



# **THE CERTIFICATE OF COMPLIANCE FOR THE ANNUAL BUDGET FY2015/16**

**ISSUED BY**

**THE NATIONAL PLANNING AUTHORITY**

**(Made under the Section 13 (7) of Public Finance Management Act, 2015)**

**9<sup>th</sup> March 2016**



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## **CERTIFICATE OF COMPLIANCE FOR THE ANNUAL BUDGET FY2015/16**

(Made under the Section 13 (7) of Public Finance Management Act, 2015)

This is to certify that the FY 2015/16 budget has been examined in relation to the Second National Development Plan (NDPII) 2015/16-2019/20 as required under section 13(6) and 13(7) of the Public Finance Management Act, 2015 (PFM Act, 2015).

### **1.0 INTRODUCTION**

#### **1.1 Background**

The issuance of the Certificate of Compliance (CoC) is a requirement as provided for by the Public Finance and Management Act (PFMA) 2015, Section 13 (6) and 13 (7). The CoC is aimed at entrenching the implementation of National Development Plans (NDPs) by the National Budget. This requirement guarantees that planning and budgeting frameworks are aligned for achieving Uganda Vision 2040, through the NDPs. In particular, the Sections 9 (3) and 13(6) requires that the Budget Framework Paper (BFP) and Annual Budget (AB) respectively be aligned to the NDPs. In Particular, in section 13(6), the law requires that the Annual Budget (AB) shall be consistent with the NDP, the Charter of Fiscal Responsibility (CFR) and the National Budget Framework Paper (BFP). However, the Charter of Fiscal responsibility (CFR) is not yet in place, thus the FY2015/16 assessment of compliance has been confined to AB, BFP and NDP.

#### **1.2 Objective of the Certificate of Compliance**

The overall objective of the Certificate of compliance is to strengthen implementation of NDPs towards realization of Uganda Vision 2040.

### **2.0 ASSESSMENT AND FINDINGS<sup>1</sup>**

#### **2.1 Assessment**

To prepare the certificate of compliance, National Planning Authority (NPA) developed a standardized approach that was used to measure compliance of the FY2015/16 AB. In line with the legal requirement, the compliance has been assessed on the basis of consistence of the AB and NBFP with the NDP. The assessment framework uses NDPII as a benchmark against which budgeting instruments and outcomes should be consistent. The framework covers four broad

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<sup>1</sup> Reference is made to the detailed assessment report

levels: the Macroeconomic Level Assessment; NDP National Strategic Level Assessment; Sector Level Assessment; and MDA/Vote Level Assessment.

## 2.2 Key Findings

**The FY2015/16 Annual Budget (AB) was 68.3 percent compliant.** This overall assessment is an average performance at the three broad levels. At the Macro level, the AB was 72.3 percent compliant. At the National Strategic level Assessment the AB was 75.4 percent compliant and at Sector and MDA level it was 57.7 percent compliant.

**Therefore based on the above assessment, the AB is largely consistent with the NDPII in terms of macroeconomic and national strategic level priorities, nevertheless, substantial gaps remain especially at the sector and MDA levels.**

### 2.2.1 Macroeconomic level

- i) While the AB GDP growth and per capita targets are consistent with the NDPII, they are unlikely to be attained in FY2015/16. This will constrain the realization of NDPII target of middle income status.
- ii) Although the AB was consistent with the NDPII domestic resource targets more effort is required to improve non-traditional revenue mobilization. While the FY2015/16 AB targeted policy and administrative measures to raise more revenues, it did not provide for non-traditional revenue mobilization for instance PPP financing of core projects. This is critical for financing NDPII priorities.
- iii) The AB Gross International Reserves target was lower than the NDPII target. Although the AB projected a gradual improvement of the international reserves to about 4.5 months of imports in the medium term, this is still lower than the NDPII target of 5.4 months of imports. At end December 2015, the reserves stood at 3.9 months of imports.

### 2.2.2 NDPII National Strategic Level

- iv) Although the AB provided support for employment creation, it was still below the NDPII desired targets. Key areas that require attention are: job creation, entrepreneurship, creativity and innovation and access to financial services. The AB did not allocate resources for areas of creativity and innovation for creative industries yet this is a priority in NDP.
- v) The AB specified objectives for enhancing human capital development, however, key NDPII priorities remained unfunded. These included: reviewing the ECD Policy; re-designing the curriculum; programmes for scaling up critical nutrition outcomes; and immunization, among others.

### 2.2.3. The sector and MDA level

- vi) The analysis of 17 sectors revealed that only 8 have Sector Development Plans, of which, only 3 are aligned to the NDPII in terms of both focus and timeframe. In addition, most MDAs do not have Strategic Plans. The general lack of strategic plans and non-alignment of budget instruments to the Sector Development Plans and NDPII contributed to low



compliance levels at sectors. Nonetheless, for those sectors that had approved and aligned strategic plans, the levels of compliance were generally higher.

- vii) Several MDAs that collect Non Tax Revenue and spend it at source, plan and budget without adequate scrutiny and alignment to NDP II which complicates compliance assessment of these MDAs. These include: CAA, UCC, UEGCL, UETCL, UEDCL, Posta Uganda among others. Volume III of the annual budget estimates, which details revenue and expenditure of these MDAs lists only expenditure items by department as opposed to aligning to output areas. Further scrutiny of these institutions' planning and budgeting revealed that they neither prepared detailed MPS nor are they well integrated in ministry/sector policy statements. This makes assessment of their activities in light of achieving NDP II objectives and interventions difficult. It is therefore recommended that these MDAs prepare their revenue and expenditure estimates in line with the format provided in volume I of the annual budget estimates. This way, their detailed expenditure, outputs and outcomes will be clearly spelt out for ease assessment.
- viii) Budgeting and planning instruments are not aligned which makes alignment of sector budget priorities to the NDP a challenge. In addition, the structure of the sector budget and other respective instruments like BFPs make it difficult to assess the implementation of the NDP. In the same way, there is no clear mapping between the NDP II sector objectives, interventions, budget outputs and specific resource allocations.

### **3.0 Recommendations**

Whereas the AB was consistent with the NDP II in terms of macroeconomic and national strategic level priorities, key gaps still remain especially at the sector and MDA levels.

Therefore, the following are recommended:

- i) It is important that the budget takes into comprehensive consideration of the key NDP II priorities and targets. Notably among others, with the current low levels of growth, the Budget should take into consideration a higher growth target for the next financial years to compensate for the low growth out-turn projected in 2015/16, so as to remain on course with the NDP II per capita income targets.
- ii) All Sectors and MDAs should develop their Development Plans that are aligned to the NDP II in terms of content and timeframe. Therefore, all Sector and MDAs annual work plans and Budgets shall be informed by their respective Plans.
- iii) The AB should prioritize interventions aimed at employment creation. Key areas that require attention are: industrialization, value addition in key priority areas, skills development (centres of excellence), entrepreneurship, creativity and innovation and access to financial services.
- iv) Prioritize and expedite the implementation of NDP II core projects. In this regard, the Delivery Unit at Office of the Prime Minister should be operationalized to play the catalytic role in fast tracking implementation of core projects.

- v) There is an urgent need to review the decision to allow MDAs to collect Non Tax Revenue and spend at source, with a view to enhance alignment of their activities and budgets towards achievement of NDP and Uganda Vision 2040 objectives and goals.
- vi) There is need to review the Budget instruments to ensure a more comprehensive alignment of the Budget to the NDP. Also a detailed macroeconomic framework reflecting macroeconomic targets should be attached to the budget documents against which assessment will be done.

In conclusion, the FY2015/16 Annual Budget (AB) was 68.3 percent compliant. This overall assessment is an average performance at the three broad levels. At the Macro level, the AB was 72.3 percent compliant. At the National Strategic level Assessment the AB was 75.4 percent compliant and at Sector and MDA level it was 57.7 percent compliant. A summary of this assessment is attached to this certificate.

The detailed Compliance Assessment Report is enclosed with this submission.

  
Kisamba Mugerwa  
**Chairperson, National Planning Authority**

**Summary of Assessment at all levels**

		<b>AREAS OF NON COMPLIANCE</b>	
<b>NO.</b>	<b>LEVEL OF ASSESSMENT</b>	<b>COMPLIANCE SCORE (%) Weighted</b>	
A	MACRO LEVEL ASSESSMENT	71.7	Key areas of non compliance included targets away from NDP targets like: non-traditional revenue mobilization targets, external grants targets, primary balance target, investment spending targets, net domestic financing targets, public debt targets, gross international reserves targets. Current account balance targets, money supply targets, and credit to non-government (private) sector, and also GDP growth outturns among others.
B	NATIONAL LEVEL ASSESSMENT	75.4	Key areas of non compliance included: The non consistency between the budgeting instruments and NDPII as well as limited/no releases for NDPII Focus areas at the theme, objective, development strategy and core projects levels. Specifically, inconsistencies between the NBFPP and AB were more pronounced at the core projects level. For example, several projects were not included in the NBFPP: Markets & Agriculture Trade Improvement Project (MATIP II), Phosphate industry in Tororo, Masaka-Mbarara Transmission Line; National Grid Extensions, Kampala-Mpigi Expressway, Mass Treatment of Malaria for Prevention, Comprehensive Skills Development, Strengthening Effective Mobilization, Management and Accounting for the Use of Public Resources (SEMMA), Entebbe Airport Rehabilitation and the Uganda Women Entrepreneurship Programme (UWEP). In addition there was inconsistency between the NBFPP and the approved Budget in some areas that were not reflected in the NBFPP but were allocated resources in the AB. Uganda Women Entrepreneurship Programme and the rehabilitation of Entebbe Airport.
C	<b>SECTOR LEVEL</b>	57.7	
1	Agriculture	56.1	Key areas on non-compliance included; the sector only has a draft development plan and many MDAs don't have strategic plans aligned to the NDPII; accorded less priority to institutional strengthening of MAAIF structure, particularly in regard to regulation (for quality control of inputs). Other NDP II priorities remain unfunded which include among others; training district staffs on control of pests and diseases, assisting farmers to obtain value addition services and extension services that were not allocated any budget; the low release performance at 50.4 percent by the third quarter.
2	Tourism	55.8	Whereas the sector has an approved sector development plan, many of the sector MDAs other than Uganda Wildlife Education Centre, do not have strategic plans that are aligned to NDPII. Many of the priorities of the NDPII are also not included in the BFP and AB for FY 2015/16. These include: development and diversification of new tourism products in marine and zonal clusters, development tourism training centres of excellence, private development and skilling, development of Local Government capacity to harness from tourism. In addition the quarterly releases to the sector were less than 30 percent (28%) for the three quarters assessed.
3	Trade, Industry and Cooperatives	58.3	Trade and Industry has a draft development plan and with exceptions of Uganda Export Promotion Board which has an approved strategic plan and Uganda Free Zones Authority (UFZA) which has draft strategic plan which are aligned to NDPII in term of content and time horizon other sector MDAs don't have strategic plans. On the hand the sector has not been able to incentivize the export of processed products nor strengthen governance of the co-operative movement. Other areas for

NO.	LEVEL OF ASSESSMENT	COMPLIANCE SCORE (%) Weighted	AREAS OF NON COMPLIANCE
			improvement include the development and implementation of local content policy to increase local participation in the economy as well as establishing national and regional technology incubation centres for nurturing SMEs and start-up enterprises.
4	Energy and Mineral Development	53.4	The sector has an approved SDP though not aligned to NDP/II; Key areas of non compliance include: Develop and enforce standards for promoting energy efficiency; Development of geothermal power sources; Develop nuclear energy for power generation and other useful purposes; Train staff in specialized fields like nuclear science, geophysics, geology, hydro power and geothermal energy; Formulate a PPP framework to allow more private investment in the energy sector; increasing monitoring and regulation in the mining sector; Promote the development of Rare Earth Elements (REE); Implement the strategy for restoration of derelict and abandoned mines; Update and maintain the Mining Cadastre and Registry System among others. On the other hand, the sector is performing well in the area of increasing availability of power i.e. the construction of small and bid hydro power plants is in progress plus the transmission lines and sub-stations construction, upgrade and rehabilitation
5	Health	52.9	Key areas of non-compliance included: Review and re-align the essential care health package; Establish a National Institute of Public Health; Establish and operationalize an emergency operating centre; Capacity building in the field of epidemiology; Mass treatment of malaria for prevention; Mass distribution of long lasting insecticide-treated nets (LLINs); Insecticide residual spraying to high transmission districts; Strengthening capacity for surveillance and diagnostic capacity for Zoonotic diseases; Develop the immunization policy and enact the Immunization Act; Implement the national immunization communication strategy in all districts; Screen and treat oral diseases particularly among primary school children; Community structures for health education, promotion & disease prevention; Promote healthy lifestyles that prevent or delay occurrence of NCDs; Establish a functional surveillance, monitoring and research system to support the prevention and control of NCDs. The sector did not comply on the entire objective of addressing the key determinants of health through strengthening inter-sectoral collaboration and partnerships, save for establishment of a sanitation fund. Thus key issues of nutrition, gender, health concerns in food production systems where not addressed. In addition, the budget did not address a key objective of increasing financial risk protection of households against impoverishment due to health expenditures, thus leaving out key interventions of; A system to collect pre-payments and voluntary contributions; Design and implement a Co-payment system for health care; Design & implement a National Health Insurance scheme; and Develop innovative purchasing and payment mechanisms for efficient use of health resources.

AREAS OF NON COMPLIANCE		
NO.	LEVEL OF ASSESSMENT	COMPLIANCE SCORE (%) Weighted
6	Education	49.4
		The sector has no Development Plan that is aligned to the NDP II and all its eleven agencies. Key NDP II priorities not considered included: Establish Centres of Excellence by region at post-secondary levels; Reinforce school inspection by re-centralizing the inspection function; Formulating and implementing a policy to rationalize fees for private primary schools; Implement the policy of a government primary school per parish; Expand community based ECD centres and attach ECD centres to primary schools for the provision of pre-primary education; Enforce laws against defilement at school level; Adopting a differentiated allocation formula for capitation grants; Revision of the capitation grants pegging them to inflation trends; Develop and implement appropriate ECD operational standards among others
7	Water and Environment	55.7
		The sector has a draft Sector Development Plan which is aligned to NDP II in terms of content and time horizon but it is yet to be approved. With regard to the sector MDAs the National Water and Sewerage Corporation (NW&SCO) has a strategic plan aligned in terms of content but in time horizon (2015-2018), the National Forestry Authority (NFA) has a draft Strategic Plan that is aligned to NDP in terms of time horizon while Uganda National Meteorological Authority (UNMA) only has a planning document. Some of the priority interventions in the NDP II such as; restoration of degraded ecosystems are unfunded priorities. The release performance is also weak.
8	Works and Transport	72.4
		The sector has no SDP that is aligned to the NDP II. Other areas of non compliance include: Establish a Maritime Regulatory Authority; Develop and implement mechanisms to ensure that the existing and future transport infrastructure is climate change resilient; Review the Roads Construction Designs and Standards to provide for public places of convenience and utilities; safety of workers and users, among others. The sector is however steadily moving towards improving the infrastructure in the country with funds allocated to the new projects: Expressways, Flyovers and the SGR. The NDP II sets a target of construction 6,012.5km of road during the planning period (5 years). This sets a target of 1,202.5km of road, 20% to be constructed per year. According to the SBFP, pg 141, a target of 650km of road is planned to be constructed over the FY 2015-16, which is 54% of that planned in the NDP II. On the other hand, the sector plans to maintain 3407km of road over the FY2015-16, NBFP FY2015-16, pg 139, which implies that the sector is working towards ensuring that constructed roads are kept in good conditions.
9	Social Development	65.1
		The sector only had a draft Development Plan and the Strategic plan (2013/14-2017/18) for the Equal Opportunities Commission is not aligned to NDP II, calling for a review. The Annual budget (AB) prioritized and allocated funds to 7 out of the 14 NDP II priority projects which include: Promotion of "Green" Jobs and Fair Labour market in Uganda (PROGREL); Uganda Women Entrepreneurship Programme (UWEP); Strengthening Safeguards, Safety and Health at Workplaces (SSASHEW); Strengthening the Capacity of Equal Opportunities Commission; SAGE (Social Assistance Grants for Empowerment) II; and Youth Livelihoods Programme. While this is a positive trend towards implementation of the NDP II, the sector did not strong prioritize community mobilization which is critical for effective participation and efficiency in utilization of the project funds. The budget did not prioritize strengthening culture and creative industries, which is key for

No.	LEVEL OF ASSESSMENT	COMPLIANCE SCORE (%) Weighted	AREAS OF NON COMPLIANCE
			enhancing youth employment. Other interventions not prioritized include; expanding the scope and coverage of social security services; establishment of the National Council for Older persons; and priority projects of; SUNRISE OVC (Strengthening the Uganda National Response for Implementation of Services for OVCs); Strengthening Community OVC Response (SCORE); HIV/AIDS programmes; Child Helpline; Community Based Rehabilitation; and Strengthening the Culture and Creative Industries.
10	Information Communication Technology (ICT)	68.6	Key areas of non compliance included among others: Undertaking common ICT infrastructure deployment and sharing to ensure optimal utilization; Promoting production and use of low-cost locally assembled devices in collaboration with the private sector; Establishing regional information access centres; Developing a coherent strategy for mass sensitization and awareness about ICTs; Establishing an ICT Research and Innovation fund to support ICT innovation; Develop and implement targeted capacity building for teachers in incorporating ICT in pedagogy among others
11	Lands, Housing and Urban Development	41.3	The sector has a strategic plan not fully aligned to the NDP II. Other areas of non-compliance include: Develop and implement a comprehensive National Housing Policy, Law and investment plan for the housing subsector; Develop real estate regulations and guidelines to guide real estate development in Uganda; Promote PPPs for investment in constructing appropriate housing estates in planned urban and rural areas to provide decent urban settlements according to priority for development of areas for mining, oil and gas and infrastructure corridors; Promote rural housing development schemes; Identify, assess, inventory and register Government land; among others
12	Justice Law and Order	71.0	The Sector and many of the MDAs have strategic plans that are not aligned in terms of time. Other areas of non-compliance include: harmonizing and enforcing performance and administrative service delivery standards and initiating the enactment of transitional justice policy and legislation; developing and implementing a legal aid policy, the expansion of police services to the newly created districts and sub counties Complying with international standards on management of Prisoners. There other priorities which were critical but remained unfunded and these include: Defending Civil Suits in Courts of Law, facilitating Government witnesses to attend court sessions and representation of Government in international fora, Construction of a JLOS House and appellate courts, Criminal Court house and Police headquarters, Setting up the National ID disaster recovery site and operational expenses for data and personalization centre and initiating the enactment of transitional justice policy and legislation among others.
13	Public Administration	58.3	The sector didn't consider key NDP II priorities like: is Improving systems, infrastructure and capacity of the sector secretariat and; increasing the human capital stock in the NDP II priority areas (e.g. strengthening the capacity of resident district commissioners and local governments to effectively monitor and report on the implementation of the NDP II priority areas)

NO.	LEVEL OF ASSESSMENT	COMPLIANCE SCORE (%) Weighted	AREAS OF NON COMPLIANCE
14	Legislature	70.3	among others Key areas of non compliance include: reviewing and strengthening mechanisms for clearing backlog of constitutional reports and legislation considered by Parliament; promoting application of human rights based operations in government operations; enacting laws to strengthen credibility of electoral processes in Uganda; building strong institutional mechanisms for effective parliamentary oversight, legislation and national budget scrutiny; and empowering political offices to fully participate and provide leadership in Parliament.
15	Accountability	41.3	The sector has a development plan that is partially aligned to the NDPII in terms of content and not aligned in timeframe. By third quarter, the sector had received 256% of its cumulative Q3 approved budget explaining the low release compliance. Key areas that require attention Include: Insurance Penetration, access to finance, private investments, capital markets, and National Savings.
16	Public Sector Management	50.7	The sector didn't consider key NDPII priorities like: Strategy for coordinating with state and non-state actors for disaster response; Media Development Strategy; EAC communication Strategy among others
17	Defence and Security	61.0	The sector has no Sector Development Plan (SDP) that is aligned to the NDPII although in the process of developing the SDP. However, the sector's NDPII issues paper informed the formulation of the plan as evidence by the extent of alignment between the Sector's BFP objectives and those of NDPII. Other areas of non-compliance include; lack of establishment of a mechanism for the sector to participate in primary, secondary, and industrial production; lack of a regulatory framework to guide and support the sector's involvement in national infrastructure development; and, absence of a mechanism to establish the National Service System. The elements of production for wealth creation and competitiveness, infrastructure development and positive ideological orientation are vital pillars of the NDPII and absence of which will adversely impact the implementation of the plan.
	<b>TOTAL AB COMPLIANCE SCORE</b>	<b>68.3</b>	

## FOREWORD

The issuance of the Certificate of Compliance (CoC) of the Annual Budget (AB) to the National Development Plan (NDP) as required by the Public Finance and Management Act (PFMA) 2015, is a milestone in the development planning and performance monitoring process of the country. This is in the context of the Comprehensive National Development Planning Framework (CNDPF) which envisages a 30 year National Vision, three 10-year development plans, six 5-year NDPs and sector development plans to be implemented through annual work plans and budgets.

