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29th October 2014

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

FIRST BUDGET CALL CIRCULAR ON PREPARATION OF THE BUDGET FRAMEWORK PAPERS AND PRELIMINARY BUDGET ESTIMATES FOR THE FY 2015/16

A. INTRODUCTION

1. In order to ensure timely consultations and adequate analysis of Budget Framework Papers and preliminary budget estimates, the process for preparation of the budget for the FY 2015/16 is based on the timelines embodied in the Budget Act 2001 but adjusted as per the proposed PFM Bill 2012. The Budget process calendar highlighting the key timelines under the proposed PFM Bill is attached as **Annex 1**.
2. The objectives of this circular therefore, are to:
 - (i) *Communicate the Budget Strategy and indicative resource envelope and sector expenditure ceilings for FY 2015/16 and the Medium Term - **Annex 2**;*
 - (ii) *Communicate key Policy and Administrative Issues for the preparation of the Budget Framework Papers for the FY 2015/16 and the medium term, which should be submitted to this ministry by **30th November 2014**; and*
 - (iii) *Request all Chairpersons of the Sector Working Groups/Accounting Officers to convene sector consultations and embark on the preparation of the Sector Budget Framework Papers and Preliminary Detailed Budget Estimates for the FY 2015/16 and the Medium Term based on the Terms of Reference (ToRs) for the SWGs attached as **Annex 3**.*

B. BUDGET STRATEGY AND PRIORITIES FOR FY 2015/16

3. The Budget for the FY 2015/16 will focus on key development opportunities outlined in Vision 2040 and the NDP 2 while continuing to address binding constraints to socio-economic transformation of Uganda's economy as stipulated in

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the NDP1 and the already ongoing Government interventions. Thus, the budget for 2015/16 will focus on the following areas:

- i) Facilitating Private Enterprise for increased Investment, Employment and Economic Growth.
- ii) Commercializing Production and Productivity in Primary Growth Sectors.
- iii) Enhancing Sustained Capacity for Increased Domestic Revenue Mobilization.
- iv) Increase the stock and quality of strategic infrastructure to accelerate the country's competitiveness.
- v) Enhancing Social Service Delivery.
- vi) Enhancing Efficiency in Government Management.

Private Sector Enterprise Investment, Employment & Economic Growth

4. The overall economic objective of Government is to put in place a conducive environment to facilitate private sector investment as an engine of economic growth, employment creation and development. In the FY 2015/16, Government will continue to facilitate private sector enterprises through the following:
 - i) Provision of sound macroeconomic stability; and
 - ii) Promoting foreign direct and portfolio investment and Deepen the financial sector through pensions and capital market development, increasing availability of long term capital for private sector financing, and promoting the development of innovative financial products for the private sector.
5. The specific interventions and measures to achieve the above will include the following:
 - i) Infrastructure development in energy to reduce the cost of doing business;
 - ii) Facilitate the establishment of an effective investment one-stop centre;
 - iii) Promotion of Public Private Partnerships (PPPs); and
 - iv) Provision of medium and long term investment finance.

Enhancing Production through Productivity Enhancement and Value Addition

6. The key interventions in FY 2015/16 will entail transforming the agriculture sector from subsistence to commercial farming through:
 - i) Mechanization, increased access to inputs, improved technologies and affordable credit; enhanced value addition and access to storage and market. In addition, focus will be on control of pests and diseases; and construction/rehabilitation of irrigation systems and other agricultural infrastructure;
 - ii) Facilitate infrastructure development to reduce constraints to production, increase productivity and production and enhance access to markets;

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- iii) Improving effectiveness of the institutional framework for Public Service delivery at both the centre and local government levels;
- iv) Enhance tourism promotion and marketing to increase the country's tourism market share;
- v) Increase and diversify the stock of tourism products beyond national parks.

Accelerating Infrastructure Development and Maintenance:

7. The budget for FY 2015/16 also aims at Accelerating Infrastructure Development and Maintenance through:
- i) Timely development of infrastructure projects, Road Development and maintenance to enable access to markets, tourism and movement of persons;
 - ii) Increasing availability of affordable electricity to promote industrialisation and value addition and promotion of primary growth sectors, revive and upgrade the rail network;
 - iii) Increase access to efficient and affordable ICT services to promote private sector investment, by significantly reducing the cost of internet services and stimulate the growth of other related sectors of the economy.

Enhancing Capacity for increased Domestic Revenue Mobilisation

8. In order to finance budget priorities, Government set a target of increasing domestic resource mobilisation effort by 0.5 percent of GDP. The key strategic interventions that are required to enhance domestic revenue mobilization include expanding the tax base and reforming the structure of taxation and improve efficiency in tax collection and compliance. In addition, emphasis will be on completion of the National Identification Project, linking Business Registration databases between Uganda Revenue Authority, URSB, KCCA and Local Governments.

Enhance Human Capital Development

9. In order to take advantage of the jobs that are coming up in the emerging industries particularly Oil and Gas, Government will put focus on a massive skills training programme targeting the rapid build-up of appropriate skills.

Enhancing Public Service Delivery

10. In order to address the challenges in service delivery, the 2015/16 Budget Strategy will focus on the following interventions:-
- i) Address human resource management challenges through payroll cleaning;
 - ii) Expedite filling vacancies, especially skilled cadres;
 - iii) Enforce sanctions regime for facility managers who violate procedures;
 - iv) Strengthen current M&E framework, inspection and enhancing enforcement of performance standards;
 - v) Strengthening Public Investment Management;

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- vi) Improving coordination with the various institutions such as Office of the Prime Minister, National Planning Authority, Sectors and Local Governments;
- vii) Strengthening the planning functions in all spending agencies at both central and local government levels.
- viii) In particular, emphasis will be on project selection, management, budgeting, execution, reporting and evaluation.

Strengthening Public Financial Management

11. Government will continue to support the financial and accountability systems through implementation of various reforms including full rollout of the IFMS and the Treasury Single Account, Establishment of the Contingency Fund, Decentralization of the budgeting and payment of Pensions and gratuity; and Implementation of Performance Based Budgeting Reforms.
12. **In preparation of the Budget Framework Papers for the FY 2015/16, all sectors must ensure proper alignment of their interventions and expenditure plans to the above priorities.**

C. RESOURCE ENVELOPE FOR FY 2015/16 AND MTEF PROJECTIONS

13. *The budgetary resource envelope for FY 2015/16 is **Ushs 13,275bn** (excluding NTR and Arrears), for expenditure at Sector and Vote levels is as indicated in **Annex 2** referred to in para 2(i) above.*
14. The official exchange rate to One US Dollar, to be used for dollar budget financing, for FY 2015/16 and over the medium term are as follows:

i) FY 2015/16-Ushs2,792

ii) FY 2016/17-Ushs2,895

iii)FY 2017/18-Ushs2,835

iv)FY 2018/19-Ushs2,771

v) FY 2019/2020-Ushs 2,704

D. KEY POLICY ISSUES FOR BUDGET PREPARATION

Budgeting for Salaries

15. Government made a policy decision to decentralize budgeting and payment of salaries. In order to facilitate proper and adequate budgeting for salaries for the FY 2015/16, MALGS are required to ensure;

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- i) **That Wage estimation is based on staff in-post by Vote and cost centre. In this regard, Heads of Cost Centres** (i.e Departments, Schools, Health Units, projects and programmes) **are required to participate in the wage estimation by enlisting their staff in the OBT and signing off the staff list of Public Officers under their jurisdiction. In addition, all staff in-post are required to sign-off against their names before the information is entered into the OBT;**
- ii) Accounting Officers are informed that selective pay awards, recruitment, e.t.c. will not be entertained. All salary enhancements and wage expenditure increments will be accommodated in the macro wage expenditure agreed between Ministry of Finance, Planning and Economic Development and the Ministry of Public Service;
- iii) All planned recruitment must be within the MTEF for FY 2015/16 and must be cleared by the Ministry of Public Service; and
- iv) While finalizing wage estimates for FY 2015/16, you should pay attention to the allowances that are paid through the payroll such as allowance for scientists, lunch allowance, consolidated medical allowance and hardship allowance, among others. This has been one of the root causes for budget shortfalls.
- v) There has been a problem of payment of staff salaries in Public universities arising out of delays by these institutions to remit their counterpart funding, consequently affecting the timely payment of salaries. Accounting Officers should adequately budget for staff salaries taking into account both the Government contribution and their counterpart funding from internally generated revenue and also ensure timely contributions.

Budgeting for Printing of Payroll and Pay slips

16. In line with the Government commitment to improve the management of the payroll and elimination of "ghost" staff, and in order to ensure that all staff Pay slips are distributed to respective staff every month and the pay roll is displayed at designated notice boards and at the respective cost centers, all Accounting Officers should ensure that they provide in their budget estimates provision for printing of both the monthly Payroll and staff pay slips.

