



THE REPUBLIC OF UGANDA

## **THE DEVELOPMENT COMMITTEE GUIDELINES**

**FOR THE APPROVAL AND REVIEW OF THE PUBLIC  
INVESTMENT PLAN (PIP) PROJECTS**

August, 2016

Ministry of Finance, Planning and Economic Development

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### **List of Analysis**

AO	Accounting Officer
CBA	Cost Benefit Analysis
CBR	Cost Benefit Ratio
DC	Development Committee
DCF	Discounted Cash Flow
ENPV	Economic Net Present Value
ERR	Economic Rate of Return
IBP	Integrated Bank of Projects
IPA	Integrated Project Approach
IRR	Internal Rate of Return
MDA	Ministries Departments and Agencies
MFPED	Ministry of Finance, Planning and Economic Development
NDP	National Development Plan
NPV	Net Present Value
O&M	Operate and Maintain
PAP	Project and Public Partnership Department
PAPS	Protect Affected Persons
PIMS	Public Investment Management System
PIP	Public Investment Plan
PPC	Project Preparation Committee
PPP	Public Private Partnership
PS/ST	Permanent Secretary / Secretary to the Treasury
SIP	Sector Investment Plan
SWG	Sector Working Group
TPS	Traditional Public Sector

## Foreword

The Development Committee Guidelines come at a critical time, as Government intensifies its efforts to meet the 2020 target set for the transformation of Uganda into a middle income country. The achievement of this objective is highly dependant on the pace of implementation of Government's development agenda as detailed in the second National Development Plan (NDPII).

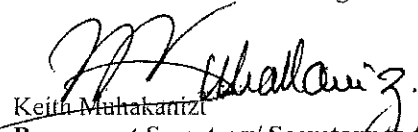
Reflecting on the report of the Mid-term review of the first National Development Plan (NDPI), it is evident that Uganda's development agenda has in the past been undermined by weak proceses underlying the identification, preparation and appraisal of projects. As a result, many projects that were not ready for implementation got admitted into the Public Investment Plan (PIP), which inevitably led to unnecessary delays in implementation, cost overruns, limited capacity to utilize foreign loans and its attendant escalation in commitment fees. These setbacks thus had the overall impact of dampening the efficiency of public investments in the country.

In order to strengthen the processes undelying Public Investment Management in Uganda, a new project approval framework has been introduced with emphasis on the gradual development of project ideas through the mandatory stages of the project cycle. The framework introduces four levels of approval before a project can be admitted into the Public Investment Plan. The key approvals relate to: (i) the requirement to prepare a project concept which demonstrates the alignment of the project idea to the national development plan, (ii) the requirement to prepare a project profile which demonstrates the key results to be delivered by the project and how these results shall be measured (iii) the requirement to undertake a prefeasibility study which demonstrates whether all alternative interventions have been evaluated and, (iv) the requirement to undertake a detailed feasibility study for the option that contributes greatest to the economy.

The Development Committee is charged with the responsibility of ensuring that all Ministries Departments and Agencies (MDA's) comply with the guidelines through timely review and approval of project submissions in accordance with the new criteria. The Development Committee guidelines are therefore, expected to serve as an important instrument for ensuring that only bankable projects are admitted into the Public Investment Plan.

I take this opportunity to thank all the Development Committee Members, its Secretariat, the various public investment practitioners and Development Partners that in one way or another contributed to the preparation of these guidelines.

Finally, I would also like to take this opportunity to encourage all stakeholders within the Public of these DC guidelines

  
Keith Muhakanizi  
Permanent Secretary/ Secretary to the Treasury

## SECTION 1: INTRODUCTION

- 1.1 The midterm review of the first National Development Plan (NDPI) identified a number of challenges that led to delays in the implementation of core projects. Notable among the key challenges are (i) conflicting prioritization of programs and projects in government, (ii) limited technical analysis and appraisal prior to inclusion of projects in the Public Investment Plan (PIP), (iii) limited analysis of financing requirements for individual projects, (iv) the high incidence of recurrent expenditure in the PIP (v) limited structures and technical capacities in Ministries Departments and Agencies (MDAs) to develop, manage and implement complex projects, and (vi) slow and cumbersome procurement processes.
- 1.2 In order to ensure that the second and future NDPs deliver the development targets envisaged in Vision 2040, Government is keen on strengthening the Development Committee (DC) guidelines underlying the identification, preparation, appraisal, and implementation of public projects. The guidelines are intended to provide clarity on the “gate keeping” role of the Ministry of Finance, Planning and Economic Development (MFPED), strengthen the link between the PIP and the NDP, avoid duplication of government interventions, improve coordination in order to harness synergies among MDAs and ensure that Cost Benefit Analysis (CBA) of intended projects is undertaken so that only those projects with the greatest benefit to welfare are implemented.
- 1.3 The guidelines are structured in four parts. Section 2, deals with the scope and institutional arrangements. Section 3, provides guidance on the identification, preparation and appraisal of new projects. Section 4 provides guidance on the DC’s review process of existing projects in the PIP.

## **SECTION 2: SCOPE AND INSTITUTIONAL ARRANGEMENTS**

### **2A. Scope**

- 2.1 The DC guidelines apply to all projects within the Public sector. The guidelines are basic processes and controls designed to generate value for money across the entire project cycle defined to include; (i) the Identification of project ideas, (ii) the pre-investment stage (preparation and appraisal) (iii) the investment stage (project implementation) and the Monitoring and ex-post evaluation stage.
- 2.2 Public investments admissible into the PIP shall be limited to public spending to acquire or establish physical assets necessary to facilitate production and delivery of economic, social and administrative services. Interventions that can be undertaken in the recurrent budget shall not be accommodated in the PIP. In this regard, for a project to be admitted into the PIP, its capital component shall account for at least 70% of the total project cost.
- 2.3 Public investments shall be implemented through projects each of which shall be identified, prepared, appraised, implemented and monitored in line with these guidelines. Where a Public investment is to be implemented as a program, each of the projects under the program shall be required to satisfy the criteria set out in the guidelines.

### **2B. Institutional Arrangements**

- 2.4 For purposes of facilitating the project preparation and appraisal process in Government, **Project Preparation Committees (PPCs)** shall be established at Vote and Sector Working Group (SWGs) level. The Planning units of the respective Votes shall be the secretariat for the PPCs. The committees shall meet at least once a month to execute the responsibilities assigned to them in the Public Investment Management System (PIMS) Framework attached as Annex 1.

### **Section 3: Review of New Projects by the Development Committee**

- 3.1 The entry level of new projects into PIP has been identified as one of the main weaknesses in the PIM System. This calls for the strengthening of the pre-investment phase by requiring gradual development of project ideas through the mandatory stages of the project cycle. The framework introduces four levels of approval before a project can be admitted into the Public Investment Plan. The key approvals relate to: (i) the requirement to prepare a project concept which demonstrates the alignment of the project idea to the national development plan, (ii) the requirement to prepare a project profile which demonstrates the key results to be delivered by the project and how these results shall be measured, (iii) the requirement to undertake a prefeasibility study which demonstrates whether all alternative interventions have been evaluated and (iv) the requirement to undertake a detailed feasibility study for the option that contributes greatest to the economy.

#### **3A. Requirement to prepare a concept note**

- 3.2 Irrespective of the source of the project idea, the entry point into the new PIMS process shall be by way of preparation of a concept note. The Concept Note shall be prepared in line with the template attached to these guidelines as annex 2.
- 3.3 The main objective of the concept note shall be; i) to ensure that the project idea is consistent with the national strategic priorities as specified in the NDP, Sector Investment Plans (SIPs), and Agency Strategic Plans ii) control for duplication of intervention within the sector.
- 3.4 In justifying the project idea, the basic content of the concept note shall include (i) a clear definition of the problem, (ii) objectives of the project and how they relate to the NDP and SIPs, (iii) a clear justification of the proposed interventions (iv) estimated cost of project.
- 3.5 The concept note shall be subjected to three levels of approvals evidenced by minutes of the meetings of the following committees ;
- (i) Project Preparation Committee (PPC) within the sponsoring vote,
  - (ii) Sector Working Group (SWG)
  - (iii) Development Committee at the Ministry of Finance, Planning and Economic Development.
- 3.6 The concept note shall be undertaken and submitted to the PS/ST of MFPED by the chair of the SWG for consideration and approval by the DC. Approval of the concept note qualifies the respective MDA to proceed with the project

profile.

