken using big data analytics	Number	2017-18		25	16	52
Number of OAG staff trained in big data analysis	Number	2017-18		11	0	0
Number of URA staff trained in big data analysis	Number	2017-18		25	51	50
Department:		003 Legal Services & Board Affairs				
Budget Output:		000012 Legal advisory services				
PIAP Output:		Tax compliance improved through increased efficiency in revenue administration				
Programme Intervention:		180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.				
Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18		yes	Report done	0
Functional Data Analysis function/unit within URA	Number	2017-18		yes	1	0
No of integrity promotional campaigns conducted	Number	2017-18		8	3	7
Risk management strategy disseminated	Number	2017-18		yes	1	0
Tax Payer education strategy	Number	2017-18		yes	1	0
Timely assessment report on efficacy and integration of IT systems	Number	2017-18		yes	1	0
Department:		004 Governance and Leadership				
Budget Output:		560056 Taxpayer Education and Stakeholder Relations				

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Sub SubProgramme:	01 Administration and Support Services					
PIAP Output:	Tax Payer engagements and consultations with private sector associations undertaken for improved compliance					
Programme Intervention:	180106 Deepening the reduction of informality and streamlining taxation at national and local government levels					
Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
No of tax payer engagements undertaken	Number	2017-18		20	52	232
Department:	005 Information Technology & Innovation					
Budget Output:	560053 Research and Information Technology					
PIAP Output:	Research and Evaluation Capacity built					
Programme Intervention:	180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;					
Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
Number of staff trained in Research and Evaluation	Number	2017-18		20	6	10
Project:	1622 Retooling of Uganda Revenue Authority					
Budget Output:	000017 Infrastructure Development and Management					
PIAP Output:	Tax compliance improved through increased efficiency in revenue administration					
Programme Intervention:	180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.					

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Sub SubProgramme:	01 Administration and Support Services					
PIAP Output:	Tax compliance improved through increased efficiency in revenue administration					
Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18		1	Report done	0
Functional Data Analysis function/unit within URA	Number	2017-18		1	Yes	0
No of integrity promotional campaigns conducted	Number	2017-18		4	3	7
Risk management strategy disseminated	Number	2017-18		1	Yes	0
Tax Payer education strategy	Number	2017-18		yes	Yes	Yes
Timely assessment report on efficacy and integration of IT systems	Number	2017-18		1	Yes	No
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					
Programme Intervention:	180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.					

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Sub SubProgramme:		02 Revenue Collection & Administration				
PIAP Output:		Tax compliance improved through increased efficiency in revenue administration				
Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18		yes	Yes	0
Functional Data Analysis function/unit within URA	Number	2017-18		yes	1	0
No of integrity promotional campaigns conducted	Number	2017-18		8	3	7
Risk management strategy disseminated	Number	2017-18		yes	1	0
Tax Payer education strategy	Number	2017-18		yes	1	0
Timely assessment report on efficacy and integration of IT systems	Number	2017-18		yes	1	0
Programme Intervention:		180106 Deepening the reduction of informality and streamlining taxation at national and local government levels				
Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18		yes	Yes	0
Functional Data Analysis function/unit within URA	Number	2017-18		yes	1	0
No of integrity promotional campaigns conducted	Number	2017-18		8	3	7
Risk management strategy disseminated	Number	2017-18		yes	1	0
Tax Payer education strategy	Number	2017-18		yes	1	0
Timely assessment report on efficacy and integration of IT systems	Number	2017-18		yes	1	0
Programme Intervention:		180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings				

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Sub SubProgramme:		02 Revenue Collection & Administration				
PIAP Output:		Tax compliance improved through increased efficiency in revenue administration				
Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18		yes	Yes	0
Functional Data Analysis function/unit within URA	Number	2017-18		yes	1	0
No of integrity promotional campaigns conducted	Number	2017-18		8	3	7
Risk management strategy disseminated	Number	2017-18		yes	1	0
Tax Payer education strategy	Number	2017-18		yes	1	0
Timely assessment report on efficacy and integration of IT systems	Number	2017-18		yes	1	0
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				
Programme Intervention:		180113 Implement electronic tax systems to improve compliance both at National and LG levels.				
Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
% of LGs with e-tax system (Interface with e-logrev)	Percentage	2017-18		80%	25%	90%
% of LGs with e-tax system (Interface with e-logrev)	Percentage	2017-18		80%	25%	90%
A functional & integrated e-tax system at the National and LG level	Percentage	2017-18		1%	100%	50%
A functional & integrated e-tax system at the National and LG level	Text	2017-18		Yes	Yes	on going
Proportion of assessments are automated (human interface)	Percentage	2017-18		50%	100%	80%
Proportion of assessments are automated (human interface)	Number	2017-18		50	100%	80%

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Sub SubProgramme:	02 Revenue Collection & Administration					
PIAP Output:	Revenue collection enhanced					
Programme Intervention:	180113 Implement electronic tax systems to improve compliance both at National and LG levels.					
Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
Amount of revenue collected (Billions Ushs)	Number	2017-18		161886000000	33017425694	17870
PIAP Output:	Tax compliance improved through increased efficiency in revenue administration					
Programme Intervention:	180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.					
Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18		1	Yes, report was done	0
Functional Data Analysis function/unit within URA	Number	2017-18		yes	1	0
No of integrity promotional campaigns conducted	Number	2017-18		8	3	8
Risk management strategy disseminated	Number	2017-18		yes	1	0
Tax Payer education strategy	Number	2017-18		yes	1	0
Timely assessment report on efficacy and integration of IT systems	Number	2017-18		no	1	0
Programme Intervention:	180106 Deepening the reduction of informality and streamlining taxation at national and local government levels					

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Sub SubProgramme:		02 Revenue Collection & Administration				
PIAP Output:		Tax compliance improved through increased efficiency in revenue administration				
Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18		1	Yes, report was done	0
Functional Data Analysis function/unit within URA	Number	2017-18		yes	1	0
No of integrity promotional campaigns conducted	Number	2017-18		8	3	8
Risk management strategy disseminated	Number	2017-18		yes	1	0
Tax Payer education strategy	Number	2017-18		yes	1	0
Timely assessment report on efficacy and integration of IT systems	Number	2017-18		no	1	0
Department:		003 Tax Investigations				
Budget Output:		560055 Tax Compliance & Revenue				
PIAP Output:		Tax compliance improved through increased efficiency in revenue administration				
Programme Intervention:		180106 Deepening the reduction of informality and streamlining taxation at national and local government levels				
Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18		1	Report was done	0
Functional Data Analysis function/unit within URA	Number	2017-18		yes	1	0
No of integrity promotional campaigns conducted	Number	2017-18		2	3	7
Risk management strategy disseminated	Number	2017-18		yes	1	0
Tax Payer education strategy	Number	2017-18		yes	1	0
Timely assessment report on efficacy and integration of IT systems	Number	2017-18		yes	1	0

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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, Conduct Tax education targeting women in Business Carry out tax education for special interest groups (youth, women, disabled, blind, deaf)
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

OBJECTIVE	Improve staff knowledge on preserving the environment
Issue of Concern	Improve staff knowledge on preserving the environment
Planned Interventions	Some staff do not appreciate the importance of preserving the environment
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 COVID 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%