Rollout of the Integrated Personnel and Payroll System (IPPS)

17. In line with the Government commitment under the Public Service Reform Programme (PRSP), the Integrated Personnel and Payroll System (IPPS) will be rolled out to cover all Government institutions including Local Governments. **Therefore, Accounting Officers should note that the entire Government payroll has been transferred from Legacy System under this Ministry to**

the IPPS under the Ministry of Public Service. The Ministry of Public Service is required to issue a circular guiding all Accounting Officers on the following:

- i) the relevant information that must be provided as part of the budget preparation; and**
- ii) The expected operational expenses, which must be budgeted for under each vote, to ensure smooth implementation of the IPPS in FY 2015/16.**

Budgeting for Pensions and Gratuities

18. Government took a decision, effective FY 2014/15, to decentralize budgeting and payment of gratuity to respective votes where staff retire from. In FY 2015/16 payment of pension (for both current and new pensioners) and gratuity will be decentralized to respective votes where staff have retired from, including retirement on medical grounds, Contract, Marriage and Death gratuity among others. To streamline this process and in order to weed out ghosts on the pensioners' payroll, MOPS will carry out appraisals of all pensioners every year.
19. As part of preparation of the Budget Framework Papers, Accounting Officers for Central and Local Government Votes are required to provide details of outstanding pension obligations and the requirements for staff who are scheduled to retire in the FY 2015/16 within their OBT as part of the BFP submission, not later than **30th November 2014. The Ministry of Public Service will continue to provide policy guidance and ensure compliancy to procedures including confirmation of the pension and gratuity submissions from MALGS.**

NAADS Restructuring and Implementation of the Single Spine Agriculture Extension System

20. In line with the Government policy on improving agricultural production and productivity, effective FY 2014/15, Government adopted a unified (single spine) agricultural extension system. Therefore, the extension function transferred from NAADS Secretariat to the Ministry of Agriculture, Animal Industry and Fisheries (MAAIF), while service delivery remains a responsibility of Local Governments within the decentralized service delivery framework. This will require that District Local Governments submit their priority commodities based on both national and district specific priority commodities in line with the Commodity Approach to the NAADS Secretariat areas of the new mandate:
 - i) Management of the Agricultural input distribution chains
 - ii) Strategic interventions, entailing promotion of priority commodities under the commodity approach, including multiplication of planting and stocking materials

- iii) Agribusiness development
- iv) Supporting value chain development focusing on the upper end of commodity chains.

21. In view of the above, Agricultural Sector Working Group (SWG) should ensure that the sector BFP for FY 2015/16 is prepared within this new policy direction. To facilitate the budget preparation process for FY 2015/16, Ministry of Agriculture, Animal Industries and Fisheries will issue operational guidelines **by 30th November 2014.**

Budgeting for Domestic Arrears and Utilities

22. In spite the Government policy on the commitment control system, Accounting Officers continue to accumulate arrears. As a policy, all arrears should have the first call on resources under the votes.
23. All accounting officers are reminded to ensure that they install the pre-paid metering system on their premises for utilities such as electricity and water, as per pronouncement in the Budget Speech for FY 2014/15.

Budgeting for Rent and Office Accommodation

24. It has been noted that some spending agencies have continued to commit Government to pay exorbitant office rent, which could be avoided. **While Government has revisited the policy on office accommodation, Accounting Officers should adequately budget for rent obligations and also refrain from renting unaffordable office premises. In addition, you should ensure that all new rent is cleared by the Office of the President.**

Court awards

25. Government continues to experience unprecedented increase in court awards partly due to negligence by some Government institutions to meet their legal obligations and violation of human rights by some State Agencies as indicated in the various reports of the Uganda Human Rights Commission, leading to increasing cases of litigation against Government. **In line with the Government policy on payment of Court Awards, in FY 2015/16, all new obligations arising out of actions of MALGs will be paid against their MTEF provisions.**

Promotion of E-Government

26. Currently, MDAs / LGs are developing e-services in a "silos" manner. This is leading to duplication of functionalities across Government and in effect not providing the required efficiencies that are required in Government. We therefore need to ensure integration of all e-services to improve Government efficiency and

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service delivery to the citizens. The National ID System (NIS), which is core in the integration of Government e-services, is being implemented, and is in advanced stages. Effective FY 2015/16, this data will be available to support the integration e-Government services in MALGS.

27. This is therefore to direct that:

- i) The National IT Authority Uganda (NITA-U) fast tracks the work of integrating all e-Government services in MDAs / LGs.
- ii) All MDAs / LGs who are in the process of developing or are planning to develop any e-services, should get clearance from NITA-U, in developing their IT systems to ensure non-duplication of functionalities and integration with current e-services.
- iii) NITA-U fast tracks the development of the Enterprise Architecture blueprint and the Government Interoperability Framework, as these are fundamental in the overall development of integrated e-Government services.
- iv) NITA-U should put in place all the required IT standards to ensure the smooth implementation of the integration of Government e-services.
- v) With guidance from NITA-U, MDAs / LGs should fast track the implementation of the National Information Security Framework, to ensure that adequate information security measures are put in place to ensure secure integration of e-Government services.
- vi) In order to minimize the cost of printing and in line with the directive by Parliament, MALGS are here by informed that submission of official documents to Parliament should be limited to Only Five Hard Copies accompanied by an electronic copy.

Implementation of the Treasury Single Account

28. In line with international best practices on cash management, Government is currently implementing the Treasury Single Account (TSA) system. Under the TSA system, Government's cash resources are pooled in a single account and utilized by votes based on approved payments needs, with any unutilized funds swept back to the TSA holding account daily. This is resulting in improved cash resource allocation and increased absorption of funds released by the Treasury to the votes.

29. The TSA framework is being implemented in a phased manner. Phase one which was effective in October 2013 covered 81 central Government Votes using the Integrated Financial Management System (IFMS) and whose bank accounts are maintained at Bank of Uganda. The next phases will cover externally financed projects, Local Governments and other public funds. **Accountant General's Office will, in due course, issue specific preparatory and implementation guidance for the next rollout phase of the TSA to the concerned entities.**

30. In view of preparations to extend the TSA arrangements, votes especially local governments are called upon to desist from making requests for opening new bank accounts. Sectors activities and projects should be operated using the sector banks accounts in which the activities/projects fall but separate vote books can be maintained to track the separate funds. In that regard, central Government ministries should not ask local governments to open separate bank accounts for newly funded activities.

Budgeting for Subscriptions to International Organizations

31. In order to avoid further accumulation of arrears for contribution to international organizations, effective FY 2014/15, Government has rationalized Uganda's membership to the various international organizations and given priority to those with the highest benefits to the country. In line with the above Cabinet decision, under Minute 269 (CT 2007), the budget for FY 2015/16 will prioritize meeting annual subscriptions to the following organizations as approved by Cabinet:

- i) United Nations (UN) Agencies.
- ii) Commonwealth Secretariat;
- iii) Organization of Islamic Countries (OIC);
- iv) Intergovernmental Authority for Development (IGAD);and
- v) African Union;
- vi) East African Community (EAC);
- vii) World Trade Organisation (WTO);

The Votes which have annual subscriptions for International Organizations, other than those listed above, should budget for their mandatory annual subscriptions within their MTEF provisions for FY 2015/16 after consideration has been made for the above.

Implementation of the Online Budgeting System

32. All Ministries, Agencies and Local Governments currently use the Output Budgeting Tool (OBT), a Microsoft Access database, for purposes of budgeting and performance reporting. Overtime, the OBT has been upgraded to meet most user requirements and improve its general functionality. In spite of the improvements, the system still faces challenges associated with a stand-alone database.
33. **To enhance functionality of the OBT, Government is currently upgrading the Output Budgeting Tool (OBT) to enhance its functionality and coverage in order to improve the formulation of the budget. This will involve converting the OBT into an Online system, making it comprehensive, more secure, and interfacing it with other Government systems like the Integrated Financial Management System (IFMS), the Integrated Personnel and Payroll System (IPPS) and Health Management Information System (HMIS), among others.**

Performance Based Budgeting

34. In order to enhance the budgeting system, Government is in the process of re-orienting the budget system from output oriented to Programme Based Budgeting (PBB). The concept aims to achieve the following:
- i) Result/Outcome Oriented focus of the budget.
 - ii) From Vote functions to programmes/sub-programmes
 - iii) Clearly defined Outcomes and KPIs
 - iv) Need to move from the exclusive focus on outputs to a more balanced system focusing on both outputs and outcomes.
 - v) Funds are distributed by programme or functional area and based on the nature of the activities performed by the program; and
 - vi) Aims to improve the efficiency, effectiveness and equity of Government expenditure.
35. Effective FY 2015/16, we shall commence implementation of the Programme Based Budgeting, based on the standard international model of program classification, where programs are broken into "sub-programs", and the sub-programs incorporate all recurrent and development (or current and capital) expenditure pertaining to the objectives of the sub-program. This Ministry will issue operational guidelines in due course. You are therefore requested to embrace this reform without any delay.

E. IMPROVING BUDGET EFFICIENCY

Linking Resource Allocation to Better Service Delivery

36. While Government has increased funding over the years, this has not been linked to service delivery improvements in a number of sectors. As a measure to ensure the linkage between increased funding and service delivery, each sector BFP should show improvements in key sector outcomes. While identifying priorities and allocating resources for the FY 2015/16, sectors are required to map out how every initiative, programme or policy will lead to better desired result(s).

Ensuring Allocative and Technical Efficiency

37. Achieving efficiency in public spending means getting more for a desired output for the same or less amount of public resources. While allocating resources, sectors must identify the various efficiency measures for improving service delivery within the available resources. This should be done by reducing expenditure on non-core activities such as administrative and consumptive activities and redirecting the resources to frontline service delivery under the respective sectors. Special focus will be on accelerating and completion of the ongoing major projects within respective votes. SWGs should analyse and promote inter and intra sectoral linkages and synergies while exercising this allocative efficiency

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38. In order to strengthen efficiency and effectiveness in budgeting and delivery of public services, Government will maintain the following efficiency measures:
- i) Budget allocations to the items for advertisement, workshops and seminars, travel inland, allowances, fuel and vehicle maintenance, printing, welfare and entertainment and special meals among others should be rationalized. Institutions where their core mandate are related to the items clarified above should provide justification for any increments in the budget within their BFP submission.
 - ii) Sectors should exploit inter and intra linkages to improve synergy in planning and budget implementation. In addition, to reduce fatigue on the side of local governments, sectors should undertake joint planning for related activities like Sector Reviews and supervision missions, among others.

