



BPD/86/107/02

15th September 2023

All Accounting Officers

All Chief Executive Officers of State-Owned Enterprises and Public Corporations

THE FIRST BUDGET CALL CIRCULAR (1ST BCC) ON PREPARATION OF THE BUDGET FRAMEWORK PAPERS (BFPs) AND PRELIMINARY BUDGET ESTIMATES FOR FINANCIAL YEAR 2024/25

A. INTRODUCTION

1. This is to issue the first Budget Call Circular for FY 2024/25 in line with Regulation 7 (1) of the Public Finance Management Regulations, 2016.
2. The theme for the FY 2024/25 Budget is: **“Full Monetization of Uganda’s Economy Through: Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access”**.
3. The ultimate goal of the Budget Strategy for FY2024/2025 is to accelerate economic growth to at least 7% through a shift from a raw-materials-based to a manufacturing and knowledge-based economy; as well as improve the environment of doing business in Uganda and making it competitive in the medium term. The ultimate goal is to build an independent, integrated, and self-sustaining economy as an anchor for socio-economic transformation of the Ugandans.
4. To ensure efficiency in planning and budgeting for FY 2024/25, the following new measures have been adopted to sustain the economic recovery path without compromising commitments within the Charter for Fiscal Responsibility:
 - i. Implementation of the fiscal consolidation strategy focusing on enhancing domestic revenue collection; repurposing of the budget to finance the new priorities so as to achieve efficiency and effectiveness

of public expenditure; and reducing borrowing to ensure long-term debt sustainability:

- ii. Reviewing of all development programs and projects; exiting all poorly performing projects from the Public Investment Plan (PIP); and optimally allocating available resources to projects with high impact on growth;
- iii. Baseline costing to establish a sound estimate of the funding requirements per Vote and Program to meet existing obligations, finance new requirements, as well as fulfilling the core functions;

B. OBJECTIVES OF THE 1ST BCC FOR FY 2024/25

5. This Budget Call Circular for FY 2024/2025 aims to communicate the following:
 - i. The Budget Process Calendar for FY 2024/25;
 - ii. The Budget Strategy and Strategic Program Interventions for the Budget of FY 2024/25;
 - iii. The preliminary Resource Envelope and Expenditure Ceilings for FY 2024/2025; and
 - iv. The Strategic Policy and Administrative guidelines for preparation of the Budget Framework Papers for FY 2024/25.

C. THE NATIONAL BUDGET CONSULTATIVE PROCESS FOR FY 2024/25 **The Budget Process**

6. Section 9 (1) of the Public Finance Management (PFM) Act 2015 (Amended) requires every Accounting Officer, to prepare a Budget Framework Paper for the Vote in consultation with relevant stakeholders, taking into consideration balanced development as well as gender and equity responsiveness.
7. In line with Section 13(2) of the PFMA 2015 (Amended), the budget for FY 2024/25 is to be prepared in a consultative manner, taking into consideration input and recommendations from the relevant key stakeholders across. The stakeholders to be consulted include: H.E the President, Cabinet, Parliament, the Presidential Advisory Committee on the Budget (PACOB), the Political and Technical Heads of Government Institutions and Local Governments, Development Partners, Private Sector, Civil Society, Program Working Groups, and the Academia.

8. A detailed calendar showing the key activities and timelines of the budget consultative process for FY 2024/2025 is attached as **Annex 1**.

D. THE PROPOSED BUDGET STRATEGY AND PRIORITY INTERVENTIONS FOR FY 2024/25

9. The budget strategy for FY 2024/25 is anchored on the third National Development Plan (NDPIII), NRM Manifesto 2021 – 2025 and guidance by H.E. The President to contribute to the overall target of growing the economy tenfold, from USD 55.2 billion to USD 500 billion within a span of fifteen years. Next fiscal year's budget strategy therefore will focus on the following:

- i. Effective Implementation of the Parish Development Model;
- ii. Agricultural production and value addition;
- iii. Development of Oil and Gas sector;
- iv. Accelerated Development of the Mineral Sector;
- v. Continued implementation of the export strategy and import replacement strategy through the industrialization drive, local content strategy, and agro-based manufacturing;
- vi. Unlocking the Constraints to Tourism Development;
- vii. Investment in Science, Innovation, Research and Development;
- viii. Digitalization and Automation of the Economy;
- ix. Private Sector Development;
- x. Integrated Infrastructure Development and Services; and
- xi. Promoting Public Sector Effectiveness and Accountability.

10. The detailed budget strategy is attached as **Annex 2** and can also be accessed on the Ministry's website: www.budget.finance.go.ug. I urge all Accounting Officers to study, internalize the Budget Strategy for FY 2024/25 and ensure that all interventions in the respective Budget Framework Papers and allocations are in line with this Strategy.



E. RESOURCE ENVELOPE FOR FY 2024/25 AND MTEF PROJECTIONS

11. The preliminary Resource Envelope for FY 2024/25 is **Ushs 52,722.7 billion**, the breakdown is detailed below.

Item	Amount
Domestic Revenues	- Ushs 29.97 trn
Budget Support	- Ushs 0.028 trn
Domestic Financing (Domestic Borrowing)	- Ushs 4.12 trn
Project Support (External Financing)	- Ushs 8.88 trn
Domestic Refinancing (Roll-over)	- Ushs 9.46 trn
Local Revenue for Local Governments	- Ushs 0.29 trn
Total	Ushs 52.723 Trn

12. The total GOU discretionary resource has reduced by **USShs. 3,470 billion** from USShs. 25.2 trillion to USShs. 21.73 trillion on account of:

- i. Increase in interest payments by **USShs 1,561 billion**, from USShs. 6.06 trillion to USShs. 7.62 trillion;
- ii. Increase in External Debt Repayments (Amortization) by **USShs. 585.2 billion** from USShs. 2.64 trillion to USShs. 3.22 trillion;
- iii. Reduction in Budget support by USShs 2,752 billion, from USShs. 2.78 trillion to USShs. 0.028 trillion;

MTEF Projections

13. The Medium-Term Expenditure Framework (MTEF) ceilings for FY 2024/25 (herewith attached as **Annex 3**) have been maintained at the level of FY 2023/24.

14. Therefore, Program Working Groups will be required to allocate resources to Votes and submit agreed Vote allocations to this Ministry for upload on the Program Budgeting System by **Tuesday, 10th October 2023**.

15. In preparation of the budget for the FY 2024/25, you are required to note the following:

- i. The medium-term framework ceilings for FY 2024/25 have been issued at Program level;
- ii. Program lead Ministries should convene Program Working Groups to discuss and ensure efficient and fair allocation of resources among the various votes based on the priorities as detailed in the Budget Strategy for FY 2024/25 and the guidelines attached as **Annex 4**; and

- iii. Ensure that all Votes under the program attend the program working group meetings;

F. POLICY AND ADMINISTRATIVE GUIDELINES FOR FY 2024/25

Preparation of Annual and Quarterly Workplans

16. Preparation of the budget has been characterized by the tendency to frontload most of activities in the 1st quarter of the financial year. Please note that Government operates a cash budget and most of government's obligations including loan repayments and statutory obligations fall due in the first quarter. In addition, revenue collections are low in this period. Consequently, minimal funds are available to finance other interventions. **You are therefore, advised to plan your cashflow requirements and sequence your activities in the second and subsequent quarters accordingly.**
17. Furthermore, we shall consider seasonality when planning and budgeting to align the releases to the agricultural institutions with the seasons, the termly/semester requirements for the education institutions and two tranches for Missions Abroad to hedge them against loss of poundage. The respective Institutions are requested to in-build this in their cash flow projections to facilitate programming.

Budgeting for Critical Obligations

18. We have continued to receive several requests for Virements and supplementary expenditures during budget execution arising from inaccurate planning and budgeting for known activities and expenditures. This practice undermines budget credibility and will no longer be tolerated. While preparing your budget for FY 2024/25, you must ensure that you allocate resources to your Vote's critical activities and items prone to virements and supplementary request during budget execution. **No virements shall be authorized and Accounting Officers will be held liable for these lapses. Going forward there will be no room for supplementary expenditure.**

Submission of Budget Documents

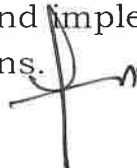
19. A number of Votes persistently submit their Budget Documents late contrary to the timelines stipulated in the PFM Act 2015 (as amended). This ultimately affects the required timely analysis and submission of the budget documents to Cabinet and Parliament.
20. Any system and technical challenges during the budget process should be timely reported for redress. I therefore, appeal to all Program Lead Ministries and Accounting Officers to ensure strict adherence to the time frames provided by the PFM Act, 2015 as you plan and budget for FY 2024/25.

Estimation and Budgeting for Non-Tax Revenue (NTR)

21. A number of revenue-generating Votes under-project revenue collections during planning and budgeting. This leads to subsequent requests for adjustments through the corrigenda during budget preparation and supplementary expenditures during execution.
22. In order to address this, all revenue-generating Votes must accurately estimate their non-revenue collections. To facilitate timely and detailed assessment, Accounting officers are requested to attach details of NTR projections by source as you make your submissions to this Ministry.

Alignment of the Annual Work Plans and Budget Estimates to the Programme Implementation Action Plans.

23. A mismatch was observed between actual expenditure and actual performance against output and outcome targets during the recent National Annual Performance Review conducted by Office of the Prime Minister. This is a manifestation of weak alignment between the Programme Implementation Action Plans and the Vote Annual Work Plans and Budgets at both the planning and during execution stage. It is also an indication of weak implementation and contract management.
24. Program Lead Ministries and Accounting Officers are requested to ensure that interim outputs in the Budget are consistent with the Approved Programme Implementation Action Plans and implementation is properly monitored to avoid time and budget-overruns.



Budgeting for Off-budget Financing

25. To eliminate duplication of effort, double accountability and reporting challenges, all Ministries, Agencies and Local Governments that receive off-budget support over and above the direct financing appropriated by Parliament are required to:
- i. Integrate all off-budget funding in the respective budgets on the PBS and the Aid Management Platform (AMP).
 - ii. Ensure that the interventions funded by the off-budget funds are aligned to the NDPIII and PIAPs and with the District Development Plans;
 - iii. Provide clear workplans showing the interventions and outputs to be delivered in line with the structure provided on the Programme Budgeting System (PBS).
 - iv. Ensure that mobilization of resources from Development Partners is in adherence to Sections 36, 39, 42 and 44 of the Public Finance Management Act, 2015 as amended which stipulate that only the Minister of Finance, Planning and Economic Development has the authority to mobilize resources on behalf of Government.

Tax Inclusive Budgeting

26. Accounting Officers should adhere to the Government policy of tax-inclusive planning and budgeting during preparation of the Budget Framework Papers and detailed budget estimates for FY 2024/25. Development expenditures should be tax inclusive including VAT. Import Duty for equipment and other auxiliary goods should also be planned in your budgets.

Budgeting for Titling of Land

27. Most institutions of Government are experiencing challenges of land encroachment or outright loss of land because they sit on untitled land. This is to reiterate my guidance in the 2nd Budget Call Circular of FY 2023/24 that all Accounting Officers of Votes must plan for land titling in the budget for FY 2024/25.

Budgeting for the Health Commodities Supply Chain Priorities

28. The Government of Uganda launched a ten-year National Health Commodities Supply Chain Roadmap 2021/2022-2031/2032 in January 2022 to strengthen the capacity of MDAs and Local Governments to plan, finance, and effectively manage the national health commodities supply chain priorities in preparation of the phase out of external financing. The details schedule of responsibilities per Institution/Vote is attached as **Annex 5**.

Planning and Budgeting for Subventions

29. During the planning and budgeting process for the budget for FY 2023/2024, several subventions were not allocated adequate funds in some cases even to cover wage and statutory obligations such as NSSF. Therefore, Central Government Ministries and Agencies that have transfers to other institutions/subventions should properly plan and budget for these transfers. The funds for the subventions should be clearly and accurately captured in the respective Budget lines clearly segregating the mandatory obligations from other discretionary items.

Budgeting for Rent and Utilities

30. I have noted with concern that some Votes under-budget for fixed costs including rent and utilities (electricity, water, and telecommunications) resulting into disruption in delivery of critical services such as in hospitals and accumulation of arrears. You are, therefore, urged to ensure that you make adequate provisions for these fixed costs to mitigate against shortfalls during execution and accumulation of arrears.

Budgeting for Salaries, Pensions and Gratuity

31. The Ministry is awaiting the final report on the special pay roll audit from the Office of the Auditor General upon which wage allocations and ceilings for FY 2024/25 will be based in addition to other parameters.

32. Heads of Department (HoDs) are responsible for budgeting for staff salaries at departmental level. I have however, noted cases of partial submission of staff lists which results into under-estimation of the wage requirements and in others inclusion of staff who are not under their

departments which results into over-estimation. Use of pseudo National Identification Numbers has also been noted. **This is a criminal matter and will be treated as such when detected.**

33. **Going forward, all Heads of Department are required to accurately profile and budget for all and only staff under their respective Departments. In addition, HoDs should ensure that staff lists are complete and confirm to the records on the payroll. Staff who were not verified by Auditor General should not be budgeted for.**

34. In order to facilitate proper payroll management and processing of Wage payments, Accounting Officers should project wage requirement across all budget categories, identify sub-grants with excess wage and propose the re- allocation to sub-grants with shortfalls. This proposal must be formally submitted to this Ministry by 30th November 2023.

Staff Recruitment

35. Votes will continue to recruit staff across government in FY 2024/25 on replacement basis given that it is budget neutral. All new recruitments will be informed by availability of a wage budget and the results from the payroll verification exercise that I will communicate in a separate circular.

Budgeting for monthly Pension

36. The Pension allocation for FY 2024/25 is based on the pensioners already on the payroll and the projected new retirees for FY 2024/25. You are required to ensure that pension lists submitted on the Program Budgeting System are in line with the information on the payroll and staff due to retire in FY 2024/25 for accurate estimation of the Pension budget.

Budgeting for Gratuity

37. Gratuity allocations are guided by lists of staff under mandatory retirement as submitted by the Accounting Officers to the Ministry of Public Service and uploaded on the Program Budgeting System for both Contract Gratuity and Commuted Gratuity (the lumpsum payment on retirement) for traditional Civil Servants. **The staff applying for early**

retirement, must have already been approved by Ministry of Public Service this financial year to be included on the list for FY 2024/25.

Public Investment Management

Review of the Public Investment Plan for FY 2023/24.

38. The Development Committee (DC) undertook a review of the Public Investment Plan (PIP) for FY 2023/24. During the review, a number of projects were identified for exit (**Annex 6**) on account of expiry of duration in the PIP, completion of civil works and expiry of financing agreements for externally funded projects. Consequently, the codes for these projects will be frozen on the Program Budgeting System (PBS) and the Integrated Financial Management System (IFMS). Accounting Officers should not allocate resources to these projects during the preparation of the Budget for FY 2024/25.

Adherence to institutional frameworks during project preparation and appraisal.

39. The DC guidelines require all project concepts to be approved by the Vote Project Preparation Committee (PPC) and Program Working Groups (PWG). It has however been noted that a number of programs continue to submit projects concepts which are not evidenced by approvals of the requisite PPCs. The DC will not consider any project that is not evidenced by the approval of the PPC at Vote level and PWG.

Construction of Office Headquarters

40. Government is finalizing plans for construction of a Government Campus at Bwebajja to accommodate all Government institutions that are currently renting. Consequently, the Development Committee will no longer consider any new project proposals for construction of office buildings.

Over-commitment of the Development Budget.

41. Financing of Government priorities has partly been constrained the limited fiscal space to accommodate new investments. New projects, that have completed appraisal in line with the DC guidelines, will strictly be

subject to confirmation of adequate provision for ongoing projects and availability of fiscal space. Accounting Officers are therefore requested to prioritize conclusion of the ongoing commitments to free fiscal space.

Submission of Multi-Year Commitments FY 2024/25.

42. A number of Ministries, Departments and Agencies have submitted Multi-Year Commitments for FY 2024/25 without evidence of signed contracts (including verified arrears) as justification for contractual commitments as required under the Multi-Year Commitments guidelines that are accessible on <https://www.finance.go.ug/publication/guidelines-compiling-multi-year-commitments>. This undermines the credibility of Multi-Year Commitment data to inform the planning and budgeting processes of the Government development budget over the medium term. Accounting officers are therefore requested to submit the evidence of signed contracts (including verified arrears) by 30th September, 2023

Projects for inclusion in the Fourth National Development Plan (NDP IV)

43. The National Planning Authority (NPA) has commenced the preparation of the NDP IV. Only projects at the pre-feasibility stage shall be considered for inclusion in the NDPIV. In addition, all core projects that have not been implemented during the NDP III should be prioritized for inclusion in NDP IV. Accounting Officers are advised to budget for and undertake project preparation activities for projects in NDV IV under the Non-Wage recurrent budget.

Management of Government Assets.

44. Government assets continue to be mismanaged as evidenced by under-utilization of procured assets, non-prioritization of the operation and maintenance (O&M) budget, acquisition of new assets with limited emphasis on maintaining existing assets, dual ownership of some assets posing legal and administrative challenges on maintenance, accountability and eventual disposal.

45. Accounting Officers are hereby reminded to adhere to the Government Asset Management Framework and Guidelines, 2020 to fulfil their mandate to manage and control the public assets throughout the asset life cycle. During preparation for the Budget for FY 2024/25, you are reminded to make adequate budgetary provision for O&M of the assets using the non-wage recurrent budget codes 228001, 228002, 228003 and 228004.

Budgeting for routine Monitoring and Supervision of public works.

46. Cases of shoddy works are attributed to procurement of incompetent contractors, inadequate contract management, absence of a clear motorable targets as well as inadequate monitoring and supervision. You are therefore requested to ensure that each project manager develops and strictly implement project management frameworks to ensure value for money.

47. In addition, Accounting Officers are requested to ensure that monitoring and supervision reports, with clear deliverables are attached to all certificates submitted by the contract manager for payment.

Budgeting for affirmative action programs.

48. All affirmative action programs have been integrated in the budgets of the respective Programmes. *Therefore, as you prepare your budgets for FY 2024/25, you should budget for affirmative interventions under the Non-Wage Recurrent Budget.* The DC will not consider any such interventions under project modality.

Local Government Specific Issues

LG Indicative Planning Figures (IPFs) for FY 2024/2025

49. The Local Governments' Indicative Planning Figures (IPFs) for FY 2024/25 for all Programs, as generated off the Online Transfer Information Management System (OTIMS), are attached as **Annex 7** for use in the preparation of the Local Government Budget Framework Papers for FY2024/25. You must budget as per the ceilings provided for your respective Local Governments as communicated by this Ministry.

Deepening Fiscal Decentralization

The Intergovernmental Fiscal Transfers Program for Results (UGIFT)

50. The UGIFT Program will be ending in FY 2024/25 in line with the on-going restructuring, budgeting for completion and operationalization in terms of equipping and staffing of the completed and on-going projects within the available resources.

51. Therefore, as you embark on preparation of the Budget for FY 2024/2025, all Local Government Accounting Officers are advised that, there are **No** new upgrades and constructions. In addition, you are advised to take note of the following:

a) *Operationalization of completed facilities.*

You are required to plan and budget for operationalization of the UGIFT completed facilities, especially recruitment and access of staff onto the payroll, provision of utilities as well as other operation, and maintenance costs.

b) *Budgeting for Environment and Social Compliance Safeguards.*

Please ensure that your budgets reflect monitoring and evaluation of environmental and social compliance, including environmental and social impact assessments/screening, and preparation of environmental and social management plans.

c) *National Assessment 2023*

The Local Government Management of Service Delivery (LGMSD) Performance Assessment conducted by Office of the Prime Minister, in consultation with other stakeholders, provides a framework for performance for improvement and a basis for allocation of a portion of the Development Grants. The next assessment is planned to be conducted in **October 2023 and therefore**, you are requested to adequately prepare for it.

Creation of New Administrative Units

52. As advised in our earlier Circulars, no new administrative units will be created in FY 2024/25.

Location of Cost Centers/Public Institutions

53. Concerns have been raised on Cost Centers/Schools being budgeted in the wrong Local Governments which affects smooth budget implementation. In order to ensure that facilities are correctly budgeted under the right Votes, the PBS has been enhanced, with clear access controls, to allow respective LG Accounting Officers match the cost centers on the PBS. ***Any Accounting Officer who fails to align the cost centers will be held personally responsible for submission of wrong data.***

Locally Raised Revenues

54. Under the Public Finance Management Act, 2015 (Amended), all revenue collected is appropriated by Parliament. Therefore, you are advised to give projections for FY 2024/2025 with the assumptions thereof to avoid understating or exaggerating the revenue budgets for the entire provision of 100% of which; 65% will be transferred to the Sub-counties (for Districts) and 50% for the Municipal divisions (in the case of Municipalities) as you prepare your BFPs for FY 2024/2025.

Budgeting for Ex-gratia and Councilors' Allowances

55. Shortfalls on ex-gratia and honoraria have continuously been reported due to poor budgeting as most Local Government Accounting Officers do not pay attention to the accuracy of the information submitted in the PBS. A supplementary has been provided in the current FY 2023/24 based on the submissions by Accounting Officers, and as such, **NO** additional shortfalls are expected. No shortfalls are expected in the budget for FY 2024/25. You are further advised to ensure that, the funds are budgeted for on the correct item lines as per the Chart of Accounts to avoid any limitations during budget execution.

Funds appropriated under CG votes but transferred to LGs

56. This Ministry continues to receive various requests for budget adjustments arising from funds appropriated in Central Government Votes such as Road Fund, and SAGE funds among others, but transferred to Local Governments during budget execution. The Permanent Secretaries and Accounting Officers of line Ministries and Agencies with such transfers are, urged to submit breakdowns together with the guidelines for those grants by **13th October 2023** to this Ministry with a

copy to Local Governments (LGs) for them to be budgeted directly in Local Government Votes in the Budget for FY 2024/25.

G. CROSS CUTTING ISSUES

Gender and Equity Budgeting

57. Section 9(1) of the PFM Act 2015 requires all BFPs to be gender and equity responsive while Section 9(6) of the PFM Act 2015 requires the Minister responsible for Finance to certify that the Budget Framework Paper (BFP), in consultation with Equal Opportunities Commission (EOC), for compliance with the law. Therefore, as you draft your respective BFPs, you should ensure that Gender and Equity issues are mainstreamed as per the attached guidelines (**Annex 8**).

58. Accordingly, all Accounting Officers should submit a copy of their respective Budget Framework Papers to EOC for assessment and issuance of a Certificate of Gender & Equity Compliance by 15th November 2023.

HIV/AIDS Mainstreaming

59. Following my instructions on HIV mainstreaming in the budget for FY 2023/24, an assessment of budget allocations per vote for FY 2023/24 has been done and only minimal progress was recorded. There are still substantial gaps with majority of the MDAs and Local Governments not using the HIV mainstreaming code 000013 that was provided in my communication.

60. In line with the Presidential Fast Track Initiative to End AIDS by 2030, you are advised to plan and allocate funds 0.1% from your budgets (excluding pension, gratuity and transfers) towards mainstreaming HIV in your Ministries, Departments, Agencies, and Local Governments. Any entities that do not have access to the Budget Output within their Vote Budget structures are advised to inform this Ministry with advice on the mapping of the output.

