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Ref. No. BPD/107/86/02

15th February 2023

**All Technical Program Heads
All Accounting Officers:**

- Central Government Votes;
- Missions Abroad;
- Local Government Votes; and
- State-Owned Enterprises and Public Corporations.

**THE SECOND BUDGET CALL CIRCULAR (2nd BCC) ON FINALISATION
OF THE BUDGET ESTIMATES FOR FINANCIAL YEAR 2023/2024.**

A. INTRODUCTION

1. Pursuant to Section 10-13 of the Public Finance Management (PFM) Regulations, 2016 (as amended), this is to issue the Second Budget Call Circular to facilitate the finalization of both recurrent and development expenditure estimates for the Financial Year 2023/24.
2. The PFM Regulations, 2016 (as amended), provide for issuance of budget ceilings and update on the state of the economy, consistent with the Budget Framework Paper to facilitate the preparation of Vote Budget Estimates by the respective Accounting Officers. The Accounting Officers are in turn required to timely submit the said estimates to enable the Minister of Finance, Planning and Economic Development consolidate and submit to Parliament the Annual Draft Budget Estimates by 1st April.
3. You recall that in line with Sections 9 (5 & 8) of the Public Finance Management Act (PFMA), 2015 (as amended), Parliament approved the National Budget Framework Paper (NBFP) for FY 2023/2024 – 2027/2028 on 31st January 2023 with recommendations. These should inform the finalization of the Ministerial Policy Statements (MPSs) and the Budget Estimates for FY 2023/2024.
4. The purpose of this Circular therefore, is to:
 - i) Provide the revised FY 2023/24 Indicative Budget Ceilings for the respective Votes to use in finalizing detailed budget estimates; and
 - ii) Provide fiscal and administrative guidelines to be used by the Accounting Officers in finalizing the budget estimates and Ministerial Policy Statements.

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Mission

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

B. UPDATE ON THE ECONOMIC GROWTH AND BUDGET STRATEGY FOR FY 2023/2024

The State of the Economy

5. Uganda's economy is projected to grow at between **6 and 7 percent** in FY 2023/2024, up from 5.3 percent in this current FY 2022/2023. Details are in the National Budget Framework Paper FY 2023/24.
6. The theme for the Budget for FY 2023/2024 is "**Full Monetization of the Ugandan Economy through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access**". This is consistent with the overall East Africa Community's agenda of "**Accelerating Economic Recovery and Enhancing Productive Sectors for Improved Livelihoods**".

The Budget Strategy

7. The Budget Strategy and Program priority interventions for FY 2023/2024 are detailed in your respective Vote BFPs but summarized in the National Budget Framework Paper for FY 2023/2024 – FY 2027/2028 as approved by Parliament. For ease of reference, it can be accessed on the Ministry's website <https://www.finance.go.ug> and the Budget Information website <https://www.budget.go.ug>
8. **Therefore, all Accounting Officers should ensure that the detailed budget estimates are in line with the approved budget strategy, the Budget Framework Paper of FY 2023/24-2027/28 and the priority areas as directed by H.E. The President.**

C. THE INDICATIVE BUDGET CEILINGS FOR FY 2023/2024

The Resource Envelope for FY 2023/2024

9. The Preliminary Resource Envelope for FY 2023/2024 issued in the 1st BCC amounted to **UShs. 47.328 Trillion**. This has since been revised upwards to **UShs. 50.871 Trillion**, of which **UShs. 28.922 Trillion** is Domestic Revenues; **UShs. 2.471 Trillion** is Budget Support; **UShs. 2.010** is Domestic Borrowing; **UShs. 8.870** is Project Support; **UShs. 8.358** is Domestic Refinancing; **UShs. 238.5 Billion** is AIA and **UShs. 90.39 Billion** is NTR as detailed in **Annex 1**.
10. Please note that whereas the overall budget has increased, from **UShs. 47.328 Trillion** in FY 2022/23 to **UShs. 50.871 Trillion** in FY 2023/24, the discretionary resource has reduced by **UShs 3,370 billion**.



11. Consequently, the Budget Ceilings for Programs and Votes have been adjusted to ensure that the critical priorities for FY 2023/2024 are catered for within the available resources. Respective Program Working Group Secretariats and Accounting Officers need to ensure their Vote allocations are in line with the revised MTEF in **Annex 2**.

D. FISCAL POLICY GUIDELINES

12. In view of the current challenging economic environment where economic growth is lower than projected and a rise in our public debt and its servicing costs, the discretionary resource available for allocation to Votes has reduced. It is therefore imperative that the following initiatives as directed by H.E. The President are prioritized in the Budget for FY 2023/2024, and they include:

- (i) Starting the construction of the Standard Gauge Railway and finalization of the rehabilitation of the Meter Gauge Railway;
- (ii) Enhance small scale solar powered irrigation investments as well as addressing climate change and food security;
- (iii) Construction of power service stations and transmission lines; and
- (iv) Capitalization of UDB and UDC to continue supporting private sector development, recovery and economic transformation.

13. In addition to the above, the critical investments in the key fundamentals such as: Security, Peace and Governance; Human Capital Development (Health, Education and provision of Water for Human Consumption); Road Maintenance; Social Spending and investments in Oil and Gas among others, should be prioritized within the resources issued in this Circular.

14. In view of the constrained resources, the following Fiscal Policy Guidelines have guided the repurposing of the Budget for FY 2023/2024: -

- i). There will be no new borrowing next financial year and this shall continue over the short-to-medium term so as to minimize the share of URA revenues being used to service debt in the medium term so as to make more resources available to finance to critical development priorities of Government.
- ii). No entity shall receive an increase in the budget in light of the **UGX 3.37 Trillion** reduction in discretionary resources.
- iii). Travel abroad spending shall be restricted to only H.E the President, H.E the Vice President, the Rt. Hon. Speaker and Deputy Speaker, His Lordship the Chief Justice and Deputy Chief Justice; Rt. Hon Prime Minister, Principal Judge, and



- critical travel for security, arbitration of Government cases and resource mobilization.
- iv). Salary enhancement is suspended by one year (for FY 2023/2024) and implementation of the comprehensive salary enhancement plan will commence effective FY 2024/25.
 - v). No new non-concessional projects shall commence, except those already provided for in the debt framework, or those with no direct or indirect claim on the Consolidated Fund;
 - vi). Vehicle purchase is frozen in FY 2023/2024 with the exception of the purchase of hospital ambulances, vehicles for medical supplies/distribution, agricultural extension services, security and revenue mobilization;
 - vii). Spending on Workshops and Seminars shall be reduced by 50% while considering the mandate of the Vote;
 - viii). Restored the reduced wage and non-wage for revenue generating subventions and those with statutory requirements;
 - ix). Only allocations for on-going commitments under multi-year projects and retooling projects have been provided.

E. INSTRUCTIONS TO ACCOUNTING OFFICERS

Certification and Compliance of the Budget for FY 2023/2024

a. Certificate of Compliance of the Budget with NDPIII

- 15.** Section 13 (7) of the PFM Act, 2015 requires the Minister of Finance, Planning and Economic Development to present the proposed Budget Estimates for the next financial year in Parliament along with a Certificate of Compliance of the Annual Budget of the previous financial year with the Third National Development Plan (NDPIII).
- 16.** Pursuant to this, each Accounting Officer should submit to the National Planning Authority (NPA) copies of the following documents for review by Friday, **10th March 2022** to facilitate issuance of the Certificate of Compliance:
- i. Approved Ministry's, Department's and Agency's (MDA) Strategic Plan for 2023/2024;
 - ii. MDA's Budget Framework Paper (BFP) for FY 2023/2024 - 2027/2028;
 - iii. Respective Ministerial Policy Statement (MPS) for FY 2023/2024;
 - iv. Half-Year financial and physical progress reports for FY 2022/2023;



- v. Approved Workplan and Budget for FY 2023/2024;
- vi. Annual Performance Report for FY 2021/2022; and
- vii. MDA Project Specific Progress Reports for FY 2021/2022 and 2022/2023.

b. Certificate of Gender and Equity Compliance

- 17.** Section 9(6) of the PFM Act 2015 (as amended) mandates the Minister of Finance, Planning, and Economic Development in consultation with Equal Opportunities Commission to certify that Vote budgets are gender and equity responsive.
- 18.** The Equal Opportunities Commission assessment of the National Budget Framework Paper for FY 2023/2024 – 2027/2028 for compliance with the gender and equity requirements stood at 53% against the required pass mark of 50% for **only** twelve Programs indicated below:
- i. Sustainable Urbanization and Housing 61%
 - ii. Tourism Development 60%
 - iii. Legislation, Oversight and Representation 60%
 - iv. Community Mobilization and Mindset Change 60%
 - v. Human Capital Development 57%
 - vi. Sustainable Development of Petroleum Resources 57%
 - vii. Governance and Security 56%
 - viii. Natural Resources, Environment, Climate Change, Land and Water Management Development 55%
 - ix. Development Plan Implementation 55%
 - x. Public Sector Transformation 53%
 - xi. Integrated Transport and Infrastructure Services 50%
 - xii. Administration of Justice 50%.

19. The Equal Opportunities Commission is urged to work with the other eight Programs and their respective Votes, that did not attain the required pass mark at NBF level, to ensure that the identified gaps are addressed before submission of the Draft Estimates to Parliament.

20. In fulfillment of Section 13 (11) (e) (i-ii), all respective Accounting Officers must plan and budget taking into consideration the Gender and Equity requirements stipulated in the Law to enable the Equal **Opportunities Commission and this Ministry undertake timely assessment of the Budget. This will enable the Minister of Finance, Planning and Economic Development to issue the Certificate of Compliance of the Budget Estimates for FY 2023/2024 for submission to Parliament by 1st of April as required by the PFMA,**



2015 (as amended). Accounting Officers who do not submit timely will not have their estimates appropriated by Parliament.

c. Certificate of Climate Change Compliance

- 21.** Section 30 of the Climate Change Act, 2021 and the National Environment Act 2019 require all Government Ministries, Departments and Agencies (MDAs) to mainstream the Climate Change and Environmental Issues in the detailed annual budget estimates. Accordingly, the Program Implementation Action Plans (PIAPs) have been revised to mainstream climate change interventions.
- 22.** Budget outputs have been created on both the Integrated Financial Management System (IFMS), namely: Climate Change Mitigation with **Code 000089** and Climate Change Adaptation with **Code 000090**. The National Planning Authority is requested to share the revised PIAPs with all Programs for this purpose. All MDAs are required to use the above codes during the preparation of Ministerial Policy Statements and Draft Budget Estimates for FY 2023/24.
- 23.** Specifically, for FY 2023/2024, Accounting Officers are required to ensure they undertake the following:
- i) Mainstream clear interventions for environmental conservation and mitigation of and adaptation to climate change effects;
 - ii) Define workplans with clear outputs and outcomes to facilitate the monitoring of implementation of the identified interventions;
 - iii) Allocate sufficient resources within the medium-term expenditure framework (MTEF) projections to facilitate the implementation of the identified interventions;
 - iv) Submit a copy of the Ministerial Policy Statement for FY 2023/24 to the Ministry of Water and Environment for scrutiny to facilitate issuance of the Certificate by 10th March 2023.
 - v) Apart from the Ministry of Water and Environment, all Accounting Officers of other MDAs should advise this Ministry on where the Climate Change budget outputs should be mapped in the PBS with regard to the Sub Sub-sub Program (Department).

Preparation of the Detailed Budget Estimates and Work plans

- 24.** All Ministries, Agencies, Missions Abroad and Local Governments should prepare and submit detailed Budget Estimates using the Program Budgeting System (PBS). The detailed Budget Estimates should detail, among others the annual work plans, quarterly work plans, recruitment plans, procurement plans and in-post staff-lists. As required under **Section 10 (4) of the PFM Regulations, each**



Accounting Officer is expected to submit to the office of the Secretary to the Treasury the Draft Final Estimates by Tuesday, 28th February 2023.

Ministerial Policy Statements (MPSs)

25. As already indicated in Para. No. 3 above, the National Budget Framework Paper (NBFP) for FY 2023/2024 – 2027/2028 was approved by Parliament with recommendations on 31st January 2023. The approved Budget Framework Paper should inform the finalization of respective Ministerial Policy Statements (MPSs) for FY 2023/2024 which shall be presented to Parliament by 15th March, 2023 in line with Section 13 (13) of the PFMA, 2015.

Budgeting for Non-Tax Revenue

26. Section 29 (2) (a – b) of the PFMA, 2015 (Amended) requires that all revenues collected or received by a Vote, State Enterprise or Public Corporation should be remitted to the Consolidated Fund. Such resources should not be utilized at source unless a Vote is authorized as per Section 29 (3) of the PFMA. Votes that collect NTR, are advised to budget accurately for FY 2023/2024 to avoid supplementary requests.

Subventions

27. Subvented Institutions receive block transfers to finance their operations without a detailed breakdown of their budgets. This practice has contributed to shortfalls in meeting statutory obligations where adjustments are made on account of resource shortfalls. Accordingly, Accounting Officers hosting subventions should ensure that they submit clear breakdown of their budgets by item/category as per the Chart of Accounts for easy reporting and accountability.

Access to the Program Budgeting System (PBS) and IFMS

28. The Program Based Budgeting System has been enhanced to improve on its access, performance and timely delivery. Equally, before and during the preparation of Vote BFPs, all your priorities were mapped in line with the respective Program Implementation Action Plans (PIAPs).

29. Accounting Officers should ensure that any omissions and commissions during the preparation of the BFPs, are addressed before submission of the final estimates to this Ministry.



30. Furthermore, we have noted that staff deployments, re-deployments and transfers are undertaken from time to time. This results into the need to assign and re-assign user rights/roles on the PBS thus affecting timely preparation and submission of budget documents such as the Draft and Approved Estimates, Quarterly Performance reports and Procurement plans. To avoid this, all Accounting officers are urged to provide the updated list of users and communicate any such changes to facilitate smooth operation of the Budget process. Please note that Accounting officers are solely responsible for the user accounts created on the PBS.

31. In order to support the use of the enhanced PBS, a user Manual has been prepared and is now available for reference on the budget website (www.budget.finance.go.ug).

Public Investment Management

32. To ensure effectiveness of Public Investments, the Ministry undertakes annual reviews of the Public Investment Plan (PIP) to identify projects to exit, and approve new ones to enter the PIP. The status is as follows:

- i. Thirty-Seven (37) projects that will close on 30th June 2023 and shall exit the Public Investment Plan (PIP) for FY 2023/24, **Annex 3**.
- ii. Sixteen (16) Projects that have been admitted into the PIP for FY 2023/2024 and granted codes as per **Annex 4**.
- iii. Sixty-Nine (69) Retooling projects that were found to be non-compliant as detailed in the **Annex 5** and not admitted into the PIP for next financial year.
- iv. Accounting Officers are reminded to budget for Operation and Maintenance of assets.

Budgeting for Domestic Arrears

33. Over the last eight financial years, Government of Uganda has cumulatively released **UShs. 2.738 Trillion** to various MDAs to clear outstanding arrears owed to the private sector. However, the Internal Auditor General's Report shows that the stock of arrears stands at **UShs. 2.74 Trillion** as at end of June 2022. Due to the resource constraints, only **UShs. 200 Billion** has been provided in the budget for FY 2023/2024 and allocated as per **Annex 6** attached. Accounting Officers of the beneficiary Votes are urged to budget for arrears as per the attached schedule. Please, note that no further accumulation of arrears will be tolerated by this Ministry, going forward.

34. Furthermore, and in order to deal with the persistent misreporting of Domestic Arrears, **Accounting Officers will henceforth be required to submit the draft final accounts to the Accountant General together with duly signed Certificates of Outstanding Commitments with copies submitted to the Internal Auditor General for review. Draft final Accounts submitted without Certificates of Outstanding Commitments will not be accepted. Compliance with this requirement will form part of the considerations in the re-appointment process of Accounting Officers in line with the provisions of the Treasury Instructions 2017.**

Parish Development Model

35. The Government of Uganda approved a total budget of **UShs. 1.059 Trillion** annually (for Pillar No. 3, i.e., Financial Inclusion) to finance the Parish Development Model as a key driver for helping the 39% of households still engaged in subsistence agriculture into money economy. This is a key direction according to the NRM Manifesto for 2021 – 2026.

36. In FY 2023/2024, this allocation has been maintained and the resource utilization will be in line with the Policy Guidelines approved by Cabinet and updated from time to time.

Budgeting for Missions Abroad

37. Government of Uganda has thirty-eight (38) embassies around the globe. Each has a political head, the Ambassador and an Accounting Officer who is the technical head of Mission. Accounting Officers of Missions Abroad are therefore advised to plan and adequately budget as follows:

- i) Ensure your respective Mission plans adequately reflect your Mission Charters, Vision, and in line with the key priority areas of Government for next financial year.
- ii) Your workplans and budgets reflect the two-release patterns of July (First Quarter) and January (Third Quarter).
- iii) Allocate adequate resources for Utilities such as rent, heating, and other energy requirements to avoid accumulation of arrears and further requests for supplementary expenditures and virement during execution;
- iv) Properly capture all Non-Tax Revenue projections in the budget. This must be remitted to the Uganda Consolidated Fund as required by the PFMA



- v) Accurately Plan and budget for mission staff salaries and other entitlements in line with your Mission Charter.

Budgeting for Salaries, Pension, Gratuity and Acting Allowance

38. In all the consultations, it has been established that the major causes of recurring shortfalls and perennial supplementary requests for Wage, Pension and Gratuity budgets are: poor human resource planning; poor budgeting for staff in post; illegal/unauthorized recruitments; access of staff to wrong payroll categories; attaching staff wrong post titles; salary scales and salary scale codes in the Integrated Personnel and Payroll System/Human Capital Management System (IPPS/HCMS); mischarges of non-wage recurrent expenditures like allowances and Casual laborers' payments on the wage budget; failure to maintain a clean payroll and gross negligence to payroll supervision and management by the Accounting Officers; and processing of salaries and pensions off the IPPS/HCM system. This contravenes section 45 (1) and (2) of the Public Finance Management Act 2015.
39. **Therefore, Accounting Officers are reminded to address the above issues during budget preparation and avoid distortions during execution. In addition to the sanctions provided for under Section 45 (5) and (8) and Section 11 (2)(g) of the PFM Act 2015, Accounting Officers and Human Resource Personnel Officers shall be held personally responsible for the distortions in the wage bill.**
40. Wage Allocations and Ceilings for FY 2023/2024 have been based on the FY 2022/2023 approved wage budgets for staff in-post, adjusted by the verified shortfalls this FY 2022/2023. All Accounting Officers are reminded to ensure that the list of staff uploaded and submitted in the PBS are comprehensive enough, since this shall be the source of information for future budgeting.
41. All payments for salaries shall be based on submissions made at this time of budgeting to cater for all such related costs. **Failure to pay attention to completeness of this information in the system will lead to Accounting Officers being held personally responsible for any salary shortfalls that will arise out of the errors of omission and/or commission committed during upload of staff lists.**
42. To facilitate proper payroll management and processing of Wage payments, Accounting Officers should plan and budget for staff under appropriate payroll categories to reduce recurrence of mischarges. **All Wage IPFs adjustments should be finalized and submitted to this Ministry in writing before the 28th February 2023, to facilitate adjustment of the draft IPFs before they are submitted to Parliament for approval.**



43. Furthermore, Accounting Officers are reminded that in FY 2023/2024, **NO** provisions have been made for new recruitments across Government. Therefore, **NO VOTE** will be authorized to recruit new staff except on a replacement basis, with evidence that the position(s) to be filled have provision in the budget for FY 2023/2024. Authorized recruitment already received but not yet effected in FY 2022/2023 should be reported immediately to Ministry of Public Service with a copy to this Ministry, for further guidance before the recruitment exercise is concluded.
44. The Pension allocation for FY 2023/2024 is based on the Pensioners on the payroll, reported monthly Pension shortfalls, the new retirees for FY 2023/2024 and the provision of the index of annual inflation of 5% provision for FY 2022/23 and another 5% provision for FY 2023/24. Accounting Officers must therefore note this provision and ensure that there is full provision for existing Pensioners' increment.
45. Budgeting for Gratuity: It has also been noted that most MALGs have not been aligning Gratuity payment requirements to the quarterly cash flow projections. This has led to partial payments of Commuted Pension Gratuity that undermines the purpose of lump-sum advance to beneficiaries. This is therefore to remind you that gratuity payments to retirees should be aligned to the Annual and quarterly cash flow projections to ensure that adequate funds are released in the quarter when the expenditure falls due.
46. Gratuity allocations for FY 2023/2024 are based on projections as submitted by Accounting Officers to the Ministry of Public Service and Information on Pension lists uploaded on the Program Budgeting System.
47. Salaries, Pension and Gratuity Arrears: Provision for Salaries, Pension and Gratuity Arrears for FY 2023/2024 have also been made based on the Accounting Officers' verified arrears claims submitted to this Ministry by **10th February 2023**. You are therefore reminded to budget strictly for individual claims that were verified and submitted to this Ministry within the above timeframe.
48. Severance package for the abolished positions like Accounts Assistant, Nursing Assistant, Office Copy Typist, has been made according to the filled staff in-post on the payroll. Accounting Officers are therefore advised to appropriately budget for this expenditure under the relevant cost Centre budget **Item 273103: (Retrenchment Costs)**.