### **3B Requirement to Prepare a Project Profile**

- 3.7 The Vote shall be required to prepare a detailed project profile for each concept note approved and registered by DC Secretariat. The project profile shall be prepared in line with the template attached to these guidelines as annex 3. The objective of the project profile study shall be to structure the proposed project so as to set a firm foundation for monitoring and evaluation activities which are necessary at the later stages of the project cycle. In addition, the profile study shall indicate a theory of change that indicates that the current problem/constraint at hand shall not reoccur. The study shall comprise of the following:
- a. The presentation of the project in a logical manner with a detailed description of the results chain (project objectives) to include; (i) the project goal, (ii) expected outcomes, (iii) outputs and (iv) activities.
  - b. The identification of measurable indicators for each level of objectives in the results chain.
  - c. Establish baselines and set targets for the indicators.
  - d. The identification of means of verifying performance against the indicators.
  - e. Disclose assumptions underlying the project objectives.
  - f. Annualized costed estimates at output and activity level for the duration of the project.
  - g. Proposed work-plan at output and activity level for the duration.
- 3.8 The project profile study shall be undertaken by the vote and submitted to MFPED for consideration and approval by the DC. Approval of the profile study qualifies the respective Vote to proceed with the Pre-Feasibility Study.

### **3C. Requirement to undertake Pre-feasibility and Feasibility Studies**

- 3.9 In order to ensure that public resources are allocated to the most productive investments that have maximum positive impact on national welfare, Government has adopted the Integrated Project Approach (IPA) to the project appraisal process. This approach calls for all new projects to be subjected to pre- feasibility and feasibility studies. The studies shall also be expected to

provide counterfactual evidence during appraisal negotiations with potential donors and allocation of financing.

### **3D. Pre-Feasibility Study**

3.10 The project sponsoring agency shall be required to undertake a pre-feasibility study for each proposed project whose profile is approved by the DC. The Pre-Feasibility Study shall be prepared in line with the template attached to these guidelines as annex 4. The objective of the pre-feasibility study shall be to identify and appraise the available alternative interventions that can be undertaken to achieve the project objectives. The pre-feasibility study may rely on secondary data.

3.11 Appraising options at this stage shall be at two levels.

- (i) The first level shall be to decide on whether the project objectives are best achieved through the Traditional Public Sector (TPS) or the Public Private Partnerships (PPP) modality. Where a project is found to be best suited for implementation as a PPP, it shall be forwarded to the PPP Unit in line with the PPP Act (2015).
- (ii) Projects that are deemed best implemented through the TPS modality shall be subjected to a second level of option analysis. The options shall be generated on the basis of good practice and may arise out of variations in; locations, technical specifications, environmental considerations among others.

3.12 The Pre-Feasibility Study shall be undertaken by the vote and submitted to MFPED for consideration and approval by the DC. Approval of the pre feasibility study qualifies the respective MDA to proceed with the Feasibility Study.

### **3E. Feasibility Study**

3.13 The project sponsoring agency shall be required to undertake a detailed feasibility study for each proposed project whose pre-feasibility study is approved by DC. The Feasibility Study shall be prepared in line with the template attached to these guidelines as annex 5.

3.14 The prefeasibility and feasibility studies undertaken by project sponsoring agencies shall be presented in nine modules broken into building blocks and analytical blocks. The building block modules are used to generate information which is relevant for the analytical modules as summarised below:

### **Building Blocks**

- (i) **Demand module;** Estimates, quantifies and justifies the demand for the good service or infrastructure.
- (ii) **Technical or engineering module;** Determines and specifies in detail the technical parameters, investment and operational costs.
- (iii) **Environmental module;** Determines and specifies the economic effects of environmental norms and possible compensations for ecological damages.
- (iv) **Human resources and administrative support module;** Determines the human resource requirements for implementation and operation, in terms of quantities and specialties; identifies the sources of the work force and the cost of employing them. Also it determines the management capacity and the functional structure of the operating entity
- (v) **Institutional and legal module:** Studies the legal restrictions that may obstruct or impede construction or operation, for example, limitations in localization and in the use of land, special tax considerations, and guarantees in the case of Public–Private Partnerships among others.

### **The four analytical modules are:**

- (i) **Financial or private evaluation module.** Determines the financial costs and benefits at market prices, studies alternative financial leverage methods.
- (ii) **Economic or social evaluation module.** Economic adjustments from financial data using conversion factors; costs and benefits are appraised from the point of view of the entire economy.
- (iii) **Distributional module.** The project is appraised from the point of view of stakeholders receiving economic benefits or costs. Economic externalities have to be calculated and distributed among different actors (stakeholders).
- (iv) **Risk (uncertainty) analysis module.** The flow of costs and benefits throughout the project life is uncertain. Given that uncertainty, consideration has to be given to the costs that those risks imply. This analysis should establish the critical path for project. The objective of this module is to reduce the risk

exposure through contractual clauses.

### **3F. Financial Analysis**

- 3.15 The financial analysis module shall involve assessing a project's financial costs and benefits in order to; (i) assess the project viability (ii) verify that the project cash flows are sufficient to implement the project (sustainability) and (iii) outline the cash flows which underpin the calculation of the socio-economic costs and benefits.
- 3.16 The financial analysis methodology used shall be based on the Discounted Cash Flow (DCF) method. The cash flow forecasts generated for this purpose should cover a period equivalent to the useful economic life of the physical assets to be created by the project and shall have four components :
- (i) The financial receipts (benefits) plan defined to include projections on the 'cash in-flows directly paid by users for the goods or services provided by the project, such as charges borne directly by users for the use of infrastructure, sale or rent of land or buildings, or payments for services.
  - (ii) Investment expenditure plan defined to include projections on initial investments, replacement costs for short life assets/ equipment, residual values.
  - (iii) The operating expenditure plan defined to include projections of all the costs to operate and maintain (O&M) the new or upgraded physical assets or service.
  - (iv) The financing plan shall be implied by the difference between the financial receipts and total expenditure forecasts and the task here shall be to identify the sources of financing that cover the net investment costs. This could include; government budget allocation, development partner loans/grants, private sector financing.
- 3.17 Improper accounting for the impacts of inflation when conducting financial analysis could have detrimental effects not only on the financial sustainability of a project but also on its economic viability. Financial analysis shall be carried out at constant prices. When the analysis is carried out at constant prices, the discount rate will be expressed in real terms. When the analysis is carried out at current prices, a nominal discount rate will be used.

- 3.18 The assessment of the project viability shall be measured by the following key indicators including: The financial Cost Benefit Ratio (CBR), the financial Net Present Value (NPV) and the financial Internal Rate of Return (IRR).

### **3G. Economic Analysis**

- 3.19 As part of the IPA, an economic analysis must be carried out for each project to appraise its contribution to welfare. This shall involve the use of shadow prices to reflect the social opportunity cost of goods and services, instead of prices observed in the market.
- 3.20 Financial cash flows should be converted into economic resource flows through the following adjustments :
- (i) Fiscal corrections; in respect to taxes and subsidies which are transfer payments that do not represent real economic costs or benefits for society as they involve merely a transfer of control over certain resources from one group in society to another.
  - (ii) Conversion from market to shadow prices: When market prices do not reflect the opportunity cost of inputs and outputs, they should be converted into shadow prices to be applied to the items of the financial analysis.
  - (iii) Evaluation of non-market impacts and correction for externalities.
- 3.21 The discount rate used in the economic analysis of investment projects shall be the economic discount rate (economic opportunity cost of capital). The economic performance of the project shall be measured by calculating the following indicators:
- (i) Economic Net Present Value (ENPV): the difference between the discounted total social benefits and costs.
  - (ii) Economic Rate of Return (ERR): the rate that produces a zero value for the ENPV.
  - (iii) Economic B/C ratio: the ratio between discounted economic benefits and costs.