Improving the Quality of Work Plans, Procurement Plans and Budgets

39. Workplans provide a direct link between public resources and intended results and also form the basis for quarterly cash flow planning, release of funds and progress reporting for physical monitoring. As such, procurement, annual and quarterly work plans should be clearly formulated 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.
40. To facilitate proper planning and timely implementation of programmes and projects, the procurement plans for the FY 2015/16 should be prepared concurrently with the BFPs and properly linked with the detailed budget estimates and in line with the format stipulated in the Output Budgeting Tool.
41. Accounting Officers should ensure that Annual and quarterly Workplans of critical activities are accurately planned so that the cash is released when it is needed. For example sectors like Agriculture and Education should take into account the planting seasons and academic calendar respectively.

Role of Sector Working Groups in Planning, Budgeting and Reporting

42. Whereas the Sector Wide Approach to planning entails that all institutions delivering related services work jointly and harmonize interventions within and between the institutions, it has been noted that a number of sectors have over time become inactive. As a result, institutions are now planning individually leading to lack of synergy and duplication of interventions, hence undermining efficient utilization of resources within and across sectors.
43. In this regard, it is pertinent that Sector Working Groups (SWGs) take a lead role in identifying and prioritizing sectoral interventions as well as allocating resources within and across Votes under the sector. Therefore, SWGs should actively

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participate in formulating the BFPs for FY 2015/16 and the medium term. To this effect, SWG Chairpersons are urged to observe and enforce the following:

- i) Respective Sector Budget Framework Papers (SBFPs) are done within the SWAP framework as per guidelines attached in Annex 3;
- ii) Identify specific interventions whose performance will be affected by the actions which fall under the mandate of another Sector Working Group.
- iii) In case of (ii) above, the SWG should clearly articulate this information and submit it to the relevant sector, with a copy to this Ministry for follow up, not later than 15th November 2014.
- iv) Ensure that all sectoral interventions are in line with the National Development Plan (NDP and Sectoral Investment Plans (SIP) and that the planned outputs are realigned to deliver the sectoral outcomes; and
- v) Chairpersons of SWGs should observe and enforce the following:
 - a) Review all the Key Performance Indicators (KPIs) and ensure that they are clear, realistic, easy to measure and demonstrate clear synergy between the centre and local governments; and
 - b) Note that any adjustments to the reporting requirements, Performance Indicators and Outputs should be cleared by the Permanent Secretary, Office of the Prime Minister for harmony before this Ministry effects changes under the Performance Budgeting System (PBS), and in any case not **later than 15th November 2014.**

F. KEY ADMINISTRATIVE ISSUES FOR BUDGET PREPARATION

Budgeting for Government Parastatals and Authorities

44. Following the concerns of parliament over resources generated and utilized by Parastatals and authorities, and in line with the requirement under the new PFMB, all parastatals and authorities should ensure that:

- i) They actively participate in the budgeting process and their interventions are clearly articulated and harmonized with the rest of the institutions within the sector; and
- ii) Provide detailed budget allocations, activity, outputs and Key Performance Indicators showing how the funds generated by these institutions would be utilized. A separate module has been developed in the Output Budgeting Tool (OBT) to facilitate this process. I therefore urge chairpersons of sector working groups to work with the heads of the respective parastatals and Authorities to ensure compliance to this requirement. A list of these institutions is attached in **Annex 4.**

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45. In addition, All Semi-autonomous institutions currently receiving Government subventions and generating Non Tax Revenue should ensure that they participate in SWGs, prepare and submit their contribution to Sector BFPs through the Accounting Officers of their parent Ministries and Chairpersons of SWGs, covering the proposed allocation of the Government Subvention and Non-tax revenue collected and utilized at source (AiA).

Budgeting for Projects

46. To ensure that all Development interventions conform to the Sector Investment Plans and are aligned to the National Development Plan (NDP), budgeting and allocation of funds for capital expenditure for FY 2015/16 and medium term will be governed by the following measures:
- i) The Development Committee under this Ministry will only consider a new project(s) upon a written submission by the Chairperson of a SWG with a copy of the Minutes under which the Sector Working Group approved the project(s). For any new project, we shall require the following information:
 - (a) Justification that the project activities are not of a recurrent nature;
 - (b) Project feasibility has been properly assessed;
 - (c) The Project does not duplicate any other interventions that are currently being undertaken within the sector and its outputs enhance the backward and forward linkages within the sector;
 - (d) Any new projects should be submitted to this Ministry together with the BFP by **30th November 2014** for consideration and approval by the Development Committee.
 - ii) Counterpart funding including tax obligations as provided for in the financing agreements, should be properly estimated and budgeted for within the MTEF ceilings for the FY 2015/16.

Budgeting for Taxes

47. Accounting Officers should ensure that all the non-wage recurrent and development expenditures are tax inclusive including 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 (Amended).
48. Effective FY 2014/15, Government adopted tax inclusive budgeting in which institutions are required to budget for Import Duty for equipment and other auxiliary goods planned for under their budgets. Consequently in FY 2015/16, Accounting Officers will 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 of which, the Sector Budget Framework Paper will be rejected.

49. In the same vein, Local Government Votes that have obligations to pay taxes based on agreements, must submit the tax requirement to the Sector Ministry whose mandate relates to the activity for which the tax is requested for, **by 15th November 2014.**

Budgeting for Missions Abroad

50. Budget execution under Missions Abroad continues to be characterized by requests for re-allocations, supplementaries and spending funds carried forward from previous Financial Years. This is a result of failure by respective votes to effectively participate during budget preparation. During the budgeting for FY 2015/16, Accounting Officers of Missions Abroad are requested to fully participate in the preparation of their respective Budgets, covering both expected transfers from the Consolidated Fund and Non-tax Revenue. In addition, you should ensure that you provide adequately within your resources, allocations to fixed costs in order to avoid accumulation of arrears. Similarly, the Accounting officers for Missions Abroad should submit their development budget estimate requirements to the Ministry of Foreign Affairs for consolidation into the OBT not **later 15th of November 2014.** Ministry of Foreign Affairs should then be able to justify the development budget allocation per mission and also attach an annex indicating the NWR allocations per Mission.

Management of Non-Tax Revenue

51. In order to increase transparency and accountability in the utilisation of Non-tax Revenue, Government decided that with effect from FY 2013/14, all the revenue collected or generated and spent at source by institutions must be appropriated by Parliament. **Accounting Officers of all MALG's that collect and spend NTR at source should adequately include the NTR estimates in their budget as AIA.**

IFMS Rollout plans and budgeting for associated recurrent costs

52. Government has been gradually rolling out IFMS to more entities. Currently, all central government ministries are covered as well as 40 local governments (both Tier 1 and Tier 2). In FY 2014/15, Government will roll out the Tier 1 IFMS to the remaining Central Government votes (5), National Referral Hospitals (11) and 24 Externally Financed Projects (EFP's). The votes to be covered are listed under **Annex 5;**
53. The Tier 2 IFMS will be implemented in 33 additional local governments in FY 2014/15. **Accounting Officers of all IFMS votes (including those listed above) should therefore budget for the IFMS recurrent costs** for the FY

2015/16 against the item 221016 to cover incremental costs for maintaining the equipment, limited support and consumables needed for operations of the system. **The level of recurrent costs to be provided for has been determined to be UGX 65m per annum per IFMS vote.**

IFMS Deepening – Introduction of the Fixed Assets Module

54. To further strengthen public asset management and enable transparent monitoring of public assets, government plans to implementation of IFMS to MALGs in FY 2015/16. The Accountant General will, in due course, issue specific guidance to votes in this regard.

Implementation of the IFMS/IPPS Interface

55. As part of the arrangements to improve efficiency in the processing of salary payments under the decentralized arrangement, Government has been rolling out the automated interface between the payment processing system (IFMS) and the payroll generation system (IPPS). By July 2014, the IFMS/IPPS interface had been implemented for 65 votes. During FY2015/16, the interface will have been extended to all votes to aid salary payment processing. Effective utilization of the interface is dependent on having accurate and complete payroll information on IPPS and **therefore votes should ensure that their payroll information including the wage bill per IPPS and the wage budget estimates are consistent.**

Implementation of the Computerised Education Management and Accounting System (CEMAS)

56. Government is in advanced stages of implementing the CEMAS which will be a completely integrated education information management and accounting system. CEMAS will eventually be implemented in all Public Universities and Self-Accounting Tertiary Institutions (PUSATIs). The system will automate and integrate processes covering the unique financial management and service delivery needs of universities and tertiary Institutions.
57. This is a 3-year project and Implementation will commence in the second quarter of this financial year FY2014/15 with a pilot phase and later upon satisfactory implementation, the system will be rolled out to cover all the Public Universities and Self Accounting Tertiary institutions (PUSATI's). The phasing of the initial implementation will be as below:

Phase	PUSATIs	FY
1.	Mbarara University of Science Technology, Makerere University,	2014/15

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	Makerere University Business School	
2.	Kyambogo University, Busitema University, Muni University, Gulu University	2015/16
3.	Uganda Management Institute	2016/17

58. **Accounting Officers of the above listed Universities and Tertiary Institutions should budget for the CEMAS Recurrent costs for the FY 2015/16** against the item 221016 to cover incremental costs for maintaining the equipment, limited support and consumables needed for operations of the system. **The estimated level of recurrent costs to be provided for is UGX 70m per annum per vote.**

Payment of Salary Arrears

59. Following persistent complaints over delayed payment of salary arrears, I requested Accounting Officers to submit all outstanding salary arrears to my Ministry for Processing and Payment. The salary arrears that were submitted in time were verified, included in the Corrigenda to the Budget for the FY 2014/15 and submitted to Parliament for approval. These will be paid with effect from October 2014.
60. However, the salary arrears which were submitted late are still being verified but will also be processed as soon as the verification process is completed. Going forward, we do not expect accumulation of any further salary arrears given that the responsibility for salary payment has been transferred to the Accounting Officers who should ensure timely payment of salaries.

