



**MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT**  
**THE RESOURCE ENHANCEMENT & ACCOUNTABILITY PROGRAMME (REAP)**  
**RECRUITMENT OF CONTRACT STAFF**

The Government of Uganda (GoU) has, since the early 1990s, been pursuing strategic reforms in Public Financial Management (PFM) systems aimed at supporting the Government's goal of poverty eradication through the achievement of good governance, sustainable growth targets and a stable macroeconomic environment as reflected in the National Development Plan and Vision 2040.

The Government, through the Ministry of Finance, Planning and Economic Development, is implementing the Resource Enhancement and Accountability Programme (REAP) as the prime framework for the implementation of the Public Financial Management (PFM) Reform Strategy (2018-2025). The overall objective of the REAP is to enhance resource mobilisation, improve planning and public investment management, and strengthen accountability for quality, efficient and effective service delivery.

Pursuant to the above objective, a Domestic Resource Mobilisation Strategy (DRMS - 2019/20 – 2023/24) is under implementation. The Strategy was developed in collaboration with Government institutions and key stakeholders including the Uganda Revenue Authority, Development Partners and Civil Society. The core objective of the DRMS is to improve revenue collection by enhancing the tax-to-GDP ratio to between 16-18% in the next five financial years. It is expected that this will bring Uganda closer to the peers in Sub-Saharan Africa.

The Ministry requires the services of qualified and experienced individuals to support implementation of the DRMS.

No.	Job Titles	Number of Vacancies	Terms
1.	Domestic Resource Mobilisation Strategy Specialist	1	Contract for one (1) Year
2.	Tax Policy Specialist (Data Analytics)	1	Contract for one (1) Year

Details of the scope of services, deliverables, qualifications, terms of contract and reporting arrangements are available on the website: [www.finance.go.ug](http://www.finance.go.ug). Applications must include a cover letter, curriculum vitae, copy of certificates and testimonials, and be addressed as below and **submitted online** to [reap@finance.go.ug](mailto:reap@finance.go.ug) by **1700hrs on Friday 5<sup>th</sup> July 2024**.

Under Secretary/Accounting Officer  
Ministry of Finance, Planning & Economic Development  
Plot 2-8 Apollo Kaggwa Road  
P O Box 8147  
**KAMPALA**  
Tel: 256-41-4707900

**Attention: The Coordinator/REAP**

**Please Note:**

1. The Ministry of Finance, Planning and Economic Development is an equal opportunity employer. Any form of lobbying shall lead to disqualification.
2. Only shortlisted candidates will be contacted.

**MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT**  
**THE RESOURCE ENHANCEMENT AND ACCOUNTABILITY PROGRAMME**  
**(REAP)**

**TERMS OF REFERENCE FOR INDIVIDUAL CONSULTING SERVICES OF A**  
**DOMESTIC RESOURCE MOBILISATION SPECIALIST**

**A. BACKGROUND**

The Government of Uganda (GoU) has, since the early 1990s, been pursuing strategic reforms in Public Financial Management (PFM) systems aimed at supporting the Government's goal of poverty eradication through the achievement of good governance, sustainable growth targets and a stable macroeconomic environment as reflected in the National Development Plan and Vision 2040.

The Government, through the Ministry of Finance, Planning and Economic Development, is implementing the Resource Enhancement and Accountability Programme (REAP) as the prime framework for the implementation of Public Financial Management (PFM) Reform Strategy (2018-2023). The overall objective of the REAP is to enhance resource mobilisation, improve planning and public investment management, and strengthen accountability for quality, efficient and effective service delivery.

The programme is jointly funded by the Government of Uganda and multi-donor basket funding arrangement agreed under a Memorandum of Understanding (MoU). A Public Expenditure Management Committee (PEMCOM) provides policy guidance to the reform efforts coordinated around the PFM Clusters.

Pursuant to the above objective, a Domestic Resource Mobilisation Strategy (DRMS - 2019/20 – 2023/24) is under implementation. The Strategy was developed in collaboration with several Institutions and stakeholders including Uganda Revenue Authority, Civil Society and Development Partners. The core objective of the DRMS is to improve revenue collection by enhancing the tax-to-GDP ratio to between 16-18% in the next five financial years. It is expected that this will bring Uganda closer to her peers in Sub-Saharan Africa.

In setting the objectives of the DRMS, the Government was cognisant of the need to balance between the following competing objectives;

- i) to raise additional revenues to finance the government's Budgetary priorities;
- ii) to encourage a healthy flow of investments; and
- iii) to address issues of fairness and transparency in the tax system.

The DRMS proposes interventions to enhance the stability and sustainability of the tax system, transparency in tax policy making process and improved efficiency and integrity in tax administration. This is expected to build the confidence for both new and existing businesses. The benefits of the Strategy will depend on its full and effective implementation.

As part of the DRMS implementation, the Ministry seeks to recruit a Specialist to technically support and facilitate the DRMS implementation in line with set targets and timelines.