### **3H. Risk Analysis**

- 2.22 A risk assessment must be included as part of the IPA to deal with the uncertainty that always permeates investment projects. Risk analysis done by undertaking (i) Sensitivity Analysis (ii) Scenario Analysis, (iii) measures of mitigating the risks (among others).

### **3I. Distributional/Stakeholder Analysis**

3.23 This analysis focuses on people and institutions which have an interest in the project this involves:

- (i) Defining the shared goal; clearly define the shared outcome or shared output for the stakeholder group.
- (ii) Define stakeholder group; list the broad stakeholder group for the goal(s) in the project. Consider only stakeholders who can influence progress towards the shared goal.
- (iii) Analyse the relationships for each stakeholder to establish the engagement plan.
- (iv) Develop the engagement plan: This aims at promoting coordination by setting out how the stakeholders can work together. It should take into account the nature of the relationships between the user and the different stakeholders. In addition specify the roles for each stakeholder.
- (v) Quantify the benefits and costs accrued to each stakeholder.

## **SECTION 4: GUIDELINES ON THE REVIEW OF EXISTING PROJECTS**

- 4.1 The Development Committee shall undertake annual reviews of all on-going projects in the PIP in order to:
- (i) Assess performance of on-going projects.
  - (ii) Clean the PIP of ineligible interventions especially those that are best implemented under the recurrent budget.
  - (iii) Ensure that projects that reach the end of their implementation phase exit the PIP to create fiscal space for new projects and
  - (iv) Guide on change in project scope and phase.

### **4A. Assessing performance of on-going projects**

- 4.2 Performance of on-going projects (annex 7) shall be assessed in regard to; (i) adequacy of budgetary allocations in comparison with planned activities, (ii) adequacy of budget releases in comparison with approved budget as well as appropriateness of the timing of in-year releases (budget credibility), (iii) capacity to utilize project resources, (iv) compliance with development partners' financing requirements for project implementation, (v) progress of implementation against initial work plan and description of challenges, (vi) statement of multi-year commitments and (vii) review of capital investment viz-a -vis recurrent expenditure of the project.

### **4B. Cleaning the PIP**

- 4.3 The recurrent component of on-going projects in the PIP shall be continuously evaluated to ensure that interventions that are best implemented under the recurrent budget are eliminated from the PIP. On-going projects with 50% of their budget recurrent in nature shall either exit the PIP, be transferred to the recurrent budget or be restructured.

### **4C. Exiting projects from the PIP**

- 4.4 A project shall exit the PIP upon the expiry of its end date or on recommendation by DC. Where it is evident that the time required to complete planned activities is bound to exceed the project timelines set in the PIP, the implementing agency shall in writing formally notify the DC and submit a request for extension by end of July of the last financial year of implementation. All projects exiting the PIP shall be required to submit a completion report (annex 7) to the DC.

### **4D. Change in project scope and phase**

- 4.5 A vote shall not change the scope of a project or extend into another phase without the approval of the DC. In case there is need to change scope the vote shall formally write to MFPED for consideration and approval of the proposed change.

## **SECTOR 5: CROSS CUTTING ISSUES**

### **5A. Integration of the Project Preparation and Appraisal process with the Budget Cycle**

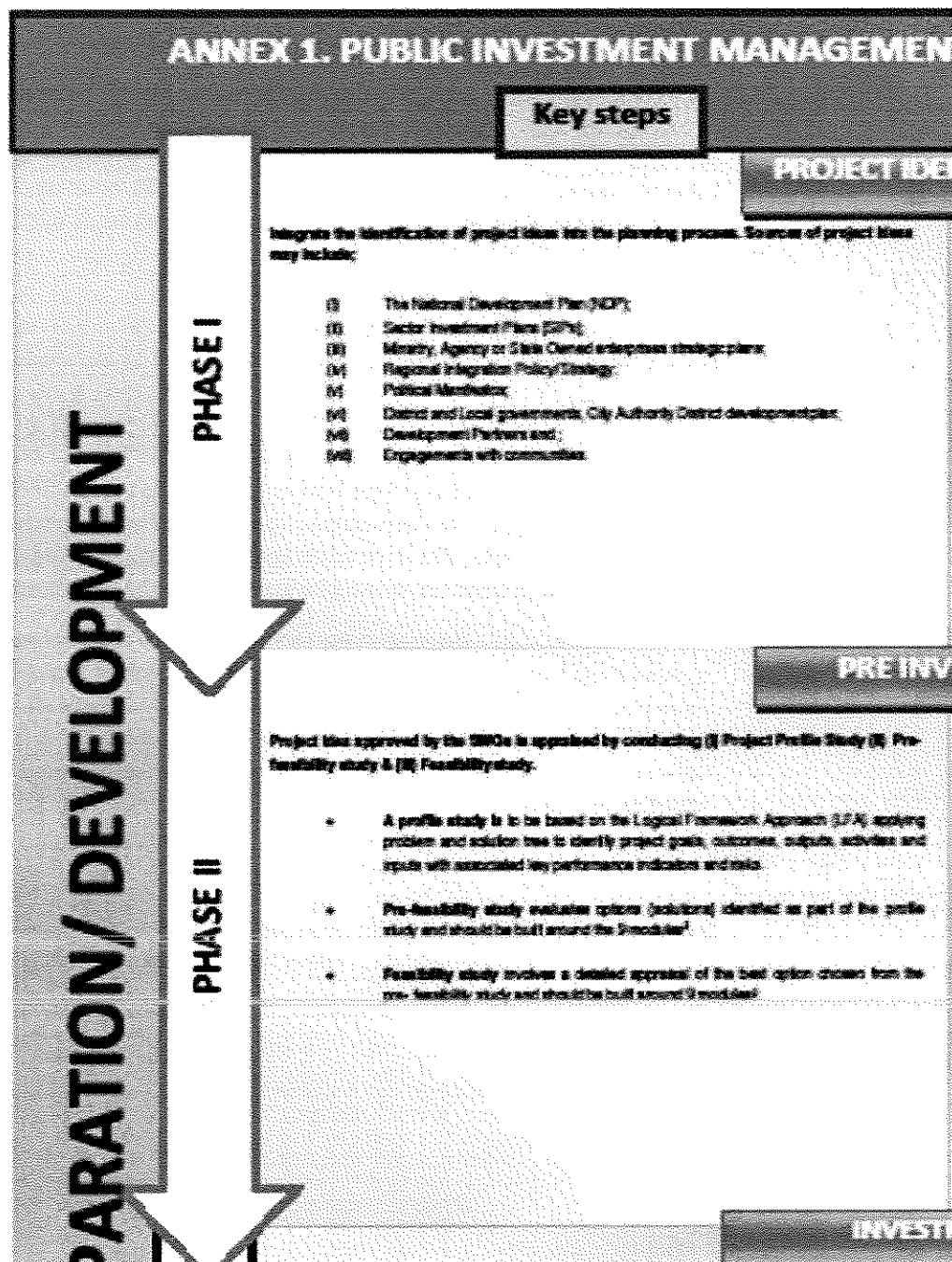
- 5.1 The sponsoring agency shall be required to prepare a project proposal (annex 6) for each project whose feasibility study is approved by MFPED. The project proposal shall form part of the inventory of bankable projects stored in the integrated projects data base. Each project proposals shall be supported by multiyear commitments to the proposed project.
- 5.2 The inventory of bankable projects shall form a pool from which the PIP and the development budget shall be prepared. The DC shall issue criteria for prioritizing bankable projects to be funded in the annual budget.

### **5B. Retooling projects**

- 5.3 The objective of a retooling project is to enable the vote acquire fixed assets needed to support staff in executing the delivery of services under the mandate of the vote. The fixed assets shall exclude construction of office space, land acquisition and acquisition of heavy duty equipment.
- 5.4 All retooling projects submitted to the DC shall have to be supported with an Asset Management Strategy spelling out the stock of assets, a clear plan for the new acquisitions, disposals and maintenance status over the medium term. This strategy shall be used to inform decisions on the annual budgetary resource allocations for the respective retooling projects.

