

Sector: Accountability

Foreword

The Accountability Sector has continued to play its key role as an enabling sector for the attainment of the various national goals and objectives. The challenges notwithstanding, the Sector has weathered on and registered milestones that bedrock the processes of front-line service delivery through the accountability value chain which ranges from resource mobilization, management and accounting for the utilization of public resources to facilitate the delivery of quality and equitable services.

This is the first Accountability Sector Budget Framework Paper (ASBFP) under the NDP III. The Sector participated in the NDP III development process by among others developing and submitting to the National Planning Authority (NPA), its key issues and priorities for NDP III consideration. The issues and priorities were discussed and approved by the Accountability Sector Technical Working Groups, Sector Working Group, Steering Committee and Leadership Committee during their retreat on 1st to 5th July 2019 at Chobe Safari Lodge. We are also mindful of the Accountability Sector's contribution to the achievement of the Sustainable Development Goals (SDGs), especially SDG1; SDG8; SDG12; SDG16 and SDG17.

The ASBFP 2020/21 was therefore informed by the relevant SDGs, NDP III Strategic Direction i.e. the national goal and objectives, key strategies and programs; the Accountability Sector key issues and priorities for NDP III, Accountability Sector Joint Annual Review (ASJAR) 2019 undertakings; Presidential directives; NRM Manifesto commitments; etc.

I look forward to a very successful Financial Year 2020/21 through our continued collaboration, support and strategic partnerships within and out of the Sector, as we strive to improve accountability and transparency for better service delivery in Uganda.

Lawrence Semakula
Accountant General/Chairperson Accountability Sector Working Group

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Abbreviations and Acronyms	
ACPPP	Africa CSO Platform for Principled Partnership
ACW	Anti-Corruption Week
AFROSAI-E	African Organization of English-speaking Supreme Audit Institutions
AML	Anti-Money Laundering
AMLA	Anti-Money Laundering Act
ASBFP	Accountability Sector Budget Framework Paper
ASSIP	Accountability Sector Strategic Investment Plan
BFP	Budget Framework Paper
CFT	Combating Financing of Terrorism
CG	Central Government
CPI	Corruption Perception Index
CSCGs	Community Savings and Credit Group
DFPs	Donor Funded Projects
DRM	Domestic Revenue Mobilisation
DMFAS	Debt Management and Financial Analysis System
DSA	Debt Sustainability Analysis Debt Sustainability Analysis
EAC	East African Community
e-GP	Electronic-Government Procurement
FIA	Financial Intelligence Authority
GDP	Growth Domestic Product
ICT	Information and Communications Technology
IFMS	Integrated Financial Management Systems
IG	Inspectorate of Government
LCTRs	Large Cash Transaction Reports
LGS	Local Governments
MDALGS	Ministries Departments Agencies and Local Governments
MPED	Ministry of Finance Planning and Economic Development
MIS	Management Information Systems
MTEF	Medium Term Expenditure Framework
NDP	National Development Plan
NEVs	National Ethical Values
NRM	National Resistance Movement
NTR	Non-Tax Revenue
PBB	Programme Based Budgeting
PBS	Programme Budgeting System
PDMF	Public Debt Management Framework
PFM	Public Financial Management
PFMA	Public Financial Management Act
PPDA	Public Procurement and Disposal of Public Assets Authority

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PPI	Producer Price Index
PPP	Public Private Partnership
PWD	Persons with Disabilities
RFBO	Religious Faith Based Organisation
SAIs	Supreme Audit Institutions
SME	Small and Medium Scale Enterprises
STR	Suspicious Transaction Reports
UDB	Uganda Development Bank
UFZA	Uganda Free Zones Authority
UNCAC	United Nations Convention Against Corruption
URBRA	Uganda Retirements Regulatory Authority
VAT	Value Added Tax
VFM	Value for Money

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S1: Sector Overview

This section provides an overview of Sector Expenditures and sets out the Sector's contribution to the NDP, its policy objectives, and key performance issues.

(i) Snapshot of Sector Performance and Plans*

Table S1.1 Overview of Sector Expenditure (Ushs Billion)

	2018/19 Outturn	2019/20		2020/21 Proposed Budget	MTEF Budget Projections				
		Approved Budget	Spent by End Sep		2021/22	2022/23	2023/24	2024/25	
Recurrent									
Wage	214.993	249.180	58.205	249.180	249.180	249.180	249.180	249.180	249.180
Non Wage	617.030	1,028.937	182.434	1,078.425	1,294.110	1,552.932	1,863.518	2,236.222	2,236.222
Devt.									
GoU	151.682	152.644	24.439	152.444	152.444	152.444	152.444	152.444	152.444
Ext. Fin.	85.411	197.020	13.956	169.823	263.244	230.625	109.841	0.000	0.000
GoU Total	983.705	1,430.760	265.079	1,480.049	1,695.734	1,954.556	2,265.142	2,637.846	2,637.846
Total GoU+Ext Fin (MTEF)	1,069.116	1,627.781	279.035	1,649.872	1,958.978	2,185.181	2,374.983	2,637.846	2,637.846
A.I.A Total	5.457	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	1,074.573	1,627.781	279.035	1,649.872	1,958.978	2,185.181	2,374.983	2,637.846	2,637.846

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(ii) Sector Contributions to the National Development Plan

The Accountability Sector directly contributes to two out of the five objectives of NDP III i.e: strengthen private sector capacity to drive growth and create jobs; and strengthen the role of the public sector in the growth and development process.

