

Telephone : 256 41 4707 000  
: 256 41 4232 095  
Fax : 256 41 4230 163  
: 256 41 4343 023  
: 256 41 4341 286  
Email : [finance@finance.go.ug](mailto:finance@finance.go.ug)  
Website : [www.finance.go.ug](http://www.finance.go.ug)



THE REPUBLIC OF UGANDA

Ministry of Finance, Planning &  
Economic Development  
Plot 2-12, Apollo Kaggwa Road  
P.O. Box 8147  
Kampala  
Uganda

In any correspondence on  
this subject please quote **BPD 86/107/02**

9<sup>th</sup> September 2015

All Accounting Officers (Central and Local Governments Votes) and Chief  
Executive Officers of State Enterprises

**Subject: BUDGET CALL CIRCULAR ON PREPARATION OF THE BUDGET  
FRAMEWORK PAPERS AND PRELIMINARY BUDGET ESTIMATES  
FOR THE FY 2016/17**

#### A. INTRODUCTION

1. Section 9 (2) of the Public Finance Management Act (PFMA) 2015 requires each Accounting Officer to prepare and submit a Budget Framework Paper (BFP) to this Ministry by 15<sup>th</sup> November 2015.
2. The purpose of this Circular is to:
  - i. Communicate the Indicative Resource Envelope and Sector Expenditure Ceilings for FY 2016/17 and the Medium Term;
  - ii. Communicate the Budget Strategy and Priorities for the FY 2016/17;
  - iii. Communicate Key Policy and Administrative Guidelines for preparation of the Sector Budget Framework Papers and Budget Estimates for the FY 2016/17 and the Medium Term; and
  - iv. Request all Chairpersons of the Sector Working Groups to convene Sector meetings to prepare and submit the Sector Budget Framework Papers for the FY 2016/17 by 13<sup>th</sup> November 2015 as required under Section 9 (1& 2) of the PFMA 2015.

#### B. BUDGET STRATEGY AND PRIORITIES FOR FY 2016/17

3. The budget for FY 2016/17 will form the second year of implementation of the Second National Development Plan (NDP-11) and will therefore aim to facilitate faster implementation of the key strategic interventions as identified in the Plan.

*Mission*

*"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"*

4. It should also be noted the FY2016/17 budget come at a time when the economy is facing some macroeconomic challenges on account of external shocks which have culminated into sustained depreciation pressures on the Shilling against the US Dollar and other international currencies. The depreciation has also fuelled inflationary pressures – prices for goods and services have in recent months taken on an upward trend in response to the depreciation of the exchange rate.
5. Thus, the budget for the FY 2016/17 will focus on reinstating macroeconomic stability and exploiting the key opportunities for economic growth and development as identified in the NDP II under the following areas:
  - i. Agriculture;
  - ii. Tourism;
  - iii. Minerals, Oil & Gas Development;
  - iv. Infrastructure Development and;
  - v. Human Capital Development
6. Consequently, the specific priorities for the FY 2016/17 are:
  - i. *Maintaining Macroeconomic Stability*: through prudent fiscal and monetary policies, facilitating long term private investment in productive assets for sustained economic growth and structural transformation. These will involve interventions to promote increased production and productivity in the key growth sectors, increased value addition to our exports to increase foreign exchange earnings.
  - ii. *Maintaining and Strengthening National Security and Defence*: by equipping the security agencies, training and research in modern security systems, improving staff welfare and provision of other essential logistics.
  - iii. *Promotion of investment and export of goods and services*: through Value addition to the strategic commodities identified under the Commodity Approach but giving priority to, Coffee, Cotton, Tea, Livestock, Maize, Fruits and Minerals. Other interventions will include further strengthening of the institutions responsible for Investment and Export Promotion, Business, Registration and further development of the Industrial Parks and Free Trade Zones. The strategy will specifically address constraints in the entire value chain process right from research to provision of inputs, extension services, access to finance, post-harvest handling and storage, agro-processing, quality control and marketing. Details of interventions will be finalized and concretized during the budget consultative process.
  - iv. *Promotion and development of Tourism*: through continued development of key tourism infrastructure (like transport, energy, ICT, hotel facilities), skills development, promotion non-traditional tourist opportunities such as cultural and community tourism as well as tourism promotion.
  - v. *Sustaining the Development and Maintenance of Strategic Infrastructure*: especially in Energy and Transport to accelerate the country's competitiveness by maintaining financing of the ongoing construction of major projects mainly

Mission

"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"

in energy and transport to facilitate their timely completion while providing resources for proper maintenance of the completed projects.

- vi. *Enhancing Human Capital Development:* by improving the Quality and Access to Critical Social Services with emphasis on education, health, water and sanitation, among others. Specific interventions will include enhanced supervision and inspection to address issues of staff absenteeism, salary enhancement, equipping of newly constructed education and health facilities and improving access to water and sanitation facilities in both urban and rural areas.
  - vii. *Enhancing Domestic Revenue Mobilization:* through continuous building of capacity for Revenue Mobilization, expansion of the tax base by gradually formalizing the informal sector and improving efficiency in tax collection and compliance.
  - viii. Strengthening the Quality of Public Service Delivery to Facilitate Private Sector Investment by:
    - a) Enforcing efficiency in Government expenditure to improve absorption of funds and ensure timely completion of projects;
    - b) Enhancing accountability and enforcing sanctions in line with the law to improve service delivery;
    - c) Performance Orientation of Service Delivery and strengthening the budgeting system through implementation of the Programme Based Budgeting Reform to properly link resource allocation and Government expenditure to service delivery;
    - d) Strengthening Fiscal Decentralization to increase local government autonomy in decision making and allocation of resources; and
    - e) Improving monitoring and supervision of Government programmes including payroll management, salaries and pension payments.
7. Therefore, during preparation of the Budget Framework Papers for the FY 2016/17, all Sector Priorities and Expenditure Plans must be properly aligned to the above priorities.

#### C. RESOURCE ENVELOPE FOR FY 2016/17 AND MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) PROJECTIONS

8. The projected Resource Envelope available for Government expenditure in FY 2016/17 (excluding external and domestic debt repayments and arrears) is Ushs 20,401.33

---

*Mission*

*"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"*

billion. Details of the expenditure allocation by Sector and Vote are as indicated in **Annex 1**.

9. The Medium Term Expenditure Framework (MTEF) allocations for the FY 2016/17 for the Ministries, Agencies and Local Governments (MALG's) have largely been maintained at the level of FY 2015/16 but adjusted for the one-off expenditure activities for the FY 2015/16 attached in **Annex 2**. Sector Working Groups have discretion to undertake intra-sectoral reallocations based on emerging priorities within their sectors which should be consistent with NDP II.
10. The official exchange rate of One US Dollar against One Uganda Shilling for the FY 2016/17 and over the Medium Term are as follows;
  - i) *FY 2016/17- Ushs 3,502.4*
  - ii) *FY 2017/18- Ushs 3,710.8*
  - iii) *FY 2018/19- Ushs 3,357.4*
  - iv) *FY 2019/20- Ushs 3,438.5*
  - v) *FY 2020/21- Ushs 3,541.7*

#### **D. KEY POLICY ISSUES FOR BUDGET PREPARATION**

##### **Introduction of Program-Based Budgeting (PBB)**

11. In order to strengthen the link between Government strategic objectives, budget allocation, expenditure and service delivery, Government will with effect from FY 2016/17 embark on implementation of the Programme Based Budgeting System at both sector level and at the level of all Ministries, Departments and Agencies.
12. The Program-Based Budgeting (PBB) system links spending to 'programs' and their activities allowing proper measurement of service delivery results. This linkage enables Government to evaluate whether funding is spent wisely on a 'program' that is meeting its goals or the resources should be better utilised on another 'program'.
13. A 'program' is comprised of a set of activities that have a common purpose or result, organised as a sub-unit of a Ministry or Budget Agency for Accounting, Budgeting, Planning and Performance measurement purposes. The Programme Based Budgeting System will improve on the current Output Oriented Budgeting System by focusing on the immediate outcomes themselves rather than the outputs.
14. Accordingly, in consultation with various MDAs, the structures of the Sector Budget Framework Papers (BFPs) and Detailed Budget Estimates have been adjusted in line with the PBB structure. Sectors should therefore identify and define proper programmes that will clearly link resource allocation to service delivery under their respective sectors.
15. To ensure a proper understanding and appreciation of PBB, this Ministry in consultation with other Government institutions such as Office of the Prime Minister (OPM) and National Planning Authority (NPA) will provide technical support to Ministries, Departments and Agencies.

---

*Mission*

*"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"*

### Upgrading the Output Budgeting Tool (OBT) to the Online Budgeting System (PBS)

16. In order to facilitate implementation of the Programme Based Budgeting (PBB) System and in line with the policy of promoting E-Government, the Output Budgeting Tool (OBT) is being upgraded to an Online (Web-based) System to enhance its functionality and coverage.
17. However, to ensure smooth implementation of this reform, you should note that development and deployment of the Online Budgeting System is being done in phases as follows;
  - i. Phase One (Release 1) will involve deployment of the Budgeting Module by **1<sup>st</sup> October 2015** to facilitate preparation of the Sector BFPs, Preliminary Budget Estimates and Procurement Plans;
  - ii. However reporting for FY 2015/16 will continue to be done in the current OBT system as we finalise the Reporting Module of the PBS to be deployed under **Phase Two**.
18. **Therefore, effective FY 2016/17, preparation and submission of all the relevant budget documents such as the Sector Budget Framework Papers, Workplans, Procurement Plans, Detailed Budget Estimates, Performance Contracts, Budget Performance Reports will be done online. User guidelines will be issued and training of the relevant sector officers will be carried during the process of preparing the budget for the FY 2016/17.**
19. The Online Budgeting System will also be interfaced with other Government systems like the Integrated Financial Management System (IFMS), the Integrated Personnel and Payroll System (IPPS) and Aid Management Platform (AMP), among others, to facilitate proper and timely reconciliation of the all budget related information.

### *Gender and Equity Orientation of the Budget*

20. Section 9(13) of the Public Finance Management Act 2015 requires the Minister responsible for Finance to issue a Certificate indicating that the National Budget Framework Paper (NBFP) is Gender and Equity responsive. As such, all sector BFPs should clearly specify measures taken to equalize opportunities for Women, Men, Persons with Disabilities and other Marginalized Groups.
21. This Ministry together with key stakeholders including the Ministry of Gender, Labour and Social Development have developed detailed guidelines for gender and equity budgeting which are attached in **Annex 3**. **Accordingly, all sector BFPs will be assessed for conformity to these guidelines before the Certificate is issued.**

### **Budget Estimates for Parastatals and State Owned Enterprises**

22. Section 13(11f) of the PFMA 2015 requires that the annual budget should indicate the budgets of Public Corporations and State Enterprises. A separate module was developed in the Budgeting System to facilitate this process. Accordingly, all Government Parastatals and State Enterprises **MUST** provide detailed budget allocations showing how the funds generated by these institutions would be utilized in line with the format provided in the Budgeting Tool. **The various heads of Government Parastatals and State Enterprises attached in Annex 4 must comply with the provisions of the Law.**

### **Integration of Climate Change Issues in Sector Plans**

23. To support sustainable development, the Government policy requires protection of the environment by integrating climate change issues in all Sector Plans and Budgets. As a result, all sector programmes should identify and integrate interventions for protection of the environment and also implement mitigation measures against climate change in required in the guidelines attached in **Annex 5**.
24. Ministry of Water and Environment, National Environment Management Authority (NEMA) and National Planning Authority are required to follow up and provide further guidance to ensure that Sector Budget Framework Papers for the FY 2016/17 adhere to these guidelines.

### **Decentralized Budgeting for Salaries, Pension and Gratuity**

25. To address the challenges in the management of the wage bill, Government decentralized the Budgeting for Salaries, Pension and Gratuity effective FY 2014/15.
26. Therefore, in preparation of the Budget for FY 2016/17, all sector BFPs must be supported by the following;
- i. Information of the current staffing levels showing the Approved Structure, Filled Posts and Vacant Posts by programme.
  - ii. Detailed staff lists, by Vote, Programme, and Cost Centre based on the format provided in the Programme Based Budgeting System.
  - iii. Detailed lists of Pensioners for both the existing and those retiring in FY 2016/17 by Category, Name, Title at time of retirement, Commuted Pension Gratuity, and Monthly Pension.
  - iv. Institutions should note that the allocation for Salaries and Pension have been maintained at the level of FY 2015/16 budget (Annexes 6a & 6b) but Pension provisions are part of the overall non-wage provisions. However, these allocations will be reviewed after submission of the above submission.
  - v. Clear recruitment plans indicating the number of staff to be recruited by Programme, but strictly within the approved structure and available resources.
27. **The information provided by each Accounting Officer will form the basis for determination of the preliminary detailed wage allocation for Salaries, Pension and Gratuity by Category and Vote but subject to further verification by this Ministry**

in consultation with the Ministry of Public Service. The Ministry of Public Service is therefore requested to follow-up and guide Votes to ensure proper estimation of Salaries, Pensions and Gratuity requirements for the FY 2016/17.

#### Multi-year Commitments

28. Section 13(10c) of the PFM Act 2015 requires the Minister to submit to Parliament a statement of the Multi-Year Commitments to be made by Government for the financial year. Thus, effective FY 2016/17, Sector BFPs should be supported by a schedule of the multi-year (5 year) commitments based on the format attached in the **Annex 7**.

#### E. KEY ADMINISTRATIVE ISSUES FOR BUDGET PREPARATION

##### Budgeting for Court Awards

29. Arising out of the challenges experienced in managing Court Awards and in order to ensure that Accounting Officers are fully accountable for their actions, Government agreed to decentralise payment of Court Awards to the institutions where they accrue.
30. Therefore, in line with this Government policy, in FY 2016/17, all new obligations on payment of Court Awards, arising out of actions of MALGs will be paid against their MTEF provisions. Ministry of Justice and Constitutional Affairs (MoJCA) is requested to prepare and submit a schedule showing the breakdown of all outstanding Court Awards by responsible MDA and when the award accrued as well as providing technical guidance to MDAs on implementation of this policy.

##### Tax Inclusive Budgeting

31. Effective FY 2014/15, Government adopted a policy of tax inclusive budgeting which requires institutions to budget for Import Duty for equipment and other auxiliary goods is planned and budgeted for under their budgets. Consequently, in the FY 2016/17, all Accounting Officers will continue to be responsible for payment of taxes due on Government imports for their respective Votes to URA and therefore should ensure that there is proper and detailed estimation for tax requirements. **Failure by any Accounting Officer to adhere to this guidance will lead to rejection of sector BFP.**
32. In addition, Accounting Officers should ensure that all the non-wage recurrent and development expenditures include VAT. While preparing the budget estimates, Accounting Officers are reminded to observe VAT exempted payments in line with the Second Schedule, paragraph (aa) of the VAT Act 2009. **Local Government Votes that have obligations to pay taxes based on agreements should continue to submit their tax requirements to the responsible Sector Line Ministry.**

##### Budgeting for Missions Abroad

33. Budget Execution under Missions Abroad continues to be characterised by requests for re-allocations, supplementaries and spending funds carried forward from previous

---

*Mission*

*"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"*

financial years. It has been observed that this outcome is as a result of failure by Officials of the relevant Missions to fully participate in the budget preparation process.

34. Therefore in FY 2016/17, Accounting Officers of Missions Abroad should ensure the following:
- i. Full participation in the preparation of their respective budgets and workplans;
  - ii. That all Non-tax Revenue estimates for the FY 2016/17 are properly reflected in the budget as required under the PFM Act 2015;
  - iii. Proper prioritisation of resource allocation to critical expenditure areas in order avoid accumulation of arrears;
  - iv. Submit their budget estimate requirements to the Ministry of Foreign Affairs for consolidation not later than **16<sup>th</sup> November 2015**.
35. In order to promote Uganda's interests in terms of diplomatic relations, trade and commercial opportunities and attraction of Foreign Direct Investment, among others, Government decided to gradually strengthen the Missions Abroad starting with those with the highest potential to promote the aforementioned interests. Accordingly, Ministry of Foreign Affairs is requested to identify and the priority capital investments for the Missions Abroad but within the available resources.

#### **Budgeting for Utilities, Rent and Office Accommodation**

36. As one of the means to eliminate the challenge of accumulation of utility arrears, Government agreed and advised utility Companies such especially UMEME and Communication Companies to install pre-paid systems in all Government Ministries, Departments and Agencies and also to disconnect any Government institutions that continues to accumulate utility bills.
37. **While Government will in the FY 2016/17 prioritise clearance of the old stock outstanding utility arrears accumulated prior to FY 2015/16, Accounting Officers must ensure adequate budget provisions for utilities and that prepayment systems for all utilities such as Water, Electricity and Telephone services among others are installed in their premises.**
38. Accounting Officers must also adequately budget for rent obligations and also refrain from renting unaffordable office premises beyond the available resources. In addition, all rent estimates must be accompanied by rental agreements, approved by the Office of the President.