### **5C. Appeal process for DC decisions**

In case a Vote desires to appeal a DC decision, the vote shall write formally to PS/ST within 14 working days from the date of letter communicating the DC decision. The appeal request shall be supported with evidence both in soft and hard copies.



## IT SYSTEM (PIMS) FRAMEWORK FOR UGANDA

### Key Tasks

#### IDENTIFICATION

##### Role of Ministerial Departments and Agencies (MDAs)

1. Head of a department develops a project idea and submits it to the planning unit of the MDA.
2. The planning unit convenes an internal meeting to discuss the project idea (in line with national and sector priorities).
3. After approval of the idea, a concept note is developed.
4. Submit the concept note to Sector Working Groups (SWGs) for consideration.

##### Role of Sector Working Groups (SWGs)

1. Convene (SWGs) meetings on a regular basis to consider the project/concept notes submitted by MDAs.
2. Authorize MDAs to submit the concept note to MoFPED.

##### Role of National Planning Authority (NPA) and Ministry of Finance, Planning and Economic Development (MoFPED)

1. Participate in the consideration of concept notes as members of the SWGs.
2. As members of DC, review the concept note approved by SWGs and authorize MDA to undertake a profile study.

#### ESTIMATION

##### Role of Ministerial Departments and Agencies (MDAs)

1. Develop project profile study using LFA and submit to MoFPED for consideration.
2. Following approval of the profile study, MDAs undertake preliminary study evaluating all alternative and possible options including the Public Private Partnership (PPP) approach and submit to MoFPED for consideration.
3. The approved PPP options are channelled to the PPP Unit in line with the PPP Act.
4. MDAs undertake a detailed feasibility study for the non-PPP projects and submit to MoFPED for consideration.
5. MDAs establish a sustainability plan for the investment program.
6. Participate in the Development Committee meetings.

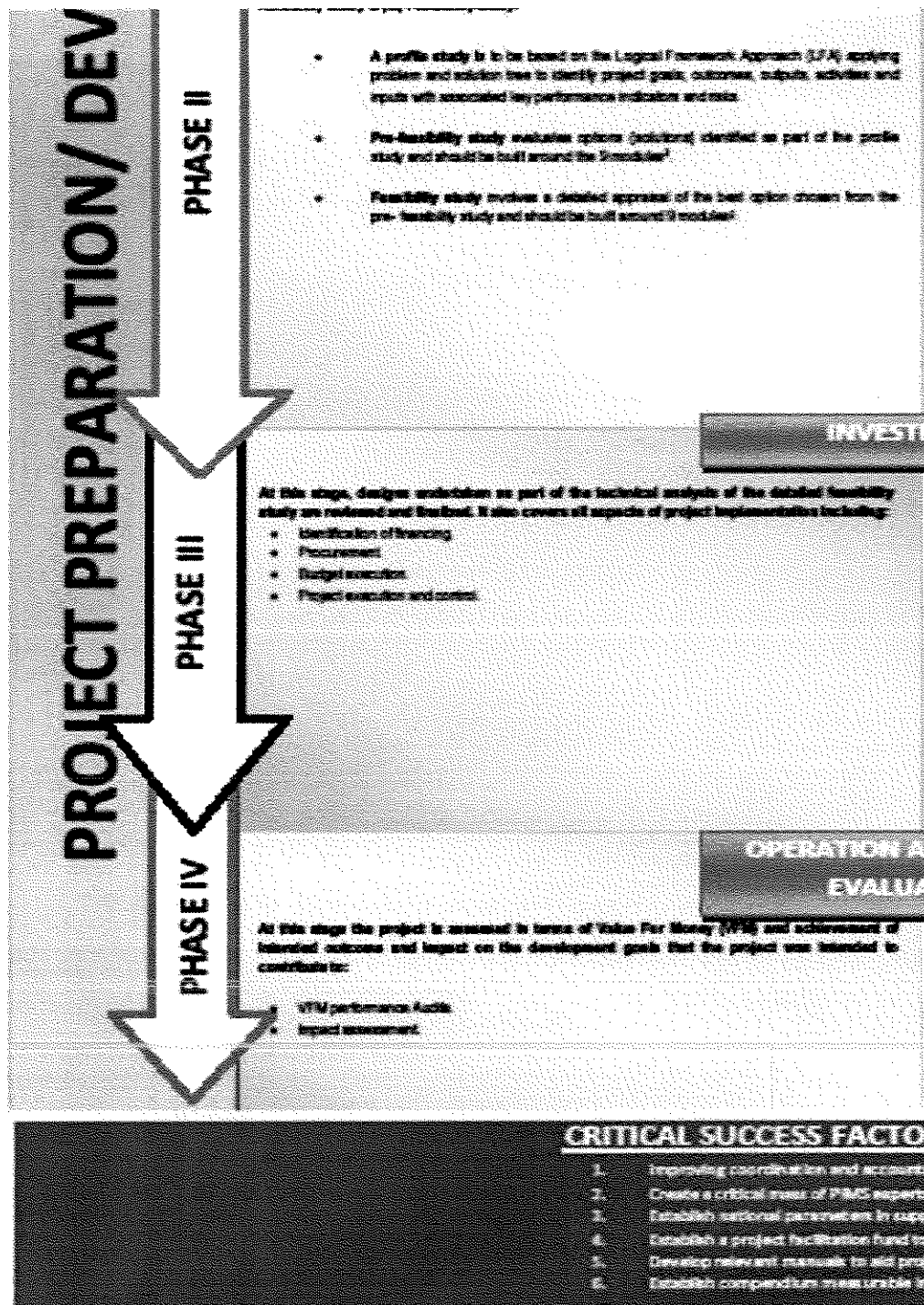
##### Role of Ministry of Finance, Planning and Economic Development (MoFPED)

1. Convene the Development Committee (DC) on at least a monthly basis to consider the studies submitted by MDAs.
2. Maintain the project database including project profile, bankable projects, waiting projects, pipeline and completed projects.
3. Analyse the studies and make recommendations to DC.

##### Role of Office of the President, NPA, Solicitor General, PPDA and Office of the Prime Minister (OPM)

1. Participate in the Approval process as part of the Development Committee.

#### MENT



<sup>1</sup> The project concept note includes: - problem, objectives, estimated budget and link to the national and sector strategies

<sup>2</sup> The different types of modules include: - (element, technical, legal, human resource, environmental, financial, etc)

1. Develop project profile study using LFA and submit to MoFPED for consideration.
2. Following approval of the profile study, MCA undertakes pre-feasibility study evaluating all alternative and possible options including the Public Private Partnership (PPP) approach and submit to MoFPED for consideration.
3. The approved PPP options are channelled to the PPP Unit in line with the PPP Act.
4. MCAs undertake a detailed feasibility study for the new PPP projects and submit to MoFPED for consideration.
5. MCAs establish a sustainability plan for the investment program.
6. Participate in the Development Committee meetings.

#### Role of Ministry of Finance, Planning and Economic Development (MoFPED)

1. Convene the Development Committee (DC) on at least a monthly basis to consider the studies submitted by MCAs.
2. Maintain the project database including project profile, bankable projects, working projects, pipeline and completed projects.
3. Analyse the studies and make recommendations to DC.

#### Role of Office of the President, NPA, Solicitor General, PPDA and Office of the Prime Minister (OPM)

1. Participate in the Approval process as part of the Development Committee.

### IMPLEMENTATION

#### Role of Ministerial Departments and Agencies (MDAs)

1. Identify savings from existing/completed projects and notify MoFPED.
2. Finalize the detailed project designs.
3. Establish project management teams.
4. Procure construction inputs.
5. Finalize Multi-year commitments for the project and submit to MoFPED.
6. Develop a monitoring framework to undertake monitoring to ensure the targeted deliverables are achieved.

#### Role of Ministry of Finance, Planning and Economic Development (MoFPED)

1. Identify funding from various sources including domestic resources, loans and grants from development partners.
2. In consultation with MCAs, select from the project database, projects for inclusion in the next fiscal budget or Public Investment Plan (PIP).
3. Review resources inline with project work plans.
4. Develop a monitoring framework to establish that projects do not deviate from plan.
5. Review the PIP in accordance to the PIP framework.
6. Monitoring on-going projects.