## **B: Scope of Services**

The scope of work will include, but is not limited to:

1. Ensure effective tracking of implementation and achievement of key actions and results enshrined in the DRMS.
2. Provide technical facilitation to the implementation of the DRMS, including the formulation and review of related work plans.
3. Provide technical support to the DRMS Technical Working Group particularly with respect to undertaking studies and analyses key issues under consideration of, or to be considered by the DRMS Technical Working Group.
4. Prepare and submit monthly Progress reports on implementation of the DRMS interventions and advise on the effectiveness and efficiency of DRMS implementation.
5. In line with the recommendations in the DRMS, prepare policy papers with specific and quantified recommendations, particularly on how to generate additional government revenue.
6. Undertake impact assessments of critical changes to tax policies implemented in the past to ascertain their effectiveness and identify possible reforms to the tax system.
7. Identify and facilitate efforts to increase awareness on the DRMS at all levels, across the public and private sectors.
8. Undertake the studies specified in objectives (a), (b) and (c).
9. Coordinate the implementation of the interventions in DRMS. This will include support towards the holding of regular policy and technical level meetings and tracking and follow-up of key actions agreed on in such meetings.
10. Provide technical support and mentorship to TPD staff, particularly in the area of research and analysis of tax policy and tax administration issues pertinent to DRMS implementation and the formulation and review of tax policy and tax administration.
11. Provide regular technical advice and commentary on DRMS intervention designs and implementation activities.
12. Provide technical input and guidance on tax policy briefings and draft position papers to be shared within Government and the general public.
13. Establish an up-to-date database on revenue collection and indicators of tax policy and administration performance to ease the monitoring of tax revenues, data sharing, and enhancing the scope for policy analysis.
14. Provide technical and administrative support to DRMS Steering Committee.
15. Any other assignments related to, and consistent with, the above.

## **C. Expected Assignment Results and Outputs**

1. Technical and policy papers on emerging issues pertinent to enhancing the effectiveness and efficiency of tax policy and tax administration to identify and advance measures to improve revenue mobilization and performance.
2. Monthly, Quarterly and Annual DRMS Implementation Reports.

3. Policy Briefs, Discussion papers, and management notes on the DRMS Implementation.
4. Mid-term DRMS Review report.
5. A database and framework for tracking key actions and results of the DRMS and outcomes of technical meetings and other stakeholder engagements.
6. Paper on DRMS-related tax policy and administration issues and measures for consideration in the annual budget process.
7. DRMS evaluation report focused on tracking the impact of DRMS interventions on revenue and the economy, with policy recommendations to inform the design of future interventions.

## **D. Required Qualification and Experience**

### **Education**

Post-graduate Degree in Economics, Business Administration, Commercial Law, Taxation, Business and Investment Analysis, and other related fields.

### **Experience**

Must possess at least 10 years of relevant work experience with a solid understanding of Uganda's Economic structure, tax system, revenue administration and Private Sector developments. Experience in public relations is an added advantage.

## **E. Consultant's Reporting Obligations**

The Consultant in the discharge of his duties will ensure timely achievement of the outputs linked to the terms of reference and a timely submission of the following reports:-

1. Monthly progress reports
2. Quarterly performance reports
3. Annual performance reports
4. Assignment completion/terminal report

## **F. Reporting Arrangements**

The DRMS Specialist will report to the Commissioner, Tax Policy Department (TPD) in the Ministry of Finance, Planning and Economic Development, and will also work closely with the URA and other key stakeholders notably; relevant Government MDAs, Development Partners (DPs), the Private Sector and Civil Society groups, among others.

## **G. Facilities to be provided by Government**

The Client shall make available to the DRMS Specialist:

- a) Office space
- b) Essential office furniture and equipment
- c) Access to internet and computing resources of the Ministry

d) Any other facilitation in accordance with Government procedures.

#### **H. Contract Arrangements**

The assignment is for one (01) year and may be renewed based on need and satisfactory performance.

## **MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT**

### **THE RESOURCE ENHANCEMENT AND ACCOUNTABILITY PROGRAMME (REAP)**

#### **TERMS OF REFERENCE FOR INDIVIDUAL CONSULTING SERVICES OF A TAX POLICY SPECIALIST (DATA ANALYTICS)**

##### **A. BACKGROUND**

The Government of Uganda (GoU) has, since the early 1990s, been pursuing strategic reforms in Public Financial Management (PFM) systems aimed at supporting Government's goal of poverty eradication through the achievement of good governance, sustainable growth targets and a stable macroeconomic environment as reflected in the National Development Plan and Vision 2040.

Government is implementing the Resource Enhancement and Accountability Programme (REAP) as the prime framework for implementation of Public Financial Management (PFM) Reform Strategy (2018-2025). The overall objective of the REAP is to enhance resource mobilization, improve planning and public investment management, and strengthen accountability for quality, efficient and effective service delivery.

The programme is jointly funded by the Government of Uganda and multi-donor basket funding arrangement agreed under a Memorandum of Understanding (MOU). A Public Expenditure Management Committee (PEMCOM) provides policy guidance to the reform efforts coordinated around the PFM Clusters.