#### **F. ENHANCING BUDGET EFFICIENCY**

##### **Preparation of Quality Work Plans**

39. Work plans provide a basis for implementation of Government programmes, accountability and show how public resources are being linked to intended results. They also form the structure for the annual and quarterly cash flow planning, release of funds, physical monitoring and progress reporting. You The Public Finance Management Act 2015 also requires that the budget in implemented as appropriated and approved by



Parliament. As such, in preparation of Sector BFPs for the FY 2016/17, you should ensure that:

- i. Annual and quarterly work plans are properly formulated, clearly indicating the resource allocation, the outputs to be delivered, key performance indicators and clear timelines for implementation of various activities to avoid persistent requests for frontloading of releases during budget implementation; and
- ii. Workplans, Procurement plans and Detailed Budget Estimates for the FY 2016/17 are prepared concurrently, to facilitate proper planning and timely implementation of projects.

## G. LOCAL GOVERNMENTS

### Reform of Inter-Governmental Transfers

40. In 2015/16 sector conditional grants were consolidated as an interim step in the reform of inter-governmental fiscal transfers building on the 2001 Fiscal Decentralisation Strategy, with an objective of strengthening service delivery.
41. Government will deepen these reforms in a phased manner by;
  - i. Reducing the earmarking of sector conditional grants with a view to increasing discretion whilst ensuring national policies are being implemented. Focus will shift to ensuring adherence to a set of sector and cross-cutting budget requirements that are linked to the implementation of national policies.
  - ii. Budgeting for Special programmes, including Peace, Recovery and Development Programme (PRDP) and Luwero-Rwenzori Development Programmes (LRDP), and discretionary development and equalisation transfers will be consolidated into one District and one Urban Discretionary Development Equalisation Grant which will become the financing mechanism for all regional programmes. It is important to note that PRDP and LRDP allocations have not been reduced, and will remain separately identifiable in the budget, as would any future special programmes.
  - iii. Revising the allocation formulae for all local government transfers within a set of common principles, with a view to improving the equity and efficiency of financing. The phasing of these formulae will commence in 2016/17 and carry on over the medium term.
42. In the past few months, this Ministry along with a number of Sector Line Ministries, Office of the Prime Minister, Uganda Local Governments Association and Local Government representatives has undertaken several consultations. The most recent was a 4-day consultative workshop held in Jinja, where all the Ministries, Departments and Agencies (MDAs) and Local Governments (LGs) were represented. Among the outcomes of this workshop were Sector Grant and Budget Information Papers, which included the purpose and structure of grants; proposals for the revision of current grant allocation formula; and development of new sector budget and management requirements. It also

---

*Mission*

*"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"*

involved the review of new budgeting guidelines under the proposed consolidated system.

### **Consolidated Transfers in the Medium Term Expenditure Framework (MTEF)**

43. The subsequent MTEFs will include ceilings for the restructured transfers. It is therefore important to note that;
- i. All sector and discretionary allocations PRDP, LRDP, USMID, and LGMSD, including Equalisation Grants will be consolidated into to the aforementioned District and Urban Discretionary Development Equalisation Grants. PRDP, LRDP and USMID allocations will be separately identifiable in the budget, and global allocations to these programmes will not be maintained.
  - ii. Conditional Grants under Accountability and Public Sector Management will be consolidated into the District and Urban Unconditional Grants. Instead specific budget requirements will be set which cater for the activities which these grants funded.
  - iii. 15% of the Water Development Grant will re-categorised to non-wage recurrent to reflect the fact that grants funds recurrent functions of the District Water Office.

### **Budgeting for Funds Directly transferred to Lower Local Governments**

44. Allocations made to lower local governments from conditional grants will be transferred to them directly by this Ministry on the basis of the budgets prepared by local governments. You are therefore required to make your projections as accurate as possible.

### **Declaration of Funds sent to NGOs**

45. During the budget preparation process for the FY 2015/16, efforts were made to reflect all the funds appropriated under Central and Local Government Votes, which are remitted to NGOs such as Private but Not for Profit (PNFPs) Health Units, during budget execution. Therefore as a requirement, MALGs should provide within their BFPs for FY 2016/17, details of funds to be remitted to NGO's and the outputs summarised under the Section for 'Details of Off-Budget activities carried out by NGOs, Central Governments, Private Sector and Donors'.

### **Salary and Gratuity for Elected Political Leaders and District Councilors' Allowance**

46. In order to ensure adequate budgeting for salary and gratuity for local government political leaders, Accounting officers of LG's should submit information to the Permanent Secretary Ministry of Local Government with a copy to this Ministry showing the number of:
- i. LCI and LCII Chairpersons;

---

*Mission*

*"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"*

- ii. LCIII Chairpersons;
  - iii. Councillors both at the District and Municipal Council levels; and
  - iv. Executive Committee members both at the District and Municipal Council levels.
47. Local Government Accounting Officers must ensure that the above information is provided as part of the Local Government Budget Framework Paper for FY 2016/17.

## H. STRENGTHENING INTER-SECTORAL PROCESSES

### Sector Working Group (SWG) Consultations

48. In line with Government policy of Sector Wide Approach to Planning (SWAP), all institutions delivering related services should work jointly and harmonize interventions within and between the institutions. However, it has been observed that this process has been undermined by the failure by Chairpersons of some SWGs to convene the consultative meetings and in other cases the failure by some institutions to cooperate. This has resulted into institutions planning individually.
49. Specifically, it has been noted that a number of issues raised during the Local Government Budget Consultations workshops are not adequately addressed in the SWGs. Consequently, there is a lack of synergy causing duplication of interventions, thereby undermining efficient utilization of resources within and across sectors.
50. Therefore, in addition to allocating resources within and across Votes under the sector, Chairpersons of Sector Working Groups are urged to observe and enforce the following:
- i. Sector Working Groups (SWGs) should they identify and prioritize sectoral interventions;
  - ii. Respective Sector Budget Framework Papers (SBFPs) are done within the SWAP framework;
  - iii. Identify specific interventions whose performance will be affected by the actions which fall under the mandate of other Sectors. For example, if the Education Sector sets out to recruit Primary School Teachers, it presupposes that the Public Sector Management (PSM) Sector will have provided adequate funding for the District Service Commissions to undertake the recruitment process. *In addition, as Education plans to expand and intensify Secondary and Tertiary Education, it should be doing so in consultation with other sectors of Government that require the identified skills; and*
  - iv. In case of (iii) above, the SWG should clearly articulate this information and submit it to this Ministry, with a copy to the relevant sector for follow up, using the guidelines attached in **Annex 8**.
51. To enforce compliance with the SWAP, effective FY 2016/17, all Sector BFPs must be supported by minutes of the Sector Working Group Meetings as evidence of SWG Consultations and submitted by the Chairperson of the SWG.

*Mission*

*"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"*

## I. BUDGET PROCESS: CONSULTATIONS, CRITICAL TIMELINES AND DOCUMENTATION

### Budget Consultations

52. The budget for FY 2016/17 will form the first year of full implementation of the PFMA 2015. This has brought forward the entire planning and budget processes. Thus, Budget consultations for the FY 2016/17 will strictly be conducted in line with the timelines stipulated in the Public Finance Management Act 2015. However, given that the budget process for the FY 2016/17 falls directly within the period for 2016 general elections, the timelines for some of the consultation activities will be conducted in line with the roadmap for the general elections 2016 and the Parliamentary Calendar.
53. In line with Article 38 (1) of the Uganda Constitution, every Ugandan is empowered to participate in the affairs and activities of Government individually, or through his or her representative to influence the policies of Government. As such, during budgeting for FY 2016/17, it is imperative that you carry out adequate consultations with all stakeholders including elected leaders, the Private Sector, Development Partners, Civil Society Groups and particularly the vulnerable, to ensure that their concerns are well catered for in your budgets.

### Critical Dates in the Budget Process Calendar for FY 2016/17

54. In preparation of the budget for the FY 2016/17, I wish to draw your attention to the following critical timelines.
- i. **Section 9 (2) of the PFM Act 2015 changed the deadline for submission of the Sector Budget Framework Paper to this Ministry from 15<sup>th</sup> February to 15<sup>th</sup> November;**
  - ii. **Section 9(5) of the PFM Act 2015 requires submission of the National Budget Framework Paper (NBFP) for FY 2016/17 to Parliament by 31<sup>st</sup> December compared to the previous deadline of 1<sup>st</sup> April.**
  - iii. **Taking into account the Parliamentary Calendar for 2016, all Ministerial Statements and Detailed Budget Estimates for the FY 2016/17 must be submitted to Parliament by 15<sup>th</sup> and 25<sup>th</sup> March 2016 respectively.**
55. **In this regard, you requested to ensure that the budget consultative process for the FY 2016/17 for both Central and Local Governments is conducted in a timely manner based on the Calendar attached in Annex 9.**

## J. THE STRUCTURE OF THE BUDGET FRAMEWORK PAPERS

56. The format of the Sector and Local Government Budget Framework Papers (BFPs) for FY 2016/2017 should be based on the structure of the Programme Based Budgeting (PBB) as attached in **Annex 10** (for Sectors) and **Annex 11** for Local Government BFPs.

**Preliminary Detailed Budget Estimates and Sector Budget Framework Papers (BFP)**

57. Accounting Officers of both Central and Local Government Votes should note that preliminary detailed budget estimates should be prepared and submitted concurrently with the Sector BFPs for the FY 2016/17. This will give this Ministry adequate time to analyse the detailed budget estimates to assess adherence to the guidelines communicated in this circular and facilitate the preparation of the National Budget Framework Paper for the FY 2016/17.

**K. SUBMISSION OF SBFPs AND PRELIMINARY BUDGET ESTIMATES**

58. The Sector and Local Government BFPs together with the preliminary Detailed Budget Estimates (for Central Government Votes) must be submitted in both hard and soft (OBT database) copies to the Permanent Secretary/Secretary to the Treasury, Ministry of Finance, Planning and Economic Development, for the attention of the Director Budget not than **Friday 13<sup>th</sup> November 2015**.

I thank you for your usual co-operation.

Patrick Ocaipap

  
**For: PERMANENT SECRETARY/SECRETARY TO THE TREASURY**

Copy to: Hon. Speaker of Parliament  
Hon. Deputy Speaker of Parliament  
Rt. Hon. Prime Minister  
Rt. Hon. 1<sup>st</sup> Deputy Prime Minister and Minister of Public Service  
Rt. Hon. 2<sup>nd</sup> Deputy Prime Minister and Deputy Leader of Government Business  
Hon. Minister of Finance, Planning and Economic Development  
All Ministers and Ministers of State  
Government Chief Whip  
Chairperson/Parliamentary Budget Committee  
Chairperson, National Planning Authority  
Head of Public Service and Secretary to Cabinet  
Deputy Head of Public Service and Deputy Secretary to Cabinet  
Auditor General/Auditor General's Office  
Permanent Secretary/Office of the Prime Minister  
Ag Permanent Secretary/Ministry of Public Service  
Ag Permanent Secretary/Ministry of Local Government  
Director/Parliamentary Budget Office  
Executive Director, National Planning Authority  
All LC V Chairpersons  
All Mayors of Municipal Councils

*Mission*

*"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"*



ANNEX 1: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2015/6 - 2020/21 (Excl. Arrears and AIA) Ushs.Bn.

