

# VOTE: 008 Ministry of Finance, Planning and Economic Development

## I. VOTE MISSION STATEMENT

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

## II. STRATEGIC OBJECTIVE

- i) To formulate policies that enhance economic stability and development
- ii) To mobilize local and external financial resources for public expenditure
- iii) To regulate financial management and ensure efficiency in public expenditure
- iv) To oversee national planning and strategic development initiatives for economic growth
- v) To promote development cooperation and regional integration

## III. MAJOR ACHIEVEMENTS IN 2021/22

- i. The domestic revenue measures and initiatives implemented during the first of the year resulted into collections amounting to Shs. 10,268.53bn against a target of Shs. 11,093.19bn registering a deficit of Shs. 824.66 bn representing a growth of 5.1% (Shs. 495.09 billion) in revenue collections compared to the same period during FY 2020/21.
- ii. 62 disputes worth UGX 368 billion shillings were handled to ease the revenue administration by the Tax Appeals Tribunal.
- iii. Held the fifth Economic Growth Forum was successfully
- iv. Carried out national and regional budget consultations to inform the budget for FY 2022/23
- v. Aligned all MDA and Local Government budget structures to the NDP III;
- vi. Conducted PBS user acceptance training for both Local and Central Government Officers
- vii. Rolled out the new improved and upgraded programme budgeting system (PBS) to all MDAs, Missions abroad and Local Governments to support the preparation of the budget for FY 2022/23
- viii. Five (5) Loan and 3 Grant Agreements were signed and these included; Sector Support Budget to the access to Justice SubProgram Euro 8m, Line of Credit to UDB by OPEC USD 20m, Irrigation for Development Project USD 15m. Two negotiations were held and these included; USD 200m for the Uganda Investment for Industrial Transformation and Employment, USD 103.3m for the COVID emergency response project
- ix. Maintained IFMS interfaces with AIMS, PBS, NSSF, BoU, DMFAS, e-GP, URA among others; ix. Offered support to over 6600 users, 1400 E-Cash system, 1300 Registrations, 3000 TSC Tool and 200 Core FTP users
- x. Offered support to 36 missions in the Navision processes
- xi The EACOP Bill was approved by Cabinet
- xii UNOC Concluded negotiations on the amendment of the Joint Venture Agreement between One Petroleum Consortium for Jinja Storage Terminal
- xiii. Launched the Parish Development Model at Kibuku Primary School, Kibuku District in Bukedi Sub-region
- xiv. Three projects valued at 2,095,207,248 UGX were funded.

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IV. MEDIUM TERM BUDGET ALLOCATIONS

Table 4.1: Overview of Vote Expenditure (Ushs Billion)

			MTEF Budget Projections			
		2022/23 Proposed Budget	2023/24	2024/25	2025/26	2026/27
Recurrent	Wage	9.296	9.296	9.296	9.296	9.296
	Non-Wage	2,263.558	1,591.304	1,591.304	1,591.304	1,591.304
Devt.	GoU	190.091	190.091	190.091	190.091	190.091
	Ext Fin.	99.317	190.854	195.625	191.532	0.000
GoU Total		2,462.944	1,790.691	1,790.691	1,790.691	1,790.691
Total GoU+Ext Fin (MTEF)		2,562.261	1,981.545	1,986.316	1,982.223	1,790.691
Arrears		10.706	0.000	0.000	0.000	0.000
Total Budget		2,572.967	1,981.545	1,986.316	1,982.223	1,790.691
Total Vote Budget Excluding		2,562.261	1,981.545	1,986.316	1,982.223	1,790.691

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Table 4.2: Budget Allocation by Department for Recurrent and Development (Ushs Billion)

<i>Billion Uganda Shillings</i>	Draft Budget Estimates FY 2022/23	
	Recurrent	Development
<b>Programme:03 SUSTAINABLE PETROLEUM DEVELOPMENT</b>	<b>720.350</b>	<b>0.000</b>
<b>SubProgramme:02 Midstream</b>	<b>720.350</b>	<b>0.000</b>
<b>Sub SubProgramme:08 Public Financial Management</b>	<b>720.350</b>	<b>0.000</b>
005 Treasury Services	720.350	0.000
<b>Programme:07 PRIVATE SECTOR DEVELOPMENT</b>	<b>1,384.824</b>	<b>80.454</b>
<b>SubProgramme:01 Enabling Environment</b>	<b>1,227.862</b>	<b>80.454</b>
<b>Sub SubProgramme:03 Development Policy and Investment Promotion</b>	<b>20.352</b>	<b>69.178</b>
001 Economic Development Policy and Research	20.352	69.178
<b>Sub SubProgramme:04 Financial Sector Development</b>	<b>1,207.510</b>	<b>11.276</b>
002 Financial Services	1,207.510	11.276
<b>SubProgramme:02 Strengthening Private Sector Institutional and Organizational Capacity</b>	<b>156.962</b>	<b>0.000</b>
<b>Sub SubProgramme:04 Financial Sector Development</b>	<b>156.642</b>	<b>0.000</b>
002 Financial Services	156.642	0.000
<b>Sub SubProgramme:08 Public Financial Management</b>	<b>0.320</b>	<b>0.000</b>
007 Procurement Policy and Management	0.320	0.000
<b>Programme:16 GOVERNANCE AND SECURITY</b>	<b>2.020</b>	<b>0.000</b>
<b>SubProgramme:05 Anti-Corruption and Accountability</b>	<b>2.020</b>	<b>0.000</b>
<b>Sub SubProgramme:05 Internal Oversight and Advisory Services</b>	<b>0.500</b>	<b>0.000</b>
001 Forensic and Risk Management	0.200	0.000
002 Information and communications Technology and Performance audit	0.100	0.000
003 Internal Audit Management	0.200	0.000
<b>Sub SubProgramme:08 Public Financial Management</b>	<b>1.520</b>	<b>0.000</b>
001 Financial Management Services	0.420	0.000
002 Public Sector Accounts	0.600	0.000
003 Treasury Inspectorate and Policy	0.500	0.000
<b>Programme:18 DEVELOPMENT PLAN IMPLEMENTATION</b>	<b>165.659</b>	<b>208.954</b>
<b>SubProgramme:01 Development Planning, Research, Evaluation and Statistics</b>	<b>32.673</b>	<b>2.050</b>
<b>Sub SubProgramme:01 Budget Preparation, Execution and Monitoring</b>	<b>22.800</b>	<b>0.000</b>
001 Budget Policy and Evaluation	16.030	0.000