The CoC strengthens planning and budgeting processes by ensuring consistency and alignment of the budget with the national planning framework—right from setting of the strategic vision and focus, to budgeting for the NDP, and implementing as planned.

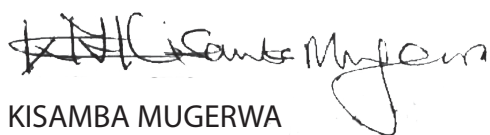
Section 13 (6) and section 9 (3) of the PFMA require that the Budget Framework Paper (BFP) and Annual Budget (AB) should be aligned to the NDPs. Section 13(7) requires the CoC issued by the National Planning Authority (NPA) for the AB of the previous financial year to accompany the AB for next financial year. As per the legal requirement, compliance has been assessed on basis of consistence of the AB with the NDP and NBFP. In future, the CoC will also include an assessment of the compliance of the AB to the Chart of Fiscal Responsibility (CFR) once it is in place as required by law.

The CoC to the Budget accompanied with a detailed report, are required to be submitted to the Parliament of Uganda to support execution of oversight functions, particularly regarding budget appropriation.

The CoC provides an insight into the extent of alignment of the budget framework papers (BFPs) and budgets to the NDPs, instruments through whose implementation the Uganda Vision 2040 is to be realized. It is hoped that the CoC shall also inform executive decision making on government program planning and implementation.

We call upon all implementing agencies to make every effort to align their budgets at their sector plans and thus the NDP II.

For God and my Country



**KISAMBA MUGERWA**  
**CHAIRPERSON,**  
**NATIONAL PLANNING AUTHORITY.**



**LIST OF ACRONYMS**

<b>Abbreviation</b>	<b>Description</b>
AB	Annual Budget
ADB	African Development Bank
AG	Auditor General
AGITT	Agriculture Technology Transfer
AICAD	African Institute for Capacity Development
ANC	Anti Natal Care
ARVs	Anti retro viral
ASSIP	Accountability Sector Investment Plan
AWP	Annual Work Plan
BFP	Budget Framework Paper
Bn	Billion
BoP	Balance of Payments
BoU	Banks of Uganda
BPO	Business Process Outsourcing
BTTB	Background To The Budget
BTTB	Background to the Budget
BTVET	Business, Technical and Vocational Education Training
CAIIP	Community Agriculture Infrastructure Improvement Programme
CDD	Community Driven Development
CFR	Charter for Fiscal Responsibility
CNDPF	Comprehensive National Development Planning Framework
CoC	Certificate of Compliance
COMESA	Common Market for Easter and Southern Africa
DSC	District Service Commissions
EAC	East African Community
EACAA	East African Civil Aviation Academy
ECD	Early Childhood Development
EMoC	Emergency Obstetric Care
ERA	Electricity Regulatory authority
ESO	External Security Organisation
FALP	Functional Adult Literacy Programme
FIEFOC	Farm Income Enhancement and Forest Conservation
FY	Financial Year
GDP	Gross Domestic Product
GKMA	Grate Kampala Metropolitan Area
GoU	Government of Uganda
GTS	Global Telecom System
HC	Health Centre
HIV/AIDS	Human Immune Virus / Acquired Immune Deficiency Syndrome
HPP	Hydro Power Plant
ICT	Information Communication Technology
IDA	International Development Agency
IGG	Inspector General of Government
ISO	Internal Security Organisation
IT	Information Technology
JAB	Joint Admissions Board

JCRC	Joint Clinical Research Centre
JLOS	Justice Law and Order Sector
KCCA	Kampala City Council Authority
KIDP	Karamoja Integrated Development Programme
LDC	Law Development Centre
LED	Local Economic Development
LG	Local Government
LLINs	Long Lasting Insecticide-treated Nets
LRDP	Luwero Rwenzori Development Programme
MAAIF	Ministry of Agriculture Animal Industry and Fisheries
MATIP	Markets & Agriculture Trade Improvement Project
MC	Municipal Councils
MDA	Ministries Departments and Agencies
MDGs	Millennium Development Goals
MEMD	Ministry of Energy and Mineral Development
MoFPED	Ministry of Finance Planning and Economic Development
MoH	Ministry of Health
MoLG	Ministry of Local Government
MPS	Ministerial Policy Statement
MTEF	Medium Term Expenditure Framework
NAS	National Ambulance Services
NBFP	National Budget Framework Paper
NCDC	National Curriculum Development Centre
NCDs	Non Communicable Diseases
NCHE	National Council for Higher Education
NDC	National Defense College
NDP	National Development Plan
NEMA	National Environment Management Authority
NHATC	National High Altitude Training Centre
NHSTC	National Health Service Training Colleges
NOC	Northern Corridor
NPA	National Planning Authority
NTCs	National Teachers Colleges
NTNT	National Trade Negotiation Team
OVC	Orphans and Vulnerable Children
PERF	Performance
PFMA	Public Finance Management Act
PHC	Primary Health Care
PIP	Public Investment Plans
PISD	Project on Irrigation Scheme Development
PLE	Primary Leaving Examinations
PMTCT	Prevention of Mother to Child Transmission
PPP	Public Private Partnerships
PRDP	Peace Recovery Development Programme
PSM	Public Sector Management
PTC	Primary Teachers Colleges
PWDs	People With Disabilities
Q	Quarter
R&D	Research and Development

REA	Rural Electrification Agency
REE	Rare Earth Elements
SACCOs	Savings and Credit Cooperative Society
SBA	Skilled Birth Attendants
SBFP	Sector Budget Framework Paper
SCORE	Sustainable Comprehensive Responses
SDP	Sector Development Plans
SDS	Social Development Sector
SEMMA	Strengthening Effective Mobilization, Management and Accounting for the Use of Public Resources
SGR	Standard Gauge Rail
SIP	Sector Investment Plan
SNE	Special Needs Education
TB	Tuberculosis
TDMS	Teacher Development and Management System
TMEA	Trade Mark East Africa
UDB	Uganda Development Banks
UDC	Uganda Development Cooperation
UETCL	Uganda Electricity Transmission Company limited
UHRC	Uganda Human Rights Commission
UNEB	Uganda National Examinations Board
UNHRO	Uganda National Health Research Organization
UNMA	Uganda National Meteorological Authority
UNMHCP	Uganda National Minimum Health Care Package
UPDF	Uganda Peoples Defense Forces
UPE	Universal Primary Education
UPOLET	Universal Post O level Education and Training
UPPET	Uganda Post Primary Education and Training
URA	Uganda Revenue Authority
URSB	Uganda Registrar Services Bureau
USD	United States Dollars
USE	Universal Secondary Education
USMID	Uganda Support to Municipal Development Project
UWEP	Uganda Women Entrepreneurship Programme
VF	Vote Function
WfAP	Water for Agriculture Production
WTO	World Trade Organization
YLP	Youth Livelihood Programme

## EXECUTIVE SUMMARY

### Background

**The issuance of the Certificate of Compliance (CoC) is a requirement as provided for by the Public Finance and Management Act (PFMA) 2015, Section 13 (7).** The CoC is aimed at entrenching the implementation of National Development Plans (NDPs) through the National Budget. This requirement guarantees that planning and budgeting frameworks are aligned to achieving Vision 2040 through the NDPs. In particular, the Section 13 (6) requires that the Budget Framework Paper (BFP) and Annual Budget (AB) should be aligned to the NDPs.

**The law requires that the Annual Budget (AB) shall be consistent with the NDP, the Charter for Fiscal Responsibility (CFR) and the National Budget Framework Paper (BFP).** Nevertheless, since the Charter of Fiscal responsibility (CFR) is not yet in place, the FY2015/16 assessment of compliance is restricted to AB, BFP and NDP. As per the legal requirement, compliance is assessed on basis of consistence of the AB with the NDP and NBFP.

### Methodology

**To prepare the certificate of compliance, NPA developed a standardized approach that was used to measure compliance of the FY2015/16 AB.** As per the legal requirement, compliance is assessed on basis of consistence of the AB with the NDP and NBFP. The assessment framework uses NDPII as a benchmark against which budgeting instruments and outcomes should be consistent. The framework covers four broad levels: the Macroeconomic Level Assessment; NDP National Level Assessment; Sector Level Assessment, and; MDA/Votes Level Assessment. The detailed framework at each of these levels is specified in section 2.1.

**In preparing this certificate of compliance, a detailed assessment criterion was developed to guide the scoring at the various levels of compliance assessment.** The criteria used follows techniques which when repeated for quality assurance purposes will lead to the same results. Despite the minimal variations in approach used at the various levels, the criteria used allows comparison of scores attained and thus can support arrival at an aggregate score for all the four levels of assessment. The detailed criteria at all the levels of assessment are specified in section 2.2.

### Key Findings

**The FY2015/16 Annual Budget (AB) was 68.3 percent compliant.** This overall assessment is an average performance at the three broad levels. At the Macro level, the AB **was 72.3 percent compliant.** At the National Strategic level Assessment the AB was **75.4 percent compliant** and at Sector and MDA level it was **57.7 percent compliant** (Table 2). The detailed findings at all the levels of assessment are presented in section 2.

**Therefore, the AB is largely consistent with the NDPII in terms of macroeconomic and national strategic level priorities, Nevertheless, substantial gaps remain especially at the sector and MDA levels.**

#### **At macroeconomic level**

- i) **While the AB GDP growth and per capita targets are consistent with the NDPII, this target is unlikely to be attained in FY2015/16.** This will constrain the realization of the NDPII target of middle income status.
- ii) **Although the AB was consistent with the NDPII Domestic resource targets, more effort is required to improve non-traditional revenue mobilization.** While the FY2015/16 AB targeted policy and administrative measures to raise more revenues, it does not provide for non-traditional revenue mobilization, like PPP financing of core projects. This is critical for financing NDPII priorities.
- iii) **The AB Gross International Reserves target was lower than the NDPII target.** Although the AB projection of the international reserves for the medium term plans a gradual improvement to about 4.5 months of imports, this is still lower than the NDPII target of 5.4 months of imports. At end of December 2015, the reserves stood at 3.9 months of imports.

#### **At National Strategic Level**

- iv) **Although the AB provides support for employment creation, it is still below the NDPII desired targets. Key areas that require attention are: IC creation, entrepreneurship, creativity and innovation and access to financial services.** The AB does not allocate resources for areas of innovation for creative industries yet this is a priority in the NDPII.
- v) **The AB specifies objectives for enhancing human capital development, however, key NDPII priorities remain unfunded.** These include reviewing the ECD Policy, re-designing the curriculum and programmes for scaling up critical nutrition outcomes and immunization among others.
- vi) **Out of 39 NDPII core projects, several remain unbudgeted for.** These include: Markets & Agriculture Trade Improvement Project (MATIP II), Phosphate industry in Tororo, Masaka-Mbarara Transmission Line; National Grid Extensions, Kampala-Mpigi Expressway, Mass Treatment of Malaria for Prevention, Comprehensive Skills Development, Strengthening Effective Mobilization, Management and Accounting for the Use of Public Resources (SEMMA), Entebbe Airport Rehabilitation and the Uganda Women Entrepreneurship Programme (UWEP), Storage Infrastructure, Industrial substations; Kabale-Mirama Transmission Line; Kampala Southern by-pass(18km),

Kampala-Bombo Express highway(35km), and Rwekunya-Apac-Lira-Kitgum-Musingo Road.

### At the sector and MDA level

- vii) **Of the 17 sectors analysed, only 8 have Sector Development Plans of which only 3 are aligned to the NDPII in terms of their focus and timeframe.** Additionally, most MDAs do not have strategic plans. The general lack of strategic plans and non-alignment of budget instruments to the Sector Development Plans and NDPII contributed to low compliance levels at sectors. Nonetheless, for those sectors that had approved and aligned strategic plans, the levels of compliance were generally higher.
- viii) **Several MDAs that collect Non Tax Revenue and spend at source, plan and budget without adequate scrutiny and alignment to NDPII which complicates compliance assessment of these MDAs.** These include: CAA, UCC, UEGC, UEDC, Posta Uganda among others. Volume III of the annual budget estimates, which details revenue and expenditure of these MDAs lists only expenditure items by department as opposed to aligning to output areas. Further scrutiny of these institutions' planning and budgeting revealed that they neither prepared detailed MPS nor are they well integrated in ministry/sector policy statements. This makes assessment of their activities in light of achieving NDPII objectives and interventions difficult. It is therefore recommended that these MDAs prepare their revenue and expenditure estimates in line with the format provided in volume I of the annual budget estimates. This way, their detailed expenditure, outputs and outcomes will be clearly spelt out for ease assessment.
- ix) **Budgeting and planning instruments are not aligned which makes alignment of sector budget priorities to the NDP a challenge.** Also the structure of the sector budget and other respective instruments like BFPs make it challenging to assess the implementation of the NDP. In the same way, the OBT has no clear mapping between the NDPII sector objectives, interventions, budget outputs and specific resource allocations.

### Recommendations

- i) **It is important that the budget takes into comprehensive consideration the key NDPII priorities and targets.** Notably among others, with the current low levels of growth, the Budget should take into consideration a higher growth target for the next financial years to compensate for the low growth out-turn projected in 2015/16 so as to remain on course with the NDPII per capita income targets.

- ii) **All sectors and MDAs ought to develop their Development Plans that are aligned to the NDPII in terms of content and timeframe.** Therefore, all Sector and MDAs annual work plans and Budgets must be informed by their respective Plans.
  
- x) **The AB should prioritize interventions aimed at employment creation.** Key areas that require attention are: industrialization, value addition in key priority areas, skills development (centres of excellence), entrepreneurship, creativity and innovation and access to financial services.
  
- iii) **Prioritize and expedite the implementation of NDPII core projects.**
  
- iv) **There is need to review the regulations for MDAs that collect Non Tax Revenue and spend at source,** with a view to enhance alignment of their activities and budgets towards achievement of NDP and Vision 2040 objectives and goals.
  
- v) **There is need to review the Budget instruments particularly the OBT to ensure a more comprehensive alignment of the Budget to the NDP.** Also a detailed macro economic framework reflecting macroeconomic targets should be attached to the budget documents against which assessment will be done.

## SECTION ONE: INTRODUCTION

### 1.1 Background

**The issuance of the Certificate of Compliance (CoC) is a requirement as provided for by the Public Finance and Management Act (PFMA) 2015, Section 13 (7).** The CoC is aimed at entrenching the implementation of National Development Plans (NDPs) through the National Budget. This requirement guarantees that planning and budgeting frameworks are aligned to achieving Vision 2040 through the NDPs. In particular, the Section 13 (6) requires that the Budget Framework Paper (BFP) and Annual Budget (AB) should be aligned to the NDPs.

### 1.2 The Public Finance and Management Act, 2015

**Section 13(6) of the PFMA requires that the AB shall be consistent with the NDP, the Charter for Fiscal Responsibility (CFR) and the Budget Framework Paper (BFP).** To implement Section 13 (6) of PFMA, Section 13(7) requires a CoC for the AB of the previous financial year to accompany the AB for next financial year issued by the NPA.

**In light of the PFMA requirement, the assessment of compliance of the AB is in line with section 13(6) and 13(7) of the PFMA, 2015.** Nevertheless, since the Charter of Fiscal responsibility (CFR) is not yet in place, the FY2015/16 assessment of compliance is restricted to AB, BFP and NDP. As per the legal requirement, compliance is assessed on basis of consistence of the AB with the NDP and NBFP.

**In essence the PFMA requirement for a CoC strengthens planning and budgeting processes by ensuring complete consistency and alignment with the national planning framework**—right from setting of the strategic vision and focus, to budgeting for the NDP, and implementing as planned. Therefore, the PFMA, 2015, seeks to align the budgeting process to the planning process and to ensure that the budgets' main goal is to facilitate and support implementation of national strategic plans.

### 1.3 The Planning and Budgeting Processes

#### 1.3.1 The Planning Process

**The comprehensive National Development Planning Framework (CNDPF) defines the planning process in Uganda.** In 2007, the Government of Uganda (GoU) approved the CNDPF, providing for the development of a 30 year Vision to be implemented through: Three (3) 10 year plans; six (6) 5 year NDPs; Sector Development Plans (SDPs); Local Government Development Plans (LGDPs); Annual Work Plans (AWPs) and budgets.