SECTOR/NOTE	FY 2015/16 Approved Budget					FY 2015/16 Budget Protection					FY 2016/17 Budget Protection				
	Wage Recurrent	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Wage Recurrent	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Wage Recurrent	Non-Wage Recurrent	Domestic Dev	External Financing	Total incl. External
<b>SECURITY</b>															
ISD	29.46	21.19	0.85	-	51.32	29.46	21.19	0.85	-	51.32	30.98	23.21	0.78	-	54.96
Defence (incl. Auxiliary)	388.82	470.25	138.99	582.32	1,500.38	388.82	434.94	138.99	582.32	1,465.07	408.28	377.89	188.07	0.47	1,500.82
ESD	8.29	14.78	0.39	-	23.45	9.28	14.06	0.39	-	23.73	448.95	580.38	188.05	408.18	1,777.37
SUB-TOTAL SECURITY	427.67	608.27	140.04	682.32	1,678.31	427.67	608.27	140.04	682.32	1,678.31	758.03	869.56	276.92	511.65	1,855.55
<b>WORKS AND TRANSPORT</b>															
UNRA	18.43	32.32	170.12	716.27	1,127.14	18.43	30.45	170.12	615.35	824.35	10.35	38.23	204.15	1,743.73	2,048.89
Uganda National Roads Authority (UNRA)	18.43	32.32	170.12	485.93	1,096.78	18.43	18.23	170.12	1,444.82	1,809.59	10.35	31.98	1,283.92	2,042.38	1,487.98
Road Fund	1.93	415.94	35.57	-	415.93	1.93	415.94	35.57	-	415.93	2.69	42.89	42.89	42.89	42.89
Transport/Conductor Project	-	-	178.51	-	178.51	-	-	178.51	-	178.51	-	-	215.41	215.41	215.41
UNRA Road Rehabilitation Grant	-	-	178.51	-	178.51	-	-	178.51	-	178.51	-	-	75.48	75.48	75.48
KCCA Road Rehabilitation Grant	-	-	72.15	-	72.15	-	-	62.90	-	62.90	-	-	31	31	31
SUB-TOTAL WORKS AND TRANSPORT	28.28	468.48	1,678.32	1,244.80	2,078.90	28.28	468.48	1,678.32	2,437.46	2,011.89	30.78	632.89	1,831.34	3,817.16	3,403.99
<b>AGRICULTURE</b>															
Agriculture, Animal Industry and Fisheries	5.59	42.38	45.27	37.35	93.22	5.59	42.20	38.71	88.27	98.51	2.98	50.22	46.45	180.14	88.88
Dairy Development Authority	1.57	2.47	1.00	-	5.04	1.57	2.47	1.00	-	5.04	1.66	2.54	-	4.87	4.59
National Animal Genetic Res. Centre and Di	1.90	2.25	9.13	54.38	65.66	1.90	2.25	9.13	33.87	47.45	2.00	2.66	0.24	4.87	4.87
National Agricultural Research Organisation	1.63	8.77	17.81	-	28.21	1.63	8.77	17.81	-	28.21	-	10.43	0.24	20.78	31.45
NAADS Secretariat	2.18	1.38	3.91	-	5.30	2.18	4.08	12.21	-	17.86	2.29	4.88	208.80	214.05	214.05
Uganda Coffee Development Organisation	-	-	27.91	-	27.91	-	-	3.91	-	3.91	-	-	33.22	-	33.22
District Agricultural Extension	16.28	-	-	-	16.28	16.28	-	-	-	16.28	17.10	-	-	17.10	17.10
National Agricultural Advisory Services (Dial)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Production and Marketing Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KCCA Agriculture Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL AGRICULTURE	48.65	103.31	238.23	81.72	362.91	48.65	103.31	238.23	150.13	381.28	28.72	122.34	251.05	300.92	409.38
<b>EDUCATION</b>															
Education and Sports	11.22	131.23	81.48	200.48	424.41	11.22	131.23	82.23	343.78	204.87	11.78	158.18	74.87	358.40	242.81
Education Gender Commission	6.49	4.57	0.65	-	11.71	6.49	4.04	0.65	-	11.18	1.33	10.43	0.78	-	12.54
Makerepe University	72.48	21.47	21.11	-	115.06	72.48	21.47	20.18	-	114.11	78.11	23.84	24.96	-	125.84
Makerepe University Business School	17.34	3.31	3.88	-	24.54	17.34	3.31	3.80	-	24.45	19.11	15.63	3.38	-	28.71
Kyambogo University	11.43	2,958	2.80	-	17.18	11.43	2,96	2.80	-	17.18	12.60	15.89	3.35	-	30.89
Uganda Management Institute	2.32	6.28	0.22	-	9.82	2.32	6.28	0.30	-	9.82	1.28	24.40	28.18	-	28.18
Bulindi University	5.00	5.00	1.23	-	11.23	5.00	5.00	1.50	-	11.50	3.44	0.35	0.27	-	3.44
Muni University	12.15	7.24	1.10	-	21.09	12.15	4.17	2.58	-	18.88	13.85	21.81	4.88	3.00	21.81
Uganda Education Grant	2.82	27.50	3.33	-	33.65	2.82	3.30	4.55	-	10.48	2.78	3.22	5.48	-	6.99
District Primary Education	778.45	72.53	54.20	-	908.18	778.45	72.53	54.20	-	908.18	7.78	2.78	32.92	65.04	889.78
District Secondary Education	188.53	127.65	8.88	-	325.06	188.53	127.65	8.88	-	325.06	818.42	88.31	65.04	-	906.78
District Tertiary Institutions	4.49	2.08	0.68	-	7.25	4.49	2.08	0.68	-	7.25	188.01	151.18	10.63	-	349.83
KCCA Education Grant	-	-	-	-	-	-	-	-	-	-	28.98	32.72	-	-	61.70
SUB-TOTAL EDUCATION	24.82	607	1,30	320.48	1,828.59	24.82	607	1,30	320.20	1,828.59	28.08	122.34	1,137	110.5	2,081.80
<b>HEALTH</b>															
Health	6.99	84.37	28.88	444.02	101.04	6.99	83.27	24.18	511.32	94.44	7.34	75.30	28.01	41.15	111.65
Uganda AIDS Commission (Statutory)	1.38	6.24	0.13	3.24	10.99	1.38	6.24	0.13	3.24	10.99	1.45	6.82	1.78	-	9.82
Uganda Cancer Institute	4.70	11.55	1.28	-	17.53	4.70	2.35	2.05	-	16.80	2.47	4.38	2.08	-	7.24
National Medical Stores	1.28	4.56	-	-	11.55	1.28	2.28	4.50	-	11.28	2.47	4.38	2.08	-	9.82
Health Services Commission	218.81	-	-	-	218.81	218.81	-	-	-	218.81	1.31	3.22	0.42	-	3.22
Uganda Blood Transfusion Services (UBTS)	1.15	2.17	0.45	-	4.37	1.15	2.17	0.35	-	4.27	1.05	3.22	0.42	-	4.28
Mulago Hospital Complex	20.04	18.70	5.02	-	41.77	20.04	13.08	5.02	3.47	48.52	21.05	28.24	18.46	-	59.71
Buruli Hospital	3.88	1.88	-	-	5.33	3.88	2.05	-	-	5.93	3.89	28.24	18.46	-	44.81
Regional Referral Hospitals	42.87	13.91	-	-	56.78	42.87	17.18	-	-	60.05	44.81	20.48	-	-	65.29
District Primary Health Care	20.54	18.08	8.20	4.88	14.14	24.45	20.54	18.08	8.20	28.31	258.74	24.44	21.70	-	302.88
District Hospital	5.94	8.20	-	-	14.14	5.94	5.94	8.20	-	14.14	372	7.07	8.84	-	386.81
KCCA Health Grant	-	-	-	-	-	-	-	-	-	-	372	7.07	8.84	-	386.81
SUB-TOTAL HEALTH	300.92	398.84	91.11	451.94	818.88	300.92	398.70	84.88	537.37	804.80	347.40	383.78	186.84	108.50	1,005.38
<b>WATER AND ENVIRONMENT</b>															
Water	5.38	20.82	193.45	233.28	208.83	5.38	20.82	148.22	202.50	172.38	5.92	12.47	175.48	54.24	193.58
Environment	1.63	1.59	17.22	-	19.43	1.63	1.65	17.34	-	19.59	2.20	2.20	20.61	-	23.01
National Environmental Management Authori	7.76	4.22	1.23	-	9.22	5.40	0.13	1.93	-	7.46	5.87	0.16	2.31	-	8.14
District Water Conditional Grant	3.78	2.50	60.37	-	62.68	3.78	4.22	1.05	-	9.05	3.89	5.02	1.28	-	10.25
District Natural Resources Conditional Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Sanitation and Hygiene Grant	2.00	2.00	-	-	2.00	2.00	2.00	-	-	2.00	5.70	-	-	-	5.70
KCCA Water, E-W & Sanitation Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL WATER	14.83	34.89	284.81	233.28	317.03	14.83	34.89	228.81	202.80	278.33	15.28	32.44	272.28	54.24	320.88
<b>JUSTICE/LAW AND ORDER</b>															
Justice (Statutory)	-	0.35	-	-	0.35	-	0.35	-	-	0.35	-	0.35	-	-	0.35
Justice Attorney General and Commissioner	4.25	21.88	32.21	-	58.34	4.25	21.53	31.32	-	57.10	4.46	26.92	37.58	-	67.38
Internal Affairs (Excl. Auxiliary forces)	2.43	8.84	2.11	-	13.38	2.43	8.84	2.08	-	11.46	2.56	8.28	0.24	-	11.06
Judiciary (Statutory)	25.88	60.73	8.71	-	93.32	25.88	59.27	5.95	-	81.10	6.17	70.53	2.31	-	81.00
Law Reform Commission (Statutory)	4.16	5.54	0.24	-	9.92	4.16	5.54	0.24	-	9.92	7.48	6.84	0.42	-	10.93
Uganda Human Rights Commission (Statutory)	3.89	1.61	0.87	-	6.37	3.89	1.61	0.87	-	6.37	1.33	1.21	0.78	-	3.32
Uganda Revenue Authority	1.50	1.50	0.87	-	3.87	1.50	1.50	0.87	-	3.87	1.50	1.50	0.87	-	3.87
Uganda Revenue Service Bureau	7.08	6.88	-	-	13.72	7.08	6.88	-	-	13.72	7.41	7.92	134.03	-	148.38
National Citizenship and Immigration Contro	4.11	10.48	131.87	-	146.28	4.11	10.48	112.18	-	128.78	1.28	12.47	134.03	-	222.88
DPF	5.83	28.43	7.93	-	42.19	5.83	14.07	6.88	-	26.98	2.23	27.15	12.22	-	42.68
Uganda Police (incl. DLU)	184.88	231.22	101.86	-	527.77	184.88	231.22	101.86	-	527.77	48.15	71.87	24.22	-	601.78
Uganda Prison Commission	43.88	80.48	20.73	-	127.08	43.88	80.48	20.19	-	144.54	48.15	71.87	24.22	-	144.34
Judicial Services Commission	0.78	2.18	0.27	-	3.23	0.78	2.18	0.27	-	3.23	1.35	2.67	10.88	-	14.88
SUB-TOTAL JUSTICE/LAW AND ORDER	304.72	441.41	306.18	-											

ACTUAL 2016/17 Approved Budget

FY 2016/17 Budget Projections

FY 2016/17 Budget Projections

Total Incl.

Table with columns for Sector/Vote, Wage, Non-Wage Recurrent, Domestic Dev, External Financing, Total Incl. External Financing, and Total Incl. External. Rows include ACCOUNTABILITY (008-122), ENERGY AND MINERAL DEVELOPMENT (017-123), TOURISM, TRADE AND INDUSTRY (015-117), LANDS, HOUSING AND URBAN DEVELOPMENT (150-159), SOCIAL DEVELOPMENT (016-122), INFORMATION AND COMMUNICATION TECHNOLOGY (020-128), PUBLIC SECTOR MANAGEMENT (003-005), PUBLIC ADMINISTRATION (001-102), and LEGISLATURE (104-104).



ANNEX 1: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2015/16 - 2020/21 (Excl. Arrears and AIA) Ush.Bn.

SECTOR/VOTE	Wage Recurrent	Non-Wage Recurrent	FY 2015/16 Budget Protection			Total incl. External	Wage Recurrent	Non-Wage Recurrent	FY 2017/18 Budget Protection			Total incl. External	Wage Recurrent	Non-Wage Recurrent	FY 2020/21 Budget Protection			Total incl. External
			Domestic	External	Financing				Domestic	External	Financing				Domestic	External	Financing	
<b>SECURITY</b>																		
180	32.50	20.75	0.00	-	-	63.16	34.13	32.73	1.08	240.70	1,352.10	67.94	35.64	37.94	1.30	-	74.77	74.77
181	426.68	616.24	181.81	235.02	-	1,469.75	450.11	671.81	230.16	1,352.10	1,592.80	472.62	172.59	77.59	-	-	1,521.38	1,521.38
182	10.21	20.75	0.54	-	-	31.51	10.72	7.83	0.55	34.20	34.20	11.20	5.84	5.84	-	-	22.88	22.88
<b>SUB-TOTAL SECURITY</b>	<b>471.40</b>	<b>867.54</b>	<b>183.15</b>	<b>235.02</b>	<b>-</b>	<b>1,985.91</b>	<b>495.97</b>	<b>723.37</b>	<b>231.80</b>	<b>1,484.24</b>	<b>1,985.91</b>	<b>551.91</b>	<b>234.07</b>	<b>119.37</b>	<b>-</b>	<b>-</b>	<b>1,534.47</b>	<b>1,534.47</b>
<b>WORKS AND TRANSPORT</b>																		
016	9.78	42.76	234.77	2,144.03	-	2,927.30	10.26	47.03	281.72	1,772.55	339.02	2,111.57	10.78	54.08	338.07	564.92	402.93	402.93
113	28.32	250.52	1,481.17	1,354.93	-	2,965.81	21.33	261.86	1,771.40	946.47	2,797.38	644.77	22.42	734.83	70.68	-	710.68	710.68
501-650	564.06	564.06	49.08	49.08	-	1,126.28	2.31	64.46	58.90	68.90	58.90	356.73	-	356.73	-	-	356.73	356.73
113	-	-	247.73	247.73	-	495.46	-	297.27	297.27	297.27	297.27	124.89	-	124.89	-	-	124.89	124.89
122	-	-	88.80	4.03	-	92.83	-	141.16	297.27	297.27	594.54	35.60	-	35.60	-	-	35.60	35.60
<b>SUB-TOTAL WORKS AND TRANSPORT</b>	<b>597.16</b>	<b>1,347.64</b>	<b>864.72</b>	<b>4,390.77</b>	<b>-</b>	<b>7,716.72</b>	<b>33.91</b>	<b>717.65</b>	<b>2,015.95</b>	<b>2,719.02</b>	<b>5,883.03</b>	<b>176.76</b>	<b>945.21</b>	<b>538.67</b>	<b>-</b>	<b>-</b>	<b>1,688.86</b>	<b>1,688.86</b>
<b>AGRICULTURE</b>																		
121	1.73	59.26	53.42	117.04	-	115.50	2.51	65.18	84.11	100.15	131.61	237.98	2.64	74.97	76.93	-	154.54	154.54
122	3.47	-	-	-	-	3.47	1.82	3.82	-	-	5.64	5.64	1.91	4.38	-	-	6.31	6.31
125	2.09	3.16	-	-	-	5.25	2.20	3.46	0.33	-	1.57	1.57	2.31	0.40	-	-	1.97	1.97
142	12.59	12.31	0.28	-	-	25.18	8.11	13.54	203.52	-	203.52	2.68	-	7.26	346.82	-	352.53	352.53
155	2.41	237.53	-	-	-	240.08	2.53	8.11	-	-	2.15	2.15	-	-	-	-	2.15	2.15
155	1.95	30.19	-	-	-	32.14	-	43.11	-	-	43.11	43.11	-	48.28	-	-	48.28	48.28
501-650	17.95	-	-	-	-	17.95	18.85	-	-	-	18.85	18.85	19.79	-	-	-	19.79	19.79
501-650	0.00	19.88	-	-	-	19.88	0.08	21.84	-	-	21.84	21.84	0.08	25.12	-	-	25.12	25.12
122	0.12	0.12	-	-	-	0.24	0.13	0.13	-	-	0.13	0.13	-	0.15	-	-	0.15	0.15
<b>SUB-TOTAL AGRICULTURE</b>	<b>28.84</b>	<b>145.08</b>	<b>300.21</b>	<b>117.04</b>	<b>-</b>	<b>471.91</b>	<b>27.97</b>	<b>148.97</b>	<b>369.83</b>	<b>100.16</b>	<b>643.60</b>	<b>653.94</b>	<b>29.37</b>	<b>183.51</b>	<b>432.31</b>	<b>-</b>	<b>845.18</b>	<b>845.18</b>
<b>EDUCATION</b>																		
013	12.37	184.27	85.87	150.41	-	282.51	12.89	202.70	103.05	80.28	386.99	1364	1.54	15.57	1.30	-	174.41	174.41
132	14.60	14.60	0.00	-	-	14.60	1.47	13.54	1.08	-	18.09	18.09	1.54	15.57	-	-	18.41	18.41
132	79.91	30.14	27.82	-	-	137.68	83.91	33.18	33.38	-	150.45	150.45	88.10	38.13	40.08	-	198.50	198.50
137	18.12	4.84	5.24	-	-	28.20	4.94	5.11	6.28	-	31.48	31.48	21.08	5.97	7.52	-	42.79	42.79
138	12.60	18.45	0.31	-	-	31.41	13.23	20.29	4.64	-	38.18	38.18	28.24	5.25	0.44	-	33.94	33.94
139	25.82	3.89	0.31	-	-	30.08	20.90	4.57	0.57	-	34.32	34.32	1.49	2.98	-	-	4.89	4.89
140	0.42	2.07	0.47	-	-	3.34	1.42	6.44	4.14	-	25.85	25.85	7.40	18.03	-	-	28.40	28.40
149	14.54	5.05	3.45	-	-	23.04	14.07	1.78	7.53	-	15.65	15.65	3.21	2.14	-	-	18.01	18.01
111	3.80	4.82	6.28	-	-	13.92	3.88	5.09	4.24	-	15.89	15.89	3.21	0.04	-	-	8.11	8.11
111	2.61	3.80	4.82	-	-	11.24	9.02	4.43	4.43	-	14.68	14.68	4.19	48.89	-	-	57.88	57.88
501-650	808.59	178.41	12.22	-	-	998.29	1,035.89	198.29	1,120.4	-	1,104.10	1,104.10	1,072.0	1,828.66	-	-	1,830.66	1,830.66
501-650	209.98	176.41	12.22	-	-	398.59	219.41	198.29	1,120.4	-	1,041.10	1,041.10	1,072.0	1,828.66	-	-	1,830.66	1,830.66
501-650	31.47	38.04	-	-	-	70.09	33.03	14.34	25.52	-	48.64	48.64	34.70	18.50	-	-	63.54	63.54
122	27.26	1.80	-	-	-	29.06	7.08	2.16	-	-	40.27	40.27	30.17	2.59	-	-	42.76	42.76
<b>SUB-TOTAL EDUCATION</b>	<b>1,314.18</b>	<b>643.82</b>	<b>228.11</b>	<b>150.41</b>	<b>-</b>	<b>2,184.50</b>	<b>1,379.87</b>	<b>708.31</b>	<b>271.34</b>	<b>80.28</b>	<b>2,359.52</b>	<b>2,429.78</b>	<b>1,448.88</b>	<b>814.65</b>	<b>335.80</b>	<b>-</b>	<b>2,689.92</b>	<b>2,689.92</b>
<b>HEALTH</b>																		
014	7.71	88.85	33.38	13.38	-	129.82	143.50	11.46	41.48	-	145.87	145.87	8.50	112.40	-	-	166.94	166.94
107	1.52	7.91	2.02	-	-	11.46	1.00	6.70	2.43	-	12.73	12.73	2.08	0.51	-	-	14.80	14.80
114	2.59	5.14	11.59	22.18	-	20.27	5.88	13.81	11.35	-	16.02	16.02	2.78	0.51	-	-	28.05	28.05
115	2.92	86.83	33.38	-	-	124.74	42.47	40.83	42.47	-	140.42	140.42	2.78	48.84	-	-	193.22	193.22
118	1.27	3.59	0.48	-	-	5.84	1.33	4.28	0.57	-	6.19	6.19	1.40	0.89	-	-	7.01	7.01
134	2.30	2.30	-	-	-	2.30	2.51	2.51	-	-	2.51	2.51	2.84	-	-	-	5.35	5.35
181	22.10	101.85	74.79	44.32	-	199.74	243.09	112.04	88.75	38.71	284.77	284.77	24.36	107.70	-	-	316.84	316.84
182	4.19	2.50	2.50	-	-	6.68	8.88	4.40	2.99	-	11.73	11.73	4.32	38.17	-	-	53.89	53.89
183-178	47.05	30.88	18.93	-	-	96.94	80.94	34.08	22.72	-	106.58	106.58	51.87	30.54	-	-	118.29	118.29
501-650	280.58	280.58	-	-	-	280.58	280.58	280.58	280.58	-	280.58	280.58	280.58	308.63	-	-	308.63	308.63
501-650	280.58	280.58	-	-	-	280.58	280.58	280.58	280.58	-	280.58	280.58	280.58	308.63	-	-	308.63	308.63
122	3.81	1.85	0.16	-	-	5.82	4.11	2.04	0.27	-	6.39	6.39	4.31	2.35	-	-	8.74	8.74
<b>SUB-TOTAL HEALTH</b>	<b>384.83</b>	<b>428.28</b>	<b>213.49</b>	<b>60.08</b>	<b>-</b>	<b>1,007.58</b>	<b>1,097.84</b>	<b>472.18</b>	<b>265.19</b>	<b>64.08</b>	<b>1,166.50</b>	<b>1,166.50</b>	<b>402.23</b>	<b>843.91</b>	<b>307.43</b>	<b>-</b>	<b>1,329.97</b>	<b>1,329.97</b>
<b>WATER AND ENVIRONMENT</b>																		
019	5.80	14.72	201.76	80.43	-	222.40	6.20	16.19	242.13	86.39	284.53	350.92	6.51	16.62	-	-	315.89	315.89
019	5.80	14.72	201.76	80.43	-	222.40	6.20	16.19	242.13	86.39	284.53	350.92	6.51	16.62	-	-	315.89	315.89
157	3.95	0.19	2.88	-	-	6.80	0.25	3.12	2.16	-	31.57	31.57	8.56	0.24	-	-	37.75	37.75
157	3.95	0.19	2.88	-	-	6.80	0.25	3.12	2.16	-	31.57	31.57	8.56	0.24	-	-	37.75	37.75
501-650	3.52	3.52	8.31	-	-	11.84	4.37	6.52	1.74	-	12.83	12.83	4.59	7.50	-	-	10.93	10.93
501-650	3.52	3.52	8.31	-	-	11.84	4.37	6.52	1.74	-	12.83	12.83	4.59	7.50	-	-	10.93	10.93
122	6.72	6.72	-	-	-	6.72	5.18	7.40	-	-	7.40	7.40	-	0.92	-	-	12.42	12.42
<b>SUB-TOTAL WATER AND ENVIRONMENT</b>	<b>16.02</b>	<b>38.39</b>	<b>313.13</b>	<b>80.43</b>	<b>-</b>	<b>387.44</b>	<b>16.82</b>	<b>42.33</b>	<b>375.78</b>	<b>88.39</b>	<b>434.81</b>	<b>521.00</b>	<b>17.66</b>	<b>48.87</b>	<b>450.81</b>	<b>-</b>	<b>617.14</b>	<b>617.14</b>
<b>JUSTICE/LAW AND ORDER</b>																		