Under the NDP III objective of strengthening private sector capacity to drive growth and create jobs, the Accountability Sector contributes to the Private Sector Development program through the following vote level programs.

- Macroeconomic Policy and Management (MFPED);
- Development Policy and Investment Promotion (MFPED);
- Financial Sector Development (MFPED);
- Investment Promotion and Facilitation (UIA);
- Prevention of ML/TF and Financial Intelligence Information Management

Under the NDP III objective of strengthening the role of the public sector in the growth and development process, the Accountability Sector contributes to the Governance and Security strengthening program, as well as the Development Plan Implementation program.

The Accountability Sector contributes to the Governance and Security strengthening program through the following vote level programs.

- Public Financial Management (MFPED);
- Regulation of the Procurement and Disposal System (PPDA)
- Internal Oversight and Advisory Services (MFPED);
- Financial Audits (OAG);
- Value for Money and Specialised Audits (OAG);
- Support to Audit services (OAG)
- Ethics and Integrity (DEI);
- Anti-corruption (IG); and
- Ombudsman (IG)

The Accountability Sector contributes to the Development Plan Implementation program through the following vote level programs.

- Macroeconomic Policy and Management (MFPED);
- Budget Preparation, Execution and Monitoring (MFPED);
- Revenue Collection & Administration (URA);
- Revenue collection and mobilisation (KCCA)
- Deficit Financing and Cash Management (MFPED);
- Statistical production and Services (UBoS);

The sector also indirectly supports other NDPIII objectives and contributes to SDGs 1; 8; 12; 16; and 17.

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(iii) Medium Term Sector Policy Objectives

In the medium term, the Accountability Sector plans to meet the following policy objectives under each of the NDP III Strategic objectives and associated programs:

NDP III Objective: Strengthen private sector capacity to drive growth and create jobs

NDP III Program: Private Sector Development

Accountability Sector Outcome: Sustainable Macroeconomic Stability

Accountability Sector objectives:

- a. Increase equitable access to finance;
- b. Increase private investments;
- c. Increase insurance penetration;
- d. Increase national savings to GDP ratio;
- e. Increase the level of capitalization and widen investment opportunities in the capital markets;
- f. Protect financial systems and the broader economy from the threats of money laundering and the financing of terrorism;

NDP III Objective: Strengthen the role of the public sector in the growth and development process

NDP III Program: Governance and Security strengthening

Accountability Sector Outcome: Value for money in the management of public resources

Accountability Sector objectives:

- a. Improve compliance with accountability rules and regulations;
- b. Enhance public contract Management and performance;
- c. Enhance the prevention, detection, and elimination of corruption;
- d. Increase public demand for accountability

NDP III Objective: Strengthen the role of the public sector in the growth and development process

NDP III Program: Development Plan Implementation

Accountability Sector Outcome: Fiscal Credibility and Sustainability

Accountability Sector objectives:

- a. Improve public financial management and consistency in the economic development framework;
- b. Increase the revenue to GDP ratio; and
- c. Improve statistical data production and policy research.

All the sector level outcomes and objectives are linked to the above NDP III programs and strategic objectives and contribute to Sustainable Development Goals i.e.: SDG 1; SDG 8; SDG 12; SDG 16; and SDG 17.

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(iv) Sector Investment Plans

•The following key capital investments are planned to be undertaken in FY2020/21 under the different NDP III objectives and programs.

NDP III Objective: Strengthen private sector capacity to drive growth and create jobs

NDP III Program: Private Sector Development

Planned Capital Investments:

1. Development of Industrial Parks - Completion of designs for all the project components of roads, power, water, sewage, solar street lighting, CCTV coverage of the Kampala Industrial and Business Park-Namanve, Roads opened to gravel level and Mbarara SME Park fence constructed (UGX102.141billion);

NDP III Objective: Strengthen the role of the public sector in the growth and development process

NDP III Program: Governance and Security strengthening

Planned Capital Investments:

1. Procurement and delivery of Eighty Seven (87) motor cycles to 87 Local Government Revenue Management Units by MFPED (UGX 0.872 billion);
2. Construction of new office block and staff parking with Child Care Centre for breastfeeding mothers Ministry structures maintained through minor works by MFPED (UGX7.102 billion);
3. Purchase of Office and ICT Equipment, including Software by MFPED (UGX2 billion); Construction of the PPDA/URF Office Block (UGX11 Billion)
4. Construction of boundary wall at Masaka regional office, gym facilities at Audit House and installation of power back up systems at selected regional offices; (UGX3.45 Billion);

NDP III Objective: Strengthen the role of the public sector in the growth and development process

NDP III Program: Development Plan Implementation

Planned Capital Investments:

1. One Stop Boarder Points (OSBPs) management & maintenance; Priority regional offices enhanced by URA (UGX2.6 billion);
2. Purchase of Motor Vehicles and Other Transport Equipment for URA (8.022 Billion);
3. Purchase of Office and ICT Equipment, including software for URA (UGX32.917 billion);
4. Development of Entebbe Data Center by UBoS (UGX2.683 Billion);