61. Please refer to the HIV Mainstreaming 2023 report available on the following link <https://shorturl.at/gtxlM>.

Environment and Climate Change

62. In line with Section 9(6)(a) of the Public Finance Management Act 2015 (as amended), Section 30 of the Climate Change Act, 2021 and the National Environment Act 2019, all Government Ministries, Departments and Agencies (MDAs) should mainstream Environmental and Climate Change Issues in the detailed budget estimates for FY 2024/2025.
63. In order to ensure effective budgeting for climate change, this Ministry created the Climate Change and Climate Adaptation Budget Outputs in the PBS. However, only 13 Votes attempted to mainstream climate change in their plans and Budgets mainly under the recurrent budget. No project work plan and budget identified impact of the project on climate change and yet they have a significant impact.
64. Specifically, Accounting Officers are required to:
- i. Develop and mainstream clear interventions for environmental conservation and mitigation and adaptation to climate change effects;
 - ii. Define workplans with clear outputs and outcomes to facilitate the monitoring of implementation of the identified interventions;
 - iii. Allocate sufficient resources within the medium-term expenditure framework (MTEF) projections to facilitate the implementation of the identified interventions;
 - iv. Submit a copy of the Budget Framework for FY 2024/25 to the Ministry of Water and Environment for certification in line with the provisions of the law as highlighted above.
 - v. The Ministry of Water and Environment and the National Environment Authority are requested to follow up and provide the required technical support to the Program Working Groups to facilitate the assessment.

CRITICAL SUBMISSION DATES

65. All Accounting Officers are required to prepare and submit their Budget Framework Papers to this Ministry for review, consolidation and onward submission to Parliament by 15th November 2023 in line with Section 9 (2) of the PFM Act 2015 (as amended).

H. CONCLUSION

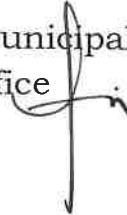
66. As you prepare your BFPs for FY 2024/25, you should align your priorities to the Budget Strategy for FY 2024/25, and adhere to the guidelines stipulated in this Circular.
67. The Responsible Accounting Officers and Programme Heads should convene the respective Program Working Groups and Budget Conference Meetings to discuss and agree on the priority interventions for FY 2024/25 and Vote allocations.
68. Accounting Officers are required to submit their Vote BFPs, Program BFPs and preliminary Budget Estimates using the PBS not later than 15th November 2023 to allow for timely consolidation and submission of the National Budget Framework Paper for FY 2022/2023 to Parliament by 15th December 2023 in line with the PFMA, 2015 (as amended).
69. In case of any queries regarding the preparation of your Budget Framework Papers for both Votes and Programs, please contact our Technical Support Team on 0414707151 or on the Toll-Free Line: 0800229229 from Monday to Friday 08:00Hrs – 17:00Hrs, and through budget@finance.go.ug or contact respective desk officers for immediate assistance.
70. I thank you for your continued commitment and collaboration towards improving service delivery to all Ugandans.

Patrick Ocailap

FOR: PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy to: H.E. The Vice President
Rt. Hon. Speaker of Parliament
Rt. Hon. Chief Justice
Rt. Hon. Deputy Speaker of Parliament
Rt. Hon. Deputy Chief Justice
Rt. Hon. Prime Minister

Rt. Hon. 1st Deputy Prime Minister/ Deputy Leader of
Government Business
Rt. Hon. 2nd Deputy Prime Minister/ Minister for East African
Affairs
Hon. Minister of Finance, Planning and Economic
Development
All Hon. Ministers and Ministers of State
The Chairperson, National Planning Authority
All Chairpersons, Parliamentary Committees
All Hon. Members of Parliament
The Head of Public Service and Secretary to Cabinet
The Auditor General
The Inspector General of Government
The Deputy Head of Public Service and Deputy Secretary to
Cabinet
The Chairperson Equal Opportunities Commission
The Principal Private Secretary to H.E the President
The Clerk to Parliament
All Resident District Commissioners
All Chairpersons LCV and Mayors of Municipalities.
The Director, Parliamentary Budget Office

A handwritten signature in black ink, consisting of a stylized, cursive script that is difficult to decipher. It appears to be a personal signature, possibly of the Director of the Parliamentary Budget Office mentioned in the text above.

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2024/2025

S/N	ACTIVITY	PFM ACT 2015	PROPOSED DATES	RESPONSIBLE DIRECTORATE	DEPARTMENT/S
1.	Review of Program submissions on new projects for FY 2024/25	N/A	Friday, 28 th July 2023	All Accounting Officers	DB (C/PAP)
2.	Meeting with BMAU and DARCC to assess stalled projects and those programmed to exit the PIP	N/A	Friday, 28 th July 2023	Budget Directorate and D/DCP	DCP (C/DARCC)
3.	Meeting with Project Coordinators and Managers to discuss progress, challenges, and recommendations on project implementation for specific projects	N/A	By 28 th Week July	DB & DCP	Budget (C/PAP) & DCP (C/DARCC)
4.	Submission of ABPR FY 2022/2023 to MoFPED	N/A	Friday 28 th July 2023	Line Ministries	DB (C/BPED)
5.	Compilation of Government Fiscal Position as at end FY 2022/2023	N/A	Friday 28 th July 2023	D/DCP, AGO, BOU and DEA	DEA, DCP, AGO (C/MEPD, C/DPI, C/CPD)
6.	Top Management Retreat	N/A	August 2023	US/AO	US/AO
7.	Review and update of the Macro Framework.	N/A	By 11 th August 2023	MEPD, UBOS, BOU and URA	DEA (C/MEPD)
8.	Analysis of Project Expenditures for FY 2022/2023	N/A	Friday 14 th August 2023	DB and DCP	DB and D/DCP (C/PAP, C/DARCC)
9.	Top Management Meeting on the current Revenue Measures	N/A	Wednesday, 9 th August 2023	DEA	DEA (C/TPD)



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10	Meeting with Accounting Officers to review issues in the BEC FY 2022/2023 and discuss the BEC FY 2023/2024	N/A	9 th and 10 th August 2023	DB, DEA, DCP	AGO, (C/BPED), and DCP	DB DEA
11	Communication of DC Review Findings for stalled projects and projects due to exit the PPP	N/A	Thursday, 10 th August 2023	Budget Directorate	DB (C/PAP)	
12	Consultations with members of the Private Sector Working Group on the Budget Strategy for FY 2024/25	N/A	Tuesday 15 th August 2023	DEA, DB, EPRC, PSF, UMA, KACITA, USSIA, UIA, UFZA, MTIC, MTWA, MoFA, UTB, URA, Civil Society & ICPAU	DEA (EDPR), DB (C/PAD, CISSD, C/BPED)	
13	Update on the Economic Development Strategy	N/A	Tuesday 15 th August 2023	DEA	DEA (C/MEPD)	
14	Consultations with the Local Development Partners' Group and members of the Economic Management Group on the Budget Strategy FY 2024/25	N/A	Wednesday 16 th August 2023	DEA, DB, EPRC, PSF, UMA, KACITA, USSIA, UIA, UFZA, MTIC, MTWA, MoFA, UTB, URA, Civil Society & ICPAU	DEA (EDPR), DB (C/PAD, CISSD, C/BPED)	
15	PS/ST's Meeting with Members of Parliament Committees	N/A	16 th August 2023	DB	BPED	
16	Permanent Secretaries' Meeting with PSST on the Budget Strategy	N/A	Thursday, 17 th August 2023	DB, DEA, AGO, DCP, US/AO	DB, DCP, DEA	
17	Provision of Macro Framework and Provisional Resource Envelope for FY 2024/25	N/A	Thursday 17 th August 2023	DEA, D/DCP	DEA, D/DCP (C/MEPD and C/DARC)	
18	Meeting with NPA on the Budget Strategy for FY 2024/2025	N/A	Friday, 18 th August 2023	DB	DB, DEA and DCP (C/BPED)	

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2024/2025

19	Top Management Retreat	N/A	August 2023	US/AO	US/AO
20	Draft Budget Strategy Paper for Financial Year 2024/25	N/A	Tuesday August 2023 22 nd	DB	DB (CBPED)
21	Top Management Meeting on the Budget Strategy FY 2024/25	N/A	Wednesday August 2023 30 th	DB, DEA, DCP	DB (C/BPED)
22	Report on Private Sector Investment Outlook	N/A	Thursday August 2023 31 st	DEA	DEA (C/EDPR)
23	Economic Growth Forum	N/A	24 th - 25 th August, 2023	DEA, BoU	DEA (C/MEPD)
24	Submission of Strategic Investment Plans by MALGs	N/A	Friday September 2023 1 st	Respective Program Heads	DB
25	Meeting with PDM Secretariat	N/A	Friday September 2023 1 st	AGO, DEA and DB	AGO, DEA, DB
26	Consultation with H.E. The President on the Budget Strategy for FY 2024/25	N/A	Between August 22 nd and 1 st September 2023	DB	DB (C/BPED)
27	Cabinet Meeting on the Budget Strategy for FY 2024/25	N/A	Monday September, 2023 4 th	DB	DB (C/BPED)
28	Cabinet Retreat on the Annual Government Performance Report FY 2022/23	N/A	Tuesday 5 th - Wednesday 7 th September 2023	OPM, Budget Directorate & DEA (MoFPED)	OPM
29	The National Budget Conference for FY 2024/25 PFMA, 2015 (Amended) Section 9 (1-5)	N/A	Thursday September, 2023 14 th	DB	DB (C/BPED)

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2024/2025

30	The First Budget Call Circular for FY 2024/2025 PFM Regulations, 2016 Amended Sec. 7 (1 – 2); and PFMA, 2015 (Amended) Section 9 (1 - 5).	15 th September	13 th September 2023	Permanent Secretary/Secretary to the Treasury	DB, DEA, DCP (C/BPPED)
31	Regional Consultations with Local Governments on the Budget Process for FY 24/25. Refer to PFM Regulations, 2016 Amended Sec. 7 (1 – 2); and PFMA, 2015 (Amended) Section 9 (1 - 5).	N/A	Monday 18 th September – Friday 6 th October 2023	DB	DB (C/BPPED)
32	Preparation and Submission of Consolidated Annual Statements to MFPEd and Auditor General [Section 52 of PFM Act, 2015]	By 30 th September	N/A	AGO	AGO
33	Review of Program Submissions on new projects	N/A	10 th October 2023		PAP
34	Submission of Expenditure Commitment report by Vote [Section 16 (1)]	Every 3 Months	N/A	Accounting Officers/Heads of Public Corporations and Enterprises	
35	Balance of Payment estimates- imports and exports volume and value estimates. Annual and quarterly outturns for the previous fiscal year updated.	N/A	10 th October 2023	DEA, BOU	DEA (C/MEPPD) and BoU
36	Government imports of goods and services updated	N/A	October 2023	DEA, BOU	

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2024/2025

37	Domestic interest rate forecasts and actual; Update Annual and Medium-term interest cost estimate	N/A	12 th October 2023	DEA, DCP	DEA (C/MEPD) and DCP (C/DPI)
38	External Debt: Actual and forecasts; Update of the Medium-Term Debt Service Schedule	N/A	12 th October 2023	DEA, DCP	DEA (MEPD) & DCP (DARC)
39	Inflation forecast; Headline, core, food inflation and EFU estimates for the medium term.	N/A	12 th October 2023	MEPD, BOU	DEA (MEPD)
40	Compilation of financing commitments from the Development Partners	N/A	13 th October 2023	DEA, D/DCP	DEA (MEPD), DCP (DARC)
41	Macro Working Group Consultations	N/A	October 2023	MoFPED, BoU, EPRC, UBOS, IMF, Civil Society	
42	Initial discussions with Presidential Advisory Committee on the Budget (PACOB)	N/A	October 2023	OPM/ Gov't Chief Whip	DB (C/PAD, C/ISSD, C/BPED)
43	Private Sector Development Strategy	N/A	Monday 16 th October 2023	MoFPED, UFZA, UIA, MTIC, MTWA, MoFA, UTB, URA, EPRC	DEA (C/EDPR)
44	Detailed GDP forecast by sector; GDP Deflator, export and import indexes. Commencement of field work/business surveys.	N/A	Monday 16 th October 2023	DEA	DEA (C/MEPD)
45	Assessment of Development Partners, disbursement triggers and associated risks.	N/A	Monday 16 th October 2023	DEA, D/DCP	DEA (C/MEPD) and DCP (C/DARC)

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2024/2025

	IMF Mission: A review of the macroeconomic framework from the FY 2024/25-2027/28, agree on the Policy Support Instrument (PSI), Structural benchmarks and the Quantitative Assessment Criteria (QAC) with the International Monetary Fund (IMF)	N/A	October 2023	DEA, DB, DCP, BOU, IMF	All
46	Update on AIA/NTR Collections by Uganda Revenue Authority	N/A	18 th October 2023	DEA	
47	Agree on the Macro assumptions forecasts (GDP, inflation, exchange rate, BOP, Tax and non-tax revenue, expenditure, external and domestic financing options).	N/A	2 nd October – 10 th October	DEA, BOU, EPRC, UBOS, URA	DEA, DCP
48	Review of Program Strategic Investment Plans	N/A	By 20 th October 2023	DB & NPA	DB
49	Submission of a Consolidated Expenditure Commitment Report for all Votes to Hon. MFPEP [Section 16 (2)]	Within 30 days after Submission s by Accounting Officers	N/A	Accountant General	
50	Submit report to Parliament on Fiscal Performance [Section 18 (1)]	By end of October and February	By 27 th October, 2023	DEA, DCP & DB	DEA (MEPD), DB (C/BPED) and DCP (C/DPJ)
51					

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2024/2025

52	2nd Medium term Budgetary framework advised and Review performance of revenue measures for FY 2022/23	N/A	Friday 27 th October 2023	DEA	DEA (C/MEPPD)
53	Medium Term Resource Envelope for FY 2024/25 consistent with the forecasts and development strategy presented to Top Management of MOFPED				
53	Program Working Groups Consultations on Program Priorities for BFP FY 2024/2025	N/A	October 2023	Line Ministries and respective Votes	
54	Consultations with the Private Sector on the Budget	N/A	Thursday, 26 th October 2023	DEA and DB	DEA (C/EDPR) and DB (C/PAD, US/AO)
55	Final Review of New Projects for inclusion in the PIP for FY 2024/25 and Consolidated Main DC Report. Final Clean Up of PIP. Consolidated Multi-Year Statement and Report on DC Appeals.	N/A	Monday, 30 th October 2023	DB, DCP, Line Ministries	DB (C/PAP), DCP (C/DARC)
56	Submission of Program Budget Framework Papers for FY 2024/25 to MOFPED [Section 9 (2)]	15 th November	9 th November 2023	Accounting Officers/Heads of Public Corporations and Enterprises	DB (C/ISSD, C/PAD & C/BPED)

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57	EOC Review of the BFPs	N/A	16 th to 30 th November 2023	EOC to review Vote BFPs for compliance with Gender and Equity Responsiveness.	EOC, Ag. DB
58	Top Management Meeting on the Draft NBFP for FY 2024/25	N/A	Wednesday 15 th November 2023	DB	DB (C/BPED, C/PAD, C/ISSD)
59	Inter-Ministerial Review on the Budget Priorities (NBFP) for FY 2024/25	N/A	20 th to 30 th November 2023	DB	DB (C/BPED, C/ISSD, C/PAD/ C/PAP)
60	Meeting with H.E. the President on the National Budget Framework Paper FY 2024/25	N/A	Between Mon 27 th November & Friday, 8 th December 2023	DB, DEA, DCP	DB (C/BPED)
61	Submission of Cabinet Memo on NBFP FY 2023/24	N/A	24 th November 2023	DB	DB (C/BPED)
62	Cabinet Meeting on the NBFP for FY 2024/25	N/A	Monday, 4 th December 2023	DB, DEA, DCP	DB (C/BPED)
63	Workshop with MPs on Public Debt and Loans Report	N/A	4 th week of November 2023	D/D/CP	DARC
64	Submission of the National Budget Framework Paper FY 2024/25 to Parliament [Section 9 (5)]	By 31 st December	15 th December 2023	Hon. MoFPED	BPED
65	Draft BTTB Outline	N/A	15 th December 2023	Directorate of Economic Affairs	
66	Update on the financing commitments from the Development Partners	N/A	20 th December 2023	DCP, DEA	DCP (C/DARC, DP10 and DEA (MEPD))

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67	Update on the Charter for Fiscal Responsibility in the National Budget Framework Paper FY 2024/2025	By 31 st December	By Friday 8 th December 2023	DEA	DEA (C/MEPPD)
68	Debt Sustainability Analysis undertaken	31 st January 2024	Friday 12 th January 2024	DEA, DCP	DCP (C/DARC) and DEA (C/MEPPD)
69	Approval of the National Budget Framework Paper by Parliament [Section 9 (8)]	By 1 st February		DB	DB (C/BPED)
70	Finalization of the PIP for FY 2024/2025	N/A	Friday 2 nd February 2024	DB	DB (C/PAP)
71	Preparation and Submission of half year financial statements to Accountant General [PFM 2015, Section 50 (1)]	15 th February	By Friday 2 nd February 2024	Accounting Officers/Heads of Public Corporations and Enterprises	
72	Review of the MTEF to incorporate Multi-Year commitments	N/A	By Friday 2 nd February 2024	DEA, DB	DEA (C/MEPPD) and DB (C/BPED)
73	Issue the Second Budget Call Circular FY 2024/2025	15 th February	By 13 th February	Budget Directorate	BPED
74	First BTB Draft (Global and Regional Development Issues; Development Cooperation; Update on National Development Outcomes and Investment Performance; Sectoral Developments)	N/A	By Friday 23 rd February 2024	Directorate of Economic Affairs	

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2024/2025

75	3 rd Medium Term Budgetary Framework (Resource Envelope Released) and Updating the MTEF	N/A	By 1 st March 2024	DEA	DEA (C/MEPD)
76	Revised GDP Forecasts, detailed by sectors	N/A	By 1 st March 2024	DEA	DEA (C/MEPD)
77	Revised Tax Revenue and Other Domestic Revenue Forecasts	N/A	By 1 st March 2024	DEA	DEA (C/TPD)
78	Revised Domestic Interest Rate Forecasts	N/A	By 1 st March 2024	DEA, DCP	DEA (MEPD), DCP (C/DARC, C/DPI)
79	Top management meeting on the Resource Envelope and detailed budget estimates for FY 2024/2025	N/A	Wednesday, 6 th March 2024	DB, DEA, D/DCP	DB (C/BPED) and DCP (C/DARC)
80	Meeting with HE The President on the Detailed Budget Estimates for FY 2024/2025	N/A	Between Mon 11 th and Friday 15 th March 2024	DEA, DB, DCP	DB (C/BPED)
81	Submit Ministerial Policy Statements to Parliament	15 th March	Friday, 13 th March 2024	DB	DB (C/BPED, C/PAD, C/ISSD)
82	Annual Debt Management Report, this includes. <ul style="list-style-type: none"> Portfolio reviews for Bilateral/Multilateral Development Partners. Report on compliance of debt management with the Charter for Fiscal Responsibility. 	N/A	By 8 th March 2024	Directorate of Debt and Cash Policy	DCP (C/DPI and C/DARC)

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2024/2025

83	Submission of the Final Detailed Budget Estimates for FY 2024/2025 by MALGS to MoFPED	N/A	By 8 th March 2024	MALGS	DB (C/BPED)
84	Review of Final Estimates by Equal Opportunities Commission (EOC)	N/A	Between 8 th March and 30 th March 2024	EOC	EOC
85	Top Management Meeting on the Final Resource Envelope FY 2024/25	N/A	12 th March 2024	DEA, DB, DCP	DEA, DCP, DB
86	Cabinet Meeting on the Final Detailed Budget Estimates for FY 2024/2025	N/A	Monday, 18 th March 2024	DB, DEA, DCP	DB (C/BPED) DEA (C/MEPD, CTPD)
87	IMF mission, The Memorandum of Economic and Financial Policy (MEFP), IMF staff report, and revised PSI benchmarks are done.	N/A	By 20 th March 2024	DEA, DCP, BOU, IMF	DEA (C/MEPD) and DCP (C/DARC)
88	Presentation of the Annual Budget for FY 2024/2025 by Hon. MoFPED, accompanied by the Legal Requirements in line with Section 13 (8), (9), (10) and (11)	By 1 st April	By 28 th March 2024	Hon. MoFPED, PS/ST	DB (C/BPED)
89	EAC Pre-Budget Consultations by the Ministers of Finance <ul style="list-style-type: none"> • CET - Tax proposals • Budget day and Theme 	N/A	Week of Monday 24 th April 2024	Hon. MoFPED	Hon. MoFPED

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2024/2025

90	Committee of Supply considers the Budget	N/A	May 2024	Parliament	Liaison C/C&PA	Office
91	Budget Month Activities for FY 2024/2025	N/A	April – June 2024	Start Budget Month Activities	DB, US/AO	
92	Final BTTB	N/A	By 24 th May 2024	Directorate of Economic Affairs		
93	Approval of Appropriation Bill - Section 14 (1)	N/A	By 24 th May 2024	Parliament	Parliament	
94	Reading of the Budget Speech for FY 2024/2025 in Parliament	Before 15 th June	Thursday June 2024	Hon. MoFPED	DB, DEA, DCP (C/BPED)	
95	Expiry of Appropriation for FY 2023/24. Repayment of unexpended money to the Consolidated Fund.	By 30 th June	By 30 th June 2024	Accounting Officers/Heads of Public Corporations and Enterprises	AGO	
96	Issuance of the Budget Execution Circular. FY 2024/25 Budget comes to effect	By 1 st July 2024	By 30 th June 2024	PS/ST	DB (C/BPED)	

Note: DEA – Directorate of Economic Affairs.
 DB - Directorate of Budget;
 DCP – Directorate of Debt and Cash Policy.
 ISSD – Infrastructure and Social Services Department.
 PAD – Public Administration.
 US - Under Secretary.
 AO - Accounting Officer.
 AGO – Accountant General's Office.
 MoFPED – Ministry of Finance, Planning and Economic Development.
 Hon. MoFPED – Honorable Minister of Finance, Planning and Economic Development.
 C/BPED – Commissioner, Budget Policy, and Evaluation Department.
 C/MEPD – Commissioner, Macroeconomic Policy Department.
 C/DARC – Commissioner, Development Assistance and Regional Cooperation.
 C/DPI – Commissioner, Development Policy Initiative.





THE REPUBLIC OF UGANDA

The National Budget Conference

Financial Year 2024/2025

Budget Strategy

Theme: Full Monetization of Uganda's Economy through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access

By: Honorable Matia Kasaija

Minister of Finance, Planning and Economic Development.

14th September 2023.

Rt. Hon. Prime Minister,
Deputy Prime Ministers,
Colleague Ministers,
Honorable Members of Parliament,
Members of the Diplomatic Corps,
Local Government Leaders,
The Private Sector,
Civil Society Organizations,
All Invited Guests,
Ladies and Gentlemen

1. The Budget Strategy for FY 2024/2025 outlines interventions required to achieve faster socio-economic transformation of Uganda. It is anchored on the objectives of the Third National Development Plan (NDPIII), NRM Manifesto 2021 – 2025 and accelerating economic growth to expand the size of the economy to US\$ 500 billion in the medium term.
2. The Theme for the FY2024/25 budget remains the same as this, which is: **“Full Monetization of Uganda’s Economy Through: Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access”**.
3. The ultimate goal of the Budget Strategy for FY2024/2025 is to accelerate economic growth to at least 7% in the medium term with the ultimate goal of building an independent, integrated,

and self-sustaining economy. This will involve transitioning from a raw-materials-based to a manufacturing and knowledge-based economy; as well as improve the environment of doing business in Uganda and making it competitive.

4. Over this fiscal year 2023/2024, the focus is on the following key priorities of the Budget:

- i. Boosting household incomes and micro-enterprises;
- ii. Commercializing agriculture to enhance production and productivity and improve competitiveness of agricultural products;
- iii. Supporting private sector growth;
- iv. Investing in the people of Uganda;
- v. Improving the stock and quality of infrastructure; and
- vi. Expediting the implementation of strategic interventions, research and development, minerals, oil and gas industry.