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<i>Billion Uganda Shillings</i>	Draft Budget Estimates FY 2022/23	
	Recurrent	Development
<b>Programme:18 DEVELOPMENT PLAN IMPLEMENTATION</b>	<b>165.659</b>	<b>208.954</b>
<b>SubProgramme:01 Development Planning, Research, Evaluation and Statistics</b>	<b>32.673</b>	<b>2.050</b>
<b>Sub SubProgramme:01 Budget Preparation, Execution and Monitoring</b>	<b>22.800</b>	<b>0.000</b>
003 Projects Analysis and PPPs	6.770	0.000
<b>Sub SubProgramme:03 Development Policy and Investment Promotion</b>	<b>6.159</b>	<b>0.000</b>
001 Economic Development Policy and Research	6.159	0.000
<b>Sub SubProgramme:06 Macroeconomic Policy and Management</b>	<b>3.713</b>	<b>2.050</b>
001 Macroeconomic Policy	3.713	2.050
<b>SubProgramme:02 Resource Mobilization and Budgeting</b>	<b>36.135</b>	<b>109.249</b>
<b>Sub SubProgramme:01 Budget Preparation, Execution and Monitoring</b>	<b>13.325</b>	<b>106.317</b>
001 Budget Policy and Evaluation	5.597	106.317
002 Infrastructure and Social Services	4.863	0.000
004 Public Administration	2.865	0.000
<b>Sub SubProgramme:02 Deficit Financing and Cash Management</b>	<b>8.059</b>	<b>2.932</b>
001 Cash Policy and Management	1.822	0.000
002 Debt Policy and Management	3.734	0.558
003 Development Assistance and Regional Cooperation	2.503	2.373
<b>Sub SubProgramme:06 Macroeconomic Policy and Management</b>	<b>14.751</b>	<b>0.000</b>
001 Macroeconomic Policy	2.001	0.000
002 Tax Policy	12.750	0.000
<b>SubProgramme:03 Oversight, Implementation, Coordination and Monitoring</b>	<b>4.788</b>	<b>0.000</b>
<b>Sub SubProgramme:07 Policy, Planning and Support Services</b>	<b>1.787</b>	<b>0.000</b>
001 Finance and administration	1.787	0.000
<b>Sub SubProgramme:08 Public Financial Management</b>	<b>3.002</b>	<b>0.000</b>
003 Treasury Inspectorate and Policy	3.002	0.000
<b>SubProgramme:04 Accountability Systems and Service Delivery</b>	<b>92.064</b>	<b>97.656</b>
<b>Sub SubProgramme:05 Internal Oversight and Advisory Services</b>	<b>7.747</b>	<b>0.000</b>
001 Forensic and Risk Management	1.840	0.000
002 Information and communications Technology and Performance audit	2.312	0.000
003 Internal Audit Management	3.595	0.000

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<i>Billion Uganda Shillings</i>	Draft Budget Estimates FY 2022/23	
	Recurrent	Development
<b>Programme:18 DEVELOPMENT PLAN IMPLEMENTATION</b>	<b>165.659</b>	<b>208.954</b>
<b>SubProgramme:04 Accountability Systems and Service Delivery</b>	<b>92.064</b>	<b>97.656</b>
<b>Sub SubProgramme:07 Policy, Planning and Support Services</b>	<b>36.512</b>	<b>60.082</b>
001 Finance and administration	35.139	51.630
002 Planning and Budgeting	0.000	8.452
003 Treasury Directorate Services	1.373	0.000
<b>Sub SubProgramme:08 Public Financial Management</b>	<b>47.805</b>	<b>37.574</b>
001 Financial Management Services	15.085	37.574
002 Public Sector Accounts	3.827	0.000
003 Treasury Inspectorate and Policy	4.095	0.000
004 Management Information Systems	12.314	0.000
005 Treasury Services	3.916	0.000
006 Assets Management Department	3.782	0.000
007 Procurement Policy and Management	4.786	0.000
<b>Total for the Vote</b>	<b>2,272.853</b>	<b>289.408</b>