Table S1.2 SECTOR OUTCOMES AND OUTCOME INDICATORS

Sector Outcome : Fiscal Credibility and Sustainability							
Sector Objectives contributed to by the Sector Outcome							
1. Improve the Public Financial Management and consistency in the economic development frameworks							
2. Raise the tax GDP ratio							
Sector Outcome Indicators	Q4 Actual	Performance Targets					
	2018/19	2019/20	Base year	Baseline	2020/21	2021/22	2022/23
Debt to GDP Ratio	31.7%		2018	43%	41.2%	41%	40%
Tax to GDP Ratio	14.7%	14.9%	2018	14.7%	15.6%	16%	16.2%
Fiscal Deficit	5.0%	3.7%	2018	5.8%	5.3%	4.1%	3%
Sector Outcome : Sustainable Macroeconomic Stability							
Sector Objectives contributed to by the Sector Outcome							
1. Improve statistical data production and policy research							

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2. Increase access to Finance
3. Increase private investments
4. Increase the level of capitalization and widen investment opportunities in the capital markets
5. Raise insurance penetration
6. Raise national savings to GDP ratio
7. Reduce interest rates

Sector Outcome Indicators	Q4 Actual 2018/19	Performance Targets					
		2019/20	Base year	Baseline	2020/21	2021/22	2022/23
Inflation Rate	3.1%	5%	2018	3.8%	5%	5%	5%
Economic Growth	6.1%	6.3%	2018	6.1%	7%	7.5%	8%

S2: PROGRAMME OUTCOMES, OUTCOME INDICATORS AND PROPOSED BUDGET ALLOCATIONS ALIGNED TO THE NDP

Table S2.1: Programme Outcomes and Outcome Indicators Aligned to the NDP

Vote 008 :Ministry of Finance, Planning & Economic Dev.					
Programme :	01 Macroeconomic Policy and Management				
Programme Objective :	i. Formulation of appropriate fiscal and monetary policies for revenue generation and management ii. Monitoring public debt to ensure debt sustainability iii. Generate and apply evidence-based analysis to inform Government decision making on economic policy and national development. iv. Enhance and facilitate effective mobilization and implementation of Government programs for economic and social transformation which is beneficial to all . v. Formulation of investment and private sector policies vi. Ensure conducive investment climate vii. Ensure sustainable delivery of affordable financial services for Ugandans so as to achieve prosperity and enhance socio-economic transformation				
Responsible Officer:	Director Economic Affairs				
Programme Outcome:	Sustainable economic growth and stability				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
1. Sustainable Macroeconomic Stability					
Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• GDP growth rate	6.3%	0%	7%	7.5%	8%
• Fiscal Balance as a percentage of GDP	3.9%	0%	5.3%	4.1%	3%

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• Ratio of Tax Revenue to GDP	15.1%	0%	15.6%	16%	16.2%
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Programme :	02 Budget Preparation, Execution and Monitoring
Programme Objective :	<ul style="list-style-type: none"> i. Provide strategies and guidelines for the budget process. ii. Allocate funds to sector priorities in accordance with the Long Term Expenditure Framework and Medium Term Expenditure Framework. iii. Avail financial resources to finance implementation of Government programmes. iv. Monitor and ascertain efficiency in utilization of national resources for intended priorities v. To undertake overall policy formulation, coordination, appraisal, analysis, monitoring and evaluation of development projects vi. Facilitate the implementation of PPP initiatives to ensure sustainable economic growth and development
Responsible Officer:	Director Budget
Programme Outcome:	Improved budget credibility

Sector Outcomes contributed to by the Programme Outcome

1. Fiscal Credibility and Sustainability

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Supplementary expenditure as a %ge of the initial approved budget	3%	1.04%	3%	3%	3%
• Arrears as %ge of total expenditure for FY N-1	7%	0%	3%	3%	2.5%
• Funds released as a %ge of the approved budget			100%	100%	100%

Programme :	03 Public Financial Management
Programme Objective :	<ul style="list-style-type: none"> i. Compilation and management of the accounts of votes; ii. Custody and safety of public money; iii. Manage resources of Government; iv. Custody of all government certificates of all titles for investments; v. Maintenance of a register of government investments vi. Develop the internal audit strategy and supervise its implementation; vii. Develop internal audit policies, rules, standards, manuals, circulars and guidelines; viii. Review and consolidate audit reports from the votes and externally financed projects; ix. Liaise with the Auditor General, Accountant General, Accounting Officers and Internal Auditors on audit matters