SECTOR/NOTE	FY 2018/19 Budget Projections				FY 2019/20 Budget Projections				FY 2020/21 Budget Projections									
	Domestic		External		Domestic		External		Domestic		External							
	Recurrent	Dev	Financing	Total Incl.	Recurrent	Dev	Financing	Total Incl.	Recurrent	Dev	Financing	Total Incl.						
<b>ACCOUNTABILITY</b>																		
08 MFPD	4.80	154.87	486.28	16.79	656.05	672.84		771.04	771.04	5.30	166.03	714.64	815.87					
09 Ministry of Government (IGS) (Station)		4.82	47.62	47.62	47.62	47.62		51.74	51.74	21.59	31.21	4.85	57.65					
102 Directorate of Ethics and Integrity	0.53	6.55	0.28	-	161.90	181.30		8.11	206.01	0.58	250.00	0.42	232.00					
130 Treasury Operations		181.90		-	59.54	59.54		65.08	65.08	23.81	30.90	9.59	72.98					
131 Audit (Station)		21.59	31.29	6.69	-	289.20	289.20	124.02	129.66	140.37	140.37	80.74	370.33					
141 URA	118.11	118.08	83.01	-	88.03	88.03		100.84	100.84	41.41	85.01	65.83	117.83					
143 Uganda Bureau of Statistics	9.51	32.73	45.78	-	13.84	13.84		15.33	15.33	4.41	27.07	27.07	17.39					
153 PPDA	4.05	6.72	3.06	-	21.40	21.40		0.67	0.67	-	-	-	-					
154 Public Grant for Monitoring and Accountability		0.81	0.01	-	137.98	139.37		1.688.08	1,688.08	180.48	735.34	800.89	1,819.39					
172 KCCA (Station)	178.19	872.83	818.46	18.79	100.53	111.24		17.17	60.42	46.01	15.23	113.30	128.83					
<b>SUB-TOTAL ACCOUNTABILITY</b>																		
<b>ENERGY AND MINERAL DEVELOPMENT</b>																		
017 Energy and Minerals	4.48	8.86	424.87	1,958.87	438.21	2,965.08		509.84	1,231.42	522.09	1,753.51	611.81	1,059.43					
123 Rural Electrification Agency (REA)	64.63	334.08	64.63	334.08	64.63	334.08		77.78	450.84	4.94	8.86	824.54	833.35					
<b>SUB-TOTAL ENERGY AND MINERAL DEV</b>																		
<b>TOURISM, TRADE AND INDUSTRY</b>																		
015 Trade, Industry and Cooperatives	2.38	12.03	16.38	10.71	30.77	41.48		18.63	15.23	35.37	50.60	2.63	15.22					
112 Tourism, Wildlife and Antiquities	1.47	3.04	5.21	-	18.72	18.72		1.34	1.34	1.62	1.62	1.62	1.62					
150 National Institute for Research and Innovation	4.10	3.08	11.43	-	15.77	15.77		5.33	5.33	9.87	9.87	7.01	6.52					
117 Uganda National Research Institute	2.05	12.83	0.78	-	18.44	18.44		13.78	13.78	2.48	2.48	18.54	24.88					
501-850 District Trade and Commercial Services		0.15	-	-	0.15	0.15		0.17	0.17	0.22	0.22	1.10	1.10					
<b>SUB-TOTAL TOURISM, TRADE AND INDU</b>																		
<b>LANDS, HOUSING AND URBAN DEVELOPMENT</b>																		
12 Land, Housing and Urban Development	3.73	16.45	2.02	104.20	24.20	126.40		2.43	26.28	3.92	26.28	4.12	23.34					
158 Urban Development Commission	0.33	0.73	20.41	-	21.46	21.46		0.35	0.35	0.00	0.00	0.30	0.30					
<b>SUB-TOTAL LANDS HOUSING AND URB</b>																		
<b>SOCIAL DEVELOPMENT</b>																		
018 Gender, Labour and Social Development	2.62	37.62	67.12	107.38	107.38	107.38		41.38	80.55	2.75	41.38	2.89	47.59					
124 Equal Opportunities Commission	2.78	0.88	0.41	-	4.07	4.07		2.81	0.50	0.00	0.00	3.08	4.77					
501-850 District Functional Adult Literacy Grant		2.21	-	-	2.21	2.21		2.43	2.43	2.43	2.43	2.43	2.43					
501-850 District Women, Youth and Disability Council		6.23	-	-	6.23	6.23		6.23	6.23	6.23	6.23	6.23	6.23					
501-851 KCCA Social Development Grant		1.59	-	-	1.59	1.59		1.74	1.74	0.28	0.28	0.30	2.01					
<b>SUB-TOTAL SOCIAL DEVELOPMENT</b>																		
<b>INFORMATION AND COMMUNICATION TECHNOLOGY</b>																		
020 Information and Communication Technology	1.04	8.78	1.34	-	11.14	11.14		12.33	12.33	1.15	11.08	1.93	14.15					
128 National Information Technology Authority (NITA)	5.58	5.22	2.24	30.72	44.25	44.25		51.58	68.91	7.25	6.61	3.22	88.30					
<b>SUB-TOTAL INFORMATION AND COMMUNICATION T</b>																		
<b>PUBLIC SECTOR MANAGEMENT</b>																		
003 Office of the Prime Minister	2.75	64.33	99.05	100.72	186.13	286.85		118.85	103.18	70.76	118.85	3.03	81.38					
004 Information and National Guidance	3.30	0.28	0.00	-	4.21	4.21		4.32	4.68	4.68	4.68	4.68	5.37					
005 Public Service Pension/Comp (Station)	4.35	32.86	0.00	-	48.80	48.80		38.25	52.21	4.97	38.25	4.80	41.69					
011 Local Government	7.43	10.88	23.03	154.00	41.94	195.95		28.35	84.24	11.87	34.03	8.20	13.78					
021 East African Affairs	0.83	35.99	0.74	-	37.66	37.66		0.89	0.89	0.97	0.97	1.02	45.93					
108 National Planning Authority (Station)	4.70	30.88	0.47	-	20.77	20.77		6.66	15.38	6.66	15.38	7.00	25.33					
147 Public Service Commission	1.23	32.81	0.46	-	78.01	78.01		78.01	34.06	48.40	34.06	51.87	39.17					
501-850 Unconditional Grant (District)		6.23	-	-	6.23	6.23		6.23	6.23	6.23	6.23	6.23	6.23					
501-850 Local Government Development Program		189.04	115.09	-	86.61	86.61		177.49	126.60	115.93	115.93	188.37	145.59					
501-850 Herdship Allowance		5.05	-	-	5.05	5.05		5.05	5.05	5.05	5.05	5.05	5.05					
501-850 Local Government to LROP		42.75	-	-	42.75	42.75		42.75	42.75	42.75	42.75	42.75	42.75					
501-850 Local Government to LTOP		0.20	-	-	0.20	0.20		0.22	0.22	0.22	0.22	0.22	0.22					
501-850 Kampala Capital City Authority (KCCA)		177.83	7.04	-	127.93	127.93		140.72	140.72	140.72	140.72	161.83	191.83					
<b>SUB-TOTAL PUBLIC SECTOR MANAGE</b>																		
<b>PUBLIC ADMINISTRATION</b>																		
001 Office of the President (excl E&I)	11.60	42.25	6.38	-	60.41	60.41		6.63	48.46	12.39	48.46	13.01	53.45					
002 State House	1.88	317.31	21.37	350.34	350.34	350.34		25.85	389.83	12.24	340.04	12.88	401.39					
006 Foreign Affairs	4.59	31.21	0.96	-	38.77	38.77		1.18	40.32	4.81	34.33	5.05	39.49					
100 Specified Officers - Salaries (Station)	0.57	50.87	16.75	-	6.57	6.57		0.80	0.80	0.80	0.80	0.80	0.80					
101 Specified Officers - Salaries (Station)	8.15	50.87	16.75	-	78.77	78.77		20.10	85.89	8.61	55.98	10.09	64.35					
201-231 Miscellaneous	18.10	122.38	21.98	192.84	192.84	192.84		19.00	190.20	18.00	180.20	18.95	155.03					
<b>SUB-TOTAL PUBLIC ADMINISTRATION</b>																		
<b>LEGISLATURE</b>																		
104 Parliamentary Commission (Station)	81.03	322.93	17.12	-	421.88	421.88		355.72	20.55	355.72	20.55	481.48	608.50					
<b>SUB-TOTAL PARLIAMENT</b>																		
<b>INTEREST PAYMENTS DUE</b>																		
Domestic Interest	-	1,506.47	-	-	1,506	1,506		-	-	-	-	1,857.11	1,857.11					
External Interest	-	481.29	-	-	481	481		-	-	-	-	529	529					
<b>SUB-TOTAL INTEREST PAYMENTS</b>																		
Unallocated Inc. Tax and Gratuity	-	1,987.76	-	-	1,987.76	1,987.76		-	-	-	-	2,186.83	2,186.83					
<b>Total Centre</b>	1,441.93	4,914.97	4,884.73	6,735.44	10,341.64	17,077.07		1,851.03	6,981.88	5,145.23	11,889.38	11,889.38	17,014.82					
<b>Total Local Government Programmes</b>	1,887.18	735.45	305.11	6,735.44	21,244.40	21,244.40		433	433	433	433	2,951	2,951					
<b>Total Local Government Programmes</b>	3,029.11	4,789.42	6,246	6,735.44	13,077.07	13,077.07		5,166	5,166	5,166	5,166	5,166	5,166					
<b>Statutory Interest Payments</b>	-	1,987.76	-	-	1,987.76	1,987.76		-	-	-	-	2,186.83	2,186.83					
<b>Statutory Interest Payments</b>	161.84	748.07	54.81	6,735.44	951.33	951.33		168.23	66.84	187.19	187.19	1,044.35	1,044.35					
<b>GRAND TOTAL</b>	3,180.76	7,831.28	6,300.16	6,735.44	16,012.17	22,477.81		3,339.78	8,381.68	6,349.87	18,951.35	23,188.85	23,200.70					

ANNEX 2: PROPOSED ONE OFFS FY 2015/16 (Ushs. bn)

Vote	Vote Name	Activity	Allocation-FY 2015/16
001	Office of the President	Presidential Swearing in Ceremony 2016	2.50
		Costs of organising the Papal Visit	5.00
022	Ministry of Tourism, Wildlife & Antiquities	Rehabilitation of Namugongo Martyrs Shrine	5.00
		General Elections Road Map	70.00
		Voter Verification and Identification System	30.00
		Partially address a shortfall for 2016 General Elections Obligations	30.00
102	Electoral Commission (Statutory)	Election roadmap: funding in FY 2014/15	106.49
104	Parliament	52.4bn non-wage unfunded priorities;	52.40
		Gratuity	63.37
		Import Tax	80.00
		VAT	150.00
	Grand Total		594.76



# ANNEX 3

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

### A. Introduction

These guidelines are in line with the Second National Development Plan (NDPII) 2015/16-2019/20, whose ultimate goal is “to attain middle income status by 2020 through strengthening the country’s competitiveness for sustainable wealth creation, employment and inclusive growth. 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.

In addition, the MDAs and LGs are required to demonstrate how they contribute to the attainment of the Sustainable Development Goals (SDGs) as highlighted in the NDPII. The goals specific to gender and equity are:

- Goal 3: “Ensure healthy lives and promote well-being for all at all ages”;
- Goal 4: “Ensure inclusive and equitable quality education and promote life-long learning opportunities for all”.
- Goal 5: “Achieve gender equality and empower all women and girls”.
- Goal 10: “Reduce Inequality within and among countries”.

To facilitate measuring of progress of the key development results and targets identified in the NDPII, 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 sector 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

## ANNEX 3

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 sectors

This section lists priority gender and equity issues identified in NDP II for sectors to address.

Table 1: Proposed sector gender and equity issues

Sector	Gender and Equity Issues Identified in the NDP II
<b>Agriculture</b>	<ol style="list-style-type: none"> <li>1.Limited access to labour-saving technologies for food production for women farmers and other vulnerable groups</li> <li>2.Un-equal access to agricultural credit facilities for appropriate agro-processing.</li> </ol>
<b>Tourism</b>	<ol style="list-style-type: none"> <li>1.Limited participation of women and other vulnerable categories in formal tourism</li> <li>2.Lack of articulation of gender and equity issues in policy and regulatory standards</li> </ol>
<b>Health</b>	<ol style="list-style-type: none"> <li>1.Limited access to family planning services</li> <li>2.Inadequate Skilled Birth Attendants</li> <li>3.Inadequate equipment and personnel to handle Emergency Obstetric Care</li> </ol>
<b>Education</b>	<ol style="list-style-type: none"> <li>1.Inadequate targeted programs for disadvantaged communities, marginalized groups and students with special learning needs</li> <li>2.Lack of a Partnership Framework to address social-cultural and other barriers to girls' and boys' attendance and retention in schools.</li> <li>3.Limited involvement of special needs groups in Science, Technological Innovations</li> <li>4.Low enrolment and participation of girls and other vulnerable groups in Science, Technology, Engineering and Mathematics in schools.</li> </ol>
<b>Trade and Industry</b>	Limited availability of requisite vocational and technical skills among women and vulnerable groups for industrial and trade development.
<b>Works and Transport</b>	Poor community road infrastructure
<b>Energy and Mineral Development</b>	1.Limited availability and use of renewable energy technologies like bio-fuels, wind, solar, improved cook stoves and Liquid Petroleum Gas at household and institutional levels.

## ANNEX 3

Sector	Gender and Equity Issues Identified in the NDP II
	2.Limited connection to the grid in peri-urban and rural areas.
ICT	Lack of teachers for ICT especially in rural areas
Water and Environment	Inequitable access to water for household use and production in water stressed areas.
Lands and Housing	1. Inequitable access to land to facilitate orderly development of urban and rural settlements.  2.Limited awareness of land rights especially among women and other vulnerable groups
Accountability	Inadequate articulation of gender and equity requirements in national service delivery standards
Public Sector Management	i. Lack of child care services at places of work  ii. Lack of equitable Local Economic Development (LED) programs in LGs.  iii. Limited implementation of programmes to strengthen national capacity for gender and equity responsive policy development, implementation and monitoring.
JLOS	Limited disaggregated information on complainants for fast tracking access to JLOS services by vulnerable groups.
Security	Limited welfare services for spouses and families of officers and men on placement.
Social Development	Limited economic empowerment and entrepreneurship skills for women and vulnerable groups.
Public Administration	Implement programmes to strengthen inclusive civic participation and engagement in national democratic processes.

**Note for all sectors:**

1. In addition to the sector gender and equity issues noted in table 1, MDAs and LGs are encouraged to put in place institutional mechanisms for enhancing capacity to respond to gender and equity concerns.
2. All MDAs and LGs should address regional imbalances.

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

#### **Section 1: Sector Overview (20 points)**

The first section of the BFP deals with examination of sector policies and objectives. It illustrates how the sector relates to the National Development Plan 11. To address gender and equity issues identified in Part I, users should do the following:

Step 1: Clearly highlight how your sector promotes; Gender Equality, Equity, Social inclusion and participation; the goals of the NDP II.