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## V. PERFORMANCE INDICATORS AND PLANNED OUTPUTS

Table 5.1: Performance Indicators

<b>Programme: 07 PRIVATE SECTOR DEVELOPMENT</b>				
<b>SubProgramme: 01 Enabling Environment</b>				
<b>Sub SubProgramme: 03 Development Policy and Investment Promotion</b>				
<b>Department: 001 Economic Development Policy and Research</b>				
<b>Budget Output: 190023 Business Development Services (Enterprise Uganda)</b>				
<b>PIAP Output: Clients' Business continuity and sustainability Strengthened</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
No. of Regional Business Development Service Centres established	Number	2021	1	11
Number of clients served by the Regional Business Development Service Centres	Number	2021	0	110000
Number of functional BDS centres	Number	2021	1	110
Number of SMEs facilitated in BDS	Number	2021	6000	8000
Number of Youth served through the Interactive SME Web-based System	Number	2021	0	1000
<b>Project: 1289 Competitiveness and Enterprise Development Project-CEDP</b>				
<b>Budget Output: 190006 Business Development Services (CEDP)</b>				
<b>PIAP Output: Regional network of OSCs for business processes and licensing implemented</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Number & functionality of One-Stop Centers	Number	2019/20	1	1
<b>PIAP Output: Regional network of OSCs for business processes and licensing implemented</b>				

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<b>Sub SubProgramme: 03 Development Policy and Investment Promotion</b>				
<b>Project: 1289 Competitiveness and Enterprise Development Project-CEDP</b>				
<b>Budget Output: 190006 Business Development Services (CEDP)</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Number & functionality of One-Stop Centers	Number	2019/20	0	1
<b>Programme: 18 DEVELOPMENT PLAN IMPLEMENTATION</b>				
<b>SubProgramme: 01 Development Planning, Research, Evaluation and Statistics</b>				
<b>Sub SubProgramme: 01 Budget Preparation, Execution and Monitoring</b>				
<b>Department: 001 Budget Policy and Evaluation</b>				
<b>Budget Output: 000039 Policies, Regulations and Standards</b>				
<b>PIAP Output: Aligned MALGs budgets to the NDP priorities</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Level of alignment /Compliance of the LGs Budget to NDP	Level	2019-2020	64.8%	100%
Level of alignment /Compliance of the MDA Budget to NDP	Level	2019-2020	58.4%	100%
Level of alignment /Compliance of the National Budget to NDP	Level	2019-2020	72.3%	100%
Level of budget transparency index	Level	2019-2020	58%	95%
Proportion (%) of Parliamentary Sessional (programme) Committees trained in alignment of Plans, Budgets to NDP III priorities	Percentage	2019-2020	0	80%
<b>Budget Output: 560013 Budget execution and implementation</b>				
<b>PIAP Output: Joint quarterly supportive supervision field visits conducted</b>				

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<b>Sub SubProgramme: 01 Budget Preparation, Execution and Monitoring</b>				
<b>Department: 001 Budget Policy and Evaluation</b>				
<b>Budget Output: 560013 Budget execution and implementation</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Number of Joint quarterly supportive supervision field conducted	Number	2019/20	4	4
<b>Budget Output: 560018 Coordination of the Budget Cycle</b>				
<b>PIAP Output: Aligned MALGs budgets to the NDP priorities</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Level of alignment /Compliance of the LGs Budget to NDP	Level	2019-2020	64.8%	100%
Level of alignment /Compliance of the MDA Budget to NDP	Level	2019-2020	58.4%	100%
Level of alignment /Compliance of the National Budget to NDP	Level	2019-2020	72.3%	100%
Level of budget transparency index	Level	2019-2020	58%	100%
Proportion (%) of Parliamentary Sessional (programme) Committees trained in alignment of Plans, Budgets to NDP III priorities	Percentage	2019-2020	N/A	80%
<b>PIAP Output: Aligned MALGs budgets to the NDP priorities</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Proportion (%) of Parliamentary Sessional (programme) Committees trained in alignment of Plans, Budgets to NDP III priorities	Percentage			%



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<b>Sub SubProgramme: 01 Budget Preparation, Execution and Monitoring</b>				
<b>Department: 003 Projects Analysis and PPPs</b>				
<b>Budget Output: 000015 Monitoring and Evaluation</b>				
<b>PIAP Output: Joint quarterly supportive supervision field visits conducted</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Number of Joint quarterly supportive supervision field conducted	Number	2020/2021	0	4
<b>PIAP Output: Upgraded and functional IBP to allow performance reporting for both MDAs and LGs.</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
An Upgraded and functional IBP in Place.	Yes/No	2020/21	No	yes
<b>Budget Output: 560029 PPP Unit services</b>				
<b>PIAP Output: Reviewed Public Private Partnership (PPP) Act</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Revised Public Private Partnership (PPP) Act	Yes/No	2020/21	NO	yes
<b>SubProgramme: 02 Resource Mobilization and Budgeting</b>				
<b>Sub SubProgramme: 01 Budget Preparation, Execution and Monitoring</b>				
<b>Department: 002 Infrastructure and Social Services</b>				
<b>Budget Output: 560018 Coordination of the Budget Cycle</b>				
<b>PIAP Output: Aligned MALGs budgets to the NDP priorities</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Level of alignment /Compliance of the LGs Budget to NDP	Level	2019/20	64.8%	100%
Level of alignment /Compliance of the MDA Budget to NDP	Level	2019/20	58.4%	100%