5. Next financial year, the process of repurposing the budget will continue to provide resources to high impact growth areas while consolidating economic recovery and resilience, as well as implementing measures to mitigate the negative effects of climate change.

6. This presentation, therefore, covers the following:

- i. An assessment of economic performance and outlook;

- ii. Interventions to shift the economy to a higher growth path;
- iii. The medium-term financing strategy; and
- iv. Feedback on key issues raised during the last budget consultative process.

ASSESSMENT OF ECONOMIC PERFORMANCE AND OUTLOOK

Economic Performance

7. During FY2022/23, the economy grew at 5.5% compared to 4.6% in FY2021/2022, resulting in an upward growth of the size of Uganda's economy from US\$ 162.9 trillion in FY 2021/2022 to US\$ 184.3 trillion in FY 2022/2023 equivalent to US\$45.6 billion and US\$ 49.4 billion, respectively.
8. This expansion was on account of good performance of all sectors of the economy, with services growing at 6.2%, Agriculture 5% with food crops growing at 4.7% from 3.5%; livestock 8.9% from 8.3%; while fish activities grew by 7.7% from 0.3%, in FY2022/23 and FY2021/22, respectively. Industry grew by 3.9% slower than 5.1% recorded in the same period mainly on account of slower growth in manufacturing and construction activities.

Inflation and Interest Rates

9. Inflation reduced to 3.5% in August 2023 from the peak of 10.7% in October 2022. The recent reduction is mainly on account of reduced transportation costs, a decline in manufactured foods and food crop prices. Inflation is currently managed below the policy target inflation rate of not more than 5% per annum.
10. Within the East African Community (EAC), annual inflation in August 2023 averaged 13.1%, and was as follows for individual EAC countries.
- Burundi—28.9%
 - DR Congo—26.7%
 - Rwanda—17.3%
 - Kenya—6.7%
 - South Sudan—5.6%
 - Tanzania—3.3% (the lowest in the region).
11. The recent changes increase in the price of oil in the global market could result in an increase in with domestic fuel pump prices. This may put pressure on prices of other goods and services to rise. However, with our coordinated efforts on both fiscal and monetary policies between my Ministry and Bank of Uganda, this will be contained.
12. As a result of low inflation, the Central Bank Rate (CBR) was reduced to 9.5% in August 2023 up from 10% in July 2023 and commercial bank lending rates fell to 18.4% in June 2023 from 20.1% in the previous month. This was also partly due to an

increase in prime borrowers who were able to access credit at lower rates owing to their good credit rating with banks.

Private Sector Credit Growth

13. This remained weak, at 3.0% in FY 2022/23 compared to a growth of 8.9% in FY 2021/22 partly due to the tightening of monetary policy. In terms of Sector composition, the largest proportion of credit was for Personal Loans and Household Loans (22.2%) followed by Building, Mortgage, Construction and Real Estate (20.1%), trade (18.2%) and manufacturing at 13.3%.
14. During the course of FY 2023/2024, Private Sector Credit growth is expected to improve, supported by the reduction in inflation and continued improvement in economic activity.

External Sector

15. Merchandise exports increased significantly, growing by 42% from USD 3,838 million in FY 2021/22 to USD 5,467 million in FY 2022/23, largely driven by gold exports.
16. Whereas exports have increased, the goods trade deficit has widened slightly by 2.7% from USD 3,299 million in FY 2021/22 to USD 3,388 million in FY 2022/23. This is mainly due to the significant recovery in private sector imports which increased by 27.2% in FY2022/23 compared to a decline of 11.8% in FY2021/22. Overall, Government imports declined in the past 2 years while private sector imports increased significantly in FY2022/23.

17. Export receipts are expected to improve as Uganda accelerates the production of light manufactured goods and middle high-tech industrial products as well as value addition.

Tourism Remittances

18. Tourism receipts have risen since the beginning of FY 2022/23, averaging US\$ 260 million every quarter in the past year ending March 2023, compared to the average of US\$ 238 million in the same period a year ago. This is still below potential and interventions are outlined in this strategy to increase tourism receipts to US\$ 5 billion per annum by 2028.
19. Remittances have also been on the increase, reaching US\$ 375 million in the Quarter to March 2023. The annual remittances to end March 2023 amounted to US\$ 1.38 billion on account of improving economic conditions in the source countries, as the global economy continued its post-pandemic recovery.

Foreign Direct Investments (FDIs)

20. FDI reduced sharply from USD 1,274 million in 2019 to USD 874 million in 2020. They have since increased to USD 1,526 million in 2022, the highest level on record.
21. I am happy to report that Uganda is one of the 10 top African countries in FDI inflows for calendar year 2022 and the number one in East Africa due to growth in the minerals sector, and oil and gas which recorded increased activity after the Final Investment Decision (FID) in February 2022.

Fiscal Performance

Domestic Revenues

22. Tax revenues for FY 2022/23 performed on target at 99.9% worth Ushs 23,732.99 billion against the target of Shs 23,754.86 billion. Surpluses were recorded under PAYE 105.3 billion; Excise Duty on fuel Shs. 65.75 billion; Withholding Tax Shs. 23.59 billion. On the other hand, major deficits were recorded under: VAT Shs. 51.76 billion and Local Supplies and Imports Shs. 85.17 billion.
23. The shortfall was only Shs 21.87 billion during the fiscal year.
24. This FY 2023/2024, overall net revenues collections for the period July – August 2023 amounted to Shs. 4,038.9 billion against the projection of Shs. 4,139.6 billion, posting a shortfall of Shs. 100.67 billion (Tax Shs. 76.29 billion and NTR Shs. 24.38 billion). Despite this shortfall, there was a 12.5% growth in revenues worth Shs. 405.21 billion.

Expenditure

25. Total Government expenditure (excluding domestic debt refinancing and Appropriation in Aid (AIA), amounted to **Shs 36,722.66 billion** in FY2022/23 against the planned budget of **Shs 37,471.92 billion**, implying a performance of 98.0%.
26. The less than programmed expenditure was due to the development expenditure which was lower by **Shs 3,531.61**

billion, more than offsetting the higher than programmed recurrent expenditure that was above planned by Shs 2,836.24 billion

27. Government recurrent expenditure was above the original budget following supplementary budgets for wages and salaries to cater for the increment in wages for scientists, as well as to non-wage recurrent items.

28. Spending for externally financed development projects was lower than planned mainly due to absorption constraints faced by implementing agencies, leading to slower disbursement by development partners.

29. For the First Quarter of FY 2023/24, we have released Shs. UShs. 52.74 trillion. The total Government of Uganda budget (debt, external financing and AIA) is 25.249 trillion. To date, UShs. 5.181 trillion has been released, that is, 20.5 percent of the total budget. Wage is UShs. 1.82 trillion, Non-Wage 2.61 trillion, Development 0.39 trillion, Arrears 0.36 trillion.

Fiscal Deficit FY 2022/2023

30. Execution of the budget during FY 2022/23 resulted in a fiscal deficit of Shs 10,391.53 billion which is equivalent to 5.6% of GDP. Although this is higher than what was programmed, it is lower than the 7.4% registered for FY2021/22 and thus reflects the fiscal consolidation drive the Government is pursuing.

31.

Public Debt Performance

32. Preliminary estimates indicate that the nominal stock of Uganda's public debt increased from Shs 78,833 billion (USD 21 billion) at end June 2022 to Shs 86,7820 billion (USD 23.6 billion) at end June 2023. However, due to a significant increase in nominal GDP, the ratio of debt to GDP declined from 48.4 to 47% over the same period. The reduction in the debt to GDP ratio was also on account of a slower rate of debt accumulation, in line with Government's commitments to fiscal consolidation.

Economic Outlook for FY 2024/2025

33. Over the past decade, economic growth has averaged 4.7% per annum, which is lower than the average growth of 7.3% in the previous decade.
34. However, the implementation of strategic interventions such as the Parish Development Model (PDM) for full monetisation of Uganda, development of the minerals sector, agro-industrialization and manufacturing among others, will spur economic growth to 6% by end of FY2023/24 and to 6.5% in FY 2024/2025 and therefore accelerate to an average of at least 7% over the medium term.
35. This will largely be driven by growth in industry, services and agriculture sectors of the economy. On that account, the size of the economy is expected to grow from USShs. 184.3 trillion in FY2023/24 to USShs. 234.44 trillion in FY 2024/2025, equivalent to US\$ 63.36 billion at market prices.

SHIFTING THE ECONOMY TO A HIGHER GROWTH PATH

36. Over the past decade, (2012/13-2022/23), economic growth has averaged 4.7% per annum, which is lower than the average growth of 7.3% in the previous decade (2001/02-2011/12), as shown in Figure 13.

37. The main reasons for the slow growth in the past decade include:

- i. The regional and global shocks such as climate change, Covid-19 Pandemic, volatility in commodity prices, global and regional conflicts, etc;
- ii. Low productivity in key growth sectors especially the agricultural sector which is the backbone of the Ugandan economy.
- iii. Low efficiency, effectiveness and productivity of Government institutions stemming from limited coordination across MDAs, and low return on public investments;
- iv. The high cost of doing business albeit the significant improvement in infrastructure such as roads, energy, ICT, etc;
- v. The high cost of capital which continue to constrain business growth and innovation, and at the same time creating high debt servicing costs for government.
- vi. The domination of raw primary products in the export market which are vulnerable to world market prices and the effects of climate change.
- vii. Limited access to and transfer of technology; and
- viii. The mismatch between available skills and the labour requirements of markets.

38. Accelerating economic growth and socio-economic transformation require addressing these strategic constraints in the short to medium term.

39. To achieve the strategic objectives of accelerating economic growth, faster socio-economic transformation, increasing the size of the economy to US\$ 500 billion in the next 15 years, the budget for financial year 2024/25 will contribute to this target by focusing on building an integrated, independent and self-sustaining economy through the following:

- i. Ensuring security, good governance and the rule of law which are the bedrock of sustainable economic growth and socio-economic transformation;
- ii. Maintaining macroeconomic stability especially keeping inflation low and achieving fiscal sustainability including debt sustainability through implementation of fiscal consolidation interventions.
- iii. Boosting household incomes and microenterprises through effective implementation of all the 7 pillars of the Parish Development Model (PDM);
- iv. Commercializing agriculture to enhance production and productivity and improve competitiveness of agricultural products;
- v. Development of oil and gas industry including renewed efforts to construct the oil refinery and laying the ground work for the petrochemical industries.

- vi. Development of the Mineral Sector including putting in place the required regulatory and governance frameworks.
- vii. Undertaking specific and deliberate investments in the tourism sector including undertaking reforms in the regulatory environment.
- viii. Supporting private sector growth by improving further the business environment and targeted interventions, such as supporting ICT infrastructure, reducing bureaucracy, and reviewing the regulatory frameworks.
- ix. Investing in the people of Uganda through education, health and social protections measures.
- x. Revamping the stock and quality of infrastructure by deliberately prioritizing areas that have immediate high growth impact to lower the cost of doing business, for example, the Greater Kampala Metropolitan Area Infrastructure Project.
- xi. Putting in place effective frameworks for strategic interventions in innovation, and research & development;
- xii. Implementing measures to improve the efficiency, effectiveness, coordination and productivity of the public sector and public expenditure, including conclusion of the rationalization exercise of MDAs.

- xiii. Continued provision of affordable credit by Government and unlocking private finance through:
 - a. The Agricultural Credit Facility (ACF) which has supported small and large private enterprises;
 - b. The Small Business Recovery Fund (SBRF) for small and medium enterprises;
 - c. Emyooga for micro enterprises and low-income groups;
 - d. Uganda Development Bank for medium to large enterprises;
 - e. Uganda Development Corporation for equity investments and Government taking a lead role in some strategic investments where capital outlays are huge or to de-risk such investments to attract private capital; and
 - f. Implementing reforms in the pension and insurance sectors for the private sector to access diversified and long term affordable financing products. This requires political commitment.
- xiv. Continued investments in industrial parks and energy transmission to support private sector activity by reducing costs of production for manufacturers.
- xv. Continued deepening of regional integration is expected to boost growth in trade and exports following the admission of Democratic Republic of Congo (DRC) into the East African Community.
- xvi. Implementing Climate Change interventions to mitigate the adverse effects on agriculture and infrastructure resilience.
- xvii. Ensuring value addition to raw primary commodities and improve standards including through R&D, to boost

exports in traditional regional and global markets and to penetrate new markets.

xviii. Implementing interventions to optimize the benefits under the Greater Kampala and Metropolitan Area.

40. The above will be anchored in the recommendations of the recently concluded Mid Term Review of the Third National Development Plan and the 7th Economic Growth Forum. The key interventions are outlined below.

Effective Implementation of the Parish Development Model (PDM)

41. In FY 2021/2022, Government launched the Parish Development Model (PDM) as the key driver to transform the 39% of the population from subsistence to the money economy, through job creation, increase in household incomes and wealth creation. To date, Government has invested UShs. 2.32 trillion in this Model, targeting all the 10,459 parishes across the country.

42. Next financial year and beyond, the strategy of implementation of the Model will be strengthened to ensure all the seven pillars are effectively implemented by the respective MDAs for attainment of the intended goal of moving all people from non-cash to cash economy. This will therefore entail the following interventions:

- i. Effective implementation, monitoring, and evaluation of the Parish Development Model;
- ii. Operationalization of the other 6 pillars of PDM beyond the financial inclusion pillar; and
- iii. Streamlining all Government program interventions and service delivery at the parish to ensure realization of PDM.

Agricultural production and value addition

43. This will involve identification of agricultural commodities to be the anchors for agro-industrialization, for example: dairy, cassava, maize, cotton, tea, beef, fish, oil palm. Other proposed intervention areas will include:
- i. Facilitating the process of access to credit for small farmers to at affordable costs, increasing long-term capital for SMEs to support agro-industrialization through UDB, ACF etc.
 - ii. Immediate implementation of the warehouse receipt system (WRS) to help in sensitization, education, financing, transportation and aggregation, storage, quality standards and linkage to markets.
 - iii. Improving agricultural production and productivity, especially through provision of fertilizers, quality seeds and seedlings for better yields per acreage.
 - iv. Effective enforcement and implementation of rules and regulations to support exports, such as beef, horticulture and other agricultural products. This includes eliminating

counterfeit products including pesticides, fertilizers, vaccines, etc.

- v. Supporting farmers to access micro-scale irrigation systems.
- vi. Implementation and mainstreaming of Climate change mitigation strategies including:
 - a. Carbon pricing; investing in emission tracing infrastructure to showcase carbon competitiveness;
 - b. Investing in climate-smart infrastructure
 - c. Supporting Research & Development in climate-smart technologies;
 - d. Investing in economy-wide adaptation in all sectors e.g., efficient irrigation structures and water management infrastructure, introduction and adoption of drought-prone and flood-prone crop varieties; and
 - e. Make financing options more accessible such as insurance schemes for agriculture.
- vii. Diversifying the sources of electricity and invest in expanding the geographical coverage to support agro-industrialization.
- viii. Improve reliability and reduce the cost of electricity.

Development of Oil and Gas sector and the petro-chemical industry

44. Accelerating investments in oil and gas will be instrumental in contributing to faster growth of Uganda next fiscal year and over the medium term by:

- i. Accelerating the construction of the East African Crude Oil Pipeline (EACOP);
- ii. Expediting the construction of the Oil Refinery by Government taking a lead role in mobilization of funding and undertaking the required investments using appropriated funds.
- iii. Prioritization of the Kabalega Industrial Business Park to include the Petrochemical industries arising from the Oil Refinery, EACOP activities and the Airport infrastructure.
- iv. Completing the construction of Kabalega International Airport by providing the required financing requirements;
- v. The development of the refined oil facility in Bujuuko.
- vi. Strengthening the Uganda Extractive Industries Transparency Initiative to improve the governance and management of extractive industries.

Accelerated Development of the Mineral Sector

45. Development of the mining sector and its value chains through establishment of a conglomerate of specific companies in this sector to operate and undertake mineral processing in Uganda. This will entail the following:

- i. Expedite the mapping of mineral resources for the country and documenting the mineral potential for strategic investors;
- ii. Putting in place a governance framework for the exploration and development of the mineral sector;
- iii. Ensuring transparency of mining activities and accountability for the revenues to Government through royalties and taxes;
- iv. Establishment of more beneficiation facilities in the country, and establishing a minerals-tracking system to ease exports.

Unlocking the Constraints to Tourism Development

46. Unlocking the constraints to tourism development will require the following interventions in order to boost growth:
- i. Improving the roads, ICT and other infrastructure in all tourism sites;
 - ii. Ensuring security, and countering negative publicity and negative travel advisories;
 - iii. promotion and marketing by hiring international specialized consultants or bodies;
 - iv. Supporting training in hospitality and set standards;
 - v. Grading of tourism facilities based on international standards and enforcement of sanitation standards;
 - vi. Promotion of health tourism—for health services and education tourism, targeting regional markets;

- vii. Promoting the un-tapped domestic tourism market to help sustain tourist facilities in very low seasons.

Continue implementation of the export strategy and import replacement strategy through the industrialization drive, local content strategy, and agro-based manufacturing.

47. Implementation of this strategy will require:

- i. Promoting targeted industries and enterprises with a critical focus on export-oriented industries.
- ii. Supporting various strategic sectors with the goal of developing domestic competencies and scale, skilled labor, promote economic growth, and lay foundation for industrialization.
- iii. Developing export products where we have comparative and competitive advantages.
- iv. Developing specialization in the export markets.
- v. Enforcing quality standards along the entire processing chain from farm to market, including reforming the UNBS to improve its governance and technical capacity as a regulator to supervise and enforce quality standards.
- vi. Urgently hire more quality inspectors especially at the border crossings.
- vii. Political negotiation of trade markets in the context of deepening regional integration and promoting intra-Africa trade.

Investing in the people of Uganda

48. Human Capital Development is central for the development of a healthy population and a skilled labour force through provision of quality healthcare, education and safe and clean water. In FY 2024/2025, the strategy will focus on the following sub-program interventions:

Health

49. The health sub-program aims at providing high quality and accessible health services to all people in Uganda, including addressing broader determinants of health to attain socio-economic development and prosperity. To achieve this, the following focus areas will guide the planning and budgeting process for FY 2024/25.

- i. Prevention and control of Communicable Diseases with focus on high burden diseases and epidemic prone diseases through community-based surveillance approaches.
- ii. Expansion of community-level health promotion, education and prevention services in all programs.
- iii. Prevention and control of Non-Communicable Diseases (NCDs) ;
- iv. Improvement of Reproductive, Maternal, Neo-natal, Child and Adolescent Health (RMNCAH) services by functionalizing theatres at HC IVs and equipping (fridges, power back up & laboratory reagents) and provision of blood transfusion services.

- v. Improving the Emergency Medical Services (EMS), critical care and referral system through functionalization of high dependency units / ICUs in referral hospitals and hospitals along highways, training in pre-hospital and Hospital Emergency care and improving communication on referral and ambulance systems.
- vi. Supporting improvement in health information management and use, research and technology by rolling out the Electronic Medical Records (EMR) system, right from the Regional Referral Hospitals down to the Health Centre IVs in a phased manner.
- vii. Functionalizing all the upgraded Health Facilities under the Uganda Intergovernmental Fiscal Transfer Program for Results (UgIFT). Meanwhile, in FY 2024/25 a total of 122 health facilities upgraded in previous years shall be completed and functionalized to offer services of Level IIIs.
- viii. Fast tracking the establishment of the National Health Insurance Scheme (NHIS) and improve the allocative and technical efficiency in the provision of financial resources in the health sector with focus on prevention against curative.

Education

50. Under the Education Sub-Program, the following areas will inform the planning and budgeting process for FY 2024/2025:
51. Under this program, the following will be addressed:

- i. Promotion of STEM/STEI in Education, Research and development;
- ii. Development of a complete National Vocational Qualifications Framework.
- iii. Enhancing capacity of the Skilling institutions to cope with the growing demands of the current labor market skills.
- iv. Improved data management and evidence-based planning through upgrade of EMIS to include tracking enrolment, drop-out, retention, and uniquely identify learners, teachers, and institutions.
- v. Increased uptake of the digitalization strategy in the program through roll-out and maintenance of systems such as TELA, E-inspection, TMIS, E-learning and National Ambulance System.

Water

52. The budget for the FY 2024/25 will focus on further improving access to safe water and sanitation in both rural and urban areas. More resources will also be re-directed towards increasing the stock, access and availability of water for production through the following interventions:
- i. Construction, rehabilitation and expansion of large, medium and small piped water systems in all urban areas and rural growth centers with emphasis on the under-served areas of the country. This will also include boreholes, solar-powered pumps and public standpipes;

- ii. Strengthening and integration of the water user committees, monitoring and reporting in the Parish Development Model across the country.
- iii. Construction of public and community sanitation facilities such as faecal sludges and waterborne toilets.
- iv. Promotion of motorized water supply systems through construction of solar-powered schemes.
- v. Integration of sanitation facilities in other projects especially under education and health in line with the programmatic approach to planning.
- vi. Development of a Water and Sanitation Information Management System under the Uganda Inter-Government Fiscal Transfer Program (UGIFT) with support from the World Bank to facilitate monitoring and reporting of access to safe water and sanitation.

Investment in Science, Innovation, Research and Development

53. This will be undertaken in all spheres of production and business processes to spur growth. It will include, among others: support to Research and Development in public universities and institutions (such as National Agricultural Research Organization and its affiliates countrywide) as well as strengthening partnerships with private sector Research and Development institutions and scientists in the pathogenic and knowledge economy.

54. Therefore, harnessing the power of the 4th Industrial Revolution and the knowledge-based economy will require:

- i. Supporting Research and Development (R+D) to for new product development, new business ways, and innovation.
- ii. Deliberate investment to improve the quality of education (skills development) and investment in ICT based skills development.
- iii. Putting in place a strategy for long-term development of specialized skills to support a more sophisticated and diversified economy.
- iv. Developing an effective apprenticeship program with more developed and emerging economies to quickly acquire knowledge, expertise and technology transfer.
- v. Linking research hubs with universities and industry operators.
- vi. Putting in place a reward system and a functional transparent patent system for innovation.

Private Sector Development and Manufacturing

55. This will require harmonization of policies and regulations to relate, and reduce regulatory bottlenecks for investment by enforcing rules and regulations that support manufacturing, business growth and accountability, intensify the fight against corruption and ensuring fair play for economic and business agents/firms.

Industrial Development and Manufacturing

56. Eight government owned industrial parks are currently operational and they include: Namanve, Jinja, Bweyogerere, Mbale, Soroti, Mbale, Kasesse and Luzira. In addition, there are three industrial parks developed under the Public Private Partnership arrangement at Kapeeka, Mukono and Buikwe. Uganda Investment Authority has acquired additional 12 square miles for industrial development as provided by various Local Governments across the eighteen zones in the country.
57. In line with the development agenda for industrialization and manufacturing, this strategy will focus at ensuring functionality of all these industrial parks with adequate provision of electricity, water, interconnection roads among others.

Integrated Infrastructure Development and Services

58. The focus of this program will be on increasing funding for road maintenance and preservation of the road asset value; completing ongoing road upgrades and rehabilitation projects with special focus on the oil roads and tourism roads; and undertaking preparatory activities for new projects in future including undertaking studies and acquiring infrastructure corridors for future investments.
59. Further, investment in intermodal transportation will be made in rail transport including construction of the Standard Gauge Railway (SGR) and continuation of the rehabilitation projects for

the Meter Gauge Railway (MGR) which will be key in connecting productive areas to the market, opening up regional markets, moving heavy cargo from roads to railway and thus reducing freight costs and road maintenance requirements in the long-run.