Step 2: Ensure that the sector objectives address gender and equity concerns (the objective may be either all inclusive<sup>1</sup>/universal or specific<sup>2</sup>)

<sup>1</sup> Inclusive/Universal objectives imply that they will cater for all Ugandans. For example, "provision of safe water to all".

## ANNEX 3

Step 3: Use sex, age, disability and location specific data to show the magnitude of gender and equity problems in your sector.

Step 4: State the implications of the gender and equity issues to your sector performance

### Section 2: Past Performance and Medium Term Plans (45 points)

This section must assess how well the sector has addressed the needs and interests of different groups and what the planned sector interventions are for the ensuing year.

Step 1: Under physical performance, indicate outputs attained and the beneficiaries by sex, age, disability, and region/location.

Step 2: Indicate outcomes (where feasible) and beneficiaries by sex, and socio-economic group. Show linkage of the outcomes to attainment of gender equality, equity, and social inclusion.

Step 3: Compare planned activities/targets against achievements with regard to addressing gender and equity issues in the sector and highlight performance gaps

Step 4: Specify amount utilized on outputs that address gender and inequity (age, disability and location) during the period under review by vote function.

Step 5: Outline gender and equity responsive outputs as well as activities planned for the medium term to ensure equitable service delivery by vote function.

Step 6: Specify gender and equity responsive outputs as well as activities planned for the ensuing financial year.

Step 7: In addition outline the planned mechanisms for promotion of gender equality and equity in the sector

Step 8: List key outcome and output gender and equity sensitive indicators to assess sector performance in the medium term

### Section 3: Budget Allocations (30 points)

This section examines the budget allocations for the ensuing financial year

Step 1: Specify budget allocations to priority outputs addressing gender and equity issues by vote function

### Section 4: Sector challenges for the Medium Term (5 points)

This section helps users to note gaps in proposed interventions for addressing the gender and equity-related issues that have been identified in the examination of policies and past performance.

Step 1: Identify internal and external challenges as well as emerging issues that will affect the sector performance in addressing gender and equity issues.

Step 2: Propose solutions as well as complementary actions and responsible actors to enhance sector performance to address the identified gaps.

---

<sup>2</sup> Specific objectives mention the target group. For example "provision of justice services to the marginalized groups and poor people"



**ANNEX 4-LIST OF GOVERNMENT PARASTALAS AND ENTERPRISES**

No.	Public Sector Organisation	Parent Ministry (Copy to)
1	Allied Health Professionals Council	Ministry of Health
2	Uganda Air Cargo Corporation Ltd.	Ministry of Defense
3	Pan African Movement	Ministry of Foreign Affairs
4	Capital Markets Authority	Ministry of Finance, Planning and Economic Development
5	Civil Aviation Authority	Ministry of Works and Transport
6	Bank of Uganda	Ministry of Finance, Planning and Economic Development
7	Economic Policy Research Centre	Ministry of Finance, Planning and Economic Development
8	Electricity Regulatory Authority	Ministry of Energy and Mineral Resources Development
9	Enterprise Uganda	Ministry of Finance, Planning and Economic Development
10	Hotel and Tourism Training Institute	Ministry of Tourism, Wildlife and Antiquities
11	Housing Finance Company Of Uganda	Ministry of Finance, Planning and Economic Development
12	Insurance Regulatory Authority of Uganda	
13	Kilembe Mines Limited	Ministry of Energy and Mineral Resources Development
14	Kinyara Sugar Works	Ministry of Trade, Industry and Cooperatives
15	National Social Security Fund (NSSF)	Ministry of Finance, Planning and Economic Development
16	Management Training and Advisory Centre	Ministry of Trade, Industry and Cooperatives
17	Nakivubo War Memorial Stadium	Ministry of Education & Sports
18	Namboole Stadium	Ministry of Education & Sports
19	National Council for Disability	Ministry of Gender, Labour and Social Development
20	National Council for Children	Ministry of Gender, Labour and Social Development
21	National Council for Higher Education	Ministry of Education & Sports
22	National Council of Sports	Ministry of Education & Sports
23	National Curriculum Development Centre (NCDC)	Ministry of Education & Sports
24	National Drug Authority	Ministry of Health
25	National Enterprise Corporation & Subsidiaries	Ministry of Finance, Planning and Economic Development
26	National Housing and Construction Co.Ltd	Ministry of Lands, Housing and Urban Development
27	National Library of Uganda	Ministry of Education & Sports
28	National Lotteries Board	Ministry of Finance, Planning and Economic Development
29	Post Bank (U) Ltd.	Ministry of Finance, Planning and Economic Development
30	National Water and Sewerage Corporation	Ministry of Water and Environment
31	National Women Council	Ministry of Gender, Labour and Social Development
32	National Youth Council	Ministry of Gender, Labour and Social Development
33	New Vision Printing and Publishing Ltd	Presidency
34	Nile Hotel International Limited	Ministry of Tourism, Wildlife and Antiquities
35	Uganda Property Holdings Limited	Ministry of Finance, Planning and Economic Development
36	Population Secretariat	Ministry of Finance, Planning and Economic Development
37	Uganda Retirements Benefit Regulatory Authority	Ministry of Finance, Planning and Economic Development
38	Posta Uganda, (UPL)	
39	Pride Microfinance Limited	Ministry of Finance, Planning and Economic Development
40	Tax Appeals Tribunal	Ministry of Finance, Planning and Economic Development
41	Amnesty Commission	Ministry of Internal Affairs
42	Uganda Broadcasting Corporation	Office of the Prime Minister
43	Uganda Communications Commission	Ministry of ICT
44	Uganda Development Bank	Ministry of Finance, Planning and Economic Development
45	Uganda Development Corporation	Ministry of Trade, Industry and Cooperatives
46	Uganda Electricity Distribution Co.Ltd (UEDCL)	Ministry of Energy and Mineral Resources Development
47	Uganda Electricity Generation Co.Ltd (UEGCL)	Ministry of Energy and Mineral Resources Development
48	Uganda Electricity Transmission Co. Ltd. (UETCL)	Ministry of Energy and Mineral Resources Development
49	Uganda Export Promotion Board (UEPB)	Ministry of Trade, Industry and Cooperatives
50	Uganda Investment Authority (UIA)	Ministry of Finance, Planning and Economic Development
51	Dairy Corporation Ltd.	Ministry of Agriculture, Animal & Fisheries
52	Uganda Medical & Dental Practitioners Council	Ministry of Health
53	Uganda National Council of Science and Technology	Ministry of Finance, Planning and Economic Development
54	Uganda National Cultural Centre	Ministry of Gender, Labour and Social Development
55	Uganda Nurses & Midwives Council	Ministry of Health
56	Uganda Printing and Publishing Corporation	Presidency
57	Lake Victoria Fisheries Organisation	Ministry of Agriculture, Animal & Fisheries
58	Uganda Railways Corporation	Ministry of Works and Transport
59	Uganda Livestock Industries Ltd	Ministry of Agriculture, Animal & Fisheries
60	Uganda Seeds Ltd	Ministry of Agriculture, Animal & Fisheries
61	Uganda Telecom Limited	Ministry of ICT
62	Uganda Wildlife Authority	Ministry of Tourism, Wildlife and Antiquities
63	Uganda Wildlife Education Center	Ministry of Tourism, Wildlife and Antiquities

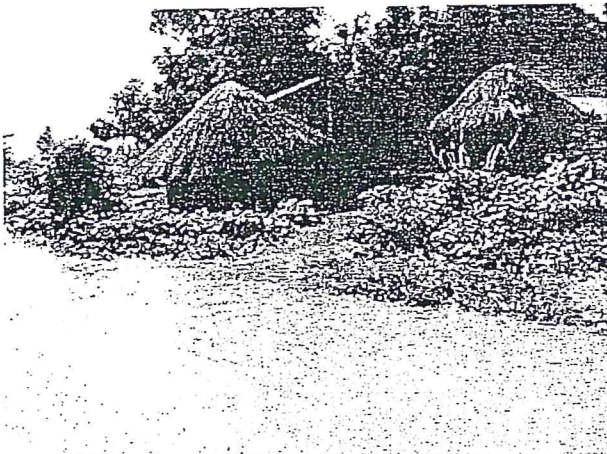




REPUBLIC OF UGANDA

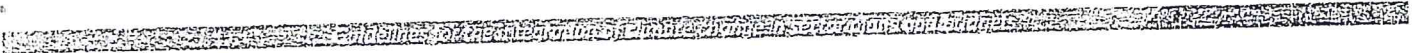
## MINISTRY OF WATER AND ENVIRONMENT

# GUIDELINES FOR THE INTEGRATION OF CLIMATE CHANGE IN SECTOR PLANS AND BUDGETS



JUNE 2014







# TABLE OF CONTENTS

List of acronyms	vi
<b>EXECUTIVE SUMMARY</b>	<b>vii</b>
<b>1. Introduction</b>	<b>1</b>
1.1 Climate Change impacts and Vulnerabilities in Uganda	1
1.2 Linkages between Climate Change and Development	1
1.3 Objectives and Scope of the Climate Change integration guideline	2
1.4 Entry points and opportunities for the integration process	2
<b>2. Policy and Institutional framework to support Climate Change Management in Uganda</b>	<b>3</b>
2.1 Policy Framework for Climate Change in Uganda	3
2.2 Institutional Framework for integration of climate change	4
<b>3. Basic steps for integration of climate change in Sector Plans and Budgets</b>	<b>7</b>
3.1 Step 1: Conduct Climate Change Impact and Vulnerability Assessment	9
3.2 Step 2: Identify and Analyze Adaptation and Mitigation Options	10
3.3 Step 3: Identify and cost programmes and actions for climate interventions	11
3.4 Step 4: Design and Implement a plan for mainstreaming Climate change in the different sectors	13
3.5 Step 5: Monitor the CCMA Implementation Process	14
3.6 Step 6: Evaluate performance and Review the Adaptation and Mitigation Process	15
3.7 Stakeholder Participation and responsibilities in CCMA	15
3.8 Monitoring and Evaluation of the mainstreaming	18
3.9 Indicators of the mainstreaming process	18
<b>References</b>	<b>19</b>
<b>Appendices</b>	<b>21</b>
Appendix 1: Definition of Key terms in Climate Change Adaptation and Mitigation	21
Appendix 2: Impacts of climate change in Uganda by Sector	23
Appendix 3: Outline for preparing the implementation plans for mainstreaming climate change	24
Appendix 4: National Legal and Regulatory framework relevant to Climate Change Adaptation and Mitigation	25
Appendix 5: Policies related to Climate change adaptation and mitigation in Uganda	26
Appendix 6: Monitoring and Evaluation (M&E) Framework for the integration of climate change into sector plans and budgets	27
Appendix 7: Impact Evaluation Framework for the integration of climate change into sectors	29

## List of acronyms

ACCRA	Africa Climate Change Resilience Alliance
ADAPT	Assessment and Design for Adaptation to Climate Change: A Planning Tool
BFP	Budget Framework Paper
CAO	Chief Administrative Officer
CBO	Community Based Organization
CC	Climate Change
CCA	Climate Change Adaptation
CC DARE	Climate Change and Development - Adapting by Reducing Vulnerability
CCMA	Climate Change Mitigation and Adaptation
CCU	Climate Change Unit
CDM	Clean Development Mechanism
COP	Conference of the Parties - to UNFCCC
CSO	Civil Society Organization
CRISTAL	Community based Risk Screening Tool for Adaptation and Livelihoods
DDMR-OPM	Department of Disaster Management and Refugees - Office of the Prime Minister
DDP	District Development Plan
DESS	Department of Environment Sector Services
DoM	Department of Meteorology
DPM	Disaster Preparedness and Management
DWRM	Directorate of Water Resource Management
ENR	Environment and Natural Resources
ENRM	Environment and Natural Resources Management
ENR-SIP	Environment and Natural Resources - Sector Investment Plan
FAO	Food and Agricultural Organization
FSSD	Forestry Sector Support Department
GEF	Global Environment Facility
GHG	Green House Gases
GoU	Government of Uganda
HDI	Human Development Index
HEP	Hydro-Electric Power
HIPC	Heavily Indebted Poor Countries
IUCN	International Union for Conservation of Nature
IMF	International Monetary Fund
LDC	Least Developed Countries
LGDP	Local Government Development Programme
LGMSDP	Local Government Management and Service Delivery Programme
LTEF	Long Term Expenditure Framework



MAAIF	Ministry of Agriculture, Animal Industry and Fisheries
MDGs	Millennium Development Goals
MEMD	Ministry of Energy and Minerals Development
MLHUD	Ministry of Lands, Housing and Urban Development
MoLG	Ministry of Local Government
MoFPED	Ministry of Finance, Planning and Economic Development
MTEF	Medium Term Expenditure Framework
MWE	Ministry of Water and Environment
NAP	National Action Programme of the UNCCD
NAPA	National Adaptation Programmes of Action
NARO	National Agricultural Research Organization
NDP	National Development Plan
NEMA	National Environment Management Authority
NFA	National Forest Authority
NGO	Non-Government Organization
NPA	National Planning Authority
OPM	Office of the Prime Minister
ORCHID	Opportunities and Risks of Climate Change and Disasters
PAF	Poverty Action Fund
PEAP	Poverty Eradication Action Plan
PFCC	Parliamentary Forum on Climate Change
PMA	Plan for Modernization of Agriculture
PRS	Poverty Reduction Strategy
REDD	Reducing Emissions from Deforestation and Degradation
SIP	Sector Investment Plan
SLM	Sustainable Land Management
SWAp	Sector-Wide Approach
SWG	Sector Working Group
TOR	Terms of Reference
UNCCD	United Nations Convention to Combat Desertification
UNFCCC	United Nations Framework Convention for Climate Change
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
USAID	United States Agency for International Development
UWA	Uganda Wildlife Authority
WFP	World Food Programme
WWF	World Wide Fund for Nature

## EXECUTIVE SUMMARY

Uganda's economy, livelihoods and social wellbeing are highly vulnerable to climate variability and the challenges imposed by climate and this needs urgent attention. However, this necessitates adequate funding, technological assistance and appropriate institutional arrangements to build resilience and support adaptation and mitigation. Given the strong linkage between climate change and development, the provision of financing for adaptation and mitigation has become a major issue in international and local climate policy and agenda. Although the United Nations Framework Convention on Climate Change (UNFCCC) Conference of Parties (COP) has not provided binding agreements, it has provided a platform for promises of substantial finance to address climate change issues, which justify the need for preparedness by the beneficiaries to put the mobilized resources to well planned and budgeted frameworks.

One important approach to prepare for the management of climate change issues is having them considered in development planning and budgeting processes. In line with that, the Government of Uganda sanctioned the development of guidelines for integration of climate change in sector plans and budgets. Development of the guidelines was spearhead by a sectoral technical committee comprising of representatives from government and non-government institutions and was coordinated by the National Planning Authority (NPA). The sectoral technical committee collected data from central and local government institutions that formed a basis for supporting the formulation of the guidelines.

The guidelines outline basic steps and tools necessary during the process of integrating climate change in sector plans and budgets. The recommended steps include:

- Step 1: Conduct Climate Change Impact and Vulnerability Assessment
- Step 2: Identify and analyze adaptation and mitigation options
- Step 3: Identify and cost programmes and actions for Climate Change interventions
- Step 4: Design and implement a plan for mainstreaming Climate Change in the different sectors
- Step 5: Monitor the CCMA Implementation Process
- Step 6: Evaluate performance and review the Adaptation and Mitigation Process

The guidelines emphasize the need for stakeholder participation and clarification of responsibilities for the relevant stakeholders. The guideline proposed key stakeholders that should be considered for the integration process. Approaches for monitoring and evaluation of the integration process are also outlined. These guidelines provide an overall framework that will be used for development of sector specific guidelines by the relevant sectors.

# 1. Introduction

## 1.1 *Climate Change impacts and Vulnerabilities in Uganda*

The most general definition of climate change is a change in the statistical properties of the climate system when considered over long periods of time, regardless of cause (UNFCCC, 1992). Definitions of the key terminologies related to climate change are given in Appendix 1.

Uganda is experiencing signs of climate change as exhibited by the trends in average temperatures and rainfall. Climate models for Uganda point to an increase in temperature in the range of 0.70C and 1.50C by the 2020's (GoU, 2009a). The models predict a likely increase in the variability of rainfall, with most areas probably getting higher rainfall. Climate Change is expected to increase the frequency and intensity of droughts, floods, glacial melting, landslides and heat waves, which will have significant impacts to the livelihoods of local communities, who largely depend on natural resources (NEMA, 2008). This has been reflected by shifts in spread of diseases such as malaria; soil erosion and degradation, floods, damage to infrastructure and settlements and shift in productivity of agricultural and natural resources. Climate change is therefore a global problem that requires both national and global responses.