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Responsible Officer:	Accountant General				
Programme Outcome:	Compliance with PFM laws and regulations				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
1. Value for money in the management of public resources					
Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Proportion of MDA's and Local Governments' Budgets executed using automated Financial Management Systems.	95%	95%	100%	100%	100%
• Percentage of debt service payments made on time	100%	100%	100%	100%	100%
Programme :	09 Deficit Financing and Cash Management				
Programme Objective :	<p>i. Mobilization of external resources (Loan and Grants) and coordination of Regional Activities</p> <p>ii. Management of all Public Debt and process of domestic debt issuance to provide for the government's financing needs as determined by the Macroeconomic Framework</p> <p>iii. Effective coordination of cash management operations in liaison with the Accounting General's Office, Directorate of Budget, Directorate of Economic Affairs, Bank of Uganda and Uganda Revenue Authority</p>				
Responsible Officer:	Director Debt and Cash Management				
Programme Outcome:	Sustainable Public debt levels				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
1. Fiscal Credibility and Sustainability					
Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Present value of Public Debt to GDP ratio	34	0	33	31	30
• External resources mobilized as a percentage of the National Budget	18%	0%	20%	18%	18%
• Nominal Debt as a percentage of GDP	44.6%	0%	41.2%	41%	40%
Programme :	10 Development Policy and Investment Promotion				
Programme Objective :	<p>i. Initiate and coordinate economic policy research to inform National economic development policy-making.</p> <p>ii. Provide technical advice on budgetary alignment to National development strategies and priorities.</p> <p>iii. Monitor and analyze National development outcomes within the context of relevant regional and international development frameworks.</p> <p>iv. Formulate, review and coordinate policies, laws and regulations to enhance Private Sector competitiveness and growth.</p> <p>v. Annually prepare and publish background to the Budget.</p>				

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Responsible Officer:	Director Economic Affairs				
Programme Outcome:	Increased investment and evidence-based National Development policy agenda				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
1. Sustainable Macroeconomic Stability					
Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Proportion of National development policies under active implementation	100%	86%	100%	100%	100%
• Proportion of development policies performance reviewed after 10 years of commencement	50%	34%	50%	50%	50%
• Proportion of Business Climate Reforms conclusively resolved	95%	0%	95%	95%	95%
Programme :	11 Financial Sector Development				
Programme Objective :	<p>i. Providing policy oversight and establish the database on all financial Institutions in the Country.</p> <p>ii. Periodically review and analyze the general performance of the financial sector to inform policy.</p> <p>iii. Initiate policies, Laws for deepening and improving the penetration of the financial sector.</p> <p>iv. Provide appropriate legislation that makes the financial system efficient and stable, protects the consumers of financial products, and creates a climate for competition and further development.</p> <p>v. Support effective regulation in respect to financial institutions.</p> <p>vi. Create a conducive policy environment for product development with Gender Equity perspectives.</p> <p>vii. Participate in the formulation of EAC legislations relating to the financial sector to achieve financial convergence.</p> <p>viii. Follow developments in the financial markets and business sector in order to assess the need for new policy, new legislation or amendments to existing laws.</p> <p>ix. Provide policy advice for regulatory bodies in the financial sector (BOU, CMA, IRA, URBRA, UMRA and FIA).</p> <p>x. Participate in the formulation of EAC legislations relating to the financial sector to achieve financial convergence.</p> <p>xi. Formulate rational and sound financial policies that contribute to national and global financial stability.</p> <p>xii. Provide briefing and policy advice on the financial sector.</p>				
Responsible Officer:	Director Economic Affairs				
Programme Outcome:	Credible, safe and sound financial markets and systems				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
1. Sustainable Macroeconomic Stability					

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Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• %ge of financially included adults (=16 years of age) population	91%	0%	93%	95%	100%
• Domestic Equity market capitalization to GDP ratio	3.9%	0%	3%	2.9%	2.8%

Programme : 19 Internal Oversight and Advisory Services

Programme Objective : The major role of this Directorate is to formulate, implement and carry out inspection and audit for Public resources. The Specific programme objectives include:

- To provide an independent objective assurance and advisory services on governance, risk management and control processes through disciplined approach by measuring and evaluating internal controls.
- To review and report on proper control over receipt, custody and utilization of all financial resources.
- Conformity with financial and operational procedures as defined by the Act and Accountant General for incurring obligations and authorizing payments and ensuring effective control over expenditure
- Correct classification and allocation of revenue and expenditure accounts.
- Reliability and integrity of financial and operating data so that information provided allows for the preparation of accurate financial statements and other reports as required by legislation.
- The systems in place used to safeguard Assets and as appropriate, verification of existence of such Assets.
- Operations or programs to ascertain whether results are consistent with established objectives and goals.
- The adequacy of action by management in response to internal audit reports, and assisting management in the implementation of recommendations made those reports and also, where appropriate, recommendations made by the Auditor General.
- The adequacy of controls built into computerized systems.

Responsible Officer: Internal Auditor General

Programme Outcome: Compliance with PFM laws and regulations

Sector Outcomes contributed to by the Programme Outcome

1. Value for money in the management of public resources

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Percentage of Internal audit recommendations implemented in Central Government	100%	0%	100%	100%	100%
• Percentage of Internal audit recommendations implemented in Local Authorities	80%	0%	90%	100%	100%

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• Percentage of Internal audit recommendations implemented in Statutory Corporations	80%	0%	85%	90%	95%
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Programme :	49 Policy, Planning and Support Services
Programme Objective :	<ul style="list-style-type: none"> i. Provide strategic leadership and management of the Ministry. ii. Formulate Ministerial policies, plans and monitor their implementation. iii. Manage the physical, financial and human resources iv. Support mainstreaming of gender, equity, environment and climate change in ministry Programmes and activities
Responsible Officer:	Under-secretary/Accounting Officer
Programme Outcome:	Compliance with PFM laws and regulations