**Consequently, Cabinet approved the National Vision Statement of “A transformed Ugandan society from a peasant to a modern and prosperous country within 30 years”.** To operationalize this statement Government formulated the Uganda Vision 2040 that provides the overall strategies and priorities for transforming Uganda into a competitive



upper middle income country within 30 years. To this end, two 5-year NDPs have since been developed to operationalize the Vision 2040.

Following the weak implementation of the NDPI (2010/11-2014/15), the CoC was included in the PFMA, 2015 to enhance alignment of the budgeting process and implementation of the NDPs.

### 1.3.2 The Budgeting Process

**The budget process is a cycle that runs through the entire financial year (table 1).** This process is participatory. It begins with the review and update of the Medium Term Expenditure Framework (MTEF), and a country Portfolio Performance Review between July and August each year. This is followed by the first Budget consultative workshop that takes place between October and November. After this, all Sector Working Groups and Local governments begin preparation of BFPs and Ministerial Consultations, which lead to the preparation of the draft National BFP. Once Cabinet approves the draft National BFP, it is presented to all stakeholders in a national budget workshop called the Public Expenditure Review Meeting.

**Each Accounting Officer then prepares and submits a Budget Framework Paper by 15th November of the financial year preceding the financial year to which the Budget Framework Paper relates.** The Final National BFP is then submitted to parliament by 31st December. Parliament reviews and approves the BFP by the 1st of February, of each year. The Ministers responsible for votes, ministries or the heads responsible for votes submit by the 15th of March to Parliament, the policy statements for the preceding financial year.

**According to the PFMA 2015, the Minister shall, on behalf of the President, present the proposed annual budget of a financial year to Parliament, by the 1st of April of the preceding financial year.** This is then followed by the development of the Background to the Budget and the detailed development of budget estimates by each Ministry and institution. The Ministry of Finance then compiles these into the draft estimates of revenue and expenditure with consultation with the Parliamentary Budget Committee and starts preparation of the Budget Speech, which must be presented, to Parliament by the 15th day of June of each year.

**Parliament approves the annual budget by the 31st of May of each year considering and approving the annual budget and work plan of Government for the next financial year.** The annual budget is effective from the 1st of July of each year and it shall be consistent with the national development plan, the charter of fiscal responsibility and the budget framework paper.

In light of this budget process, the PFMA, 2015, seeks to align the budget process to the planning process and ensure that the budgets' main goal are to facilitate and support implementation of national strategic plans.

**Table 1: The Budgeting process**

<b>No.</b>	<b>Key Process</b>	<b>Timelines</b>
1.	Review and update of the Medium Term Expenditure Framework (MTEF), and a country Portfolio Performance Review	July – August
2.	First Budget consultative workshop	October – November
3.	Sector Working Groups and Local governments begin preparation of BFPs and Ministerial Consultations	November
4.	Presentation of draft National BFP to Cabinet	November
5.	Public Expenditure Review Meeting	November
6.	MDAs submit BFPs	15 <sup>th</sup> November
7.	Submission of Final National BFP	31 <sup>st</sup> December
8.	Parliament reviews and approves the BFP	1 <sup>st</sup> February
9.	MDAs submit Policy Statements	15 <sup>th</sup> March
10.	Presentation of the Annual Budget and Certificate of Compliance to Parliament	1 <sup>st</sup> April
11.	Approval of the annual budget by Parliament	31 <sup>st</sup> May
12.	Presentation of the Budget Speech to Parliament	15 <sup>th</sup> June
13.	Implementation	Effective 1 <sup>st</sup> July

#### **1.4 Use of the CoC in Budget and Plan Implementation Oversight**

The National Planning Authority's CoC to the Budget and the attendant detailed report are required to be submitted to the Parliament of Uganda to support execution of oversight functions, particularly regarding budget appropriation. The CoC report provides insight into the extent of alignment of the budget framework papers (BFPs) and budgets to the NDPs, instruments through whose implementation the National Vision 2040 is to be realized.

The CoC is also intended to inform Cabinet decision making and the review of implementation of budgets and Plans during Cabinet retreats and policy formulation meetings.

Other oversight users of the CoC include the Office of the Auditor General and Non-State Actors, which may use the findings and recommendations to inform their oversight activities. The NPA, sectors and MDAs will use the CoC recommendations to improve performance towards achievement of the NDP and Vision 2040 targets and goals. Overall, the CoC scores may serve as a key guide for corrective performance measures and reprimand for recurring planning and budgeting weaknesses.

## SECTION TWO: METHODOLOGY FOR ASSESSMENT OF ANNUAL BUDGET COMPLIANCE

**This section presents the approach used to assess compliance.** The approach assesses the consistency of the AB, and the NBFP with the NDP.

### 2.1 The Assessment Framework

**NPA has developed an assessment framework to guide and standardize assessment of the consistency and compliance between the AB with the NDP, CFR and the NBFP; in line with sections 13(6) and 13 (7) of the PFMA.** The framework is comprehensive in that it captures all aspects of the law. While it caters for the CFR, as and of when the new government presents it, the FY2015/16 assessment is only for AB, NDP and BFP. In assessing the annual budget, comprehensive attention has also been given to sections 5, 9 and 13 of the PFMA, 2015.

**The assessment framework uses NDPII as a benchmark against which budgeting processes and outcomes should be consistent and compliant.** To comprehensively assess the consistency and compliance of comprehensive planning processes, that is, the AB with the NDP and the NBFP, the framework is sub-divided into four NDP broad levels:

- i. Macroeconomic Level Assessment;
- ii. NDP National Level Assessment;
- iii. Sector Level Assessment, and;
- iv. MDA/Votes Level Assessment.

#### 2.1.1 The Macroeconomic level assessment

**This level of assessment uses NDPII macroeconomic framework as a benchmark, that is: NDPII macroeconomic strategy, objectives, and assumptions.** It assesses whether the AB, CFR targets, and NBFP macroeconomic frameworks are consistent with the NDPII macroeconomic framework. This macroeconomic assessment is sub-divided into four macroeconomic sectors: Real, Fiscal, External, and Monetary sectors. These sectors are further defined into NDPII objectives and macroeconomic variables, against which a check list derived from NDPII is developed. This checklist forms the basis for assessment of consistency and compliance. The overriding question in this assessment is whether the planning processes and documents are aligned to the agreed NDPII macroeconomic focus. The detailed framework is attached in Annex 1 of this report.

## 2.1.2 The NDP National Level Assessment

**This level of assessment uses NDPII national level strategic focus as a benchmark.** Four broad national level strategic areas are used, they are: Theme; Objectives; Development strategy, and; Core projects. As per NDPII, these four broad strategic areas are defined further into sub-topics. Each of the sub-topics is defined further to form a checklist derived from NDPII. This checklist forms the basis for assessment of consistency and compliance. At this level of assessment, we examine whether the AB and NBFP are geared toward the national strategic focus specified in the NDPII. Annex2 presents the detailed National Level Assessment Framework.

## 2.1.3 Sector Level Assessment

**This level of assessment uses the NDPII Sector level focus as a benchmark.** This sector level assessment starts with assessing the extent to which the CNDPF is adhered to at sector level. As such, it assesses the existence of sector plans and gauges whether these sector plans are consistent with NDPII. Further at this level of assessment, two broad sector specific areas are assessed: NDPII sector specific objectives and interventions, and; Sector specific projects (excluding national core projects). A checklist derived from NDPII interventions and sector Public Investment Plans (PIP) is developed. This checklist forms the basis for assessment of consistency and compliance at this level. At this level of assessment, we then examine whether the AB and NBFP are consistent and compliant to NDPII sector objectives, interventions, programmes and projects. Further, the release performance was also examined. A detailed Sector assessment framework is attached in Annex4 of this report

## 2.1.4 MDA level assessment

**This level assesses whether MDAs (Votes) are focused to deliver NDPII Sector objectives and interventions.** This MDA level assessment also starts by assessing the extent to which the CNDPF is adhered to at MDA (Votes) level. As such, it assesses the existence of MDA plans and gauges whether these MDA plans are consistent with NDPII. Further at this level of assessment, two broad sector specific areas are assessed: NDPII sector specific objectives and interventions, and; Sector specific projects (excluding national core projects). A checklist derived from NDPII interventions and sector Public Investment Plans (PIP) is developed. This checklist forms the basis for assessment of consistency and compliance at this level. At this level of assessment, we then examine whether at MDA (Votes) level, the AB and NBFP are consistent and compliant to NDPII sector objectives, interventions, and PIP projects. Further, the release performance was also examined. A detailed MDA assessment framework is attached in Annex4 of this report.

## 2.2 Criteria for assessing annual budget compliance

**In developing this certificate of compliance, a detailed assessment criterion was developed to guide the scores attained at the various levels of compliance assessment.**

The criteria used follows techniques which when repeated for quality assurance purposes will lead to the same results. Despite the minimal variations in approach used at the various levels, the criteria used allows comparison of scores attained and thus can support arrival at an aggregate score for all the four levels of assessment.

### 2.2.1 Macroeconomic level assessment criteria

**At the Macroeconomic level, Compliance was premised on the ability of the macroeconomic indicators: objectives, strategies, and targets, to remain within 70 percent compliance to the NDPII.** The achievement of 70 percent compliance is assumed to lead to the attainment of overall goals and targets of NDPII and Vision 2040.

**The decision criteria is thus decided on a six (6) point scale ranging from 0 to 5,** in the following manner: (i) 0: points awarded if the deviation is 30 percent and above; (ii) 1 point is awarded if the deviation is between 24 and 29 percent; (iii) 2 points are awarded if the deviation is 18 and 23 percent; (iv) 3 points are awarded if the deviation is 12 and 17 percent; (v) 4 points are awarded if the deviation is 6 to 11 percent; and (vi) 5 points (for full compliance) are awarded if the deviation is 0 to 5 percent.

**Further, it is noted that the BFP informs the AB, and the AB is the final operational tool in implementing the NDP.** Accordingly, the performance of the two in effecting the provisions of the national development plan is weighted as 40 percent contribution by the NBFP and 60 percent by the AB. As such, the ranking of compliance along each of the indicators in the NBFP and the AB is weighted 0.4 and 0.6 respectively. The overall performance of compliance is thus the weighted sum of the performances on the indicators as a percentage of the total attainable level of performance across all the indicators assessed. In assessing the actual performance on specific indicators, a weight of 90 percent and 10 percent has been used for alignment and performance respectively.

**The following assessment Formula for the Overall Macro level Compliance was thus used:**

$$C_{macro} = \left\{ \frac{\left( \sum_{i=1}^n \sum_{BF, AB} (w_{BF} * IndScore_{BF,i} + w_{AB} * IndScore_{AB,i}) \right)}{n * r} * 100\% \right\} * W_{BF \cup AB} + \left\{ \frac{\sum_{j=1}^m IndScore_{PERF,j}}{m * r} * 100\% \right\} * W_{PERF}$$

Where:

$C_{macro}$	is the overall joint compliance mark at macroeconomic level of the budget framework, the annual budget and actual performance (outturn) with the NDP;II;
$IndScore_{BF,i}$	is the compliance score of the NBFP for a particular indicator, $i$ ;
$IndScore_{AB,i}$	is the compliance score of the AB for a particular indicator, $i$ ;
$IndScore_{PERF,j}$	is indicator $j$ 's compliance score for outturn or actual performance (PERF).
$W_{AB}$	is the weight attached to contribution of the Annual Budget to overall compliance with the NDP ( i.e., $w_{AB} = 0.6$ )
$W_{BF}$	is the weight attached to contribution of the National Budget Framework Paper to overall compliance with the NDP ( i.e., $w_{BF} = 0.4$ ; $w_{AB} + w_{BF} = 1$ )
$W_{BFUAB}$	is the weight attached to the joint compliance score for both BF and AB in for all indicators (i.e., $W_{BFUAB} = 0.9$ )
$W_{PERF}$	is the weight attached to the contribution of performance outturns for all indicators in relation to the joint contribution of BF and AB in overall compliance (i.e., $W_{PERF} = 0.1$ ; $W_{BFUAB} + W_{PERF} = 1$ )
BF, AB	are notations for National Budget Framework Paper and the Annual Budget respectively
$i, j$	is the $i$ -thor $j$ -indicator out of the total number of indicators assessed.
$r$	is the highest number of points attainable in the assessment of each indicator ( i.e., $r=5$ ).
$n, m$	is the total number of indicators assessed for compliance (i.e., $n=24$ (consistency), $m=23$ (performance)).
$\Sigma$	is a summation notation, indicating that there is addition across indicators ( $n$ or $m$ ) or across the documents assessed (BF and AB) and performance.

### 2.2.2 National Strategic level assessment criteria

**At National level, except for minor simplifications, a criterion similar to Macro level is used to produce comparable results.** First, a detailed checklist was developed based on the NDP;II upon which the BFP and AB were assessed. At each level of the checklist, a score was awarded depending on the level of alignment of the BFP and the AB. At all the levels of the checklist, a 100 percent score was awarded if all the elements of the NDP;II checklist were satisfactorily addressed by the BFP. If the AB allocates funds to all elements of the NDP;II checklist items and planned outputs in the NBFP, then a score of 100 percent was awarded, if allocation was made to some elements of the NDP;II checklist item and in NBFP planned output, then a score of 50 percent is awarded, and score 0 percent is awarded if no allocation is made at all.

**Just like at the Macroeconomic level assessment, the level of compliance of the Budget as measured by the NBFP and the AB with each of the four NDP;II assessment areas was weighted at a 40 percent and 60percent weights respectively.** The formula for arriving at this compliance rate is expressed below:

$$C_{National} = \left[ \left[ \left( \frac{\sum_{i=0,50,100} NBFPS_i}{n} \right) * w_{NBFP} + \left( \frac{\sum_{i=0,50,100} ABS_i}{n} \right) * w_{AB} \right] * 100 * w_{NBFPUB} \right] + \left[ \left( \frac{\sum_{i=0,50,100} PERF_i}{n} \right) * 100 * w_{PERF} \right]$$

Where

- $C_{National}$  = Compliance of the Budget at the National Strategic Level
- $NBFPS_i$  is the Score of the NBFP to the NDPII checklist that ranges between 0 percent for non-compliance, 50 percent for partial compliance and 100 percent for full compliance.
- $ABS_i$  the Score of the AB to the NDPII checklist that ranges between 0 percent for non-compliance, 50 percent for partial compliance and 100 percent for full compliance.
- $w_{NBFP}$  is the weight attached to the NBFP score which is 40 percent of the overall compliance
- $w_{AB}$  is the weight attached to the AB score which is 60 percent of the overall compliance.
- $w_{NBFPUB}$  is the weight attached to the joint compliance score for both NBFP and AB for all indicators (i.e.,  $w_{NBFPUB} = 0.9$ )
- $w_{PERF}$  is the weight attached to the contribution of performance outturns for all indicators in relation to the joint contribution of NBFP and AB in overall compliance (In this case,  $w_{PERF} = 0.1$ )

### 2.2.3 Sector and MDA level assessment criteria

**The National Level assessment framework was extended to undertake assessment at the sector level.** The assessment at sector level was carried out at majorly three (3) levels: the existence and alignment of relevant planning frameworks; consistency of the BFP and AB with the NDP; and consistency of AB and release Performance.

**To assess the existence and alignment of relevant Planning framework (CNDPF-SDPs/Issues Papers and Annual Work Plans), a detailed scoring criterion ranging from 0-5 is used.** The sector scores 0 and no more assessment is done if it has none of the planning frameworks listed; the sector scores 1/5 (20 percent) if it either has NDPII issues papers Ministerial Policy Statement or AWP; 2/5 (40 percent) is awarded for sectors that have draft but not aligned SDPs; 3/5 (60 percent) is awarded to sectors that have an approved but not aligned SDP; 4/5 (80 percent) is awarded to sectors that have Draft and aligned SDPs; and 5/5 (100 percent) is awarded to sectors that have approved and aligned SDPs. For all those sectors scoring 2 and above, the sector score is attached to each intervention checklist to determine the specific level of compliance which explains the variations in individual sector scores.

**To assess the consistency of the BFP and AB to the NDPII, the National Strategic Level scoring criteria is used.** At all the levels of the NDPII checklist, 100 percent score was awarded if all the elements of the NDPII checklist were satisfactorily addressed by the BFP. If only some elements of the NDPII checklist were considered, then a 50 percent score was awarded and where no element of the NDPII checklist was addressed at all, the score of 0

percent is awarded. If the Annual Budget allocates funds to the NDPII checklist item and planned outputs in the NBFP, then a score of 100 percent was awarded, if allocation was made to some elements of the NDPII checklist item and in NBFP planned output, then a score of 50 percent is awarded, and score 0 percent is awarded if no allocation is made at all. The total sector score is then the sum of all the scores divided by the total number of interventions. Also note that to obtain a composite sector score, 40 percent (BFP) and 60 percent (AB) weighting criterion is used.

**To arrive at the overall sector level compliance, a weight of 70 percent is assigned for BFP and AB consistency, 20 percent for existence and alignment of Planning Frameworks and 10 percent for Release performance were used.**



## SECTION THREE: RESULTS OF THE ASSESSMENT FOR CONSISTENCY OF THE ANNUAL BUDGET TO NDPII

### 3.1 Summary Findings

**In light of the assessment framework discussed in the preceding section, this section presents the findings from the assessment of the consistency of the annual budget with the NBFP and the NDPII.** The findings are presented at three (3) levels: Macro, National, Sectoral and MDA (Votes) levels.

**Overall, the FY2015/16 Annual Budget (AB) was 68.6percent compliant in line with Section 13(6) of the PFMA, 2015.** This overall assessment is an average performance at the three broad levels. At the Macroeconomic level, the AB was 72 percent compliant. At the National Strategic level Assessment the AB was 75.4 percent compliant and at Sector and MDA level it was 58.9 percent complaint (Table 2).