In Uganda, floods have become more frequent, for example in the Teso region, which in 2007 received the heaviest rainfall in 35 years affected an estimated 50,000 households, leading to food insecurity due to the loss of harvests. In March 2010, some parts of Eastern Uganda also experienced unusually heavy and prolonged rains that resulted into floods and landslides. For example, in Butaleja District, floods submerged crop fields and vital infrastructure, including some schools and houses. In addition, a tragic landslide occurred in Bududa on the slopes of Mt. Elgon in March 2010 burying three villages and causing numerous deaths and loss of property. In 2011, heavy landslides occurred in Bulambuli also burying a number of villages and causing loss of property, crop and livestock investments. The most recent incidence of a fateful landslide happened in June 2012, when a landslide in Bulucheke Sub-county, Bududa District, that swept homes, destroying a lot of property and leading to death of 18 people and injuries of more than 450 people.

The Ugandan economy and welfare of the people are intricately linked to the natural environment and, therefore highly vulnerable to climate variability and change. Furthermore, the International Climate Risk Report identified Uganda as one of the least prepared and most vulnerable countries in the world (CIGI, 2007). Climate change is likely to continue to have a wide range of impacts for the environment, economy and livelihoods in Uganda. The likely key impacts from climate change in the different sectors are summarized in Appendix 2.

## 1.2 *Linkages between Climate Change and Development*

The need for the integration of climate change in development frameworks is important due to the fact that impacts of climate variability and change and climate policy responses, and associated socio-economic development has an effect on the ability of countries to achieve sustainable development goals. Successful implementation of those goals will in turn affect the opportunities for, and success of, climate change policies. Conversely, there is a linkage between poverty and climate change given that climate change will compound existing poverty. Adverse impacts of climate change will be most striking in societies, which have more dependence on natural resources and have limited capacity to adapt to a changing climate. Within these societies, the poorest of the poor, who have the least resources and the least capacity to adapt, are the most vulnerable. An understanding of the dual relationship between sustainable development and climate change justifies the need for integration of climate change in government plans and budgets.

### 1.3 Objectives and Scope of the Climate Change integration guideline

These guidelines provide highlights of the approaches that can be used to mainstream climate change in sector plans and budget. The guidelines are designed to provide different sectors with approaches on how to:

- i) Carry out impact and vulnerability assessments;
- ii) Identify opportunities and entry points for integration of climate change mitigation and adaptation measures;
- iii) Propose options for integrating climate change adaptation and mitigation into the policy formulation process, financing, implementation and evaluation at national, local and community levels;
- iv) Assist to improve resilience.

The guidelines are targeted at different stakeholders with interest in climate change issues, including policy makers and implementers and their partners and collaborators such as CSOs, Private Sector and Development Partners.

The mainstreaming/integration will be prepared in such a way so that the following:

- a. Policies and measures identified by each sector during the mainstreaming, that lead to climate change mitigation should be consolidated into sectoral or area specific national appropriate mitigation actions (NAMAs) and REDD+; and then submitted to the UNFCCC for support;
- b. Policies and measures identified by each sector during the mainstreaming, that lead to climate change adaptation options, should be consolidated into sectoral or area specific adaption plans and actions; and then consolidated into the national adaptation plan; and then submitted to, among other areas, the UNFCCC for support;

The forestry sector is currently undertaking a comprehensive REDD+ program; and this will consolidate the mitigation and adaptation requirements for the sector and make them available for implementation.

### 1.4 Entry points and opportunities for the integration process

The integration of climate change in sector policies, plans and budgets in Uganda should consider the key processes, which are guided by broader national vision and development strategies. Table 3 and Figure 3 give the proposed entry points at central and local planning levels.

**Table 3: Main entry points for climate change mainstreaming process at different levels**

Policy Cycle Stage	National level	Sector level	Implementation level
Policy formulation: Recognize & consider climate risks	Long-term Vision; National Policies & Strategies	Sector policies & strategies	Formulation of local actions
Planning	Multi-year development plans	Short & medium-term sectoral plans	Priority setting & incorporation into implementation action plans
Resource Allocation (National budget) Allocate funding for climate-specific actions	Include climate-related programmes/projects (sectoral and cross-sectoral) Relocate funding to vulnerable sectors/regions	Incorporate climate related activities and include climate considerations in project selection criteria	Priority setting & budget reallocations at local level
Programming & Implementation	Sector-level development plans and budgets	Sector programming: Incorporate climate-related activities	Local actions

*Modified from UNDP (2010)*

## 2. Policy and Institutional framework to support Climate Change Management in Uganda

### 2.1 Policy Framework for Climate Change in Uganda

Uganda's climate change policy is in the final stages of approval and is supported by a number of relevant policies, laws, and regulations that can be strengthened to address climate change issues. Relevant plans and policies include, but are not limited to: 1) National Adaptation Programme of Action (2007); 2) National Development Plan (2010); 3) The National Environment Management Policy (1994); 4) the Uganda Forestry Policy (2001); 5) the Energy Policy for Uganda (2002); 6) Renewable Energy Policy for Uganda (2007); 7) the National Health Policy (1999); 8) The Disaster Management and Preparedness Policy (1999-revised in 2003); 9) Agriculture Sector Development Strategy and Investment Plan (2010) and 10) Environment Natural Resources Sector Investment Plan (ENR-SIP) (2007), Land Policy (2011) and population policy and action plan (2009).

Relevant laws for management of climate change issues include: 1) the Constitution of Uganda (1995); 2) National Environment Act (Cap 153); 3) the National Forestry and Tree Planting Act (Act No 8 of 2003); 4) the Water Act (Cap 152); 5) the Land Act (Cap 227); 6) the Local Governments Act (Cap 243); 7) Soil Conservation Measures and Guidelines (2000); 8) the National Environment (Mountainous and Hilly Areas Management) Regulations (S.I No 153-6); and 9) National Environment (Wetlands, River Banks and Lake Shores Management) Regulations (S.I No 153-5). Highlights of the key policies and legislation with provisions of climate change adaptation and mitigation are given in Appendix 4 and 5.

Uganda is also a party to regional bodies and treaties that could add value to the process of integration of climate change through exchange of experiences from the different countries, including the New Partnerships for African Development (NEPAD), 2001; Common Market for Eastern and Southern Africa (COMESA) Treaty, 1993; and the Inter Governmental Authority for Development (IGAD), 1986. Uganda signed the EAC Protocol on Environment and Natural Resources; which provides that partner states shall develop and harmonize their laws, policies and strategies for mitigating the effects of greenhouse gas emissions and the manner and procedures for benefiting from climate change adaptation and mitigation activities and strategies. The Protocol also provides that states shall promote the development and implementation of education as well as training programmes, including strengthening of national human and institutional capacities on climate change; develop strategies for the transfer, acquisition and adaptation of relevant technology to alleviate the pressure on fragile ecosystems and natural resources; and contribute to mitigation of climate change. Uganda has actively participated in the development of the EAC Climate Change Policy which notes that adaptation to adverse impacts of climate change is of paramount importance and a priority for partner states. The EAC Secretariat is currently developing the EAC strategy and Master Plan that is expected to define the region's priority actions to address climate change.

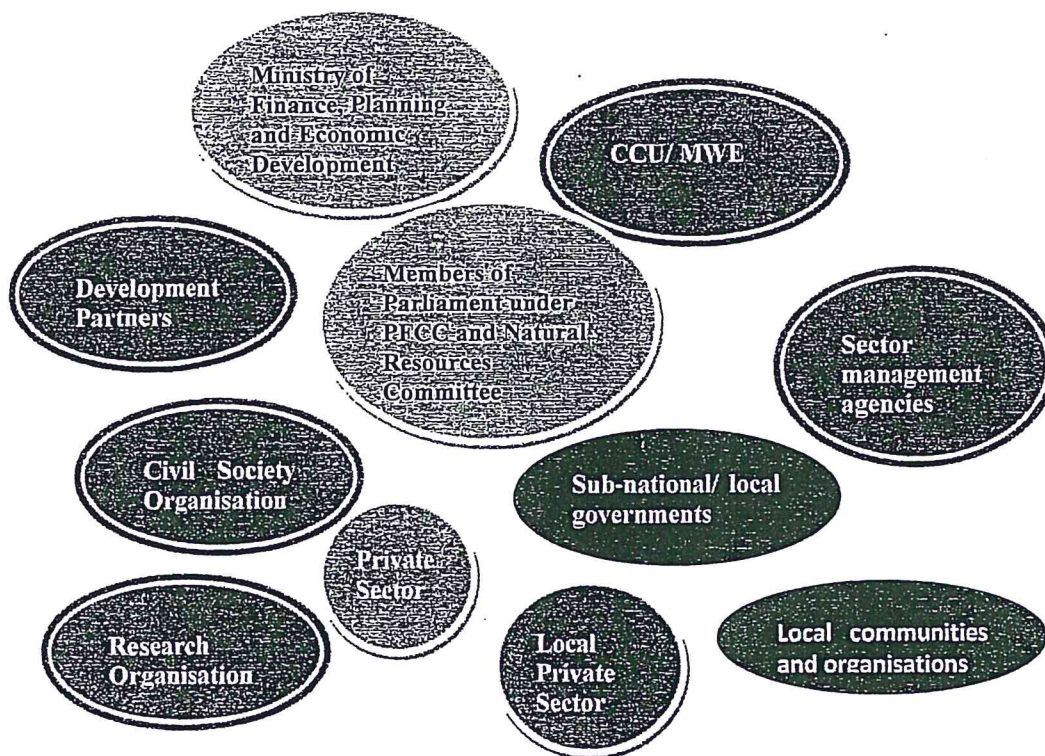
At the international level, Uganda ratified the UNFCCC on 08 September 1993 which obliges all Parties to cooperate in preparing for adaptation to the impacts of climate change; and to develop and elaborate appropriate and integrated plans for water resources and agriculture. The UNFCCC obliges all Parties to take climate change considerations into account in their relevant social, economic and environmental policies and actions. At national level, Uganda has undertaken a number of activities in support of UNFCCC implementation e.g. capacity-building activities related to UNFCCC in general and the Clean Development Mechanism (CDM) in particular. The following activities have also been accomplished:

- Compilation and submission of various negotiation issues to UNFCCC's Conference of the Parties (COP);
- Development of the National Adaptation Programme of Action (NAPA) in 2007;
- Establishing a Climate Change Unit in the Ministry of Water and Environment in 2008; and
- Implementation of several education, training and public awareness activities.

## 2.2 Institutional Framework for integration of climate change

The government of Uganda and its partners have demonstrated commitment for creating an enabling institutional set up to manage and monitor climate change issues, which serves as a good opportunity for integration of climate change in different plans and budgets. The government institutions closely work with a number of non-government institutions and development partners to implement different intervention to address issues of climate change. Figure 2 gives a map of the key stakeholders relevant to climate change mainstreaming in Uganda.

Figure 2: Key Stakeholders related to the climate change integration Process



### 2.2.1 Government Institutions

A number of government agencies have responsibilities related to the management of climate change. Key institutions include:

- **The Climate Change Unit of the Ministry of Water and Environment:** The CCU coordinates all issues concerned with climate change in Uganda.
- **Parliamentary Forum on Climate Change (PFCC):** The PFCC addresses the environmental, social and economic pressures presented by global climate change.

- **The National Planning Authority (NPA):** The NPA is mandated to put in place, coordinate, manage and evaluate frameworks, systems and strategies for cost-effective and participatory national development planning in Uganda. NPA's primary function is to produce comprehensive and integrated development plans for the country, elaborated in terms of the perspective Vision, long and medium-term plans.
- **Department of Disaster Management and Refugees - Office of Prime Minister:** The Department for Disaster Management and Refugees (DDMR-OPM) in the Office of the Prime Minister (OPM) is responsible for multi-sectoral coordination and collaboration in disaster risk reduction.
- **Ministry of Local Governments (MOLG):** Responsible for co-ordinating and supporting local governments for sustainable, efficient and effective service delivery in a decentralized framework government.
- **National Environment Management Authority (NEMA):** the agency responsible for ensuring sound environmental management and biodiversity conservation in Uganda.
- **Directorate of Water Resource Management and the Directorate of Water Development, MWE:** The Directorates of Water Resources Management and Directorates of Water Development within the Ministry of Water and Environment have programmes and projects with interventions aimed at addressing vulnerability and adaptation responses to climate change.
- **Ministry of Agriculture, Animal Industry and Fisheries (MAAIF):** Responsible for coordination of and support to the Agriculture, Fisheries and Animal Industry Sectors and is a focal point for UNCCD.
- **Forest Sector Support Department (FSSD);** a department under the Ministry of Water and Environment responsible for coordination, monitoring, and supervision of the forest sector and a Focal Point for REDD+ interventions.
- **National Meteorological Authority:** Responsible for coordination of climate and weather related information and acts as a focal point for Inter-governmental Panel on Climate change (IPCC).
- **National Forestry Authority (NFA):** Responsible for management of Central Forest Reserves and has promoted different REDD interventions.
- **District Forest Services (DFS);** the District Local Government Sector, responsible for management of local forest reserves (LFRs) and ensuring sustainable management and conservation of forest patches on privately and communally owned lands.
- **Wetlands Management Department (WMD);** a Department under the Ministry of Water and Environment responsible for sustainable management and conservation of wetland resources in Uganda.
- **Fisheries Department (FD);** a Department under the Ministry of Agriculture, Animal Industry and Fisheries (MAAIF) responsible for sustainable fisheries resources management in Uganda.
- **Population Secretariat (POPSEC)**
- **Ministry of Gender, Labour and Social Development**
- **Academia: Universities and Tertiary institutions**
- **Ministry of Education and sports (National Curriculum Development Centre)**

### 2.2.2 Development Partners

The need to mainstream adaptation to climate change into development planning and ongoing sectoral decision-making is increasingly recognized, and several bilateral and multilateral development agencies have taken interest in Uganda. These include among others United Nations Development Programme and other UN bodies (UNDP) such as FAO, UNEP, UNICEF; Government of Denmark/DANIDA; German Technical Cooperation GTZ/GiZ; UK Aid/Department for International Development; the

---

World Bank; USAID; Norway; Icelandic International Development Agency (ICEIDA), African Development Bank and Government of Japan among others.

### **2.2.3 Civil Society Organizations and the Private Sector**

A number of CSOs and the Private Sector are also involved in implementation of climate change related activities. They have facilitated the formation of a coalition of organizations in (the Climate Action Network - Uganda/CAN-U); a platform for lobbying and advocacy to enable a strong united voice within civil society, with more than 40 members.

### **2.2.4 Regional Initiatives**

Regional sectoral support programmes such as the Nile Basin Initiative (NBI) the Lake Victoria Basin Commission (LVBC, an institution of the East African Community) and the Lake Victoria Environmental Management Programme (LVEMP) have interventions with a focus on climate change and have a sub-programme on climate change. These can serve as opportunities for considering integration of climate change in the perspective of Trans-boundary Natural Resources Management (TBNRM).