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<b>Sub SubProgramme: 01 Budget Preparation, Execution and Monitoring</b>				
<b>Department: 002 Infrastructure and Social Services</b>				
<b>Budget Output: 560018 Coordination of the Budget Cycle</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Level of alignment /Compliance of the National Budget to NDP	Level	2019/20	72.3%	100%
Level of budget transparency index	Level	2019/20	58%	95%
Proportion (%) of Parliamentary Sessional (programme) Committees trained in alignment of Plans, Budgets to NDP III priorities	Percentage	2019/20	0	80%
<b>PIAP Output: Joint quarterly supportive supervision field visits conducted</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Number of Joint quarterly supportive supervision field conducted	Number	2019/20	4	4
<b>PIAP Output: Capacity built in multi program planning and implementation of interventions along the value chain</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Number of pre-feasibility and feasibility studies in priority NDP III projects/areas supported	Number	2019/20	2	6
Percentage of Projects with Inter ministerial planning/implementing committees	Percentage	2019/20	50%	100%
<b>PIAP Output: Joint quarterly supportive supervision field visits conducted</b>				

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<b>Sub SubProgramme: 01 Budget Preparation, Execution and Monitoring</b>				
<b>Department: 002 Infrastructure and Social Services</b>				
<b>Budget Output: 560018 Coordination of the Budget Cycle</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Number of Joint quarterly supportive supervision field conducted	Number	2019	4	8
<b>Budget Output: 560032 Economic and Social Infrastructure Monitoring</b>				
<b>PIAP Output: Aligned MALGs budgets to the NDP priorities</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Level of alignment /Compliance of the LGs Budget to NDP	Level	2019/20	64.8%	100%
Level of alignment /Compliance of the MDA Budget to NDP	Level	2019/20	58.4%	100%
Level of alignment /Compliance of the National Budget to NDP	Level	2019/20	72.8%	100%
Level of budget transparency index	Level	2019/20	58%	95%
Proportion (%) of Parliamentary Sessional (programme) Committees trained in alignment of Plans, Budgets to NDP III priorities	Percentage	2019/20	N/A	100%
<b>Budget Output: 560074 Economic Policy and strategies Development</b>				
<b>PIAP Output: Medium Term Budget Framework report produced</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Medium Term Budget Framework report in place	Yes/No	2019/20	1	1

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<b>Sub SubProgramme: 01 Budget Preparation, Execution and Monitoring</b>				
<b>Department: 004 Public Administration</b>				
<b>Budget Output: 560016 Coordination of Planning, Monitoring &amp; Reporting</b>				
<b>PIAP Output: Joint quarterly supportive supervision field visits conducted</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Number of Joint quarterly supportive supervision field conducted	Number	2017/18	4	8
<b>PIAP Output: Joint quarterly supportive supervision field visits conducted</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Number of Joint quarterly supportive supervision field conducted	Number	2017/18	4	8
<b>Budget Output: 560018 Coordination of the Budget Cycle</b>				
<b>PIAP Output: Aligned MALGs budgets to the NDP priorities</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Level of alignment /Compliance of the MDA Budget to NDP	Level	2021/22	60%	100%
Proportion (%) of Parliamentary Sessional (programme) Committees trained in alignment of Plans, Budgets to NDP III priorities	Percentage	2021/22	10%	100%
<b>PIAP Output: Joint quarterly supportive supervision field visits conducted</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Number of Joint quarterly supportive supervision field conducted	Number	2017/18	3	5
<b>PIAP Output: Capacity built in multi program planning and implementation of interventions along the value chain</b>				

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<b>Sub SubProgramme: 01 Budget Preparation, Execution and Monitoring</b>				
<b>Department: 004 Public Administration</b>				
<b>Budget Output: 560018 Coordination of the Budget Cycle</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Number of pre-feasibility and feasibility studies in priority NDP III projects/areas supported	Number	2019/20	N/A	2
Percentage of Projects with Inter ministerial planning/implementing committees	Percentage	2019/20	N/A	30%
<b>PIAP Output: Joint quarterly supportive supervision field visits conducted</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Number of Joint quarterly supportive supervision field conducted	Number	2017/18	4	8
<b>Sub SubProgramme: 02 Deficit Financing and Cash Management</b>				
<b>Department: 001 Cash Policy and Management</b>				
<b>Budget Output: 560019 Data Management and Dissemination</b>				
<b>PIAP Output: Strategy for investment of short-term cash surpluses prepared and implemented</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Strategy for investment of short-term cash surpluses in place.	Yes/No	2017/18	No	YES
<b>Department: 002 Debt Policy and Management</b>				
<b>Budget Output: 560075 Debt Policy and Coordination</b>				
<b>PIAP Output: Monitoring and evaluation framework for Debt management strengthened</b>				