Table 2: Summary assessment at all levels

NO.	LEVEL OF ASSESSMENT	COMPLIANCE SCORE (%) Weighted	AREAS FOR NON COMPLIANCE
A	MACRO LEVEL ASSESSMENT	71.7	Key areas of non-compliance included targets away from NDP targets like: non-traditional revenue mobilization targets, external grants targets, primary balance target, investment spending targets, net domestic financing targets, public debt targets, gross international reserves targets, Current account balance targets, money supply targets, and credit to non-government (private) sector, and also GDP growth outturns among others.
B	NATIONAL LEVEL ASSESSMENT	75.4	Key areas of non-compliance included: The non-consistence between the budgeting instruments and NDPII as well as limited/no releases for NDPII Focus areas at the theme, objective, development strategy and core projects levels. Specifically, inconsistencies between the NBFP and AB were more pronounced at the core projects level. For example, several projects were not included in the NBFP: Markets & Agriculture Trade Improvement Project (MATIP II), Phosphate industry in Tororo, Masaka-Mbarara Transmission Line; National Grid Extensions, Kampala-Mpigi Expressway, Mass Treatment of Malaria for Prevention, Comprehensive Skills Development, Strengthening Effective Mobilization, Management and Accounting for the Use of Public Resources (SEMMA), Entebbe Airport Rehabilitation and the Uganda Women Entrepreneurship Programme (UWEP). In addition there was inconsistency between the NBFP and the approved Budget in some areas that were not reflected in the NBFP but were allocated resources in the AB. Uganda Women Entrepreneurship Programme and the rehabilitation of Entebbe Airport.
C	SECTOR LEVEL	57.7	
1	Agriculture	56.1	Key areas on non-compliance included; the sector only has a draft development plan and many MDAs don't have strategic plans aligned to the NDPII; accorded less priority to institutional strengthening of MAAIF structure particularly the extension and regulation function. Other NDP II priorities remain unfunded which include among others; extension, training district staffs on control of pests and diseases and assisting farmers to obtain value addition services that were not allocated any budget; the low release performance at 50.4 percent by the third quarter.
2	Tourism	55.8	Whereas the sector has an approved sector development plan, many of the sector MDAs other than Uganda Wildlife Education Centre, do not have strategic plans that are aligned to NDPII. Many of the priorities of the NDPII are also not included in the BFP and AB for FY 2015/16. These include: development and diversification of new tourism products in marine and zonal clusters, development tourism training centres of excellence, private development and skilling, development of Local Government capacity to harness from tourism. In addition the quarterly releases to the sector were less than 30 percent (28%) for the three quarters assessed.
3	Trade, Industry and Cooperatives	58.3	Trade and Industry has a draft development plan and with exceptions of Uganda Export Promotion Board which has an approved strategic plan and Uganda Free Zones Authority (UFZA) which has draft strategic plan which are aligned to NDPII in term of content and time horizon other sector MDAs don't have strategic plans. On the hand the sector has not been able to incentivize the export of processed products nor strengthen governance of the co-operative movement. Other areas for improvement include the development and implementation of local content policy to increase local participation in the economy as well as establishing national and regional technology incubation centres for nurturing SMEs and start-up enterprises.

No.	LEVEL OF ASSESSMENT	COMPLIANCE SCORE (%) Weighted	AREAS FOR NON COMPLIANCE
4	Energy and Mineral Development	53.4	<p>The sector has an approved SDP though not aligned to NDPII; Key areas of non-compliance include: Develop and enforce standards for promoting energy efficiency; Development of geothermal power sources; Develop nuclear energy for power generation and other useful purposes; Train staff in specialized fields like nuclear science, geophysics, geology, hydropower and geothermal energy; Formulate a PPP framework to allow more private investment in the energy sector; increasing monitoring and regulation in the mining sector; Promote the development of Rare Earth Elements (REE); Implement the strategy for restoration of derelict and abandoned mines; Update and maintain the Mining Cadastre and Registry System among others. On the other hand, the sector is performing well in the area of increasing availability of power i.e. the construction of small and bid hydro power plants is in progress plus the transmission lines and sub-stations construction, upgrade and rehabilitation</p>
5	Health	52.9	<p>Key areas of non-compliance included: Review and re-align the essential care health package; Establish a National Institute of Public Health; Establish and operationalize an emergency operating centre; Capacity building in the field of epidemiology; Mass treatment of malaria for prevention; Mass distribution of long lasting insecticide-treated nets (LLINs); Insecticide residual spraying to high transmission districts; Strengthening capacity for surveillance and diagnostic capacity for Zoonotic diseases; Develop the immunization policy and enact the Immunization Act; Implement the national immunization communication strategy in all districts; Screen and treat oral diseases particularly among primary school children; Community structures for health education, promotion &amp; disease prevention; Promote healthy lifestyles that prevent or delay occurrence of NCDs; Establish a functional surveillance, monitoring and research system to support the prevention and control of NCDs. The sector did not comply on the entire objective of addressing the key determinants of health through strengthening inter-sectoral collaboration and partnerships, save for establishment of a sanitation fund. Thus key issues of nutrition, gender, health concerns in food production systems where not addressed. In addition, the budget did not address a key objective of increasing financial risk protection of households against impoverishment due to health expenditures, thus leaving out key interventions of; A system to collect pre-payments and voluntary contributions; Design and implement a Co-payment system for health care; Design &amp; implement a National Health Insurance scheme; and Develop innovative purchasing and payment mechanisms for efficient use of health resources.</p>
6	Education	49.4	<p>The sector has no Development Plan that is aligned to the NDPII and all its eleven agencies. Key NDPII priorities not considered included: Establish Centres of Excellence by region at post-secondary levels; Reinforce school inspection by re-centralizing the inspection function; Formulating and implementing a policy to rationalize fees for private primary schools; Implement the policy of a government primary school per parish is grossly underfunded; Expand community based ECD centres and attach ECD centres to primary schools for the provision of pre-primary education; Enforce laws against defilement at school level; Adopting a differentiated allocation formula for capitation grants; Revision of the capitation grants pegging them to inflation trends; Develop and implement appropriate ECD operational standards among others</p>
7	Water and Environment	55.7	<p>The sector has a draft Sector Development Plan which is aligned to NDPII in terms of focus and time horizon but it is yet to be approved. With regard to the sector MDAs the National Water and Sewerage Corporation (NW&amp;SCO) has a strategic plan aligned in terms of content but in time horizon (2015-2018), the National Forestry Authority (NFA) has a draft Strategic Plan</p>

		<b>AREAS FOR NON COMPLIANCE</b>	
<b>NO.</b>	<b>LEVEL OF ASSESSMENT</b>	<b>COMPLIANCE SCORE (%) Weighted</b>	
			that is aligned to NDP in terms of time horizon while Uganda National Meteorological Authority (UNMA) only has a planning document. Some of the priority interventions in the NDP II such as; restoration of degraded ecosystems are unfunded priorities. The release performance is also weak.
8	Works and Transport	72.4	The sector has no SDP that is aligned to the NDPII: Other areas of non-compliance include: Establish a Maritime Regulatory Authority; Develop and implement mechanisms to ensure that the existing and future transport infrastructure is climate change resilient; Review the Roads Construction Designs and Standards to provide for public places of convenience and utilities; among others. The sector is however steadily moving towards improving the infrastructure in the country with funds allocated to the new projects: Expressways, Flyovers and the SGR. The NDPII sets a target of construction 6,012.5km of road during the planning period (5 years). This sets a target of 1,202.5km of road, 20%, to be constructed per year. According to the SBFP, pg 141, a target of 650km of road is planned to be constructed over the FY 2015-16, which is 54% of that planned in the NDPII. On the other hand, the sector plans to maintain 3407km of road over the FY2015-16, NBFP FY2015-16, pg 139, which implies that the sector is working towards ensuring that constructed roads are kept in good conditions.
9	Social Development	65.1	The sector only had a draft Development Plan and the Strategic plan (2013/14-2017/18) for the Equal Opportunities Commission is not aligned to NDPII, calling for a review. The Annual budget (AB) prioritized and allocated funds to 7 out of the 14 NDPII priority projects which include: Promotion of "Green" Jobs and Fair Labour market in Uganda (PROGREL); Uganda Women Entrepreneurship Programme (UWEP); Strengthening Safeguards, Safety and Health at Workplaces (SSASHEW); Strengthening the Capacity of Equal Opportunities Commission; SAGE (Social Assistance Grants for Empowerment) II; and Youth Livelihoods Programme. While this is a positive trend towards implementation of the NDPII, the sector did not strong prioritize community mobilization which is critical for effective participation and efficiency in utilization of the project funds. The budget did not prioritize strengthening culture and creative industries, which is key for enhancing youth employment. Other interventions not prioritized include; expanding the scope and coverage of social security services, establishment of the National Council for Older persons; and priority projects of; SUNRISE OVC (Strengthening the Uganda National Response for Implementation of Services for OVCs); Strengthening Community OVC Response (SCORE); HIV/AIDS programmes; Child Helpline; Community Based Rehabilitation; and Strengthening the Culture and Creative Industries.
10	Information Communication Technology (ICT)	68.6	Key areas of non-compliance included among others: Undertaking common ICT infrastructure deployment and sharing to ensure optimal utilization; Promoting production and use of low-cost locally assembled devices in collaboration with the private sector; Establishing regional information access centres; Developing a coherent strategy for mass sensitization and awareness about ICTs; Establishing an ICT Research and Innovation fund to support ICT innovation; Develop and implement targeted capacity building for teachers in incorporating ICT in pedagogy among others

AREAS FOR NON COMPLIANCE		
NO.	LEVEL OF ASSESSMENT	COMPLIANCE SCORE (%) Weighted
11	Lands, Housing and Urban Development	41.3
		The sector has a strategic plan that not fully aligned to the NDP II. Other areas of non-compliance include: Develop and implement a comprehensive National Housing Policy, Law and investment plan for the housing subsector; Develop real estate regulations and guidelines to guide real estate development in Uganda; Promote PPPs for investment in constructing appropriate housing estates in planned urban and rural areas to provide decent urban settlements according to priority for development of areas for mining, oil and gas and infrastructure corridors; Promote rural housing development schemes; Identify, assess, inventory and register Government land; among others
12	Justice Law and Order	71.0
		The Sector and many of the MDAs have strategic plans that are not aligned in terms of time. Other areas of non-compliance include: harmonizing and enforcing performance and administrative service delivery standards and initiating the enactment of transitional justice policy and legislation; developing and implementing a legal aid policy, the expansion of police services to the newly created districts and sub counties Complying with international standards on management of Prisoners. There other priorities which were critical but remained unfunded and these include: Defending Civil Suits in Courts of Law, facilitating Government witnesses to attend court sessions and representation of Government in international fora, Construction of a JLOS House and appellate courts; Criminal Court house and Police headquarters, Setting up the National ID disaster recovery site and operational expenses for data and personalization center and initiating the enactment of transitional justice policy and legislation among others.
13	Public Administration	58.3
		The sector didn't consider key NDP II priorities like: is improving systems, infrastructure and capacity of the sector secretariat and; increasing the human capital stock in the NDP II priority areas (e.g. strengthening the capacity of resident district commissioners and local governments to effectively monitor and report on the implementation of the NDP II priority areas) among others
14	Legislature	70.3
		Key areas of non-compliance include: reviewing and strengthening mechanisms for clearing backlog of constitutional reports and legislation considered by Parliament; promoting application of human rights based operations in government operations; enacting laws to strengthen credibility of electoral processes in Uganda; building strong institutional mechanisms for effective parliamentary oversight, legislation and national budget scrutiny; and empowering political offices to fully participate and provide leadership in Parliament.
15	Accountability	41.3
		The sector has a development plan that is partially aligned to the NDP II in terms of content and not aligned in timeframe. By third quarter, the sector had received 256% of its cumulative Q3 approved budget explains the low release compliance. Key areas that require attention include: insurance Penetration, access to finance, private investments, capital markets, and National Savings.
16	Public Sector Management	50.7
		The sector didn't consider key NDP II priorities like: Strategy for coordinating with state and non-state actors for disaster response; Media Development Strategy; EAC communication Strategy among others

NO.	LEVEL OF ASSESSMENT	COMPLIANCE SCORE (%) <b>Weighted</b>	<b>AREAS FOR NON COMPLIANCE</b>
17	Defence and Security	61.0	The sector has no Sector Development Plan (SDP) that is aligned to the NDPII although in the process of developing the SDP. However, the sector's NDPII issues paper informed the formulation of the plan as evidence by the extent of alignment between the Sector's BFP objectives and those of NDPII. Other areas of non-compliance include; lack of establishment of a mechanism for the sector to participate in primary, secondary, and industrial production; lack of a regulatory framework to guide and support the sector's involvement in national infrastructure development; and, absence of a mechanism to establish the National Service System. The elements of production for wealth creation and competitiveness, infrastructure development and positive ideological orientation are vital pillars of the NDPII and absence of which will adversely impact the implementation of the plan.
	<b>Total AB Compliance Score</b>	<b>68.3</b>	

The details of this assessment are in the proceeding sections below.

## 3.2 CONSISTENCY OF THE ANNUAL BUDGET WITH THE NBFP AND NDPII MACROECONOMIC FRAMEWORK

**The assessment at the macroeconomic level was undertaken at four (4) sector levels: the Real; Fiscal; Monetary, and; External Sectors.** At all these levels, scores were awarded in line with section 2.2.1 of the assessment criteria.

### 3.2.1 Summary of Assessment NBFP

**Overall, at macroeconomic level in FY2015/16 the AB was 72 percent compliant with the NDPII.** This compliance was arrived at from a weighted score in which the NBFP contributed 40 percent from the score of 71 percent and the AB contributed 60 percent from the individual score of 75 percent. The performance of NBFP and AB together (73 percent) is further weighted at 0.9 while the performance on outturns (55 percent) is weighted at 0.1 to generate the overall level of compliance. Below is a detailed assessment.

### 3.2.2 Assessment Results by Macroeconomic sector

#### 3.2.2.1 Real Sector

**At real sector three macroeconomic areas were assessed:** Gross Domestic Product (GDP) and growth projections; GDP per capita (Nominal USD); and; Inflation Targets.

**In FY2015/16, the AB GDP growth targets were 96 percent compliant with the NDPII targets.** For FY2015/16, NDPII targeted a GDP growth rate of 5.8 percent; this is the same target in NBFP (see section 1.1.3) and the AB (see Background to the Budget (BTTB)). As such, the AB and NBFP were 100 percent compliant at target level. Nevertheless, FY2015/16 preliminary outturn projection of 5.0 percent growth is expected, which will be lower than NDPII target. This lower GDP growth will make realization of NDPII GDP per capita target (USD 835) difficult. Indeed, in FY2015/16 GDP per capita is projected at USD 656. As such, the AB is 60 percent compliant at GDP projected outturn.

**There was 88 percent compliance for inflation targets for NBFP, AB with NDPII.** While NDPII inflation target is below 5 percent, the NBFP headline inflation target is 5.5 percent (see section 1.1.3), similar to the BTTB (section 7.2). As such, a compliance score of 4.4 out of 5 points was attained. Nevertheless, projected AB outturn inflation is non-compliant with the NDPII target. In January 2016, core and headline inflation were 7.1 and 7.6 percent respectively, which is above the NDPII inflation target of below 5 percent. Nonetheless, the Central Bank remains committed to its medium term goal of keeping inflation to below 5 percent, therefore, monetary policy has been responsive to inflationary pressures as the CBR at 17 percent has been restrictive.

### 3.2.2.2 Fiscal Sector

The assessment focused on the following fiscal sector areas: fiscal policy objectives; revenue; expenditure; fiscal balance; financing; and the public debt.

**In FY2015/16, the AB Fiscal Objectives were 96 percent compliant with NDPII objectives; however, weak absorption is affecting implementation.** Both the NBFP and the AB fully comply with the NDPII goal of front loading infrastructure expenditure. The NDPII provides for a strategy of frontloading of infrastructure spending with appropriate phasing given the resource constraints and absorptive capacity. In the NBFP total government expenditure and net lending was projected to rise by about 19 percent in nominal terms to UGX 17,766 billion during FY2015/16, and spending on infrastructure projects was scaled up (section 1.3 page14). The AB also focuses on scaling up of infrastructure investment and incorporating a number of new infrastructure projects considering phasing and absorptive capacity (BS Para 42 and BTTB Section 7.1). Further, the NBFP estimates development related spending to rise by 29 percent during FY2015/16. Over FY2015/16 spending was planned to continue to increase strongly for the following two years (Section 1.3, page14). However, the NBFP provides information for only three of the five years of the NDPII. The AB on the other hand provides that growth in expenditure was projected to decline over the medium term as spending on infrastructure projects is scaled down in FY2017/18. Nevertheless, despite scaling up of infrastructure allocations in the AB and NBFP, weak performance (at 20.3 percent) and implementation at half year FY2015/16 could lead to weak outcomes. This could undermine compliance as resources allocated are not released and as such limiting the NBFP and AB fiscal objectives.

**The AB was 94.5 percent compliant to NDPII Domestic resource targets; however, more effort is required to improve non-traditional revenue mobilization.** The NDPII set out to annually increase domestic resources by 0.5 percent of GDP, the NBFP and AB have the same target. However, NDPII also puts emphasis on harnessing new sources of financing beyond the traditional sources. The NBFP indicated that it would make use of combination of both policy and administrative measures to raise more revenues, and PPP arrangements. While the FY2015/16 AB targeted policy and administrative measures to raise more revenues, it does not provide for PPP financing of core projects. Accordingly for domestic resource and improving non-traditional revenue mobilization, the NBFP and AB scored 5 and 4.5 respectively, and a weighted average of 4.7 points out of 5. Preliminary indications are that compliance will be maintained at domestic revenue outturn as targets will be achieved in FY2015/16—first half performance at 49.3 percent of the budget estimate is largely on target.

**In FY2015/16, the AB human capital development targets were 98 percent compliant with the NDPII; nevertheless low half execution could reduce compliance.** For the period 2015/16-2019/20, NDPII set out to increase spending on Human Capital development. In FY2015/16, NBFP planned on average to increase spending by 8.7 percent per annum on Human Capital development (Pg. 663, Annex 1) for 2015/16-2019/20. The AB on the other



hand planned to enhance service delivery in education, health and water sectors (budget speech part 104). As such spending on human capital in AB was planned to increase by 22 percent in FY2015/16. Nevertheless, the first half outturn performance at 46.3 percent calls for more execution in the second half of the AB if compliance at implementation is to be achieved.

**Overall compliance of the AB to NDPII Sector Expenditure Allocations was mixed.** While the NBFP was moderately compliant at 60 percent, compliance of the AB was better at 100 percent. On average the NBFP sectoral allocations deviated by 12 percent from the NDPII sectoral allocations. On the other hand, the AB sectoral allocations were the same as the NDPII allocations in FY2015/16. As such, the NBFP and AB scored 3 (60 percent) and 5 (100 percent) points out of 5, respectively. At 80 percent compliance at outturn/implementation level, sector allocations deviated from the approved AB in FY2015/16. The Energy sector (at 16 percent budget outturn performance), Public Administration (142 percent), Public Sector Management (128 percent), and Defence and Security (128 percent) account for most of the non-compliance at AB outturn level.

**The AB Revenue targets are 100 percent compliant with NDPII targets.** The NDPII targeted revenue to GDP ratio of 13.5 percent (excluding grants) in FY2015/16. This is similar to the NBFP target of 13.2 percent (Section 1.3) and the AB target of 13.6 percent (Annex 2 BS) in FY2015/16. Preliminary indications are that the outturn of revenue is likely to outperform the NDPII target. Over the first half of FY 2015/16, revenue collected was UGX5, 591.9 billion. Assuming the average outturn for the first six months over the past five years of 46.1 percent, the projected annual revenue collections will be UGX12, 124 billion which is 14.3 percent of GDP which is in line with increased domestic resources.