60. Under air transport, efforts will be put towards operationalization of Kabalega International Airport in Hoima and completion of ongoing studies for upgrading six regional aerodromes including: Gulu, Kidepo, Kisoro, Arua, Kasese and Pakuba.

61. Furthermore, Government will reduce the unit costs for construction of transport infrastructure in order to reduce the burden on the overall resource envelope.

62. In order to improve road safety Government will implement motor vehicle tracking through the Intelligent Transport Management System (ITMS), undertake motor vehicle inspection and address the issues of road furniture vandalism.

Digital Transformation and Automation of the Economy

63. The goal of the program is to increase ICT penetration and use of ICT services. The program will continue with the implementation of the last mile connectivity/rollout of

broadband infrastructure in key government service delivery units, ensuring all essential service providers such as schools, hospitals, post offices, tourism sites, police, Local Governments, etc. through the Uganda Digital Acceleration Program (UDAP). The program will also support the roll-out of e-services such as e-extension, e-education, e-health and remote collaboration solutions, to digitally transform public service delivery.

64. In addition, the program will also support the development and commercialization of local ICT products and build a critical mass of talent to develop applications and services through the ICT Innovation Fund; and provide digital literacy training to SMEs and communities to create awareness about ICTs and empower them in the use of ICT products and services.

Public Sector Effectiveness and Accountability

65. Under this program, key interventions will include:
 - i. Expediting the rationalization of Government Agencies to create efficiency gains with and improve coordination as well as ensuring effectiveness and efficiency of public resources utilization. This will also include the non-creation of new administrative units within the spirit of Rationalization of Public Expenditure (RAPEX).
 - ii. Holding Government Accounting Officers accountable for service delivery.

- iii. Improving the return on investment for public investments to increase productivity and multiplier effects on the economy. Implementing the Public Investment Management System (PIMS) reforms and improving governance of project selection and reintroducing a competitive process to contractors.
- iv. Effective and efficient utilization of public funds, including borrowed funds. This requires proper project assessment/studies and a transparent project selection process based on the potential to contribute to socio-economic transformation.
- v. Effective supervision of Government projects to ensure value for money, improve the return on investment of public expenditures, and to realize the required multiplier effects in the economy.
- vi. Improving coordination with the Uganda Investment Authority in removing binding constraints to investment. These are high cost of capital, expensive and unreliable power, high costs of transport, etc.
- vii. Ensuring balanced growth across regions of the country regarding the distribution of new projects, prioritizing lagging regions and districts.

Addressing Security and Good Governance

66. Matters of national security and adequacy of governance structures remain the bedrocks of development. Addressing the

challenges impacting the performance and delivery of services by all sister security organs will be in the focus of the budget for next year. This will include the Uganda Peoples' Defence Forces, Uganda Police Force and the Uganda Prisons Service.

67. On the same note, improving Governance effectiveness for national socio-economic transformation will be instrumental for private sector development and Foreign Direct Inflows; and for steady global, continental, and regional competitiveness. Next financial year, the following will be undertaken:

- i. Supporting the welfare of our security agencies;
- ii. Enhance surveillance and improving timely crime detection for the upkeep of law and order
- iii. Increase support to the Directorate of Ethics and Integrity, and the Office of Inspectorate of Government (IG)
- iv. Integration of human rights culture to accommodate diversity and inclusion;
- v. Enhance Inspection, monitoring and evaluation of Government projects.
- vi. Enhancing support for better performance of Uganda's diplomatic missions abroad.
- vii. strengthening performance of program secretariats to improve communication, coordination, and cooperation of MDAs.

Social Protection

68. Social protection follows the human life cycle. Uganda's social protection strategy is well diversified, inclusive, and ensures the protection and promotion of the fundamental and other human rights and freedoms.
69. Government has in place a number of interventions: Universal Primary and Secondary Education; Persons Living with Disabilities (PWDs); Persons Living with HIV/AIDS; the elderly persons through the Social Assistance Grant for the Elderly (SAGE); Youth Livelihoods Program (YLP) for the Youth; Uganda Women's Empowerment Program (UWEP); Emyooga; Small Business Recovery Fund; and now the newly introduced Parish Development Model (PDM) which is targeting the 39% of vulnerable households trapped subsistence economy that Government is committed to delivering them to the money economy.
70. To enhance the functionality of the above interventions, therefore, the following areas will guide the planning and budgeting in FY 2024/2025:
- i. Continue with the implementation of the Parish Development Model while targeting enterprises that will foster income generation and improved living standards for all

- ii. Continue to support provision of social services for all, e.g., primary health care, universal primary and secondary education etc.
- iii. Enhancing support for inclusive businesses recovery and growth;
- iv. Concessional financing to enhance support for the youth, women, PWDs, the elderly, etc;
- v. Recovery of UWEP and YLP funds from the beneficiaries to sustain and make affordable and accessible the availability of the revolving funds;
- vi. Regulation of the externalization of labour through the Ministry of Gender, Labour and Social Development;
- vii. Strengthening occupational safety and health.

Addressing the main factors of production to create wealth

71. The NRM has been working hard to improve the five factors of production namely land, labour, capital, entrepreneurship and knowledge, and markets. The Ministry's efforts are geared towards harnessing the factors of production as follows:

Capital

72. Government has addressed all the segments of the economic agents:
- i. Large and Medium enterprises through capitalization of UDB and UDC
 - ii. Small and Micro Enterprises (SMEs) by allocating resources to the Microfinance Support Centre, Small Business

Recovery Fund, Agricultural Credit Facility, Women & Youth Funds, Emyooga, and PDM.

73. A total of Shs 2.1 trillion has been provided in this financial year to support wealth creators to access patient and affordable capital.

Land

74. The interventions to improve governance and efficient utilization of land include:

- i. Titling 80,000 pieces of land every year under the Competitive and Enterprise Development Project (CEDP)
- ii. Digitising the land registry and take services closer to the people by opening up zonal offices.
- iii. Continued capitalization of the Land Fund to purchase and/or compensate land owners.

Labour

75. A total of 1.8 million jobs have been created in the period 2016 and 2021 in all sectors of the economy and more jobs will be created by implementing interventions to accelerating economic growth outlined in this strategy.

76. The budget for FY2024/24 will continue to give emphasis on teaching science subjects, skilling through vocational and apprenticeship training, innovation, and research & development (R&D).

Entrepreneurship

77. Support to entrepreneurship involves the following:

- i. Women and Youth Funds;
 - ii. Generating Growth Opportunities and Productivity for Women (GROW) Project;
 - iii. Uganda Investment for Industrial Transformation and Employment (INVITE); and
 - iv. The H.E Zonal industrial Training Hubs in carpentry, fabrication and welding, shoemaking, embroidery, tailoring, weaving, hairdressing, knitting, bakery, crafts and stone-cutting.
 - v. Support to Creative art by supporting copyrights and infrastructure for production of songs and films/comedies, and providing access to patient and affordable finance.
78. Ultimately, the private sector will remain the main facilitator of entrepreneurship and the budget has support a number of interventions to scale up the capacity of local enterprises and Financial Development Institutions (DFIs).

Science, Technology and Innovation

79. To build the knowledge economy requires enhancing Science, Technology and Innovation (STI) by providing additional resources for scientists and innovators starting this financial year.

Markets

80. Government is continuing to work with the rest of Africa to trade together under the common market agreements of EAC, COMESA, AfCFTA, but also to negotiate with bigger markets in

Asia, China, Russia, Eastern Europe, UAE and the rest of Middle East.

81. Emphasis will be put on strengthening market entry by facilitating the private sector to set up export hubs in strategic markets. Government is also deepening industrialization beyond the production of raw materials and intermediate goods to tertiary products, such as industrial sugar, casein, industrial starch, among others.

82. Also, investment in facilities to meet phytosanitary requirements to make our products competitive on the world market will be prioritized in FY2024/25.

Climate Smart Agriculture

83. The FY2024/25 budget will continue to prioritize Climate Smart Agriculture. This has included provision of US\$ 354 million this financial year for the following:

- i. Mechanization (US\$ 121 million);
- ii. Seed multiplication and research (US\$ 47 million);
- iii. Scaling up small scale solar power irrigation (US\$ 62 million);
- iv. Fisheries (US\$ 50 million);
- v. Pest and disease control (US\$ 37 million); and
- vi. Storage particularly of agricultural inputs and certification (US\$ 37 million)

Administration of Justice

84. Administration of Justice directly contributes to structural transformation of an economy by promoting the rule of law through effective regulation of economic activity, clarification and affirmation of rights, and strengthening laws, regulations and institutional frameworks.
85. To improve access to justice for all Ugandans, Government will focus at enhancing the performance of Institutions involved in the administration of justice.
86. Adjudication of cases should be handled in a judicious, impartial and expeditious manner in order to raise confidence of citizens and investors in the rule of law and justice system for national development.
87. The focus for next financial year on improving efficiency and effectiveness in administration of justice will be through:
- i). Development of appropriate infrastructure for Administration of Justice. Special focus will be on construction and equipping of courts and additional Justice Centers.
 - ii). Strengthening the capacity of human resource through recruitment of Judicial Officers and relevant non-judicial Officers to further extend Judicial services nearer to the people. This would reduce case backlog through improved staffing levels and case management innovations.

- iii). Strengthen Courts to resolve disputes in special areas including land, Commercial, Family disputes, Environment, Standards, Utilities and Tax disputes
- iv). Enhancing support to the Office of the Directorate of Public Prosecutions
- v). Advancing the use of ICT and other technologies. Focus will be on rolling out Electronic Court Case Management Information System (ECCMIS) to additional Courts, procurement and installation of Court Recording and Transcription Systems, and Video Conferencing Systems to enhance capacity of Courts to handle cases online;
- vi). Promoting Alternative Dispute Resolutions (ADR) and other case management interventions, such as Plea-Bargaining, Small Claims Procedure; and Mediation.
- vii). Operationalize more High Court Circuits and strengthen the Inspectorate functions in the Administration of Justice System;
- viii). Strengthen prevention, detection/investigation and adjudication of corruption.

Issues of Legislation

88. The Legislature Program will focus on the following intervention areas in line with NDPIII undertake the following interventions in order to achieve NDP III goals given the ever-changing social economic environment, both in the short and medium term:

- i. Timely enactment of legislation to support implementation of NDP III interventions and other government policies and program to properly address the needs of the people of Uganda.
- ii. Strengthening the oversight role by building capacity in PFM reforms for improved service delivery.
- iii. Improve transparency and compliance with accountability rules and regulations especially on parliamentary recommendations.
- iv. Strengthen stakeholder engagement and participation in the legislative process to ease implementation of enacted legislations.

89. Ladies and gentlemen, other program intervention areas will be undertaken in line with the NDPIII and agreed principles of planning and budgeting for FY 2024/2025.

IMPROVING ALLOCATIVE EFFICIENCY OF THE BUDGET

90. During the past two financial years, the ministry has carried out a repurposing of the budget to move resources from consumptive e to productive expenditure. The Ministry has, for example identified resources from the budget to fund the PDM (Shs 1.1 trillion), enhancement of scientists (Shs 954 billion), UPDF salaries, pensions and gratuity (Shs 339 billion), Emyooga (Shs 100 billion), maintenance of district roads (Shs 176 billion), and UDB (Shs 455 billion). Over the past two financial years, Shs 2.1 Trillion has been repurposed and redirected towards

productive areas as identified by H.E The President, NDP III, and the NRM Manifesto.

91. Currently, the Ministry is addressing following budget challenges to strengthen budget credibility.

- i. Avoid budget “tokenism” during finalization of the budget estimates at Cabinet, Parliament and operational levels, which causes distortions in the appropriated budget;
- ii. The concept of distributive versus redistributive budgeting;
- iii. Address escapist planning, where the budget sometimes becomes serially adversarial and accommodative, yet we can’t take it all.
- iv. Repurposing of budget resources on the basis of high performing programs that meet the expected strategic objectives and interests of Government and the general public.
- v. Institutionalizing the allocation of resources from areas that have since ceased to be priority areas to the now high demand and priority areas with high multiplier effects.

92. The Ministry is also working on strengthening revenue collection by developing and administering a rational tax policy to widen the tax base as we continue to plug the existing revenue leakages at both the national and local government levels. The Ministry is also reviewing non-tax revenue policies to boost collections. The target is to raise the revenue collection

effort to 18% of GDP from the current 14% of GDP. Details are contained in this Strategy.

93. As we start the budgeting process for FY2024/2025, we should be cognizant of the resource limitations including domestic revenue and limited space for borrowing. Therefore the Ministry will be unable to accommodate all MDA priorities.

THE MEDIUM-TERM FINANCING STRATEGY

94. Funding the intervention areas of the Budget Strategy for FY 2024/2025 proposed above will require adoption of the the following financing framework:

Deepening the Fiscal Consolidation Agenda.

95. This will include undertaking the following interventions:

- i. Effective implementation of the Domestic Revenue Mobilization Strategy (DRMS) to enhance revenue collection, through:
 - Digitization of the tax system.
 - Enhancing the audits and taming tax evasion and avoidance;
 - Adequate staffing and training of URA staff.
 - Rationalizing tax expenditures, and also publishing them regularly to facilitate cost-effective assessments, ultimately helping to reduce wasteful tax expenditures.

- Strengthening the social contract of the tax system. Effective service delivery to justify to Ugandans why they should pay taxes.
- ii. Undertaking fiscal adjustments to generate higher growth and support faster socio-economic transformation;
- iii. Reducing wasteful expenditures, through repurposing the large public administration budget, improving efficiency across government, strengthening anti-corruption systems through digitization and automation (e-government), and repurposing the budget;
- iv. Undertaking policies to reduce inefficiencies in the social sectors, especially education and health. These inefficiencies include absenteeism of teachers, repetition and drop out of students as well as diversion of funds.
- v. Reducing borrowing, particularly from domestic resources and external commercial loans which have high debt service cost and have resulted into a narrow fiscal space for development spending;
- vi. Effective implementation of the Charter of Fiscal Responsibility, and the EAC fiscal Convergence Criteria of limiting the budget deficit to 3% of GDP in the medium term and
- vii. Improving efficiency in the execution of projects and public investments, especially with respect to project implementation and maintenance of physical assets. In

addition, incorporating climate change perspectives in managing these investments.

Implementation of the Public Investment Financing Strategy (PIFS) to diversify development financing options and ensure debt sustainability.

96. This will entail the following:

- i. Leveraging additional financing from innovative sources to meet the increasing development finance requirements. Implementation of this Strategy is being expedited.
- ii. Diversify sources of development finance and improve alignment of financing options to suitable Government programs. This includes domestic revenue, concessional financing (grants and loans), PPPs, Corporate and Private Equity, Institutional Finance such as Pension funds and insurance products, Climate Finance, Infrastructure Bonds, Islamic finance, etc.
- iii. Minimize the cost and risk exposure of financing modalities. The Ministry is already undertaking financial market sounding by calling for several mechanisms that are innovative, less costly, and undertaking clear due diligence to minimize risk.
- iv. Provide a framework for partnership with the private sector, both in implementing and financing public investment programs and projects.

Financing of Agriculture Value Chains

97. The following measures are proposed to be undertaken to help finance the Strategy next fiscal year:

- i. Re-organizing existing resources across all the sectors that deliver Agro-Industrialization in conformity with the Presidential directive on realization of the real economy through industrializing agriculture.
- ii. Accelerating recapitalization of UDB and UDC to support the NDP III Agro-industrialization Program.
- iii. Reorienting the portfolio of the Agriculture Credit Facility to close financing gaps along the agricultural value chains.
- iv. Supporting UDC to undertake Joint Ventures in enterprises with agriculture value chains.

Financing of the Development of the Mineral Sector.

98. The mineral sector development is a capital-intensive venture. To attract capital and technology in the mining sector, the following is proposed:

- i. Government will establish a conglomerate of the specific companies in the mineral sector, and then form a Special Purpose Vehicle (SPV) that is 100% Government owned.
- ii. This SPV becomes the shareholding company.
- iii. Government then would have the following options:
- iv. Hiring specialized international management concession(s) to manage mining, processing and marketing of the final products on behalf of Government with all the revenues coming into the Uganda economy,

- v. Selling some equity shares of the SPV to some strategic investors in order to attract technology and capital,
- vi. Acquisition of the required high capital equipment through leasing arrangements, or
- vii. Listing the conglomerate SPV on the international capital market to raise the necessary capital.
- viii. Working out a Revenue Sharing mechanism/agreement between investors and Government.

99. **Climate Finance:** As the need for large-scale and predictable climate financing becomes more glaring, the government is presented with the challenge of exploring innovative instruments for effective and efficient resource mobilization for among others climate action. Focus on mobilization of climate finance, implementation and mainstreaming of Climate change mitigation strategies will include:

- i. Carbon markets development by:
- ii. Working out a Framework for Green bonds issuance.
- iii. Leveraging blended financing by:
- iv. Supporting Research & Development in climate-smart technologies;
- v. Investing in economy-wide adaptation in all sectors e.g., efficient irrigation structures and water management infrastructure, introduction and adoption of drought-prone and flood-prone crop varieties.

RISKS AND MITIGATION MEASURES

A. RISKS AND MITIGATION MEASURES

100. Factors likely to undermine the implementation of the Budget Strategy next financial year.

- i. Achieving the revenue projection target for FY 2024/2025 is a critical factor for maintaining the revenue growth trajectory of 18% of GDP in the medium term.
- ii. The unprecedented rise in prices of essential goods due to the increase in global demand for petroleum products leads to suppression of aggregate demand, hence negatively affecting taxes on consumption.
- iii. Exchange rate depreciation, which may dampen the volumes of trade, hence lower than projected international trade taxes; and
- iv. Likely adverse effects of climate change in the production regions of the country which may affect production, inflation, and household incomes. Also, climate change affects infrastructure resilience.

101. Coordinated and prudent fiscal and monetary policy management between this Ministry and the Bank of Uganda will mitigate effects of imported inflation, while climate change adaptation interventions will minimize the adverse impact of climate change on the economy.

THE PRELIMINARY RESOURCE ENVELOPE FOR FY 2024/2025

102. Preliminary domestic revenue is projected to increase to Shs. 29,957.9 billion in FY2024/25 from 29,672.3 billion. The total resource envelope for FY2024/25 amounts UShs. 52,722.7 billion. Due to the large debt servicing costs, the GOU resources available for allocation have reduced to Shs. 21,734.2 billion for FY2024/25, from shs 25,205.2 billion this financial year.

103. Other emerging Government priorities will be financed within the principles of the fiscal consolidation agenda.

FEEDBACK ON SALIENT ISSUES RAISED DURING THE LAST BUDGET CONSULTATIVE PROCESS FOR FY 2023/2024

104. To ensure continuity in planning, budgeting, execution, reporting and accountability, I wish to provide a status update on some of the critical policy and administrative issues that were raised during the last National Budget Conference and Local Government Regional Workshops:

- i. **Issue No. 1:** There are many MDAs and some with unclear and similar mandates. Government should expedite the rationalization of administrative units and public expenditure.

Progress: Government, under Cabinet Minute No. 280 CT (2023) and Cabinet Memorandum CT (2023) 92 has submitted the Omnibus Bill to Parliament for approval to

implement the Rationalization of Public Expenditure including Government MDAs.

- ii. **Issue No. 2:** Effective management of Uganda's Public Debt:

Progress: Uganda has since adopted a coherent fiscal consolidation program that includes: stronger revenue mobilization; effectiveness and efficiency of public expenditure, and reduction of Uganda's debt.

- iii. **Issue No. 3:** Lack of coordination of MDAs leading to silo planning, implementation, reporting and accountability as well as wastage of resources.

Progress: Government fully transitioned from Sector Wide Approach to Program Based Planning and Budgeting and all challenges related to the former, have since been resolved.

- iv. **Issue No. 4:** Accumulation of arrears has constrained private sector credit stock.

Progress: Government remains committed to clearing the existing arrears stock annually.

- v. **Issue No. 5:** Lack of quality seeds and seedlings is affecting agricultural production and productivity for both domestic consumption and for the market.

Progress:

- vi. **Issue No. 6:** Non-payment of ex-gratia for Local Government newly created administrative units

Progress: Government has in this financial year provided a supplementary of UShs. 34 billion to cater for all ex-gratia non-payments and shortfalls.

- vii. **Issue No. 7:** The poor state of roads in Districts, Cities, and Municipalities makes access difficult.

Progress: Government has provided UShs. 1 billion for each District/City/Municipality for opening and maintenance of roads.

- viii. **Issue No. 8:** UGIFT Hybrid lotting procurement has caused more implementation challenges and should be addressed.

Progress: MoFPED will discuss this issue with the World Bank for the Successor Program since all procurements under UGIFT have ended because the Program will end in FY 2024/2025.

CONCLUSION

105. The budget strategy for FY 2024/2025 is designed to accelerate economic growth to 6.5% next fiscal year, and by at least 7% over the medium term through a shift from a raw-materials-based to a manufacturing and knowledge-based economy; as well as improving the environment of doing business in Uganda and making it competitive. This will ultimately contribute to building an independent, integrated and self-sustaining economy over the medium term

106. Special attention will therefore be paid to the proposed intervention areas to guide the planning and budgeting for next fiscal year.

107. Accordingly, I call upon my colleague Ministers to preside over their respective Programs and Accounting Officers during this process to guarantee collective responsibility and ownership of the overall plan and budget including the National Budget Framework Paper for FY 2024/2025 – 2028/2029.

108. To our esteemed Development Partners, Civil Society Organizations and the Private Sector, I wish to reassure you all that Uganda's planning and budgeting process is very transparent, inclusive and merits us all. It is my appeal that we give support to this process to ensure we achieve the common goal of delivering socio-economic transformation to all Ugandans.

109. I thank you all for listening to me.

For God and my Country.

**MINISTER OF FINANCE, PLANNING AND ECONOMIC
DEVELOPMENT**

September, 2023.

Annex 3 - Program Allocations FY 2022/23- FY 2024/25

PROGRAMME ALLOCATIONS	FY 2023/24			FY 2024/25		
	GoU	External	Total	GoU	External	Total
Human Capital Development	7,164.7	2,415.5	9,580.2	7,164.7	1,904.0	9,068.7
Governance & Security	7,432.6	243.1	7,675.8	7,432.6		7,432.6
Integrated Transport Infrastructure & Services	2,280.0	2,211.2	4,491.3	2,280.0	3,122.7	5,402.7
Development Plan Implementation	1,792.1	13.6	1,805.6	1,792.1		1,792.1
Private Sector Dev't	1,601.8	309.3	1,911.1	1,601.8	142.3	1,744.1
Agro-Industrialisation	806.7	1,007.2	1,813.9	806.7	559.7	1,366.4
Sustainable Energy Dev't	368.9	973.8	1,342.7	368.9	939.6	1,308.5
Climate Change, Natural Resource, Environment & Water Management	269.4	157.3	426.6	269.4	820.2	1,089.6
Sustainable Dev't of Petroleum Resources	447.0	-	447.0	447.0	618.5	1,065.5
Regional Dev't	893.6	153.7	1,047.3	893.6	156.8	1,050.4
Legislation, Oversight & Representation	945.8	-	945.8	945.8		945.8
Sustainable Urbanisation & Housing	39.4	485.1	524.5	39.4	518.2	557.6
Administration of Justice	432.4	-	432.4	432.4		432.4
Tourism Dev't	248.7	-	248.7	248.7		248.7
Public Sector Transformation	228.5	-	228.5	228.5	2.2	230.7
Innovation, Technology Dev't & Transfer	198.3	58.4	256.7	198.3		198.3
Digital Transformation	100.3	91.5	191.8	100.3	73.6	173.9
Manufacturing	105.6	113.2	218.8	105.6	19.1	124.7
Community Mobilisation & Mindset Change	35.1	-	35.1	35.1		35.1
Mineral Development	31.5	15.8	47.3	31.5		31.5
SUB TOTAL	25,422.52	8,248.55	33,671.07	25,422.52	8,876.87	34,299.38

Programme Work Group Guidelines for Determining FY2024/25 Budget Allocations

I. Purpose of Guidelines:

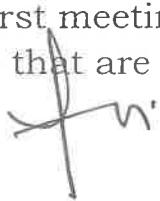
To provide direction to Programme Work Groups (PWGs) in the efficient allocation of limited resources in line with NDP III priorities.