#### Role of NPA and OPM

1. Monitoring on-going projects.

### MONITORING AND EX-POST EVALUATION

1. MCAs develop an asset management strategy to support the operation and maintenance of the public asset created by the project.
2. MCAs produce project completion reports and submit them to the Development Committee (DC).
3. Auditor General undertakes performance audits.
4. OPM and NPA undertake performance evaluation and ex-post analysis and produce project evaluation report.
5. MoFPED undertakes monitoring and evaluation.

### RESOURCES/TOOLS FOR THE PIMS

Ability by establishing an IT based Integrated Bank of Projects (IBP).  
 through relevant capacity building/training  
 part of project appraisal.  
 Finance preparation of project profiles, pre-feasibility and feasibility studies.  
 project development.  
 indicators for monitoring.

#### Key Issues

economic, stakeholder and risk analysis).

## **Annex 2: Template for project concept note**

Purpose of the template: To enable the Development Committee and the Sector Working Group assess whether the proposed project idea is consistent with the strategic priorities of Government and if so obtain approval for the preparation of a project profile

<b>Project Summary</b>	
Sector	
Vote	
Vote Function	
Vote Function Code	
Project Title	Let it be as clear as possible, avoiding duplication of names within the Public Investment Plan.
Project Duration (Financial Years)	
Estimated Project Cost	Quote figures in UGX and give (in brackets) the exchange rate used where funds are in a foreign currency
Officer Responsible	Preferably give the contact office in the vote that is well versed with the history and developments of the project. This is intended to ease flow of information and allow for quick and reliable inquiries as need may arise.
Date of Submission	This should tally with the date of the letter submitting the concept to the Permanent Secretary/ Secretary to the Treasury and Projects and Public Private Partnerships Department will in-turn capture this viz-a-viz the date of receipt at the Ministry of Finance, Planning and Economic Development registry and the date of registration into the Integrated Bank of Projects (IBP)
<b>Section 1: Project Background</b>	
<b>1.1 Situation analysis</b> Provide a background to the project idea or the problem your project will focus on by: (i) describing current situation including past and on-going interventions; ii) recent developments in the area of interest, achievements and challenges if any, iii) Explain projected trends using published forecasts. Quote official statistics to support your narrative	

**1.2 Problem Statement**

Provide an explicit definition of the problem to be addressed in terms of challenges, constraints or gaps that the market or private sector cannot resolve and:  
Mention the likely causes of the problem both direct and indirect,  
Give a brief insight of the likely consequences if no government intervention is made.

**1.3 Relevance of the Project Idea**

Justify the need for the proposed project by: (i) linking the project to the National Development Plan (NDP) strategic interventions by identifying the objective (s) that the proposed project is expected to contribute to; (ii) Linking the proposed project to Sector Investment Plan (SIP) objectives by describing the sector outcomes that the project is expected to impact.

**Section 2: Technical Approach****2.1 Stakeholders**

Identify the key stakeholders that are likely to be affected by the interventions including: (i) Direct Beneficiaries (ii) Indirect Beneficiaries (iii) Project Affected Persons. Give a brief description of the likely impact of the project on the stakeholders.

**2.2 Project Outcomes**

Define the project objectives in terms of the positive impact that the project is expected to have on the economy and key stakeholders.

**2.3 Proposed Project Interventions**

Describe the interventions, project outputs/components that need to be undertaken by government through the proposed project to address the problem. For each output briefly highlight the major activities that you propose to implement in order to achieve the objectives mentioned in Section 2.2 above. Describe the strategy you will adopt to implement the proposed activities.

**2.4 Coordination with other Government Agencies**

Identify specific activities and issues for which you will need to coordinate implementation of activities with other government agencies. List the relevant Government partner agencies and briefly describe their roles

Section 3: Estimated Project Cost and funding sources				
<b>3.1 Project Cost (Annualised Costed work plan)</b>				
Give an estimate of the total project cost and disaggregate by year for each output/ component or intervention described in 2.3 above. The project period should correspond to the period it takes to have the physical infrastructure in place and ready to be operated.				
	Year 1	Year 2	Year n	Total cost
Output 1				
Output 2				
Output n				
Total Cost				
Section 4: Attachments				
Please attach to these submission (i) minutes of the Project Preparations committee (ii) Sector Working Group meetings (iii) Strong evidence of discussions and deliberations of the approval of the concept at vote and sector working group level. In additions to the formal submission, forward soft copies of the concept, concept template and supporting journals to the DC secretariat at PAP@finance.go.ug				

### Annex 3: Template for Project Profile

Purpose of the template: To enable the Development Committee assess whether the proposed project is backed by a logically sound framework for monitoring implementation and evaluation of intended outcomes and if so obtain approval for the project sponsor to undertake a prefeasibility study

Project Summary	
Sector	
Vote	
Vote Function	
Vote Function Code	
Project Title	Let it be as clear as possible, avoiding duplication of names within the Public Investment Plan.
Project Duration (Financial Years)	
Estimated Project Cost	Quote figures in Ugx and give (in brackets) the exchange rate used where funds are in a foreign currency
Officer Responsible	Preferably give the contact office in the vote that is well versed with the history and developments of the project. This is intended to ease flow of information and allow for quick and reliable inquiries as need may arise.
Date of Submission	This should tally with the date of the letter submitting the profile to the PS/ST and PAP will in-turn capture this viz-a-viz the date of receipt at the MFPED registry and the date of registration into the Integrated Bank of Projects
Section 1: Project Background	
<b>1.1 Situation analysis</b> Provide a background to the project idea or the problem your project will focus on by; (i) describing the current situation including past and on-going interventions, recent developments in the area of interest, achievements and challenges if any. Quote official statistics to support your narrative. (ii) Explaining projected trends using published forecasts	
<b>1.2 Problem Statement</b> Provide an explicit definition of the problem to be addressed in terms of challenges, constraints or gaps that the market or private sector cannot resolve and: <ol style="list-style-type: none"> <li>Mention the likely causes of the problem both direct and indirect and</li> <li>Give a brief insight of the likely consequences if no government intervention is made.</li> </ol>	

**1.3 Relevance of the Project Idea**

Justify the need for the proposed project by: (i) linking the project to the NDP through a description the national development objective(s) that the proposed project is expected to contribute to; (ii) Linking the proposed project to sector strategic objectives by describing the sector outcomes that the project is expected to impact on

**1.Stakeholders**

Identify the key stakeholders that are likely to be affected by the interventions including: (i) Direct Beneficiaries (ii) Indirect Beneficiaries (iii) Project Affected Persons. Give a brief description of the likely impact of the project on the stakeholders

**Section 2: Project Framework**

This section is intended to help present the project in a logical manner with a detailed description of the objectives which include: the project goal, outcomes, outputs and activities.

**2.1 Project Goal**

Describe the project goal. This should be in relation to the development objective that the project is designed to contribute to. Identify an indicator that will be used to measure success of the project against the goal and briefly explain how information on this indicator shall be obtained.

**2.2 Project Outcomes**

Define the project outcomes to include the effects that will follow from the utilization of products or services delivered by the project. These could be the eventual benefits to society that the project interventions are intended to achieve and are reflected in terms of what people will be able to do better, faster, or more efficiently, or what they could never do before.

For each project outcome identified, you will be required to define at least one indicator that will be used to measure performance of the project against the relevant outcome and briefly explain how information on this indicator (s) shall be obtained.

### **2.3 Proposed Project Interventions**

Describe the direct/tangible results that the project is expected to deliver. These outputs shall be the basis for the components around which the project shall be built.

Some examples of project deliverables could be: trainings equipment purchased, ICT backbone developed, infrastructure built / renovated and etc. Outputs are usually the immediate and concrete consequences of the implemented activities and resources used..

With the exception of the project management, monitoring and evaluation components, the project outputs should relate to physical assets and must contribute at-least 70% of the total project.