Sector Outcomes contributed to by the Programme Outcome

1. Value for money in the management of public resources

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Resource absorption level	100%	72.5%	100%	100%	100%
• Ministry performance ranking	85	83	90	95	98
• Percentage of Policies implemented	95%	75%	95%	98%	100%

Vote 103 :Inspectorate of Government (IG)

Programme :	12 General Administration and Support Services
Programme Objective :	<ul style="list-style-type: none"> 1. To provide administrative and support services to the Inspectorate of Government. 2. To build and strengthen the IG human resource financial and physical capacity. 3. To coordinate formulation and implementation of Strategic Plan, Budget Framework Paper, Policy Statement, Annual Budget and Work Plans. 4. Promote effective and efficient use of Information and Communication Technologies by providing strategic advice, guidance and service provision for IG operations. 5. Implement and monitor policies and procedures concerning the financial, administrative and procurement. 6. To support management optimize internal control systems that significantly increase the ability to achieve the set objectives. 7. To ensure availability, distribution, efficient and effective utilization of logistics. 8. To ensure safe custody and maintenance of IG properties and assets.
Responsible Officer:	Under Secretary
Programme Outcome:	Efficient and effective Inspectorate of Government.

Sector Outcomes contributed to by the Programme Outcome

1. Value for money in the management of public resources

Performance Targets	
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Programme Performance Indicators	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Annual Auditor General and PPDA ratings.	60%	45%	70%	75%	80%
• Performance of the IG in the Annual Government Performance Report (GAPR).	65%	29%	70%	75%	75%
• % of targets achieved	80%	60%	85%	85%	90%

Programme : 13 Anti-Corruption

Programme Objective :

1. To create public awareness and enlist public support for preventing and combating corruption.
2. To investigate organized and syndicate and other forms of corruption in Uganda Government Ministries, Departments, Agencies and Local Governments.
3. Enforce adherence/compliance to the Code of Conduct.
4. To prosecute cases of corruption and provide legal services.
5. To increase Social Accountability in the implementation of government projects by empowering stakeholders to hold Public Officials socially accountable for publicly held resources.

Responsible Officer: Director

Programme Outcome: Improved transparency and less corruption in public service delivery.

Sector Outcomes contributed to by the Programme Outcome

1. Value for money in the management of public resources

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• % of recommendations implemented	65%	50%	90%	95%	95%

Programme Outcome: Reduction in crime of corruption

Sector Outcomes contributed to by the Programme Outcome

1. Value for money in the management of public resources

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Number of grand or syndicated corruption cases registered	60	18	55	50	45

Programme : 14 Ombudsman

Programme Objective :

1. To investigate maladministration, injustices and economic malpractices in public office.
2. To enhance capacity of the MDALGs to identify and resolve underlying drivers of complaints at source.
3. To use systemic approach to pro-actively identify and address causes of high risks areas in governance.
4. To examine the practices and procedures, facilitate discovery of corrupt practices and recommend actions for revision of methods of work and procedures.

Responsible Officer: Director

Programme Outcome: Adherence to standards in public administration.

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1. Value for money in the management of public resources

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Number of improvements in public administration as a result of Ombudsman actions	90	14	90	90	95

Vote 112 :Ethics and Integrity

Programme : 52 Ethics and Integrity

Programme Objective :

1. To provide political leadership and coordinate national efforts against corruption and moral decadence involving men, women, the youth and persons with disabilities (PWDs) in the whole country.
2. To mainstream ethics and integrity to propel good governance across the country.
3. To spearhead the development of laws, policies and strategies to promote ethics and integrity in the Ugandan society covering all regions. Development process will involve men, women, youth, old people and PWDs.
4. To coordinate and advise Government on the operations of Religious and Faith Organisations (RFOs) in the country. RFOs operations in the entire country will have equal opportunity when giving their views. Men, women, youth and PWDs will have equal chance to participate in the process.

Responsible Officer: Permanent Secretary

Programme Outcome: National Ethical Values (NEVs) mainstreamed in public

Sector Outcomes contributed to by the Programme Outcome

1. Value for money in the management of public resources

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Proportion of LGs with functional District Integrity Promotion Forum (DIPFs)	10%	2%	70%	80%	90%
• Proportion of Secondary Schools equitably selected from all regions of Uganda who have mainstreamed NEVs in their activities	10%	3%	18%	25%	30%

Vote 122 :Kampala Capital City Authority

Programme : 09 Revenue collection and mobilisation

Programme Objective : To mobilize Non Tax Revenue to fund service delivery for the various activities administered in Kampala City.

Responsible Officer: Director Revenue Collection.