Mainstreaming of Gender and Equity, HIV/AIDS and Environmental Concerns in the Budget

61. Over the years, Sectors have been requested to articulate Gender and Equity issues, HIV/AIDS and Environmental Protection and Management in their Budget Framework Papers (BFP). Analysis of BFP submissions over the years reveals that most sectors just put blanket/general statements that they are addressing the issues.
62. Therefore, while budgeting for FY 2015/16, Sectors should clearly make budget statements in their BFPs highlighting the Gender and Equity issues, HIV/AIDS and Environmental management issues and the actions proposed to address these issues through the budget. The budget statement should spell out what the sector wants to achieve, the issues of concern, and the actual selected interventions with proposed budget allocation within the OBT.

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G. LOCAL GOVERNMENTS

Deepening Fiscal Decentralization

63. To strengthen the Fiscal Decentralization System and enhance the mandate of Local Governments in the allocation of funds within their priorities, Government, in consultation with other stakeholders resolved to simplify the various Conditional Grants by reducing the number of conditions on these Grants. **The Ministry of Local Government and the Local Government Finance Commission should therefore guide Sector Ministries on implementation of this policy decision.**

Issuance of Indicative Planning Figures (IPFs)

64. Sector Accounting Officers should submit to this Ministry transfers to Local Governments **by not later than 15th November 2014**, for purposes of communicating to LG during the LGBFP consultative workshops.
65. To ensure uniformity in the various statistics used by sectors in allocation of the various conditional grants, Uganda Bureau of Statistics (UBOS) will provide the latest data on the key parameters such as Population and land area at the end of November 2014. This should be the reference document in resource allocation for conditional grants in FY 2015/16.

Budgeting for Funds earmarked for Direct Transfers to Government Units (Schools and Health centers).

66. Government adopted a deliberate policy of remitting funds directly to the beneficiary institutions such as primary and post primary institutions, urban authorities (Town Councils) and health units. It is, therefore, important that the allocation of resources for FY 2015/16 clearly provides allocation to each individual unit and aggregated at a vote level. Therefore, **the IPFs for those grants earmarked for direct transfer to spending units should provide details at a service delivery centre by grant. In addition, all sectors providing grants to KCCA should clearly indicate the allocation to Vote 122-Kampala City Centre, which will in turn submit detailed allocations by service delivery centre.**

Declaration of funds sent to Local Governments but appropriated under Central Government votes. A list of local government transfers appropriated at center is provided in **Annex 6**.

67. During the budget preparation process for the FY 2014/15, there was a slow response from some Central Government Agencies in providing details of all the funds appropriated under Central Government votes, which are remitted to local

governments during budget execution, against the 500 – 850 line in the MTEF. The case in point includes CAIP and District Livelihood Support Project (DLSP) under Ministry of Local Government, NUSAF and Luwero-Rwenzori Development Programme (LRDP) under Office of the Prime Minister, among others. This is critically important to address the concerns by Parliament and other Development Partners that the share of the Local Government financing as a proportion of the National Budget (based on the MTEF allocations) is reducing which is not correct. Sector Ministries with such transfers are, therefore, informed that:

- i) Effective FY 2015/15, these grants will be decentralized to individual local governments; and
- ii) For cases where the law and policy requires such funds to be appropriated under Central Government votes such as Road Maintenance under Uganda Road Fund, Medical Supplies under National Medical Stores (NMS), the detailed allocations by Local Government should be reflected as an Annex to their BFPs for FY 2015/16.

Declaration of funds sent to NGO's

68. During the budget preparation process for the FY 2014/15, efforts were made to reflect all the funds appropriated under Central and Local Government votes, which are remitted to NGO's such as the Private but not for Profit (PNFPs) health units, during budget execution. Therefore MALGs are required to provide within their BFP's for 2015/16, details of funds to be remitted to NGO's.

Budgeting for Funds directly transferred to Town Councils

69. Since FY 2011/12, Government adopted a deliberate policy to transfer all non conditional grants and equalization grants directly to Town Councils and this policy was implemented in FY 2014/15. Therefore in FY 2015/16, all transfers will be directly remitted to respective town councils for purposes of efficiency and timely implementation.

Issuing of Sector Operational Guidelines

70. Implementation of the budget at the Local Government level continues to be affected by delays by some Sector Ministries to issue operational guidelines for the conditional grants under them or failure to address the operational gaps discussed and agreed during the sector conditional grant negotiations between the Centre and Local Governments. **The Ministry of Local Government, in consultation with the Local Government Finance Commission, is requested to follow up and ensure that Sector Ministries issue operational guidelines and grant allocations.**

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

71. For the last two years, Government has continued to experience difficulties in payment of councilors' allowances, ex-gratia for LCI and LCII Chairpersons as well as salary and gratuity for the eligible categories of political leaders due to lack of adequate information to guide the allocation of resources during budget preparation. To ensure adequate budgeting for salary and gratuity for local government political leaders, Accounting officers of LG's should submit information to Permanent Secretary Ministry of Local Government with a copy to this Ministry showing the number of:
- i) LCI and LCII Chairpersons;
 - ii) LCIII Chairpersons;
 - iii) Councilors both at the District and Municipal Council levels; and
 - iv) Executive Committee members both at the District and Municipal Council levels.
72. You are therefore reminded to ensure that the above information is provided under the Local Government Output Budgeting Tool (LGoBT) as part of the Local Government Budget Framework Paper for FY 2015/16.

Budget Transparency Initiative

73. During the FY 2013/14, this Ministry launched a new budget website, www.budget.go.ug. This was developed to provide all Ugandans with access to detailed and easy to understand information on how public funds are being spent. It also allows citizens and civil society organisations to provide feedback on the budget information presented aimed at strengthening transparency, improve accountability and the quality of public service delivery.
74. The initiative will be improved further in FY 2014/15 by setting up a Call Centre linked to the website to facilitate free Call in and request budget data for specific public project(s). Citizens will also be able to subscribe to SMS alerts to get updates on projects and services in their area. Government agencies will be encouraged to respond to that feedback and take action for improved service delivery. You are therefore encouraged to embrace the reforms and utilise this facility.

Resource Allocations and Outputs attached to Lower Local Governments

75. There have been concerns that transfers to lower local governments and corresponding outputs were not clearly captured in the budget estimates of the higher local governments. Accordingly, as part of the preparation of the LGBFP for FY 2015/16, Accounting Officers of Higher Level Local Governments should ensure that all Lower Local Governments (i.e Town Councils, Divisions and Sub-Counties) participate in the preparation of the LGBFP as provided in the Output Budgeting

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guidelines and ensure that their outputs and budgets are captured at the Higher local government level.

H. THE STRUCTURE OF THE BUDGET FRAMEWORK PAPERS

76. The format of both Sector and Local Government BFPs has not been changed from that used for the last financial year.

Preliminary detailed Budget Estimates and Sector Budget Framework Papers (BFP)

77. 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 2015/16. 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 2015/16.

SUBMISSION OF SBFPs AND PRELIMINARY BUDGET ESTIMATES

78. Sectors, Local Government BFPs and preliminary detailed budget estimates (for Central and Local 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 later than 30th November 2014.**

Thank you for your usual co-operation.



Keith Muhakanizi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

- c.c. Hon. Speaker of Parliament
- c.c. Hon. Deputy Speaker of Parliament
- c.c. The Rt. Hon Prime Minister
- c.c. The Rt. Hon 1st Deputy Prime Minister and Minister of Public Service
- c.c. The Rt. Hon 2nd Deputy Prime Minister & Deputy Leader of Government Business
- c.c. Hon. Minister of Finance, Planning and Economic Development
- c.c. All Ministers and Ministers of State
- c.c. The Chairperson/Parliamentary Budget Committee
- c.c. The Chairperson, National Planning Authority
- c.c. The Head of Public Service and Secretary to Cabinet
- c.c. The Permanent Secretary/Ministry of Public Service
- c.c. The Permanent Secretary/Office of the Prime Minister
- c.c. The Permanent Secretary/Ministry of Local Government

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- c.c. Auditor General/Auditor General's Office
- c.c. The Director/Parliamentary Budget Office
- c.c. All Resident District Commissioners
- c.c. All Chairpersons LCV /Mayors of Municipalities
- c.c. All CEO's of Utility Companies

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Annex 1: PROPOSED BUDGET PROCESS CALENDAR FY 2015/16