For each project output identified, you will be required to define at least one indicator that will be used to measure performance of the project against the relevant output and briefly explain how information on this indicator (s) shall be obtained. This could be through surveys or secondary data sources.

### **2.4 Project Activities**

For each output defined in 2.3 above, identify and describe the major tasks that need to be carried out to deliver the planned results. To obtain the results of a project a number of activities have to be undertaken.

For each activity identified, you will be required to define at least one indicator that will be used to measure performance of the project against the work planned to be undertaken and briefly explain how information on this indicator(s) shall be obtained.

## 2.5 Results Matrix

In addition to the detailed description of the logical relationship between the project objectives and planned activities project sponsors shall be expected to develop a framework for measuring success of the proposed project. This shall involve; the identification of measurable indicators for every objective, setting targets to be achieved for each indicator, disclosure of the baseline level against which the target is to be measured.

It is also requirement that each indicator is supported by a disclosure of the sources of information that will be used to verify performance and the assumptions underlying the attainment of each objective. A sample matrix is as reflected below.

Objective Hierarchy and Description	Indicator	Means of Verification	Baseline	Target	Assumptions
1.Goal					
2.Outcomes 2.1 2.2 2.3 ...					
3.Outputs 3.1 3.2 3.3 ...					
4.Activities 4.1 4.2 4.3 4.4 ...					

Section 3: Estimated Project Cost and Activity Plan				
<b>3.1 Project Cost</b>				
Give an estimate of the total project cost and disaggregate by year for each activity or intervention described in 2.3 above. The project period should correspond to the period it takes to have the physical infrastructure in place and ready to be operated.				
	Year 1	Year 2	Year n	Total cost
Output 1				
Activity 1				
Activity ...				
Activity n				
Output 2				
Activity 1				
Activity ...				
Activity n				
Output n				
Activity 1				
Activity..				
Activity n				
Total Cost				
Section 4: Attachments				
Please attach to this submission the minutes of meetings at vote level in support of the approval of the project profile.				
In addition to the formal submission, forward soft copies of the profile, profile template and supporting documents to the DC Scretariat at PAP@finance.go.ug				

#### **Annex 4: Template for Pre-feasibility study**

Purpose of the template: To enable the Development Committee obtain assurances that the project sponsors have considered and compared an adequate range of options available and that the alternative that offers the greatest benefit to society is being proposed for implementation.

<b>Project Summary</b>	
Sector	
Vote	
Vote Function	
Vote Function Code	
Project Title	Let it be as clear as possible, avoiding duplication of names within the Public Investment Plan.
Project Duration (Financial Years)	
Estimated Project Cost	
Total Cost of the Pre-feasibility Study	Provide the total cost incurred in undertaking the pre-feasibility study
Consultants/Advisors	If the pre-feasibility study was undertaken by consultants, provide details on the consulting firm
Officer Responsible	Preferably give the contact office in the vote that is well versed with the history and developments of the project. This is intended to ease flow of information and allow for quick and reliable inquiries as need may arise.
Date of Submission	This should tally with the date of the letter submitting the pre-feasibility study to the PS/ST and PAP will in-turn capture this vis-a-vis the date of receipt at the MFPED registry and the date of registration into the Integrated Bank of Projects (IBP).
<b>Executive Summary</b>	
In this section of the template, describe to the reader any key headline information from the components of the pre-feasibility assessment the options evaluated, key results and recommendation	

Section 1: Introduction
<p>Address the following :</p> <p>Project Background: Rationale and genesis,</p> <p>Objectives of the pre-feasibility study</p> <p>Approach and methodology of the pre-feasibility study</p> <p>Organization of the pre-feasibility study</p>
Section 2: Demand (Needs) Analysis
<p>This section assess the need for public investment this may involve the elements listed below</p> <ol style="list-style-type: none"> <li>i. <b>Problem Statement.</b> Provide an explicit definition of the problem to be addressed, identify the likely causes of the problem both direct and indirect and give a brief insight of the likely consequences if no government intervention is made</li> <li>ii. <b>Relevance of the Project Idea.</b> Justify the need for the proposed project by: linking the project goal outcomes to NDP and sector strategic objectives.</li> <li>iii. <b>Proposed Project Interventions.</b> Describe the interventions (project investments/ outputs) that need to be undertaken by government through the proposed project to address the problem.</li> <li>iv. <b>Stakeholders.</b> Identify the key stakeholders that are likely to be affected by the interventions.</li> <li>v. <b>Demand analysis.</b> Identifies the need for public investment by assessing: (i) current demand (based on statistics provided by service suppliers/ regulators/ ministries/ national and regional statistical offices for the various types of users); (ii) future demand (based on reliable demand forecasting models) in both the scenarios with- and without the project.</li> </ol>

<b>Section 3: Strategic Options Analysis</b>
<p>Undertaking a project entails the simultaneous decision of not undertaking any of the other feasible options. Therefore, in order to assess the feasibility of a project an adequate range of options should be considered for comparison through an options analysis. For this purpose the project sponsoring agency shall undertake the following analysis:</p> <ol style="list-style-type: none"> <li>i. Establish a list of all alternative strategies to achieve the intended objectives including the option of whether to adopt PPP modality or not</li> <li>ii. Compare the listed alternatives using qualitative listing of advantages and disadvantages using a multicriteria analysis of the five building blocks that include; (technical analysis, environmental analysis, and legal, administrative). This analysis should allow for at most 3 preferred options which will be further assessed in the next step.</li> <li>iii. Undertake a cost benefit analysis (CBA) for the shortlisted 3 preferred options using the economic, financial, risk and distributional analysis. From this CBA analysis, the entity can determine if a project can best be implemented as a PPP or traditional procurement.</li> <li>iv. Select the best option to proceed to the detailed feasibility study.</li> </ol>
<b>Section 4: Attachments</b>
<p>Attach the full pre-feasibility study report in support of the submission and forward soft copies of the pre-feasibility study, prefeasibility study template and any supporting documents to the DC Secretariat at <a href="mailto:PAP@finance.go.ug">PAP@finance.go.ug</a>.</p>

### **Annex 5: Project Feasibility Study Template**

Purpose of the template: To enable the Development Committee summarize the results of the feasibility study report and to obtain assurances that a detailed investigation of the proposed project has been undertaken to determine its technical, financial and economic feasibility.

<b>Project Summary</b>	
Sector	
Vote	
Vote Function	
Vote Function Code	
Project Title	Let it be as clear as possible, avoiding duplication of names within the Public Investment Plan.
Project Duration (Financial Years)	
Estimated Project Cost	
Total Cost of the feasibility Study	Provide the total cost incurred in undertaking the feasibility study
Consultants/Advisors	If the feasibility study was undertaken by consultants, provide details on the consulting firm
Officer Responsible	Preferably give the contact office in the vote that is well versed with the history and developments of the project. This is intended to ease flow of information and allow for quick and reliable inquiries as need may arise.
Date of Submission	This should tally with the date of the letter submitting the Feasibility Study to the PS/ST and PAP will in-turn capture this viz-a-viz the date of receipt at the MFPED registry and the date of registration into the Integrated Bank of Projects.
<b>Executive Summary</b>	
In this section of the template, describe to the reader any key headline information from the components of the feasibility assessment the options evaluated, key results and recommendations.	
<b>Section 1: Introduction</b>	
<b>Describe the following :</b> <ol style="list-style-type: none"> <li>i. Project Background: Rationale and genesis,</li> <li>ii. Objectives of the feasibility study</li> <li>iii. Approach and methodology of the feasibility study</li> <li>iv. Organization of the feasibility study</li> </ol>	

## Section 2: Market/ Demand Analysis

This section assess the need for public investment this may involve the elements listed below;

- i. **Problem Statement.** Provide an explicit definition of the problem to be addressed, identify the likely causes of the problem both direct and indirect and give a brief insight of the likely consequences if no government intervention is made
- ii. **Relevance of the Project Idea.** Justify the need for the proposed project by:  
(i) linking the project goal outcomes to NDP and sector strategic objectives
- iii. **Proposed Project Interventions.** Describe the interventions (project investments/ outputs) that need to be undertaken by government through the proposed project to address the problem.
- iv. **Stakeholders.** Identify the key stakeholders that are likely to be affected by the interventions
- v. **Demand analysis.** Identifies the need for public investment by assessing: (i) current demand (based on statistics provided by service suppliers/ regulators/ ministries/ national and regional statistical offices for the various types of users); (ii) future demand (based on reliable demand forecasting models) in both the scenarios with- and without the project.