**The AB External Grants targets were 58 percent compliant with NDPII targets.** NDPII targeted external grants of 1 percent of GDP. This target differs from the NBFP target of 1.2 percent of GDP (section 1.3, Table 3) and the AB target of 1.6 percent. As such, NBFP and AB were 64 percent (3.2 points out of 5) compliant. External Grants target outturns were not compliant with a projected outturn of 1.4 percent of GDP at the end of FY 2015/16.

**Overall the AB was 64 percent compliant with NDPII overall average spending targets.** NDPII on average targeted overall spending of 22 percent of GDP during the NDP period, peaking at 23 percent in FY2016/17, and consolidation expected thereafter until the end of the Plan period. In FY2015/16, NBFP targets overall spending of 21.2 percent of GDP (see section 1.3, Pg. 14). The AB on the other hand targeted overall spending of 22 percent of GDP in FY2015/16, which is compliant with NDP. However the peak at 22.4 percent of GDP is in FY2017/18 instead of FY2016/17 (see Annex 2 of the Budget speech). The delay in increasing spending has a likelihood of failure to comply with the EAC Macroeconomic convergence criteria. Further, there is insufficient information in the budget on how consolidation is taken into account after FY2017/18 as a requirement for the EAC convergence criteria. With the above considerations, the ratings for the NBFP and AB are 2 (40 percent) and 4 (80 percent) respectively, giving a weighted average of 3.2 (64 percent) points out of 5 points.

Nevertheless, preliminary outturn performance indicates that overall spending will be compliant with the NDPII.

**The AB Recurrent expenditure target was 88 percent compliant with NDPII target.** In FY 2015/16, NDPII targeted recurrent expenditure of 9.9 percent of GDP, this is slightly lower than the NBFP target of 10.2 percent of GDP (Table 2). This is also lower than the AB target of 10.4 percent of GDP (see Budget Speech Annex 2). As such, the weighted score is 4.4 (88 percent) out of 5 points. Nevertheless, the compliance score at half year recurrent expenditure outturn (11.0percent of GDP) is 3 points (60 percent).

**The AB Investment spending target is 16 percent complaint with NDPII target.** In FY2015/16, NDPII targets investment spending of 6.6 percent of GDP. This is lower than the NBFP target of 8 percent of GDP (Table 2) in the corresponding period. And also lower than the AB target of 8.6 percent of GDP (BS Annex 2). As such, this was above the compliance target. Therefore, the weighted compliance score is 0.8 (16 percent) out of 5. Note that, while investment is good in unlocking the economic potential, investment provisions over and above sustainable levels could destabilise the economy. In FY2015/16, preliminary AB Investment spending outturn (projected at 6.7 percent of GDP) are 100 percent (score of 5 of 5 points) compliant.

**The AB overall fiscal balance target was in 100 percent compliant with the NDPII targets.** In FY2015/16 NDPII targeted an overall fiscal deficit of 7 percent of GDP (including grants) and 8.6 percent (excluding grants). The NBFP target was 6.8 percent of GDP (including grants) in the corresponding period (Section 1.3, Pg14), while the AB target was 7 percent (see: Para 38 of the budget Speech). As such, the AB and NBFP are fully compliant to NDPII. Nevertheless, the projected outturn was noncompliant,. The FY2015/16 projected overall fiscal deficit outturn is 5.3percent (including grants) and 6.4(excluding grants), which lower than budgeted target.

**In FY 2015/16, the AB Primary balance target was 54 percent compliant with the NDPII target.** In FY 2015/16 the NDPII targeted a primary deficit of 5 percent; this is the same as the AB target of 5 percent. The NBFP however aimed at achieving a target of 2.9 percent of GDP. The FY2015/16 primary deficit outturn is projected to be 3.3 percent of estimated nominal GDP, thus indicating weak compliance. The overall, assessment of compliance of the primary balance targets in the NBPF, AB as well as projected outturn against the NDPII targets points to fair compliance.

**The AB was 52 percent compliant to the NDPII Net Domestic Financing targets.** In NDPII target net domestic financing of 1.5 percent of GDP differed slightly from the NBFP target of 1.8 percent (Table 2, Pg. 12) and the AB target of 1.7 percent of GDP. Net domestic financing FY2015/16 out-turn is projected to be 1.4 percent of GDP almost similar to NDPII target but less than approved AB target. This gives a compliance score of 3 points out of 5 weighted rating.

**The AB was 68 percent compliant with the NDPII Public debt targets for FY2015/16.** For FY2015/16 NDPII targeted public debt of 34.6 percent of GDP. The NBFP projected Gross Public debt to be 31 percent of GDP, while for the AB, the Gross public debt FY 2015/16 estimated from the data in the BS, BTTB, BoU/BoP is 30.1 percent of GDP, out of which 7.54 percent is domestic and 22.54 percent is external debt. The compliance level was therefore weak at a score of 3.4 out of 5 points (68 percent). The performance outturn indicates that performance against the public gross nominal debt was compliant with the NDPII target, with the net public debt at 32.0 percent of GDP at the end of the financial year 2015/16.

### **3.2.2.3 External Sector**

The external sector assesses compliance using three indicators; gross international reserves; current account balance; and the capital account balance.

**The AB Gross International Reserves target was 63 percent compliant with the NDPII target.** The NDPII Gross International Reserves target for FY 2015/16 was at least 5.4 months of next year's imports. In the NBFP, government aimed at maintaining foreign reserves of at least five months import cover (Section 2.1.2, Pg. 21), while in the AB, the international reserves projected for the medium term was a gradual improvement to about 4.5 months of imports, a fairly small deviation from the NDPII target. Accordingly, the scores for NBFP and AB are 3.4 out of 5 points (68 percent). At end of December 2015, the reserves stood at 3.9 months of imports leading to a very weak compliance of 1 (20 percent).

**The AB Current account balance target was noncompliant with the NDPII target.** The NDPII targeted current account balance for FY 2015/16 at -10.4 percent of GDP. There is no information on the targets of this indicator in the AB. .

### **3.2.2.4 Monetary sector**

In this sector, focus was on the money supply and credit to non-government sector targets.

**The AB money supply target was 32 percent compliant to the NDPII targets.** In FY 2015/16, NDPII targeted money supply to grow by 15.9 percent. While the NBFP made provision for Money supply growth of 17.5 percent in FY 2015/16, the AB made no provision for this target. Accordingly, the weighted score for this indicator is 1.6 points out of 5 (32 percent). Money supply target outturns on the other hand scored 1 (20 percent) due to the 11.7 percent growth estimate as at the end of December 2015.

**The AB credit to non-government (private) sector target was non-compliant to the NDPII targets.** While the NDPII FY2015/16 target growth was 16.3 percent, there was no information at all in the two documents on this indicator, and therefore registered a non-compliance score of zero. On the other hand, annual growth of private sector credit as at the

end of December 2015 was 15 percent showing a likelihood that the annual growth target of 2015/16 (16.3 percent) will be met. This growth has been highly affected by the high interest rate on borrowing during the period.

### **3.2.2.5 Macro Level Recommendations**

**To strengthen compliance assessment at macroeconomic level below are recommendations that are important.**

- i. To accelerate the attainment of the GDP per capita targets projected in the NDPII, the Budget should take into consideration a higher growth target for the next financial years to compensate for the low growth out-turn projected in 2015/16.
- ii. Investment spending proposals in the NBFP and the AB should be harmonized with the NDPII in order to keep track of the planned outputs, taking into account policy commitments in the medium term for instance EAC convergence criteria.
- iii. Given that the budget has implications on the level of economic activities, the budget should present a projection of the growth in money supply in line with the NDPII.
- iv. Harmonization of fiscal and monetary policies should be strengthened by providing implications of the budget on indicators of the monetary sector such as credit to the private sector.
- v. A detailed macroeconomic framework reflecting macroeconomic targets should be attached to the budget documents against which assessment will be done, to minimize computational differences, if any during assessment.

### 3.3 NATIONAL STRATEGIC LEVEL ASSESSMENT: CONSISTENCY OF THE ANNUAL BUDGET WITH THE NBFP AND NDPII

The compliance assessment at the national level was undertaken at four (4) NDPII strategic levels: theme; objectives; development strategy and; core projects. Scores were awarded at all the four levels in-line with section 2.2.2 of the assessment criteria.

#### 3.3.1 *Summary assessment and scores*

**Overall, the FY2015/16 AB was 75.4 percent compliant with the NDPII at the National Level.** This was arrived at from a weighted score in which the NBFP contributed 40 percent from the individual score of 83.7 percent and the AB contributed 60 percent from the individual score of 74.1 percent. In addition, the NBFP and the AB attracted a weight of 90 percent of the overall score and AB Release performance contributed 10 percent from the individual score of 52.5 percent. The details are in the subsequent sections.

#### 3.3.2 **Presentation of key findings**

##### 3.3.2.1 *The NDPII Theme*

**The FY2015/16 AB was compliant at 83 percent with NDPII at Theme level.** The NDPII theme was assessed along four sub themes of: inclusive growth; competitiveness; sustainable wealth creation; and employment.

**Inclusive growth: Under this sub theme, the AB was 86 percent complaint with NDP II. The NBFP was 94 percent complaint** in the three areas of regional balanced development; social development and sub national Development. The AB was 89 percent compliant, as some areas though included in the NBFP were found to have limited budget allocation. These include; implementation of appropriate social protection systems and measures which are currently being implemented in few Districts; and improving planned urban development which is currently limited by lack of national physical Development plan to which other physical plans should be aligned. The Half year Release performance was 38 percent compliant due to, among others, non-release of funds under LGs equalization grant towards addressing inequality within and among different districts and non-release on the agriculture extension wage under improving the functionality of LGs for effective service delivery.

**Competitiveness: Under this sub theme, two major areas were assessed that is: reduction of the cost of production and doing business; and access to wide and integrated markets.** The NBFP was 100 percent compliant to NDPII and the AB was 80 percent complaint at this sub theme level. While allocations were made for Economic Integration and Market Access (Bilateral, Regional and Multilateral), there was no evidence of budget allocation to key areas as prioritized in the NBFP such as: establishment of 2 Border

markets at Elegu and Katuna and Regional Trade engagements; launch the Negotiation of the Continental Free Trade Area Agreement, and implementation of the WTO Trade Facilitation Agreement; among others.

**Sustainable wealth creation: For this sub theme, there were four areas of focus,** namely; sustainable food production systems and implementation of resilient agricultural practices, institutional strengthening for agricultural development, adoption of clean environmental sound technologies and industrial processes and sustainable management and efficient use of natural resources. The NBFP was 95 percent compliant with the exception of the area of sustainable use of environment and natural resources which was not entirely compliant. The AB in these areas was 80 percent compliant to NDPII except for the following areas which had limited to no budget allocation namely: implementation of the MAAIF structure at the centre and in the local governments, filling of vacant posts at the centre and activating the newly created Directorates and Departments, and further filling the vacant posts at districts. In addition, no allocation and release was also made in the areas of greening along and around public infrastructure and establishment as indicated in the NBFP in support of sustainable management and efficient use of natural resources. Also in the area of improving agricultural markets and value addition in the 12 prioritized commodities, the release was negligible towards value addition to priority commodities. It is also not clear as to which commodities are prioritized in the FY2015/16 AB.

**Employment: In this sub theme, four areas were assessed, namely: Job creation, entrepreneurship, creativity and innovation and access to financial services.** At this level, the NBFP was 67 percent compliant to NDPII with one of the areas of creativity and innovation being non-compliant at the NBFP which provides for creative industries as unfunded output. Regarding annual budget allocation, the compliance was also at 67 percent for the similar reason on no allocation in creativity and innovation area.

### **3.3.2.2 NDPII Objectives**

**The FY2015/16 AB was 79.7 percent compliant with NDPII at the objectives level.** Four NDPII objectives were assessed as follows:

**On the objective of increasing sustainable production, productivity and value addition in key growth opportunities, the BFP was 85.7 percent compliant with the plan while the AB was 64.3 percent compliant.** Limited alignment was observed in the field of mechanization and Mineral beneficiation. The AB release was 61 percent compliant at the time of assessment.

**On the second objective of increasing the stock and quality of strategic infrastructure to accelerate the country's competitiveness, the NBFP and the AB were 100 percent consistent with NDPII.** . The AB releases were 61 percent compliant. Specifically, no releases had been made to LG Conditional grants for cottage industries in LRDP districts, 13.4 percent releases had been made for Trade Information and Product Market Research and Economic

Integration & Market Access. In addition, 72 percent releases were made to promote and support investment in agro-processing of the prioritized agricultural products at the time of assessment.

**On the third objective of enhancing human capital development, the NBFP was 93.8 percent and the AB was 68.7 percent compliant with the NDPII.** To this end, while the NBFP provided for reviewing the ECD Policy, no allocations were made to this effect. In the same line, some commitment for re-designing the curriculum in the budget speech was made, but no allocations was provided for re-designing the curriculum. The AB releases compliance was mixed. While 65.1 percent release compliance was achieved for programs and projects intended to address issues of human capital development, only 20 percent releases compliance was achieved for programmes for scaling up critical nutrition outcomes and immunization.

**The last objective of strengthening mechanisms for quality, effective and efficient service delivery, the NBFP and AB were 100 and 83 percent compliant with the NDPII respectively.** While the NBFP committed to enforce the regulatory frame work and streamlining the inspection function, resources were allocated to district and urban Inspection Programme with no clear evidence of allocations to providing for joint and compliance inspections as well as strengthening supervision, monitoring and inspection for proper human resources management and enhancing performance. The AB releases performance was 71.2 percent compliant.

### ***3.3.2.3 NDPII Development strategy***

**The FY2015/16 AB strategy was 80 percent compliant with the NDPII Development Strategy.** The budget strategy was not compliant in the areas of: promoting access to external markets especially providing for negotiation to access high value markets in high income countries; promoting mineral beneficiation by providing for investment in the value addition laboratory; promoting access to quality early childhood development under Human capital Development as well as improving road safety and strengthening efforts to safeguard cultural and natural heritage under planned and controlled urbanization.

### ***3.3.2.4 NDPII Core projects level***

**The FY2015/16 AB was 62.8 percent compliant with the NDPII at core projects level.** The NDPII highlights 39 core projects classified under 5 broad areas of; Agriculture, Tourism, Infrastructure Development, Human Capital Development, as well as Quality, Effective and Efficient Service Delivery. Assessment against these projects is in the details below and in Annex 3:

**For Agriculture core projects, the AB was 60 percent compliant with the NDPII.** Inconsistence in the NBFP was reflected in two (2) out of the five (5) core projects which were

not included among the planned out puts for FY2015/2016, that is, the Markets & Agriculture Trade Improvement Project (MATIP II) and the Phosphate industry in Tororo. Whereas the budget provides for the MATIP II project, it did not allocate funds for Storage Infrastructure and the phosphate industry. The AB release performance was 45.6 percent compliant. The release performance was affected by the non-releases from external sources as envisaged (FY2015/16 Semi Annual Performance Report, MoFPED).

**For the case of Tourism Marketing and Product Development core Project, under tourism, the NBFP, AB and releases were 100 percent compliant.** This was realised because funds for the rehabilitation of Namugongo Martyrs shrine and the development of Source of the Nile were appropriated and released as planned.

**Regarding the Infrastructure core projects, overall the AB was 62.8 percent compliant with NDPII.** The **infrastructure** core projects are categorized into: Minerals, Oil and Gas; Energy; and Transport. The NBFP was 79.6 percent consistent with the NDPII. There was no linkage between the NDPII and the NBFP for Entebbe Airport Rehabilitation project which was not reflected among the planned outputs though resources were allocated at the annual budget level. The AB was 57.1 percent compliant with the NDPII reflecting that some of the projects prioritized under the NBFP were not funded in the AB. The AB release performance was 33.3 percent compliant. Whereas the Government of Uganda released its proportion of funds, external funding had not been realised by the end of the 2nd quarter of the FY2015/16 for the Isimba and Karuma HPPs.

**Under Human Capital Development core projects, the AB was 53.7 percent compliant with NDPII.** The NDPII prioritised Human Capital development core projects included: Renovation of 25 Selected General Hospitals; Mass Treatment of Malaria for Prevention; Comprehensive Skills Development; Uganda Women Entrepreneurship Programme (UWEP); Youth livelihood Programme (YLP). The NBFP was 40 percent consistent with the NDPII. Three out of the five (5) core projects were not reflected in the NBFP, that is; Mass Treatment of Malaria for Prevention; Comprehensive Skills Development; Uganda Women Entrepreneurship Programme (UWEP). The AB on the other hand was 60 percent compliant. It was noted that funds were allocated to the Uganda Women Entrepreneurship Programme (UWEP) yet it was not prioritised in the NBFP. The AB release compliance was 68.6 percent.

**For core projects under Quality, Effective and Efficient Service Delivery, the AB was 61 percent compliant with NDPII.** The projects include: Strengthening Effective Mobilization, Management and Accounting for the Use of Public Resources (SEMMA); Revitalization of UDC and Recapitalization of UDB and ICT National Backbone Project. The NBFP and AB were 66.7 percent consistent and compliant with the NDPII respectively. One out of the three core projects in the NDPII (SEMMA project) was not reflected in the NBFP. The AB releases compliance was 9.2 percent. This was mainly due low releases for National Transmission Backbone project and the Capitalization of Uganda Development Bank by the time of assessment.



**Overall, ten (10) NDPII core projects were not captured by the NBFP FY2015/16 and there were inconsistencies between the NBFP and AB.** The projects that were not included in the NBFP include: Markets & Agriculture Trade Improvement Project (MATIP II), Phosphate industry in Tororo, Masaka-Mbarara Transmission Line; National Grid Extensions, Kampala-Mpigi Expressway, Mass Treatment of Malaria for Prevention, Comprehensive Skills Development, Strengthening Effective Mobilization, Management and Accounting for the Use of Public Resources (SEMMA), Entebbe Airport Rehabilitation and the Uganda Women Entrepreneurship Programme (UWEP). Further, there was inconsistency between the NBFP and the approved Budget in two core projects. That is; Entebbe Airport Rehabilitation and the Uganda Women Entrepreneurship Programme (UWEP) that were not reflected in the NBFP but were allocated resources in the AB. In addition, a total of seven (7) core projects were reflected in the NBFP but no funds were allocated; namely; Storage Infrastructure, Industrial substations; Kabale-Mirama Transmission Line; Kampala Southern by-pass(18km), Kampala-Bombo Express highway(35km), and Rwekunyee-Apac-Lira-Kitgum-Musingo Road.