This guidance will:

- Ensure consistency in funding recommendations across all 20 programmes.
- Utilize the expertise within the institutions which are part of each programme.
- Allow for clear justification of the allocation recommendations.
- Identify any unaddressed funding needs.
- Lead to the identification of a limited set of key performance indicators to accompany allocation recommendations.
- Support programme-based budgeting by providing clear, consistent direction to all programmes.

II. Guidelines for meetings and activities related to PWG resource allocations.

- Meeting Structure:
 - The lead ministry represented by the Permanent Secretary for each program will convene meetings of affected institutions to undertake the task and develop deliverables described below.
 - Attendance will also be required by Budget Directorate (BD) desk officers to facilitate discussion, explain the guidance, and clarify where necessary. In addition, NPA planners for each of the programme will be required to attend.
- After conducting meetings (as many as necessary to complete the work) PWGs will submit to MOFPED allocations of resources.
- During the first meeting lead programme desk officers will share assumptions that are included in resource ceilings provided.

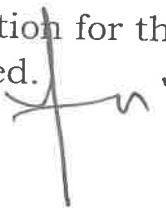


Annex 4

- Determine a list of key indicators with past performance with projection for FY24/25
- Identify any unfunded obligations that did not fit within the resource envelope.
- After receiving the allocations officially, BD staff will analyze further and submit any remaining questions to PWGs prior to finalizing Budget Framework Papers.

III. Guidance for Development of Allocation Recommendations

- Account for all current government obligations for each vote within the Programme.
 - Use data provided by Budget Directorate to review recent history of expenditures and current year budgets.
- Identify any functions or activities funded in the current fiscal year that should not continue in FY2024/25.
- Determine any significant gaps in funding government obligations.
- Highlight any current obligations not funded and highlight priority new initiatives funded with any available fiscal space.
- Determine if reallocation is appropriate to better align limited resources next financial year with government priorities.
- Ensure external funding dedicated to specific development projects remains allocated for those projects and is not reallocated to areas where funding cannot be used.
- If space is available once current obligations are met, allocate resources to priority initiatives as identified in the NDP III.
- Provide justification for the funding recommendations in template provided.



on the funding levels recommended. Add the names of subprogrammes and insert additional row as needed.

Key Indicators - [Insert Programme Name]

Key Indicators	Indicat or Baselin e	FY22/2 3 Actual	FY23/2 4 Budgete d	FY24/25 Estimate d
<i>Programme Level Indicators (5-10 only)</i>	-			
<i>Subprogramme level (3-5 only)</i>	-			
<i>Subprogramme level (3-5 only)</i>				

V. Deliverables due by October 13th ,2023:

- Submission of resource allocation and justification by vote and rolled up to programme level in the template provided, including list of any unfunded current obligations.

- List of key indicators that are most relevant to demonstrate performance at the programme level and vote level in template provided.

VI. Additional Activities to be undertaken by PWGs

- Review recent expenditure history and be able to explain significant changes between years.
- Review funding activities or expenses that can be reduced to make room for other priorities. For example, administration, conferences, overstaffing and duplication of functions.
- Assess options to reallocate resources from any areas identified above to service delivery and NDP III priorities.
- Within the ceiling assess current obligations not included in the recommended allocation. Highlight the impact of not funding those items.

VII. Useful Reference Resources for PWGs:

- Roster of PWG leadership and membership
- NDP III Mid-Term Review
- Budget Directorate Baseline cost estimate documents



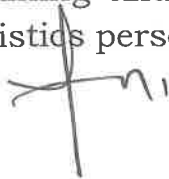
ROLES AND RESPONSIBILITIES IN THE HEALTH COMMODITIES SUPPLY CHAIN

The Accounting Officers of the following Votes should plan and budget for the underlisted priority areas in FY 2024/25:

- i. Office of the Prime Minister:** To coordinate all Government entities implementing the roadmap.
- ii. Ministry of Health:** To provide technical oversight and an enabling policy environment for effective implementation of the roadmap and provide up-to-date data on the national health commodity needs and funding gap to guide appropriate budget allocations to Vote 116 (National Medical Stores) under Ministry of Health.
- iii. Ministry of Local Government:** To oversee the implementation of the roadmap in the local governments and align it with pillar number four of the Parish Development Model [Social services].
- iv. Ministry of ICT and National Guidance:** To support health supply chain digitalization and align it with phase 5 last-mile internet connections of prioritized health facilities to the national backbone in the next two years (2024/2025-2025/2026).
- v. Ministry of Public Service:** To support the Ministry of health, Ministry of Local Governments, and the District Local Governments to development and agree on a long term annual predetermined recruitment targets and plans. The Ministry of Finance, Planning and Economic Development will support implementation of the plan to the extent possible.
- vi. Ministry of Energy and Mineral Development.** To support health supply chain digitalization by extending on and off-national electricity grid connections to the prioritized health facilities in alignment to the planned scale-up of power distribution across the country.
- vii. Hospitals and Local Governments:** To plan, budget and implement health commodities supply chain priorities including but not limited to:
 - a. Integrated supervision and monitoring to health facilities and pay attention to critical health commodities supply

ANNEX 5

- issues such as stock status, functionality of computers and electronic logistical management information systems (eLMIS) utilization, status / condition of medicines stores);
- b. Discuss health commodities supply chain reports /data at the management meetings and council sessions;
 - c. Plan and/ or recruit the approved health supply chain positions (e.g senior district pharmacist, ICT officers etc);
 - d. Maintenance of ICT equipment to ensure their functionality in health facilities (computers, accessories, internet connectivity);
 - e. Provision of internet data bundles to the health facilities to enable real time health commodities supply chain reporting, ordering, and use of electronic logistical management information systems (eLMIS) to enable visibility of the entire national health supply chain; and
 - f. Renovation of the medicines stores (walls, ceiling, shelves etc); and
 - g. Training and capacity building for health supplies and logistics personnel in lower health facilities.



ANNEX 6: PROJECTS EXITING THE PUBLIC INVESTMENT PLAN FY 2023/24

Programme Name	Vote Name	Project Code	Project Name	Start Date	Revised end date	Project Value	GoU Budget FY 2023/24 (Ushs. Bn)	EF Budget FY 2023/24 (Ushs. Bn)	Total Budget FY 2023/24 (Ushs. Bn)	DC Decision
Human Capital Development	Mbarara University	0368	Mbarara University of Science and Technology	01/07/2015	30/06/2024	130.00	3.42	0.00	3.42	Exit
Human Capital Development	Uganda Management Institute	1106	Support to UMI Infrastructure Development	01/07/2015	30/06/2024	74.53	1.32	0.00	1.32	Exit
Human Capital Development	Uganda Cancer Institute (UCI)	1120	Uganda Cancer Institute Development and Improvement of Special Needs Education (SNE)	07/01/2010	30/06/2024	54.03	24.00	15.21	39.21	Exit
Human Capital Development	Ministry of Education and Sports	1308	Development and Improvement of Special Needs Education (SNE)	01/07/2014	30/06/2024	22.03			0.00	Exit
Human Capital Development	Uganda National Examination Board (UNEIB)	1356	Uganda National Examination Board (UNEIB) Infrastructure Development Project	01/07/2019	30/06/2024	23.40	7.00	0.00	7.00	Exit
Human Capital Development	Kira University	1414	Support to Kira University Infrastructure Development	01/07/2021	30/06/2024	37.00	5.00	0.00	5.00	Exit
Human Capital Development	Kabale University	1418	Support to Kabale University Infrastructure Development	01/07/2016	30/06/2024	35.00	2.30	0.00	2.30	Exit
Human Capital Development	Ministry of Health	1440	Uganda Reproductive Maternal & Child Health Services Improvement Project	07/01/2017	30/06/2024	610.00	1.20	9.42	10.62	Exit
Human Capital Development	Ministry of Education and Sports	1491	African Centers of Excellence II	01/07/2017	30/06/2024	88.80	0.30	75.38	75.67	Exit
Human Capital Development	Ministry of Water and Environment	1188	Protection of Lake Victoria - Kampala Sanitation Program	01/07/2010	30/06/2024	124.00			0.00	Exit
Human Capital Development	Ministry of Water and Environment	1193	Kampala Water- Lake Victoria Water & Sanitation project	01/07/2011	30/06/2024	12.21	26.19	110.42	136.61	Exit
Human Capital Development	Ministry of Education and Sports	1540	Development of Secondary Education Phase II	01/07/2020	30/06/2024	50.00	21.78	0.00	21.78	Exit
Human Capital Development	Ministry of Health	1519	Strengthening Capacity of Regional Referral Hospital (DRIVE)	01/07/2018	30/06/2024	193.50			0.00	Exit
Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1040	Kapehorwa - Shum Road	01/11/2010	30/06/2024	268.46	20.59	70.59	91.18	Exit
Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1041	Kyenjojo- Hoima-Masindi- Kigungu road	31/03/2014	30/06/2024	320.00	0.50	6.60	7.10	Exit
Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1275	Okyo-Gulu-Kilgum Road	31/03/2014	30/06/2024	523.33			0.00	Exit
Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1281	Tinyi-Pallisa-Kumi/Kamankoli Road	31/03/2014	30/06/2024	480.00	10.02	4.33	14.35	Exit
Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1284	Development of new Kampala Port in Bukasa	01/07/2013	30/06/2024	220.00	2.50	9.83	12.33	Exit
Integrated Transport Infrastructure And Services	Kampala Capital City Authority (KCCA)	1295	2ND Kampala Institutional and Infrastructure Development Project (KIIDP 2)	01/07/2014	30/06/2024	30.06	0.00	9.42	9.42	Exit
Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1319	Kampala Flyover	01/07/2015	30/06/2024	290.85	1.82	113.06	114.89	Exit

Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1403	Soroti -Katakwi- Moroto -Lokitonyala Road	01/07/2017	30/06/2024	900.00	70.03	0.00	70.03	Exit
Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1489	Development of Kabaale Airport	01/07/2017	30/06/2024	428.00	6.00	0.00	6.00	Exit
Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1536	Upgrading Kitala - Gerenge Road	07/01/2019	30/06/2024	33.87	0.00		0.00	Exit
Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1550	Namunsi-Sironko/Muyembe-Kapehorwa Section I	01/07/2019	30/06/2024	168.78			0.00	Exit
Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1554	Nakalama-Tirinyi-Mbale Road	01/07/2019	30/06/2024	168.78	25.02	0.00	25.02	Exit
Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1555	Fortportal -Hima Road	01/07/2019	30/06/2024	98.84	1.02	0.00	1.02	Exit
Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1692	Rehabilitation of Masaka Town Roads (7.3 KM)	01/07/2020	30/06/2025	35.97	3.02	0.00	3.02	Exit
Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1263	Agriculture Cluster Development Project (ACDP)	01/07/2013	30/09/2023	547.50	2.40	78.24	80.64	Exit
Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1316	Enhancing National Food Security through increased Rice production in Eastern Uganda	01/07/2014	30/06/2024	131.00	11.89	23.40	35.29	Exit
Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1330	Livestock Diseases Control Project Phase 2	01/07/2015	30/06/2024	25.00	11.94	0.00	11.94	Exit
Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1358	Meat Export Support Services	01/07/2015	30/06/2024	59.00	5.84	0.00	5.84	Exit
Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1386	Crop Pests and Diseases Control Phase II	01/07/2016	30/06/2024	19.70	4.01	0.00	4.01	Exit
Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1425	Multisectoral Food Safety & Nutrition Project	01/07/2016	30/06/2024	91.00	4.85	22.16	27.01	Exit
Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1494	Promoting Commercial Aquaculture Project Markets and Agricultural Trade Improvements Programme (MATIP 2)	01/07/2017	30/06/2024	77.60	11.92	9.05	20.97	Exit
Agro-Industrialization	Ministry of Local Government	1360	China-Uganda South-South Cooperation Project Phase III	01/07/2015	30/06/2024	329.00	0.00	15.02	15.02	Exit
Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1663	Local Economic Growth (LEGs) Support Project Water for Production Regional Center-North based in Lira (WIPRC-N)	07/01/2020	30/06/2024	44.00	2.17	0.00	2.17	Exit
Agro-Industrialization	Ministry of Local Government	1509	Local Economic Growth (LEGs) Support Project Water for Production Regional Center-North based in Lira (WIPRC-N)	01/07/2018	30/06/2024	188.00	0.80	26.58	27.38	Exit
Agro-Industrialization	Ministry of Water and Environment	1396	Local Economic Growth (LEGs) Support Project Water for Production Regional Center-North based in Lira (WIPRC-N)	01/07/2016	30/06/2024	71.20	11.40	0.00	11.40	Exit

Agro	Ministry of Water and Environment	1397	Water for Production Regional Center-East based in Mbale (W/PRC-E)	01/07/2016	30/06/2024	90.40	16.02	0.00	16.02	Exit
Industrialization	Ministry of Water and Environment	1398	Water for Production Regional Center-West based in Mbarara (W/PRC-W)	01/07/2016	30/06/2024	89.80	13.87	0.00	13.87	Exit
Government and Security	Uganda Police Force	0385	Assistance to Uganda Police	01/07/2010	30/06/2024	2808.00	63.10	0.00	63.10	Exit
Government and Security	Directorate of Public Prosecution (DPP)	1346	Enhancing Prosecution Services for all (EPSPA)	01/07/2017	30/12/2024	47.27	3.70	0.00	3.70	Exit
Government and Security	Uganda Prisons Service	1395	The Maize seed & Cotton production project under Uganda Prisons Service	01/07/2016	30/06/2024	135.00	24.26	0.00	24.26	Exit
Government and Security	Inspectorate of Government (IG)	1496	Construction of the ICG Head Office Building Project	01/07/2018	30/06/2024	107.90	22.90	0.00	22.90	Exit
Regional	Ministry of Local Government	1381	Programme for Restoration of Livelihoods in Northern Region (PRELMOR)	01/07/2015	30/06/2024	248.00	0.50	6.22	6.72	Exit
Regional	Office of the Prime Minister	0022	Support to Luwero Triangle	01/07/2009	30/06/2024	23.74	0.50	0.00	0.50	Exit
Regional	Office of the Prime Minister	0932	Northern Uganda War Recovery Plan	01/07/2015	30/06/2024	147.70	0.50	47.11	47.61	Exit
Regional	Office of the Prime Minister	1078	Karamoja Integrated Disarmament Programme	01/07/2015	30/06/2024	80.07	0.50	0.00	0.50	Exit
Regional	Office of the Prime Minister	1251	Support to Teso Development	01/07/2012	30/06/2024	36.20	0.50	0.00	0.50	Exit
Regional	Office of the Prime Minister	1252	Support to Bunyoro Development	01/07/2012	30/06/2024	4.10	0.50	0.00	0.50	Exit
Regional	Office of the Prime Minister	922	Humanitarian Assistance	01/07/2015	30/06/2024	225.50	10.43	0.00	10.43	Exit
Regional	Office of the Prime Minister	1293	Support to Refugee Settlement	01/07/2015	30/06/2024	4.30	0.34	0.00	0.34	Exit
Regional	Office of the Prime Minister	1486	Development Initiative for Northern Uganda	01/07/2014	30/06/2024	470.40	0.00	18.78	18.78	Exit
Regional	Office of the Prime Minister	1499	Development Response for Displacement IMPACTS Project (DRDIP)	01/07/2017	30/06/2024	740.00	0.00	55.33	55.33	Exit
Mineral Development	Ministry of Energy and Mineral Development	1542	Airborne Geophysical Survey and Geological Mapping of Karamoja	01/07/2017	30/06/2024	100.00	4.00	15.83	19.83	Exit
Sustainable Energy	Ministry of Energy and Mineral Development	1143	Isimba Hydro Power Project	01/07/2012	30/06/2024	1764.00	14.63	60.10	74.73	Exit
Sustainable Energy	Ministry of Energy and Mineral Development	1259	Kampala-Entebbe Transmission Line	01/07/2013	24/10/2023	79.68	0.00	16.54	16.54	Exit
Sustainable Energy	Ministry of Energy and Mineral Development	1351	Nyakak III Hydro Power Project	01/07/2015	30/06/2024	67.00	22.95	0.00	22.95	Exit
Sustainable Energy	Ministry of Energy and Mineral Development	1391	Lira-Gulu-Arango 132KV transmission project	01/07/2016	30/06/2024	70.00	0.95	54.65	55.60	Exit
Sustainable Energy	Ministry of Energy and Mineral Development	1426	Grid Expansion and Reinforcement Project - Lira-Gulu, Nebbi to Arua Transmission Line	01/07/2016	30/06/2024	382.00	0.50	35.13	35.63	Exit

Sustainable Energy Development	Ministry of Energy and Mineral Development	1428	Energy for Rural Transformation (ERT) Phase III	01/07/2017	30/06/2024	684.00	17.21	70.85	88.06	Exit
Sustainable Energy Development	Ministry of Energy and Mineral Development	1517	Bridging the demand gap through the accelerated rural electrification Programme (TBEA)	01/07/2018	30/06/2024	837.00	32.38	14.89	47.27	Exit
Development Plan	Ministry of Finance, Planning and Economic Development	1208	Support to National Authorising Officer	01/07/2015	30/06/2024	0.00	0.00	1.54	1.54	Exit
Private Sector Development	Ministry of Finance, Planning and Economic Development	1289	Competitiveness and Enterprise Development Project-CEDP	01/07/2014	30/06/2024	170.30	2.24	82.19	84.43	Exit
Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1302	Support for Hydro-Power Devt and Operations on River Nile	01/07/2014	30/06/2024	10.00	3.50	0.00	3.50	Exit
Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1487	Enhancing Resilience of Communities to Climate Change	01/07/2017	30/06/2024	31.92	3.50	0.00	3.50	Exit
Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1522	Inner Murchison Bay Cleanup Project	01/07/2019	30/06/2024	45.80	10.00	0.00	10.00	Exit
Manufacturing	Ministry of Trade, Industry and Co-operatives	1495	Rural Industrial Development Project (OVOP Project Phase III)	01/07/2017	30/06/2024	167.00	0.50	0.00	0.50	Exit
Sustainable Urbanization and Housing	Ministry of Lands, Housing and Urban Development	1310	Albertine Region Sustainable Development Project	01/07/2014	30/06/2024	87.50				Exit
Sustainable Urbanization and Housing	Ministry of Lands, Housing and Urban Development	1514	Uganda Support to Municipal Infrastructure Development (USMID II)	01/07/2018	30/06/2024	1308.24	0.00	405.77	405.77	Exit
Sustainable Urbanization and Housing	Ministry of Lands, Housing and Urban Development	1528	Hoima Oil Refinery Proximity Development Master Plan	01/07/2019	30/06/2024	921.50	4.20	0.00	4.20	Exit
Sustainable Urbanization and Housing	Ministry of Lands, Housing and Urban Development	1289	Competitiveness and Enterprise Development Project-CEDP	01/07/2019	30/06/2024	170.30	2.24	82.19	84.43	Exit

ANNEX 7: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FOR FY 2024/25

Voting Code	Local Government	01 Agri Infrastructure										02 Natural Resources, Environment, Climate Change, Land and																	
		Production & Marketing		Production and Marketing - Wage Recurrent		Production and Marketing - Non-Wage Recurrent		e/w Agricultural Extension - Non-Wage Recurrent		e/w Production - Non-Wage Recurrent		Production and Marketing - Development Grant		e/w Production - Development		e/w Agricultural Extension - Development		e/w Micro scale Irrigation (Policy) - Development		e/w Microscale Irrigation (Policy) - Development		Production and Marketing - Water		Water and Sewerage - Non-Wage Recurrent		e/w Natural Resources & Environment - Non-Wage Recurrent			
924	Butler District	1,765,189,488	1,765,189,488																										
925	Phananga District	711,268,138	711,268,138																										
926	Semulungwe District	1,188,125,098	1,188,125,098																										
927	Serebe District	1,229,054,302	1,229,054,302																										
928	Shanika District	802,000,000	802,000,000																										
929	Sirona District	912,541,086	912,541,086																										
930	Soswe District	1,014,195,705	1,014,195,705																										
931	Tenger District	370,684,411	370,684,411																										
932	Tororo District	1,333,140,108	1,333,140,108																										
933	Wankhya District	1,185,081,697	1,185,081,697																										
934	Vimbis District	1,559,723,835	1,559,723,835																										
935	Zimba District	1,297,138,000	1,297,138,000																										
	Total	141,985,592,741	141,985,592,741	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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ANNEX 7: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FOR FY 2024/25

Vote Code	Local Government	07 Private Sector Development			09 Integrated Transport Infrastructure Services			12 Human Capital Development				e/w Primary Healthcare - Hospital Non Wage Recurrent (PHRF)	e/w Primary Healthcare - Hospital Non Wage Recurrent (Government)		
		Trade and Industry - Local Development	Trade and Industry - Non Wage Conditional Grant	Transitional/Development Trade (e/w Industry)	Roads & Engineering	Works and Transport - Development	Works and Transport - Rehabilitation/Development Grant	Transitional/Development - Ad Hoc	Health	Health - Wage Conditional Grant	Health - Non Wage Conditional Grant			e/w Primary Health Care - Non Wage Recurrent (PHRF)	e/w Primary Health Care - Non Wage Recurrent (Government)
924	Polokwane District	16,711,771	16,711,771	0	1,000,000,000	0	1,000,000,000	0	9,672,650,050	7,656,657,739	1,654,303,892	616,020,837	80,999,209	0	505,817,194
925	Siyanetsana District	10,559,945	10,559,945	0	1,000,000,000	0	1,000,000,000	0	5,330,864,811	3,729,837,456	428,776,004	254,011,318	0	0	0
926	Emalahle District	16,703,195	16,703,195	0	1,000,000,000	0	1,000,000,000	0	4,700,030,771	3,950,971,639	843,230,908	487,555,014	45,186,410	0	0
927	Serebe District	15,437,884	15,437,884	0	1,000,000,000	0	1,000,000,000	0	5,601,574,509	4,692,699,531	891,786,191	456,031,362	42,233,966	0	0
928	Shamva District	9,016,731	9,016,731	0	1,000,000,000	0	1,000,000,000	0	2,699,600,054	6,872,727,453	671,113,005	184,003,373	14,504,491	311,892,290	0
929	Sesha District	11,537,673	11,537,673	0	1,000,000,000	0	1,000,000,000	0	3,978,284,344	7,736,738,074	773,470,264	251,117,009	29,494,493	0	0
930	Sesha District	14,053,419	14,053,419	0	1,000,000,000	0	1,000,000,000	0	5,495,051,944	11,846,006,843	1,846,006,843	704,901,597	60,418,000	386,690,452	186,070,670
931	Tlengwe District	17,774,469	17,774,469	0	1,000,000,000	0	1,000,000,000	0	1,575,041,042	12,892,168,676	3,148,501,078	1,509,164,658	141,034,108	0	126,526,890
932	Wahlia District	37,110,997	37,110,997	0	1,000,000,000	0	1,000,000,000	0	15,701,881,889	18,872,479,516	2,417,278,069	1,509,164,658	36,830,381	0	468,855,181
933	Wahlia District	31,282,632	31,282,632	0	1,000,000,000	0	1,000,000,000	0	32,142,186,171	8,376,189,243	2,417,278,069	1,509,164,658	36,830,381	0	296,335,384
934	Wahlia District	13,674,903	13,674,903	0	1,000,000,000	0	1,000,000,000	0	6,303,505,389	3,938,944,652	995,603,914	925,866,381	0	0	0
935	Zembe District	2,232,224,987	2,232,224,987	0	186,910,348,603	0	186,910,348,603	0	1,017,591,226,151	814,469,676,631	142,119,810,405	61,931,715,950	5,627,113,390	20,507,787,430	11,926,736,990
	Total														