Digital Number Plates

49. Government of Uganda concluded the process of gazzetting the Traffic and Road Safety Regulations 2022 under Statutory Instrument

No. 49 for registration of new number plates with enhanced and stronger security identification features effective 1st July 2023.

50. Accounting Officers are advised to make adequate provisions under the item for vehicle maintenance to cater for the costs of new registration and change of existing number plates for both motor vehicles and motor cycles in the respective Votes. **Please, note that registration of new, as well as the replacement of all old Government of Uganda Number Plates (for Vehicles and Motor Cycles), will each cost USShs. 735,000/= (Seven Hundred and Thirty-Five Thousand) or US\$ 200. This should not be accrued as arrears.**

The Health Commodities Supply Chain Priorities

51. The Government of Uganda launched a ten-year National Health Commodities Supply Chain Roadmap (2021/22 – 2031/32) to strengthen the capacity of MDAs to plan, finance and effectively manage the national health commodities supply chain priorities independent of donor support. To achieve this, a multi-program integrated planning and budgeting framework under ‘One-Government’ approach is required.
52. Therefore, all Accounting Officers of affected MDAs (Ministry of Health, National Medical Stores, Ministry of Local Government, Ministry of Public Service, Ministry of Energy and Mineral Development, Ministry of ICT and National Guidance, and Ministry of Finance Planning and Economic Development) that have a pivotal role in the health commodities supply chain, should allocate resources, and provide the required competencies and capacities to help achieve the goal of this Roadmap.
53. The Health Supply Chain Roadmap priority areas to be planned and budgeted for are as summarized below and the respective Accounting Officers are advised to provide resources accordingly:
- i. Office of the Prime Minister: To coordinate all Government entities to implement the roadmap;
 - ii. Ministry of Health: To provide technical oversight and an enabling policy environment for effective implementation of the roadmap;
 - iii. Ministry of Local Government: To oversee the implementation of the roadmap in the Local Governments and align it to Pillar Number Four (04) of the Parish Development Model (under social services);
 - iv. Ministry of Public Service: To support the Ministry of Health by reviewing the human resource structures, management systems and agree on long term annual pre-determined targets and plan.

- v. Ministry of Energy and Mineral Development: To support health supply chain digitization by extending on and off-national electricity grid connections to the prioritized health facilities in alignment to the planned scale-up of power distribution across the country.
- vi. Ministry of ICT and National Guidance: To support health supply chain digitization and align it with Phase 5-Last Mile internet connections of prioritized health facilities to the national backbone in the next five years.
- vii. Ministry of Finance, Planning and Economic Development: To finance the roadmap through enhanced annual incremental funding to essential medicines and health supplies (EMHS).

F. RECOMMENDATIONS OF PARLIAMENT; PRESIDENTIAL ADVISORY COMMITTEE ON THE BUDGET (PACOB) ON THE NATIONAL BUDGET FRAMEWORK PAPER (NBFP) FOR FY 2023/2024 AND THE LOCAL GOVERNMENTS' REGIONAL BUDGET CONSULTATIVE WORKSHOPS FOR FY 2023/2024.

- 54.** As already indicated above, the NBFP FY 2023/2024 – FY 2027/2028 was approved by Parliament with amendments and recommendations that cover critical policy areas of Government. Accounting Officers are advised to be aware of these recommendations as detailed in **Annex 7** attached.
- 55.** The Presidential Advisory Committee on the Budget equally critiqued the National Budget Framework Paper for FY 2023/2024 – 2027/2028 and made a number of critical recommendations. Accounting Officers are advised to take keen consideration as they finalize the Budget. These are attached as **Annex 8**.
- 56.** During the Regional Local Governments' consultations on the Budget for FY 2023/2024, several issues were raised, ranging from policy to administrative/operational nature. While finalizing your Budgets, Accounting Officers should be aware of these issues, as attached in **Annex 9**.

G. SPECIFIC INSTRUCTIONS TO THE LOCAL GOVERNMENT ACCOUNTING OFFICERS

Final Local Government IPFs for FY 2023/24

- 57.** The final IPFs for Local Government Votes are attached in **Annex 10** as generated from the Online Transfer Information Management System (OTIMS) following the revision of the indicators and Local Government

performance assessment results that inform the Allocation Formulae by respective MDAs. **Local Government Accounting Officers are reminded to budget as per the ceilings provided for your respective Local Governments as communicated by this Ministry.**

Locally Raised Revenue

- 58.** Many revenue sources were greatly affected by the COVID-19 pandemic and the Ebola outbreak. You were thus requested to provide realistic Local Revenue projections for FY 2023/24, clearly indicating the Non-Wage Recurrent and Development components, as well as the proportions to be remitted to the Sub-Counties and Municipal/City Divisions.
- 59.** The Local Revenue IPFs have been provided based on your submissions, and where no such submission was made and or/ those whose submission was received late beyond the deadline, the allocations submitted in the Budget Framework Papers and or/ the level of FY2022/23 were considered. ***Please ensure that, all your Local Revenues have been budgeted for appropriately, approved by the respective Local Councils together with other grants before submission to this Ministry in the Budget for appropriation by Parliament in line with the relevant Laws.***

Budgeting for District Discretionary and Equalization Grant (DDEG)/ Use of Grant Guidelines

- 60.** The Local Government Management of Service Delivery (LGMSD) Performance Assessment results are used in the allocation of a portion of the Discretionary Development and Equalization Grant (DDEG). Therefore, you are requested to observe strict adherence to Planning, budgeting and implementation Guidelines issued by Ministries as you finalize the allocations of your budget for mock assessment.
- 61.** In addition, Government has received additional support from European Union (EU) towards DDEG and these resources have been earmarked for enhancement of Health-related interventions. ***Accordingly, Accounting Officers are requested to ensure that, these funds are allocated towards Health-related activities in line with the DDEG guidelines issued by Ministry of Local Government.***

Budgeting for Ex-Gratia and Councilors' Allowances

- 62.** Some Local Governments have continuously reported shortfalls on Ex-gratia and Honoraria for their respective Political Leaders. Due to resource constraints, however, there are no additional resources and therefore Local Governments are expected to use their Unconditional

Grant to meet this requirement. **All Local Governments should adequately Budget for their Political Leaders as this Ministry expects no shortfalls in the budget for FY 2023/24. You are further advised to ensure that the funds are budgeted for on the correct item lines as per the Chart of Accounts to avoid any challenges during budget execution.**

Uganda Inter-Governmental Fiscal Transfer Reform for Results

- 63. Operationalization of completed projects:** To date, **102** Seed Secondary Schools and **184** Health Center IIIs have been completed and operationalized. An additional **157** Seed Secondary Schools and **187** Health Center IIIs are expected to be operationalized by FY 2023/24. Local Government Accounting Officers in liaison with the Line Ministries, should **adequately Budget** for their operationalization and ensure adequate wage provisions and utilities (power and water). For operation and maintenance costs i.e. utilities and hardware replacements for the Seed Secondary Schools and Health Centers, funds should be allocated under budget **Code - 228001** (Maintenance of buildings and structures).
- 64. Monitoring and Supervision of Projects:** Monitoring and supervision of projects has been observed to be inadequate and this has resulted in reported shoddy works, over/underpayment of certificates, etc. To address this matter, you should adequately provide resources using the Project Investment Service Costs using budget **Code - 225204** (Monitoring and supervision of capital works) to facilitate monthly, quarterly and joint monitoring and supervision by the Project Management Team (PMT). In addition, **Accounting Officers together with the Project Management Teams – specifically the District Engineers, DCDOs and Environment Officers are required to ensure Maximum Supervision of construction works to avoid any defects and ensure quality of works.** You shall be held accountable for any shoddy works.
- 65. Budgeting for Environment and Social Safeguards Compliance:** In line with the National Environment Act (NEA) 2019, all Local Governments are required to conduct environmental and social impact assessments of all development Projects including screening, development of project briefs and conducting of Environmental and Social Impact Assessments (ESIA) and related Environmental and Social Management Plans (ESMPs) per project prior to commencement of civil works.
- 66.** I note with concern however that, most Local Governments do not budget funds for Environment and Social Safeguards preliminary activities including: screening of projects and development of project

briefs, costed Environmental and Social Management Plans are not being developed and when they are developed, are not integrated into the Bills of Quantities which has culminated into inadequate implementation of Environment and Social Safeguards by contractors hence no adequate provisions are being made for community engagement, constituting grievance redress committees among others.

67. In addition, support supervision and monitoring implementation of Environmental, Health and Social Safeguards to enforce compliance for all Government Sites is inadequate and in some cases absent due to inadequate funds. Therefore, all Local Government Accounting Officers should allocate adequate funds for activities aimed at enforcing compliance to Environment, Social, Health and Safety safeguards at all stages of project implementation. **These funds should be allocated under Output item Code - 225202 (Environmental Impact Assessment of Capital Works)**
68. Budgeting for Titling of Land: It has come to our attention that a significant number of UgIFT investments have been undertaken on unsecured land, contrary to the provisions of the UgIFT Program Operations Manual (POM). You should therefore make adequate budgetary provisions for titling of land for all completed and new projects for FY 2023/24. This should be under Output item Codes - **342111 for land acquisition and 343111 for land transfer.**
69. Co-financing of Irrigation Schemes by Farmers: Implementation of the Micro-Scale Irrigation Program commenced in FY2020/21 under 40 pilot Districts and rolled out to an additional 95 District Local Governments in FY2022/23. However, it has been noted that there is low uptake of the program by the targeted farmers. As such, District Local Governments should adequately budget for farmer mobilization and awareness to boost uptake of the program and improve compliance towards the agreed upon co-financing arrangements. **In addition, the District Local Government Accounting Officers should make budget projections for the expected farmer contributions in FY 2023/24 as part of their expected Local Revenue projections.** These farmer contributions should therefore, be budgeted and managed in accordance with the Grant and Budget Guidelines issued by the Ministry of Agriculture, Animal Industry and Fisheries.
70. Mainstreaming Results-Based Financing (RBF) into the Intergovernmental Transfers System: In addition to the current input-based financing for decentralized health services, the mainstreaming and roll-out of RBF into the Inter-Governmental Fiscal Transfer System under the UGIFT Program will commence in FY 2023/24 under the health sub-program, based on the lessons learnt from the previous programmes/projects. As such, a Results-Based Financing sub-grant

has been provided and will be allocated on annual basis to all Local Governments and Health Centers IIIs and IVs based on their previous period performance against strategically selected quantity and quality indicators in line with the formulae stipulated in the Ministry of Health RBF Strategy. **The Local Government Accounting Officers are therefore, requested to properly budget for these funds in accordance with the guidelines by the Ministry of Health.** In addition, Local Governments should support the health facilities to develop and implement Performance Improvement Plans (PIPs) that will ensure improved quality service delivery by the Health Workers as well as the utilization of key health services by the communities necessary to reverse the poor health seeking practices.

Budgeting for the District Service Commissions

71. Over the years, this Ministry has noticed return of Wage funds by some Local Governments on account of non-recruitment of Staff by the District Service Commissions, yet each Local Government was provided additional funds in the Budget for FY 2022/23 to facilitate the Service Commission activities. These funds have been maintained in the IFPs for FY 2023/24. Accordingly, LG Accounting Officers are reminded to ensure that they fully constitute the District Service Commissions and budget adequately for their activities to facilitate recruitments.

Timely Submission of Performance Contracts (Form B)

72. In line with PFM Act 2015, Accounting Officers are required to submit their Performance Contract on a timely basis, as one of the requirements to renew your role as an Accounting Officer and to commence Budget Execution for the following financial year.

H. CROSS CUTTING ISSUES

HIV and AIDS

73. Mainstreaming HIV and AIDS into national development processes has been prioritized in the program approach under the NDP III - to ensure a sustained response to the epidemic through domestic HIV financing. The overall objective is to end HIV/AIDS in Uganda by the year 2030.

74. In the Financial Year 2022/2023, this Ministry issued and activated a budget output Code 000013 in the PBS and IFMS to facilitate the budgeting and implementation of the HIV and AIDS Mainstreaming Guidelines issued in February 2020. A communication to this effect was provided in the second BCC for FY 2022/2023, where all entities were instructed to allocate 0.1% of their total budget (excluding pension,

gratuity and transfers) towards HIV&AIDs interventions as per the HIV&AIDs Mainstreaming Guidelines issued by the Uganda AIDs Commission.

- 75.** However, following a progress performance assessment of all MDAs for the same by Uganda AIDS Commission, it was noted that, almost all Government entities did not use the HIV and AIDs Chart of Accounts code (000013) provided for budgeting for HIV and AIDs mainstreaming interventions, hence making it hard to assess how much was budgeted and spent on such activities. It has also been noted that HIV and AIDs activities are scattered across budget outputs as opposed to the guidance for each Entity to plan and budget for them under a single MTEF **Code (000013)** for HIV and AIDs mainstreaming activities.
- 76.** Therefore, this is to guide all Accounting Officers to clearly use the Budget output **Code 000013** to outline and cost their HIV / AIDs related activities for the FY 2023/24 including but not limited to: Counselling, Social support, Awareness Campaigns, Workplace policies and Care and treatment. Further, you are advised allocate 0.1% of your total budget (excluding pension, gratuity and transfers) towards various HIV&AIDs interventions as per the 2022 updated HIV&AIDs mainstreaming Guidelines issued by Uganda AIDs Commission. Uganda AIDS Commission will on a regular basis follow up to monitor, track and ensure compliance during the implementation of the Budget for FY 2023/2024 to ensure this instruction is implemented accordingly.

Gender and Equity Mainstreaming

- 77.** Section 9(6) of the PFM Act 2015 mandates the Minister of Finance, Planning, and Economic Development in consultation with Equal Opportunities Commission to certify that Vote Budget Framework Papers are gender and equity responsive.
- 78.** In addition, Section 13 (11) (e) (i-ii) mandates the Minister of Finance Planning and Economic Development to submit the Draft Estimates of the forth coming financial year to Parliament along with a Certificate of Gender and Equity Compliance.
- 79.** **Therefore, all Accounting Officers should ensure that gender and equity issues are mainstreamed in the detailed budget estimates for FY 2023/2024 in accordance with the Guidelines issued by the Equal Opportunities Commission. All those Votes that did not obtain the pass mark at BFP level should treat it as a priority to ensure their Estimates are compliant.**



Nutrition and food security Mainstreaming

- 80.** There are growing concerns over nutrition challenges across the country, with only 15% of 6-month to 2-year old children in Uganda consuming the minimum acceptable diet, as measured by diversity and frequency. I therefore wish to urge the Sub-Programs of Health, Agriculture, Water, Education, Social Development, and Trade should identify and implement measures to mitigate against food security and under-nutrition, specifically maternal and child under-nutrition which is the leading cause of stunting today.

Environment and Climate Change Interventions

- 81.** In line with Section 30 of the Climate Change Act, 2021 and the National Environment Act 2019, all Government Ministries, Departments and Agencies (MDAs) should mainstream Climate Change and Environmental Issues in the detailed annual budget estimates. This Ministry and Ministry of Water and Environment will work together to facilitate assessment on-line through the PBS. The respective Codes have already been provided for this purpose.
- 82.** In addition, the Ministry of Water and Environment and, the National Environment Management Authority are required to follow up and provide the necessary technical support to other Government MDAs during implementation.

Mainstreaming Malaria at Work Place

- 83.** Malaria remains one of the lead killer diseases in Uganda. It largely affects the strength of the labor force through sickness and time taken to treat as well as care provision for those affected. As part of the budget preparation for FY 2023/2024, Accounting Officers are advised to plan for a malaria free environment by ensuring that resources are earmarked for fumigation, bush clearing around the offices as well as sensitization of staff to adopt malaria preventive measures, among other budget cross cutting actions, in their homes.
- 84.** For Institutions undertaking earthworks such as road construction that requires excavations or building, construction of housing facilities, construction of dams, valley tanks etc., you are advised to close or level up any holes and clear any bushes that may heed breeding grounds for mosquitoes.
- 85.** Furthermore, in the development of work plans where the intended intervention(s) have a community focus, the issue of malaria prevention should be incorporated. The Permanent Secretary, Ministry of Health issue the Guidelines on specific details related to malaria prevention to

guide Accounting Officers in the course of preparing their work plans and detailed budget estimates for FY 2023/2024.

86. A copy of the Guidelines can be accessed on the link <https://www.afro.who.int/publications/guidelines-mainstreaming-malaria-multisectoral-national-and-district-plans>.

I. TIMELINES AND REMINDERS

Adherence to Submission timelines for Budget Documents

87. We have witnessed continuous delays in submission of budget documents by a number of Votes citing system related challenges. Following finalization of system upgrades and reconfiguration in line with the program approach to planning, all Votes are expected to timely submit their budget documents in line with the budget process calendar for FY 2023/2024 and the PFM Act 2015 (Amended). All Votes that still have challenges in using the upgraded systems should request for technical support from this Ministry timely.
88. All Accounting officers should ensure that gender and equity issues are mainstreamed in the detailed budget estimates for FY 2023/2024. The Equal Opportunities Commission will work with this Ministry to assess the gender and equity compliance of the Estimates to facilitate the issuance of the Certificate in time. Accordingly, Accounting Officers should finalize their estimates on the PBS by **Friday 10th March 2023** for assessment.
89. Ensure all your Ministerial Policy Statements are ready for assessment for Compliance with Climate Change requirements by the Ministry of Water and Environment by **10th March 2023** to facilitate issuance of the Certificate not later than 15th March 2023.
90. Central Government MDAs such as Uganda Road Fund, Office of the Prime Minister, Ministry of Agriculture, Ministry of Local Government, Ministry of Health, Ministry of Education, Ministry of Gender Labor and Social Development and others, that have resources appropriated under their Votes but meant for disbursement to Local Governments should submit their IPFs to the Local Governments by **15th March 2023** to enable them finalize their Budgets in time.
91. Section 13 (13) of the PFM Act 2015 requires all Votes to submit Ministerial Policy Statements (MPS) to Parliament by 15th March. In order to ensure their consistency with the program approach to planning, the detailed draft Budget Estimates and the approved Budget Strategy for FY 2023/2024, Accounting Officers are guided to submit a



copy of the Ministerial Policy Statements to this Ministry by **Friday, 10th March 2023**.

92. In line with **Sections 13 (15) (a)-(i) of the PFMA, 2015 (Amended)**, every MPS shall contain the following:

- i. The achievements of the vote for the previous financial year;
- ii. The annual procurement plan of the vote;
- iii. The annual recruitment plan of the vote;
- iv. A statement of the actions taken by the vote to implement the recommendations of Parliament in respect to the report of the Auditor General of the preceding financial year;
- v. The cash flow projections of the vote;
- vi. A certificate issued by the Minister responsible for Finance in consultation with the Equal Opportunities Commission certifying that the policy statement is gender and equity responsive and specifying measures taken to equalize opportunities for men, women, persons with disabilities and other marginalized groups;
- vii. Vehicle utilization report; and
- viii. The asset register of the votes in the format issued by the Accountant-General.

93. Please, note that the Structure of the MPS has not changed and is herewith attached as **Annex 11**, for ease of reference.

94. All Accounting Officers should submit their Detailed Budget Estimates and Project Profiles for FY 2023/2024 online, using the PBS to the Permanent Secretary/Secretary to the Treasury for the attention of the Director Budget not later than Friday, **10th March 2023**.