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Programme Outcome: Efficiency and effectiveness in revenue collection at KCCA.					
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
1. Fiscal Credibility and Sustainability					
Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Compliance levels by tax category.	66%	69%	68%	69%	70%
Vote 129 :Financial Intelligence Authority (FIA)					
Programme :	12 General Administration and Support Services				
Programme Objective :	Ensure an efficient and effective Financial Intelligence Authority in achieving its mandate				
Responsible Officer:	Sydney Asubo				
Programme Outcome:	An Efficient and effective Financial Intelligence Authority (FIA)				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
1. Sustainable Macroeconomic Stability					
Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Level of Compliance of the Authority's planning and Budgeting instruments to NDPII	70%	20%	75%	80%	85%
• Level of compliance of the Authority to Gender and Equity budgeting	80%	10%	85%	90%	95%
• Annual External Auditor General Rating of the Authority	100%	90%	100%	100%	100%
Programme :	21 Prevention of ML/TF and Financial Intelligence Information Management				
Programme Objective :	<p>i) Ensure that Accountable/Reporting entities comply with Anti-Money Laundering Act 2013 (As amended) and Anti-Terrorism Act 2002 (As amended) and their respective Regulations and Guidelines and enforce administrative sanctions</p> <p>ii) Ensure that Money Laundering and Terrorism Financing (ML/TF) are prevented and detected through analysis of financial transactions and dissemination of financial intelligence reports to Law Enforcement Agencies.</p> <p>iii) Ensure that IT infrastructure supports AML/CFT systems and operations.</p> <p>(iv) Ensure that Financial Intelligence Research and Strategic analysis are conducted</p> <p>(v) Enhance public awareness and understanding of matters related to money laundering across the country</p> <p>(vi) Coordinate the implementation of AML/CFT International standards</p> <p>(vii) Coordinate the planning and budgeting functionality to ensure that vote BFPs, MPS and detailed Budget estimates are comprehensively prepared and submitted as per the timelines.</p>				
Responsible Officer:	Wandera Were Samuel				
Programme Outcome:	Reduced level of ML and TF cases in all the regions of the country				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					

Sector: Accountability

1. Sustainable Macroeconomic Stability					
Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Proportion of ML/TF cases disseminated to LEDs with disaggregated data	100%	20%	10%	15%	30%
• Proportion of STRs analyzed and indicating disaggregated data in terms of age, sex and nationality	100%	40%	30%	35%	40%
Vote 131 :Auditor General					
Programme :	15 Financial Audits				
Programme Objective :	To conduct independent and robust audit of Public Accounts and Treasury Memoranda to enhance equitable service delivery.				
Responsible Officer:	EDWARD AKOL				
Programme Outcome:	Improved accountability, transparency, and compliance with laws and regulations in the public sector				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
1. Value for money in the management of public resources					
Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Level of compliance with public financial management laws and regulations	50%	0	55%	60%	70%
Programme Outcome:	Improved quality of audit reports contributing to value for money in the use of Public resources				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
1. Value for money in the management of public resources					
Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Proportion of external audit report recommendations implemented	60%	0%	60%	65%	70%
• Adoption rate of OAG recommendations by Parliamentary Oversight Committees	50%	0%	60%	70%	75%
• Level of compliance with the audit ISSAIs	65%	0%	65%	68%	70%
Programme :	16 Value for Money and Specialised Audits				
Programme Objective :	To conduct special audits, examine and assess the level of efficiency, economy and effectiveness in the equitable utilization of public resources by Government Institutions.				
Responsible Officer:	STEPHEN KATEREGGA				

Sector: Accountability

Programme Outcome: Effective public service delivery systems and instrumental, causative forensic investigations

Sector Outcomes contributed to by the Programme Outcome

1. Value for money in the management of public resources

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Number of Judicial and Administrative actions resulting from audits	5	0	5	7	10
• Nominal amount of savings resulting from audits	100,000,000,000	0	150,000,000,000	180,000,000,000	200,000,000,000
• Number of policy changes and Administrative Instructions resulting from OAG reports	2	0	2	4	5

Programme : 17 Support to Audit services

Programme Objective : To enhance organizational efficiency and promote inclusive, sustainable organizational performance.

Responsible Officer: MAXWELL POUL OGENTHO

Programme Outcome: A high performing and efficient model institution

Sector Outcomes contributed to by the Programme Outcome

1. Value for money in the management of public resources

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Percentage of Corporate Strategy implemented	70%	40%	20%	35%	50%
• Level of OAG compliance with ISSAI's using INTOSAI Performance Measurement Framework	2.5	1.9	2.5	3	3
• Level of implementation of Internal and External Audit Recommendations	85%	82%	85%	90%	92%
• Increased Audit coverage as a result of operational efficiency			400	450	470

Vote 141 :URA

Programme : 18 Administration and Support Services

Programme Objective : Improve institutional performance

Responsible Officer: Doris Akol

Programme Outcome: Efficient and effective institutional performance

Sector Outcomes contributed to by the Programme Outcome

1. Fiscal Credibility and Sustainability

Performance Targets				
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Sector: Accountability

Programme Performance Indicators	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Level of Strategic plan delivered	80%	21.34%	80%	80%	80%
• Annual Auditor General rating of institutions	unqualified	unqualified	unqualified	unqualified	unqualified

Programme : 54 Revenue Collection & Administration

Programme Objective : Maximise Revenue

Responsible Officer: Doris Akol

Programme Outcome: Maximum revenue

Sector Outcomes contributed to by the Programme Outcome

1. Fiscal Credibility and Sustainability

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Revenue collection to target	100%	19.77%	100%	100%	100%
• Compliance level	80%	64.16%	80%	82%	83%
• Tax Administration cost as % of revenue	2.3%	2.46%	2.3%	2.3%	2.3%

Vote 143 :Uganda Bureau of Statistics

Programme : 55 Statistical production and Services

Programme Objective :

The Bureau's overall Policy objective in the medium and long term is to ensure the Production ,Coordination and Dissemination of official statistics in a Timely and Coherent manner to enable better planning and monitoring of socio-economic development in the country. This overall policy objective is addressed through three strategic areas namely:

1. Improve Coordination and Management of the National Statistical System
2. Strengthen Production, Development and Dissemination of Quality Statistics
3. Efficient and Effective Institutional performance

Responsible Officer:

Executive Director

Programme Outcome: Statistical planning and programmes enhanced in the National Statistical System

Sector Outcomes contributed to by the Programme Outcome

1. Sustainable Macroeconomic Stability

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Proportion of Established and Functional statistical structures/Plans in MDAs & HLGs,	70%	23%	80%	80%	83%

Programme Outcome: Increased Demand and use of data & statistical information

Sector: Accountability

Sector Outcomes contributed to by the Programme Outcome

1. Sustainable Macroeconomic Stability

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Number of users accessing the UBOS Website	2,000	320	2,500	2,600	2,600

Programme Outcome: Enhanced Organisational Management

Sector Outcomes contributed to by the Programme Outcome

1. Sustainable Macroeconomic Stability

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Percentage increase in personnel trained in data analysis, interpretation and management	10%	3%	10%	15%	15%

Vote 153 :PPDA

Programme : 56 Regulation of the Procurement and Disposal System

Programme Objective : The Authority is mandated to regulate the procurement and disposal system in Uganda. The Strategic objectives of the Authority as spelt out in the 2014/15 - 2018/19 Strategic plan are

- i. Strengthening transparency and accountability in public procurement
- ii. Increasing competition and hence contributing to domestic industry development
- iii. Enhancing the efficiency of public procurement system
- iv. Strengthening contract management and performance
- v. Leveraging technology to improve procurement outcomes
- vi. Enhancing the performance of public procurement beyond compliance
- vii. Enhancing the effectiveness of capacity building, research and knowledge management

Responsible Officer: Benson Turamye
Executive Director.

Programme Outcome: Improved procurement contract management and performance

Sector Outcomes contributed to by the Programme Outcome

1. Value for money in the management of public resources

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target

Sector: Accountability

• % of entities rated satisfactory from procurement audits	100%	71%	100%	100%	100%
• Proportion of contracts completed as per contractual time.	80%	71%	82%	85%	88%

Programme Outcome: Increased participation of local contractors in public procurement

Sector Outcomes contributed to by the Programme Outcome

1. Value for money in the management of public resources

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Proportion of contracts by value awarded to local contractors.	65%	97%	67%	69%	70%
• Average number of bids received per contract.	3	1.7	4	5	5
• Proportion of contracts by value subjected to open competition			72%	75%	77%

Vote 310 :Uganda Investment Authority (UIA)

Programme : 12 General Administration and Support Services

Programme Objective :

- Strengthen Governance and Management Systems
- Champion resource mobilization initiatives
- Provide guidance on Investment Policy matters
- Promote UIA's brand image
- Retain a highly skilled and motivated work force

Responsible Officer: Lawrence Byensi

Programme Outcome: Effective governance and management systems of Uganda Investment Authority

Sector Outcomes contributed to by the Programme Outcome

N/A

Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Annual External Auditor General rating of the Authority			100%	100%	100%
• Level of Compliance of the Authority's planning and Budgeting instruments to NDPIII			75%	80%	80%
• Level of compliance of the Authority to budgeting for cross-cutting issues			75%	80%	85%

Programme : 20 Investment Promotion and Facilitation

Sector: Accountability

Programme Objective :	<ul style="list-style-type: none"> •Grow FDIs by 20% per annum •Ascertain actual investment and address existing investor issues •Continually improve business processing and licensing through implementation of the One Stop Center with physical and electronic platforms •Implement Regional focused strategy for SME development through Science, Technology and Engineering Innovations •Enhance development of a network of serviced Industrial and Business Parks in Uganda •Harness strategic partnerships towards 20% job creation by 2021 				
Responsible Officer:	Lawrence Byensi				
Programme Outcome:	Conducive Investment climate				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
1. Sustainable Macroeconomic Stability					
Programme Performance Indicators	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• % growth in jobs generated	20%	0%	20%	20%	20%
• % growth in FDIs	20%	0%	20%	20%	20%
• No. of facilitated and provided aftercare services	350	205	350	350	350
• No. of fully serviced and operational industrial Parks	1	0	1	1	1
• % of fully serviced and operational industrial parks			20%	20%	20%
• % growth in License Investments			20%	20%	20%
• % growth in direct domestic investment			10%	10%	10%

Table S2.2: Past Expenditure Outturns and Medium Term Projections by Programme

Billion Uganda shillings Programme Service	2018/19	2019/20		2020/21	Medium Term Projections			
	Outturn	Approved Budget	Releases by end Q1	Proposed Budget	2021/22	2022/23	2023/24	2024/25
Vote : 008 Ministry of Finance, Planning & Economic Dev.								
01 Macroeconomic Policy and Management	24.805	19.971	3.659	19.647	19.556	19.556	19.556	29.556
02 Budget Preparation, Execution and Monitoring	34.954	41.908	6.462	41.048	41.048	41.048	41.048	58.048
03 Public Financial Management	110.335	87.186	21.566	87.612	88.957	84.570	84.570	84.570
09 Deficit Financing and Cash Management	6.400	10.374	2.114	11.306	8.875	8.875	8.875	28.875
10 Development Policy and Investment Promotion	98.747	88.988	19.071	69.134	110.852	147.016	124.066	83.692
11 Financial Sector Development	117.849	269.154	58.335	246.018	217.156	208.696	208.696	208.696
19 Internal Oversight and Advisory Services	4.566	5.363	0.890	5.363	5.363	5.363	5.363	40.363