ANNEX 7: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FOR FY 2024/25

Vote Code	Local Government	e/W Primary Healthcare - DHO Allocation	e/W Primary Health Care - Non Wage Recurrent (R2424) (R2424)	e/W Primary Health Care - DHO Allocation (R2424) (R2424)	Health - Development Conditional Grant	e/W Health Development - Facility Upgrades	e/W Health Development - Performance part	Traditional Development - Health AdHoc	Traditional Development - Health Education Grant	Education - Wage Recurrent Conditional Wage	e/W Primary Education - Wage	e/W Secondary Education - Wage	e/W Tertiary Education - Wage	Education - Non Wage Recurrent Conditional Grant	Education - Non Wage Recurrent Conditional Grant
924	Edenburg District	111,152,246	326,939,416	13,200,000	111,469,398	0	111,469,398	0	0	19,254,050,928	11,037,669,912	6,949,181,902	1,267,193,144	4,189,464,557	4,189,464,557
925	Emdenburg District	48,959,860	105,926,721	10,242,294	1,172,355,750	1,060,000,000	112,355,750	0	0	10,029,356,744	5,708,239,451	2,921,657,465	1,899,462,828	1,744,476,560	1,744,476,560
926	Emmarentzburg District	42,062,315	211,165,820	32,244,831	306,418,224	180,000,000	146,418,224	0	0	15,550,714,835	11,657,539,960	3,461,114,211	437,060,644	2,785,650,073	2,785,650,073
927	Enliven District	44,245,731	93,465,201	6,439,114	12,859,536	0	124,763,686	0	0	14,883,097,164	9,580,706,308	5,504,466,431	189,933,424	4,690,428,504	4,690,428,504
928	Enxabis District	56,468,738	149,015,485	10,357,174	7,891,924	0	101,693,726	0	0	11,729,185,231	5,629,327,372	5,690,686,973	414,948,486	2,564,324,247	2,564,324,247
929	Erasmusburg District	51,206,027	116,439,984	11,398,395	140,684,786	185,000,000	150,589,786	0	0	10,352,966,916	5,956,900,003	2,507,317,865	2,091,746,948	2,788,518,127	2,788,518,127
930	Ervenburg District	69,119,743	116,439,984	11,398,395	140,684,786	185,000,000	150,589,786	0	0	10,352,966,916	5,956,900,003	2,507,317,865	2,091,746,948	2,788,518,127	2,788,518,127
931	Fraserburg District	105,319,124	506,659,727	11,124,381	250,173,460	80,000,000	320,444,111	0	0	24,659,513,497	14,395,110,433	17,841,894,520	2,501,980,544	4,624,590,463	4,624,590,463
932	Fraserburg District	145,923,430	84,472,971	14,074,137	2,775,000,000	1,110,000,000	336,447,243	0	0	31,722,598,720	12,457,348,976	17,888,089,703	1,677,570,441	4,624,590,463	4,624,590,463
933	Fraserburg District	142,144,940	561,348,551	14,074,137	3,366,368,819	1,110,000,000	238,368,819	0	0	17,992,855,724	11,725,085,122	4,705,656,696	2,156,115,524	5,906,574,714	5,906,574,714
934	Fraserburg District	56,670,311	211,940,631	8,074,007	1,376,766,872	0	87,904,872	0	0	9,992,050,742	6,663,736,761	2,033,898,606	104,466,027,764	2,700,293,582	2,700,293,582
935	Fraserburg District	9,866,456,861	31,635,000,000	1,459,000,000	61,001,611,455	40,000,000,000	20,501,611,455	0	0	1,812,999,496,544	1,055,090,956,672	633,502,512,348	104,466,027,764	410,287,242,757	410,287,242,757

ANNEX 7: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FOR FY 2024/25

Vote Code	Local Government	10/6 Primary Education - Non Wage Recurrent	10/6 Secondary Education - Non Wage Recurrent	10/6 Skills Development - Non Wage Recurrent	10/6 SWE Education - Non Wage Recurrent	Education - Conditional Grant	10/6 Education Development - UGTF Self Secondary Schools	10/6 Education Development - Formerly 2/6	Transitional Development - Education Ad Hoc	Water	HCD - Water and Environment - Non Wage Recurrent Conditional Grant	10/6 Rural Water & Sanitation - Non Wage Recurrent	Support Services Grant - Urban Water	Water and Environment - Development Grant	10/6 Piped Water Subgrant
601	Beaun City	2,241,754,118	374,435,434	758,519,908	18,682,965	132,694,946	0	0	0	0	0	0	0	0	0
602	East Rand City	523,799,383	945,489,574	619,595,000	11,280,283	93,486,552	0	0	0	0	0	0	0	0	0
603	Edenburg City	825,680,708	1,346,372,371	493,107,775	17,413,932	107,803,973	0	0	0	0	0	0	0	0	0
604	Ekurhuleni City	435,551,570	1,019,307,042	548,989,000	6,345,198	88,550,076	0	0	0	0	0	0	0	0	0
605	Emalahleni City	998,959,243	672,075,199	2,879,256,777	28,976,221	1,397,550,978	0	0	0	0	0	0	0	0	0
607	George City	1,482,427,558	3,398,036,977	719,411,331	7,191,117	924,710,764	0	0	0	0	0	0	0	0	0
608	Madibela City	829,438,214	1,029,025,302	537,659,000	2,947,650	321,403,995	0	0	0	0	0	0	0	0	0
609	Midrand City	1,195,046,169	2,195,046,169	1,195,046,169	4,375,932	1,195,046,169	0	0	0	0	0	0	0	0	0
610	Orkney City	867,109,152	1,349,141,177	1,144,576,648	5,155,778	51,795,391	0	0	0	0	0	0	0	0	0
701	Beaun Municipal Council	437,863,871	338,776,556	122,989,191	8,469,210	811,241,773	0	0	0	0	0	0	0	0	0
702	East Rand Municipal Council	178,068,418	304,278,631	122,989,191	4,659,210	811,241,773	0	0	0	0	0	0	0	0	0
703	Edenburg Municipal Council	304,278,631	571,176,442	271,176,442	5,787,671	46,410,773	0	0	0	0	0	0	0	0	0
704	Ekurhuleni Municipal Council	868,074,443	2,463,683,648	1,463,683,648	4,375,932	46,410,773	0	0	0	0	0	0	0	0	0
705	Emalahleni Municipal Council	290,096,420	614,303,711	422,237,000	4,375,932	83,940,762	0	0	0	0	0	0	0	0	0
706	George Municipal Council	531,350,276	1,019,307,042	622,237,000	11,280,283	103,214,473	0	0	0	0	0	0	0	0	0
707	Orkney Municipal Council	233,466,421	633,655	103,214,473	6,345,198	83,940,762	0	0	0	0	0	0	0	0	0
708	Midrand Municipal Council	249,120,185	324,629,310	155,316,906	7,644,100	83,940,762	0	0	0	0	0	0	0	0	0
709	Edenburg Metropolitan Council	405,969,837	300,988,612	300,988,612	4,230,106	83,940,762	0	0	0	0	0	0	0	0	0
710	George Metropolitan Council	350,413,459	359,381,277	99,626,968	5,207,632	85,959,888	0	0	0	0	0	0	0	0	0
711	Ekurhuleni Metropolitan Council	462,398,360	324,679,554	156,316,906	5,076,126	45,781,968	0	0	0	0	0	0	0	0	0
712	George Metropolitan Council	544,230,628	681,618,973	326,852,295	12,207,304	286,852,295	0	0	0	0	0	0	0	0	0
713	George Metropolitan Council	114,003,819	85,410,322	7,474,186	6,651,112	66,831,112	0	0	0	0	0	0	0	0	0
714	George Metropolitan Council	263,468,784	334,232,393	571,333,389	4,230,106	42,351,210	0	0	0	0	0	0	0	0	0
715	Kayamandla Metropolitan Council	448,482,458	680,807,207	156,316,906	13,465,835	487,105,278	0	0	0	0	0	0	0	0	0
716	Kayamandla Metropolitan Council	290,207,113	620,992,027	326,852,295	3,924,087	77,037,778	0	0	0	0	0	0	0	0	0
717	Kayamandla Metropolitan Council	405,694,813	109,212,311	122,581,191	41,217,263	41,217,263	0	0	0	0	0	0	0	0	0
718	Kayamandla Metropolitan Council	538,807,825	122,313,883	122,313,883	0	63,903,000	0	0	0	0	0	0	0	0	0
719	Kayamandla Metropolitan Council	391,793,660	349,173,327	349,173,327	6,909,171	236,311,144	0	0	0	0	0	0	0	0	0
720	Kayamandla Metropolitan Council	504,561,252	554,897,446	554,897,446	0	76,792,542	0	0	0	0	0	0	0	0	0
721	Kayamandla Metropolitan Council	405,817,661	224,012,747	739,936,000	0	112,521,231	0	0	0	0	0	0	0	0	0
722	Kayamandla Metropolitan Council	369,867,302	227,549,663	288,564,778	0	26,204,652	0	0	0	0	0	0	0	0	0
723	Kayamandla Metropolitan Council	384,698,872	911,176,180	219,379,078	0	125,729,512	0	0	0	0	0	0	0	0	0
724	Kayamandla Metropolitan Council	620,626,617	721,899,363	721,899,363	18,821,968	701,816,519	0	0	0	0	0	0	0	0	0
725	Kayamandla Metropolitan Council	849,607,799	780,774,317	84,956,421	0	288,986,258	0	0	0	0	0	0	0	0	0
726	Kayamandla Metropolitan Council	313,259,437	964,319,959	695,430,088	0	35,046,013	0	0	0	0	0	0	0	0	0
727	Kayamandla Metropolitan Council	239,028,433	695,430,088	239,028,433	0	105,448,236	0	0	0	0	0	0	0	0	0
728	Kayamandla Metropolitan Council	280,179,225	235,430,538	235,430,538	0	105,448,236	0	0	0	0	0	0	0	0	0
729	Kayamandla Metropolitan Council	783,848,166	631,960,960	631,960,960	4,935,123	1,471,339,386	0	0	0	0	0	0	0	0	0
730	Kayamandla Metropolitan Council	348,548,111	235,430,538	235,430,538	6,137,652	93,181,197	0	0	0	0	0	0	0	0	0
801	Abu Dhabi District	1,577,020,187	472,876,227	156,116,006	9,024,273	93,181,197	0	0	0	0	0	0	0	0	0
802	Abu Dhabi District	1,577,020,187	472,876,227	156,116,006	1,471,339,386	1,148,836,184	0	0	0	0	0	0	0	0	0
803	Abu Dhabi District	2,300,160,940	971,716,310	156,116,006	1,471,339,386	1,148,836,184	0	0	0	0	0	0	0	0	0
804	Abu Dhabi District	2,300,160,940	971,716,310	156,116,006	1,471,339,386	1,148,836,184	0	0	0	0	0	0	0	0	0
805	Abu Dhabi District	1,413,066,400	653,292,646	95,725,913	4,794,119	2,459,276,011	0	0	0	0	0	0	0	0	0
806	Amman District	347,963,355	138,470,784	208,140,992	28,328,222	905,511,425	0	0	0	0	0	0	0	0	0
807	Amman District	1,620,822,432	664,000,725	278,140,992	0	1,391,665,793	0	0	0	0	0	0	0	0	0
808	Amman District	1,169,581,506	462,204,876	90,412,479	0	1,391,665,793	0	0	0	0	0	0	0	0	0
809	Amman District	1,441,204,066	376,276,202	50,412,479	0	1,471,339,386	0	0	0	0	0	0	0	0	0
810	Amman District	1,244,064,028	418,660,748	0	7,402,684	725,148,417	0	0	0	0	0	0	0	0	0
811	Bangkok District	1,883,339,421	1,771,870,188	0	7,402,684	725,148,417	0	0	0	0	0	0	0	0	0
812	Bangkok District	1,593,909,421	1,209,552,919	0	4,864,020	1,921,116,027	0	0	0	0	0	0	0	0	0
813	Bangkok District	2,676,561,799	1,209,552,919	48,000,000	3,172,974	1,572,448,111	0	0	0	0	0	0	0	0	0
814	Bangkok District	1,176,620,152	1,022,860,975	42,000,000	0	2,646,444,406	0	0	0	0	0	0	0	0	0
815	Bangkok District	710,119,126	320,737,241	0	1,391,665,793	1,391,665,793	0	0	0	0	0	0	0	0	0
816	Bangkok District	824,217,906	784,339,483	1,134,007,669	22,887,048	355,463,294	0	0	0	0	0	0	0	0	0
817	Bangkok District	2,024,546,001	1,136,162,740	156,316,906	5,899,136	130,537,301	0	0	0	0	0	0	0	0	0
818	Bangkok District	1,371,891,793	1,115,487,437	156,316,906	11,280,280	448,785,100	0	0	0	0	0	0	0	0	0
819	Bangkok District	861,772,106	1,074,064,989	0	11,280,280	448,785,100	0	0	0	0	0	0	0	0	0
820	Bangkok District	1,171,363,912	2,126,641,385	0	4,375,932	1,195,046,169	0	0	0	0	0	0	0	0	0
821	Bangkok District	649,473,940	1,498,524,260	0	0	82,029,897	0	0	0	0	0	0	0	0	0
822	Bangkok District	1,773,594,974	1,052,897,491	103,871,297	4,375,932	1,195,046,169	0	0	0	0	0	0	0	0	0
823	Bangkok District	1,954,335,473	916,374,275	199,104,076	4,375,932	1,195,046,169	0	0	0	0	0	0	0	0	0
824	Bangkok District	1,354,990,564	312,633,812	0	0	1,475,773,214	0	0	0	0	0	0	0	0	0
825	Bangkok District	2,182,731,225	1,889,664,524	260,188,193	2,356,057	1,200,039,826	0	0	0	0	0	0	0	0	0
826	Bangkok District	2,910,217,669	1,666,437,196	156,316,906	0	1,645,971,094	0	0	0	0	0	0	0	0	0
827	Bangkok District	609,440,577	1,091,656,172	156,316,906	0	1,107,492,179	0	0	0	0	0	0	0	0	0
828	Bangkok District	1,176,647,557	1,081,649,915	172,593,193	0	2,186,521,656	0	0	0	0	0	0	0	0	0
829	Bangkok District	451,300,983	921,200,238	0	0	1,213,911,556	0	0	0	0	0	0	0	0	0
830	Bangkok District	2,118,694,241	999,521,530	0	0	1,953,689,359	0	0	0	0	0	0	0	0	0
831	Bangkok District	1,955,751,489	531,723,143	372,593,193	6,374,657	1,175,376,146	0	0	0	0	0	0	0	0	0
832	Bangkok District	1,044,807,551	784,339,483	909,934,906	0	143,007,123	0	0	0						

ANNEX 7: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FOR FY 2024/25

Vote Code	Local Government	o/w Primary Education - Non Wage Recurrent	o/w Secondary Education - Non Wage Recurrent	o/w Skills Acquisition - Non Wage Recurrent	o/w TNE Education - Non Wage Recurrent	Education - Conditional Grant	o/w Education Development - UGIFT Need Secondary Schools	o/w Education Development - Formerly SPJ	Transitional Development - Education/Al/NoC	Water	HCD - Water and Environment - Non Wage Recurrent Conditional Grant	o/w Rural Water & Sanitation - Non Wage Recurrent	Support Services Grant - Urban Water	Water and Environment - Development Grant	o/w Piped Water Subgrant
924	Rukwanga District	1,534,816,020	2,341,014,724	312,633,812	0	789,256,654	453,604,302	335,652,352	0	641,390,867	88,916,935	88,916,935	0	537,659,217	190,650,261
925	Ruwabara District	90,773,177	363,724,775	498,978,606	0	185,935,403	0	185,935,403	0	364,405,529	52,457,013	52,457,013	0	297,133,701	100,181,567
926	Sembabule District	1,944,329,007	799,123,956	42,197,710	0	300,016,708	0	300,016,708	0	1,117,507,848	92,301,792	92,301,792	0	1,010,314,242	358,777,787
927	Serere District	2,740,923,496	1,827,362,178	116,855,198	5,287,632	555,998,542	425,278,380	130,172,362	0	582,512,710	84,165,104	84,165,104	0	483,332,792	171,457,403
928	Shirwa District	934,687,659	1,446,137,841	150,688,511	13,465,836	770,890,700	572,235,167	197,665,531	0	515,575,993	45,419,272	45,419,272	0	455,231,806	161,443,379
929	Shirwa District	2,305,588,809	3,479,661,254	60,000,000	5,972,648	772,178,142	505,886,314	206,389,828	0	675,538,332	66,337,712	66,337,712	0	545,393,806	193,392,892
930	Scott District	1,650,926,107	444,010,213	679,581,806	0	1,003,319,271	800,000,000	310,319,271	0	875,050,780	84,038,596	84,038,596	0	776,187,319	273,334,150
931	Tengeru District	2,493,856,881	318,897,671	125,593,291	0	420,355,245	0	420,355,245	0	986,304,799	86,304,115	86,304,115	0	879,985,866	509,900,179
931	Tengeru District	4,637,420,550	2,699,089,498	876,235,028	3,031,375	3,704,013,299	2,799,646,227	404,187,071	0	1,750,005,814	102,995,553	102,995,553	0	1,113,145,446	401,805,584
931	Wakiso District	2,413,980,705	1,958,091,914	240,999,725	3,748,692	2,609,337,661	450,000,000	3,210,637,661	0	1,446,046,609	496,976,146	496,976,146	0	934,255,948	331,380,729
931	Wakiso District	2,351,460,113	976,531,093	773,599,812	10,322,754	2,841,867,026	931,563,547	1,431,803,480	0	1,401,433,481	178,003,323	178,003,323	0	1,218,005,460	438,563,186
932	Wakiso District	2,074,622,729	407,331,676	317,939,291	0	2,331,717,079	2,169,672,768	162,044,310	0	725,463,674	70,278,484	70,278,484	0	640,370,375	227,070,933
	Total	23,815,706,739	146,367,114,000	29,193,248,951	880,778,407	137,396,678,951	139,689,181,011	61,488,497,590	0	95,043,016,964	12,580,990,000	12,580,990,000	2,300,000,000	80,543,016,964	28,560,000,000