95. Specifically, all Local Government Accounting Officers are advised as follows:

- i. Ensure that, the Budget Performance Contract for FY 2023/24, which includes the annual and quarterly work plans, are submitted to this Ministry not later than **Friday 15th June 2023**, using the issued Budgeting Template on the Programme Budget Budgeting System (PBS);
- ii. Note that, an extract of the Performance Contract should be submitted to the relevant Program/MDAs to confirm the consistency between the work plans and the Grant Guidelines issued; and
- iii. Note that, no funds for FY 2023/24 shall be released to any Vote whose Accounting Officer has not submitted the Budget Performance



Contract for FY 2023/24 and countersigned by the Secretary to the Treasury.

- 96.** Please note that, the Law commands the Minister of Finance Planning and Economic Development to submit the Draft Budget Estimates for the following financial year to Parliament by 1st April. Accordingly, all Accounting Officers must submit their draft estimates to this Ministry by **28th February 2023** for consolidation and onward submission to Parliament.
- 97.** In case of need for technical assistance on the PBS, please contact our Support Team on 0414707151 from Monday to Friday 08:00Hrs – 17:00Hrs, email: pbssupport@gmail.com or contact your respective desk officers for immediate assistance.
- 98.** I thank you for your continued support and efforts towards Improving Service Delivery and wish you success as you finalize your detailed budget estimates for FY 2023/2024.

J. CONCLUSION

- 99.** This Circular provides the Resource Envelope for FY 2023/2024 and the policy and administrative guidelines for preparation of the Draft Estimates for next financial year and onward submission to Parliament for Appropriation by 31st May in line with the Law.
- 100.** The Circular has considered the recommendations by Parliament and the Presidential Advisory Committee on the Budget (PACOB) to the extent possible within the constrained resource envelope.
- 101.** I urge Accounting Officers to adhere to all the timelines communicated in this circular so that in turn the Minister of Finance can fulfill his statutory duties.



Ramathan Ggoobi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

cc: Rt. Hon. Speaker of Parliament
Rt. Hon. Deputy Speaker of Parliament
Rt. Hon Prime Minister
Hon. Minister of Finance, Planning and Economic Development
All Hon. Ministers and Ministers of State
The Chairperson/Parliamentary Budget Committee

All Hon. Members of Parliament
The Chairperson, National Planning Authority
The Head of Public Service and Secretary to Cabinet
The Principal Private Secretary to H.E the President
The Clerk to Parliament
Auditor General/Auditor General's Office
Internal Auditor General/MoFPED
The Director/Parliamentary Budget Office
All Resident District Commissioners
All Chairpersons LCV and Mayors of Municipalities
The Inspectorate of Government.

Annex 1: Summary of Resource FY 2022/23 and FY 2023/24

S/N	Source	FY2022/23	FY2023/24	Variance
(1)	(2)	(3)	(4)	(5)
1	Domestic Revenues	25,550.8	28,921.5	3,370.6
2	Petroleum Fund	-	-	-
3	Budget Support	2,609.2	2,471.7	(137.5)
4	Domestic Financing (Domestic Borrowing and BOU Recapitalisation)	5,007.9	2,010.6	(2,997.3)
5	Project Support (External Financing)	6,716.2	8,870.6	2,154.5
6	Domestic Refinancing (Roll-over)	8,008.0	8,358.0	350.0
7	Local Revenue for Local Governments	238.5	238.5	-
	Total Resource Inflows (1+2+3+4+5+6+7)	48,130.7	50,871.0	2,740.3
8	External Debt Repayments (Amortization)	(2,412.2)	(2,735.1)	(322.9)
9	Project Support (External Financing)	(6,716.2)	(8,870.6)	(2,154.5)
10	Domestic Refinancing	(8,008.0)	(8,358.0)	(350.0)
11	Domestic Arrears	(661.9)	(200.0)	461.9
12	Appropriation in Aid (AIA) - Local Revenue	(238.5)	(238.5)	-
13	GOU MTF: Resource Envelope Less External Debt Repayments, Project Support, Domestic Refinancing, Arrears and AIA	30,093.9	30,468.7	374.8
14	Interest payments	(4,691.9)	(5,995.7)	(1,303.8)
15	Domestic Debt Payment (BoU) and BOU recapitalisation	-	(1,468.0)	(1,468.0)
16	GOU Discretionary Resources (MTTF less Interest Payments)	25,402.0	23,005.0	(2,396.9)



	FY 2022/23 Budget				FY 2023/24 Budget Estimate				FY 2024/25 Budget Estimate			
	Total excl.		Total incl.		Total excl.		Total incl.		Total excl.		Total incl.	
PROGRAM/VOYE	Wage	Non-Wage	Domestic	External	Wage	Non-Wage	Domestic	External	Wage	Non-Wage	Domestic	External
	Recurrent	Dev	Financing	Financing	Recurrent	Dev	Financing	Financing	Recurrent	Dev	Financing	Financing
101 Judiciary	108.77	209.89	63.01	381.61	108.77	215.76	63.01	387.54	114.21	220.08	63.01	397.29
148 Judicial Service Commission	3.18	13.91	0.46	17.57	3.18	13.83	0.46	17.49	3.35	14.11	0.46	17.92
311 Law Development Centre	0.47	0.38	-	0.84	0.47	0.63	0.25	1.34	0.40	0.84	0.25	1.38
133 Directorate of Public Prosecution(DPP)	-	-	-	-	3.85	7.99	-	11.84	4.05	8.15	-	12.20
018 Ministry of Gender, Labour and Social Development	-	-	-	-	-	0.50	-	0.50	0.51	0.51	-	0.51
144 Uganda Police Force	-	-	-	-	-	1.00	-	1.00	1.02	1.02	-	1.02
145 Uganda Prisons Service	-	-	-	-	-	1.00	-	1.00	-	-	-	-
SUB-TOTAL ADMINISTRATION OF JUSTICE	112.43	224.12	63.47	400.02	116.28	230.71	64.72	420.72	122.10	244.50	64.72	431.32
LEGISLATION OVERSIGHT & REPRESENTATION												
109 Parliamentary Commission	112.64	734.85	67.49	914.98	112.52	699.40	64.49	876.42	118.15	713.98	64.49	886.03
007 Ministry of Justice and Constitutional Affairs	-	-	-	-	-	0.10	-	0.10	-	0.10	-	0.10
011 Ministry of Legal Cooperation	-	0.00	-	0.00	-	0.10	-	0.10	-	0.10	-	0.10
SUB-TOTAL LEGISLATION OVERSIGHT & REPRESENTATION	112.64	734.85	67.49	914.98	112.52	699.60	64.49	876.62	118.15	713.99	64.49	886.24
INTEREST PAYMENTS DUE												
130 Domestic Interest	-	3,551.07	-	3,551.07	-	4,959.00	-	4,959.00	-	5,192.14	-	5,192.14
External Interest	-	1,120.82	-	1,120.82	-	1,327.68	-	1,327.68	-	1,201.82	-	1,201.82
SUB-TOTAL INTEREST PAYMENTS	-	4,671.89	-	4,671.89	-	5,995.68	-	5,995.68	-	6,393.97	-	6,393.97
600 Total Local Government Programmes	3,520.27	10,180.84	7,187.53	20,888.63	3,528.76	9,717.77	5,242.80	18,497.43	3,712.52	10,287.32	5,352.88	19,312.52
Statutory Interest Payments	2,855.31	985.72	882.28	4,533.32	3,432.31	730.74	516.52	4,888.57	3,702.05	824.25	530.72	5,126.62
GRAND TOTAL	6,375.58	15,868.47	7,849.81	30,083.85	6,956.07	18,453.17	5,758.42	29,171.88	7,474.57	17,485.54	5,882.40	30,852.51

Table with columns: PROGRAM/NOTE, Wage, Non-Wage Recurrent, Domestic Dev, External Financing, Total excl. External, Total Incl. External, Wage, Non-Wage Recurrent, Domestic Dev, External Financing, Total excl. External, Total Incl. External, Wage, Non-Wage Recurrent, Domestic Dev, External Financing, Total excl. External, Total Incl. External. Rows include categories like AGRO-INDUSTRIALISATION, MINERAL DEVELOPMENT, SUSTAINABLE DEVELOPMENT OF PETROLEUM RESOURCES, TOURISM DEVELOPMENT, CLIMATE CHANGE, NATURAL RESOURCE, ENVIRONMENT AND WA, PRIVATE SECTOR DEVELOPMENT.



ANNEX 2: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2022/23 - 2027/28 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) Ushs. Bn.

PROGRAM/NOTE

Table with columns: PROGRAM/NOTE, Wage, Non-Wage, Domestic, External, Total excl., Total Incl., Wage, Non-Wage, Domestic, External, Total excl., Total Incl., Wage, Non-Wage, Domestic, External, Total excl., Total Incl., Wage, Non-Wage, Domestic, External, Total excl., Total Incl. Rows include categories like INNOVATION, TECHNOLOGY DEVELOPMENT AND TRANSFER, COMMUNITY MOBILIZATION AND MINDSET CHANGE, GOVERNANCE AND SECURITY, and SUB-TOTAL COMMUNITY MOBILIZATION AND MINDSET C.

Handwritten signature or stamp.

PROGRAM/NOTE	FY 2022/23 Budget Estimates						FY 2023/24 Budget Estimates						FY 2024/25 Budget Estimates						FY 2025/26 Budget Estimates					
	Wage	Non-Wage	Domestic	External	Total excl.	Total Incl.	Wage	Non-Wage	Domestic	External	Total excl.	Total Incl.	Wage	Non-Wage	Domestic	External	Total excl.	Total Incl.	Wage	Non-Wage	Domestic	External	Total excl.	Total Incl.
101	125.63	294.10	75.61	-	465.33	465.33	138.19	356.53	105.86	-	600.57	600.57	138.19	356.53	105.86	-	600.57	600.57	138.19	356.53	105.86	-	600.57	600.57
148	3.60	16.93	0.58	-	21.17	21.17	4.06	22.85	0.78	-	27.69	27.69	4.06	22.85	0.78	-	27.69	27.69	4.06	22.85	0.78	-	27.69	27.69
311	0.54	0.77	0.30	-	1.61	1.61	0.59	1.03	0.42	-	2.05	2.05	0.59	1.03	0.42	-	2.05	2.05	0.59	1.03	0.42	-	2.05	2.05
133	4.45	9.78	-	-	14.23	14.23	4.90	13.20	-	18.10	18.10	4.90	13.20	-	18.10	18.10	4.90	13.20	-	18.10	18.10	-	18.10	18.10
018	-	0.61	-	-	0.61	0.61	-	0.83	-	0.83	0.83	0.83	-	0.83	-	0.83	0.83	-	0.83	-	0.83	-	0.83	0.83
144	-	1.22	-	-	1.22	1.22	-	1.65	-	1.65	1.65	1.65	-	1.65	-	1.65	1.65	-	1.65	-	1.65	-	1.65	1.65
145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL LEGISLATION, OVERSIGHT & REPRESENTATION	134.31	293.41	77.97	-	605.38	605.38	147.74	396.10	108.73	-	652.57	652.57	147.74	396.10	108.73	-	652.57	652.57	147.74	396.10	108.73	-	652.57	652.57
LEGISLATION, OVERSIGHT & REPRESENTATION	129.97	856.07	77.39	-	1,063.42	1,063.42	142.98	1,155.69	108.34	-	1,407.00	1,407.00	142.98	1,155.69	108.34	-	1,407.00	1,407.00	142.98	1,155.69	108.34	-	1,407.00	1,407.00
102	-	0.12	-	-	0.12	0.12	-	0.17	-	0.17	0.17	0.17	-	0.17	-	0.17	0.17	-	0.17	-	0.17	-	0.17	0.17
003	-	0.12	-	-	0.12	0.12	-	0.17	-	0.17	0.17	0.17	-	0.17	-	0.17	0.17	-	0.17	-	0.17	-	0.17	0.17
011	-	856.31	77.39	-	1,083.97	1,083.97	142.98	1,156.02	108.34	-	1,407.33	1,407.33	142.98	1,156.02	108.34	-	1,407.33	1,407.33	142.98	1,156.02	108.34	-	1,407.33	1,407.33
SUB-TOTAL LEGISLATION, OVERSIGHT & REPRESENTATION	129.97	856.31	77.39	-	1,083.97	1,083.97	142.98	1,156.02	108.34	-	1,407.33	1,407.33	142.98	1,156.02	108.34	-	1,407.33	1,407.33	142.98	1,156.02	108.34	-	1,407.33	1,407.33
INTEREST PAYMENTS DUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Domestic Interest	-	6,498.07	-	-	6,498.07	6,498.07	-	11,430.66	-	11,430.66	11,430.66	11,430.66	-	11,430.66	-	11,430.66	11,430.66	-	11,430.66	-	11,430.66	-	11,430.66	11,430.66
External Interest	-	1,542.02	-	-	1,542.02	1,542.02	-	2,216.59	-	2,216.59	2,216.59	2,216.59	-	2,216.59	-	2,216.59	2,216.59	-	2,216.59	-	2,216.59	-	2,216.59	2,216.59
SUB-TOTAL INTEREST PAYMENTS	-	8,040.09	-	-	8,040.09	8,040.09	-	13,647.25	-	13,647.25	13,647.25	13,647.25	-	13,647.25	-	13,647.25	13,647.25	-	13,647.25	-	13,647.25	-	13,647.25	13,647.25
600	4,080.66	12,238.16	6,412.63	10,921.52	22,713.87	33,653.19	4,486.02	16,805.08	6,339.49	9,723.53	29,430.58	39,154.11	4,486.02	16,805.08	6,339.49	9,723.53	29,430.58	39,154.11	4,486.02	16,805.08	6,339.49	9,723.53	29,430.58	39,154.11
Total Local Government Programmes	4,138.28	1,014.48	647.67	-	5,800.41	5,800.41	4,552.08	1,373.71	906.73	-	6,832.53	6,832.53	4,552.08	1,373.71	906.73	-	6,832.53	6,832.53	4,552.08	1,373.71	906.73	-	6,832.53	6,832.53
Statutory Interest Payments	-	6,040.08	-	-	6,040.08	6,040.08	-	13,647.25	-	13,647.25	13,647.25	13,647.25	-	13,647.25	-	13,647.25	13,647.25	-	13,647.25	-	13,647.25	-	13,647.25	13,647.25
GRAND TOTAL	8,219.11	21,282.75	7,060.30	10,921.52	36,572.19	47,493.68	9,038.11	31,828.04	9,246.21	9,723.53	49,810.36	58,293.75	9,038.11	31,828.04	9,246.21	9,723.53	49,810.36	58,293.75	9,038.11	31,828.04	9,246.21	9,723.53	49,810.36	58,293.75

Annex 2b :Proposed cuts on Travel Abroad FY 2023/24 - (Ushs billions)

Vote	Vote Name	Amount	Reduction	%
104	Parliamentary Commission	64.9	32.5	50%
166	National Council of Sports	5.8	-	0%
017	Ministry of Energy and Mineral Development	3.3	3.3	100%
131	Office of the Auditor General (OAG)	3.3	-	0%
120	National Citizenship and Immigration Control (NCIC)	3.0	1.5	50%
139	Petroleum Authority of Uganda (PAU)	2.5	2.5	100%
021	Ministry of East African Community Affairs	2.5	-	0%
160	Uganda Coffee Development Authority (UCDA)	1.6	1.6	100%
003	Office of the Prime Minister	1.1	-	0%
010	Ministry of Agriculture, Animal Industry and Fisheries	1.0	1.0	100%
141	Uganda Revenue Authority (URA)	1.0	-	0%
006	Ministry of Foreign Affairs	1.0	-	0%
500	Missions Abroad	0.9	-	0%
007	Ministry of Justice and Constitutional Affairs	0.9	-	0%
133	Directorate of Public Prosecution (DPP)	0.6	-	0%
136	Uganda Export Promotion Board (UEPB)	0.6	-	0%
102	Electoral Commission (EC)	0.5	-	0%
140	Capital Markets Authority	0.5	0.5	100%
019	Ministry of Water and Environment	0.4	0.4	100%
167	Science, Technology and Innovation	0.4	0.4	100%
008	Ministry of Finance, Planning and Economic Development	0.3	-	0%
016	Ministry of Works and Transport	0.3	0.3	100%
143	Uganda Bureau of Statistics (UBOS)	0.3	0.3	100%
001	Office of the President	0.2	-	0%
109	Uganda National Meteorological Authority (UNMA)	0.2	0.2	100%
020	Ministry of ICT and National Guidance	0.2	0.2	100%
301	Makerere University	0.2	0.2	100%
128	Uganda National Examination Board (UNEB)	0.2	0.2	100%
155	Cotton Development Organization	0.2	0.2	100%
119	Uganda Registration Services Bureau (URSB)	0.2	0.2	100%
125	National Animal Genetic Resource Centre and Data Bank	0.1	0.1	100%
121	Dairy Development Authority (DDA)	0.1	0.1	100%
014	Ministry of Health	0.1	-	0%
135	Directorate of Government Analytical Laboratory (DGAL)	0.1	-	0%
011	Ministry of Local Government	0.1	0.1	100%
148	Judicial Service Commission (JSC)	0.1	0.1	100%
147	Local Government Finance Commission (LGFC)	0.1	0.1	100%
154	Uganda National Bureau of Standards (UNBS)	0.1	0.1	100%
129	Financial Intelligence Authority (FIA)	0.0	-	-
111	National Curriculum Development Centre (NCDC)	0.0	-	-
153	Public Procurement & Disposal of Public Assets (PPDA)	0.0	-	-
150	National Environment Management Authority (NEMA)	0.0	-	-
126	National Information Technologies Authority	0.0	-	-
305	Busitema University	0.0	-	-
106	Uganda Human Rights Commission (UHRC)	0.0	-	-
400	Referral Hospitals	0.0	-	-
151	Uganda Blood Transfusion Service (UBTS)	0.0	-	-
308	Soroti University	0.0	-	-
015	Ministry of Trade, Industry and Co-operatives	0.0	-	-
101	Judiciary (Courts of Judicature)	-	-	-
002	State House	-	-	-
304	Kyambogo University	-	-	-
122	Kampala Capital City Authority (KCCA)	-	-	-
116	Uganda National Medical Stores	-	-	-
013	Ministry of Education and Sports	-	-	-

Annex 2b :Proposed cuts on Travel Abroad FY 2023/24 - (Ushs billions)

Vote	Vote Name	Amount	Reduction	%
005	Ministry of Public Service	-	-	-
303	Makerere University Business School	-	-	-
114	Uganda Cancer Institute (UCI)	-	-	-
115	Uganda Heart Institute (UHI)	-	-	-
312	Uganda Management Institute	-	-	-
164	National Council for Higher Education	-	-	-
108	National Planning Authority (NPA)	-	-	-
009	Ministry of Internal Affairs	-	-	-
103	Inspectorate of Government (IG)	-	-	-
311	Law Development Centre	-	-	-
145	Uganda Prisons Service	-	-	-
401	Mulago National Referral Hospital	-	-	-
309	Gulu University	-	-	-
105	Law Reform Commission (LRC)	-	-	-
156	Uganda Land Commission (ULC)	-	-	-
142	National Agricultural Research Organization (NARO)	-	-	-
107	Uganda Aids Commission (UAC)	-	-	-
144	Uganda Police Force	-	-	-
310	Lira University	-	-	-
137	National Identification and Registration Authority (NIRA)	-	-	-
112	Directorate of Ethics and Integrity (DEI)	-	-	-
149	National Population Council	-	-	-
157	National Forestry Authority (NFA)	-	-	-
313	Mountains of the Moon University	-	-	-
402	Butabika Hospital	-	-	-
012	Ministry of Lands, Housing & Urban Development	-	-	-
124	Equal Opportunities Commission	-	-	-
134	Health Service Commission (HSC)	-	-	-
307	Kabale University	-	-	-
302	Mbarara University	-	-	-
004	Ministry of Defence	-	-	-
159	External Security Organization (ESO)	-	-	-
132	Education Service Commission (ESC)	-	-	-
023	Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-
152	National Agricultural Advisory Services (NAADS)	-	-	-
018	Ministry of Gender, Labour and Social Development	-	-	-
146	Public Service Commission (PSC)	-	-	-
113	Uganda National Roads Authority (UNRA)	-	-	-
600	Local Governments	-	-	-
306	Muni University	-	-	-
127	Uganda Virus Research Institute (UVRI)	-	-	-
118	Uganda Road Fund (URF)	-	-	-
163	Uganda Retirement Benefits Regulatory Authority	-	-	-
138	Uganda Investment Authority (UIA)	-	-	-
165	Uganda Business and Technical Examination Board	-	-	-
162	Uganda Microfinance Regulatory Authority	-	-	-
158	Internal Security Organization (ISO)	-	-	-
022	Ministry of Tourism, Wildlife and Antiquities	-	-	-
123	National Lotteries and Gaming Regulatory Board	-	-	-
130	Treasury Operations	-	-	-
161	Uganda Free Zones Authority	-	-	-
110	Uganda Industrial Research Institute (UIRI)	-	-	-
117	Uganda Tourism Board (UTB)	-	-	-
	Total	99.0	45.9	100.0%