### Section 3: Technical or Engineering Module

A summary of the proposed project solution shall be presented with the following headings

- i. **Location:** description of the location of the project including a graphical illustration (map). Availability of land is a key aspect: evidence should be provided that the land is owned (or can be accessed) by the beneficiary, who has the full title to use it, or has to be purchased (or rented) through an acquisition process. In the latter case, the conditions of acquisition should be described. The administrative process and the availability of the relevant permits to carry out the works should also be explained.
- ii. **Technical design:** description of the main works components, technology adopted, design standards and specifications. Key output indicators, defined as the main physical quantities produced (e.g. kilometers of pipeline, number of overpasses, number of trees planted, etc.), should be provided.
- iii. **Production plan:** description of the infrastructure capacity and the expected utilization rate. These elements describe the service provision from the supply side. Project scope and size should be justified in the context of the forecasted demand.
- iv. **Costs estimates:** estimation of the financial needs for project realization and operations are imported in the CBA as a key input for the financial analysis (see section 2.8). Evidence should be provided as to whether cost estimations are investor estimates, tender prices or outturn costs.
- v. **Implementation timing:** a realistic project timetable together with the implementation schedule should be provided including, for example, a Gantt chart (or equivalent) with the works planned. A reasonable degree of detail is needed in order to enable an assessment of the proposed schedule.

<b>Section 4: Environmental module</b>
Describe and specify the economic effects of environmental norms and possible compensations for ecological damages. Key questions to address:  The likely environmental impacts from undertaking project? i. What is the cost of reducing the negative impact? ii. Evaluation of the environmental impacts and risks with and without iii. Technical measures are taken to reduce these impacts? iv. Are there alternative ways of supplying the good or service of project without incurring these environmental costs? v. What are the costs of these alternatives?
<b>Section 5: Human Resources And Administrative Support Module</b>
Point out the human resource requirements for implementation and operation, in terms of quantities and specialties; identifies the sources of the work force. Also it determines the management capacity and the functional structure of the operating entity. Key Issues to be addressed: i. What are the managerial and labour needs of the project? ii. Does organization have the ability to get the managerial skills needed? iii. Is timing of project consistent with quantity and quality of management? iv. What are wage rates for labour skills required? v. Manpower requirements by category are reconciled with availabilities and project timing
<b>Section 6: Institutional and legal module</b>
Studies the legal restrictions that may obstruct or impede construction or operation, for example, limitations in localization and in the use of soil, special tax considerations in the case of public-private partnerships, etc. i. Is the entity that is supposed to manage the project properly organized and its management adequately equipped to handle the Project? ii. Are the capabilities and facilities being properly utilized? iii. Is there a need for changes in the policy and institutional set up iv. Outside this entity? What changes may be needed in policies of the Local, regional and central governments?
<b>Section 7: Financial or Private Evaluation Module</b>

Describe the financial costs and benefits at market prices, studies alternative financial leverage methods.

- i. Integration of financial and technical variables from demand module, technical module, and management module
- ii. Construct cash flow (resource flow) profile of project
- iii. Identify key variables for doing economic and social analysis

**Key questions:**

- a. What is relative certainty of financial variables?
- b. What are sources and costs of financing?
- c. What are minimum cash flow requirements for each of the stakeholders?
- d. What can be adjusted to satisfy each of the stakeholders?

**Section 8: Economic Or Social Evaluation Module**

Economic adjustments from financial data using conversion factors; after that, costs and benefits are appraised from the point of view of the entire economy.

- i. Examines the project using the whole country as the accounting entity
- ii. Evaluation of externalities including environmental
- iii. What are differences between financial and economic values for a variable?
- iv. What causes these differences?
- v. With what degrees of certainty do we know values of these differences?
- vi. What is the expected value of economic net benefits?
- vii. What is the probability of positive economic feasibility?

<b>Section 9: Distributional Module</b>
<p>The project is appraised from the point of view of stakeholders receiving economic benefits or costs. Economic externalities have to be calculated and distributed among different actors (stakeholders)</p> <p><b>What is done:</b></p> <ol style="list-style-type: none"> <li>Identification and quantification of extra-economic impacts of project</li> <li>Distributive Appraisal</li> <li>Income, Cost, and Fiscal Impacts on various stakeholders</li> <li>Poverty Alleviation and Political Necessities</li> <li>Basic Needs: Evaluate the impact of project on achieving basic needs objectives.(Basic needs will vary from country to country)</li> </ol> <p><b>Key Questions</b></p> <ol style="list-style-type: none"> <li>In what ways does project generate beneficial and cost impacts on stakeholders?</li> <li>What stakeholders could the project impact?</li> <li>Who benefits and who pay the costs?</li> <li>What are the basic needs of the society that are relevant in the country?</li> <li>What impact will the project have on basic needs?</li> <li>What alternative ways are there to generate desirable social impacts?</li> <li>Is project relatively cost effective in generation of desirable social impacts?</li> </ol>
<b>Section 10: Risk (Uncertainty) Analysis Module</b>
<p>The flow of costs and benefits throughout the project life is uncertain. Given that uncertainty, consideration has to be given to the costs that those risks imply. The objective of this module is to simulate various scenarios and generate guidance on how to reduce the risk exposure through relevant contractual clauses.</p>
<b>Section 11: Attachments</b>
<p>Please attach detailed feasibility study reports and soft copies of the financial and economic models, feasibility study, feasibility study template and any supporting documents to the DC Secretariat at <a href="mailto:PAP@finance.go.ug">PAP@finance.go.ug</a> in support of the submission.</p>

### **Annex 6: Template for a Project Proposal**

Purpose of the template: To provide a brief summary of the project and facilitate the Development Committee to prioritise projects.

<b>Project Summary</b>	
Sector	
Vote	
Vote function	
Vote function code	
Project Title	Let it be clear and precise
Project Duration- Financial year	
Estimated project cost	Quote figures in Ugx and give( in brackets) the exchange rate used where funds are un a foreign currency
Expected source of funding	GoU: ..... Donor: ..... Private sector: .....
Officer responsible	The contact person in vote and their phone number
<b>Section 1:Project Background</b>	
<b>Situation analysis</b> Provide a background to the project idea or the problem your project will focus on by: (i) describe the current situation including past and on-going interventions, recent developments in the area of interest, achievements and challenges if any. Quote official statistics to support your narrative. ii) Explain projected trends using published forecasts	
<b>Problem Statement</b> Provide an explicit definition of the problem to be addressed in terms of challenges, constraints or gaps that the market or private sector cannot resolve and: i. Mention the likely causes of the problem both direct and indirect, ii. Give a brief insight of the likely consequences if no government intervention is made	
<b>Relevance of the Project</b> Justify the need for the proposed project by: (i) linking the project to the NDP through a description the national development objective (s) that the proposed project is expected to contribute to; (ii) Linking the proposed project to sector strategic objectives by describing the sector outcomes that the project is expected to impact on.	

<b>Section 2: Project Framework</b>
<p>This section is intended to present the project in a logical manner with a detailed description of the objectives which include: the project goal, outcomes, outputs and activities.</p>
<p><b>2.1 Project Goal</b></p> <p>Describe the project goal. This should be in relation to the development objective that the project is designed to contribute to. Identify an indicator that will be used to measure success of the project against the goal and briefly explain how information on this indicator shall be obtained.</p>
<p><b>2.2 Project Outcomes</b></p> <p>Define the project outcomes to include the effects that will follow from the utilization of products or services delivered by the project identifying at least an indicator of performance of the project against the relevant outcomes.</p>
<p><b>2.3 Proposed Project Components and key activities</b></p> <p>Describe the direct/tangible results that the project is expected to deliver. These outputs shall be the basis for the components around which the project shall be built.</p>

## 2.4 Results Matrix, Monitoring and Evaluation Plan

Objective Hierarchy and Description	Indicator	Means of Verification	Baseline	Target	Assumptions
1.Goal					
2.Outcomes 2.1 2.2 2.3 ...					
3.Outputs 3.1 3.2 3.3 ...					
4.Activities 4.1 4.2 4.3 4.4 ...					