Sector: Accountability

49 Policy, Planning and Support Services	64.044	58.371	10.132	48.131	127.222	223.636	337.698	354.370
Total for the Vote	461.700	581.314	122.229	528.258	619.028	738.759	829.872	888.170
Vote : 103 Inspectorate of Government (IG)								
12 General Administration and Support Services	26.342	27.734	3.619	27.517	28.958	29.958	31.958	33.958
13 Anti-Corruption	24.443	23.586	5.094	23.740	25.299	27.299	29.299	31.870
14 Ombudsman	2.449	2.156	0.402	2.219	3.022	4.585	6.061	8.061
Total for the Vote	53.234	53.476	9.115	53.476	57.279	61.842	67.318	73.889
Vote : 112 Ethics and Integrity								
52 Ethics and Integrity	4.829	8.592	1.280	8.592	9.794	11.236	12.967	15.043
Total for the Vote	4.829	8.592	1.280	8.592	9.794	11.236	12.967	15.043
Vote : 122 Kampala Capital City Authority								
09 Revenue collection and mobilisation	7.897	5.490	1.738	1.326	1.540	1.796	2.104	2.473
Total for the Vote	7.897	5.490	1.738	1.326	1.540	1.796	2.104	2.473
Vote : 129 Financial Intelligence Authority (FIA)								
12 General Administration and Support Services	0.000	8.711	1.871	8.711	9.715	10.919	12.364	14.099
21 Prevention of ML/TF and Financial Intelligence Information Management	0.000	4.306	0.467	4.306	5.167	6.200	7.440	8.928
58 Prevention of ML/CFT, Prosecution and confiscation of proceeds of crime	2.880	0.000	0.000	0.000	0.000	0.000	0.000	0.000
59 Policy, International Cooperation and Mutual Legal Assistance	9.128	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total for the Vote	12.008	13.017	2.338	13.017	14.881	17.119	19.805	23.027
Vote : 130 Treasury Operations								
51 Treasury Operations	40.000	262.068	1.000	341.068	409.282	491.138	589.366	707.239
Total for the Vote	40.000	262.068	1.000	341.068	409.282	491.138	589.366	707.239
Vote : 131 Auditor General								
15 Financial Audits	22.194	22.348	4.730	22.348	23.518	24.922	26.607	28.628
16 Value for Money and Specialised Audits	9.162	8.220	1.534	8.220	8.723	9.328	10.053	10.923
17 Support to Audit services	27.801	33.182	6.465	33.182	37.094	41.789	47.423	54.183
Total for the Vote	59.157	63.750	12.729	63.750	69.336	76.039	84.083	93.735
Vote : 141 URA								
18 Administration and Support Services	169.914	215.767	52.465	214.348	247.249	280.309	319.980	367.585
54 Revenue Collection & Administration	180.301	222.488	58.804	223.907	237.276	259.741	286.699	319.049
Total for the Vote	350.216	438.255	111.268	438.255	484.525	540.050	606.679	686.634

Sector: Accountability

Vote : 143 Uganda Bureau of Statistics								
55 Statistical production and Services	46.507	60.081	11.544	60.081	65.446	71.883	79.608	88.878
Total for the Vote	46.507	60.081	11.544	60.081	65.446	71.883	79.608	88.878
Vote : 153 PPDA								
12 General Administration and Support Services	0.000	6.817	0.572	6.603	6.496	6.996	7.996	9.496
56 Regulation of the Procurement and Disposal System	22.704	18.017	2.967	18.230	19.712	20.861	21.840	22.714
Total for the Vote	22.704	24.834	3.539	24.834	26.208	27.857	29.836	32.210
Vote : 310 Uganda Investment Authority (UIA)								
12 General Administration and Support Services	8.998	110.679	1.561	111.160	193.537	136.858	39.766	9.393
20 Investment Promotion and Facilitation	1.867	6.225	0.694	6.054	8.122	10.603	13.581	17.153
Total for the Vote	10.865	116.904	2.255	117.215	201.659	147.461	53.347	26.547
Total for the Sector	1,069.116	1,627.781	279.035	1,649.872	1,958.978	2,185.181	2,374.983	2,637.846

S3:Sector Challenges in addressing Gender and equity issues for FY 2020/21

The Accountability Sector faces several challenges in addressing gender and equity issues, some of which are:

- Inadequacy of dis-aggregated data by gender, age, people with disabilities and location, for evidence based gender responsive planning.
- Limited capacity in mainstreaming Gender and Equity concerns in Vote BFPs and Ministerial Policy Statements;
- Funding limitations that curtail the development and implementation of gender enhancement laws, policies and structures;
- Limited knowledge of gender laws, policies and strategies; and on cross-cutting issues regarding HIV/AIDS, Environment, Gender & Equity and Disability by stakeholders, making it difficult to fully integrate and implement all interventions smoothly.
- Gaps in gender and equity sensitivity;