Annex 2c: Proposed cuts on Workshops and Seminars FY 2023/24 - (Ushs billions)

Vote	Vote Name	Amount	Reduction	%
143	Uganda Bureau of Statistics (UBOS)	51.1	-	0%
008	Ministry of Finance, Planning and Economic Development	10.6	-	0%
104	Parliamentary Commission	10.1	5.0	50%
141	Uganda Revenue Authority (URA)	7.7	-	0%
017	Ministry of Energy and Mineral Development	4.9	2.5	50%
011	Ministry of Local Government	4.5	2.3	50%
111	National Curriculum Development Centre (NCDC)	3.3	-	0%
139	Petroleum Authority of Uganda (PAU)	2.6	1.3	50%
160	Uganda Coffee Development Authority (UCDA)	2.3	1.2	50%
102	Electoral Commission (EC)	2.3	1.2	50%
012	Ministry of Lands, Housing & Urban Development	2.2	1.1	50%
010	Ministry of Agriculture, Animal Industry and Fisheries	2.0	1.0	50%
003	Office of the Prime Minister	2.0	1.0	50%
021	Ministry of East African Community Affairs	1.8	0.9	50%
103	Inspectorate of Government (IG)	1.8	0.9	50%
128	Uganda National Examination Board (UNEB)	1.7	-	0%
019	Ministry of Water and Environment	1.5	0.8	50%
120	National Citizenship and Immigration Control (NCIC)	1.4	0.7	50%
116	Uganda National Medical Stores	1.2	-	0%
131	Office of the Auditor General (OAG)	1.2	0.6	50%
147	Local Government Finance Commission (LGFC)	1.1	-	0%
400	Referral Hospitals	1.1	-	0%
005	Ministry of Public Service	0.9	0.5	50%
107	Uganda Aids Commission (UAC)	0.9	-	0%
156	Uganda Land Commission (ULC)	0.9	-	0%
009	Ministry of Internal Affairs	0.9	0.4	50%
163	Uganda Retirement Benefits Regulatory Authority	0.9	-	0%
500	Missions Abroad	0.9	-	0%
122	Kampala Capital City Authority (KCCA)	0.7	-	0%
020	Ministry of ICT and National Guidance	0.7	0.4	50%
006	Ministry of Foreign Affairs	0.7	-	0%
018	Ministry of Gender, Labour and Social Development	0.7	-	0%
304	Kyambogo University	0.7	-	0%
105	Law Reform Commission (LRC)	0.7	-	0%
150	National Environment Management Authority (NEMA)	0.6	0.3	50%
001	Office of the President	0.6	-	0%
108	National Planning Authority (NPA)	0.6	-	0%
119	Uganda Registration Services Bureau (URSB)	0.6	-	0%
301	Makerere University	0.5	-	0%
303	Makerere University Business School	0.5	-	0%
136	Uganda Export Promotion Board (UEPB)	0.5	-	0%
311	Law Development Centre	0.5	-	0%
313	Mountains of the Moon University	0.4	-	0%
007	Ministry of Justice and Constitutional Affairs	0.4	-	0%
015	Ministry of Trade, Industry and Co-operatives	0.4	-	0%
135	Directorate of Government Analytical Laboratory (DGAL)	0.4	0.2	50%
109	Uganda National Meteorological Authority (UNMA)	0.3	0.2	50%
148	Judicial Service Commission (JSC)	0.3	-	0%
138	Uganda Investment Authority (UIA)	0.3	0.1	50%
016	Ministry of Works and Transport	0.3	-	0%
140	Capital Markets Authority	0.3	0.1	50%
112	Directorate of Ethics and Integrity (DEI)	0.2	0.1	50%
101	Judiciary (Courts of Judicature)	0.2	-	0%
023	Ministry of Kampala Capital City and Metropolitan Affairs	0.2	0.1	50%
152	National Agricultural Advisory Services (NAADS)	0.2	-	0%



Annex 2c: Proposed cuts on Workshops and Seminars FY 2023/24 - (Ushs billions)

Vote	Vote Name	Amount	Reduction	%
162	Uganda Microfinance Regulatory Authority	0.2	0.1	50%
014	Ministry of Health	0.2	-	0%
154	Uganda National Bureau of Standards (UNBS)	0.2	0.1	50%
121	Dairy Development Authority (DDA)	0.1	-	0%
113	Uganda National Roads Authority (UNRA)	0.1	0.1	50%
305	Busitema University	0.1	-	0%
167	Science, Technology and Innovation	0.1	0.1	50%
133	Directorate of Public Prosecution (DPP)	0.1	0.1	50%
022	Ministry of Tourism, Wildlife and Antiquities	0.1	0.1	50%
129	Financial Intelligence Authority (FIA)	0.1	0.1	50%
164	National Council for Higher Education	0.1	0.1	50%
106	Uganda Human Rights Commission (UHRC)	0.1	-	0%
124	Equal Opportunities Commission	0.1	-	0%
153	Public Procurement & Disposal of Public Assets (PPDA)	0.1	0.0	50%
132	Education Service Commission (ESC)	0.1	-	0%
126	National Information Technologies Authority	0.0	-	0%
125	National Animal Genetic Resource Centre and Data Bank	0.0	-	0%
401	Mulago National Referral Hospital	0.0	-	0%
306	Muni University	0.0	-	0%
149	National Population Council	0.0	-	0%
308	Soroti University	0.0	-	0%
310	Lira University	0.0	-	0%
142	National Agricultural Research Organization (NARO)	0.0	-	0%
123	National Lotteries and Gaming Regulatory Board	0.0	-	0%
144	Uganda Police Force	0.0	-	0%
137	National Identification and Registration Authority (NIRA)	0.0	-	0%
002	State House	0.0	-	0%
145	Uganda Prisons Service	-	-	-
146	Public Service Commission (PSC)	-	-	-
004	Ministry of Defence	-	-	-
157	National Forestry Authority (NFA)	-	-	-
165	Uganda Business and Technical Examination Board	-	-	-
309	Gulu University	-	-	-
151	Uganda Blood Transfusion Service (UBTS)	-	-	-
402	Butabika Hospital	-	-	-
166	National Council of Sports	-	-	-
155	Cotton Development Organization	-	-	-
013	Ministry of Education and Sports	-	-	-
114	Uganda Cancer Institute (UCI)	-	-	-
115	Uganda Heart Institute (UHI)	-	-	-
312	Uganda Management Institute	-	-	-
134	Health Service Commission (HSC)	-	-	-
307	Kabale University	-	-	-
302	Mbarara University	-	-	-
159	External Security Organization (ESO)	-	-	-
600	Local Governments	-	-	-
127	Uganda Virus Research Institute (UVRI)	-	-	-
118	Uganda Road Fund (URF)	-	-	-
158	Internal Security Organization (ISO)	-	-	-
130	Treasury Operations	-	-	-
161	Uganda Free Zones Authority	-	-	-
110	Uganda Industrial Research Institute (UIRI)	-	-	-
117	Uganda Tourism Board (UTB)	-	-	-
	Total	138.7	23.4	100.0%

Annex 2d: Proposed cuts on Light vehicles FY 2023/24 - (Ushs billions)

Vote	Vote Name	Amount	Reduction	%
101	Judiciary (Courts of Judicature)	21.8	-	0%
001	Office of the President	14.2	-	0%
133	Directorate of Public Prosecution (DPP)	8.8	-	0%
141	Uganda Revenue Authority (URA)	8.0	-	0%
143	Uganda Bureau of Statistics (UBOS)	4.5	-	0%
017	Ministry of Energy and Mineral Development	4.1	4.1	100%
500	Missions Abroad	3.4	-	0%
104	Parliamentary Commission	3.0	3.0	100%
002	State House	2.7	-	0%
120	National Citizenship and Immigration Control (NCIC)	2.5	2.5	100%
003	Office of the Prime Minister	2.3	2.3	100%
150	National Environment Management Authority (NEMA)	2.2	2.2	100%
019	Ministry of Water and Environment	2.2	2.2	100%
010	Ministry of Agriculture, Animal Industry and Fisheries	2.0	-	0%
131	Office of the Auditor General (OAG)	2.0	2.0	100%
301	Makerere University	2.0	2.0	100%
128	Uganda National Examination Board (UNEB)	1.8	1.8	100%
007	Ministry of Justice and Constitutional Affairs	1.7	1.7	100%
148	Judicial Service Commission (JSC)	1.5	1.5	100%
145	Uganda Prisons Service	1.5	-	0%
009	Ministry of Internal Affairs	1.4	1.4	100%
146	Public Service Commission (PSC)	1.4	1.4	100%
162	Uganda Microfinance Regulatory Authority	1.3	1.3	100%
119	Uganda Registration Services Bureau (URSB)	1.3	-	0%
004	Ministry of Defence	1.3	-	0%
139	Petroleum Authority of Uganda (PAU)	1.2	1.2	100%
167	Science, Technology and Innovation	1.2	1.2	100%
103	Inspectorate of Government (IG)	1.2	1.2	100%
021	Ministry of East African Community Affairs	1.1	1.1	100%
157	National Forestry Authority (NFA)	1.1	1.1	100%
400	Referral Hospitals	1.0	-	0%
108	National Planning Authority (NPA)	0.9	0.9	100%
011	Ministry of Local Government	0.8	0.8	100%
154	Uganda National Bureau of Standards (UNBS)	0.8	-	0%
311	Law Development Centre	0.7	0.7	100%
006	Ministry of Foreign Affairs	0.7	0.7	100%
107	Uganda Aids Commission (UAC)	0.6	0.6	100%
008	Ministry of Finance, Planning and Economic Development	0.6	0.6	100%
022	Ministry of Tourism, Wildlife and Antiquities	0.6	-	0%
112	Directorate of Ethics and Integrity (DEI)	0.5	0.5	100%
305	Busitema University	0.5	0.5	100%
156	Uganda Land Commission (ULC)	0.5	0.5	100%
165	Uganda Business and Technical Examination Board	0.5	0.5	100%
309	Gulu University	0.5	0.5	100%
151	Uganda Blood Transfusion Service (UBTS)	0.4	-	0%
402	Butabika Hospital	0.4	-	0%
152	National Agricultural Advisory Services (NAADS)	0.4	-	0%
111	National Curriculum Development Centre (NCDC)	0.3	0.3	100%
149	National Population Council	0.3	0.3	100%
126	National Information Technologies Authority	0.3	0.3	100%
160	Uganda Coffee Development Authority (UCDA)	0.2	-	0%
138	Uganda Investment Authority (UIA)	0.2	0.2	100%
166	National Council of Sports	-	-	-
136	Uganda Export Promotion Board (UEPB)	-	-	-
102	Electoral Commission (EC)	-	-	-



Annex 2d: Proposed cuts on Light vehicles FY 2023/24 - (Ushs billions)

Vote	Vote Name	Amount	Reduction	%
140	Capital Markets Authority	-	-	-
016	Ministry of Works and Transport	-	-	-
109	Uganda National Meteorological Authority (UNMA)	-	-	-
020	Ministry of ICT and National Guidance	-	-	-
155	Cotton Development Organization	-	-	-
125	National Animal Genetic Resource Centre and Data Bank	-	-	-
121	Dairy Development Authority (DDA)	-	-	-
014	Ministry of Health	-	-	-
135	Directorate of Government Analytical Laboratory (DGAL)	-	-	-
147	Local Government Finance Commission (LGFC)	-	-	-
129	Financial Intelligence Authority (FIA)	-	-	-
153	Public Procurement & Disposal of Public Assets (PPDA)	-	-	-
106	Uganda Human Rights Commission (UHRC)	-	-	-
308	Soroti University	-	-	-
015	Ministry of Trade, Industry and Co-operatives	-	-	-
304	Kyambogo University	-	-	-
122	Kampala Capital City Authority (KCCA)	-	-	-
116	Uganda National Medical Stores	-	-	-
013	Ministry of Education and Sports	-	-	-
005	Ministry of Public Service	-	-	-
303	Makerere University Business School	-	-	-
114	Uganda Cancer Institute (UCI)	-	-	-
115	Uganda Heart Institute (UHI)	-	-	-
312	Uganda Management Institute	-	-	-
164	National Council for Higher Education	-	-	-
401	Mulago National Referral Hospital	-	-	-
105	Law Reform Commission (LRC)	-	-	-
142	National Agricultural Research Organization (NARO)	-	-	-
144	Uganda Police Force	-	-	-
310	Lira University	-	-	-
137	National Identification and Registration Authority (NIRA)	-	-	-
313	Mountains of the Moon University	-	-	-
012	Ministry of Lands, Housing & Urban Development	-	-	-
124	Equal Opportunities Commission	-	-	-
134	Health Service Commission (HSC)	-	-	-
307	Kabale University	-	-	-
302	Mbarara University	-	-	-
159	External Security Organization (ESO)	-	-	-
132	Education Service Commission (ESC)	-	-	-
023	Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-
018	Ministry of Gender, Labour and Social Development	-	-	-
113	Uganda National Roads Authority (UNRA)	-	-	-
600	Local Governments	-	-	-
306	Muni University	-	-	-
127	Uganda Virus Research Institute (UVRI)	-	-	-
118	Uganda Road Fund (URF)	-	-	-
163	Uganda Retirement Benefits Regulatory Authority	-	-	-
158	Internal Security Organization (ISO)	-	-	-
123	National Lotteries and Gaming Regulatory Board	-	-	-
130	Treasury Operations	-	-	-
161	Uganda Free Zones Authority	-	-	-
110	Uganda Industrial Research Institute (UIRI)	-	-	-
117	Uganda Tourism Board (UTB)	-	-	-
	Total	116.0	42.9	100.0%



Annex 2e - Savings from additional items on the Budget for FY 2023/24

PROGRAMME	Vote	Vote Name	Travel Inland	Monitoring and Supervision	Monitoring and Supervision of Capital Works	Staff Training	Travel Inland	Welfare and Entertainment	Social Security Contributions (10%)
Digital Transformation	020	MoICT and National Guidance				682,779,000	135,861,790	75,512,560	44,200,000
Community Mobilisation & Mindset Change	018	Ministry of Gender, Labour and Social Development	50,000,000	311,000,000		941,157,895	117,182,105	179,700,000	77,326,078
	124	Equal Opportunities Commission	111,000,000			10,000,000		8,000,000	
	013	Ministry of Education and Sports							
Human Capital Development	128	Uganda National Examination Board (UNEb)				400,000,000			
Administration of Justice	148	Judicial Service Commission(JSC)							
Sustainable Dev't of Petroleum Resources	017	Ministry of Energy and Minerals		4,856,600,000		2,689,600,000			
Sustainable Energy Development	017	Ministry of Energy and Minerals		8,005,563,038		2,579,000,000			
	019	Ministry of Water and Environment				277,000,000			
	150	NEMA				63,000,000			
	156	Uganda Land Commission (ULC)				150,000,000			
	012	Ministry of Lands, Housing & Urban Development				285,000,000			
	109	Uganda National Meteorological Authority (UNMA)	204,000,000			85,500,000			
Climate Change, Natural Resource, Environment & Water Management	157	National Forestry Authority(NFA)				84,500,000			
	003	Office of the Prime Minister	296,000,000			-			
	122	Kampala Capital City Authority(KCCA)			5,500,000,000	500,000,000			
Integrated Transport Infrastructure & Services	016	Ministry of Works, and Communications							
Sustainable Urbanisation & Housing	113	Uganda National Roads Authority (UNRA)				327,000,000			2,610,000,000
	012	Ministry of Lands, Housing & Urban Development	227,000,000			13,500,000			
	023	Ministry of KCC and Metropolitan Affairs	400,000,000			141,163,882			
	008	MoFPED	220,450,988			100,000,000			
	162	Uganda Microfinance Regulatory Authority	144,369,899						
	140	Capital Markets Authority							
	136	Uganda Export Promotion Board (UEPB)							
	138	Uganda Investment Authority (UIA)							
	163	Uganda Retirement Benefits Regulatory Authority							
Private Sector Development	154	Uganda National Bureau of Standards (UNBS)							
Development Plan Implementation	141	Uganda Revenue Authority (URA)							
Manufacturing	011	Ministry of Local Government	1,500,000,000			15,000,000			
Regional Balanced Development	015	Ministry of Trade, Industry and Co-Operatives							
	011	Ministry of Local Government	1,500,000,000						
	010	Ministry of Agriculture, Animal Industry and Fisheries	1,000,000,000	1,800,000,000					
	019	Ministry of Water and Environment	200,000,000						
	125	NAGRIC and DB	500,000,000						
Agro-Industrialisation Legislation, Oversight & Representation	152	National Agricultural Advisory Services (NAADS)							
	160	Uganda Coffee Development Authority(UCDA)							
Total	104	Parliamentary Commission	6,352,820,887	14,973,163,038	5,500,000,000	10,392,443,878	253,043,895	817,977,287	2,731,526,078

Annex 2e - Savings from additional items on the Budget for FY 2023/24

PROGRAMME	Vote	Vote Name	Consultancy	Contract Staff Salaries Devt	Maintenance	Scholarships and related costs	Development Budget	Others	Allowances
Digital Transformation	020	MoICT and National Guidance							
Community Mobilisation & Mindset Change	018	National Information Technologies Authority	8,000,000						
	124	Ministry of Gender, Labour and Social Development							
	013	Equal Opportunities Commission							
Human Capital Development	128	Ministry of Education and Sports			200,000,000	1,824,000,000			
Administration of Justice	148	Uganda National Examination Board (UNEB)					18,100,000,000		
Sustainable Dev't of Petroleum Resources	017	Judicial Service Commission(JSC)			100,000,000			800,000,000	
	017	Ministry of Energy and Minerals	3,246,140,000						
Sustainable Energy Development	017	Ministry of Energy and Minerals					200,000,000	1,460,000,000	
	019	Ministry of Water and Environment	2,695,800,000						
	150	NEMA	49,500,000						
	156	Uganda Land Commission (ULC)	15,000,000						
	012	Ministry of Lands, Housing & Urban Development	240,000,000						
	109	Uganda National Meteorological Authority (UNMA)	37,200,000						
Climate Change, Natural Resource, Environment & Water Management	157	National Forestry Authority(NFA)	288,000,000						
	003	Office of the Prime Minister							
	122	Kampala Capital City Authority(KCCA)	141,000,000						
Integrated Transport Infrastructure & Services	016	Ministry of Works, and Communications	2,970,000,000						
Sustainable Urbanisation & Housing	113	Uganda National Roads Authority (UNRA)		7,416,000,000					
	012	Ministry of Lands, Housing & Urban Development							
	023	Ministry of KCC and Metropolitan Affairs							
	008	MoFPED							350,000,000
	162	Uganda Microfinance Regulatory Authority	67,736,814						
	140	Capital Markets Authority							50,979,597
	136	Uganda Export Promotion Board (UEPB)	245,093,738						
	138	Uganda Investment Authority (UIA)	76,800,040						
	163	Uganda Retirement Benefits Regulatory Authority	72,350,000						
Private Sector Development	154	Uganda National Bureau of Standards (UNBS)							
Development Plan Implementation	141	Uganda Revenue Authority (URA)							
Manufacturing	011	Ministry of local Government	4,000,000,000						
Regional Balanced Development	015	Ministry of Trade, Industry and Co-Operatives							
	011	Ministry of local Government	4,000,000,000						
	011	Ministry of Local Government							
	011	Ministry of Local Government	4,000,000,000						
	010	Ministry of Agriculture, Animal Industry and Fisheries	1,000,000,000						
	019	Ministry of Water and Environment	4,000,000,000						
	125	NAAGRIC and DB							
	152	National Agricultural Advisory Services (NAADS)							
Agro-Industrialisation Legislation, Oversight & Representation	160	Uganda Coffee Development Authority(UCDA)							
Total	104	Parliamentary Commission	23,152,620,592	7,416,000,000	300,000,000	1,824,000,000	18,300,000,000	2,260,000,000	400,979,597