### ***3.3.2.5 National Level Recommendations***

- i. While NDPII is five years, in the first year of implementation, efforts towards planning for 5 year delivery of planned outcomes should be reflected in the NBFP to show commitment and planning towards their delivery. The NBFP should be seen sequencing NDPII activities for resource allocation in the AB for realisation of the planned NDPII targets over the 5 year time horizon.
- ii. There should be consistency between the NBFP and the AB, so that no resources are allocated to any project/program that is not prioritised in the NBFP. For example, Entebbe Airport Rehabilitation and the Uganda Women Entrepreneurship Programme (UWEP) were not reflected in the NBFP but were allocated resources in the AB.

### 3.4 SECTOR AND MDA LEVEL ASSESSMENT: CONSISTENCY OF THE ANNUAL BUDGET WITH THE NBFP AND NDPII

The compliance assessment at the Sector level was undertaken at three (3) main levels: the existence of planning frameworks, Sector objectives and interventions, and; Sector PIP projects (excluding core national projects). At all these levels, scores were awarded in line with section 2.2.3 of the assessment criteria.

#### 3.4.1 AGRICULTURE SECTOR

**Overall, the NBFP and AB for the Agriculture sector was 56 percent compliant with NDPII.** The details are in the assessment below.

##### *3.4.1.1 Existence and alignment of relevant planning frameworks*

**In regard to existence and alignment of relevant planning frameworks with NDP, the Agriculture Sector is 80 percent compliant.** The sector only has a draft Sector Development Plan which is aligned to the NDPII. The priorities and objectives of the draft SDP are consistent with the NDPII priorities and interventions for the sector. Except for Uganda Coffee Development Authority (UCDA); no other MDA in the sector that has an approved Strategic Development Plan that is aligned to NDP II.

##### *3.4.1.2 Consistence of the BFP and AB with the NDPII*

**The Agriculture Sector is 50 percent compliant at this level of assessment.** The sector BFP and the AB have considered some elements of the NDPII interventions. For instance the sector plans and budgets for production infrastructure including 25 dams, valley tanks and 5 fish ponds are consistent with NDP II interventions. Further, there are many activities planned and indeed in line with NDPII interventions, such as, training 120 district staffs on control of pests and diseases and assist farmers to obtain value addition services that were not allocated any budget. Nevertheless, there is also, lack of balance on the prioritization of focus areas. For instance the promotion of investment in storage infrastructure to reduce post-harvest losses and issues on strengthening the MAAIF structure are accorded less priority.

##### *3.4.1.3 Consistence of AB releases*

**The Agriculture Sector is 50.5 percent compliant at this level of assessment.** The third quarter releases are below the ideal, for instance, the approved annual budget for the three quarters is UGSH.542.5 billion of which only UGSH.274.1 billion was released for the first three

quarters of FY2015/16. This is below the required release of at least 75 percent for the sector to be on course.

#### **3.4.1.4 Sector Conclusions and Recommendations**

**Considering that this is a priority sector for NDPII, the releases significantly below the approved budget is a challenge and will require redress.** This poor budget performance will undermine the sector's achievement of NDPII priorities. The releases should therefore be up-scaled to commensurate with the approved budget. The sector should also finalize its Development Plan and MDAs in the sector are urged to fast track the development of their Strategic Plans which are aligned to the SDP. The sector needs to strike a balance among the key priority areas for instance, institutional strengthening and infrastructural development.

#### **3.4.2 TOURISM SECTOR**

**Overall, the Tourism sector was 55.8 percent compliant with NDPII.** The details are in the assessment below.

##### **3.4.2.1 Existence and alignment of relevant planning frameworks**

**In regard to existence and alignment of relevant planning frameworks with NDP, the Tourism Sector is 90 percent compliant.** The sector has an approved and aligned Tourism Sector Development Plan 2015/16-2019 and a Tourism Master Plan 2014-2024. The SDP is aligned to the NDPII in terms of the timeframe and content. The Tourism SDP priority areas such as Tourism Marketing and Promotion, Tourism Human Resource Development, Natural and Cultural Resource Conservation, Tourism Management and Regulation, and the Tourism Product Development reiterate the NDPII aspirations for the sector over the next five years. With regards to MDAs in the sector, Uganda Wildlife Education Centre (UWEC) has Strategic Plan that is fully aligned to NDPII in terms of content and time horizon. Uganda Tourism Board (UTB) has a Strategic that is aligned to NDP II in terms of content but not in time horizon. However, the Hotel and Tourism Training Institute and Uganda Wildlife Authority (UWA) have Strategic Plan aligned in terms of content but not in time horizon.

##### **3.4.2.2 Consistence of the BFP and AB with the NDPII**

**The Tourism Sector is 50 percent compliant at this level of assessment.** The sector considered some specific elements of the interventions contained in NDPII deemed critical for attainment of the objectives prioritized in FY2015/16. For instance the sector planned and budgeted for the presentation of the Monument Act, gazette and submit the Uganda Wildlife Bill 2014, implement Uganda National Strategy to address Human Wildlife Conflicts and to develop tourism training institutions (Tourism and Hotel Institutions). There are also

elements of interventions on promoting domestic tourism and diversification of tourism products such as Miss Tourism, Uganda Expo and the re-designing and development of the source of the Nile which are key interventions in NDP II. Many of the priorities of the NDPII are also not included in the BFP and AB for FY 2015/16. These include: development and diversification of new tourism products in marine and zonal clusters, development tourism training centres of excellence, private development and skilling, development of Local Government capacity to harness from tourism. In addition the quarterly releases to the sector were less than 30 percent (28%) for the three quarters assessed.

#### ***3.4.2.3 Consistence of AB releases***

**The Tourism Sector is 28 percent compliant at this level of assessment.** Based on three quarter and the sector is far below the 75 percent ideal release. The sector's approved budget for three quarters is UGSH.74.68 billion but on UGSH.20.82 billion had been released by the third quarter which largely accounts for the poor performance highlighted.

#### ***3.4.2.4 Sector Conclusion and recommendations***

The sector should prioritize investments in tourism supportive infrastructure and capacity building of the private sector as indicated in the NDP II.

### **3.4.3 WATER AND ENVIRONMENT SECTOR**

**Overall, the NBFP and AB for the Water and Environment sector was 55.9 percent compliant with NDPII.** The details are in the assessment below.

#### ***3.4.3.1 Existence and alignment of relevant planning frameworks***

**In regard to existence and alignment of relevant planning frameworks with NDP, the Water and Environment Sector is only 80 percent compliant.** The sector has a draft Sector Development Plan which is aligned to NDPII in terms of content and time horizon. With regard to the sector MDAs the National Environment Management Authority (NEMA), has an approved Strategic plan aligned to NDPII in terms of content and time horizon, National Water and Sewerage Corporation (NW&SCO) has a strategic plan aligned in terms of content but in time horizon (2015-2018), the National Forestry Authority (NFA) has a draft Strategic Plan that is aligned to NDP in terms of time horizon while Uganda National Meteorological Authority (UNMA) only has a planning document.

### **3.4.3.2 Consistence of the BFP and AB with the NDPII**

#### **The Water and Environment Sector is 50 percent compliant at this level of assessment.**

The BFP contains some of the critical interventions that are consistent with NDP II. For example, the priorities of increasing access to urban and rural water and sanitation facilities are clearly highlighted in the sector BFP and AB. There is also remarkable progress on the management of oil and gas environment related issues. Some of the priority interventions in the NDP II such as; restoration of degraded ecosystems are unfunded priorities in the BFP.

### **3.4.3.3 Consistence of AB releases with NDPII**

#### **The Water and Environment Sector is 47percent compliant at this level of assessment.**

The sector has an approved budget for the three quarters of UGSH.359.7billion;however, the cumulative release for the three quarters indicates that the sector had received only UGSH.169.04bn.

### **3.4.3.4 Sector Conclusion and Recommendations**

The sector should expedite the approval of its Sector Development Plan and the sector MDAs in the sector should also fast track the development of their respective Strategic Plans that are aligned to NDPII.

It is further recommended that the sector's releases be increased to commensurate with the approved budget if it is to be on course to meet the NDPII priorities.

## **3.4.4 TRADE INDUSTRY AND COOPERATIVES**

**Overall, the FY2015/16 NBFP and AB for Trade, Industry and Cooperatives Sector is 58.3percent compliant with NDPII.** The details are in the assessment below.

### **3.4.4.1 Existence of relevant planning frameworks**

**In regard to existence and alignment of relevant planning frameworks with NDP, the Trade Industry and Cooperatives Sector is 80 percent compliant.** The sector has a draft Sector Development Plan which is aligned to the NDPII. The priorities and objectives of the draft SDP are consistent with the NDPII priorities and interventions for the sector. However, the MDAs in the sector with the exception of Uganda Export Promotion which has an approved Strategic Plan aligned to NDP II in terms of content and time horizon and Uganda Free Zone Authority which has a draft Strategic Plan aligned to NDP other MDAs are yet to develop Strategic Plans aligned to NDP II.

#### **3.4.4.2 Consistence of the BFP and AB with the NDPII**

**The sector scores 50 percent at this level of assessment.** The sector BFP and AB interventions reflect some elements of the NDPII priorities such as; the review of the National Export Development Strategy, develop, regulate and ensure sustainability of the economic free zones and negotiating better market access. On the hand the sector has not been able to incentivize the export of processed products nor strengthen governance of the co-operative movement. Other areas for improvement include the development and implementation of local content policy to increase local participation in the economy as well as establishing national and regional technology incubation centres for nurturing SMEs and start-up enterprises.

#### **3.4.4.3 Consistence of AB releases**

**At this level of assessment, the sector scores 72.6 percent.** By the end of quarter three, the sector had received UGSH.30.89 billion of its total approved budget for the three quarters of UGSH.42.57 billion. The releases are therefore consistent to support implementation of its annual work plan.

#### **3.4.4.4 Sector Conclusions and Recommendations**

The sector should expedite the development of its SDP while the MDAs should also fast track the development of their relevant strategic plans.

### **3.4.5 EDUCATION AND SKILLS DEVELOPMENT SECTOR**

**Overall, the FY2015/16 Annual Budget is 49.4 percent compliant with NDPII.** The details are in the assessment below.

#### **3.4.5.1 Existence of relevant planning frameworks**

**In regard to existence and alignment of relevant planning frameworks with NDP, the Education and Skills Development Sector is 20 percent compliant.** This is because the sector has no Development Plan but only has an Issues Paper which is aligned to the NDPII and an Annual Work Plan. The skills development interventions are still under education and sports sector while the NPII has them as separate sectors. The detailed assessment is attached in Annex 3.

### **3.4.5.2 Consistence of the BFP and AB with the NDPII**

**The Education and Skills Development Sector is 60 percent compliant at this level of assessment.** This compliance was arrived at from a weighted score in which the NBFP contributed 40 percent from the score of 72.3 percent and the AB contributed 60 percent from the individual score of 51.3 percent. Most of the sector BFP objectives and interventions are linked to NDPII objectives and strategies although not all are considered. There is also a lot of overlap among the sector interventions, strategies and Vote functions among the outputs in the BFP which make it hard to trace prioritization of specific NDPII interventions. In the AB, the prioritized strategic interventions were also in line with NDPII although not all were funded.

### **3.4.5.3 Consistence of AB releases**

**The sector scored 36percent at this level of assessment.** The Q3 approved GoU budget (AB) for the education and skills development sectors was total of UGSH.870 billion. By quarter three (Q3), total amount of UGSH.309 billion had been released making up approximately 36percent.

### **3.4.5.4 Sector Conclusions and Recommendations**

**Therefore, in line with the above performance, the Education sector needs to finalize its SDP aligned to the NDPII.** While Muni University and UNEB have strategic plans 2012/13-2016/17, they are not aligned to SDP. There is need for coordination and alignment of the sector Agencies (training institutions) which are funded under the sector by developing their strategic plans and annual work plans.

**The proposed strategies in BFP should be linked to SDP and subsequently NDPII and priorities/outputs.** ECD intervention should have a separate VF than merging them with pre-primary & primary VF e.g. infrastructure, policies and laws to focus on the NDPII strategic interventions. The Budget estimates closer to approved budget but still way below required budget allocations to carry out unfunded priorities. There is also a need to integrate cross cutting budget for HIV/AIDS in education sector as most of this goes to health sector.

**It is further recommended that the sector's releases be increased to match the approved budget if it is to be on course to meet the NDPII priorities.**

## **3.4.6 HEALTH SECTOR**

**Overall, the Health Sector is 53.8 percent compliant with NDPII.** The details are in the assessment below.

### **3.4.6.1 Existence of relevant planning frameworks**

**In regard to existence and alignment of relevant planning frameworks with NDP, the Health Sector is 100 percent compliant.** The health sector has an approved 5 year SDP which is aligned to the NDPII in terms of objectives, priority interventions, projects and costing. The timeframe of the SDP is also consistent to that of the NDPII. The sector also produces an annual Ministerial Policy Statement (MPS), which works as an annual work plan, of which the one for the FY 2015/16 is also largely consistent to the NDPII, especially as regards to the outputs and outcomes.

### **3.4.6.2 Consistence of the BFP and AB with the NDPII**

**The Health Sector is 39 percent compliant at this level of assessment.** This compliance score was arrived at from a weighted score in which the NBFP contributed 40 percent from the score of 35 percent and the AB contributed 60 percent from the individual score of 41percent. As regards to the budget instruments, the assessment revealed that the NBFP health sector priority outputs and projects are only fairly consistent with those in the NDPII. An assessment of the health sector priorities in the FY2015/16 Budget Estimates (Annual Budget) further indicates only a fair level of consistency with NDPII health sector priorities. Therefore, the FY 2015/16 NBFP and Budget Estimates (Annual Budget) as assessed were found to be only fairly compliant to the NDPII as presented in Annex 4. Important to note at this point though is that while the NDPII is 5 years, the NBFP and the Budget Estimates/annual budget are one year, thus not expected to 100 percent prioritize and allocate resources to NDPII priorities in a one year time frame. Nevertheless, some commitment towards the 5 year goals has to start in the first year of implementation.

**Key gaps still remain that affect the health sector level of compliance.** The sector budget generally lacks adequate prioritization and allocation of sufficient funds to address health promotion and disease prevention interventions. Of key concern is the low prioritization and allocation of resources for particularly: malaria prevention; nutrition interventions and other determinants of health; increasing financial risk protection of households against impoverishment due to health expenditures through interventions like such as health insurance and the national referral system; and review and re-alignment of the essential health care package.

The budget seems to over prioritize investment in health infrastructure both at national, regional and district levels and yet meagerly prioritizing the human resources required to provide the needed services in the modern facilities. Health research although prioritized was allocated meager resources, despite the high need for research on a number of endemic and epidemic health concerns in Uganda.



### **3.4.6.3 Consistence of AB releases**

**The Health sector scored 49.4percent compliance at this level of assessment.** Of the approved 3 quarters, the sector received 49 percent of the budget.

### **3.4.6.4 Sector Conclusions and Recommendations**

The FY2015/17 NBFP and the AB generally tried to address some interventions prioritized in the NDPII health sector component, but the compliance level remains low as indicated by the percentage score. The sector thus needs to scale up effort and specifically pay attention to health promotion and preventive care interventions, as well as human resources for health. The sector should balance prioritization across the continuum of care to avoid over focusing on infrastructure, medical and health supplies, while forgetting key primary health care elements.

## **3.4.7 SOCIAL DEVELOPMENT SECTOR (SDS)**

**Overall, the NBFP and AB for the Social Development Sector are 67 percent compliant with NDPII.** The details are in the assessment below.

### **3.4.7.1 Existence and alignment of relevant planning frameworks**

**In regard to existence and alignment of relevant planning frameworks with NDP, the Social Development Sector is 80 percent compliant.** The sector has a draft Sector Development Plan which is aligned to the NDPII. The priorities and objectives of the draft SDP are consistent with the NDPII priorities and interventions for the sector.

### **3.4.7.2 Consistence of the BFP and AB with the NDPII**

**The Social Development Sector is 64.8 percent compliant at this level of assessment.** The NBFP score is 32.9 percent out of 40 and AB score is 31.9 out of 60 in line with the overall sector scoring criteria.

The NBFP priority outputs for the Social Development sector are largely consistent with the NDPII interventions. Therefore using the criteria the NBFP SDS component scored **82.29** percent. The assessment of the annual budget (AB) also revealed that the sector prioritized budget allocation to a number of outputs that are consistent to NDPII interventions. The sector vote functions which include: Community Mobilization and Empowerment; Mainstreaming Gender and Rights; Promotion of Labour Productivity and Employment; Social Protection for Vulnerable Groups and Policy, Planning and Support Services are as per NDPII SDS objectives. The budget therefore scored **53.14** percent indicating an average level of compliance.

### **3.4.7.3 Consistence of AB releases**

**The Social Development Sector is 37.1 percent compliant at this level of assessment.**

### **3.4.7.4 Sector Conclusions and Recommendations**

**The sector should finalize its Development Plan and the Strategic plan for the Equal Opportunities Commission should be reviewed to align it to NDPII.** The Annual budget (AB) prioritized and allocated funds to 7 out of the 14 NDPII priority projects which include: Promotion of "Green" Jobs and Fair Labour market in Uganda (PROGREL); Uganda Women Entrepreneurship Programme (UWEP); Strengthening Safeguards, Safety and Health at Workplaces (SSASHEW); Strengthening the Capacity of Equal Opportunities Commission; SAGE (Social Assistance Grants for Empowerment) II; and Youth Livelihoods Programme. While this is a positive trend towards implementation of the NDPII, the sector should rationalize the programs and effectively mobilize the communities for effective participation, and strengthen culture and creative industries.

The sector releases remain low and should therefore be up-scaled up to be commensurate to the approved budget.

## **3.4.8 ICT SECTOR**

**Overall, the NBFP and AB for the ICT Sector are 68.6 percent compliant with NDPII.** The details are in the assessment below.

### **3.4.8.1 Existence and Alignment of relevant planning frameworks**

**In regard to existence and alignment of relevant planning frameworks with NDP, the ICT Sector is 100 percent compliant.** The sector has an approved development plan for the period 2015/16 – 2019/20 and is it aligned with the NDPII. The ICT Sector Development Plan is consistent with the NDPII development objectives, interventions and timeframe. The SDP particularly addresses the NDPII objectives in terms of increasing access to ICT infrastructure, enhancing the usage and application of ICT services in business and service delivery, increasing job creation through ICT Research and development, increasing the stock of ICT skilled workforce, improving the information security systems and improving the legal and regulatory frameworks to respond to the industry needs over the next five years.

### **3.4.8.2 Consistence of BFP and AB with the NDPII**

**The ICT sector is 59.8 percent compliant at this level of assessment.** The BFP objectives and outputs are in line with the NDP II and the strategies and interventions for the FY 2015/16 include: enhanced access to quality, affordable, and equitable ICT services country wide,

investment in infrastructure and services for improved access to quality ICT services, building competent human resource capacity in the sector and, developing and implement a policy, legal and regulatory framework for systematic services country wide.