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<b>Sub SubProgramme: 02 Deficit Financing and Cash Management</b>				
<b>Department: 002 Debt Policy and Management</b>				
<b>Budget Output: 560075 Debt Policy and Coordination</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Monitoring and evaluation framework for the Debt management in Place	Yes/No	2020-2021	1	2
<b>Budget Output: 560076 Debt Financing Mobilization</b>				
<b>PIAP Output: Government borrowing aligned to NDP priorities</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Annual cash flow plan in place	Yes/No	2019/20	Yes	Yes
No. of DSA reports produced	Number	2019/20	1	1
Number of trainings for MPs and Staff conducted to effectively scrutinize government loans.	Number	2019/20	N/A	20
Proportion of the Government borrowing aligned to the priorities in the NDP	Percentage	2019/20	N/A	100%
<b>PIAP Output: Non-traditional financing sources developed to finance the budget (e.g. diaspora bonds, blended financing, infrastructure bonds, pension funds, a fund of funds, and sovereign wealth funds, among others)</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Development Cooperation Policy (DCP) developed and disseminated	Yes/No	2019/20	N/A	1
No of alternative financing instruments introduced to increase domestic financing	Number	2019/20	N/A	1

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<b>Sub SubProgramme: 02 Deficit Financing and Cash Management</b>				
<b>Department: 002 Debt Policy and Management</b>				
<b>Budget Output: 560076 Debt Financing Mobilization</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
No. of Non-traditional financing sources developed to finance the budget	Number	2019/20	N/A	4
Proportion of budget financed by non-traditional sources	Percentage	2019/20	N/A	20%
Study report on debt instruments to support effective cash management and budget financing	Yes/No	2019/20	N/A	1
<b>Department: 003 Development Assistance and Regional Cooperation</b>				
<b>Budget Output: 560015 Coordination of Climate Change Financing</b>				
<b>PIAP Output: Government borrowing aligned to NDP priorities</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Number of trainings for MPs and Staff conducted to effectively scrutinize government loans.	Number	19/20	10	15
Proportion of the Government borrowing aligned to the priorities in the NDP	Percentage	19/20	20%	100%
<b>Budget Output: 560017 Coordination of Regional Cooperation</b>				
<b>PIAP Output: Capacity built in Government agencies to negotiate better terms of borrowing and PPPs</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Proportion of Government Agencies trained to negotiate better terms of borrowing and PPPs.	Percentage	19/20	20%	10%

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<b>Sub SubProgramme: 02 Deficit Financing and Cash Management</b>				
<b>Department: 003 Development Assistance and Regional Cooperation</b>				
<b>Budget Output: 560019 Data Management and Dissemination</b>				
<b>PIAP Output: Government borrowing aligned to NDP priorities</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
No. of DSA reports produced	Number	2019/2020	3	1
Number of trainings for MPs and Staff conducted to effectively scrutinize government loans.	Number	2019/2020	10	4
Proportion of the Government borrowing aligned to the priorities in the NDP	Percentage	2019/2020	20%	100%
<b>Budget Output: 560076 Debt Financing Mobilization</b>				
<b>PIAP Output: Government borrowing aligned to NDP priorities</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Number of trainings for MPs and Staff conducted to effectively scrutinize government loans.	Number	17/18	10	4
Proportion of the Government borrowing aligned to the priorities in the NDP	Percentage	17/18	20%	15%
<b>Project: 1208 Support to National Authorising Officer</b>				
<b>Budget Output: 560019 Data Management and Dissemination</b>				
<b>PIAP Output: Government borrowing aligned to NDP priorities</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
No. of DSA reports produced	Number	2019/20		1
<b>Budget Output: 560076 Debt Financing Mobilization</b>				
<b>PIAP Output: Government borrowing aligned to NDP priorities</b>				



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<b>Sub SubProgramme: 02 Deficit Financing and Cash Management</b>				
<b>Project: 1208 Support to National Authorising Officer</b>				
<b>Budget Output: 560076 Debt Financing Mobilization</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
No. of DSA reports produced	Number	2019/20		1
<b>Sub SubProgramme: 06 Macroeconomic Policy and Management</b>				
<b>Department: 002 Tax Policy</b>				
<b>Budget Output: 560014 Coordination of the Extractive Industry Transparency Initiative</b>				
<b>PIAP Output: Tax policy and legislative framework reviewed in line with priorities in DRM strategy</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Reviewed Tax policy and legislative framework	Yes/No	2019-2020	YES	YES
<b>Budget Output: 560034 Tax Appeals Tribunal Services</b>				
<b>PIAP Output: Resource mobilization and Budget execution legal framework developed and amended</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
No. of legal frameworks amended	Number	2019-2020	7	7
<b>Budget Output: 560068 Domestic Revenue and Foreign Aid Policy</b>				
<b>PIAP Output: Tax policy and legislative framework reviewed in line with priorities in DRM strategy</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Reviewed Tax policy and legislative framework	Yes/No	2019-2020	YES	YES
<b>Budget Output: 560072 Macroeconomic Policy and Monitoring</b>				
<b>PIAP Output: Analytical report on the Cost benefit analysis for Gov't tax exemptions and Subsidies.</b>				