S/N	ACTIVITY	CURRENT PRACTICE (Budget Act 2001).	PROPOSED DEADLINE (PFMB 2012)	RESPONSIBILITY CENTER
1.	Submission of Annual Budget Performance Reports for the FY 2013/14 by Sectors to MoFPED	By 31 st October	By End of July 2014	Sector Line Ministries
2.	Local Government Negotiations with Sectors	-	By 3 rd October 2014	Local Government Finance Commission
3.	Draft Budget Strategy Paper for next Financial Year	By 19 th October	By 3 rd October 2014	Budget Directorate
4.	Provision of Macro Framework and Resource Envelope for the next financial year with detailed underlying Assumptions	By 22 nd October	By 6 th October 2014	Directorate of Economic Affairs
5.	Permanent Secretaries' Meeting on the Budget Strategy for FY 2015/16	-	By 10 th October 2014	Budget Directorate
6.	Issue the First Draft Budget Call Circular	By 30 th October	By 20 th October 2014	Budget Directorate
7.	Consultations with Local Governments	October/November	27 th October-11 th November 2014	Budget Directorate
8.	Consultative Workshop on Service Delivery	-	24 th November 2014	Budget Directorate
9.	Cabinet Retreat on the Budget Strategy/OPM Retreat on Annual Government Performance Report of the previous year	By September	25 th - 27 th November 2014	Office of the Prime Minister (OPM)
10.	National Consultative Budget Conference	By 28 th February	By 28 th November 2014	Budget Directorate
11.	Sector Working Groups Consultations	October/November	October /November 2014	Budget Directorate

Annex 1: PROPOSED BUDGET PROCESS CALENDAR FY 2015/16

12.	Submission of Sectoral Budget Framework Papers and Detailed Budget Estimates by Accounting Officers to the Minister of Finance, Planning and Economic Development [Section 8 (2)]	By 15th February	By 30th November 2014	Sectors
13.	Inter Ministerial Consultations (Technical and Policy Levels)	By February	November/December 2014	Budget Directorate
14.	Budget Consultations with Development Partners	By February	By 12 th December 2014	Directorate of Economic Affairs & Budget Directorate
15.	Consultations with the Presidential Advisory Committee on the Budget	N/A	December	Office of the Prime Minister & Budget Directorate
16.	Meeting with H.E The President on the National BFP	By 10 th March	By 15 th December 2014	Directorate of Economic Affairs & Budget Directorate
17.	Submission of the National Budget Framework Paper to Cabinet	By 30 th January	By 22 nd December 2014	Budget Directorate
18.	2nd Consultations with the Presidential Advisory Committee on the Budget	Early February	Early January 2015	Office of the Prime Minister & Budget Directorate
19.	Submission of the National Budget Framework Paper with the Preliminary Detailed Estimates to Parliament [Section 8 (4)]	By 1st April	By 15th January 2015	Budget Directorate
20.	Submission of Semi-annual Performance Reports by MDAs to MoFPED	By End of February	By End of January 2015	Ministries, Agencies and Local Governments (MALGs)
21.	Issue the Second Budget Call Circular	5 th April	1 st February 2015	Budget Directorate
22.	3rd Meeting of the Presidential Advisory Committee on the Budget	By 17th February	By 15th February 2015	Office of the Prime Minister & Budget Directorate
23.	Submission of half-year financial statements by Accounting Officers to the Accountant General	By 15th February	By 15th February 2015	Ministries, Agencies and Local Governments (MALGs)

Annex 1: PROPOSED BUDGET PROCESS CALENDAR FY 2015/16

24.	Approval of the National Budget Framework Paper by Parliament [Section 8 (5)]	By 15 th May	By 20 th February 2015	Parliament
25.	Revised Macro Framework and Resource Envelope with detailed underlying Assumptions	24 th May	25 th February 2015	Directorate of Economic Affairs
26.	Cabinet Retreat On Half-Annual Gov't Performance Report.	—	26 th - 27 th February 2015	Office of the Prime Minister
27.	Report on Fiscal Performance by the Hon. MoFPED to Parliament [Section 16 (1)] – semi-annually	By 28 th February	By 28 th February 2015	Directorate of Economic Affairs
28.	Receive Parliamentary Comments into the Budget Framework Paper	N/A	N/A	Budget Directorate
29.	Issue the Third Budget Call Circular	By 24 th May	By End of February 2015	Budget Directorate
30.	Submission of the Final Detailed Budget Estimates by MDAs to MoFPED	By 20 th May	By End of February 2015	Ministries, Agencies and Local Governments (MALGs)
31.	Submission of Detailed Draft Budget Estimates to Parliament	By End of February	By 15 th March 2015	Budget Directorate
32.	Publication of the National Budget Framework Paper on the MoFPED Website [Section 8 (6)]	Within 30 Days after Parliamentary Approval	Within 30 Days after Parliamentary Approval	Budget Directorate
33.	Submission of Half-Year Financial Statements by the Accountant General to Secretary to the Treasury [Section 47 (3)]	By 15 th March	By 15 th March 2015	Accountant General's Office
34.	Submission of Ministerial Policy Statements to Parliament [Section 11 (10)]	By 30 June	By 1 st April 2015	Sector Line Ministries
35.	Consideration and Approval of Budget by Parliament [Section 12 (1)]	By 31 st October	By 31 st May 2015	Parliament

Annex I: PROPOSED BUDGET PROCESS CALENDAR FY 2015/16

36.	Finance Bill and Budget Appropriation under the Budget Act/Public Finance Act	31 st May	31 st May 2015	Budget Directorate
37.	Meeting with H.E The President on the Budget Speech	By 1 st June	By 1 st June 2015	Directorate of Economic Affairs & Budget Directorate
38.	Appointment of Accounting Officers	10 th June	10 th June 2015	Budget Directorate
39.	Presentation of the Budget Speech in Parliament [Section 11 (2)]	By 15th June	By 15th June 2015	Budget Directorate & Directorate of Economic Affairs
40.	Presentation of Vote on Account in Parliament	N/A	N/A	Budget Directorate
41.	Processing of Q1 Warrants by the Auditor General	By 30 th June	By 30 th June 2015	Office of the Auditor General
42.	Budget Execution Circular	By 30 th June	By 30 th June 2015	Budget Directorate
43.	Budget comes into operation [Section 11 (3)]	On 1st July	On 1st July 2015	Budget Directorate
44.	Publish the Approved Budget Estimates by the Hon MoFPED [Section 11(9)]	By 1st July	By 1st July 2015	Budget Directorate
45.	Submission of Workplans and Requisition for Committed Funds by MALGs	15 th July of the next financial year	15 th July of the next financial year	Ministries, Agencies and Local Governments
46.	Repayment of Uncommitted funds from the previous financial year into the Consolidated Fund [Section 15 (2)]	By 5th July of the next financial year	By 5th July of the next financial year	Accountant General's Office
47.	Re-voting of unspent funds from the previous financial year by Parliament [Section 15 (4)]	By 31st August of the following financial year	By 31st August of the following financial year	Parliament
48.	Submission of Annual Budget Performance by MDAs to MoFPED	End of July of the next financial year	End of July of the next financial year	Ministries Departments and Agencies & Budget Directorate

Annex 1: PROPOSED BUDGET PROCESS CALENDAR FY 2015/16

	Report on Fiscal Performance by the Hon. MoFPED to Parliament [Section 16 (1)] – Annually	By 31st August of the financial year	By 31st August of the following financial year	Directorate of Economic Affairs
49.	Submission of Accounts by Ministries to the Accountant General	31 st August of the following year	31 st August of the following year	Line Ministries & Accountant General's Office
50.	Submission of Consolidated Accounts by the Accountant General to the Hon. MoFPED and Auditor General [Section 49 (1)]	30 th September of the following financial year	30 th September of the following financial year	Accountant General's Office
51.	Completion of Auditing of Accounts by the Auditor General	By 28 th February of the following year	By 28 th February of the following year	Office of the Auditor General
52.	Submission of Charter of Fiscal Responsibility to Parliament [Section 6 (5)]	Within 30 days of Commencement of the first session of Parliament	Within 30 days of Commencement of the first session of Parliament	Accountant General's Office
53.	Publish the Charter of Fiscal Responsibility using appropriate Media [Section 6 (6)]	Within 30 days after Parliamentary approval	Within 30 days after Parliamentary approval	Accountant General's Office
54.	Submission of the deviation report on Charter of Fiscal Responsibility to Parliament [Section 7 (3)]	Within 30 Days after Parliamentary approval	Within 30 Days after Parliamentary approval	Accountant General's Office
55.				