However, some key priorities in the NDP remain unfunded with the total funding gap for FY2015/16 of UGSH.180 billion. The unfunded priorities include; Construction of the ICT parks; Digitalization of television and radio broadcasting; Implementation of e-government; Business Process Outsourcing (BPOs). In addition, the following key areas in the NDP II are not addressed in the BFP: Promoting production and use of low-cost locally assembled devices in collaboration with the private sector; establishing regional information access centres and; Establishing an ICT Research and Innovation fund to support ICT innovation. These priorities shall be addressed in the subsequent years.

### **3.4.8.3 Consistence of AB releases**

**The ICT Sector is 67 percent compliant for the three quarter assessment.** By Q3 FY2015/16,UGSH.11.28 billion had been released of the sector approved budget totaling to UGSH.22.56 billion giving a 67 percent outturn based on 75 percent of the budget. Annual budget assessment included two of the five ICT sector MDAs. This is because the other three (UCC, UICT, POSTA) are without votes.

### **3.4.8.4 Sector Conclusions and Recommendations**

**The sector planning frameworks are largely in line with the NDP II and the BFP.** Sector outputs are well planned although implementation is hampered by low release of funds. There is still a big funding gap. The sector should come up with a strong resource mobilization strategy to cover up the gap over the 5 year period.

**The majority of MDAs under ICT sector collect Non Tax Revenue and spend at source without due scrutiny and yet they contribute to NDPII targets.** This complicates compliance assessment of these MDAs. These include: Posta Uganda, Telecom Institute, and UCC. Its important therefore that these MDAs get their resources properly appropriated and their detailed expenditure and objectives clearly highlighted.

### **3.4.9 ENERGY, MINERALS AND PETROLEUM SECTOR**

**Overall, the FY2015/16 AB for the Energy, Minerals and Petroleum Sector was 53.4 percent compliant with NDPII.** Specifically, the Energy sub-Sector was 55.5 percent, Minerals was 54.6 percent and Petroleum was 59.2 percent compliant with the NDPII. The details are in the assessment below.

### **3.4.9.1 Existence and alignment of relevant planning frameworks**

**In regard to existence and alignment of relevant planning frameworks with NDP, the Energy, Minerals and Petroleum Sector 76.8 percent compliant.** Specifically Energy sub-sector was 79.0 percent, Minerals 72.9 percent and Petroleum 78.7 percent compliant. The sector has an approved Strategic Investment Plan (SIP) with its objectives aligned with the objectives of the NDPII but the time horizon is different from that of the NDP. Most of the MDAs under the Energy Sector have approved SDPs and their objectives and interventions are aligned with the NDP, for instance; ERA, REA, UETCL. The National Oil Company, which is under formation, also has strategic plan which is aligned in time period to the NDPII and aims at achieving the activities of establishing the Company within the plan period. Nevertheless, some of the NDP strategic focus is missing in the SDP.

### **3.4.9.2 Consistence of the BFP and AB with the NDPII**

**The Energy, Minerals and Petroleum Sector was 41 percent compliant at this level of assessment.** Specifically, Energy sub-Sector was 38.9 percent compliant, Mineral was 39.3 percent and Petroleum 44.2 percent compliant at this level of assessment. Of the four Energy sector objectives in NDPII, the sector mainly focuses on two. The main two interventions which the sector focuses on are construction of small and large hydro power plants and construction of substations and power transmission lines. The aspects of promoting alternative sources of energy and building capacity in the energy sector and improving the policy and legal framework are not given much emphasis.

**Under Minerals sub-sector, the sector mostly prioritizes the interventions under the objective of establishing the geological and mineral potential of the country and capacity building in the mineral industry.** On the other hand, the sector puts less emphasis on the other interventions. For example, increasing monitoring and regulation in the mining sector is barely considered both in the SBFP and AB, yet this is crucial in ensuring that mining activities are achieving desired outcomes for national development. This is particularly critical in light of the fact that the sector does well in addressing the interventions that are focusing on increasing private sector participation in the mineral activities.

**The Petroleum sub-sector is in its infancy. Most of the activities to be accomplished are just a forecast as the exploration for petroleum is still on-going.** So many intervention set out in the NDPII are reflected in the SBFP but don't have budget allocations probably because petroleum companies fund most of the exploration work. The AB allocations most focus on establishment of infrastructure like the National Oil Company, land acquisition for refinery construction and capacity building.

### **3.4.9.3 Consistence of AB releases**

**The Energy, Minerals and Petroleum Sector is 93.6 percent compliant at this level of assessment based on FY2015/16 Q3 releases.** Out of the total approved GoU budget of UGSH 297 billion, UGSH 278 billion had been released at the end of the third quarter of FY2015/16. This represents a 93.6 percent of the total approved budget, which is far below average for the entire FY. The high budget release performance is attributed to the on-going construction of power plants and transmission lines to which funds are released upfront.

### **3.4.9.4 Sector Conclusions and Recommendations**

**While the Energy sub-Sector has a good SDP that reflects most of the planned activities in the NDPII more focus is needed in policy strengthening and capacity building.** The SBFP comes close to capturing the planned activities in the strategic plan but funds are not allocated to some planned activities as reflected in the AB. However, the AB funds most of the critical projects; building hydro power plants, transmission lines, substations and installation of power loss reduction devices. There is need though to focus also on strengthening the legal framework and building capacity in the energy sector.

**The Mineral Sector needs to strengthen the arm of monitoring of mining activities in the country together with strengthening the policy and regulatory framework** that concern this sector, especially that the sector's SDP and BFP puts emphasis on interventions that are attracting more private participation.

**The Petroleum Sector is in its infancy as such it is not meeting all the NDPII interventions because the institutions to champion the sector are still under formation and need expediting.** As such the AB funds those interventions that are geared towards establishing the necessary infrastructure for supporting the petroleum industry in the country. The NOC Strategic Plan is well aligned in time horizon to the NDP and also works towards both achieving the NDP interventions in the sector and establishing the company. The sector is not meeting all the NDPII interventions because the institutions to champion these are still under formation.

**Several MDAs under the sector collect Non Tax Revenue and spend at source without due scrutiny and yet they contribute to NDPII targets.** This complicates compliance assessment of these MDAs. These include: ERA, UEGC, EETC, and EEDC. Its important therefore that these MDAs get their resources properly appropriated and their detailed expenditure and objectives clearly highlighted.

### 3.4.10 LANDS, HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT SECTOR

**Overall, the FY2015/16 AB for the Lands, Housing, Physical Planning and Urban Development Sector was 41.3 percent compliant with NDPII.** Specifically, the Lands and Housing sector was 36.6 percent compliant and Physical Planning and Urban Development 47.7 percent compliant with NDPII. The details are in the assessment below.

#### 3.4.10.1 *Existence and alignment of relevant planning frameworks*

**In regard to existence and alignment of relevant planning frameworks with NDP, the Lands, Housing, Physical Planning and Urban Development Sector was 55.0 percent compliant at this level of assessment.** Lands and Housing Sector is 56.4 percent and Physical Planning and Urban Development Sector 53.6 compliant. The Lands and Housing sub-Sector has an approved Strategic Investment Plan (SIP) 2013/14-2017/18. However, SIP objectives not fully aligned with the objectives of the NDPII and the time horizon is different from that of the NDP. The specific objectives under the Lands and Housing Sector are only two with a broad spectrum of strategies which seemed difficult to accomplish. Notably, the specific objectives under the Physical Planning Sector are specified for the period up to 2040 which is itself beyond the time frame of the strategic plan 2013/14-2017/18.

#### 3.4.10.2 *Consistence of the BFP and AB with the NDPII*

**The Lands, Housing, Physical Planning and Urban Development Sector was 39.7 percent compliant at this level of assessment. Specifically, the Lands and Housing sub-Sector was 31.4 percent compliant and Physical Planning and Urban Development Sector was 48 percent compliant at this level of assessment.** This sector falls short of the BFP and the AB being consistent with the NDPII because its strategic plan was prepared earlier than the NDPII and therefore the need for realignment. Furthermore, the Housing section does not have planned activities to meet NDPII interventions both in the BFP and AB.

#### 3.4.10.3 *Consistence of AB releases*

**The Lands, Housing, Physical Planning and Urban Development Sector is 25.5 percent compliant at this level of assessment.** Of the total approved budget of UGSH225 billion, UGSH 43 billion had been released at the end of the third quarter of the FY2015-16.

#### 3.4.10.4 *Sector Conclusions and Recommendations*

**The Lands and Housing Sector, which shares the same Strategic Plan with the Physical Planning Sector needs to review its Strategic Plans and ensure it is aligned to the NDP in its time horizon strategies and interventions.** Furthermore, the listing of its activities in the

BFP needs to be more specific to clearly bring out the interventions that the Sector is planning to undertake, so as to facilitate proper allocation of resources in the AB.

### **3.4.11 WORKS AND TRANSPORT SECTOR**

**Overall, the FY2015/16 AB for the Works and Transport sector was 72.4 percent compliant with NDPII.** The details are in the assessment below. The sector scores highly because the SDP captured many of the NDPII interventions and the AB releases were high at half year assessment due to the new projects funding; SGR, LRT and Express ways.

#### **3.4.11.1 Existence and alignment of relevant planning frameworks**

**In regard to existence and alignment of relevant planning frameworks with NDP, the Works and Transport Sector is 63.8 percent compliant at this level of assessment.** The works sector does not have a sector development plan it only has a 15 year transport master plan (2008-2023). The sector's Master Plan looks towards achieving many of the interventions highlighted in the NDPII though is not aligned to the NDPII time period. This might be due to the fact that the SDP covers a longer time period than the NDPII.

#### **3.4.11.2 Consistence of the BFP and AB with the NDPII**

**The Works and Transport Sector is 74.3 percent compliant at this level of assessment.** This compliance is as result of the new projects that came on board (SGR, LRT, Express Ways) that were treated as priority by government and funded appropriately. The NDPII sets a target of construction 6,012.5km of road during the planning period (5 years). This sets a target of 1,202.5km of road, 20%, to be constructed per year. According to the SBFP, pg 141, a target of 650km of road is planned to be constructed over the FY 2015-16, which is 54% of that planned in the NDPII. On the other hand, the sector plans to maintain 3407 km of road over the FY2015-16, NBFP FY2015-16, pg 139, which implies that the sector is working towards ensuring that constructed roads are kept in good conditions.

#### **3.4.11.3 Consistence of AB releases**

**The Works and Transport Sector is 76.1 percent compliant at this level of assessment.** Of the approved total budget of UGSH 2188 billion, UGSH 1,249 billion had been released by the end of the third quarter of the FY2015-16. This represents 57.1 percent of the total approved budget for the sector. This release figure is lower than the actual because the Ministry of Works and Transport releases funds to KCCA for road maintenance, which is not captured in the stated figure. The annual budget release for the works and transport sector was high because the priority projects (SGR and LRT and Flyovers) were advanced funds.

### **3.4.11.4 Sector Conclusions and Recommendations**

**There is need for the works and transport sector to develop a strategic plan that is aligned to the NDPII** and to make sure the new set of projects like the SGR, The Kampala Flyovers, the LRT, the BRT and express ways are captured in the plan. The sector is on course in terms of ensuring that these new projects are being implemented; funds are allocated to these new projects.

### **3.4.12 PUBLIC ADMINISTRATION SECTOR**

**Overall, the FY2015/16 AB for the Public Administration Sector was 58.3 percent compliant with NDPII.** The details are in the assessment below.

#### **3.4.12.1 Existence and alignment of relevant Planning Frameworks**

**In regard to existence and alignment of relevant planning frameworks with NDP, the Public Administration Sector is 100 percent compliant at this level of assessment.** The Sector has an approved Sector Development Plan which is aligned to the NDPII in terms of content and timeframe. At the NDPII Sector objective level the assessment confirmed that the SDP was partially compliant with the NDP II objectives and at the NDPII Sector intervention level, the sector strategies are aligned to the NDPII interventions. Whereas some NDP II objectives like Improving policy development and implementation effectiveness across all priority sectors; and Improving democracy and governance for increased stability and development are fully addressed in the SDP, some objectives like Improving systems, infrastructure and capacity of the sector secretariat and; Increasing the human capital stock in the NDP II priority areas are not captured in the SDP.

#### **3.4.12.2 Consistency of BFP and AB with the NDPII**

**The Public Administration Sector is 42.4 percent compliant at this level of assessment.** At the NDPII Sector intervention level, the sector strategies and BFP outputs are partially aligned to the NDP II interventions and therefore, scored 52 percent level of compliance. In the SBFP two NDPII objectives not captured at all, that is Improving systems, infrastructure and capacity of the sector secretariat and; increasing the human capital stock in the NDP II priority areas. Further in the SBFP; some interventions are not inclusive as was intended in the NDPII interventions. For example; an intervention dealing with strengthening the capacity of resident district commissioners and local governments to effectively monitor and report on the implementation of the NDP II priority areas; this is inferred in the SBFP under output 160352: Mobilization & implementation monitoring but not all elements of the NDPII Intervention are included in this output. It deals more with sensitization than strengthening capacity at Local government.



**The alignment of the AB to the NDPII interventions was at 36 percent.** The AB, has no consistency with the funds proposed by the Sector and the amount set aside or awarded. For example; under output 160102 on economic policy implementation a total of UGSH.426 million was set aside contrary to the UGSH.326 million that was budgeted for by the Sector. Further, under output 162101 on cooperation frameworks, the sector budgeted for a total of UGSH.1.7billion but a total of 82 Million was set aside.

#### **3.4.12.3 Consistency of AB and release performance**

**The Public Administration is 86.1 percent compliant at this level of assessment.** Of the cumulative Q3 approved GoU budget of UGSH573 billion, UGSH653 billion had been released at the end of the third quarter of the FY2015-16. This represents 114 percent release performance, indicating 14 percent over release above planned. This over release indicates a weakness in planning and as such it penalized by the magnitude of the over release.

#### **3.4.12.4 Sector Conclusions and Recommendations**

**The low level of budget compliance for the sector is majorly attributed to the fact that most elements of the NDPII interventions that are in line with the Sector priorities are not considered which is likely to undermine the realization of sector NDPII targets.** The MDAs in the sector are urged to fast track the development of their Strategic Plans which should be aligned to the SDP and the NDPII. The priorities in the Budget Framework papers should then be derived from the institutional Strategic Plans

#### **3.4.13 JUSTICE LAW AND ORDER SECTOR (JLOS)**

**Overall, the FY2015/16 AB for the JLOS was 71.3 percent compliant with NDPII.** The details are in the assessment below.

##### **3.4.13.1 Existence of Planning Frameworks**

**In regard to existence and alignment of relevant planning frameworks with NDP, the JLOS is 90 percent compliant.** The Sector Development Plan is aligned to the NDPII in terms of content but not in timeframe. The SDP is ending 2016/2017. At the NDPII Sector objective level, the assessment confirmed that the SDP is in tandem with the NDPII objectives and therefore we found the sector compliant. At the NDPII Sector intervention level, the sector strategies are well aligned to the NDPII interventions and therefore, we found the sector compliant. However, like at the sector level, there are similar compliance challenges at the MDA level. Many of the MDAs in JLOS have strategic plans that are aligned to the NDP in content but not timeframe. For example, the strategic plan for the Judiciary ends in 2015/2016, the Uganda Law Reform Commission strategic plan is ending in 2016, Ministry of Justice and Constitutional Affairs 2016/17, Uganda Human Rights Commission (UHRC) is 2016/17 and Uganda Prisons Service is ending in 2016/17. Ministry of Internal Affairs on the

other hand has a draft strategic plan covering the period 2012/2013 – 2016/2017. They are planning to review it in the next financial year so as to align it to NDP II.

### **3.4.13.2 Consistence of the BFP and AB with the NDPII**

**The JLOS was 63 percent compliant at this level of assessment.** The sector has a BFP that is directly drawn from the SDP and NDPII. The outputs highlighted in the BFP are drawn from the SDP which is in line with the NDP. Therefore, the BFP individual score is 72.7 percent level of compliance. The sector priorities in the BFP were allocated resources though still below what is required to deliver sector priorities. The total score of the annual budget is 56.8 percent. This is because in some instances, activities that were provided for in the BFP were not allocated funds and therefore could not be carried out. This partly accounted for the level of the sector performance. These include activities meant for harmonizing and enforcing performance and administrative service delivery standards. For example, the current funding to CIID is limited and therefore making it difficult for them to complete investigations of the registered 100,000 cases in a year. The expansion of police services to the newly created districts and sub counties has resulted into increased need for police to rent 302 offices and staff houses and yet the required resources were not availed.

In addition, in order to be able to comply with international standards regarding feeding of a daily average of 45,534 Prisoners, dressing 7600 uniformed staff, provision of clothing and beddings to a daily average of 45,534 prisoners, providing proper accommodation to over 6,500 staff not properly housed and provision of adequate health services in prisons, it is necessary that the requisite funding is availed.

In addition, there were limitations regarding the development and implementation of the legal aid policy and law among others. More Legal Aid clinics would be created in various districts. This would have the effect of increasing the number of diversion and reconciliation cases handled and hence improving access to justice.

In addition, there were other unfunded priorities which were critical and these include: Defending Civil Suits in Courts of Law, facilitating Government witnesses to attend court sessions and representation of Government in international fora, Construction of a JLOS House and appellate courts, Criminal Court house and Police headquarters, Setting up the National ID disaster recovery site and operational expenses for data and personalization center. The other limitation was as regards lack of funding for initiating the enactment of transitional justice policy and legislation.

### **3.4.13.3 Consistence of AB releases**

**The JLOS is 88.9 percent compliant at this level of assessment.** Of the cumulative Q3 approved GoU budget of UGSH881 billion, UGSH890 billion had been released at the end of the third quarter of the FY2015-16. This represents 111 percent release performance,

indicating 11 percent over release above planned. This over release indicates a weakness in planning and as such it penalized by the magnitude of the over release.

### **3.4.13.4 Sector Conclusions and Recommendations**

**While the sector is largely compliant, efforts to improve compliance at MDA level will strengthen performance of sector.** The sector is currently reviewing their SDP so as to fully align it to NDP II. In addition a number of MDAs in the sector have initiated processes to review or develop their subsequent plans. A case in point is the Judiciary which is currently collecting views of stakeholders for incorporation in the next plan. Also the Ministry of Internal Affairs has budgeted in the next financial year for the review of their current plan. This is envisaged to enable the sector to be more compliant. It is therefore important that the sector and the MDAs there-under collectively take deliberate steps to align their plans to the NDP.

### **3.4.14 Legislature**

**Overall, the FY2015/16 AB for the Legislature sector is 70.3 percent compliant with NDPII.** The details are in the assessment below.