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<b>Sub SubProgramme: 06 Macroeconomic Policy and Management</b>				
<b>Department: 002 Tax Policy</b>				
<b>Budget Output: 560072 Macroeconomic Policy and Monitoring</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
An analytical report on Government tax exemptions and Subsidies in place	Yes/No	2019-2020	YES	YES
<b>SubProgramme: 04 Accountability Systems and Service Delivery</b>				
<b>Sub SubProgramme: 05 Internal Oversight and Advisory Services</b>				
<b>Department: 001 Forensic and Risk Management</b>				
<b>Budget Output: 560006 Advisory Services</b>				
<b>PIAP Output: Capacity built to conduct high quality and impact - driven performance Audits</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Percentage increase in Audits undertaken.	Percentage	2020-2021	8	10%
<b>Sub SubProgramme: 08 Public Financial Management</b>				
<b>Department: 001 Financial Management Services</b>				
<b>Budget Output: 560010 Accounting and Financial Management Policy</b>				
<b>PIAP Output: GoU Public Financial Management (PFM) systems integrated into one PFM system i.e HCM ,e-GP ,e-tax</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
No of new sites rolled out on IFMS	Number	FY 2020/21	20	13
Percentage of MDALGs using PFM system	Percentage	FY 2020/21	90%	95%
<b>Department: 002 Public Sector Accounts</b>				
<b>Budget Output: 000061 Management of Government Accounts</b>				
<b>PIAP Output: An upgraded financial reporting system rolled out at missions abroad.</b>				

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<b>Sub SubProgramme: 08 Public Financial Management</b>				
<b>Department: 002 Public Sector Accounts</b>				
<b>Budget Output: 000061 Management of Government Accounts</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Proportion of missions upgraded to the new system.	Percentage	2017/18	50%	100%
<b>Department: 005 Treasury Services</b>				
<b>Budget Output: 000061 Management of Government Accounts</b>				
<b>PIAP Output: Integrated debt management strengthened</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
An updated debt management system in place	Percentage	2019/20	1	1
Integrated debt management strategy developed	Yes/No	2019/20	N/A	1
<b>Budget Output: 560010 Accounting and Financial Management Policy</b>				
<b>PIAP Output: Integrated debt management strengthened</b>				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
An updated debt management system in place	Percentage	2019/20	1	1
Integrated debt management strategy developed	Yes/No	2019/20	1	1
<b>PIAP Output: GoU Public Financial Management (PFM) systems integrated into one PFM system i.e HCM ,e-GP ,e-tax</b>				

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Sub SubProgramme: 08 Public Financial Management				
Department: 005 Treasury Services				
Budget Output: 560010 Accounting and Financial Management Policy				
Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2022/23
Accounting and Financial reports generated through IFMS	Yes/No	2019/20	Yes	Yes
Attain at least 75% of PFM systems interoperability	Percentage	2019/20	N/A	75%
No of PFM Systems integrated for ease of information sharing	Number	2019/20	N/A	5
Percentage of MDALGs using PFM system	Percentage	2019/20	100%	100%

# **VOTE: 008 Ministry of Finance, Planning and Economic Development**

## **VI. VOTE NARRATIVE**

### **Vote Challenges**

- i. Low absorption more especially for externally financed projects on account of failure to meet disbursement conditions, and or stringent conditions but also inadequate technical capacity;
- ii. Low prioritization of ongoing development projects with Votes preferring new projects as a measure to attract new financing
- iii. Procurement delays due to inadequate planning, administrative reviews inadequate technical capacity and budget suppressions
- iv. Inadequate capacity of local contractors coupled with weak supervision capacity among executing agencies of Government lead to high dependence on foreign contractors for project execution
- iv. Limited capacity of MDAs in managing projects throughout the cycle
- v. Covid19 pandemic and the subsequent measures imposed by Government suppressed economic activities leading to revenue shortfalls and budget cuts projects
- vi. The rapidly expanding fiscal deficit from 4percent in FY 2018/19 to 9percent points of GDP in FY 2020/21 due to continuous funding of supplementary through borrowing from domestic and foreign markets
- vii. Tax exemptions and nonpayment of taxes by Government. Whereas Government procurement is tax inclusive many MDAs continue to accumulate tax arrears as a result of either failure to budget for taxes or diverting funds for payment of taxes to other expenditure items
- viii. Increasing debt to GDP ratio raising a moderate risk of debt distress in the debt outlook with major vulnerabilities mainly slow growth of exports and the increasing debt service burden
- ix .Continued creation of new administrative Units exerting pressure on the constrained budget
- x. Significant fiscal risk exposures on account of tolerance limits which impact on the fiscal policy objectives
- xi. The Ministry has a number of unfunded interventions including payment for tax obligations, contractual obligations for HCMS and MIS, acquisition of land for expansion of the one stop center, Implementation and rollout of the risk management strategy

### **Plans to improve Vote Performance**

## **VOTE: 008 Ministry of Finance, Planning and Economic Development**

- i. Continue with the effective implementation of the Domestic Revenue Mobilization Strategy with appropriate policy measures
- ii. Increasing the efficiency and effectiveness of Government expenditure, particularly by improving public investment management to ensure that projects are completed in time
- iii. Prioritize concessional financing over commercial debt external and domestic debt
- iv. Develop a Fiscal Risks Register to increase levels of fiscal transparency
- v. Develop a Fiscal Risk Management Strategic Plan to enhance decision making
- vi. Set annual risk tolerance levels to communicate fiscal risk acceptable in pursuit of strategic objectives
- vii. Improve Budget Analysis with the use of historical analysis to reduce on the repetitive supplementary approvals virements transfers or over under expenditures
- viii. Implementation of the Parish Development Model financial inclusion pillar
- ix. Conduct regular assessment of risks to the economy to enhance budget credibility
- x. Provide a policy framework and strategies to accelerate and sustain high economic growth
- xi. Establish economic recovery enhancement facilities to support enterprises that were greatly affected by COVID 19
- xii. Build capacity of economists in specialized aspects of economic planning and climate change
- xiii. Development of robust Public Financial Management Systems
- xiv. Continue to undertake Programme specific diagnostic studies to assess and identify challenges in relation to implementation of PIMS reforms and develop proper action plans across Government
- xv. Establish a pool of resources to finance pre investment studies before inclusion in the PIP
- xvi. Fast track completion of the National Investment Management Policy