In addition to the detailed description of the logical relationship between the project objectives and planned activities project sponsors shall be expected to develop a framework for measuring success of the proposed project. What are the performance indicators for the project? It is requirement that each indicator is supported by a disclosure of the sources of information that will be used to verify performance and the assumptions underlying the attainment of each objective. A sample matrix is as reflected above

### Section 3: Environmental impact assessment

What is the project environmental impact and its Counter measures; these should be in line with the environmental impact assessment undertaken.

### Section 4: Execution and Management Plan

Describe the 'road map' the Project Team plans to adopt to deliver the agreed project outputs. Clearly outline the responsibilities of the key project team and stakeholders. Specifying the operational management procedures and control plans including; detailed project plans, resource schedules, quality and reporting procedures.

### Section: 5 Institutional and Legal Framework

Specify the legal aspects that affect project implementation and/ or operation.

### Section 6: Financial or private evaluation

Describe the costs and benefits of the project and determine the financial viability of the public investment at market prices.

<b>Section 7: Economic or social evaluation</b>				
Describe the economic costs and benefits of the project adjusted to the whole country as the accounting entity.				
<b>Section 8: Distributional/Stakeholder impact assessment</b>				
Describe the economic costs and benefits from the stakeholders' point of view. These have to be distributed among different actors (stakeholders).				
<b>Section 9: Risk (uncertainty) management</b>				
Describe the uncertainty/ risks that are likely to affect project operation and the costs that those risks imply. Simulate various scenarios and generate guidance on how to reduce the risk exposure through relevant contractual clauses.				
<b>Section 10: Sustainability Plan</b>				
Detail the mechanisms that have been embedded in the project in the project to ensure that the problem addressed will not re-occur				
<b>Section 11: Estimated Project Cost and Activity Plan</b>				
Give an estimate of the total project cost and disaggregate by year for each activity or intervention described in 2.3 above. The project period should correspond to the period it takes to have the physical infrastructure in place and ready to be operated.				
	Year 1	Year 2	Year n	Total cost
Output 1				
Activity 1				
Activity...				
Activity n				
Output 1				
Activity 1				
Activity...				
Activity n				
Output n				
Activity 1				
Activity ..				
Activity n				
Total Cost				

<b>Section 11: Proposed Funding</b>	
List the expected sources of funding and give a brief description of each source.	
	UGX billion
GoU –new resources	
GoU-savings within MTEF on account of exiting projects	
Development Partner (Grant financing)	
Development Partner (Loan Financing)	
Private Sector	
Total Funding	
<b>Section 12: Attachments</b>	
Please attach the detailed project proposal and multiyear sheet. In addition forward the soft copies of the proposal and multiyear commitments plus any relevant documents to the DC secretariat at <a href="mailto:PAP@finance.go.ug">PAP@finance.go.ug</a>	

## **Annex 7: Project Performance Review / Completion Report**

Purpose of the template: To enable the Development Committee determine if the project outcomes have been achieved and help inform future decisions and interventions.

<b>Project Summary</b>	
Sector	
Vote	
Vote Function	
Vote Function Code	
Project Title	This should be the same title Let it be as clear as possible, avoiding duplication of names within the Public Investment Plan.
Project code	As is/ has been in the Public Investment Plan
Project Duration (Financial Years)	
Accumulated Project Cost/ Future project cost for ongoing projects	Provide the total costs incurred throughout the project duration
Officer Responsible	This should be the project manager who was responsible for overseeing project implementation. This is intended to ease flow of information and allow for quick and reliable inquiries as need may arise.
Project location	This is the area of implementation
Project start Date	This should have the date when the project received the project code and not the extension date
Project completion date	This should include the extension dates
<b>Executive Summary</b>	
In this section of the template, describe to the reader any key headline information from the components of the project, project beneficiaries, and highlights of the achievements.	
<b>Section 1: Introduction</b>	
<p>This section provides a high level overview of the completed project</p> <p><b>Address the following :</b></p> <ol style="list-style-type: none"> <li>i. Description of the project</li> <li>ii. Project specific objectives</li> <li>iii. When and where was the project implemented?</li> <li>iv. Project beneficiaries</li> <li>v. Project implementation high lights</li> </ol>	

**Section 2: Project Physical Performance**

This section assesses the project achievements against the work plan as well as strategic objectives. This should be tallied in line with the objectives as had been at the inception stage. Explain the impact of the project achieved in the short and medium term.

OBJECTIVES	INDICATOR	BASE LINE	TARGET	PAERFOAMCE LEVEL ACHIEVED
What are the specific project objectives ; goal, outcomes, outputs and their related activities	What are the means to assess the project achievement of the objectives at the level of purpose, components and activities	The status of the indicators before implementation of the project	What is the intended performance target	What is the actual performance

**Section 3: Budget Performance**

This section gives a brief description of the project's financial performance in terms of adequacy of budgetary allocations, predictability of resources and absorption of budgetary resources. The analysis should be supported by data in the tables below to assess performance for both GoU and Donor funded projects.

3.1 A. Budget adequacy table						
		Year 1	Year 2	...	Year n	Comments
1	MTEF Allocation = ( 2+3)					
2	GoU= (2.1+2.2)					
2.1	o/w Taxes					
2.2	o/w Other counterpart funding					
3	Donor					
4	Commitments / Planned Spending					
5	GoU					
5.1	o/w Taxes					
5.2	o/w Other counterpart funding					
6	Donor					
7	Variance/ Funding Gap = (1-4)					
8	GoU = (2-5)					
8.1	o/w Taxes = (2.1-5.1)					
8.2	o/w Other counterpart funding =(2.2-5.2)					
9	Donor= (3-6)					

3.1 B. Budget predictability						
		Year 1	Year 2	...	Year n	Comments
1	<b>Budget Allocation = (2+3)</b>					
2	GoU= (2.1+2.2)					
2.1	o/w Taxes					
2.2	o/w Other counterpart funding					
3	Donor					
4	Commitments / Planned Spending					
5	GoU					
5.1	o/w Taxes					
5.2	o/w Other counterpart funding					
6	Donor					
7	Variance/ Funding Gap = (1-4)					
8	GoU = (2-5)					
8.1	o/w Taxes = (2.1-5.1)					
8.2	o/w Other counterpart funding =(2.2-5.2)					
9	Donor= (3-6)					

3.1 C. Budget absorption						
		Year 1	Year 2	...	Year n	Comments
1	<b>Budget Re-leases/Dis-bursements = ( 2+3)</b>					
2	GoU= (2.1+2.2)					
2.1	o/w Taxes					
2.2	o/w Other counterpart funding					
3	Donor					
4	Commitments / Planned Spending					
5	GoU					
5.1	o/w Taxes					
5.2	o/w Other counterpart funding					
6	Donor					
7	Variance/ Funding Gap = (1-4)					
8	GoU = (2-5)					
8.1	o/w Taxes = (2.1-5.1)					
8.2	o/w Other counterpart funding =(2.2-5.2)					
9	Donor= (3-6)					

<b>Section 4: Major project implementation challenges</b>
Describe the problems/challenges encountered during project implementation and how this affected project implementation.
<b>Section 5: Measures for project implementation challenges and lessons learned</b>
What measures were implemented to address the challenges and what were the lessons learned.
<b>Section 6: Recommendations</b>
These may include highlights of project implementation as well as from other parties. Specific recommendations for future project implementation should also be included in this part section.
<b>Section 7: Attachments</b>
Attach the project completion report/ performance review report and all relevant documents that may support the report including videos and pictures. In addition forward the soft copies of the reports and any relevant documents to the DC Secretariat at <a href="mailto:PAP@finance.go.ug">PAP@finance.go.ug</a>