Annex 2e - Savings from additional items on the Budget for FY 2023/24

PROGRAMME	Vote	Vote Name	Advertising and Public Relations	Fuel, Lubricants and Oils	Research expenses	System recurrent costs	Information and Technology Supplies	Printing	TOTAL
Digital Transformation	020	MoICT and National Guidance							938,353,350
Community Mobilisation & Mindset Change	126	National Information Technologies Authority							1,626,366,078
	018	Ministry of Gender, Labour and Social Development							58,000,000
	124	Equal Opportunities Commission							129,000,000
	013	Ministry of Education and Sports							2,024,000,000
Human Capital Development	128	Uganda National Examination Board (UNEb)							18,100,000,000
Administration of Justice	148	Judicial Service Commission(JSC)							500,000,000
Sustainable Dev't of Petroleum Resources	017	Ministry of Energy and Minerals							11,592,340,000
Sustainable Energy Development	017	Ministry of Energy and Minerals							12,244,563,038
	019	Ministry of Water and Environment							2,972,800,000
	150	NEMA							112,500,000
	156	Uganda Land Commission (ULC)							165,000,000
	012	Ministry of Lands, Housing & Urban Development							525,000,000
	109	Uganda National Meteorological Authority (UNMA)							326,700,000
	157	National Forestry Authority(NFA)							372,500,000
Climate Change, Natural Resource, Environment & Water Management	003	Office of the Prime Minister							296,000,000
	122	Kampala Capital City Authority(KCCA)							141,000,000
	016	Ministry of Works, and Communications							8,970,000,000
Integrated Transport Infrastructure & Services	113	Uganda National Roads Authority (UNRA)							10,026,000,000
Sustainable Urbanisation & Housing	012	Ministry of Lands, Housing & Urban Development							554,000,000
	023	Ministry of KCC and Metropolitan Affairs							413,500,000
	008	MoFPED			85,000,000	123,055,400			991,602,970
	162	Uganda Microfinance Regulatory Authority	104,845,000						481,811,713
	140	Capital Markets Authority							50,979,597
	136	Uganda Export Promotion Board (UEPB)							245,093,738
	138	Uganda Investment Authority (UIA)							76,800,040
	163	Uganda Retirement Benefits Regulatory Authority							72,350,000
Private Sector Development	154	Uganda National Bureau of Standards (UNBS)							-
	141	Uganda Revenue Authority (URA)					7,150,000,000		7,150,000,000
Development Plan Implementation	011	Ministry of Local Government	1,500,000,000					1,000,000,000	8,000,000,000
Manufacturing	015	Ministry of Trade, Industry and Co-Operatives							15,000,000
Regional Balanced Development	011	Ministry of Local Government	1,500,000,000					1,000,000,000	8,000,000,000
	010	Ministry of Agriculture, Animal Industry and Fisheries							3,800,000,000
	019	Ministry of Water and Environment							4,200,000,000
	125	NAGRIC and DB							500,000,000
Agro-Industrialisation	152	National Agricultural Advisory Services (NAADS)							-
Legislation, Oversight & Representation	160	Uganda Coffee Development Authority(UCDA)							-
	104	Parliamentary Commission	1,000,000,000						2,866,220,388
Total			4,104,845,000	136,792,700	85,000,000	123,055,400	7,150,000,000	2,000,000,000	108,537,480,912

Annex 2f - Additional NTR allocations for FY 2023/24

Vote	Vote Name	Amount
015	Ministry of Trade, Industry and Co-Operatives	6.12
016	Ministry of Works, and Communications	10.00
114	Uganda Cancer Institute (UCI)	2.50
115	Uganda Heart Institute (UHI)	2.34
119	Uganda Registration Services Bureau (URSB)	10.82
120	National Citizenship and Immigration Control(NCIC)	8.00
128	Uganda National Examination Board (UNEB)	3.50
145	Uganda Prisons Service	6.50
150	National Environment Management Authority (NEMA)	15.50
154	Uganda National Bureau of Standards (UNBS)	9.07
310	Lira University	2.50
307	Kabale University	2.14
313	Mountains of the Moon University	5.90
123	National Lotteries and Gaming Regulatory Board	5.50
	Total	90.39



ANNEX 3: PROJECTS EXITED FROM THE PIP FOR FY 2023/24

SN	Project Code	Project Name	Start Date	End Date	Project Value	Govt FY 2022/23	EF FY 2022/23	DG Decision
01	0906	GUJUL UNIVERSITY	01/07/2015	30/06/2023	53.00	10.6	-	Exit
02	1295	2ND Kampala Institutional and Infrastructure Development Project (KIDP 2)	01/07/2014	30/06/2023	30.06	-	35.1	Exit
03	1414	Support to Lira University Infrastructure Development	01/07/2021	30/06/2023	37.00	4.6	-	Exit
04	1495	Rural Industrial Development Project (OVOP Project Phase III)	01/07/2015	30/06/2023	167.00	6.0	-	Exit
05	1323	The Project on Irrigation Scheme Development in Central and Eastern Uganda (PISD)-JICA Supported Project	01/07/2015	30/06/2023	7.40	0.5	37.2	Exit
06	1330	Livestock Diseases Control Project Phase 2	01/07/2015	30/06/2023	25.00	16.4	-	Exit
07	1358	Meat Export Support Services	01/07/2016	30/06/2023	59.00	5.3	-	Exit
08	1386	Crop Pests and Diseases Control Phase II	01/07/2017	30/06/2023	19.70	3.6	-	Exit
09	1493	Developing A Market - Oriented & Environmentally Sustainable Beef Meat Industry	07/01/2020	30/06/2023	59.20	0.8	18.4	Exit
10	1663	China-Uganda South-South Cooperation Project Phase III	01/07/2015	30/06/2023	44.00	1.6	-	Exit
11	0023	Defence Equipment Project	01/07/2015	30/06/2023	7,640.94	1,980.8	-	Exit
12	1338	Skills Development Project	01/07/2015	30/06/2023	376.00	1.1	73.8	Exit
13	1143	Iramba Hydro Power Project	01/07/2012	30/06/2023	1,764.00	31.0	36.9	Exit
14	1262	Rural Electrification Project	01/07/2015	30/06/2023	652.26	134.5	-	Exit
15	1351	Nyeagak III Hydro Power Project	01/07/2015	30/06/2023	67.00	47.0	-	Exit
16	1352	Midstream Petroleum Infrastructure Development Project	01/07/2015	30/06/2023	570.00	13.5	-	Exit
17	1353	Mineral Wealth and Mining Infrastructure Development	01/07/2015	30/06/2023	156.00	8.3	-	Exit
18	1208	Support to National Authorising Officer	01/07/2015	30/06/2023	-	-	2.4	Exit
19	1288	Project for Financial Inclusion in Rural Areas (PROFISA)	01/07/2015	30/06/2023	105.80	4.9	4.4	Exit
20	1338	Skills Development Project	01/07/2015	30/06/2023	376.00	-	0.6	Exit
21	1310	Albertine Region Sustainable Development Project	01/07/2014	30/06/2023	87.50	-	36.9	Exit
22	1360	Markets and Agricultural Trade Improvements Programme (MATIP 2)	01/07/2015	30/06/2023	329.00	0.5	30.0	Exit
23	1347	Solar Powered Mini-Piped Water Schemes in rural Areas	01/07/2015	30/06/2023	304.20	25.0	-	Exit
24	1424	Multi-Lateral Lakes Edward & Albert Integrated Fisheries and Water Resources Management	01/07/2018	30/06/2023	35.00	1.7	-	Exit
25	1512	Uganda National Athlete Project	01/07/2015	30/06/2023	1,556.00	85.6	-	Exit
26	1325	NAGRC Strategic Intervention for Animal Genetics Improvement Project	01/07/2019	30/06/2023	118.00	81.3	-	Exit
27	1527	Establishment of an Oncology Centre in Northern Uganda	01/07/2019	30/06/2023	23.00	0.8	11.2	Exit
28	0994	Development of Industrial Parks	01/07/2008	30/06/2023	571.00	66.4	221.3	Exit
29	1106	Support to UMI Infrastructure Development	01/07/2015	30/06/2023	74.50	0.6	-	Exit
30	0952	Upgrading of Masaka - Bukolota Road	10/03/2010	30/06/2023	-	2.4	2.0	Exit
31	1276	Mubende-Kakumira-Kageoti Road	01/07/2017	30/06/2023	-	23.0	-	Exit
32	1310	Albertine Region Sustainable Development Project	01/07/2014	30/06/2023	87.50	0.1	24.5	Exit
33	1536	Upgrading Kitale - Gerenge Road	07/01/2019	30/06/2023	33.87	27.9	-	Exit
34	1544	Kisoro-Lake Banyonyi Road	01/07/2019	30/06/2023	100.00	0.2	43.0	Exit
35	1553	Ishuka-Rugazi-Katuryuru Road	01/07/2019	30/06/2023	118.00	35.9	-	Exit
36	0385	Assistance to Uganda Police	01/07/2010	30/06/2023	2,808.00	54.2	-	Exit
37	1400	Regional Communication Infrastructure	01/07/2016	30/06/2023	277.50	-	-	Exit

ANNEX 4: NEW PROJECTS ADMITTED INTO THE PIP FOR FY 2023-24

VOTE	Project Code	Project Name
Uganda National Roads Authority	1778	Proposed Upgrading of Namagumba - Budadiri - Nalugugu Road
Kampala Capital City Authority	1779	Kampala City Lighting and Infrastructure Improvement Project (KCLIP)
Petroleum Authority of Uganda	1780	NATIONAL OIL SPILL RESPONSE AND MONITORING INFRASTRUCTURE PROJECT.
Ministry of Water and Environment	1781	Faecal Sludge Management Enhancement Project (FSMEP)
Ministry of Tourism, Wildlife and Antiquities	1782	Mitigating Human-Wildlife Conflict Project (MHWCP)
Uganda National Bureau of Standards	1783	Construction of Food safety and Engineering Testing laboratories.
Internal Security Organization	1784	Construction of the Institute for Security and Strategic Studies- Uganda Infrastructure Development Project
Uganda National Roads Authority	1785	Proposed upgrading of Kyenjojo (Kihura) - Bwizi - Rwamariya - Kahunge (68 km)/Mpala - Bwizi (37 km)
Ministry of Agriculture Animal Industries and Fisheries	1786	Uganda Climate Smart Agricultural Transformation Project (UCSATP)
Ministry of Water and Environment	1787	Water for Production Regional Centre West - Phase II
Ministry of Water and Environment	1788	Water for Production Regional Centre North - Phase II
Ministry of Water and Environment	1789	Water for Production Regional Centre East - Phase II
Ministry of Water and Environment	1790	Water for Production Regional Centre - Karamoja
Ministry of Water and Environment	1791	Water for Production Regional Centre - Central
Uganda Business and Technical Examination Board	1792	Uganda Business and Technical Examinations Board Infrastructure Development Project
Ministry of Energy and Mineral Development	1793	Midstream Petroleum Infrastructure Development Phase II

ANNEX V: NON-COMPLIANT RETOOLING PROJECTS IN THE PIP FY 2022 /23

S/N	Programme	Vote Name	Project Name	Total Budget Allocation	Total Allocation to non-retooling items	%	Observations
1	Human Capital Devt	Homa Regional Referral Hospital	Retooling of Homa Regional Referral Hospital	5,770,000,000	5,650,000,000	97.9%	Funds spent on Non-Residential Buildings
2	Human Capital Devt	Atara Regional Referral Hospital	Retooling of Atara Regional Referral Hospital	6,660,000,000	6,500,000,000	97.6%	Funds spent on Non-Residential Buildings
3	Human Capital Devt	Mbarara Regional Referral Hospital	Retooling of Mbarara Regional Referral Hospital	1,670,000,000	1,550,000,000	92.8%	Funds spent on Non-Residential Buildings - Acquisition
4	Human Capital Devt	Mukono Regional Referral Hospital	Retooling of Mukono Regional Referral Hospital	3,817,000,000	3,500,000,000	91.7%	Non-Residential Buildings - Acquisition
5	Human Capital Devt	Musasa Regional Referral Hospital	Retooling of Musasa Regional Referral Hospital	11,669,504,339	10,748,099,304	89.8%	Funds spent on Non-Residential Buildings - Acquisition
6	Human Capital Devt	Musasa Regional Referral Hospital	Retooling of Musasa Regional Referral Hospital	2,660,000,000	2,580,000,000	89.8%	Funds spent on Non-Residential Buildings
7	Human Capital Devt	Gulu Regional Referral Hospital	Retooling of Gulu Regional Referral Hospital	990,000,000	870,000,000	87.9%	Funds spent on Residential Buildings
8	Human Capital Devt	Soroti Regional Referral Hospital	Retooling of Soroti Regional Referral Hospital	1,270,000,000	1,070,000,000	84.3%	Funds spent on Residential and Non-Residential Buildings
9	Human Capital Devt	Kabale Regional Referral Hospital	Retooling of Kabale Regional Referral Hospital	1,120,000,000	920,000,000	82.1%	Funds spent on Residential and Non-Residential Buildings
10	Human Capital Devt	Examination Board	Retooling of the Uganda Business and Technical Examination Board	6,216,480,000	5,016,480,000	80.8%	Funds allocated to Non-Residential Buildings - Acquisition and Membership
11	Human Capital Devt	MOES	Retooling of Ministry of Education and Sports	48,502,709,270	39,130,833,224	80.7%	Transfer to Other Government Units, Non-Residential Buildings - Acquisition, Allowances etc
12	Human Capital Devt	Muni University	Retooling of Muni University	3,890,000,000	2,902,000,000	74.6%	Funds allocated to Non-Residential Buildings - Acquisition and Membership services
13	Human Capital Devt	Makerere University Business School	Retooling of Makerere University Business School	3,629,000,000	2,610,000,000	72.2%	Funds spent on Non-Residential Buildings - Acquisition
14	Human Capital Devt	Makerere University	Retooling of Makerere University	2,790,278,016	2,000,000,000	71.7%	Funds allocated to Residential Buildings - Improvement, Land and other structures
15	Human Capital Devt	Makerere University	Retooling of Makerere University	13,063,815,381	8,659,815,381	66.3%	Funds allocated to Appraisal and Feasibility Studies for Capital Works, Monitoring and Non-Residential Buildings - Acquisition and Constancy services-Capital
16	Human Capital Devt	Uganda Virus Research Institute	Retooling of Uganda Virus Research Institute	2,400,000,000	1,450,000,000	60.4%	Funds allocated to Non-Residential Buildings - Acquisition and Constancy services-Capital
17	Human Capital Devt	Education Service Commission	Retooling of Education Service Commission	5,052,918,135	3,000,000,000	59.4%	Funds allocated to Non-Residential Buildings - Acquisition and Constancy services-Capital
18	Human Capital Devt	Mulago National Referral Hospital	Retooling of Mulago National Referral Hospital	10,003,000,000	5,000,000,000	49.0%	Funds spent on Residential Buildings
19	Human Capital Devt	Jinja Regional Referral Hospital	Retooling of Jinja Regional Referral Hospital	200,000,000	83,000,000	41.5%	Funds spent on Residential Buildings
20	Human Capital Devt	Kiruddu National Referral Hospital	Retooling of Kiruddu National Referral Hospital	1,500,000,000	500,000,000	33.3%	Funds used for Land improvements, Residential building improvement
43	Governance and Security	State House	Retooling of State House	36,203,000,000	33,504,500,000	92.5%	Classified Assets - Acquisition, Non-Residential Buildings-Improvement
45	Development Plan Implementation	Ministry of Finance Planning and Economic Development	Retooling of Ministry of Finance Planning and Economic Development	51,629,974,915	48,390,000,000	93.7%	65.3% of the total project allocation is used transfer to other Government units including: ETD, AEC and UBCL for Maziba dam, 27.3% is used on recurrent item including staff training, allowances, travel inland, fuel and lubricants, advertising and public relations, monitoring and appraisal of capital works among others which are non-retooling in nature
46	Sustainable Energy Development	Ministry of Energy and Mineral Development	Retooling of Ministry of Energy and Mineral Development Phase II	29,459,000,610	27,281,000,611	92.6%	Non-Residential Buildings - Acquisition
48	Governance and Security	Special Commission	Retooling of Special Commission	3,720,000,000	3,720,000,000	100%	Non-Residential Buildings - Acquisition
50	INNOVATION, TECHNOLOGY DEVELOPMENT	Uganda Industrial Research Institute	Retooling of Uganda Industrial Research Institute	2,799,600,000	2,269,600,000	81%	Funds spent on Non-Residential Buildings - Acquisition, Research and Development Acquisition, Research and Development Improvement
54	Private Sector Development	Uganda Investment Authority	Retooling of Uganda Investment Authority	2,343,515,400	1,653,515,400	71%	Funds used for Medical Expenses, Allowances, Advertising and public relations, membership dues and subscription fees, consultancy services, insurances, workshops and meeting seminars, welfare and entertainment, travel inland
55	Development Plan Implementation	Uganda Bureau of Statistics	Retooling of Uganda Bureau of Statistics	11,938,101,577	9,617,200,251	81%	Non-Residential Buildings - Acquisition
57	Governance and Security	Public Procurement and Disposal of Public Assets	Retooling of Public Procurement & Disposal of Public Assets	2,996,400,000	1,992,400,000	66%	Allowances (fuel, Casuals, Temporary, sitting allowances), Non-Residential Buildings - Acquisition, Staff Training, Travel Inland, Consultancy Services, Printing & Optical Insurances
58	Private Sector Development	Uganda Free Zones Authority	Retooling of Uganda Free Zones Authority	22,715,638,959	22,659,438,959	100%	Non-Residential Buildings - Acquisition
60	Governance and Security	Uganda High Commission in Kenya, Nairobi	Retooling of Uganda High Commission in Kenya, Nairobi	10,000,000,000	10,000,000,000	100%	Non-Residential Buildings - Acquisition
61	Governance and Security	Uganda High Commission in Tanzania	Retooling of Uganda High Commission in Tanzania	3,500,000,000	3,500,000,000	100%	Non-Residential Buildings - Acquisition
62	Governance and Security	Uganda High Commission in Zambia	Retooling of Uganda High Commission in Zambia	3,700,000,000	3,500,000,000	95%	Non-Residential Buildings - Acquisition
64	Governance and Security	Embassy in United States	Retooling of Uganda Embassy in the United States, Washington	2,650,000,000	1,615,000,000	62%	Appraisal and Feasibility Studies for Capital Works, Non-Residential Building-Improvement
65	Governance and Security	Uganda Embassy in Ethiopia, Addis Ababa	Retooling of Uganda Embassy in Ethiopia, Addis Ababa	400,000,000	400,000,000	100%	Constancy Services
68	Governance and Security	Uganda Embassy in Denmark, Copenhagen	Retooling of Uganda Embassy in Denmark, Copenhagen	510,000,000	400,000,000	78%	Constancy Services-Capital
70	Governance and Security	Uganda Embassy in DRC, Kinshasa	Retooling of Uganda Embassy in DRC, Kinshasa	3,473,326,248	3,473,326,248	100%	Funds used for Non-Residential Buildings - Acquisition
72	Governance and Security	Uganda Embassy in France, Paris	Retooling of Uganda Embassy in France, Paris	13,075,484,000	9,664,284,000	74%	Funds used for Non-Residential Buildings - Acquisition
74	Governance and Security	Uganda Embassy in Guatemala, Guatemala	Retooling of Uganda Embassy in Guatemala, Guatemala	5,800,000,000	4,000,000,000	69%	Non-Residential Buildings - Acquisition
75	Governance and Security	Uganda Embassy in South Sudan, Juba	Retooling of Uganda Embassy in South Sudan, Juba	1,400,000,000	1,000,000,000	71%	Funds used for Constancy Services-Capital
77	Governance and Security	Uganda Embassy in China, Guangzhou	Retooling of Uganda Embassy in Guangzhou, China	550,000,000	500,000,000	91%	Constancy Services-Capital
80	Governance and Security	Uganda Embassy in Kenya, Mombasa	Retooling of Uganda Embassy in Mombasa, Kenya	1,600,000,000	1,500,000,000	94%	Non-Residential Buildings - Acquisition
81	Governance and Security	Uganda Embassy in Algeria, Algiers	Retooling of Uganda Embassy in Algeria, Algiers	2,000,000,000	900,000,000	45%	Non-Residential Buildings - Acquisition