Note: Dates in Bold are as Stipulated in the Draft Public Finance Bill

*** Dates Adjusted

SECTOR/NOTE	FY 2014/15 Approved Budget			FY 2015/16 Budget Projections			FY 2016/17 Budget Projections			FY 2017/18 Budget Projections		
	Non-Wage Recurrent	Wage	Total Excl. Financing	Domestic Dev.	External Financing	Total Incl. Financing	Non-Wage Recurrent	Wage	Total Excl. Financing	Domestic Dev.	External Financing	Total Incl. Financing
SECURITY												
001	12.89	26.23	39.77	0.65	253.24	1,159.29	12.89	26.23	39.77	0.65	205.36	39.77
004	360.17	388.82	1,050.63	103.36	253.24	1,105.63	360.17	388.82	1,050.63	103.36	205.36	853.39
139	378.57	433.03	996.04	104.44	253.24	1,159.29	378.57	433.03	996.04	104.44	205.36	1,115.41
SUB-TOTAL SECURITY	378.57	433.03	996.04	104.44	253.24	1,159.29	378.57	433.03	996.04	104.44	205.36	1,115.41
WORKS AND TRANSPORT												
016	24.05	8.87	99.12	66.19	23.17	122.29	24.05	8.87	99.12	66.19	345.32	99.12
113	18.23	18.43	1,090.34	1,053.69	457.64	1,547.86	18.23	18.43	1,090.34	1,053.69	457.64	1,428.10
114	425.11	1.99	26.07	26.07	-	26.07	425.11	1.99	26.07	26.07	-	428.10
501-850	179.51	179.51	179.51	179.51	-	179.51	179.51	179.51	179.51	179.51	-	179.51
122	62.90	62.90	62.90	62.90	22.52	62.90	62.90	62.90	62.90	62.90	22.52	62.90
SUB-TOTAL WORKS AND TRANSPORT	468.40	29.29	1,886.06	1,388.36	503.32	2,389.37	468.40	29.29	1,886.06	1,388.36	345.32	2,231.36
AGRICULTURE												
010	24.70	5.89	82.46	33.27	18.62	62.46	24.70	5.89	82.46	33.27	61.68	125.55
125	2.47	5.04	5.04	1.00	2.47	5.04	2.47	5.04	5.04	1.00	2.47	5.04
126	2.05	1.40	3.45	3.45	-	3.45	2.05	1.40	3.45	3.45	-	3.45
142	8.77	18.97	147.53	9.13	116.07	197.67	8.77	18.97	147.53	9.13	21.49	36.87
152	1.99	2.18	193.96	193.96	-	193.96	1.99	2.18	193.96	193.96	-	193.96
160	7.91	7.91	7.91	7.91	-	7.91	7.91	7.91	7.91	7.91	-	7.91
501-850	4.54	4.54	4.54	4.54	-	4.54	4.54	4.54	4.54	4.54	-	4.54
501-850	20.79	20.79	43.75	43.75	-	43.75	20.79	20.79	43.75	43.75	-	43.75
122	0.06	0.06	1.22	1.22	-	1.22	0.06	0.06	1.22	1.22	-	1.22
SUB-TOTAL AGRICULTURE	65.60	55.40	473.73	223.44	128.28	344.44	65.60	55.40	473.73	223.44	83.18	427.62
EDUCATION												
013	10.01	10.01	223.37	53.11	223.37	413.89	10.01	10.01	223.37	53.11	319.98	196.52
132	1.07	4.04	3.98	0.65	9.31	3.98	1.07	4.04	3.98	0.65	20.16	8.96
133	2.89	13.56	20.24	3.80	9.31	20.24	2.89	13.56	20.24	3.80	20.24	20.24
137	2.89	3.76	8.92	2.86	2.22	8.92	2.86	3.76	8.92	2.86	8.92	8.92
138	6.65	16.54	23.42	0.22	2.22	16.54	6.65	16.54	23.42	0.22	2.22	23.42
139	0.35	2.05	1.90	1.90	-	1.90	0.35	2.05	1.90	1.90	-	1.90
140	8.90	8.90	16.96	16.96	-	16.96	8.90	8.90	16.96	16.96	-	16.96
149	2.55	2.55	2.55	2.55	-	2.55	2.55	2.55	2.55	2.55	-	2.55
177	825.74	70.93	960.87	54.20	20.79	825.74	825.74	70.93	960.87	54.20	318.00	934.32
501-850	160.80	203.55	353.20	8.86	-	353.20	160.80	203.55	353.20	8.86	-	318.00
501-850	42.63	42.63	42.63	42.63	-	42.63	42.63	42.63	42.63	42.63	-	42.63
501-850	7.41	7.41	33.53	33.53	-	33.53	7.41	7.41	33.53	33.53	-	33.53
SUB-TOTAL EDUCATION	431.51	1,211.45	2,026.63	150.99	332.68	1,733.95	431.51	1,211.45	2,026.63	150.99	319.98	2,050.81
HEALTH												
014	6.49	6.49	526.00	12.86	526.00	489.13	6.49	6.49	526.00	12.86	332.88	489.13
114	1.10	2.20	10.40	7.10	10.40	10.40	1.10	2.20	10.40	7.10	10.40	10.40
115	1.45	5.50	9.08	1.45	5.50	9.08	1.45	5.50	9.08	1.45	9.08	9.08
116	218.61	218.61	218.61	218.61	-	218.61	218.61	218.61	218.61	218.61	-	218.61
134	4.07	4.07	4.07	4.07	-	4.07	4.07	4.07	4.07	4.07	-	4.07
161	19.88	19.88	38.13	38.13	-	38.13	19.88	19.88	38.13	38.13	-	38.13
162	3.70	3.70	3.70	3.70	-	3.70	3.70	3.70	3.70	3.70	-	3.70
163-176	39.92	15.68	68.92	13.32	-	68.92	39.92	15.68	68.92	13.32	-	68.92
501-850	17.19	17.19	17.19	17.19	-	17.19	17.19	17.19	17.19	17.19	-	17.19
501-850	15.94	15.94	250.61	30.06	-	250.61	15.94	15.94	250.61	30.06	-	250.61
501-850	3.94	3.94	9.14	4.51	-	9.14	3.94	3.94	9.14	4.51	-	9.14
122	1.32	0.13	5.00	0.13	4.51	5.00	1.32	0.13	5.00	0.13	302.55	5.00
SUB-TOTAL HEALTH	335.95	332.71	748.64	79.86	532.50	1,261.14	335.95	332.71	748.64	79.86	332.88	1,084.11
WATER AND ENVIRONMENT												
015	1.99	5.36	170.22	326.02	155.80	326.02	1.99	5.36	170.22	326.02	235.89	406.11
157	4.03	5.40	6.46	6.46	-	6.46	4.03	5.40	6.46	6.46	-	6.46
150	4.22	3.78	9.05	4.22	1.05	9.05	4.22	3.78	9.05	4.22	1.05	9.05
501-850	60.37	60.37	60.37	60.37	-	60.37	60.37	60.37	60.37	60.37	-	60.37
501-850	2.00	2.00	2.00	2.00	-	2.00	2.00	2.00	2.00	2.00	-	2.00
122	0.01	0.01	0.01	0.01	-	0.01	0.01	0.01	0.01	0.01	-	0.01
SUB-TOTAL WATER	15.95	14.53	420.45	234.57	155.80	420.45	15.95	14.53	420.45	234.57	235.89	500.55
JUSTICE/LAW AND ORDER												
007	7.02	4.16	34.78	23.61	0.25	35.04	7.02	4.16	34.78	23.61	-	4.35
009	7.53	2.34	10.90	1.03	0.58	12.46	7.53	2.34	10.90	1.03	0.60	0.60
101	52.63	24.88	64.04	5.95	0.58	64.04	52.63	24.88	64.04	5.95	0.60	0.60
102	3.79	3.79	3.79	3.79	-	3.79	3.79	3.79	3.79	3.79	-	3.79
108	1.50	3.02	5.40	0.87	-	5.40	1.50	3.02	5.40	0.87	-	5.40
119	2.74	5.97	8.72	2.74	-	8.72	2.74	5.97	8.72	2.74	-	8.72
120	7.95	2.80	119.25	108.89	-	119.25	7.95	2.80	119.25	108.89	-	44.86
133	5.93	5.93	5.93	5.93	-	5.93	5.93	5.93	5.93	5.93	-	5.93
144	49.22	39.10	94.22	10.16	-	94.22	49.22	39.10	94.22	10.16	-	402.91
148	1.47	1.47	3.18	0.83	0.83	3.18	1.47	1.47	3.18	0.83	0.83	3.18
SUB-TOTAL JUSTICE/LAW AND ORDER	288.28	289.74	807.60	228.76	0.83	807.60	288.28	289.74	807.60	228.76	154.37	732.38