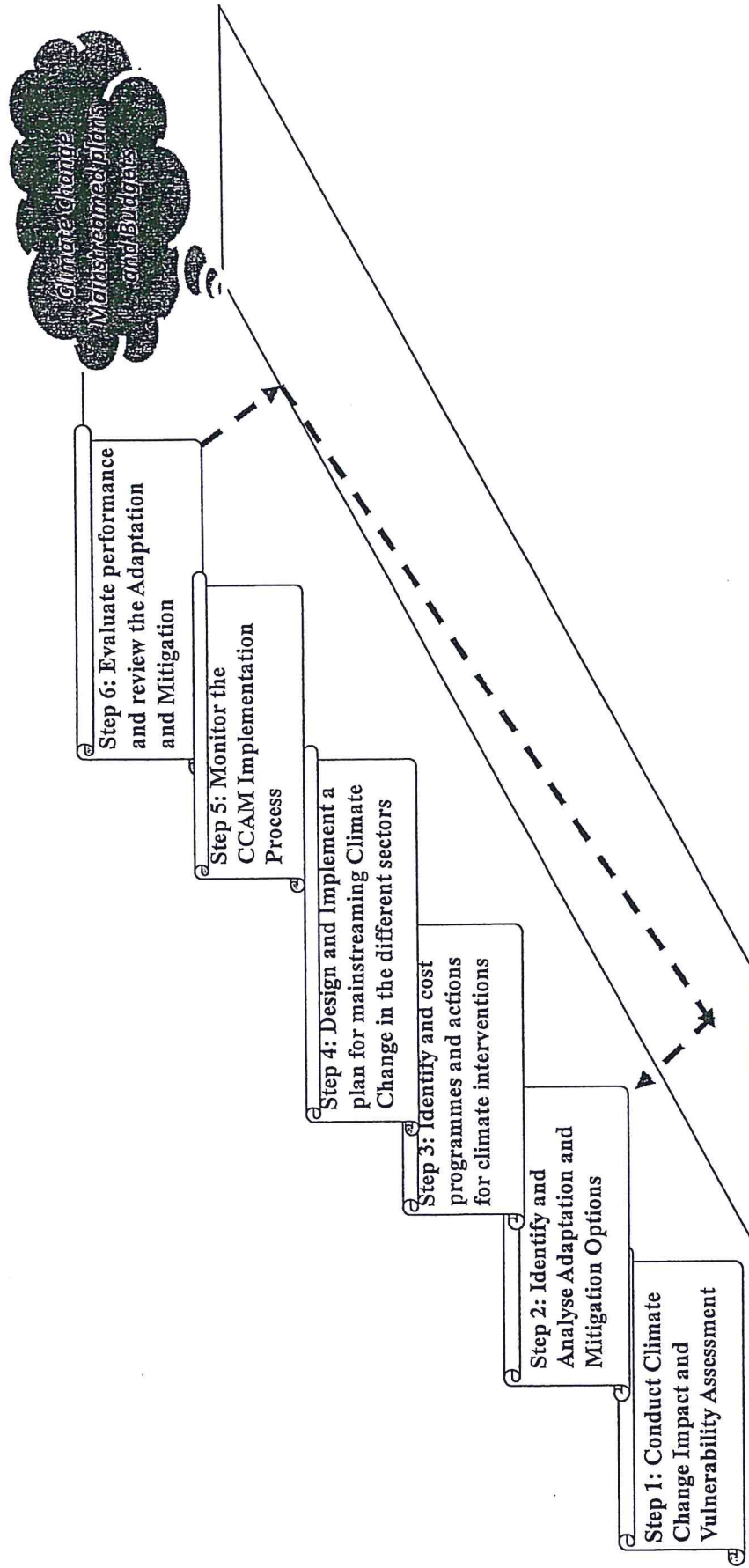


---

### 3. Basic steps for integration of climate change in Sector Plans and Budgets

The process of integrating climate change has a series of steps that guide how different actions can be implemented. In most cases, the process is iterative, with information and data at different stages being useful for informing and strengthening other prior steps. The steps vary in different countries, depending on the existing planning and budgeting processes. Figure 6 gives the proposed steps for mainstreaming climate change in sector plans and budget that is most appropriate for Uganda, based on the existing planning and budgeting processes.

Figure 6 Basic Steps and tools in the process of Climate Change Mainstreaming in Sector Plans and Budgets



### 3.1 Step 1: Conduct Climate Change Impact and Vulnerability Assessment

Given the fact that resources are always limiting and actions to climate change needs to be prioritized. It is important to identify the populations who are most affected and at risk, the existing responses and coping mechanisms, their locations and how the planned interventions can be targeted for efficient and effective outputs. To that effect, an impact and vulnerability assessment should be carried out to determine the extent to which populations in different geographical locations and social strata are exposed to climate change. The assessment should also include an evaluation of the baseline climate conditions, potential barriers and opportunities to adaptation and mitigation. This should include an evaluation of the existing responses and their cost-effectiveness and a capacity needs assessment for addressing climate change issues. Use should also be made of the Indigenous Knowledge (IK), technologies, practices and coping mechanisms that people have always used for different livelihood needs.

Climate change vulnerability assessment should focus on 4 dimensions:

- *Physical vulnerability* to and influence on weather patterns;
- *Social vulnerability and community resilience*;
- *Governance* – identification and assessment of Public Private Partnership, institutional, legal and policy framework, political will and coherence including involvement of parliament, related committees, district council and sub county committees;
- *Economic vulnerability* – mostly the additional costs of climate change on the economy.

The key output from this step is a Vulnerability Index Map (Figure 7), which should include:

- Information on climate change conditions;
- Links between climate change and the key development sectors;
- Degree of exposure to climate risks;
- Impacts of Climate Change on key development sectors; and
- National and capacities to address climate change.

The major actions needed during the impact and vulnerability assessment include:

- ✓ Determining the scope of the assessment;
- ✓ Profiling and describing the current distribution and burden of climate-sensitive areas;
- ✓ Assessing the current coping, preventive or adaptive measures and their effectiveness to current and future climate change effects;
- ✓ Assessing the future potential impacts using selected scenarios;
- ✓ Identifying additional adaptation policies and measures to reduce potential negative climate change effects;
- ✓ Identifying procedures for evaluation of effectiveness of climate change interventions after implementation;
- ✓ Synthesizing the results and preparing the Assessment report.

Figure 7: Developing a Climate Change Risk and Vulnerability Index for Uganda

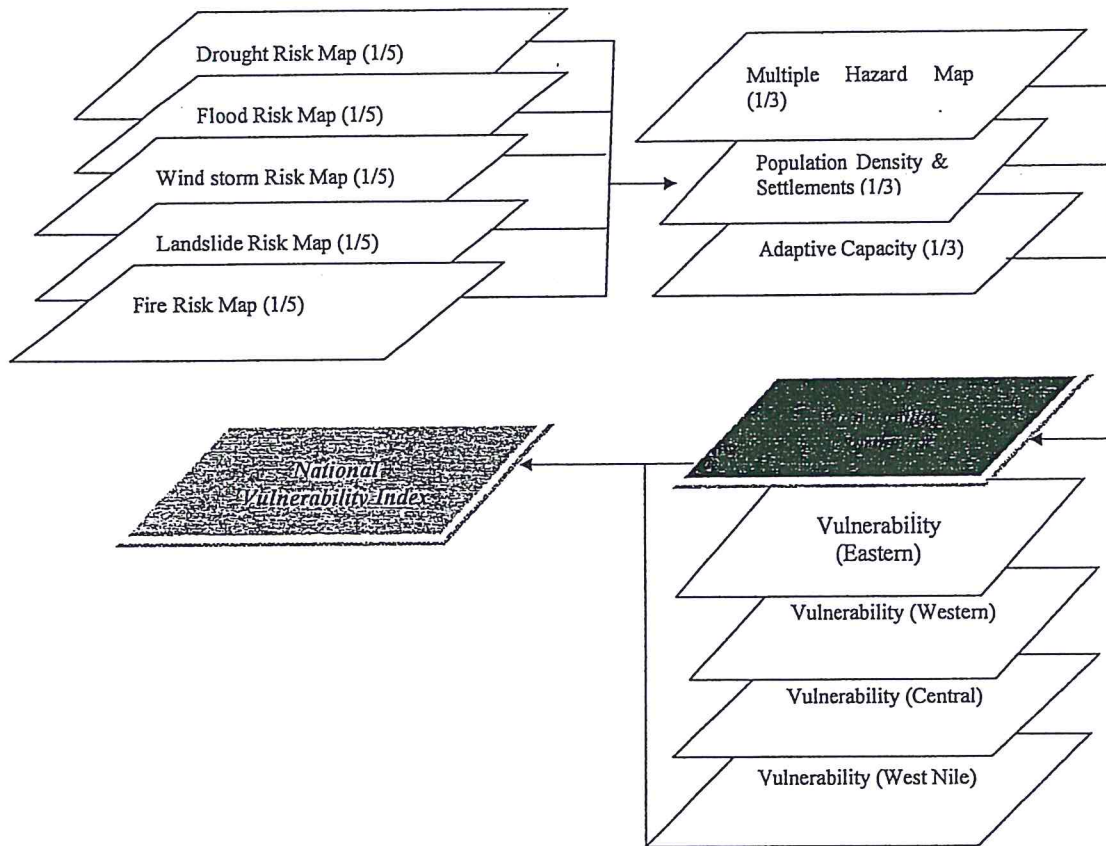
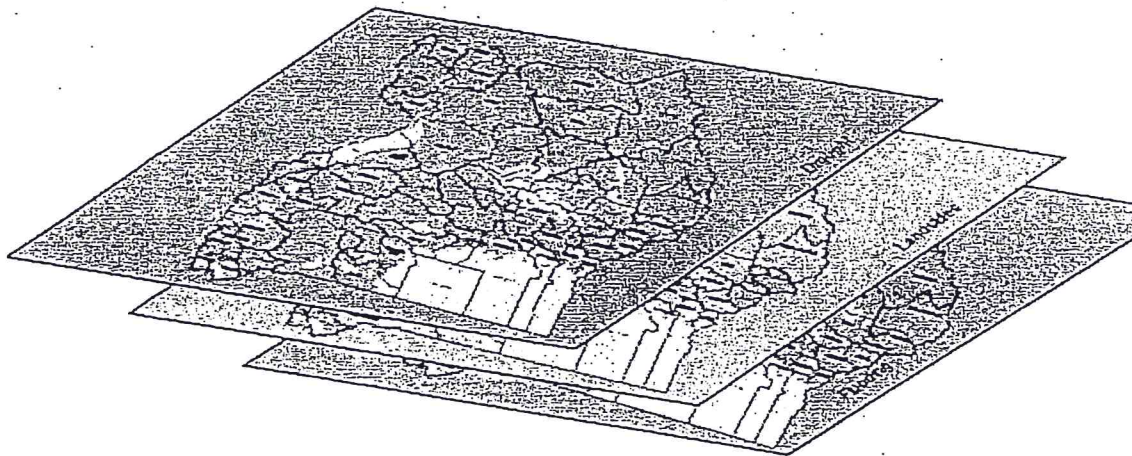


Figure 8: Overlay of Uganda’s Drought, Landslides and Flooding themes



### 3.2 Step 2: Identify and Analyze Adaptation and Mitigation Options

To address issues raised during the impact and vulnerability assessment, a range of policy options should be identified for implementation. The policy options should be operationalised by developing and implementing programmes and activities that can influence the sector policies and plans to be adjusted to climate change shocks (adaptation) and/ or reduce climate change drivers (mitigation).

The different options should be subjected to an analytical process where decisions are made to select the most appropriate in terms of effectiveness, technical and economic feasibility and other criteria (Table 4). These interventions may include existing, new or untried interventions and should complement already existing options. Each option should be thoroughly analysed and those that are likely to provide the best results in terms of reducing the climate change burden, selected and implemented. It should be noted that climate change has unintended impacts across borders; and therefore the options considered should not be bound by administrative boundaries.

**Table 4: Key Evaluation Criteria for use when selecting Adaptation Options**

Criterion	Description
Effectiveness	Capacity to solve problems or realize opportunities derived from climate change impacts (e.g., economic benefits, costs avoided, lives saved)
Ease of implementation	Potential legal, political, institutional, barriers
Acceptability to local stakeholders	All identified possible adaptations are attractive to some stakeholders, but may not be equally acceptable or attractive to all stakeholders for political, economic, social or cultural reasons
Acceptability to Financing Agencies/Ministries/Donors	Are the financing agencies/ministries involved willing to support the option?
Endorsement by Experts	Is the option consistent with international best practices?
Timeframe	Are short-term or long-term strategies more desirable; How does the timeframe needed to implement the option compare with that available (e.g., are there specific project or funding time horizons)?
Cost	Costs to implement and maintain; cost sharing possibilities
Institutional Capacity	How much additional capacity building and knowledge transfer is required to implement the proposed adaptation
Size of Beneficiaries Group	Does the adaptation provide small benefits to a large number of stakeholders and people or large benefits to a small number?
Fit with local development priorities and interests	Do the adaptation activities fit with the local development priorities and local initiatives?
Potential Environmental or Social Impacts	Are there possible adverse impacts on the environment or people (e.g., are additional GHG emissions likely)?
Capacity to Sustain Over Time	Can the adaptation be successfully sustained at local, district or national level if implemented?
Gender sensitiveness	How does the proposed intervention affect the roles of women, men, youths and PWDs? Does it advantage any group at the expense of another? Does it take into consideration the aspirations of different groups?
Participation	Have the community members participated in identifying and selecting the proposed option?

*Modified from UNDP (2010)*

### **3.3 Step 3: Identify and cost programmes and actions for climate interventions**

The adaptation and mitigation options can easily be implemented if packaged into climate interventions and actions under defined programmes and actions. The relevant programmes and actions can then be translated as effective responses in form of emergency management policies and legislation. Table 5 outlines some key actions to mainstream climate change adaptation and mitigation into policy processes in the different sectors.

**Table 5: Proposed actions to mainstream climate change in policy processes**

Strategic action	Specific actions	Expected Results
Risk Assessment	Undertake comprehensive assessments of the risks of extreme weather variability on population	Increased understanding of vulnerability to CC Ability of systems to respond Identify basis for enhancing resilience
Integrated environment and surveillance by different sectors	Establish a functional integrated environment and surveillance system. Incorporate key environmental indicators including climate data in the information systems of different sectors	Timely and evidence-based decisions for effective management of environmental risks
Efficiency in production	Developing and adopting efficient technologies Provide incentives for clean production technologies	Reduced emissions Reduced consumption
Increasing land productivity	Increasing production per unit area for agriculture mechanization	Increased productivity per unit area Increased precision
Effective management of climate-sensitive Concerns	Integrated management to handle climate change induced effects in the different sectors Develop and integrated multi-sectoral management plan Develop early warning systems	Reduce the effects of climate change Multi-sectoral management plans Appropriate early warning systems
Preparedness for and response to impacts of weather, hydrological and climate related emergencies and extreme events	Formulate & implement emergency management policies, legislation frameworks and programmes and emergency response and recovery plans Human resource development programmes including training and education	Effective and timely response to climate- sensitive problems
Research & Knowledge generation	Develop and implement a research agenda focusing on better understanding of local effects of climate change; generating and disseminating knowledge on locally-appropriate adaptation measures	Increase understanding of CC effects Increase communication of climate links to other sectors within NAPAs, NCs and national processes
Strengthening human & institutional capacities	Identify skills gaps; formulate & implement a capacity building action plan Strengthening planning and budgeting that integrates climate change issues Identify infrastructure gaps and address them	National capacity for disaster prediction & emergency response Establish a CC coordination mechanism at the National Level Plans that integrate climate change issues
Economic analysis of the various options of climate change mitigation and adaptation	Identify cost centres and generate budgets	Budgets for specific interventions

### 3.4 Step 4: Design and Implement a plan for mainstreaming Climate change in the different sectors

To guide operationalisation of the programmes and actions, an implementation plan for mainstreaming climate change in the different sectors is developed. The implementation plan also serves as a tool for allocating resources for mainstreaming in time and space. The plan should include details of the key stakeholders, their roles and responsibilities and should set timelines for specific outputs. The implementation plan for climate change mainstreaming should include the following sections:

- ~ Strategic plan outlining actions and timelines of involved stakeholders;
- ~ Capacity building needs assessment and training plan;
- ~ Budget covering expenditure needs and revenue sources;
- ~ Outreach/communication plan;
- ~ Sustainability plan;
- ~ Plan for monitoring the performance of adaptations.

Though mainstreaming is a continuous process, the implementation plan should set specific time bound milestones according to the major tasks. The milestones should indicate planned time frame for delivery and lead responsible institutions for the implementation. Table 6 gives a summary of the key milestones, the estimated time frame for implementation and responsible institutions.

**Table 6: Key Milestones and Institutional Responsibilities for CC Adaptation**

	Key Task/Milestone	Time frame	Responsible
1	Conduct CC Impact & Vulnerability Assessment for different sectors	6 months	NPA, NEMA, CCU, Makerere University,
2	Identify & Analyse Adaptation Actions	3 months	CC related Sectors, NPA, MOFPED, CCU
3	Design costed Programmes for CC Adaptation and mitigation	2 months	CC related Sectors, NPA, MOFPED
4	Design the Adaptation Plan and Mainstreaming Agenda	2 months	CC related Sectors, NPA, MOFPED, CCU
5	Mobilise funds for mainstreaming CC Adaptation and implementation	12 months	MOFPED, NPA, CCU, MoLG, Development Partners, Local communities
6	Raise awareness on climate issues among policy makers in the central and local governments and implementers and the community level	24 months	CCU, MOLG, MoFPED, CC related Sectors, NPA, NEMA, Districts, Media houses, CSOs including FBOs
7	Train different relevant sector actors on climate change adaptation and mitigation at all levels	18 months	CCU, MOLG, CC related Sectors, NPA, NEMA, Districts,
8	Develop District & Community level adaptation and mitigation Plans	12 months	CCU, MOLG, CC related Sectors, NPA, NEMA, Districts
9	Design pilot adaptation and mitigation actions at all level	18 months	MOLG, CC related Sectors, NPA, Districts
10	Implement different Sector CC adaptation and mitigation plans	60 months	CC related Sectors, Districts, CCU
11	Monitor the mainstreaming process for CC adaptation and mitigation	48 months	MoFPED, CCU, MOLG, CC related Sectors, NPA, Districts
12	Evaluate performance and review the Adaptation and Mitigation process	48 months	CCU, MOLG, CC related Sectors, NPA, NEMA, District Council, Local communities
13	Including climate related gender dimensions in all sectors	12 months	Ministry responsible for Gender, MoLG

To harmonize the processes and create room for synergies in different sectors, these guidelines propose an outline for preparing the implementation plans for mainstreaming climate change (Appendix 3). The implementation plans should be based on the climate change impact and vulnerability assessment.