ANNEX V: NON-COMPLIANT RETOOLING PROJECTS IN THE PIP FY 2022/23

S/N	Programs	Vote Name	Project Name	Total Budget Allocation	Total allocation to non-retooling items	%	Observations
83	Integrated Transport Infrastructure and Services	Uganda National Roads Authority	Retooling of Uganda National Roads Authority	43,524,576,134	17,034,749,092	39%	Observations Funds that were allocated from retooling outputs include residential buildings, consultancy services and payment of non-retooling items for consultancy services and payment of non-retooling items for consultancy services, monitoring and supervision of capital work, fuel, lubricants and Oils.
85	Natural Resources, Environment, Climate C	Ministry of Water and Environment	Retooling of Ministry of Water and Environment	5,037,864,710	4,460,000,000	89%	Funds that were allocated from retooling outputs include medical expenses, printing, stationary, photocopying and binding, membership dues and subscription fees, information and communication technology services, consultancy services, monitoring and supervision of capital work, fuel, lubricants and Oils, travel inland
87	Natural Resources, Environment, Climate C	National Forestry Authority	Retooling of National Forestry Authority	5,653,725,800	4,192,425,800	74%	Funds were mainly allocated to Agricultural Supplies and services
88	Natural Resources, Environment, Climate C	Uganda National Meteorological Authority	Retooling of Uganda National Meteorological Authority	6,556,618,607	5,806,818,607	89%	Funds that were allocated from retooling outputs include medical expenses, printing, stationary, photocopying and binding, membership dues and subscription fees, information and communication technology services, consultancy services, monitoring and supervision of capital work, fuel, lubricants and Oils, travel inland
89	Sustainable Urbanisation and Housing	Ministry of Lands, Housing and Urban Development	Retooling of Ministry of Lands, Housing and Urban Development	1,400,000,000	708,000,000	51%	The Vote allocated resources to non-retooling activities such as workshops, meetings, seminars, contract staff salaries, approval and printing stations for Capital Works, Social Security Contributions, Monitoring and Supervision of capital work, Insurance e.t.c.
90	Natural Resources, Environment, Climate C	Uganda Land Commission	Retooling of Uganda Land Commission	29,666,454,431	28,017,454,431	94%	The Vote allocated resources to non-retooling activities such as Welfare and Entertainment, Allowances, Travel Inland, Printing, Stationery, Photocopying and Binding, Medical expenses (Employee), Workshops, Meetings and Seminars e.t.c.
91	Tourism Development	Ministry of Tourism, Wildlife and Antiquities	Retooling of Ministry of Tourism, Wildlife and Antiquities	1,200,781,323	506,381,323	42%	The Vote allocated resources to non-retooling activities such as Monitoring and Supervision of Capital work and Information and Communication Technology Supplies.
93	Manufacturing	Trade Industry and Cooperatives	Retooling of Trade Industry and Cooperatives	17,055,363,000	17,055,363,000	100%	Funds used for Travel Inland, Information and Communication Technology Supplies, Fuel, Lubricants and Oils Workshops, Meetings and Seminars Transfer to Other Government Units Allowances (incl. Casuals, Temporary, sitting allowances) Workshops, Meetings and Seminars Allowances (incl. Casuals, Temporary, sitting allowances)
96	Digital Transformation	Ministry of ICT & National Guidance	Retooling of Ministry of ICT & National Guidance	33,679,903,809	28,184,954,127	84%	The Vote allocated resources to non-retooling activities such as staff training, information and communication technology services, welfare and entertainment, advertising and public relations, Grants to government institutions, contract staff salaries and many others.
98	Community Mobilization and mindset change	Ministry of Gender Labour and Social Development	Retooling of Ministry of Gender Labour and Social Development	1,917,606,549	899,145,855	47%	Funds allocated to social security contributions, travel inland, contract staff salaries, fuel, lubricants and oil.
100	Public Sector Transformation	National Planning Authority	Retooling on National Planning Authority	3,948,167,988	1,570,000,000	40%	Funds allocated to heavy ICT hardware Acquisition, Non residential buildings- improvement, insurance, research and development acquisition
103	Public Sector Transformation	Ministry of Public Service	Retooling of Ministry of Public Service	2,947,655,385	1,100,000,000	37%	Funds spent on workshops, meetings and seminars, non residential buildings-improvement, Travel Inland, allowances and staff training.
104	Public Sector Transformation	Kamacha Capital City Authority	Retooling of Kamacha Capital City Authority	99,578,814,377	90,503,751,835	91%	Funds allocated to Fuel, Lubricants & oil, allowances, workshops, agricultural supplies and services, medical supplies, consultancy services, apraisal and feasibility studies for capital works, compensation to 3rd parties, non-residential buildings, laboratory supplies, residential buildings' sector development grant, staff training, meetings and seminars and research expenses.
107	Governance and Security	Internal Security Organisation	Retooling of Internal Security Organisation	839,995,000	839,995,000	100%	Funds were spent on classified assets-acquisition
109	Governance and Security	Ministry of Internal Affairs	Retooling of Ministry of Internal Affairs	3,647,221,030	1,347,221,030	37%	Funds were spent on non-residential building-acquisition and classified assets-acquisition.
113	Governance and Security	Law Development Centre	Retooling of the Law Development Centre	5,335,662,542	3,285,062,542	62%	Funds were spent on non-residential building-improvement
115	Governance and Security	National Citizenship and Immigration Control	Retooling the National Citizenship and Immigration Control	10,536,294,169	4,895,709,000	46%	Funds were spent on residential building-acquisition, non residential buildings-acquisition, land acquisition, Other Buildings other than dwellings - improvement and Non-Residential Buildings - Improvement.
117	Governance and Security	Uganda Police Force	Retooling the Uganda Police Force	133,768,505,886	131,768,504,066	99%	Funds were spent on classified assets-acquisition
118	Governance and Security	Uganda Prisons	Retooling of Uganda Prisons Service	1,410,000,000	1,010,000,000	72%	Funds were spent on Information and Communication Technology Supplies and consultancy services.
120	Governance and Security	Directorate of Government Analytical Labo	Retooling for Directorate of Government Analytical Laboratory	7,700,114,200	6,662,297,000	87%	Funds were spent on consultancy services, contract staff salaries, social security contributions, classified assets-acquisition and classified expenditure.

ANNEX V: NON-COMPLIANT RETOOLING PROJECTS IN THE PIP FY 2022/23

S/N	Programs	Vote Name	Project Name	Total Budget Allocation	Total allocation to non retooling items	%	Observations
122	REGIONAL BALANCED DEVELOPMENT	Ministry of Local Government	Retooling of Ministry of Local Government	10 114 429 216	6 934 429 216	69%	Funds were spent on Non-Residential Buildings - Acquisition, Printing, Stationery, Photocopying and Binding, Transfers to Government Institutions, Rent-Produced Assets-to private entities, Consultancy Services-Capital, Other Structures - Acquisition, Information and Communication Technology Services, Travel Inland, Staff Training, Consultancy Services, Allowances (incl Casuals, Temporary, sitting allowances), Information and Communications Technology Supplies, Social Security Contributions, Transfer to Other Government Units, Incapacity benefits (Employees), Social Security Contributions, Employer Gratuity, Printing, Stationery, Photocopying and Binding, Medical Supplies and Services, Monitoring and Supervision of capital work, Workshops, Meetings and Seminars, Inter-Produced Assets, Contract Staff Salaries, Medical expenses (Employees)
123	Agro-Industrialisation	National Animal Genetic Resource Centre	Retooling of National Animal Genetic Resource Centre and Data	635 000 000	200 000 000	31%	Non-Residential Buildings - Acquisition
124	Agro-Industrialisation	National Agricultural Research Organisation	Retooling of National Agricultural Research Organisation (NARO)	40 856 286 698	17 641 954 212	43%	Funds were spent on travel inland, Allowances, Electricity, Staff Training, Fuel, Lubricants and Oil, Licenses, Monitoring and Supervision of capital work, Research Expenses, Guard and Security services, Water, welfare and entertainment, Recruitment expenses books, Periodical end news papers/Printing, Stationery, Photocopying and Binding, Contributions to Non-Government Institutions.
125	Agro-Industrialisation	National Agricultural Advisory Services Secretariat	Retooling of National Agricultural Advisory Services Secretariat	13 236 420 000	5099020000	39%	Funds were allocated for Non-Residential Buildings - Acquisition, Travel Inland, Consultancy Services-Capital, Contract Staff Salaries
126	Agro-Industrialisation	Ministry Agriculture, Animal Industry and Fisheries	Retooling of Ministry Agriculture, Animal Industry and Fisheries	8 900 000 000	8 260 000 000	93%	Funds will be spent on Medical expenses Fuel, Lubricants and Oil, Consultancy Services, Contract Staff Salaries, Travel Inland, Social Security Contributions, Incapacity benefits (Employees), Workshops, Meetings and Seminars, Fuel, Lubricants and Oil-Printing, Stationery, Photocopying and Binding.
127	Agro-Industrialisation	Dairy Development Authority (DDA)	Retooling of Dairy Development Authority (DDA)	6 552 867 120	3 376 059 600	52%	Non-Residential Buildings - Acquisition, Consultancy Services, Printing, Stationery, Photocopying and Binding, Non-Residential Buildings - Improvement, Consultancy Services-Capital
128	Agro-Industrialisation	Uganda eGrazing Development Authority	Retooling of Uganda eGrazing Development Authority	4 772 833 009	3 124 205 159	73%	Improvement, Consultancy Services-Capital Funds allocated for Non-Residential Buildings - Improvement

ANNEX 6 A: ALLOCATIONS FOR DOMESTIC ARREARS FY 2023/24

Vote	Description	Rent	Other recurrent	Development	Cont. to Int orgs	Total Allocation
001	Office of the President		547,131,051	-		547,131,051
002	State House		-	-		-
003	Office of the Prime Minister		-	-		-
004	Ministry of Defence & Veteran Affairs		4,469,607,580	-		4,469,607,580
005	Ministry of Public Service		24,414,363	-	30,503,781	54,918,144
006	Ministry of Foreign Affairs		-	-	-	-
007	Ministry of Justice		187,170,293	-	-	187,170,293
008	Ministry of Finance, Planning and Econ		14,184,418,528	-	-	14,184,418,528
009	Ministry of Internal Affairs		145,555,427	-	-	145,555,427
010	Ministry Of Agriculture, Animal Industry		28,891,802	-	314,801,504	343,693,306
011	Ministry of Local Government		-	-	-	-
012	Ministry of Lands , Housing and Urban Development		73,470,770	-	-	73,470,770
013	Ministry of Education and Sports	8,594,691	1,565,413,152	42,708,837	-	1,616,716,680
014	Ministry of Health	-	363,804,715	228,036,904	87,870,294	679,711,914
015	Ministry of Trade , Industry and cooperatives	4,937,663	43,259,702	-	286,564,690	334,762,056
016	Ministry of Works, and Communications	-	717,235,390	288,854,742	-	1,006,090,132
017	Ministry of Energy and Minerals	6,673,983	219,281,885	-	4,586,732	230,542,600
018	Ministry of Gender, Labour and Social Development	10,047,515	1,168,742,305	10,489,980	-	1,189,279,801
019	Ministry of Water and Environment	-	-	7,781,015,473	-	7,781,015,473
020	Ministry of ICT	2,951,973	1,900,186	-	-	4,852,158
021	Ministry of East African Affairs	-	-	-	-	-
022	Ministry of Tourism, Wildlife and Heritage	-	99,036,681	-	-	99,036,681
023	Ministry of Kampala Capital City and Metropolitan Affairs		-	-	-	-
130	Treasury		-	-	-	-
101	Judiciary (Office of Judicature)		-	-	-	-
102	Electoral Commission(EC)		-	-	-	-
103	Inspector General of Government's Office(IGG)		-	-	-	-
104	Parliamentary Commission(PARI)		-	-	-	-
105	Uganda Law Reform Commission		-	-	-	-
106	Uganda Human Rights Commission (UHRC)		-	-	-	-
107	Uganda Aids Commission (UAC)		2,284,865	-	-	2,284,865
108	National Planning Authority(NPA)		-	-	-	-
109	Uganda National Meteorological Authority (UNMA)		-	-	-	-
110	Uganda Industrial Research Institute (UIRI)		-	-	-	-
111	National Curriculum Development Centre (NCDC)		-	-	-	-



Vote	Description	Rent	Other recurrent	Development	Cont. to Int orgs	Total Allocation
112	Directorate of Ethics and Integrity(DEI)	3,714,808	4,417,994	-	-	8,132,802
113	Uganda National Roads Authority (UNRA)	-	2,642,831,424	7,665,523,707	-	10,308,355,131
114	Uganda Cancer Institute (UCI)	-	-	-	-	-
115	Uganda Heart Institute	-	-	-	72,888,550	72,888,550
116	Uganda National Medical Stores	-	-	-	-	-
117	Uganda Tourism Board (UTB)	-	-	-	-	-
118	Uganda Road Fund (RF)	-	-	-	-	-
119	Uganda Registration Services Bureau (URSB)	-	-	-	-	-
120	Directorate of Citizenship and Immigration Control	-	1,242,610	7,582,763	-	8,825,373
121	Diary Development Authority (DDA)	-	-	-	-	-
122	Kampala Capital City Authority(KCCA)	-	-	-	-	-
123	National Lotteries and Gaming Regulatory Board	-	-	-	-	-
124	Equal Opportunities Commission	-	-	-	-	-
125	NAGRC&DB	-	33,494,328	5,607,348	-	39,101,676
126	National Information Technologies Authority	-	-	-	-	-
127	Uganda Virus Research Institute (UVRI)	-	-	-	-	-
128	Uganda National Examination Board (UNEB)	-	-	-	-	-
129	Financial Intelligence Authority (FIA)	-	-	-	-	-
130	Treasury Operations (TOP)	-	-	-	-	-
131	Office of the Auditor General (OAG)	-	-	-	-	-
132	Education Service Commission(ESC)	-	-	-	-	-
133	Directorate of Public Prosecutions	-	-	-	-	-
134	Health Service Commission(HSC)	-	1,235,432	-	-	1,235,432
135	Directorate of Government Analytical Laboratory (DGAL)	-	-	-	-	-
136	Uganda Export Promotion Board (UEPB)	-	-	-	-	-
137	National Identification and Registration Authority (NIRA)	-	-	-	-	-
138	Uganda Investment Authority (UIA)	-	-	-	-	-
139	Petroleum Authority of Uganda (PAU)	-	-	32,096,512	-	32,096,512
140	Capital Markets Authority	-	-	-	-	-
141	Uganda Revenue Authority (URA)	-	-	-	-	-
142	National Agricultural Research Organization(NARO)	-	-	-	-	-
143	Uganda Bureau of Statistics (UBOS)	-	-	-	-	-
144	Uganda Police	74,960,150	520,285,658	367,425,317	-	962,671,124
145	Uganda Prisons	19,773,024	1,901,986,081	16,641,052	-	1,938,400,158
146	Public Service Commission (PSC)	-	-	-	-	-
147	Local Government Finance Commission	2,534,106	-	-	-	2,534,106
148	Judicial Service Commission	-	4,139,251	-	-	4,139,251

Vote	Description	Rent	Other recurrent	Development	Cont. to Int orgs	Total Allocation
149	National Population Council	-	-	-	-	-
150	National Environment Management Authority (NEMA)	-	-	-	-	-
151	UBTS	-	18,290,926	-	-	18,290,926
152	National Agricultural Advisory Services (NAADS)	-	-	-	-	-
153	Public Procurement & Disposal of Assets (PPDA)	-	6,051,621	-	-	6,051,621
154	Uganda National Bureau of Standards (UNBS)	-	-	-	-	-
155	Cotton Development Organization	-	-	-	-	-
156	Uganda Land Commission (ULC)	4,830,490	64,650,673	-	-	69,481,162
157	National Forestry Authority (NFA)	-	-	-	-	-
158	Internal Security Organization (ISO)	-	-	-	-	-
159	External Security Organization (ESO)	-	-	-	-	-
160	Uganda Coffee Development Authority (UCDA)	-	-	-	-	-
161	Uganda Free Zones Authority	-	-	-	-	-
162	Uganda Microfinance Regulatory Authority	-	-	-	-	-
163	Uganda Retirements Benefits Regulatory Authority	-	-	-	-	-
164	National Council for Higher Education	-	-	-	-	-
165	Uganda Business and Technical Examination Board	-	-	-	-	-
166	National Council of Sports	-	-	-	-	-
301	Makerere University	-	-	-	-	-
302	Mbarara University	810,000	6,633,705	-	-	7,443,705
303	Makerere University Business School	-	-	-	-	-
304	Kyambogo University	-	72,368,097	20,503,937	-	92,872,034
305	Busitema University	-	-	8,567,805	-	8,567,805
306	Muni University	-	-	-	-	-
307	Kabale University	-	-	-	-	-
308	Soroti University	-	5,263,355	3,362,311	-	8,625,666
309	Gulu University	-	117,181,874	-	-	117,181,874
310	Lira University	-	-	-	-	-
311	Law Development Centre.	150,000	45,978,862	32,559,896	-	78,688,758
312	Uganda Management Institute	-	-	-	-	-
401	Mulago National Referral Hospital	-	-	-	-	-
162	Burubuka National Referral Mental Hospital	-	1,320,006	-	-	1,320,006
403	Arua Regional Referral Hospital	-	6,767,984	-	-	6,767,984
404	Fort Portal Hospital	-	-	-	-	-
405	Gulu Hospital	-	2,159,251	-	-	2,159,251
406	Hoima Hospital	-	-	-	-	-
407	Jinja Hospital	-	-	-	-	-



Vote	Description	Rent	Other recurrent	Development	Cont. to Int orgs	Total Allocation
408	Kabale Hospital	-	-	-	-	-
409	Masaka Regional Referral Hospital	-	-	-	-	-
410	Mbale Hospital	-	1,287,738	-	-	1,287,738
411	Soroti Hospital	-	-	-	-	-
412	Lira Regional Referral Hospital	-	-	-	-	-
413	Mbarara Regional Hospital	-	32,904,903	-	-	32,904,903
414	Mubende Regional Referral Hospital	-	1,846,155	-	-	1,846,155
415	Moroto Regional Referral Hospital	-	-	-	-	-
416	Naguru Referral Hospital	-	-	-	-	-
417	Kiruddu Referral Hospital	-	6,694,444	-	-	6,694,444
418	Kawempe Referral Hospital	-	7,899,755	-	-	7,899,755
419	Entebbe Regional Referral Hospital	-	6,728,108	-	-	6,728,108
420	Mulago Specialised Hospital	-	9,593,966	-	-	9,593,966
421	Kayunga Referral Hospital	-	-	-	-	-
422	Yumbe Referral Hospital	-	-	-	-	-
	Sub Total (A)	139,978,404	29,364,872,896	16,510,976,583	797,215,553	46,813,043,436
	CLASSIFIED					
001	Office of the President		2,000,000,000	-		2,000,000,000
009	Ministry of Internal Affairs		1,970,701,755			1,970,701,755
158	Internal Security Organization (ISO)		5,582,938,708	-		5,582,938,708
159	External Security Organization (ESO)		8,164,772,368	-		8,164,772,368
	OTHER					
012	MoLHUD - Archdiocese of Kampala , Nsambya Land		15,000,000,000			15,000,000,000
019	MoW&E for NWSC (Police, Prison & UPDF Bills)		12,808,374,763			12,808,374,763
020	MoICT for Former Workers of UPTC balance out of Ushs 213Bn		51,484,200,000			51,484,200,000
Various	Salary, Pension & Gratuity (Annex 6A)		56,175,968,970			56,175,968,970
	TOTAL	139,978,404	182,551,829,460	16,510,976,583	797,215,553	200,000,000,000