SECTOR/NOTE	FY 2014/15 Approved Budget			FY 2015/16 Budget Projections		
	Non-Wage Recurrent	Domestic Dev	External Financing	Domestic Dev	External Financing	External Financing
ACCOUNTABILITY						
008 MPED	4.36	158.65	238.68	75.08	154.56	233.99
009 Investments of Government (IGG) (Statutory)	16.06	7.93	38.12	16.76	2.07	36.14
103 Director of Public Health	0.55	1.21	5.43	0.55	1.21	5.43
130 Treasury Operations	455.03	-	455.03	305.03	-	305.03
131 Audit (Statutory)	19.59	10.82	51.37	19.59	10.82	51.37
141 URA	107.13	64.50	231.72	107.13	64.50	231.72
142 Uganda Bureau of Statistics	3.63	4.79	10.69	3.63	4.79	10.69
143 District Grant for Monitoring and Accountability	15.24	-	15.24	15.24	-	15.24
501-850 KCCA Accountability Grant	0.43	-	0.43	0.43	-	0.43
122 SUB-TOTAL ACCOUNTABILITY	160.70	307.78	1,188.47	538.11	262.78	961.59
ENERGY AND MINERAL DEVELOPMENT						
012	4.06	1,291.10	1,768.01	4.06	194.20	202.51
123 Rural Electrification Agency (REA)	16.98	44.40	61.38	16.98	34.56	51.54
SUB-TOTAL ENERGY AND MINERAL DEVELOPMENT	4.06	1,335.50	1,829.39	4.06	211.18	219.49
TOURISM, TRADE AND INDUSTRY						
015 Trade, Industry and Cooperatives	2.16	6.03	18.76	2.16	6.03	18.76
134 Uganda National Bureau of Standards	1.33	2.77	11.84	1.33	2.77	11.84
144 Uganda Industrial Research Institute	5.76	3.28	12.53	5.76	3.28	12.53
110 Uganda Tourism Board	4.40	8.32	14.24	4.40	8.32	14.24
117 District Trade and Commercial Services	1.16	6.40	11.60	1.16	6.40	11.60
501-850 KCCA Social Development Grant	0.17	0.17	0.17	0.17	0.17	0.17
122 SUB-TOTAL TOURISM, TRADE AND INDUSTRY	14.82	24.46	63.08	14.82	24.46	63.32
LANDS, HOUSING AND URBAN DEVELOPMENT						
012 Lands, Housing and Urban Development	3.58	5.97	16.79	3.58	5.97	16.79
156 Uganda Land Commission	0.38	13.64	13.64	0.38	12.75	13.64
501-850 USMD Grant	3.97	18.72	30.43	3.97	18.72	30.43
SUB-TOTAL LANDS HOUSING AND URBAN DEVELOPMENT	3.97	24.71	47.86	3.97	24.71	47.86
SOCIAL DEVELOPMENT						
018 Gender, Labour and Social Development	2.45	41.02	60.79	2.45	41.02	60.79
124 Equal Opportunities Commission	1.52	0.30	3.20	1.52	0.30	3.20
501-850 National Information Technology Authority (NITA-U)	4.44	4.44	4.44	4.44	4.44	4.44
501-851 Community Based Rehabilitation Public Libraries	1.13	1.13	1.13	1.13	1.13	1.13
122 KCCA Social Development Grant	0.17	0.17	0.17	0.17	0.17	0.17
122 SUB-TOTAL SOCIAL DEVELOPMENT	3.97	41.32	71.30	3.97	41.32	71.30
INFORMATION AND COMMUNICATION TECHNOLOGY						
018 National Information Technology Authority (NITA-U)	0.94	0.97	6.21	0.94	0.97	6.21
122 National Information Technology Authority (NITA-U)	5.46	1.83	10.80	5.46	1.83	10.80
SUB-TOTAL INFORMATION AND COMMUNICATION TECHNOLOGY	6.41	2.80	17.01	6.41	2.80	17.01
PUBLIC SECTOR MANAGEMENT						
003 Office of the Prime Minister	2.56	78.58	134.59	2.56	78.58	134.59
005 Public Service	3.95	6.88	19.91	3.95	6.88	19.91
005 Public Service Pension/Comp (Statutory)	286.74	191.62	286.74	286.74	191.62	286.74
011 Local Government	7.20	28.58	42.55	7.20	28.58	42.55
021 East African Affairs	0.96	1.39	14.61	0.96	1.39	14.61
106 Public Pension (Statutory)	1.35	2.88	4.94	1.35	2.88	4.94
147 Local Govt Finance Comm	1.12	3.14	4.53	1.12	3.14	4.53
501-850 Unconditional Grant (Urban Authorities)	35.15	22.15	57.30	35.15	22.15	57.30
501-850 Local Government Development Programme (L.GDP)	162.33	73.23	233.56	162.33	73.23	233.56
501-850 Local Governments - jPPS Costs	3.59	3.59	3.59	3.59	3.59	3.59
501-850 Harbours Allowance	30.44	30.44	30.44	30.44	30.44	30.44
501-850 Kampala Capital City Authority (KCCA)	24.10	5.10	34.33	24.10	5.10	34.33
122 SUB-TOTAL PUBLIC SECTOR MANAGEMENT	242.89	173.97	538.57	242.89	173.97	538.57
PUBLIC ADMINISTRATION						
001 Office of the President (excl ESI)	10.71	38.85	38.85	10.71	38.85	38.85
002 State House	10.58	222.34	249.84	10.58	222.34	249.84
006 Foreign Affairs	4.38	19.90	19.90	4.38	19.90	19.90
100 Specified Officers - Salaries (Statutory)	0.40	142.17	142.17	0.40	142.17	142.17
102 Specified Officers - Salaries (Statutory)	14.39	95.26	95.26	14.39	95.26	95.26
201-231 Miscellaneous Allowance	48.76	37.13	554.84	48.76	37.13	554.84
SUB-TOTAL PUBLIC ADMINISTRATION	48.76	468.95	1,000.72	48.76	468.95	1,000.72
LEGISLATURE						
104 Parliamentary Commission (Statutory)	62.74	256.67	331.92	62.74	256.67	331.92
SUB-TOTAL PARLIAMENT	62.74	256.67	331.92	62.74	256.67	331.92
INTEREST PAYMENTS DUE						
Domestic Interest	996.47	-	996.47	996.47	-	996.47
External Interest	86.40	-	86.40	86.40	-	86.40
SUB-TOTAL INTEREST PAYMENTS	1,082.87	-	1,082.87	1,082.87	-	1,082.87
Total Centre	1,214.64	4,083.39	2,609.08	1,214.64	2,252.77	1,985.96
Total Local Government Programmes	1,545.33	2,754.43	2,833.51	1,545.33	2,754.43	2,833.51
Line Ministries + Loc. Govt Programmes	2,759.97	4,159.13	2,671.77	2,759.97	4,159.13	2,671.77
Statutory Interest Payments	1,082.87	-	1,082.87	1,082.87	-	1,082.87
Statutory excluding Interest Payments	144.39	69.60	1,004.45	144.39	69.60	1,004.45
GRAND TOTAL	2,934.27	4,419.03	2,674.33	2,934.27	4,419.03	2,674.33



Terms of Reference and Guidelines for Operation of Sector Working Groups during Preparation and Implementation of the Budget

October 2014

A handwritten signature in blue ink, consisting of stylized initials.

A. INTRODUCTION

Preamble

1. Government has continued to embrace participatory planning and budgeting during the preparation of budgets and workplans. The Budget Act 2001, the Public Finance and Accountability Act 2003 and the Local Government Act require that Ministries, Departments, Agencies and Local Governments (MDALGs) strategically plan and provide accountability of public expenditures. The proposed Public Finance Bill currently before Parliament brings forward the timelines for preparation and submission of the Budget for a financial year and this therefore calls for sectors to embark on the preparation of the budget. Sector Working Groups (SWG) participate in the preparation , implementation and monitoring of the budget under the SWAP framework

Current reforms in the budget preparation process

2. Over the years, Government has undergone a wide range of reforms and these include the following:
 - i. *Output Oriented Budgeting that seeks to strengthen the strategic link between resource allocation and expenditure to activities and outputs/results;*
 - ii. *Introduction of the OBT that demonstrates the relationship between resources and activities, output and the intended outcomes and the corresponding resources;*
 - iii. *Sector working groups in which institutions delivering similar and related services jointly harmonise their interventions within the sector;*
 - iv. *Integrated Financial Management System (IFMS);*
 - v. *Integrated Personnel and Payroll System (IPPS);*
 - vi. *Political and administrative changes;*
 - vii. *Joint Assessment Framework (JAF) in which Government is committed to the Underlying Principles of improvements in PFM, introduction of performance based budgeting, among others;*

Sector Working Groups

3. Before the introduction of the sector wide approach to planning, government institutions were planning individually leading to lack of synergy and duplication of interventions, hence undermining efficient utilization of resources within and across sectors. Government introduced the Sector-wide approach (SWAp) to

planning in the FY 1999/2000 with the objective of ensuring that institutions delivering related services, work jointly to harmonise interventions within and between the institutions under the sectors.

4. In this regard, it is pertinent that Sector Working Groups (SWGs) take a lead role in identifying and prioritizing sectoral interventions as well as allocating resources within and across Votes under the sector. Therefore, SWGs should actively participate in formulating the BFPs for each FY and the medium term under the leadership of the SWG Chairpersons. SBFPs should clearly demonstrate the link between sectors ceilings, to priorities and their vote functions. Each Sector Working Group organizes discussions with spending agencies within the sector and agree on sector priorities and the financing required

B. ROLE AND RESPONSIBILITIES OF SECTOR WORKING GROUPS

5. In order to enhance the synergies within and between sectors, it is pertinent that all stakeholders take part in determining their respective sector outcomes during the budget preparation process. This is because the budget is the tool through which government transforms its policies into service delivery. In view of the above, SWG will are required to perform the following:

Examine and review policies and plans

6. In executing their mandate, SWG should ensure that they:
 - i. Assess the performance of the sector in terms of the policies and plans under implementation;
 - ii. Identify performance gaps and propose measures to address them; and
 - iii. Review policies and plans to ensure that the issues identified are incorporated in their plans and budgets for the coming financial year and the medium term in line with the Sector Investment Plan, the National Development Plan and the Vision 2040.

Note: This section should review the performance compared with targets shown in the Budget Framework Papers for the current year and the last FY year. Information for both financial and physical performance must be presented in



tabular format (see below) with explanations for anomalies or significant changes in the basis for arriving at outputs.

Table 1: Financial Performance for the Sector (Review in line with the formats in the OBT)

Table 2: Physical Performance (Review in line with the formats in the OBT)

Identify priorities and other emerging issues

7. SWG should provide a list of their emerging issues and proposed policy changes in their order of preference and also identify priorities that need to be recommended for action of other sectors for improved performance.

Note: SWG should demonstrate the rationale for the proposed policy changes and their contribution to sector outcomes

An assessment of resource requirements and cost implications including proposed medium term budget allocations

8. Resources will include human, material and services, transport and equipment. The SWG should work closely with the relevant technical and professional personnel within the sector to arrive at conclusions on resource requirements. In this regard, SWG should ensure that they carry out:
 - i. A review of the current staff establishment and their wage requirements in the MALGs;
 - ii. Review and justify the need for additional funding for recruitment;
 - iii. An assessment of the resource requirements including equipments material and services for the identified priorities and their cost implications over the medium term;
 - iv. Undertake a review and advise on all other allowances required to enhance service delivery in the sector such as science allowance, hard to reach, grading of schools, implementation of schemes of service, salary enhancements among others;
 - v. Ensure that procurement plans are prepared to ensure timely acquisition of materials and other inputs; and
 - vi. Ensure that proposed financial requirements fit into the MTEF ceilings.