Towards enhancing resource mobilization, the REAP supports the implementation of various reform actions undertaken by the Ministry of Finance, Planning and Economic Development, through Tax Policy Department (TPD), among other relevant departments. The role of the TPD is to initiate and conduct the formulation and review of tax policies pertinent to raising domestic revenues to finance the national budget and facilitating the achievement of the broader economic policy goals and objectives. To that end, the Department also: evaluates and advises on impact of tax policy on taxpayers and the economy in general; identifies new avenues of widening the tax base; handles negotiations of double taxation agreements, investment promotion and protection agreements, and promotion of regional integration; and draws up appropriate legal requirements for revenue collection and related legislation. The TPD also supports MoFPED in supervising the Uganda Revenue Authority (URA).

In 2019/20, MoFPED adopted the Domestic Revenue Mobilization Strategy (DRMS) with the objective of improving revenue collection and thus enhance the revenue-to-GDP ratio to between 16-18% by 2026. This is being achieved through the implementation of various interventions aimed at: taxing the untaxed economy; strengthening the productivity of the VAT; enhancing the income tax system; rationalizing tax incentives and exemptions; and enhancing domestic tax compliance, among others.

As part of the DRMS implementation, the MoFPED seeks to recruit a Tax Policy Specialist (Data Analytics) to provide data analytics support to TPD and URA.

## **B. Scope of Services**

The scope of work for the Tax Policy Specialist (Data Analytics) will include, but not be limited to:

1. Compilation, analysis and provision of tax related data/statistics to inform tax policy formulation and review and performance monitoring of DRMS implementation. This will entail data and analysis on all aspects relating to: income taxes; natural resources taxes; international taxation; VAT, customs; excise taxes; environmental taxes; non-tax revenues; tax expenditures; tax administration; informal sector; and taxpayer perceptions on value for taxes they pay, among others.
2. Conduct impact evaluations of tax policies, tax measures and other DRMS interventions.
3. Providing technical support and mentorship to TPD staff with a view to ensuring knowledge transfer and capacity building, particularly in research and analysis of tax policy and tax administration issues.
4. Contributing to formulation of tax measures aimed at improving the collection of domestic taxes and the entire tax system.
5. Contributing technical input and guidance to inform preparation of tax policy briefings and draft position papers for consideration by MoFPED Management and other key stakeholders.
6. Any other assignments related to, and consistent with, the above.

## **C. Expected Assignment Results and Outputs**

The following outputs are expected from the tasks of the consultant:

1. Policy Analysis: Analyzing tax policies and their impact on revenue collection and the economy.
2. Economic Impact Assessment: Assessing the economic impact of tax changes or reforms through data analytics to enable decision-making by policymakers.
3. Updated databases of tax-related statistics.
4. Key Performance Indicators Metrics and Reporting: Developing and maintaining KPIs and reports on the efficiency and effectiveness of tax administration.
5. Strategic Planning: Contributing to strategic planning initiatives by providing data-driven insights into long-term fiscal policies, revenue projections, and economic stability.
6. Periodic Tax Expenditure Reporting and Analysis.

## **D. Required Qualification and Experience**

The Tax Policy Specialist (Data Analytics) will be expected to possess the following specific experience and capabilities:

1. Post graduate degree in Statistics, Economics, or Public Finance.
2. Post graduate training in taxation will be an added advantage.
3. At least 10 years of relevant experience in tax administration and taxation research.



4. Strong understanding of taxation issues.
5. Understanding of Uganda's economic structure, tax system, revenue administration, private sector developments, and Uganda's legal and institutional frameworks for public financial management.
6. Previous experience in drafting and editing policy or technical publications in public policy, and taxation in particular, will be an advantage.
7. Strong public and private stakeholder engagement and management competencies and experience, including ability to build, sustain and/or strengthen working relations with key stakeholders such as the private sector and development partners.
8. Ability to anticipate client's upcoming needs and concerns, and to look for ways to add value beyond clients' immediate requests.

#### **E. Consultant's Reporting Obligations**

The Consultant in the discharge of his duties will ensure timely achievement of the outputs linked to the terms of reference and a timely submission of the following reports:

1. Monthly progress reports
2. Quarterly performance reports
3. Bi-annually performance reports
4. Annual performance reports
5. Assignment competition/terminal report

#### **F. Reporting Arrangements**

The Tax Policy Specialist (Data Analytics) will report to the Commissioner, Tax Policy Department, in MoFPED, and work closely with the URA, Economic Policy Research Centre (EPRC) and other key stakeholders.

#### **G. Facilitation to the Consultant**

The consultant shall be availed with working amenities including:

- a. Office Space
- b. Essential Office furniture and equipment
- c. Access to pertinent information and stakeholders
- d. Access to internet and computing resources as necessary
- e. Any other facilitation in accordance with Government procedure.

#### **H. Contract Arrangements**

The assignment is for a period of one (01) year and may be renewed based on need and satisfactory performance.