ANNEX 6 B: PENSION AND GRATUITY ARREARS FOR FY 2023/24

Vote Code	Vote Name	Salary arrears FY 2023/24	Pension and Gratuity arrears FY 2023/24	Total Arrears
011	Ministry of Local Government	-	53,430,527	53,430,527
013	Ministry of Education and Sports	-	68,370,444	68,370,444
016	Ministry of Works and Transport	1,979,084	80,585,121	82,564,205
017	Ministry of Energy and Mineral Development	-	6,150,770,617	6,150,770,617
122	KAMPALA CAPITAL CITY AUTHORITY	37,341,735	-	37,341,735
124	Equal Opportunities Commission	356,261,449	234,258,512	590,519,961
145	Uganda Prisons	-	3,944,464,195	3,944,464,195
404	Fort Portal Referral Hospital	-	6,034,246	6,034,246
405	Gulu Referral Hospital	-	147,316,112	147,316,112
407	Jinja Referral Hospital	80,453,516	3,139,663	83,593,179
408	Kabale Referral Hospital	-	1,849,668,497	1,849,668,497
411	Soroti Referral Hospital	-	111,696,252	111,696,252
412	Lira Referral Hospital	-	2,742,286	2,742,286
	Sub Total Central CG Votes	476,035,784	12,652,476,472	13,128,512,256
601	Arua City	-	565,177,068	565,177,068
603	Gulu City	-	37,681,769	37,681,769
604	Hoima City	-	223,722,473	223,722,473
605	Jinja City	-	172,240,269	172,240,269
608	Mbale City	-	7,847,278,545	7,847,278,545
609	Mbarara City	113,557,604	-	113,557,604
703	Bushenyi- Ishaka Municipal Council	-	17,560,294	17,560,294
708	Kabale Municipal Council	8,743,700	1,481,687,783	1,490,431,483
710	Kapchorwa Municipal Council	-	11,764,169	11,764,169
719	Makindye-Ssabagabo Municipal Council	-	17,741,565	17,741,565
720	Masindi Municipal Council	-	23,197,945	23,197,945
723	Mubende Municipal Council	-	80,401	80,401
730	Sheema Municipal Council	-	87,246,777	87,246,777
731	Tororo Municipal Council	16,404,339	571,819,127	588,223,466
802	Adjumani District	-	155,012,004	155,012,004
803	Agago District	173,317,118	185,915,150	359,232,268
804	Alebtong District	-	146,113,402	146,113,402
805	Amolatar District	-	94,757,892	94,757,892
807	Amuria District	55,610,250	127,003,561	182,613,811
808	Amuru District	-	1,727,148,228	1,727,148,228
810	Arua District	-	839,702,573	839,702,573
811	Budaka District	7,493,154	895,524,118	903,017,272
813	Bugiri District	-	40,831,809	40,831,809
814	Bugweri District	34,123,123	-	34,123,123
816	Buikwe District	149,144,736	135,940,441	285,085,177
819	Bukwo District	28,413,272	1,122,883,188	1,151,296,460
824	Bushenyi District	-	1,484,236,729	1,484,236,729
825	Busia District	81,655,142	664,795,923	746,451,065
826	Butaleja District	41,132,009	664,795,923	705,927,932
827	Butambala District	-	24,505,761	24,505,761
828	Butebo District	-	1,045,460,259	1,045,460,259
831	Dokolo District	-	8,133,486	8,133,486
833	Gulu District	3,091,636	376,610,092	379,701,728
836	Iganga District	1,202,682	501,657,890	502,860,572
837	Isingiro District	10,178,302	213,419,838	223,598,140
841	Kabarole District	-	11,140,863	11,140,863
842	Kaberamaido District	-	291,526,347	291,526,347
843	Kagadi District	-	66,097,590	66,097,590
844	Kakumiro District	202,946,478	90,348,654	293,295,132
846	Kalangala District	-	178,617,567	178,617,567
847	Kaliro District	108,449,342	-	108,449,342
848	Kalungu District	-	35,977,459	35,977,459
849	Kamuli District	55,675,531	524,657,806	580,333,337
850	Kamwenge District	-	13,872,548	13,872,548
851	Kanungu District	71,300,649	-	71,300,649
852	Kapchorwa District	-	291,550,890	291,550,890

ANNEX 6 B: PENSION AND GRATUITY ARREARS FOR FY 2023/24

856	Kasese District	-	3,452,233	3,452,233
857	Katakwi District	45,395,487	70,231,791	115,627,278
858	Kayunga District	103,139,708	718,260,864	821,400,572
860	Kibaale District	-	137,561,977	137,561,977
861	Kiboga District	-	29,648,614	29,648,614
865	Kiryandongo District	21,585,540	991,280,282	1,012,865,822
866	Kisoro District	-	224,191,039	224,191,039
867	Kitagwenda District	-	918,363,638	918,363,638
868	Kitgum District	511,368,380	964,919,490	1,476,287,870
869	Koboko District	-	83,675,196	83,675,196
870	Kole District	-	258,386,901	258,386,901
871	Kotido District	-	290,945,045	290,945,045
872	Kumi District	133,222,885	588,676,495	721,899,380
875	Kyankwanzi District	-	262,236,219	262,236,219
876	Kyegegwa District	-	77,148,455	77,148,455
877	Kyenjojo District	77,154,228	35,912,852	113,067,080
878	Kyotera District	-	292,125,673	292,125,673
880	Lira District	-	8,663,055	8,663,055
882	Luwero District	-	258,085,735	258,085,735
883	Lwengo District	44,661,178	264,050,763	308,711,941
884	Lyantonde District	-	554,565,392	554,565,392
886	Manafwa District	-	48,183,297	48,183,297
888	Masaka District	23,339,019	19,278,661	42,617,680
889	Masindi District	-	187,263,256	187,263,256
891	Mbale District	320,181,212	47,861,800	368,043,012
892	Mbarara District	-	65,872,926	65,872,926
893	Mitooma District	58,686,793	18,605,460	77,292,253
895	Moroto District	-	81,546,669	81,546,669
897	Mpigi District	-	565,213,693	565,213,693
898	Mubende District	-	232,362,454	232,362,454
899	Mukono District	-	2,988,642,090	2,988,642,090
901	Nakapiripiriti District	-	9,748,040	9,748,040
902	Nakaseke District	441,789,308	954,408,995	1,396,198,303
903	Nakasongola District	-	47,361,768	47,361,768
904	Namayingo District	106,761,695	-	106,761,695
905	Namisindwa District	5,642,196	-	5,642,196
906	Namatumba District	-	30,177,403	30,177,403
909	Ngora District	58,910,661	705,512,770	764,423,431
911	Ntungamo District	143,177,731	252,176,450	395,354,181
916	Oyam District	45,055,291	146,593,778	191,649,069
921	Rubanda District	10,780,142	-	10,780,142
922	Rubirizi District	-	31,761,456	31,761,456
923	Rukiga District	-	38,270,569	38,270,569
924	Rukungiri District	20,617,800	749,749,385	770,367,185
926	Sembabule District	65,567,448	-	65,567,448
931	Terego District	-	344,594,368	344,594,368
932	Tororo District	76,337,638	700,055,775	776,393,413
933	Wakiso District	140,728,893	191,665,255	332,394,148
934	Yumbe District	179,768,037	483,457,334	663,225,371
935	Zombo District	62,036,701	200,928,140	262,964,841
	Sub Total Local Government Votes	3,858,347,038	39,189,109,676	43,047,456,714
	Grand Total	4,334,382,822	51,841,586,148	56,175,968,970

ANNEX 7 – RECOMMENDATIONS OF PARLIAMENT

KEY POLICY ISSUES RAISED IN THE REPORT OF THE BUDGET COMMITTEE OF PARLIAMENT (MAJORITY REPORT) AND THE REPORT BY THE LEADER OF OPPOSITION (MINORITY REPORT) ON THE NATIONAL BUDGET FRAMEWORK PAPER FOR FY 2023/2024

Issue

1. **Progress towards the adoption of a programmatic approach to budgeting** is still deficient. The programme approach was aimed at enhancing synergies and reducing "silo" approach to planning, budgeting and implementation across government. As a result, the effective implementation of the programme approach has been undermined.

Recommendation

- i. Fast track the full implementation of the Programme approach including, among others, finalization of the upgrade of the PBS system, shifting MTEF resource allocation to be done by Programmes and strengthening the Programme secretariats so as to improve its effectiveness and increase its associated benefits. Program secretariats should be at the centre of allocating resources within their programs.
- ii. Fully strengthen programme secretariats both technically and financially, resourced annually through the budget.
- iii. NPA spearheads production of regional plans in line with the regional divisions as well as establishing regional offices.
- iv. To enhance budget efficiency there is an urgent need to introduce annual program spending reviews (expenditure tracking) prior to the budget process.

Issue

2. There is a critical challenge of the **timely implementation of NDP III core projects** in which only 33 out of 69 core projects have been implemented.

Recommendation

- i. Scale up revenue mobilization to fund these core projects;
- ii. In order to benefit from PPP financing given its complexity, there is a need to enhance skills development in project finance, legal provisions for contracts, and contract monitoring based on outcomes. PPPs organized by communities should also be encouraged by Government.



ANNEX 7 – RECOMMENDATIONS OF PARLIAMENT

- iii. Government should start exploring other options to finance large infrastructure projects, as well as alternative financing models like issuing long-term Infrastructure Bonds.
- iv. Government should also mobilize large surplus institutions to finance infrastructure projects, such as pension funds, particularly the National Social Security Fund (NSSF).

Issue

3. The NDPIII lacks an overall implementation framework to guide phasing and sequencing of implementation and interconnection of Programs following the Program Based approach. The NDPIII is implemented through the Program Implementation Action Plans (PIAP) which focus on the implementation of a particular program.

Recommendation

4. Through the ongoing reprioritization process of the Budget, developing an implementation framework for the entire Plan should be given a priority.

Issue

5. The past two financial years of the NDP III, revenue-to-GDP have averaged at 13.3 percent. The ratio of tax to GDP reduced to 11.4 percent in FY 2021/22 from 11.99 percent in FY 2020 /21, which was below the NDP III's target of 12.3 percent for the period. Revenue mobilization efforts have also characteristically been hindered by lack of National Tax Policy that would form the basis for tax legislation and administration; large informal sector; inadequate implementation of the DRMS; tax arrears and tax exemptions resulting in low revenue bases'; among others.

Recommendation

- i. Fast track the implementation of the DRMS and develop an effective Implementation Action Plan
- ii. Develop a National Tax Policy for effective tax legislation and tax administration
- iii. Implement a coordinated approach to revenue mobilization across Government Ministries, Departments and Agencies
- iv. Embrace wider consultations on tax policy.

Issue

6. Poverty and inequality remain critical development challenges for the country. The incidence in income poverty also increased during the COVID-19 from 19 percent pre-pandemic to 22 percent during the



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pandemic implying that a significant part of the population remains vulnerable.

Recommendation:

7. There is a need to strike a balance between infrastructure and human capital development as well as re-engage development partners, especially under the programme of human capital development. Investments in social sectors especially health, education and social protection have a direct impact on poverty and income inequality.

Issue

8. On Public Investment Management, the Committee observed that project delays are still a challenge, in particular for externally funded projects, spending up to 44 percent of their allocated budgets over the last five financial years. This is also coupled with delays in the acquisition of right of way because of delayed compensation and/or resettlement for project-affected persons; procurement challenges; poor sequencing of projects; poor feasibility studies; among others.

Recommendation

9. Parliament made the following recommendations:
 - i. Undertake project due diligence through rigorous feasibility assessments to gauge the viability of the project.
 - ii. Government should undertake real-time monitoring of development projects and bi-annual monitoring reports are presented to Parliament to enhance oversight of project implementation;
 - iii. Develop a comprehensive legal framework on PIMS;
 - iv. Fast-track the development of a policy on the acquisition of the Right of Way and corridors for the development of infrastructure to ease planning and avoid delays in infrastructure development;
 - v. Proper sequencing of public investments/projects, with priority given to those generating bigger growth dividends.
 - vi. Funding/releases to projects whose implementation are off-track should be suspended and the responsible officers apprehended.
 - vii. There is a need to further review the Government's entire Project Portfolio, in order to assess the projects which should exit the Project Investment Plan (PIP). Projects that are not performing should be stopped so that funds can be released for emerging priorities in the minerals sector, manufacturing



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sector, tourism sector, development of industrial park infrastructure, petroleum sector, among others.

Issue

10. The Committee observed that frequent supplementary budgets continue to undermine planning and budgeting processes. The number of supplementary requests have continued to increase from 177 in the FY 2017/18 to 1,011 in the FY 2019/20 and leaped to 1,322 by first half of the FY 2021/22. Total supplementary expenditure by the central government increased from UGX. 1,682.81 bn in the FY 2017/18 to UGX. 4,270.48 bn in the FY 2021/22. The MTR also noted that 75 percent of supplementary expenditures were predictable and could have been planned for the budget. This points to the fact that there is a missing link between planning and budgeting.

Recommendation

11. The Committee recommends adherence to the PFM act especially by properly planning for predictable expenditures with a view to contain supplementary budgets within 3 percent of the total budget.

Issue

12. According to the NBFPP, the stock of public debt increased from US\$ 19.54 billion in June 2021 to US\$ 20.99 billion (UGX 78,833.4 billion) in June 2022. As a share of GDP, public debt increased from 46.9% to 48.4% over the same period. This represents an increase of 7.4% compared to 27.45% in the previous financial year. Public debt is therefore projected to peak at 53.1% in June 2023.

13. However, according to the Auditor General's Report on Financial Statements for FY 2021/22, the reported that total public debt as of 30th June 2022 stood at UGX 86.6 trillion of which Domestic Debt Stock was UGX 38.1 trillion and the External Debt Stock was valued at UGX 48.5 trillion. This is an increase of UGX 11.5 trillion which is equivalent to 15.31% when compared to the debt stock of UGX 75.1 trillion reported as at 30th June 2021.

Recommendation

- i. Government should reconcile the reported amount of Public Debt Stock;
- ii. Derive a balance for the support for economic recovery and sustainable public debt management,
- iii. Reduce reliance on domestic borrowing to alleviate crowding out private sector financing to keep debt sustainable.



ANNEX 7 – RECOMMENDATIONS OF PARLIAMENT

ISSUES RAISED IN THE MINORITY REPORT

Issue

14. Tax exemptions and related expenditures are a big cost to the government. On the same note, Government loses over UGX 8 Trillion annually. We suspect that the award of exemptions may be one of the main conduits for corruption. The big companies are exempted from taxes yet the small taxpayers are made to pay.

Recommendation

15. A select Committee of Parliament should be instituted to investigate the returns of the exempted companies on the overall growth and development of the economy. The Committee should also examine their overall incomes and expenditures and report to Parliament by April 2023 before approval of the Annual Budget for FY 2023/2024.

Issue

16. The proposed resource envelope for FY 2023/2024 is unrealistic. This is demonstrated by two aspects: the tax revenue or URA collections and the debt stock. Based on the past performance, it is not feasible to project that domestic revenues will grow by UGX 3.28 Trillion.

Recommendation

17. The Auditor General should conduct a special audit on the frameworks and models used to generate the Resource Envelope.

Issue

18. The Integrated Transport Infrastructure and Service Program was allocated UGX. 4.6 Trillion and the Budget Committee has proposed additional UGX 1 Billion to each District for roads maintenance at District level under the Uganda Road Fund.

Recommendation

19. Expedite the operationalization of the Uganda Road Fund.

Issue

20. It has been noted that the mineral cartels are holding the government at ransom. Unbelievably, the gold players, due to their high influence, repelled the new tariff that was passed and commenced in FY 2021/22.



ANNEX 7 – RECOMMENDATIONS OF PARLIAMENT

As a consequence, the value of gold imports dropped from USD 2.2 million to zero.

Recommendation

21. A Minerals' Fund should be established, as agreed in the Charter for Fiscal Responsibility FY 2021/2022 – FY 2025/2026 to track and ensure proper management of mineral revenue.

Issue

22. The proposal to rationalize Government MDAs was started in 2021. Full rationalization was expected to be effected by 1st July 2023 in FY 2023/2024. Unfortunately, the NBF for FY 2023/2024 – FY 2027/2028 does not reflect this, with all Agencies of Government appearing as ever before.

Recommendation

23. Expedite the implementation of the rationalization of Agencies to eliminate silo planning, duplication, overlaps, and save Government resources.



ANEEX 8:

RECOMMENDATIONS OF THE PRESIDENTIAL ADVISORY COMMITTEE ON THE BUDGET

KEY POLICY RECOMMENDATIONS OF THE PRESIDENTIAL ADVISORY COMMITTEE ON BUDGET (PACOB) FOR FY2023/24

1. The Programmatic Approach to Planning and Budgeting

Observation: The Committee observed that in the bid to implement the Programmatic Approach to Planning and budgeting, Programmes have been given too much latitude to determine their own allocation priorities, which has led to allocation inefficiency within Programmes.

The Ministries that house the Secretariats have acted like custodians of the budget and hence prioritization within many of the Programmes was most likely done without input of participating MDAs. This has meant that there is limited cohesive planning for programs and increased misalignment to NDPIII.

Recommendation: *The Committee recommended that the programme-based system should involve all the programme players at both the planning and budgeting stages. The process should be consultative rather than priorities and allocations being determined by specific programme actors. In the future, PACOB will require that Programmes appearing before it produce minutes of consultative meetings within Programmes to ensure that budgets and allocations made involved all players and actors within the Programmes.*

The Programme Secretariats need to be empowered to effectively operate and in addition, all the programme players need to participate during allocation of the available resources.

2. Lack of Coordination amongst Programme MDAs

Observation: Lack of coordination amongst Programme MDAs, which has caused duplication of interventions and multi-budgeting.

Recommendation: *The committee recommended the allocation and distribution of funds should be done in coordinated manner with respective MDAs*



ANEEX 8:

RECOMMENDATIONS OF THE PRESIDENTIAL ADVISORY COMMITTEE ON THE BUDGET

3. NDP III mid-term review

Observation: The mid-term review of the National Development Plan III by NPA showed a low performance against set targets, outputs and outcomes. This could largely be attributed to the COVID-19 pandemic. However, macro-economic projections and setting up targets from Ministry of Finance, Planning and Economic Development may have been overshoot by the activity plans developed by the National Planning Authority.

Recommendation: *The committee therefore recommended that National Planning Authority, MoFPED, OPM, BOU and other key stakeholders should work hand in hand in developing plans through a consultative process.*

4. Tax Exemptions/Waivers

Observation: The Committee observed that tax expenditures in form of exemptions, allowances, rate reliefs, credit and deferrals has over time lead to increased revenue foregone. For FY 2022/23 the potential revenue to be foregone is estimated at UGX. 2.881 Trillion (URA submission to PACOB, 7th February 2023)

Recommendation: *The committee recommended that taking into consideration the magnitude of the tax loss because of the exemptions, Government should revise its position on exemptions and waivers. The rationalization of tax expenditure should include but not limited to; Criteria of choosing beneficiaries, purpose of the tax incentive, time frame, clauses indicating obligations of investors who intend to benefit and impact on the economy.*

5. Tax Policy

Observation: The committee observed that to-date; Government does not have a comprehensive Tax Policy to guide taxation, tax incentives and exemptions.

Recommendation: *The committee recommended that Government comes up with a comprehensive Tax Policy to guide taxation in the country.*



ANEEX 8:

RECOMMENDATIONS OF THE PRESIDENTIAL ADVISORY COMMITTEE ON THE BUDGET

6. Shift from Sector based to Programme Based Budgeting

Observation: The shift from sector based to programme based budgeting seem to have been hurriedly implemented without enough consultation and study. Even the necessary preparations, including training of various stakeholders involved in its implementation was not adequately done and reconciled with the provisions of the relevant laws for example the PFMA, 2015 Section13(4) and the Local Government Act, 1997.

Recommendation: The Committee recommended that Government should train the stakeholders and reconcile the PBB with the provisions of the PFMA and LGA. Parliament should align its Rules of Procedure and processes with PBB, and this should include reconfiguring its committees in order to provide effective oversight over the Programmes.