ANNEX 7: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FOR FY 2024/25

Voter Code	Local Government	eGw Mand Water & Sanitation Suborg	Traditional Development - Water	Traditional Development - Water (Environment)	Traditional Development - Water (Advice)	15 Community Mobilisation and Staffed Camps				16 Public Sector Transformation				Traditional Development - PSM/Ad HOC	
						Community Based Services	Special Development - Non Wage	eGw Social Development - Non Wage	Non Wage	Administration	Salary Arrears	Pension and Gratuity	Gratuity		Arrears
621	Avia City	0	0	0	0	54,684,098	56,628,938	58,673,778	54,684,098	56,628,938	58,673,778	0	0	509,622,693	0
622	Fort Lerdal City	0	0	0	0	21,179,588	21,179,588	21,179,588	21,179,588	21,179,588	21,179,588	0	0	832,348,337	0
623	Goba City	0	0	0	0	41,877,880	41,877,880	41,877,880	41,877,880	41,877,880	41,877,880	0	0	768,571,980	0
624	Heena City	0	0	0	0	22,292,035	22,292,035	22,292,035	22,292,035	22,292,035	22,292,035	0	0	250,833,093	0
625	Ura City	0	0	0	0	38,226,338	38,226,338	38,226,338	38,226,338	38,226,338	38,226,338	0	0	920,667,185	0
626	Mhahla City	0	0	0	0	41,089,012	41,089,012	41,089,012	41,089,012	41,089,012	41,089,012	0	0	643,689,769	0
627	Mhahla City	0	0	0	0	37,815,652	37,815,652	37,815,652	37,815,652	37,815,652	37,815,652	0	0	295,205,965	0
628	Mhahla City	0	0	0	0	53,284,674	53,284,674	53,284,674	53,284,674	53,284,674	53,284,674	0	0	437,146,303	0
629	Mhahla City	0	0	0	0	35,906,149	35,906,149	35,906,149	35,906,149	35,906,149	35,906,149	0	0	695,644,075	0
630	Mhahla City	0	0	0	0	23,121,139	23,121,139	23,121,139	23,121,139	23,121,139	23,121,139	0	0	424,986,527	0
631	Mhahla City	0	0	0	0	15,483,632	15,483,632	15,483,632	15,483,632	15,483,632	15,483,632	0	0	60,592,198	0
632	Mhahla City	0	0	0	0	10,314,006	10,314,006	10,314,006	10,314,006	10,314,006	10,314,006	0	0	42,456,718	0
633	Mhahla City	0	0	0	0	10,968,939	10,968,939	10,968,939	10,968,939	10,968,939	10,968,939	0	0	322,709,708	0
634	Mhahla City	0	0	0	0	13,456,107	13,456,107	13,456,107	13,456,107	13,456,107	13,456,107	0	0	143,329,620	0
635	Mhahla City	0	0	0	0	20,307,488	20,307,488	20,307,488	20,307,488	20,307,488	20,307,488	0	0	400,577,900	0
636	Mhahla City	0	0	0	0	19,639,944	19,639,944	19,639,944	19,639,944	19,639,944	19,639,944	0	0	80,987,118	0
637	Mhahla City	0	0	0	0	13,756,729	13,756,729	13,756,729	13,756,729	13,756,729	13,756,729	0	0	82,006,891	0
638	Mhahla City	0	0	0	0	11,783,940	11,783,940	11,783,940	11,783,940	11,783,940	11,783,940	0	0	517,222,504	0
639	Mhahla City	0	0	0	0	15,067,277	15,067,277	15,067,277	15,067,277	15,067,277	15,067,277	0	0	79,588,351	0
640	Mhahla City	0	0	0	0	11,680,971	11,680,971	11,680,971	11,680,971	11,680,971	11,680,971	0	0	188,087,489	0
641	Mhahla City	0	0	0	0	20,934,724	20,934,724	20,934,724	20,934,724	20,934,724	20,934,724	0	0	397,397,979	0
642	Mhahla City	0	0	0	0	72,787,053	72,787,053	72,787,053	72,787,053	72,787,053	72,787,053	0	0	164,677,236	0
643	Mhahla City	0	0	0	0	6,944,677	6,944,677	6,944,677	6,944,677	6,944,677	6,944,677	0	0	60,409,135	0
644	Mhahla City	0	0	0	0	11,614,117	11,614,117	11,614,117	11,614,117	11,614,117	11,614,117	0	0	156,775,988	0
645	Mhahla City	0	0	0	0	17,403,888	17,403,888	17,403,888	17,403,888	17,403,888	17,403,888	0	0	40,507,465	0
646	Mhahla City	0	0	0	0	16,665,127	16,665,127	16,665,127	16,665,127	16,665,127	16,665,127	0	0	40,507,465	0
647	Mhahla City	0	0	0	0	11,008,868	11,008,868	11,008,868	11,008,868	11,008,868	11,008,868	0	0	70,606,921	0
648	Mhahla City	0	0	0	0	23,371,137	23,371,137	23,371,137	23,371,137	23,371,137	23,371,137	0	0	122,475,572	0
649	Mhahla City	0	0	0	0	68,449,932	68,449,932	68,449,932	68,449,932	68,449,932	68,449,932	0	0	247,769,527	0
650	Mhahla City	0	0	0	0	20,676,609	20,676,609	20,676,609	20,676,609	20,676,609	20,676,609	0	0	182,112,352	0
651	Mhahla City	0	0	0	0	20,792,249	20,792,249	20,792,249	20,792,249	20,792,249	20,792,249	0	0	105,093,649	0
652	Mhahla City	0	0	0	0	6,913,276	6,913,276	6,913,276	6,913,276	6,913,276	6,913,276	0	0	182,112,352	0
653	Mhahla City	0	0	0	0	21,976,590	21,976,590	21,976,590	21,976,590	21,976,590	21,976,590	0	0	303,898,246	0
654	Mhahla City	0	0	0	0	30,926,937	30,926,937	30,926,937	30,926,937	30,926,937	30,926,937	0	0	117,145,671	0
655	Mhahla City	0	0	0	0	85,708,423	85,708,423	85,708,423	85,708,423	85,708,423	85,708,423	0	0	309,098,564	0
656	Mhahla City	0	0	0	0	85,708,423	85,708,423	85,708,423	85,708,423	85,708,423	85,708,423	0	0	309,098,564	0
657	Mhahla City	0	0	0	0	11,013,257	11,013,257	11,013,257	11,013,257	11,013,257	11,013,257	0	0	64,643,582	0
658	Mhahla City	0	0	0	0	18,249,229	18,249,229	18,249,229	18,249,229	18,249,229	18,249,229	0	0	124,667,527	0
659	Mhahla City	0	0	0	0	17,088,192	17,088,192	17,088,192	17,088,192	17,088,192	17,088,192	0	0	66,008,389	0
660	Mhahla City	0	0	0	0	11,640,035	11,640,035	11,640,035	11,640,035	11,640,035	11,640,035	0	0	149,027,642	0
661	Mhahla City	0	0	0	0	39,472,923	39,472,923	39,472,923	39,472,923	39,472,923	39,472,923	0	0	135,453,964	0
662	Mhahla City	0	0	0	0	49,462,688	49,462,688	49,462,688	49,462,688	49,462,688	49,462,688	0	0	239,818,517	0
663	Mhahla City	0	0	0	0	58,450,656	58,450,656	58,450,656	58,450,656	58,450,656	58,450,656	0	0	302,058,143	0
664	Mhahla City	0	0	0	0	56,615,487	56,615,487	56,615,487	56,615,487	56,615,487	56,615,487	0	0	351,725,390	0
665	Mhahla City	0	0	0	0	31,110,584	31,110,584	31,110,584	31,110,584	31,110,584	31,110,584	0	0	765,006,623	0
666	Mhahla City	0	0	0	0	34,872,700	34,872,700	34,872,700	34,872,700	34,872,700	34,872,700	0	0	404,200,529	0
667	Mhahla City	0	0	0	0	44,786,079	44,786,079	44,786,079	44,786,079	44,786,079	44,786,079	0	0	24,956,140	0
668	Mhahla City	0	0	0	0	49,339,447	49,339,447	49,339,447	49,339,447	49,339,447	49,339,447	0	0	312,186,643	0
669	Mhahla City	0	0	0	0	31,991,131	31,991,131	31,991,131	31,991,131	31,991,131	31,991,131	0	0	333,056,401	0
670	Mhahla City	0	0	0	0	28,274,388	28,274,388	28,274,388	28,274,388	28,274,388	28,274,388	0	0	697,843,622	0
671	Mhahla City	0	0	0	0	52,415,260	52,415,260	52,415,260	52,415,260	52,415,260	52,415,260	0	0	2,237,881,517	0
672	Mhahla City	0	0	0	0	59,667,251	59,667,251	59,667,251	59,667,251	59,667,251	59,667,251	0	0	319,612,151	0
673	Mhahla City	0	0	0	0	87,852,171	87,852,171	87,852,171	87,852,171	87,852,171	87,852,171	0	0	977,471,900	0
674	Mhahla City	0	0	0	0	36,655,827	36,655,827	36,655,827	36,655,827	36,655,827	36,655,827	0	0	144,990,588	0
675	Mhahla City	0	0	0	0	32,583,939	32,583,939	32,583,939	32,583,939	32,583,939	32,583,939	0	0	467,006,584	0
676	Mhahla City	0	0	0	0	30,488,679	30,488,679	30,488,679	30,488,679	30,488,679	30,488,679	0	0	937,209,624	0
677	Mhahla City	0	0	0	0	52,775,933	52,775,933	52,775,933	52,775,933	52,775,933	52,775,933	0	0	648,551,623	0
678	Mhahla City	0	0	0	0	27,891,560	27,891,560	27,891,560	27,891,560	27,891,560	27,891,560	0	0	381,498,425	0
679	Mhahla City	0	0	0	0	27,137,119	27,137,119	27,137,119	27,137,119	27,137,119	27,137,119	0	0	219,929,728	0
680	Mhahla City	0	0	0	0	45,211,968	45,211,968	45,211,968	45,211,968	45,211,968	45,211,968	0	0	390,553,939	0
681	Mhahla City	0	0	0	0	29,292,993	29,292,993	29,292,993	29,292,993	29,292,993	29,292,993	0	0	286,553,137	0
682	Mhahla City	0	0	0	0	54,789,213	54,789,213	54,789,213	54,789,213	54,789,213	54,789,213	0	0	493,806,919	0
683	Mhahla City	0	0	0	0	35,436,152	35,436,152	35,436,152	35,436,152	35,436,152	35,436,152	0	0	372,727,212	0
684	Mhahla City	0	0	0	0	33,018,711	33,018,711	33,018,711	33,018,711	33,018,711	33,018,711	0	0	1,488,387,288	0
685	Mhahla City	0</													

ANNEX 7: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FOR FY 2024/25

Vote Code	Local Government	ef/w Rural Water & Facilities Subgroup	Transitional Development - Water	Transitional Development (Water & Sewerage)	Transitional Development - Water Ad Hoc	13 Community Maintenance and Minister Change Services	13 Social Services - Non Wage Recurrent	ef/w Social Development - Non Recurrent	ef/w community multisubsector grant	14 Public Sector Transformation	Administered Salary Arrears	Pension and Gratuity Arrears	Gratuity Provision	Transitional Development - PSM Ad Hoc	Multi Department
924	Phalaborwa District	347,008,956	14,814,315	14,814,315	0	52,583,351	52,583,351	0	52,583,351	2,105,183,904	0	0	2,105,183,904	0	
925	Phalaborwa District	691,272,134	14,814,315	14,814,315	0	52,584,787	52,584,787	0	52,584,787	2,001,842,128	0	0	2,001,842,128	0	
926	Semabelo District	653,112,455	14,814,315	14,814,315	0	52,586,651	52,586,651	0	52,586,651	444,644,324	0	0	444,644,324	0	
927	Shiraz District	393,848,527	14,814,315	14,814,315	0	66,429,101	66,429,101	0	66,429,101	608,576,744	0	0	608,576,744	0	
928	Shiraz District	162,009,912	14,814,315	14,814,315	0	24,320,902	24,320,902	0	24,320,902	839,482,885	0	0	839,482,885	0	
929	Shiraz District	550,965,118	14,814,315	14,814,315	0	46,858,972	46,858,972	0	46,858,972	1,099,186,073	0	0	1,099,186,073	0	
930	Shiraz District	554,078,487	14,814,315	14,814,315	0	47,208,355	47,208,355	0	47,208,355	1,306,392,459	0	0	1,306,392,459	0	
931	Shiraz District	-711,339,863	14,814,315	14,814,315	0	45,898,229	45,898,229	0	45,898,229	393,658,460	0	0	393,658,460	0	
932	Wahlia District	609,925,213	14,814,315	14,814,315	0	97,210,189	97,210,189	0	97,210,189	2,150,280,246	0	0	2,150,280,246	0	
933	Wahlia District	280,042,274	14,814,315	14,814,315	0	220,578,344	220,578,344	0	220,578,344	1,639,632,879	0	0	1,639,632,879	0	
934	Wahlia District	14,814,315	14,814,315	14,814,315	0	139,264,979	139,264,979	0	139,264,979	407,001,977	0	0	407,001,977	0	
935	Wahlia District	411,289,443	14,814,315	14,814,315	0	49,866,441	49,866,441	0	49,866,441	343,976,325	0	0	343,976,325	0	
	Total	51,989,016,464	2,000,000,000	2,000,000,000	0	7,640,000,000	7,640,000,000	0	7,640,000,000	58,434,796,688	0	0	58,434,796,688	0	

ANNEX 7: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FOR FY 2024/25

Vets Code	Local Government	Public Works Measurements - Support Services Grant	Other	DR Multi Programme		Urban Discretionary Development Grant	Municipal DBEG (USMID)	Municipal DBEG (USMID)	Town DBEG (Non USMID)	Division DBEG (USMID)	District Discretionary Development Equalization Grant	Rural DBEG - Local Government Grant	District DBEG - Local Government Grant	Subsidiary DBEG - Local Government Grant	District DBEG - CU Additional Funds
				Multi Department	Urban Discretionary Equalization Grant										
601	Arara City			5,309,483,010	903,838,955	266,796,487				633,037,468					
602	Fort-Portal City			4,731,245,878	706,741,209	1,937,309,200				311,558,073					
603	Gole City			5,656,088,488	1,979,706,140	1,577,739,700				413,968,741					
604	Hojima City			4,792,038,382	1,657,721,260	1,431,895,573				228,735,687					
605	Jinja City			5,324,379,002	1,139,350,184	716,350,262				419,179,932					
606	Jira City			4,234,685,817	1,274,316,575	847,372,293				476,859,216					
607	Kitale City			4,639,483,382	1,167,177,665	818,095,593				389,112,072					
608	Kitale City			4,232,285,047	1,406,652,662	887,337,659				319,315,023					
609	Mbarara City			3,935,379,389	2,149,073,280	1,475,511,700				343,561,550					
610	Mbarara City			3,160,739,235	807,211,600	242,237,432				144,974,122					
611	Mbarara City			2,145,477,033	915,486,073	385,557,410				65,574,632					
612	Ngali Municipal Council			1,180,783,092	664,131,742	98,927,542				75,858,653					
613	Bukhima Urban Municipal Council			1,474,133,344	279,831,197	564,477,979				141,341,734					
614	Estahim Municipal Council			3,626,024,685	1,071,819,712	316,531,562				221,237,113					
615	Estahim Municipal Council			1,651,079,144	188,206,143	107,248,113				134,754,928					
616	Estahim Municipal Council			1,865,200,742	188,206,143	107,248,113				81,212,010					
617	Estahim Municipal Council			1,909,918,468	613,092,207	485,245,245				127,792,461					
618	Estahim Municipal Council			2,225,643,190	1,086,785,538	930,310,847				156,474,111					
619	Estahim Municipal Council			1,165,291,907	562,468,378	315,471,096				215,930,148					
620	Estahim Municipal Council			2,763,683,411	1,391,093,244	1,165,471,096				77,874,116					
621	Estahim Municipal Council			3,177,020,421	1,134,344,078	638,163,615				496,137,483					
622	Estahim Municipal Council			1,108,399,351	107,648,492	59,258,028				48,190,464					
623	Estahim Municipal Council			2,379,847,497	1,076,022,524	942,084,760				135,917,864					
624	Estahim Municipal Council			1,391,376,120	298,158,139	154,413,538				144,157,691					
625	Estahim Municipal Council			3,429,932,282	242,195,034	242,195,034				118,147,231					
626	Estahim Municipal Council			1,040,561,142	142,208,969	76,000,578				67,206,410					
627	Estahim Municipal Council			2,830,921,446	1,333,504,339	1,077,784,738				255,710,991					
628	Estahim Municipal Council			2,802,014,482	1,132,478,583	639,196,581				453,281,002					
629	Estahim Municipal Council			1,728,356,204	309,611,100	209,611,100				187,403,651					
630	Estahim Municipal Council			1,420,821,934	299,004,058	337,003,387				143,806,567					
631	Estahim Municipal Council			1,408,562,396	384,707,363	1,303,016,084				344,808,567					
632	Estahim Municipal Council			2,805,296,186	1,338,448,578	206,376,301				67,709,976					
633	Estahim Municipal Council			1,885,300,846	393,079,596	206,376,301				235,352,494					
634	Estahim Municipal Council			4,347,853,821	1,412,851,880	393,079,596				184,461,296					
635	Estahim Municipal Council			1,559,551,586	177,134,606	97,869,319				617,072,145					
636	Estahim Municipal Council			1,726,488,078	478,628,075	254,407,310				79,245,286					
637	Estahim Municipal Council			1,150,140,593	186,619,205	224,407,310				224,120,765					
638	Estahim Municipal Council			1,438,686,572	144,658,117	78,843,602				65,114,515					
639	Estahim Municipal Council			1,250,002,003	263,669,782	138,842,379				125,027,502					
640	Estahim Municipal Council			1,087,417,440	720,027,685	603,888,081				116,941,345					
641	Estahim Municipal Council			3,488,579,369	40,169,982	40,169,982									
642	Estahim Municipal Council			4,291,431,548	36,781,772	36,781,772									
643	Estahim Municipal Council			4,591,310,511	59,333,761	59,333,761									
644	Estahim Municipal Council			3,335,905,884	25,129,847	25,129,847									
645	Estahim Municipal Council			3,144,121,774	22,000,090	22,000,090									
646	Estahim Municipal Council			3,186,836,468	17,258,789	17,258,789									
647	Estahim Municipal Council			4,151,345,922	48,016,481	48,016,481									
648	Estahim Municipal Council			3,193,986,416	16,448,452	16,448,452									
649	Estahim Municipal Council			4,646,106,470	70,384,505	70,384,505									
650	Estahim Municipal Council			4,298,204,410	90,042,235	90,042,235									
651	Estahim Municipal Council			4,070,002,923	34,615,074	34,615,074									
652	Estahim Municipal Council			2,535,331,395	16,313,026	16,313,026									
653	Estahim Municipal Council			2,072,650,206	29,754,029	29,754,029									
654	Estahim Municipal Council			3,174,417,203	24,969,419	24,969,419									
655	Estahim Municipal Council			2,334,774,846	38,144,883	38,144,883									
656	Estahim Municipal Council			3,651,802,638	22,954,564	22,954,564									
657	Estahim Municipal Council			4,877,827,642	70,113,694	70,113,694									
658	Estahim Municipal Council			2,425,462,845	60,569,610	60,569,610									
659	Estahim Municipal Council			3,324,836,793	63,678,033	63,678,033									
660	Estahim Municipal Council			4,384,853,867	36,775,781	36,775,781									
661	Estahim Municipal Council			3,393,306,545	29,608,564	29,608,564									
662	Estahim Municipal Council			3,882,168,716	67,705,887	67,705,887									
663	Estahim Municipal Council			2,228,018,643	27,259,862	27,259,862									
664	Estahim Municipal Council			3,136,093,327	30,119,143	30,119,143									
665	Estahim Municipal Council			3,585,325,584	26,319,486	26,319,486									
666	Estahim Municipal Council			4,029,602,930	69,722,630	69,722,630									
667	Estahim Municipal Council			3,302,601,505	36,839,985	36,839,985									
668	Estahim Municipal Council			2,815,396,644	17,272,043	17,272,043									
669	Estahim Municipal Council			4,234,433,766	0	0									
670	Estahim Municipal Council			3,590,126,905	13,089,487	13,089,487									
671	Estahim Municipal Council			3,916,205,073	32,451,725	32,451,725									
672	Estahim Municipal Council			3,550,857,188	38,313,096	38,313,096									
673	Estahim Municipal Council			4,032,616,974	99,840,037	99,840,037									
674	Estahim Municipal Council			4,084,921,559	70,388,009	70,388,009									
675	Estahim Municipal Council			3,192,061,743	20,461,925	20,461,925									
676	Estahim Municipal Council			3,025,657,752	13,565,921	13,565,921									
677	Estahim Municipal Council			4,159,096,471	35,942,944	35,942,944									

ANNEX 7: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FOR FY 2024/25

Area Code	Local Government	Public Sector Manager - Support Services Grant	e/w Support Services - Other	00 Multi Programmes	e/w Municipal DDEG (USMID)	e/w Municipal DDEG (Non USMID)	e/w Town DDEG	e/w Division DDEG (Main USMID)	e/w Division DDEG (USMID)	District Discretionary Development Evaluation Grant	e/w Rural DDEG - Local Government Grant	e/w District DDEG - Local Government Grant	e/w Subcounty DDEG - Local Government Grant	e/w District DDEG - Additional Funds
934	Ishungu District	0	0	4,714,913,693	22,879,074	0	22,479,074	0	0	251,764,638	351,764,638	162,203,142	188,921,486	0
935	Ivumbanyi District	0	0	3,442,911,818	33,874,837	0	33,874,837	0	0	119,431,870	119,431,870	62,593,995	56,827,875	0
936	Semabule District	0	0	4,485,711,834	23,838,666	0	23,838,666	0	0	399,433,073	399,433,073	186,824,550	212,608,524	0
937	Sere District	0	0	4,800,795,204	70,095,367	0	70,095,367	0	0	382,890,613	307,890,613	188,176,420	248,714,193	0
938	Shamba District	0	0	3,803,459,246	37,216,367	0	37,216,367	0	0	372,899,294	125,899,294	61,695,633	64,363,662	0
939	Strom District	0	0	5,553,678,345	60,461,396	0	60,461,396	0	0	446,781,733	446,781,733	167,485,802	279,295,931	0
939	Sere District	0	0	3,204,481,258	7,932,849	0	7,932,849	0	0	479,407,787	479,407,787	173,173,568	306,234,199	0
939	Nguzi District	0	0	11,468,638	11,468,638	0	11,468,638	0	0	373,272,073	373,272,073	154,844,964	218,427,929	0
939	Moso District	0	0	112,185,413	112,185,413	0	112,185,413	0	0	724,393,458	724,393,458	243,040,137	481,348,461	0
940	Wario District	0	0	6,297,517,460	606,900,338	0	606,900,338	0	0	476,913,679	476,913,679	216,497,268	260,418,410	0
941	Wario District	0	0	6,341,980,141	139,985,578	0	139,985,578	0	0	882,034,100	882,034,100	367,939,951	514,096,140	0
942	Wario District	0	0	3,762,497,576	48,368,804	0	48,368,804	0	0	735,001,761	317,200,335	131,556,808	185,643,446	0
943	Wario District	0	0	6,090,277,245,930	37,769,383,703	18,360,866,372	4,000,000,000	3,390,394,297	5,673,307,781	45,861,837,652	43,714,437,651	18,141,493,626	25,572,446,025	0
943	Wario District	0	0	6,090,277,245,930	37,769,383,703	18,360,866,372	4,000,000,000	3,390,394,297	5,673,307,781	45,861,837,652	43,714,437,651	18,141,493,626	25,572,446,025	0

ANNEX 7: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FOR FY 2024/25

Vote Code	Local Government	Water Usage / Engage	Water Performance	Urban Development	Urban Development	Urban Development	Urban Development	Urban Development	Urban Development	Urban Development	Urban Development	Urban Development	Urban Development	Urban Development	Urban Development	Urban Development	Urban Development	Urban Development	Urban Development	Urban Development	
		Residential	Non-Residential	Commercial	Industrial	Health & Education	Public Services	Transport	Urban Services	Urban Services	Urban Services	Urban Services	Urban Services	Urban Services	Urban Services	Urban Services	Urban Services	Urban Services	Urban Services	Urban Services	Urban Services
		Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
601	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
602	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
603	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
604	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
605	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
606	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
607	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
608	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
609	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
610	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
611	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
612	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
613	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
614	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
615	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
616	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
617	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
618	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
619	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
620	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
621	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
622	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
623	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
624	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
625	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
626	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
627	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
628	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
629	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
630	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
631	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
632	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
633	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
634	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
635	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
636	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
637	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
638	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
639	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
640	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
641	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
642	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
643	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
644	Abaya City	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ANNEX 7: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FOR FY 2024/25

Vote Code	Local Government	e/w Urban UCG - Municipalities	e/w Performance Budget Climate Resilient Grant	Urban Unconditional Grant	Urban Unconditional Grant - Wage	e/w Municipal UCG - Wage	e/w Town UCG - Wage Resilient	Urban Unconditional Grant - Non Wage Municipality	e/w Urban UCG - NWR Town	e/w Urban UCG - NWR Town	e/w RRMIS Urban	e/w Special Urban	e/w Ex-Gratia Urban Municipalities	e/w Special Planning Division	e/w Urban UCG - NWR
024	Bulweri District	0	0	596,221,660	509,126,980	0	509,126,980	81,346,000	0	91,246,600	0	0	0	0	0
025	Phanekwa District	0	0	441,551,131	308,028,147	0	308,028,147	131,493,085	0	131,493,085	0	0	0	0	0
026	Phanekwa District	0	0	469,608,911	327,919,017	0	327,919,017	89,472,915	0	89,472,915	0	0	0	0	0
027	Phanekwa District	0	0	397,814,374	274,028,454	0	274,028,454	241,755,970	0	241,755,970	0	0	0	0	0
028	Phanekwa District	0	0	883,312,696	270,151,128	0	777,141,128	146,171,168	0	146,171,168	0	0	0	0	0
029	Phanekwa District	0	0	800,969,372	669,179,492	0	669,179,492	221,795,975	0	221,795,975	0	0	0	0	0
030	Phanekwa District	0	0	104,938,503	39,509,497	0	39,509,497	65,428,966	0	65,428,966	0	0	0	0	0
031	Phanekwa District	0	0	344,480,483	306,855,951	0	306,855,951	37,624,531	0	37,624,531	0	0	0	0	0
032	Phanekwa District	0	0	1,011,100,091	665,100,113	0	665,100,113	346,999,878	0	346,999,878	0	0	0	0	0
033	Wolaito District	0	0	4,023,593,445	2,047,423,633	0	2,047,423,633	1,985,170,212	0	1,985,170,212	0	0	0	0	0
034	Wolaito District	0	0	669,556,193	441,555,506	0	441,555,506	424,000,617	0	424,000,617	0	0	0	0	0
035	Wolaito District	0	0	609,377,776	433,810,411	0	433,810,411	171,467,368	0	171,467,368	0	0	0	0	0
Final		0	2,147,480,001	150,741,765,608	115,417,802,187	64,235,126,327	11,102,675,850	35,323,984,420	5,355,552,531	20,850,659,000	1,129,000,000	219,779,720	0	146,100,768	5,355,552,531