### **VII. Off Budget Support**

#### **Table 7.1: Off Budget Support by Project and Department**

N / A

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## VIII. VOTE CROSS CUTTING POLICY AND OTHER BUDGETARY ISSUES

Table 8.1: Cross- Cutting Policy Issues

### i) Gender and Equity

<b>OBJECTIVE</b>	To institutionalise gender and equity mainstreaming in program, projects and activities
<b>Issue of Concern</b>	<ol style="list-style-type: none"> <li>1. MFPED Institutional Gender policy not yet operationalized</li> <li>2. Inadequate knowledge and understanding of Gender and Equity concepts</li> <li>3. Weak performance indicators that are not responsive</li> <li>4. Limited use and availability of gender disaggregated data</li> </ol>
<b>Planned Interventions</b>	Disseminate and operationalise the MFPED Gender policy Develop IEC materials to mobilise and inform staff on G&E concepts Train staff on how to develop G&E responsive performance indicators Develop checklist and guidelines for mainstreaming G&E
<b>Budget Allocation (Billion)</b>	0.500
<b>Performance Indicators</b>	<ol style="list-style-type: none"> <li>1. Institutional gender policy in place</li> <li>2. Number of IEC materials developed and disseminated</li> <li>3. Number of staff trained on how to develop G&amp;E responsive indicators</li> <li>4. Number of staff trained in G&amp;E data analysis and use</li> </ol>

### ii) HIV/AIDS

<b>OBJECTIVE</b>	To provide Health services and to promote a healthy lifestyle among all employees
<b>Issue of Concern</b>	<ol style="list-style-type: none"> <li>1. Limited access to medical services at the workplace including Medicare for staff living with HIV/AIDS</li> <li>2. Limited access to health information by staff especially non-communicable diseases like cancer and Diabetes</li> </ol>
<b>Planned Interventions</b>	<ol style="list-style-type: none"> <li>1. Improve supplies of drugs and equipment for the sick bay</li> <li>2. Carry out health awareness campaigns including health week</li> <li>3. Provide Medicare for all staff living with HIV/AIDS</li> <li>4. Develop checklists for mainstreaming HIV/AIDS</li> </ol>
<b>Budget Allocation (Billion)</b>	0.500
<b>Performance Indicators</b>	<ol style="list-style-type: none"> <li>1. Availability of drugs and basic equipment in the sickbay</li> </ol>

### iii) Environment

<b>OBJECTIVE</b>	To build capacity of staff on mainstreaming environment in selected programs and projects
<b>Issue of Concern</b>	<ol style="list-style-type: none"> <li>1. Limited awareness on environmental issues</li> <li>2. Limited capacity for mainstreaming environment in Government Program/Projects</li> <li>3. Lack of guidelines/checklists for mainstreaming environmental issues in specific program/project</li> </ol>

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<b>Planned Interventions</b>	<ol style="list-style-type: none"> <li>1. Create awareness on sustainable environment</li> <li>2. Build capacity on mainstreaming environment</li> <li>3. Create a green environment around the Ministry</li> <li>4. Develop checklists for mainstreaming environmental issues</li> <li>5. Increase climate change financing under NDC</li> </ol>
<b>Budget Allocation (Billion)</b>	0.500
<b>Performance Indicators</b>	<ol style="list-style-type: none"> <li>1. Level of greening around the Ministry</li> <li>2. Number of staff trained in environmental mainstreaming</li> </ol>

### iv) Covid

<b>OBJECTIVE</b>	To spread awareness about the covid-19 pandemic and how to prevent employees and the public from being affected
<b>Issue of Concern</b>	1. Outbreak and easy spread of covid-19
<b>Planned Interventions</b>	<ol style="list-style-type: none"> <li>1. Sensitize staff and visitors on the dangers of Covid-19 pandemic</li> <li>2. Continue with the enforcement and implementation of the Standard Operating Procedures as guided by Ministry of Health</li> <li>3. Disinfect the work place</li> </ol>
<b>Budget Allocation (Billion)</b>	0.500
<b>Performance Indicators</b>	<ol style="list-style-type: none"> <li>1. Temperature screening done</li> <li>2. Compulsory vaccination of all MOFPED staff against covid-19</li> </ol>



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## IX. PERSONNEL INFORMATION