ANNEX 9: KEY ISSUES FROM THE LOCAL GOVERNMENT BUDGET CONSULTATIONS

#	Issue	Recommendation	Resp. Center	Timeline
I. SALARY, PENSION, GRATUITY, RECRUITMENT AND CAPACITY BUILDING ISSUES				
1.	<p>There is a mix-up of salary rates for scientists and non-scientists by the HCM/IPPS</p> <p>In addition, there are wage, pension and gratuity shortfalls in FY 2022/23 as a result of salary enhancement for scientists.</p>	<p>MOPS working with MoFPED and other relevant MDAs should hold meeting to resolve the salary mix-up and phasing of enhancement</p> <p>MOPS should have a clear phase out plan for salary enhancement and the Salary Review Commission should fast tracked.</p>	MOPS	FY 2023/24
2.	<p>Transfer of Arts/ Science teachers to replace science teachers and vice versa, without commensurate wage, leading to salary shortfalls.</p>	<p>MoES should rationalize transfers in consultation with MoPS and LGs on the wage bill to avoid shortfalls</p>	MoES	Immediate
3.	<p>Delayed recruitment by LGs due to delayed clearance by MoPS and LGs not willing to recruit due to corruption or leaving positions for relatives.</p> <p>In addition, there is illegal recruitment by LGs, which leads to salary shortfalls.</p>	<p>i. MoPS should expedite clearance where wage exists;</p> <p>ii. All illegal recruitment should stop.</p> <p>iii. Illegally recruited staff should not be accessed to the payroll;</p> <p>iv. MoPS should fast track rollout of HCM to all LGs since illegally recruited staff will not be able to access the system; and</p>	MoPS, LGs	FY 2022/23



#	Issue	Recommendation	Resp. Center	Timeline
		v. LGs should cleanup the existing payroll to ensure a smooth transition from IPPS to HCM.		
4.	Preparation of recruitment plans in the PBS by LGs which are not funded, leading to salary shortfalls.	The LG recruitment plans submitted on the PBS should be in line with wage ceilings communicated by MoFPED after netting off staff in-post salaries.	LGs	Immediate
5.	Some public Officers hold positions without the requisite qualifications in addition to Acting in positions for long.	The HCM should include a column for minimum qualification and a column for the officer's qualifications to help identify unqualified staff. Officers should not act in positions for long time.	MoPS, LGs	FY 2022/23
6.	MoPS retired Nursing Assistants without plans to fill the gap. In addition, the revised structure has not been duly communicated to LGs by MoPS.	i. MoH guided that this cadre should be abolished, and the structures have been revised awaiting finalization by MoPS & MoH. ii. MoPS should officially communicate to LGs the revised staffing structure, subject to availability of resources.	MoPS, MoH	FY 2022/23
7.	There are staffing gaps in LGs due to wage limitations especially in Health, Education, Community Based Services Departments, among others given	i. MoPS should revise structure to cater for current population needs. ii. LGs should prioritize the recruitment of the most critical staff per LG	LGs, MoPS	FY 2023/24



#	Issue	Recommendation	Resp. Center	Timeline
	population trends between 1995 and 2022.			
8.	There is no Programme to induct LG Political Leaders and yet 90% of them are new	MoLG working with ULGA should urgently develop training materials and conduct training for political leaders.	MoLG	FY 2022/23
II. UGANDA INTERGOVERNMENTAL FISCAL TRANSFERS PROGRAMME ISSUES				
9.	Implementation delays caused by Hybrid procurement challenges	CAOs of the affected LG votes were requested to write clearly indicating the problems caused by hybrid procurement at every stage of the procurement/implementation cycle.	LGs	FY 2022/23
10	Limited access to water, sanitation and power services in the newly constructed schools and Health Centers	MEMD under the Rural Electrification Programme and MOWE should connect the Government facilities (schools and Health centers) to power	MEMD, MOWE	FY 2023/24
11	Late re-voting of unspent funds at the end of the FY meant for the construction of Seed Secondary Schools and upgrade of HC IIs-IIIs is delaying the completion of projects	LGs to fast-track the submission of unspent balances and MoFPED to follow up the re-voting of funds	MoFPED	FY 2022/23
12	High costs of construction due to increase in prices of fuel/materials and the contractors have quoted above the estimated cost for construction	MoES has already guided on the matter and contracts have been awarded taking into consideration the contract prices	LGs	FY 2022/23

#	Issue	Recommendation	Resp. Center	Timeline
13	Under UGIFT Micro-scale Irrigation, the co-funding requirements are GoJ: 75%; Farmer: 25% for solar powered and for diesel: GoJ:25%; Farmer: 75%. However, the co-funding requirements are unaffordable to some farmers	MAAIF should revise the co-funding requirements to enable the targeted farmers to benefit from the intervention	MAAIF Center	FY 2023/24
III. NDP III PLAN IMPLEMENTATION ISSUES				
14	PIAP outputs & indicators captured in PBS do not directly relate to the LG level. There is also need for guidance regarding the budget outputs	LGs to write to NPA to address the issue	LGs, NPA	FY 2023/24
15	Delayed or non-approval of Development Plans by NPA	NPA was requested to expedite approval of all submitted plans to LGs	NPA	FY 2022/23
16	LGs have not been consulted during the Mid-Term Review	NPA should develop a mechanism for consulting LGs during reviews of Development Plans	NPA	FY 2022/23
IV. ENVIRONMENT CONSERVATION ISSUES				
17	Lack of demarcation of rivers, wetlands & other water catchment areas which allows abuse by encroachers and leads to challenges during restoration	NEMA should urgently demarcate wetlands and other water catchment areas	NEMA	FY 2022/23

#	Issue	Recommendation	Resp. Center	Timeline
18	<p>Limited understanding of the gazetted wetlands leading to encroachment.</p> <p>In addition, there is selective enforcement of implementing the Government policy of removing people from wetlands</p>	<p>i. NEMA should create an inventory of wetlands and should continuously sensitize the population on the gazetted wetlands and swamps.</p> <p>ii. Government should address the issue of selective enforcement of the directive.</p>	NEMA, LGs	FY 2022/23
V. PARISH DEVELOPMENT MODEL				
19	<p>PDM was introduced without consulting the key stakeholders</p> <p>In addition, Communities are not effectively sensitized about PDM and several of them are not aware that PDM SACCO funds are a loan</p>	<p>i. Participants were encouraged to follow the issued guidelines.</p> <p>ii. There should be continuous engagement between key stakeholders & the PDM Secretariat.</p> <p>iii. LGs should Sensitize communities on their roles & responsibilities under PDM</p>	MoLG, LGs	FY 2022/23
20	<p>Need for capacity building on mindset change under PDM</p> <p>In addition, PDM SACCOs are not adequately trained to optimally utilize the SACCO funds</p>	<p>MoLG, MOGLSD and PDM Secretariat should provide more capacity building to enable LGs fully understand and appreciate the PDM</p> <p>MoLG should train the PDM SACCOs/ Enterprise Groups to ensure the optimal utilization of SACCO funds</p>	MoLG/ PDM Secretariat / MoGLSD	FY 2022/23



#	Issue	Recommendation	Resp. Center	Timeline
21	The mode of communication under the PDM is inadequate. In addition, there are conflicting communication due to numerous circulars from different institutions which cause confusion.	MoLG/ the PDM Secretariat should ensure that there is adequate and timely information sharing. There is need to streamline communication on PDM	MoLG/ PDM Secretariat at	FY 2022/23
22	Unclear allocation formulae that prorated allocation uniformly across LGs	The allocations for next FY should consider population parameter as opposing to uniform allocations across all LGs	MOLG	FY 2023/24
23	Some LGs have created new Administrative Units in contravention of Government Law on the same.	Government put moratorium on creation of Administrative Units until FY 2025/2026. Any Administrative units that were created after this directive since FY 2021/2022 will not receive any funds and allowances.	LGs	FY 2022/23
24	There need for a standardized loan application and reporting template for the PDM to ease consolidation of reports.	i. MoLG should develop a standard reporting template for the PDM SACCOS/ Enterprise Groups. ii. MoLG should also develop a standardized loan application form.	MoLG	FY 2022/23
VI. PFM SYSTEM ISSUES				
25	The budgeting cycle has a calendar but the dates therein are unrealistic if	i. The Budget Calendar is entrenched in the PFMA 2015 as	LGs	FY 2022/23



#	Issue	Recommendation	Resp. Center	Timeline
	systems continue to be unreliable	amended and therefore may not be changed in the short-term ii. PBS enhancement has been completed and the system is now reliable iii. MoFPED to train LGs on the enhanced PBS in November 2022	MoFPED	
26	IFMS doesn't allow partial LPO payments which affects the procurement process for LGs. In addition, there are delays in clearance of payments by MoFPED, sometimes it takes more than three weeks	MoFPED to take it up this issue and fast-track clearance of payments from LGs- should be done within 24 hours and explanations given in case of delay	MoFPED	FY 2022/23
VII. LOCALLY RAISED REVENUES				
27	There is ambiguity in sharing revenues between TCs and HLGs. This requires amendment of the Law.	MoLG was requested to expedite the revision of the Law that's before the Solicitor General.	MoLG	FY 2022/23

#	Issue	Recommendation	Resp. Center	Timeline
28	<p>Low Local Revenue collection affecting delivery of Public Services, this requires full automation across all LGs.</p> <p>In addition, some Local Revenue sources such as taxi park fees and loading/offloading fees have been taken over by other Agencies leading to low Local Revenue generation.</p>	<p>Government should continue efforts to automate local revenue collections in all LGs.</p> <p>The meeting was informed that whereas collection of some Local Revenue categories is being done centrally by URA, the revenue collected is expected to be attached to the LG where it was collected. LGFC to follow up on this issue.</p>	LGFC Center	FY 2022/23
29	<p>Delays in re-voting of funds that have previously been swept is affecting budget execution at LG level</p>	<p>MoFPED should fast-track re-voting of Local Revenue unspent funds to LGs;</p>	MoFPED	FY 2022/23
30	<p>There is need for LGs to collect royalties from mining/ any other activities in their areas of jurisdiction. However, there is lack of information</p>	<p>MEMD should share information through a circular guiding LGs on mining/ other related activities taking place in their LGs to enable them to claim their share of royalties.</p>	MEMD	FY 2022/23
VIII. INADEQUATE FUNDING FOR DEVELOPMENT PROGRAMMES AT LG LEVEL				
31	<p>Local Government funding as a percentage of the Government budget is declining. Currently</p>	<p>i. Grants such as DDEG which were reduced to fund the PDM should be reinstated.</p>	MoFPED	FY 2023/24

#	Issue	Recommendation	Resp. Center	Timeline
	estimated at 12% of which 9% is wage bill	<p>ii. Whereas the concerns on relatively low funding are noted, there are funds appropriated at the center but which are transferred to LGs for implementation e.g. Road Fund</p> <p>iii. There are nationally funded activities from which LGs also benefit e.g. Police, Prisons, Judiciary, etc.</p>		
32	Some of the Health Centre IIs are not coded and are still receiving HC II funding, some in refugee hosting LGs have been transitioned but not yet receiving the required funding, also some HCIIIs are not receiving PHC funds and drugs from the National Medical Stores;	MoH should provide codes to all upgraded HCIIIs and budget for funding for transitioned facilities in refugee hosting LGs and ensure that all HCIIIs receive PHC funds and drugs from NMS	MoH	FY 2022/23
33	Requests by LGs for Grant aiding of Schools not being responded to by MoES	There should be a review of grant aiding in line with the UGIFT program objectives and Government policy	MoES	FY 2022/23
IX. INADEQUATE INFRASTRUCTURAL DEVELOPMENT				
34	Hydro-electric power in the West Nile and Northern Region is inadequate, unreliable and unaffordable, also still	MEMD should consider prioritizing the electrification of the West Nile region and reducing the costs of connection to Hydro- Electricity all over the Country	MEMD	FY 2023/24



#	Issue	Recommendation	Resp. Center	Timeline
	expensive all over the Country			
35	Uniform allocation of funds without considering the different terrains unique to LGs	MDAs should factor in the allocation criteria the different terrains that drive the costs of construction of roads and infrastructures in LGs	LGFC	FY 2023/24
36	Vocational Schools are inadequate, some districts esp. newly created ones do not have any and yet there are several school drop-outs	MoES should prioritize rehabilitation of vocational schools in line with Government policy of one vocational school per constituency	MoES	FY 2023/24
37	Upgrading of health facilities from II-III is deemed unequitable, some districts have three upgrades while others have none	MoH should review the criteria used	MoH	FY 2023/24
38	Construction works by the Army Brigade take too long and the Bill of Quantities is higher than that of other bidders.	Affected LGs should put this in writing and address it to the relevant institution for action.	LGs	FY 2022/23
39	There is lack of prioritization for titling of public Schools/Health Centers that don't have Land titles are on the verge of losing their properties to people who claim to be original owners.	<p>i. The meeting was informed that LGs are not expected to start new projects on land without valid land titles.</p> <p>ii. MoLHUD was requested to take up this issue urgently</p>	MOLHUD	FY 2023/24



#	Issue	Recommendation	Resp. Center	Timeline
40	Lack of transport equipment to move the acquired road equipment from one site to another.	i. Additional resources should be provided to obtain transport carriers that can move equipment from one site to another. ii. The Integrated Transport Infrastructure and Services Programme should prioritize creation of sub regional mechanical workshops.	MoWT	FY 2023/24
41	Inadequate road equipment at UNRA Zonal centers due to poor Terms for Sharing equipment between LGs.	There is need to put in place a framework to ensure efficient and effective utilization of the road maintenance equipment through sharing by LGs. ITIS PWG should prioritize funds for procurement of road equipment and road units to LGs	MoWT	FY 2023/24
X. OTHER CROSSCUTTING ISSUES				
42	Whereas legal advice from Solicitor General is decentralized, the regional offices keep requesting for guidance from the center and this takes time leading to delays in clearing contracts.	To engage Solicitor General on speedy clearance of contracts and speedy provision of legal advice.	Solicitor General	FY 2023/24
43	There is lack of protocol by Government officers while	Any communication between LGs and Central Government should be	All MDAs	Immediate



#	Issue	Recommendation	Resp. Center	Timeline
	making correspondences to/from heads of Departments in LGs to MDAs	handled by the responsible officers. For LGs, this should be the TC/ CAO		
44	The various MDAs are not coordinated, this is affecting planning and implementation of activities	OPM to enhance coordination in the implementation of Government Programmes at LG level	OPM	Immediate
45	The Agricultural Credit Facility has not helped farmers because banks are not availing credit facilities to the farmers	It was recommended that, Government should set up an Agricultural Bank in order to provide credit to farmers. And there is need to increase coverage of agricultural insurance.	MoFPED	Immediate
46	NMS not delivering drug supplies to Health Centres on time. In FY2021/22, only 2 cycles were made and to-date, no supplies for Q1FY2022/23 have been made. In addition, not all drugs are delivered after reconciliations are made. Deliveries are expected every 2 months.	MoH should use its network to follow-up and ensure supervision of the delivery of drug supplies by NMS	MoH, NMS	Immediate



#	Issue	Recommendation	Resp. Center	Timeline
47	Tourism is an opportunity for development but no funds sent to LGs in this regard, no tourism at LG level, tourism development is inadequate	<p>i. 10% of the funds from tourism should be ploughed back into tourism development;</p> <p>ii. MoTWA should consider restructuring the Ministry to provide for staff at regional level in the short run; and</p> <p>iii. LGs should recruit qualified Tourism Officers within their existing structures and wage in order for them to ensure that their tourism sites are profiled and marketed. These Tourism Officers should have the right Job Description</p>	<p>MoFPED</p> <p>MoTWA</p> <p>MoPS</p> <p>LGs</p>	FY 2023/24
48	Feedback on recommendations from budget consultation meetings for both the center and LGs is lacking and is not shared in time	Feedback on recommendations should be shared as soon as action is taken by both Central Government MDAs and LGs	MOFPED	FY2022/23
49	Presentation by CSBAG, while it appreciated Government for improved service delivery, a lot of funds are returned at the end of FY by LGs	CSBAG was requested to consider all allocations under sub-programmes in their presentation and not selecting few areas only under Education and Health, for example, they should do analysis on SFG, PHC and all wealth creation funds, instead of concentrating on UGIFT and PDM alone	CSBAG	FY2023/24



ANNEX 11: FORMAT FOR PREPARATION OF THE MINISTERIAL POLICY STATEMENT FOR FY 2023/24

VOTE: XXXX - Ministry of

I. VOTE MISSION STATEMENT

II. STRATEGIC OBJECTIVE

III. MAJOR ACHIEVEMENTS IN 2022/23

IV. MEDIUM TERM BUDGET ALLOCATIONS

Table 4.1: Overview of Vote Expenditure (Ushs Billion)

	2022/23		2023/24		MTEF Budget Projections			
	Approved Budget	Spent by End Dec	Budget Estimates	2024/25	2025/26	2026/27		
Recurrent	Wage	9.296	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	1,591.304	
Devl.	GoU	190.091	190.091	190.091	190.091	190.091	190.091	
	Ext Fin.	99.317	190.854	195.625	191.532	191.532	0.000	
GoU Total	2,462.944		1,790.691	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	1,982.223	1,790.691	
Arrears	10.706		0.000	0.000	0.000	0.000	0.000	
Total Budget	2,572.967		1,981.545	1,986.316	1,982.223	1,982.223	1,790.691	
Total Vote Budget Excluding	2,562.261		1,981.545	1,986.316	1,982.223	1,982.223	1,790.691	

VOTE: XXX - Ministry of

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

	Draft Budget Estimates FY 2023/24	
	Recurrent	Development
<i>Billion Uganda Shillings</i>		
Programme:03 SUSTAINABLE PETROLEUM DEVELOPMENT	720.350	0.000
SubProgramme:02 Midstream	720.350	0.000
Sub SubProgramme:08 Public Financial Management	720.350	0.000
Programme:18 DEVELOPMENT PLAN IMPLEMENTATION	165.659	208.954
SubProgramme:01 Development Planning, Research, Evaluation and Statistics	32.673	2.050
Sub SubProgramme:01 Budget Preparation, Execution and Monitoring	22.800	0.000
001 Budget Policy and Evaluation	16.030	0.000
003 Projects Analysis and PPPs	6.770	0.000

VOTE: XXXX - Ministry of

V. PERFORMANCE INDICATORS AND PLANNED OUTPUTS (Changed)

Table 5.1: Performance Indicators

Programme: 07 PRIVATE SECTOR DEVELOPMENT						
SubProgramme: 01 Enabling Environment						
Sub SubProgramme: 03 Development Policy and Investment Promotion						
Department: 001 Economic Development Policy and Research						
Budget Output: 190023 Business Development Services (Enterprise Uganda)						
PLAP Output: Clients' Business continuity and sustainability Strengthened						
Programme Intervention:						
Indicator Name	Indicator Measure	Base Year	Base Level	FY 2022/23		2023/24 Proposed
				Target	Q2 Performance	
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	Number	2021	0			1000

VOTE: XXX - Ministry of

V. VOTE NARRATIVE

Vote Challenges

Plans to improve Vote Performance

VII. Off Budget Support

Table 7.1: Off Budget Support by Project and Department

<i>Billion Uganda Shillings</i>	<i>FY 2022/23 Draft Budget Estimates</i>
Programme:03 SUSTAINABLE PETROLEUM DEVELOPMENT	0.000
SubProgramme:02 Midstream	0.000
Sub SubProgramme:08 Public Financial Management	0.000
Department: 003 Internal Audit Management	0.000
Sub SubProgramme:08 Public Financial Management	0.000
Department: 001 Financial Management Services	0.000
Department: 002 Public Sector Accounts	0.000
Total For The Vote	208.954



VOTE: XXXX – Ministry of

VIII. VOTE CROSS CUTTING POLICY AND OTHER BUDGETARY ISSUES

Table 8.1: Cross-Cutting Policy Issues

- i) Environment
- ii) Gender and Equity

OBJECTIVE
Issue of Concern
Planned Interventions
Budget Allocation (Billion)
OBJECTIVE
Issue of Concern
Planned Interventions
Budget Allocation (Billion)
Performance Indicators
iii) HIV/AIDS
OBJECTIVE



VOTE: XXX – Ministry of

Issue of Concern
Planned Interventions
Budget Allocation (Billion)
Performance Indicators
iv) Covid
OBJECTIVE
Issue of Concern
Planned Interventions
Budget Allocation (Billion)
Performance Indicators



IX. PERSONNEL INFORMATION

Table 9.1: Staff Establishment Analysis

Title	Salary/Scale	Number of Approved Positions	Number of filled Positions

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 Filing FY2022/23	Gross Salary Per Month (UGX)	Total Annual Salary (UGX)

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