ANNEX 7: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FOR FY 2024/25

Vote Code	Local Government	o/w Members for Municipal LLG Councilors	o/w Full Recurrent Grant Municipality	o/w monitoring UGIF Program - within	o/w city service commission	District Unconditional Grants	District Unconditional Grant - Wage	o/w District UCG - Wage	District Unconditional Grant - Non Wage Recurrent	o/w District UCG - NWR District	o/w District UCG - MWP Subcounty	o/w IPPS District	o/w IFMS District	o/w Boards District	o/w Ec-cratia District
924	Rukungiri District	0	0	0	0	3,743,946,411	2,964,790,052	2,964,790,052	779,156,370	356,388,914	241,530,068	0	30,000,000	0	25,204,887
925	Bwamba District	0	0	0	0	2,648,086,879	2,408,843,329	2,408,843,329	439,240,550	201,860,713	90,578,839	0	30,000,000	0	25,204,887
926	Sembabule District	0	0	0	0	3,599,835,163	2,805,006,057	2,805,006,057	794,829,106	339,435,976	280,339,132	0	30,000,000	0	25,204,887
927	Serere District	0	0	0	0	3,335,034,750	2,581,581,272	2,581,581,272	779,451,478	314,438,837	258,239,839	0	30,000,000	0	25,204,887
928	Sheema District	0	0	0	0	2,255,331,095	2,308,712,664	2,308,712,664	447,818,435	187,226,512	30,006,503	0	30,000,000	0	25,204,887
929	Sironko District	0	0	0	0	4,185,465,839	3,253,229,249	3,253,229,249	912,236,590	326,683,103	336,975,358	0	30,000,000	0	25,204,887
930	Soroti District	0	0	0	0	2,912,207,819	2,099,852,616	2,099,852,616	872,240,202	328,720,640	285,886,813	25,000,000	47,449,000	0	25,204,887
931	Tungaa District	0	0	0	0	3,557,128,144	1,709,577,239	1,709,577,239	640,389,436	275,349,078	199,735,665	0	30,000,000	0	25,204,887
932	Tororo District	0	0	0	0	4,247,862,278	3,557,128,144	3,557,128,144	1,180,734,634	438,255,324	477,087,143	25,000,000	30,000,000	0	25,204,887
933	Wajir District	0	0	0	0	6,768,697,957	5,694,578,165	5,694,578,165	1,074,314,182	476,574,355	405,114,790	0	30,000,000	0	25,204,887
934	Uasin Gishu District	0	0	0	0	4,453,412,270	3,161,646,990	3,161,646,990	1,291,785,781	547,533,191	272,810,038	0	30,000,000	0	25,204,887
935	Uasin Gishu District	0	0	0	0	2,373,692,234	1,684,950,362	1,684,950,362	888,788,972	287,340,137	272,810,038	0	30,000,000	0	25,204,887
	TOTAL	905,805,808	615,000,000	460,000,000	180,000,057	415,605,237,997	324,271,597,678	324,271,597,678	92,339,640,969	37,698,021,935	28,500,000,000	475,000,000	6,157,164,000	3,407,578,787	0

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ANNEX 7: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FOR FY 2024/25

Wards Code	Local Government	o/w Payroll Printing District	o/w Honorarys District LLC councillors	o/w PBS Recurrent Costs District	o/w Mobilising UGIFT Program- District	o/w District Service Commission	Total	Total	Total	Total	Total
842	Kaberemba District	4,482,738	28,910,335	20,000,000	15,000,000	18,485,924,978	11,717,860,095	8,606,366,249	3,141,535,674		
843	Kagadi District	10,934,601	108,413,798	20,000,000	15,000,000	18,000,000	39,712,684,989	77,457,272,542	6,916,370,011	5,051,091,936	
844	Kakumiro District	6,249,918	59,994,303	20,000,000	15,000,000	19,440,164,425	5,864,641,839	10,080,104,123	10,080,104,123		
845	Kakhi District	4,797,779	37,898,527	20,000,000	15,000,000	18,000,000	19,670,844,822	12,284,078,217	3,359,482,189	4,052,274,416	
846	Kakungwa District	2,333,690	36,688,831	20,000,000	15,000,000	18,000,000	16,704,836,987	12,686,806,293	1,651,407,845	2,837,271,800	
847	Kaliro District	10,614,095	45,090,047	20,000,000	15,000,000	18,000,000	39,534,907,317	22,973,683,144	5,633,407,785	4,927,921,889	
848	Kalungu District	8,739,771	51,868,443	20,000,000	15,000,000	18,000,000	26,660,745,931	19,653,358,509	5,366,807,212	1,640,440,210	
849	Kamuli District	17,558,811	90,982,526	20,000,000	15,000,000	18,000,000	51,920,951,599	37,228,981,828	10,125,447,286	4,340,622,474	
850	Kanyenda District	8,729,696	104,162,238	20,000,000	15,000,000	18,000,000	34,673,227,408	33,461,046,815	7,171,637,938	3,115,117,814	
851	Kanyungu District	33,635,945	76,527,959	20,000,000	15,000,000	18,000,000	42,834,762,469	33,461,046,815	7,171,637,938	2,207,080,718	
852	Kapungu District	3,568,170	35,712,167	20,000,000	15,000,000	18,000,000	15,417,624,862	3,316,160,972	3,547,835,976		
853	Kasungu District	5,894,487	59,964,287	20,000,000	15,000,000	18,000,000	35,792,679,692	9,275,751,053	2,558,101,573	3,948,871,067	
854	Kasungu District	1,482,445	28,366,240	20,000,000	15,000,000	18,000,000	21,817,522,876	4,528,865,477	5,725,980,178		
855	Kasulu District	8,481,721	75,015,076	20,000,000	15,000,000	18,000,000	77,080,991,602	38,641,283,892	12,348,607,977	6,991,170,743	
856	Kavango District	16,959,089	70,150,728	20,000,000	15,000,000	18,000,000	31,791,540,852	19,650,117,614	5,346,710,722	6,794,713,525	
857	Kawacha District	6,014,394	60,786,735	20,000,000	15,000,000	18,000,000	39,052,144,882	29,824,127,745	6,674,127,745	2,476,571,335	
858	Kayunga District	4,984,152	64,623,103	20,000,000	15,000,000	18,000,000	22,720,446,132	14,885,646,132	2,987,150,396	4,867,736,679	
859	Kibaha District	7,927,283	58,946,431	20,000,000	15,000,000	18,000,000	34,901,935,965	14,877,290,868	3,166,536,887	7,157,986,610	
860	Kiboko District	5,649,953	65,048,255	20,000,000	15,000,000	18,000,000	24,668,749,659	17,447,746,785	4,093,604,375	5,072,156,430	
861	Kiboga District	6,767,507	31,461,247	20,000,000	15,000,000	18,000,000	34,512,939,348	15,138,346,105	3,945,514,142		
862	Kibondo District	5,122,529	67,174,015	20,000,000	15,000,000	18,000,000	21,318,611,582	13,990,097,550	3,943,000,685	3,943,000,685	
863	Kibungo District	8,244,042	81,204,030	20,000,000	15,000,000	18,000,000	30,730,982,688	11,712,677,266	5,734,597,298	3,392,407,105	
864	Kikuyu District	15,253,050	62,497,343	20,000,000	15,000,000	18,000,000	44,568,641,984	14,548,668,711	6,009,855,285	3,004,677,436	
865	Kirinyanda District	6,434,616	8,792,861	20,000,000	15,000,000	18,000,000	31,425,635,019	23,905,845,562	3,032,164,524	3,102,919,933	
866	Kisumu District	8,878,332	96,341,587	20,000,000	15,000,000	18,000,000	21,767,369,500	14,882,927,435	4,468,047,281	2,918,904,784	
867	Kisumu District	9,615,786	2,716,742	20,000,000	15,000,000	18,000,000	33,969,169,419	8,796,656,819	2,302,195,070	5,385,143,207	
868	Kisumu District	8,452,208	66,314,213	20,000,000	15,000,000	18,000,000	33,969,169,419	8,796,656,819	2,302,195,070	5,385,143,207	
869	Kisumu District	8,059,661	14,327,921	20,000,000	15,000,000	18,000,000	29,312,954,197	6,445,863,029	3,588,486,574		
870	Kisumu District	4,400,444	92,684,134	20,000,000	15,000,000	18,000,000	24,810,491,664	18,188,843,583	4,394,569,569	3,337,064,525	
871	Kisumu District	2,069,232	123,958,590	20,000,000	15,000,000	18,000,000	22,574,252,778	16,319,733,355	3,297,248,286	3,057,772,117	
872	Kisumu District	6,135,310	61,312,887	20,000,000	15,000,000	18,000,000	28,593,410,579	19,275,487,668	4,630,094,166	3,737,845,299	
873	Kisumu District	32,032,943	343,701,373	20,000,000	15,000,000	18,000,000	39,321,052,347	26,594,778,045	6,186,429,943	3,127,418,893	
874	Kisumu District	16,744,497	331,204,080	20,000,000	15,000,000	18,000,000	46,312,052,347	32,548,572,884	8,078,115,264	2,810,665,660	
875	Kisumu District	1,807,259	76,101,207	20,000,000	15,000,000	18,000,000	20,915,108,958	14,438,983,509	3,430,690,003	2,433,434,414	
876	Kisumu District	14,715,683	76,101,207	20,000,000	15,000,000	18,000,000	20,915,108,958	14,438,983,509	3,430,690,003	2,433,434,414	
877	Kisumu District	8,732,981	59,096,127	20,000,000	15,000,000	18,000,000	30,781,492,612	20,108,615,551	5,434,488,554	3,319,360,259	
878	Kisumu District	2,929,171	152,886,793	20,000,000	15,000,000	18,000,000	66,532,099,445	50,398,069,457	10,889,483,787	5,146,301,302	
879	Kisumu District	10,938,151	27,236,673	20,000,000	15,000,000	18,000,000	37,122,323,348	23,305,681,360	5,289,127,808	6,117,233,160	
880	Kisumu District	4,739,465	45,336,415	20,000,000	15,000,000	18,000,000	20,495,487,210	15,094,019,978	3,905,669,307	3,155,966,490	
881	Kisumu District	6,562,628	54,844,609	20,000,000	15,000,000	18,000,000	31,174,313,205	20,333,743,016	3,721,441,698	4,069,129,250	
882	Kisumu District	7,079,310	104,387,390	20,000,000	15,000,000	18,000,000	40,143,143,047	20,000,793,013	4,683,475,901	4,025,973,332	
883	Kisumu District	8,251,652	37,096,177	20,000,000	15,000,000	18,000,000	18,178,131,757	13,026,855,354	3,334,308,752	3,161,954,053	
884	Kisumu District	8,903,142	31,465,245	20,000,000	15,000,000	18,000,000	28,072,229,979	18,488,946,133	4,332,101,163	3,986,075,063	
885	Kisumu District	15,118,141	94,808,844	20,000,000	15,000,000	18,000,000	46,456,853,071	32,131,931,924	6,008,531,454	2,855,266,314	
886	Kisumu District	16,079,992	105,027,133	20,000,000	15,000,000	18,000,000	40,452,707,486	28,076,448,775	5,008,531,454	2,855,266,314	
887	Kisumu District	10,799,992	47,184,821	20,000,000	15,000,000	18,000,000	34,045,125,751	19,923,533,882	1,869,115,906	1,130,278,312	
888	Kisumu District	11,316,761	85,455,520	20,000,000	15,000,000	18,000,000	21,718,644,729	16,822,091,686	3,102,615,935	1,648,097,011	
889	Kisumu District	6,640,122	38,261,679	20,000,000	15,000,000	18,000,000	32,810,910,866	24,522,133,916	5,786,895,729	3,108,407,113	
890	Kisumu District	11,035,095	61,647,039	20,000,000	15,000,000	18,000,000	29,189,316,644	19,784,133,884	5,786,895,729	3,108,407,113	
891	Kisumu District	19,122,118	87,381,310	20,000,000	15,000,000	18,000,000	50,344,497,307	30,632,539,071	8,498,813,691	2,810,145,480	
892	Kisumu District	2,375,339	31,864,752	20,000,000	15,000,000	18,000,000	10,934,447,307	7,010,626,936	1,702,776,724	1,334,043,812	
893	Kisumu District	3,064,079	31,864,752	20,000,000	15,000,000	18,000,000	14,805,719,529	8,814,988,732	2,159,483,187	8,814,983,460	
894	Kisumu District	10,473,882	37,359,805	20,000,000	15,000,000	18,000,000	38,095,255,240	26,247,329,884	5,965,971,862	5,642,555,511	
895	Kisumu District	11,695,820	75,877,055	20,000,000	15,000,000	18,000,000	30,838,302,974	23,733,884,844	4,344,277,837	2,701,140,289	
896	Kisumu District	6,043,820	61,647,039	20,000,000	15,000,000	18,000,000	28,270,218,609	19,657,693,593	4,478,352,590	3,633,172,689	
897	Kisumu District	10,254,147	100,338,870	20,000,000	15,000,000	18,000,000	28,270,218,609	19,277,354,025	6,296,557,187	2,684,940,669	
898	Kisumu District	9,528,183	56,137,919	20,000,000	15,000,000	18,000,000	32,463,999,746	22,709,813,732	6,710,930,282	3,245,255,272	
899	Kisumu District	3,170,099	50,167,935	20,000,000	15,000,000	18,000,000	18,463,132,812	11,737,146,374	2,634,988,106	4,091,932,153	
900	Kisumu District	9,550,979	53,143,999	20,000,000	15,000,000	18,000,000	33,245,135,208	22,236,740,890	6,763,888,155	4,155,044,502	
901	Kisumu District	6,824,763	61,647,039	20,000,000	15,000,000	18,000,000	23,448,711,903	15,223,144,155	4,322,299,648	3,301,988,100	
902	Kisumu District	2,886,084	65,473,467	20,000,000	15,000,000	18,000,000	19,788,283,020	15,762,274,293	1,939,503,509	2,040,095,219	
903	Kisumu District	4,293,191	143,701,373	20,000,000	15,000,000	18,000,000	59,318,556,039	41,954,146,475	10,283,406,840	3,884,007,747	
904	Kisumu District	2,922,555	19,892,144	20,000,000	15,000,000	18,000,000	26,203,277,488	15,384,438,415	3,870,527,467	1,996,758,466	
905	Kisumu District	11,461,924	44,215,807	20,000,000	15,000,000	18,000,000	17,686,610,392	10,806,487,930	3,575,294,706	7,464,374,617	
906	Kisumu District	4,937,778	90,814,591	20,000,000	15,000,000	18,000,000	24,203,277,488	15,384,438,415	3,870,527,467	1,996,758,466	
907	Kisumu District	4,716,452	90,814,591	20,000,0							

ANNEX 7 : LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FOR FY 2024/25

Vote Code	Local Government	% of Rpy/Prm/Quert	%/Mhonorario for District U/G Candidate	%/RFS Recurrent Cost District	%/Mentoring UGPT Program District	%/District Service Commission	Total	Total	Total	Total	Total
							Total Grants	Total Wage Grants	Total Non-Wage Recurrent Grants	Total Development Grants	Total
032	Barotsi District	18,504,227	83,020,338	20,000,000	15,000,000	18,000,408	44,192,187,139	82,240,960,867	3,018,818,976	2,837,462,792	134,253,568,774
032	Bombali District	9,212,513	50,185,731	20,000,000	15,000,000	18,000,408	21,101,773,823	17,187,538,615	3,992,898,633	2,262,482,818	62,384,819,890
032	Central District	12,855,002	53,984,529	20,000,000	15,000,000	18,000,408	31,094,195,627	23,444,799,496	5,374,424,214	3,650,012,121	80,374,631,554
032	Central District	9,608,622	43,479,465	20,000,000	15,000,000	18,000,408	24,524,935,147	24,131,802,702	2,411,937,332	2,021,526,714	53,089,201,855
032	Sierra District	9,651,469	59,718,847	20,000,000	15,000,000	18,000,408	29,222,731,832	22,406,241,926	3,791,419,185	3,098,531,632	64,428,893,575
032	Sierra District	12,227,838	127,565,398	20,000,000	15,000,000	18,000,408	35,563,435,310	25,979,971,229	5,295,455,445	3,944,264,168	119,773,600,827
032	Sierra District	8,927,679	48,487,127	20,000,000	15,000,000	18,000,408	28,971,028,923	17,297,881,621	5,015,590,547	3,947,690,897	64,223,001,988
031	Forest District	7,000,000	80,000,000	20,000,000	15,000,000	18,000,408	61,810,008,272	48,727,014,318	11,601,756,625	8,497,080,863	128,236,866,078
031	Forest District	20,094,004	121,593,420	20,000,000	15,000,000	18,000,408	61,810,008,272	48,727,014,318	11,601,756,625	8,497,080,863	128,236,866,078
031	Forest District	20,094,004	121,593,420	20,000,000	15,000,000	18,000,408	61,810,008,272	48,727,014,318	11,601,756,625	8,497,080,863	128,236,866,078
031	Wakusa District	70,694,478	134,365,882	20,000,000	15,000,000	18,000,408	71,133,022,624	49,472,561,025	11,507,208,117	10,296,621,854	160,419,413,648
031	Wakusa District	14,668,148	109,714,025	20,000,000	15,000,000	18,000,408	21,462,299,549	15,711,960,847	3,058,726,819	6,185,675,948	46,428,663,963
031	Wakusa District	8,210,088	67,174,615	20,000,000	15,000,000	18,000,408	14,653,298,599	10,296,621,854	2,058,726,819	6,185,675,948	35,290,320,804
031	Wakusa District	1,232,280,212	9,719,189,298	27,000,000,000	2,023,900,000	7,480,094,707	4,653,098,209,939	3,208,664,103,221	805,332,299,417	611,422,806,928	14,144,929,995,055
	Total										

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Guidelines for addressing gender and equity issues in the Budget Framework Paper (BFP)

A. Introduction

These guidelines are in line with the Third National Development Plan (NDPIII) 2020/21 to 2024/, whose ultimate goal is “increased household incomes and improved quality of life of all Ugandans,” under the theme, ‘Sustainable industrialization for inclusive growth, employment and wealth creation.’ However, this will not happen if certain sections of the society continue to be excluded from the development process. It is thus imperative that Ministries, Departments, Agencies (MDAs) and Local Governments (LGs) demonstrate promotion of gender equality and equity as key strategies in attaining middle income status. Therefore, medium-term plans and budgets should prioritise interventions and expenditures that promote competitiveness; equitably create wealth and access to employment for all Ugandans irrespective of sex, age, disability, ethnicity, and geographical locations.

To facilitate measuring of progress of the key development results and targets identified in the NDPIII, all MDAs and LGs are required to disaggregate their indicators by sex, age, disability and geographical location.

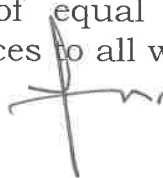
These guidelines are therefore, an **integral part** of the Budget Call Circular and overall Programme working group guidelines issued every financial year.

B: Definition of key concepts

This section provides users of these guidelines with definitions of key terms that are frequently used.

Gender Issue: A statistical or social indicator of inequality between males and females arising from discrimination and/or marginalization

Gender Equality: Provision of equal opportunities to access, participate and use public services to all women and men.



Equity: Equity refers to fairness and justice in the distribution of benefits, rights and responsibilities in society. There are some socio-economic groups that may not easily access/benefit from government programmes. For example, internally displaced people; orphans and abandoned children; asset-less widows; child headed households; unemployed youths; poor elderly and rural landless people. Addressing equity issues entails ensuring that all vulnerable groups are accessing/benefiting from government programmes.

Gender and equity budgeting: It is about accommodating the different needs and interests of women and men, girls and boys, marginalised groups and regions/locations. Gender and equity budgeting does not mean a separate budgeting process for women and marginalised groups.

C: Gender and Equity issues for programmes

This section lists some gender and equity issues identified in NDP III for Programmes to address. Detailed gender and equity issues for all programmes are in the Handbooks for Implementation of NDPIII Gender and Equity Commitments, on the Ministry of Finance website (<https://www.finance.go.ug/publication/handbooks-implementation-ndpiii-gender-and-equity-commitments>).

Table 1: Examples of Programme gender and equity issues

Programme	Gender and Equity Issues Identified in the NDP III
Agro-Industrialization	<ol style="list-style-type: none"> 1. Limited access to quality breeds and improved technology to vulnerable groups 2. High cost of electricity for value addition
Community mobilization and Mindset change	<ol style="list-style-type: none"> 1. Limited engagement of communities, especially the vulnerable groups in development programmes 2. Limited awareness about human rights for the most vulnerable in the development process
Development Plan implementation	<ol style="list-style-type: none"> 1. Inadequate equitable service delivery by MDAs and Local Governments 2. Limited capacity of Economists and Statisticians to undertake gender and equity responsive economic analysis

Programme	Gender and Equity Issues Identified in the NDP III
Digital Transformation	<ol style="list-style-type: none"> 1. Inadequate ICT connectivity in critical service delivery units 2. Limited digital skilling among PWDs, women and other vulnerable groups
Governance, Administration of Justice, and Security	<ol style="list-style-type: none"> 1. Corruption in public offices 2. High cost of accessing legal services 3. Poor welfare for lower cadre security personnel and their families
Human Capital Development	<ol style="list-style-type: none"> 1. Absence of comprehensive ECD curriculum 2. Lack of regional emergency call centres and ambulance hubs 3. Inadequate legal and policy framework for social protection
Innovation, Technology Development and Transfer	<ol style="list-style-type: none"> 1. Inequitable distribution of Research and Development laboratories 2. Gender blind Research and Development
Integrated Transport Infrastructure and Services	<ol style="list-style-type: none"> 1. Undeveloped water transport system 2. Non-inclusive road specifications (to cater for all categories on non-motorized transport)
Manufacturing	<ol style="list-style-type: none"> 1. Inadequate gender sensitive facilities in the industrial parks
Mineral Development	<ol style="list-style-type: none"> 1. Exploitation of mining communities
Natural Resources, Environment, Climate change, Land and water management	<ol style="list-style-type: none"> 1. Water shortages in water stressed areas 2. Limited early warning systems for disaster preparedness 3. Lack of security of tenure for squatters
Private Sector Development	<ol style="list-style-type: none"> 1. High cost of credit for MSMEs 2. High cost of certification
Public Sector Transformation	<ol style="list-style-type: none"> 1. Inadequate access to information on service delivery standards 2. Limited access to services
Regional Development	<ol style="list-style-type: none"> 1. Inadequate staffing at Parish level. 2. Poor accessibility to social services and productive areas in hard to reach places
Sustainable	<ol style="list-style-type: none"> 1. Limited participation of locals in the oil and

Programme	Gender and Equity Issues Identified in the NDP III
Development of Petroleum Resources	gas sector
Sustainable Energy Development	1. High connection fees and energy tariffs
Sustainable Urbanisation and Housing	1. Lack of affordable and accessible housing for industrial workers 2. High rates of unemployment in urban areas especially among the youths
Tourism Development	1. Undeveloped regional tourism packages

PART II: How to address gender and equity issues within the BFP

Key areas for addressing G&E in a Budget Framework Paper

The mainstreaming should be done in the 4 sections of the BFP.

- 1. Programme overview.** Programmes should reflect their contribution to the NDPIII goal/objectives/priority areas from a gender and equity perspective, highlighting elements of promotion of gender equality, equity, social inclusion and participation. They should outline how the programme objective(s) reflects gender and equity concerns for the medium term (either explicit or implicit G&E responsive objectives).
- 2. Past performance,** measuring actual performance of budgets against G&E responsive objectives, outputs and outcomes is very important. Evaluation of past performance (review of past expenditure) should be addressed in a BFP and should list specific outputs which address G&E. The use of disaggregated data (by sex, age and geographical location where feasible) is important to show inclusiveness of beneficiaries.
- 3. Medium term planning.** Solutions to the identified G&E issues should be included under planned **medium-term outputs** and **key sector output indicators (at sub-programme level)**. The proposed solutions must be the most appropriate in terms of effectiveness in addressing the issues; feasibility (technically); affordability; socio-

economic desirability (political, cultural, religious, etc.); timeliness. Many relevant interventions are already listed in the Handbooks noted above.

4. **Proposed budgets** should incorporate the cost over medium term (for three FYs) of implementing the solutions to G&E issues as identified. As much as possible avoid tokenism (allocating small figures for the sake of compliance).