- a. Sub-Step 4a: Consolidate policies and measures leading to climate change mitigation identified by each sector during the mainstreaming and consolidate them into sectoral or area specific national appropriate mitigation actions (NAMAs) and REDD+; and then submit them to the UNFCCC for support;
- b. Sub-Step 4b: Consolidate policies and measures leading to climate change adaptation options, identified by each sector during the mainstreaming and consolidate them into sectoral or area specific adaptation plans and actions; synthesise them into the national adaptation plan; and then submit them to, among other areas, the UNFCCC for support;
- c. Sub-Step 4c: Consolidate policies and measures identified by each sector during the mainstreaming that could be undertaken as part of the sectoral activities under the Government of Uganda budget framework

### ***3.5 Step 5: Monitor the CCMA Implementation Process***

The climate change mainstreaming process normally involves a number of challenges including the period needed to realize significant outcomes and impact and in some cases lack of precedents to some actions. This is difficult to justify to policy makers and planners, in light of the enormous human, capital and financial resources that have to be invested in the process. Given the long duration for the outcomes and impacts, there is a risk that the implementation process can lose track, without being noticed, until at the final evaluation point. It is therefore important that a continuous monitoring mechanism should be put in place, to keep the implemented climate change mainstreaming programmes and actions relevant and focused. The monitoring system should consider well defined criteria such as cost, ease of implementation, likelihood and extent of expected benefits and adverse impacts.

In all the monitoring process, integration of climate change adaptation and mitigation should consider aspects of human resource, documentation and financing and budgeting; as outlined in the following proposed actions:

#### ***Human Resource***

- There is need for a Focal Point person or Desk Officer on Change
- Mainstreaming at different levels, i.e. Districts and Ministries, where implementation is carried out;
- Need for Capacity building for clear definition of roles and Climate Change activities;
- At district level, the Chairperson of the Natural Resource & Environmental Committee should also be a member of the Focal Point office to cater for political interests.

#### ***Documentation***

- At district level, monthly Technical Planning Committee (TPC) meetings should always address Climate Change mainstreaming issues;
- For quarterly and annual progress reports, Climate Change issues should be included;
- Ministry of Finance should put emphasis on Climate Change reporting as funds are released;
- An Output on Climate Change mainstreaming should be created on Output Budgeting Tool (OBT);
- For transparent accountability from all sectors, the Climate Change component should be drawn out of the environment sector, so as to cater for other sectors;



- There is need for baseline information on Climate Change mainstreaming, so that such funding should be provided for.

#### ***Financing and Budgeting***

- A percentage of project funds from different sectors should be allocated to the Climate Change component for sustainability purposes;
- For accountability purposes, finance reporting should have sufficient evidence on Climate Change mainstreaming activities;
- In order to avoid diversion of funds, Internal Auditors should be keen on Climate Change work plan and accountability (vouchers).

### ***3.6 Step 6: Evaluate performance and Review the Adaptation and Mitigation Process***

One of the most important steps during the mainstreaming of climate change in sector plans and budgets is to verify whether the implemented adaptation and mitigation programmes and actions have helped to climate-proof the different sectors. This is accomplished through regular evaluation of the interventions and subjecting the different systems to a climate change check at regular intervals. The evaluations should be carried out as part of other existing evaluation systems within the relevant institutions such as assessment of existing sector plans. However, specific climate change adaptation indicators should be stipulated and evaluated from national to local community levels. Such an action should ensure that all Joint Sector Reviews should pin point progress made to adapt to climate change and the extent to which climate change is affecting different outcomes. The step should aim at having climate change reflected in sector level policy objectives and statements, as well as sector workplans and budgets. Climate change should also be considered as one minimum sector performance standards that are assessed annually. Indicators for measuring the performance of private sector and NGOs in CC implementation should be developed for their effective involvement. Evaluation of the adaptation process must be iterative, where the results will be used to inform a review or refining of the initial adaptation strategy or specific components.

### ***3.7 Stakeholder Participation and responsibilities in CCMA***

Given that a number of sectors have already initiated climate change interventions, it is proposed that they should be brought on board during the integration process. It should be noted that the climate change integration process should stipulate the roles and responsibilities of the different actors. Table 7 highlights the key institutions and their roles and responsibilities in integration of climate change in sector plans and budgets.

**Table 7: Key Stakeholders and their roles and responsibilities in climate change adaptation and mitigation**

Stakeholder/ Institution	Roles/ responsibilities
<b>Public Sector institutions</b>	
Ministry of Water and Environment, including CCU, FSSD, WMD, DWD, FSSD, ESSD, DWRM	<ul style="list-style-type: none"> <li>✓ Coordinate implementation of the UNFCC</li> <li>✓ Coordinate implementation of climate change interventions</li> <li>✓ Development of policy and legislation on climate change (including the proposed National Climate Change Policy)</li> <li>✓ Develop a climate change curriculum for different target groups in consultation with line institutions</li> <li>✓ Explore an incentive mechanism to encourage investment in climate change related mitigation e.g. carbon trade, through sequestration by afforestation /reforestation, wetland conservation</li> <li>✓ Domestic and productive uses of natural resources</li> <li>✓ Integrated Water Management Resources</li> </ul>
Ministry of Education-Curriculum development center, Tertiary institutions	<ul style="list-style-type: none"> <li>✓ Develop a climate change curriculum for different target groups in consultation with line institutions</li> </ul>
Ministry of Health and CCU	<ul style="list-style-type: none"> <li>✓ Integrate climate change adaptation into health policy</li> <li>✓ Conduct climate change adaptation training &amp; awareness</li> <li>✓ Review health indicators to integrate climate change adaptation</li> </ul>
Ministry responsible for ICT	<ul style="list-style-type: none"> <li>✓ Collection and transmission of information</li> </ul>
Ministry of Education and Sports	<ul style="list-style-type: none"> <li>✓ Teaching students at all levels on Climate Change</li> </ul>
CCU, NEMA	<ul style="list-style-type: none"> <li>✓ Provide technical guidance and tools for climate change adaptation and mitigation</li> <li>✓ Monitor, co-ordinate and supervise implementation of CC interventions to ensure that climate change effects are minimized</li> <li>✓ Mobilise funding for climate change adaptation</li> </ul>
NFA/UWA/Fisheries/ Wetlands/ CCU	<ul style="list-style-type: none"> <li>✓ In consultation with Ministry of works and relevant agencies, design and develop infrastructure that is climate-proofed</li> <li>✓ Build capacity in personnel/ staff in climate change disaster preparedness and management</li> <li>✓ Biodiversity and ecosystem monitoring mechanisms to monitor climate change impacts</li> </ul>
NPA and CCU	<ul style="list-style-type: none"> <li>✓ Co-ordinate integration of climate change within the national budgeting and public finance management processes</li> <li>✓ Monitor and ensure that climate change issues are given priority during implementation of the NDP</li> </ul>
MOFPED and CCU	<ul style="list-style-type: none"> <li>✓ Integrate climate change adaptation within the national budgeting and public finance management processes</li> <li>✓ Work with different ministries to mobilize external funding for climate change financing</li> <li>✓ Establish a contingency fund to handle climate change related disasters that are beyond the planned/ expected/or foreseen</li> </ul>
Ministry, Works, Transport and Communication and CCU	<ul style="list-style-type: none"> <li>✓ Integrate climate change adaptation into infrastructure development and maintenance programmes</li> <li>✓ Ensure that all developed infrastructure are climate-proofed</li> </ul>

Stakeholder/ Institution	Roles/responsibilities
Department of Meteorology and CCU	<ul style="list-style-type: none"> <li>✓ Establish weather monitoring infrastructure at major institutions</li> <li>✓ Provide appropriate climate data/information to different sectors</li> </ul>
Parliamentary Forum on Climate Change (PFCC) and CCU	<ul style="list-style-type: none"> <li>✓ To provide a Parliamentary information help desk on climate change issues</li> <li>✓ To create linkages at national and international levels that can promote global action on Climate Change.</li> <li>✓ To promote information exchange, policy dialogue and action between the different stakeholders in Uganda, regionally and internationally</li> </ul>
Parliament and respective committees	<ul style="list-style-type: none"> <li>✓ Handle the legislative mechanism and allocation of resources and monitoring</li> </ul>
Ministry of Education-Curriculum development centre, Research and Tertiary Training Institutions and CCU	<ul style="list-style-type: none"> <li>✓ Integrate climate change adaptation into training curriculum for relevant courses</li> <li>✓ Develop and implement a research programme to provide information and data for climate change strategies</li> <li>✓ Develop a climate change curriculum for different target groups in consultation with line institutions</li> </ul>
Ministry of Health	<ul style="list-style-type: none"> <li>✓ Implement projects to reduce vulnerability in areas which are susceptible to climate-sensitive diseases and epidemics</li> <li>✓ Mainstream climate change issues in the health sector</li> </ul>
MAAIF and CCU	<ul style="list-style-type: none"> <li>✓ Implement interventions in the agriculture and fisheries sector related to climate change</li> <li>✓ Mainstream climate change issues in the agriculture and fisheries sectors</li> </ul>
MOLG and CCU	<ul style="list-style-type: none"> <li>✓ To promote and harmonize Climate Change responses at both the national and local levels</li> <li>✓ To guide local authorities on mainstreaming of climate change during the local government processes</li> </ul>
District Authorities and CCU	<ul style="list-style-type: none"> <li>✓ Mobilise communities and sensitise them on climate change effects</li> <li>✓ Integrate climate change adaptation into the District Development Plans</li> <li>✓ Develop and implement climate change adaptation micro-projects at the community level</li> <li>✓ Monitor and report on climate change programmes related to within their districts</li> <li>✓ Consider making ordinances/bye laws that will help in disaster management and response</li> </ul>
Local communities	<ul style="list-style-type: none"> <li>✓ Identify and relevant indigenous knowledge</li> <li>✓ Holding different actors accountable in terms of service delivery</li> <li>✓ Shape the policy and through t the entire policy cycle</li> </ul>
Non-state Actors	
Private sector and CCU	<ul style="list-style-type: none"> <li>✓ Develop climate change awareness toolkits for their staff and clients</li> <li>✓ Develop climate change related technologies</li> <li>✓ Invest in climate change adaptation/ mitigation projects e.g. energy saving technologies, provision of clean water and waste management services</li> </ul>

Stakeholder/ Institution	Roles/ responsibilities
Civil Society Organizations and CCU	<ul style="list-style-type: none"> <li>✓ Generate and disseminate climate change adaptation and mitigation information and support tools</li> <li>✓ Mobilize and sensitise community members and leaders about climate change and its effects on different sectors</li> <li>✓ Develop and implement community projects for climate change adaptation</li> <li>✓ Mobilise financing for climate change adaptation actions at community level</li> <li>✓ Integrate climate change adaptation issues into CSOs' advocacy and communication strategies</li> <li>✓ Build capacity of local development actors (including faith-based organizations) in climate change adaptation</li> </ul>
Development Partners	<ul style="list-style-type: none"> <li>✓ Incorporate climate change adaptation into financing guidelines/ strategies</li> <li>✓ Provide grant financing for climate risk assessment and climate change adaptation in all projects</li> </ul>
Media	<ul style="list-style-type: none"> <li>✓ Publicise climate change actions</li> </ul>
Cultural institutions	<ul style="list-style-type: none"> <li>✓ Contribute Indigenous Knowledge (IK)</li> </ul>
Faith based organisation	<ul style="list-style-type: none"> <li>✓ Mobilise different actors</li> </ul>

### 3.8 Monitoring and Evaluation of the mainstreaming

A system for monitoring and evaluation should be put in place to follow up on the success of the mainstreaming process. The monitoring and evaluation would be best carried out by the National Planning Authority, MoFPED, MoLG, Office of the Prime Minister (OPM) and CCU, in relation to the monitoring of implementation for the NDP. The M&E system should make use of climate data and develop an analytical framework, with inputs from different sectors. Performance targets, monitoring and reporting schedules and data collection systems, must include key climate change information and its links to different sector outcomes, as stipulated in the sector investment plans and MTEF plans.

All reporting centres within the different sectors should share information on how they are addressing climate change. This requires investment in data and research, which is already a key objective within the NDP. For effective monitoring, strong partnership will also be needed to link with climate related institutions such as the CCU of the Ministry of Water and Environment. Results from the monitoring of climate change integration and related information should be widely shared using platforms such as the Joint Sector Reviews (JSRs). The monitoring and evaluation should aim at capturing lessons learnt during the integration process to be used during planning and budgeting sessions. Appendix 6 provides a template for use during the monitoring and evaluation for different sectors. For effective monitoring, strong partnerships and synergies across all sectors should be strengthened to link with the CCU and should be coordinated by the NPA and should involve MoFPED, MoLG, Office of the Prime Minister (OPM), Local Government Authorities and CCU. There is also need to package and disseminate information to target grassroots' beneficiaries.

### 3.9 Indicators of the mainstreaming process

The mainstreaming process of climate change adaptation and mitigation in different sector plans and budgets will aim at having the proposed interventions not as stand-alone activities but with a focus at areas affected by climate change impacts. Performance indicators for the integration will be based on achievements of proposed interventions in the different sectors and will be considered within the respective sector-specific integration guidelines. Respective sectors should revisit their indicators to ensure they are Climate Change proof and those without proper indicators should be revised to have them designed. Appendix 7 gives a framework for use during the impact evaluation.

## References

- Barihaihi (2010). A review of Uganda's Disaster Risk Reduction and Climate Change Adaptation Status. Africa Climate Change Resilience Alliance (ACCRA). Kampala.
- CIGI (2007) International Risk Report: The Center for International Governance (CIGI).
- Government of Uganda (2007) National Adaptation Programmes of Action (NAPA) Kampala.
- Government of Uganda (2009a) National Development Plan 2010/11 – 2014/15.
- Government of Uganda (2009b) The State of Uganda Population Report, 2009: Addressing the Effects of Climate Change on Migration Patterns and Women (Funded by UNFPA Uganda).
- Hepworth, N D, 2010. Climate change vulnerability and adaptation preparedness in Uganda. Heinrich Böll Foundation, Nairobi, Kenya.
- Human Development Report (2009). United Nations Development Programme, New York.
- Huq, S. H Reid, M Konate, A Rahman, Y Sokona and F Crick (2004). Mainstreaming adaptation to climate change in Least Developed Countries (LDCs). *Climate Policy* 4:25-43.
- IPCC (2007) Fourth Assessment Report: Climate Change 2007, Section 12.2.4.6 – Mainstreaming climate change into development choices: Setting priorities. Intergovernmental Panel on Climate Change.
- MAAIF, 2009. Integration of Climate Changes Issues into Agricultural Planning Frameworks, Planning Department, MAAIF.
- Ministry of Water, Lands and Environment 2002, First National Communication on Climate Change in Uganda.
- MWE (2007a). Climate Change: National Adaptation Programmes of Action, NAPA, DOM, Kampala.
- Namanya, D. B. (2009). An Assessment of the Impact of climate change on the Health Sector in Uganda: A case of Malaria and Cholera epidemics and how to improve planning for effective preparedness and response. Paper presented at Climate Change Regional Seminar organised by SMHI at Gobabeb Research Center in the Namib Desert on 13 May 2009.
- NEMA (2008). State of Environment Report for Uganda. National Environment Management Authority Publications.
- OECD (2009). *Integrating Climate Change Adaptation into Development Co-operation: Policy Guidance*, OECD, Paris.
- Orindi, V.A., and Eriksen, S., 2005. Mainstreaming adaptation to climate change in the development process in Uganda, African Centre for Technology Studies (ACTS) Eco-policy Series No. 15.
- OXFAM, (2008). Turning up the heat: Climate change and poverty in Uganda. Accessed online from [www.oxfam.org.uk/publications](http://www.oxfam.org.uk/publications).
- United Nations Development Program (2007), Uganda Human Development Report: Rediscovering Agriculture for Human Development.

---

UNDP, 2010: A Handbook for Conducting Technology Needs Assessment for Climate Change. New York.

UNFCCC (1992). The United Nations Framework Convention on Climate Change.

[http://unfccc.int/essential\\_background/convention/background/items/1349.php](http://unfccc.int/essential_background/convention/background/items/1349.php).

UNFCCC (2008). Investment and Financial Flows to Address Climate Change: an Update.

UNFCCC, 2007. The Nairobi Work Programme on Impacts, Vulnerability and Adaptation to Climate Change.

USAID (2007). Adapting to Climate Variability and Change: A Guidance Manual for Development Planning. US Agency for International Development, Washington. [http://www.usaid.gov/our\\_work/environment/climate/docs/reports/cc\\_vamannual.pdf](http://www.usaid.gov/our_work/environment/climate/docs/reports/cc_vamannual.pdf)