**Table 9.1: Staff Establishment Analysis**

Title	Salary Scale	Number of Approved Positions	Number of filled Positions
ASST COMMISSIONER	U1E(Upper)	10	1
Asst. Commissioner(Sc)	U1E	3	1
Commissioner	U1SE	3	0
Commissioner(Sc)	U1SE (Sc)	1	0
D/B	U1SE	1	0
Director Accounts	U1SE	2	0
Director Debt and Cash Policy	U1SE	1	0
Director Economic Affairs	U1SE	1	0
Econometrician	U4	1	0
HUM. RES. OFFICER	U4	3	2
IT OFFICER	U4	4	2
PERSONAL SECRETARY	U4	27	17
PRINC. ACCOUNTANT	U2(Upper)	3	2
PRINC. FIN. OFF/ LEGAL	U2(Upper)	1	0
PRINCIPAL ACCOUNTANT	U2(Upper)	2	1
PRINCIPAL ECONOMIST	U2(Upper)	14	8
PRINCIPAL INTERNAL AUDITOR	U2(Upper)	6	1
Principal Records Officer	U2(Lower)	1	0
Principal Systems Officer(Sc)	U2	5	3
PROCUREMENT OFFICER	U4(Upper)	8	5
RECEPTIONIST	U7(Lower)	2	1
SEN. ACCTS. ASSIST	U5(Upper)	3	1
SEN. ASSIST. SECRETARY	U3(Lower)	6	4
SEN. PER. SECRETARY	U3(Lower)	8	3
SEN. PROC. OFF.	U3(Upper)	4	3
SENIOR ACCOUNTANT	U4	13	8
SENIOR ECONOMIST	U3(Upper)	6	5
Senior Financial Analyst	U3(Upper)	5	2
Senior Office Supervisor	U5(Upper)	2	0

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Title	Salary Scale	Number of Approved Positions	Number of filled Positions
SENIOR TEL. OPERATOR	U5(Upper)	1	0
STENO. SECREATARY	U5(Lower)	14	12
Systems Officer(Sc)	U4	15	11

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**Table 9.2: Staff Recruitment Plan**

Post Title	Salary Scale	No. Of Approved Posts	No. Of Filled Posts	No. Of Vacant Posts	No. Of Posts Cleared for Filling FY2022/23	Gross Salary Per Month (UGX)	Total Annual Salary (UGX)
ASST COMMISSIONER	U1E(Upper)	10	1	9	9	13,824,056	186,624,756
Asst. Commissioner(Sc)	U1E	3	1	2	2	5,400,000	64,800,000
Commissioner	U1SE	3	0	3	3	5,578,353	66,940,236
Commissioner(Sc)	U1SE (Sc)	1	0	1	1	3,050,000	36,600,000
D/B	U1SE	1	0	1	1	2,369,300	28,431,600
Director Accounts	U1SE	2	0	2	2	4,738,600	56,863,200
Director Debt and Cash Policy	U1SE	1	0	1	1	2,369,300	28,431,600
Director Economic Affairs	U1SE	1	0	1	1	2,369,300	28,431,600
Econometrician	U4	1	0	1	1	876,222	10,514,664
HUM. RES. OFFICER	U4	3	2	1	1	623,063	7,476,756
IT OFFICER	U4	4	2	2	2	1,175,632	28,215,168
PERSONAL SECRETARY	U4	27	17	10	10	794,074	95,288,880
PRINC. ACCOUNTANT	U2(Upper)	3	2	1	1	1,510,753	18,129,036
PRINC. FIN. OFF/ LEGAL	U2(Upper)	1	0	1	1	1,282,315	15,387,780
PRINCIPAL ACCOUNTANT	U2(Upper)	2	1	1	1	1,527,241	18,326,892
PRINCIPAL ECONOMIST	U2(Upper)	14	8	6	6	4,581,723	109,961,352
PRINCIPAL INTERNAL AUDITOR	U2(Upper)	6	1	5	5	4,581,723	91,634,460
Principal Records Officer	U2(Lower)	1	0	1	1	1,247,467	14,969,604
Principal Systems Officer(Sc)	U2	5	3	2	2	2,400,000	57,600,000
PROCUREMENT OFFICER	U4(Upper)	8	5	3	3	926,247	33,344,892
RECEPTIONIST	U7(Lower)	2	1	1	1	289,361	3,472,332
SEN. ACCTS. ASSIST	U5(Upper)	3	1	2	2	598,822	14,371,728
SEN. ASSIST. SECRETARY	U3(Lower)	6	4	2	2	943,991	22,655,784
SEN. PER. SECRETARY	U3(Lower)	8	3	5	5	990,589	59,435,340
SEN. PROC. OFF.	U3(Upper)	4	3	1	1	1,345,330	16,143,960
SENIOR ACCOUNTANT	U4	13	8	5	5	2,939,415	58,788,300
SENIOR ECONOMIST	U3(Upper)	6	5	1	1	979,805	11,757,660

VOTE: 008 Ministry of Finance, Planning and Economic Development

Post Title	Salary Scale	No. Of Approved Posts	No. Of Filled Posts	No. Of Vacant Posts	No. Of Posts Cleared for Filling FY2022/23	Gross Salary Per Month (UGX)	Total Annual Salary (UGX)
Senior Financial Analyst	U3(Upper)	5	2	3	3	1,046,396	37,670,256
Senior Office Supervisor	U5(Upper)	2	0	2	2	528,588	12,686,112
SENIOR TEL. OPERATOR	U5(Upper)	1	0	1	1	598,822	7,185,864
STENO. SECREATARY	U5(Lower)	14	12	2	2	472,079	11,329,896
Systems Officer(Sc)	U4	15	11	4	4	2,200,000	105,600,000
Total					83	74,158,567	1,359,069,708