Review performance targets and outcomes

9. In line with Uganda's long term development vision, the NDP and Respective SIP, SWG should therefore:
- i. Review individual institutional targets and tabulate them against related sector outputs;
 - ii. Align sector outputs against outcomes. Outcomes may be attributed to the interventions of e.g. water sector outputs will result in health outcomes;
 - iii. Determine measurable performance indicators for sector outputs and expected achievements for the Financial Year and the medium term; and
 - iv. Review and determine Outcome and Performance Indicators for the medium term and for the long term.

Participation in identification and approval of development projects

10. As one of the main actors in the process of initiating and approving new projects, Sector Working Groups should play the following roles:
- i. Identifying the need for the project, initiating project proposals and advising the Development Committee to include the projects under their respective Sectors in the PIP and the Development budget in the MTEF;
 - ii. Assess the relevance of the project with respect to the NDP policy objectives before recommending the project(s) for DC approval;
 - iii. Establish in advance whether or not a new project proposal is consistent with NDP priorities and if it can take on the new project without diverting resources from other core areas under the Sector; and
 - iv. Submission of a written approval to the PS/ST and present the project proposal to the Development Committee through the relevant Department.

C. THE BUDGET PREPARATION PROCESS, SWG DELIVERABLES AND OTHER CROSS CUTTING ISSUES

11. SWGs are required to prepare and present sector papers in line with the Guidelines for Budget preparation and reporting using Central and Local

Government Output Budgeting Tool. The chairpersons of the respective SWGs then will have to submit the SBFP to the Ministry of Finance in line with the revised Budget Preparation Process timelines (**Attached Annex 1 and Annex 2** for Central and Local Governments), as envisaged in the Public Finance Bill 2012 currently before Parliament.

The role of the Ministry of Finance, planning and economic Development.

12. The Ministry of Finance, planning and Economic Development will be responsible for coordination and monitoring the operations of the SWG and therefore will provide regular guidance and review these TORs as deemed necessary.

SWG Deliverables

13. Notwithstanding the provisions and the timelines in the budget preparation process (**as described in paragraph 11 above**), SWG should be able to prepare and submit to the Ministry of Finance, Planning and Economic Development, the following outputs within a Financial Year:
- i. Sector Budget Framework Paper (SBFP);
 - ii. Annual Budget Estimates;
 - iii. Annual Procurements plans;
 - iv. Quarterly monitoring reports;
 - v. Reports on the review of existing/ongoing projects;
 - vi. Annual Budget performance report; and
 - vii. Proposed new projects

Composition of sector working groups

14. As already highlighted in the introduction, the Sector wide approach to planning requires that all institutions delivering related services, work jointly to harmonise interventions within and between the institutions under the sectors as such each Sector Working Group is comprised of representatives from all Ministries within the sector, the Ministry of Finance, Planning and Economic Development, Departments and Agencies within the sector, representatives from civil society and the private sector, Local Government representatives and representatives of development partners.



15. An example of the membership of a SWG is the Agriculture Sector. The Agriculture SWG is composed of representation from, among others:

- i. Ministry of Agriculture, Animal Industry and Fisheries;*
- ii. Ministry of Finance, Planning and Economic Development;*
- iii. Ministry of Water and Environment;*
- iv. National Agricultural Research Organization (NARO);*
- v. National Agricultural Advisory Services (NAADS);*
- vi. Cotton Development Organisation (CDO);*
- vii. Uganda Coffee Development Authority (UCDA);*
- viii. Uganda National Farmers Federation (UNFF);*
- ix. CARE Uganda (NGO);*
- x. Action Aid Uganda (NGO);*
- xi. Environmental Alert (CSO);*
- xii. Agriculture Funding Donors; and*
- xiii. Faculty of Agriculture, Makerere University*

16. Just like it has been in the FY 2013/14, the following SWG will be maintained in the FY 2014/15:

- i. Accountability;*
- ii. Agriculture;*
- iii. Education;*
- iv. Energy and Mineral Development;*
- v. Health;*
- vi. Information and Technology;*
- vii. Justice Law and Order;*
- viii. Lands, Housing and Urban Development;*
- ix. Legislature;*
- x. Public Administration;*
- xi. Public Sector Management;*
- xii. Social Development;*
- xiii. Tourism Trade and Industry;*
- xiv. Water and Environment;*
- xv. Works and Transport; and*
- xvi. Security.*



17. **Definitions of key Terms**

Inputs are resources to be allocated to activities in order to achieve an output. Outputs should contribute towards an outcome. There will almost certainly be no qualitative link between outputs and outcomes.

- Examples of inputs are cash, personnel, equipment, materials and time. Inputs are used for activities that produce outputs.

Outputs are predefined result of activities. Inputs and activities must be properly planned if the anticipated level of output is to be achieved.

For example, the growing season for maize is four and a half months and this coincides almost exactly with the length of the rainy seasons. Therefore the planning for preparation, planting and harvesting on Prisons' Farms has to be precise. Two weeks lost because a tractor has broken down may well be the difference between success and failure. Planning must relate to all inputs, just the cash needed. The timing for making sure that the right inputs are in place is critical.

- Examples of outputs are crop yields, bore holes drilled or kilometers of road upgraded. These should clearly improve the prospect of attaining an outcome.

Outcomes are events, occurrences or conditions that indicate progress towards achievement of the purposes of the programme. Although the final outcome of a programme may be many years in the future, it is important to define how we expect to proceed from now (**Intermediate Outcomes**) up to the final outcome (**End Outcome/Objective**) so that progress can be measured.

- Examples of outcomes are a given level of infant mortality in child birth, a particular measure of quality of education or improved investment inflows.

Performance indicators are signs to help a manager answer the question: "How will we know when we have been successful?" Indicators should be developed for inputs (expenditure, staff time etc.), outputs (bore holes drilled with the resources provided) and outcomes (Quality: Accessibility to clean water. End/Objective and Intermediate: Percentage of death through water borne diseases).



Annex 4: LIST OF GOVERNMENT PARASTATALS

No	Parastatal Name
1	Capital Markets Authority
2	Civil Aviation Authority
3	Dairy Corporation Ltd.
4	Economic Policy Research Centre
5	Electricity Regulatory Authority
6	Enterprise Uganda
7	Housing Finance Company Of Uganda
8	Kasese Cobalt Company Ltd.
9	Kilembe Mines Ltd.
10	Kinyara Sugar Works Ltd.
11	Management Training and Advisory Centre
12	Mandela National Stadium Limited
13	National Council for Children (UNCC)
14	National Council for Disability
15	Uganda National Cultural Centre
16	National Drug Authority
17	National Enterprise Corporation
18	National Housing And Construction Company Ltd
19	National Lotteries Board
20	National Water & Sewerage Corporation
21	National Women Council
22	National Youth Council
23	New Vision Printing & Publishing Co. Ltd.
24	Nile Hotel International Ltd
25	Pan African Movement
26	Population Secretariat
27	Post Bank Uganda Ltd (transferred from class 1 by act 1 of 2000 s27)
28	Pride Microfinance Limited
29	Tax Appeals Tribunal
30	Uganda Air Cargo Corporation
31	Uganda Broadcasting Corporation
32	Uganda Communications Comission
33	Uganda Development Bank
34	Uganda Development Company Ltd.
35	Uganda Development Corporation
36	Uganda Electricity Distribution Company Ltd.
37	Uganda Electricity Generation Co. Ltd.
38	Uganda Electricity Transmission Company Ltd.
39	Uganda Export Promotion Board

40	Uganda Investment Authority
41	Uganda Livestock Industries
42	Uganda National Council of Science and Technology
43	Uganda National Examination Board
44	Uganda Posts Ltd(Posta Uganda)
45	Uganda Printing and Publishing Corp.
46	Uganda Property Holdings Ltd
47	Uganda Railways Corporation
48	Uganda Retirements Benefit Regularatory Authority
49	Uganda Seeds Ltd
50	Uganda Telecom Ltd.
52	Uganda Wildlife Authority
53	Uganda Wildlife Education Center



Annex 5: VOTES TO GET ONTO IFMS

	Hybrid Sites
<u>1</u>	Uganda Coffee Development Authority
<u>2</u>	Naguru Hospital
<u>3</u>	Rural Electrification Agency
<u>4</u>	Equal Opportunities Commission
<u>5</u>	NAGRIC and Data Bank
	Referral Hospitals
<u>1</u>	Arua Hospital
<u>2</u>	Gulu Hospital
<u>3</u>	Hoima Hospital
<u>4</u>	Fort Portal Hospital
<u>6</u>	Kabale Hospital
<u>7</u>	Mbarara Hospital
<u>8</u>	Masaka Hospital
<u>9</u>	Mubende Hospital
<u>10</u>	Sorotil Hospital
<u>11</u>	Moroto Hospital



Annex 6: LIST OF LOCAL GOVERNMENT TRANSFERS APPROPRIATED AT THE CENTRE - FY 2015/16

Sector	Grant
Office of the Prime Minister	i). NUSAF II
	ii). Luwero Rwenzori Development Programme (LRDP)
Ministry of Health	i). Global Fund
	ii). GAVI Funds
	iii). Fund for Immunisation
Uganda Road Fund (URF)	Road Maintenance grants
Ministry of Gender, Labour and Social Development	i). Youth Livelihoods Programme
	ii). Women Councils
National Medical Stores	
Ministry of Local Government	i). CAIIP
	ii). District Livelihoods Support Programme (DLSP)
<p><i>Note: This information is required for a Local Government to lay the budget before the Council for approval with a clear estimation of all Revenues and Expenditures. This will cut down the frequent submissions to the Council for approval of Supplementary Budgets.</i></p>	