#### **3.4.14.1 Existence and alignment of relevant Planning Frameworks**

**In regard to existence and alignment of relevant planning frameworks with NDP, the Legislature sector is 73 percent compliant.** The Sector Development Plan is aligned to the NDPII specifically in the areas of interventions. However, the legislature sector strategic plan is not aligned in terms of time horizon (2014 - 2018) although it is aligned in terms of content (i.e. at interventions level). There is also limited alignment at objective level.

#### **3.4.14.2 Consistency of BFP and AB with the NDPII**

**The Legislature sector is 67.6 percent compliant at this level of assessment.** The individual score for Legislature BFP was 60 percent whereas the AB was at 72.7 percent. The sector BFP and the AB considered some NDPII elements of the interventions however, others are left out. For instance; NBFP and AB considered: Commence the construction of the New Chamber; Commission advised on Legal Matters; Committees of Parliament advised; Motion, Resolutions, Questions and petitions drafted; Private Members Bill drafted; proposed amendments drafted; Final text of passed Bill compiled; Parliament advised on constitutional issues among others. Elements not considered by the NBF and AB include: reviewing and strengthening mechanisms for clearing backlog of constitutional reports and legislation considered by Parliament; promoting application of human rights based operations in government operations; enacting laws to strengthen credibility of electoral processes in Uganda; building strong institutional mechanisms for effective parliamentary oversight, legislation and national budget scrutiny; and empowering political offices to fully participate and provide leadership in Parliament.

### **3.4.14.3 Consistency of AB and release performance**

**The Sector is 83.6 percent compliant at this level of assessment.** Of the cumulative Q3 approved GoU budget of UGSH279 billion, UGSH324 billion had been released at the end of the third quarter of the FY2015-16. This represents 116 percent release performance, indicating 16 percent over release above planned. This over release indicates a weakness in planning and as such it penalized by the magnitude of the over release.

### **3.4.14.4 Sector Conclusions and Recommendations**

**The sector is on course and implementing NDPII priorities as elaborated in its SDP however, better alignment of SDP to NDP is required.** The sector has budgeted and is implementing NDP priorities like expanding the physical space of the existing Parliament building to improve the working environment for MPs and staff of Parliament; improving participation of Parliament in overseeing the achievement of National Development Plans and Programmes (e.g. NDP & MDGs); and support all Committees to clear backlog where they exist among others. However, the sector should review its Five Year Strategic Plan (2014-18) and have it aligned with the NDPII both in time horizon, Objectives and content. For example the plan still considers the MDGs which have since been replaced by the SDGs.

### **3.4.15 Accountability Sector**

**Overall, the FY2015/16 AB for the Accountability sector 41.3 percent compliant with NDPII.** The details are in the assessment below.

#### **3.4.15.1 Existence and alignment of relevant Planning Frameworks**

**In regard to existence and alignment of relevant planning frameworks with NDP, the Accountability sector is 60 percent compliant.** The reason to the average score is due to the fact that the Accountability Sector Investment Plan (ASSIP) was prepared and approved a year before the approval of the NDPII leading to the missing out of some key commitments to be delivered in the NDPII period and these included Insurance penetration, Access to finance, private investments, Capital markets and the National savings. Therefore the alignment of the sector's planning framework is average.

#### **3.4.15.2 Consistency of BFP and AB with the NDPII**

**The individual score for the Accountability sector BFP was 50 percent whereas the AB was at 51.3 percent.** The sector BFP and the AB considered some NDPII interventions however, others were left out. For example there was no output or financial commitment on insurance Penetration. There are those areas that were flimsily represented and with financial commitments especially in the areas of investment, National savings and Capital markets i.e. the output on capital markets was not clear on which particular output to be delivered but provides it as capital market services and yet in NDPII it is clear on the key things/outputs to

delivered under the NDPII period. Another reason for variation was that there were outputs in the Approved Budget but were neither reflected in the BFP nor SDP e.g. Support to financial intelligence Authority is an output in the Approved budget but can hardly be traced in the BFP.

### **3.4.15.3 Consistency of AB and release performance**

**The Sector is negative 57 percent compliant at this level of assessment.** Of the cumulative Q3 approved GoU budget of UGSH678 billion, UGSH1, 739 billion had been released at the end of the third quarter of the FY2015-16. This represents 256 percent release performance, indicating 156 percent over release above planned. This over release indicates a weakness in planning and as such it penalized by the magnitude of the over release.

### **3.4.15.4 Sector Conclusions and Recommendations**

**There was an average alignment of the Accountability sector planning and budgeting instruments (AB and BFP) which limited the full realization of the agreed commitments of the sector during the NDPII period.** Therefore it is recommended that the sector should fully align its planning and Budgeting instruments to the NDPII.

**The over performance of releases is a weakness of prudent planning and budgeting. As such, to strengthen credibility of planning and budgeting over releasing above budgeting should be minimized.**

### **3.4.16 Public Sector Management Sector (PSM)**

**Overall, the FY2015/16 AB for the PSM sector is 50.7 percent compliant with NDPII.** The details are in the assessment below.

#### **3.4.16.1 Existence and alignment of relevant planning frameworks**

**In regard to existence and alignment of relevant planning frameworks, the Public Sector Management Sector is 60 percent compliant.** The sector has a SIP that expires in June 2016 which is not aligned to the NDPII. However an agreed Sector Outcome Statement was developed whose outcomes, Strategic Outputs and outputs are consistent with the NDPII priorities and interventions for the sector. The MDAs in this sector draw their priorities from this Sector outcome statement Document. Nonetheless, because of the limitation of the Sector Outcome Statement Document, projects at the sector level were not included; this made it difficult to assess compliance of the sector. MDAs such as NPA, and KCCA, who have Strategic Plans, however have projects which are in tandem with the NDPII projects.

### **3.4.16.2      *Consistence of the BFP and AB with the NDPII***

**The Public Sector Management Sector is 50.4 percent compliant at this level of assessment.** The sector BFP and the AB indicate that some elements of the interventions have been considered while others have not. For instance the sector plans and budgets for coordination of policies, plans and programmes and improving recruitment and development of highly skilled and professional workforce are consistent with NDP II interventions. There is also, lack of balance on the prioritization of focus areas. For instance development of strategies and frameworks was accorded less priority such as coordinating with state and non-state actors for disaster response; Media Development Strategy; EAC communication Strategy; among others.

### **3.4.16.3      *Consistence of AB releases***

**The Public Sector Management (PSM) is 34 percent compliant at this level of assessment.**

### **3.4.16.4      *Sector Conclusions and Recommendations***

**The Sector should develop a fully-fledged Sector Development Plan aligned to NDP.** Further, MDAs in the sector are urged to fast track the development of their Strategic Plans which are aligned to the SDP and the NDPII. The absence of MDA strategic plans under the sector which are aligned to NDPII such as; Office of the Prime Minister, Ministry of East Africa Community Affairs, Local Government Finance Commission, undermined the overall sector performance since they are the key implementers of the SDP.

## **3.4.17 DEFENSE AND SECURITY**

**Overall, the FY2015/16 AB for the PSM sector is 61 percent compliant with NDPII.** The details are in the assessment below.

### **3.4.17.1      *Existence and alignment of relevant planning frameworks***

**In regard to existence and alignment of relevant planning frameworks, the Sector is 20 percent compliant.** This is because the sector has no Sector Development Plan but only has an Annual Work Plan and an Issues Paper, which was fully aligned to the NDPII and is facilitating the on-going process of formulating the sector SDP.

### **3.4.17.2 Consistence of the BFP and AB with the NDPII**

**The sector BFP and AB is 71 percent compliant with the NDP II at this level of assistance.** While the BFP objectives and outputs are in line with the NDP II, the BFP is an annual document that reflects only the activities that the sector has identified to be undertaken in the one year, 2015/16. Other planned activities are to be undertaken in the subsequent years.

**BFP objectives and strategies for the FY 2015/16 are to a large extent aligned to the NDPII.** The BFP objectives include: Generation and consolidation capabilities; Train and re-train UPDF personnel; Provision and sustenance of logistical support; Provision of welfare; and Building the defence Strategic Infrastructure, whereas the NDPII objectives are: Improve capability of defence and security forces; Strengthen internal and external security; Enhance defence and security infrastructure; Enhance Research and Development (R&D); Enhance production for wealth creation and self-sustainability; Establishment of National Service; and Improve Administration, Policy and Planning. Therefore there is a good match between the BFP and NDPII sector objectives during the 1<sup>st</sup> year of implementation of the plan.

**However, the sector did not also consider establishment of a National Service System** in the sector BFP yet it is one of the NDPII critical broad strategies aimed at inculcating positive ideological orientation and mind-set to foster socio-economic development. In addition, a number of NDPII projects are not included in the BFP e.g. Security Information Monitoring Centre; Establishment of the National Defence College (NDC); Establishment and Development of an Engineer Division at Kakoge; and National Service Programme etc. These projects are very critical for the delivery of the NDPII targets and objectives and their exclusion will impact the implementation of the plan. Also some key priorities remain unfunded e.g. outstanding gratuity and pension arrears for UPDF, ISO and ESO.

### **3.4.17.3 Consistence of AB releases**

**The Sector is 72.8 percent compliant at this level of assessment.** Of the cumulative Q3 approved GoU budget of UGSH810 billion, UGSH1,031 billion had been released at the end of the third quarter of the FY2015-16. This represents 127 percent release performance, indicating 27 percent over release above planned. This over release indicates a weakness in planning and as such it penalized by the magnitude of the over release. The implication is that given the limited national resource envelop, this deviations are likely to affect and constrain other critical sectors and subsequently, negatively impact the implementation of the NDPII, thus the 72.8 percent release outturn **score** as the releases are not in line with the approved budget.

## SECTION FOUR: CONCLUSIONS AND RECOMMENDATIONS

### 4.1 Conclusions

**Whereas the AB is consistent with the NDPII in terms of macro and national level priorities, key gaps still remain especially at the sector and MDA levels.** In line with the assessment framework and criteria in sections, 2.2.2 and 2.2.3 and in line with Section 13(6) of the PFMA, 2015, the FY2015/16 Annual Budget is 70percent compliant. To arrive at this overall budget performance, an average of the three key levels of assessment was obtained. At the Macro level, the annual budget scored an overall performance of 72 percent, the National Level Assessment scored 78 percent and the Sector and MDA level assessment scored 59.7 percent.

**At macro level, the AB was fully compliant in the areas of: Setting GDP growth targets, fiscal objectives, human capital development targets, fiscal balance targets among others.** The budget remains on course with setting; real sector policy objectives, inflation targets, domestic resource targets, Sector Expenditure Allocations, Revenue targets, and overall average spending targets among others. The key areas of non-compliance were identified **in areas of:** non-traditional revenue mobilization, external grants targets, primary balance target, investment spending targets, net domestic financing targets, public debt targets, gross international reserves targets, Current account balance targets, money supply targets, and credit to non-government (private) sector among others.

**Despite the AB scaling up of infrastructure allocations in line with the overall goal of frontloading infrastructure spending, weak performance (at 20.3 percent) and implementation at half year FY2015/16 could lead to weak outcomes.** The first half outturn performance on human capital development at 46.3 percent calls for more execution in the second half of the AB if compliance at implementation is to be achieved.

**Though the higher investment spending target of 8.6 percent of GDP compared to 6.6 percent of GDP in the NDPII is good in unlocking the economic potential, investment provisions over and above sustainable levels could destabilise the economy. In terms of budget outturn,** the Energy Sector (at 16 percent budget outturn performance); Public Administration (142 percent); Public Sector Management (128 percent); and Defence and Security (128 percent) account for most of the non-compliance at AB outturn level. **It's also important to note that the low GDP growth outturns may affect realization of middle income status in line with the NDPII targets and time frames.** Indeed, in FY2015/16 GDP per capita is projected at USD 603.6, lower than the NDPII projection of USD 833.

**At the National level, the AB scored higher levels of compliance at the level of the NDPII theme, objectives, and development strategy although lower compliance levels were realised at the level of core projects majorly because of the lack of investment ready projects.** Important to note is that, while the FY2015/16AB targeted policy and administrative



measures to raise more revenues, it does not provide for PPP financing of core projects which is likely to affect implementation.

**At the sector and MDA level, the general lack of strategic plans and non-alignment of budget instruments to the Sector Development Plans and NDPII contributed to low compliance levels at sectors.** Nonetheless, for those sectors that had approved and aligned strategic plans, the levels of compliance were generally higher.

## 4.2 Recommendations

**To strengthen compliance there is need to review and redesign planning and budgeting instruments to align them to the NDP for consistence.** The structure of the sector budget and other respective instruments like BFPs make it challenging to assess the implementation of the NDP. There is no clear mapping between the NDPII sector objectives, interventions, budget outputs and specific resource allocations. In the same way, a detailed macroeconomic framework reflecting macroeconomic targets should be attached to the budget documents against which assessment will be done, to minimize computational differences, if any during assessment.

**To strengthen compliance assessment at macroeconomic and national levels it's important that the budget takes into comprehensive consideration the key NDPII macroeconomic targets.** Notably among others, with the current low levels of growth, the Budget should **take into consideration a higher growth target for the next financial years to compensate for the low growth out-turn projected in 2015/16** so as to remain on course with the NDPII per capita income targets. Investment spending proposals should be harmonised with the NDPII in order to keep track of the planned outputs, taking into account policy commitments in the medium term for instance EAC convergence criteria.

**All sectors should develop Sector Development Plans which are aligned to the NDPII and ensure their timely approval to support implementation.** All MDAs should thus develop their strategic plans which are aligned to the Sector Development plans. With this therefore, all Sector Budget Framework Papers should be informed by the Sector Development Plans. All MDA work plans should also be drawn from their strategic plans. For sectors to fast track implementation, it's important that detailed project feasibility studies for all sector projects are undertaken to support implementation. Sectors should also explore other financing mechanisms and resource mobilization strategies to support project implementation.

## Annexes

### Annex 1: Summary Status on Existence and Alignment of Planning Frameworks.

SECTOR	STATUS OF STRATEGIC PLANNING FRAMEWORKS
Agriculture	Agriculture has a draft Sector Development Plan which is aligned to the NDPII. All MDAs don't have approved Strategic Development Plans aligned to NDPII.
Tourism	Tourism has an approved and aligned Tourism Sector Development Plan 2015/16-2019 and a Tourism Master Plan 2014-2024.
Trade, Industry and Cooperatives	There is a draft Sector Development Plan which is aligned to the NDPII.
Education	The sector has no Development Plan. It only has an Issues Paper which is aligned to the NDPII and an Annual Work Plan.
Health	Health has an approved 5 year SDP which is aligned to the NDPII in terms of objectives, priority interventions, projects and costing. The timeframe of the SDP is also consistent to that of the NDPII.
Works and Transport	The works sector does not have a Sector Development Plan. The sector only has a 15 year transport master plan (2008-2023).
Water and Environment	There is no Sector Development Plan. The sector only has an issues paper and annual work plan as the main planning tools.
Social Development Sector	It has a draft Sector Development Plan which is aligned to the NDPII. The priorities and objectives of the draft SDP are consistent with the NDPII priorities and interventions for the sector.
Information, Communication, Technology	ICT has an approved Development Plan for the period 2015/16 – 2019/20 which is aligned to the in terms of development objectives, interventions and timeframe.
Energy, Minerals and Petroleum	There is an approved Strategic Investment Plan (SIP) with its objectives aligned with the objectives of the NDPII but the time horizon is different from that of the NDP
Lands, Housing, Physical Planning and Urban Development Sector	It has an approved Strategic Investment Plan (SIP) 2013/14-2017/18. However, the objectives and timeframe are not fully aligned with the NDPII.
Public Administration	The Sector has an approved Sector Development Plan which is aligned to the NDPII in terms of content and timeframe.
Justice Law and Order	JLOS has a Development Plan which is aligned to the NDPII in terms of content but not in timeframe.
Accountability	The sector has a development plan that is not aligned to the NDPII in terms of content and timeframe
Legislature	Legislature has a development plan aligned to NDPII in terms of content but not aligned in terms of time frame.
Public Sector Management	PSM has a SIP that expires in June 2016 which is not aligned to the NDPII.
Defence and Security	The Sector has no Development Plan but only has an Issues Paper which is aligned to the NDPII and an Annual Work Plan

Area of NDPIL Assessment	Breakdown of Area of NDPIL Assessment	NDPIL Checklist	Criteria (Is the NBFP and AB consistent with NDPIL checklist)	Assessment of NBFP	Assessment of AB (BTTB and Budget Speech)	Assessment of Projected Out-turn (PERF)	1st WAM (BF, AB)	Un WAM (PERF)	2nd WAM (BF, AB, and PERF)
				Score :0-5 Comments	Score :0-5 Comments	Score :0-5 Comments			
Macroeconomic Strategy			target at 4.9 percent	5 5.5 percent (see section 1.1.3). This is above the NDP target by 0.6					
Fiscal Policy	Fiscal Policy Objectives	Frontloading of infrastructure spending with appropriate phasing given the resource constraints and absorptive capacity	Whether NBFP and AB give priority to frontloading of infrastructure spending with appropriate phasing	5 Total government expenditure and net lending is projected to rise by about 19 percent in nominal terms to Shs 17,766 billion during FY2015/16. It provides for scaling up of spending on infrastructure projects (section 1.3, pg 14)	5 The fiscal policy framework focuses on scaling up of infrastructure investment and incorporates a number of new projects considering phasing and absorptive capacity (para 4.2 BS and Section 7.1 BTTB)	1 Infrastructure spending was to be scaled up from 3214.7 billion in 2014/15 to 6,155.21 billion in 2015/16. However, the budget out-turn is 20.3% on infrastructure spending for the first 2 quarters of 2015/16, showing a high likelihood that the allocated resources may not be disbursed to the sector by the end of the financial year.	5	1	5
		Consolidation of expenditure in the last two financial years of NDPIL implementation	Whether NBFP and AB consider Consolidation of expenditure in the last two financial years of NDPIL implementation	5 Development related spending is projected to rise by 29 percent during FY2015/16. Over FY2015/16 spending was planned to continue to increase strongly for the following two years. (Section 1.3, pg 14)	5 Growth in expenditure is projected to decline over the medium term as spending on infrastructure projects is scaled down in FY2017/18	0 n/a	5	0	
		Emphasis put on domestic resource mobilization and harnessing new sources of financing beyond the traditional sources.	Whether NBFP and AB put emphasis on domestic resource mobilization and harnessing new sources of financing beyond the traditional sources	5 Government committed itself to further enhancing tax revenue mobilisation and achieving the policy target of tax GDP-ratio of 0.5 per annum. This	4.5 Domestic resources are expected to increase to 11,333 billion up from 9,799 billion due to changes to the structure and coverage of taxes and efficiency, improvements in	3 Domestic revenue collected during the 1st half of 2015/16 is 5,591.9 billion which is 49.3% of the projected revenue of 11,333 billion, implying a high likelihood of attaining the projected value. However there are no new revenue sources other than the traditional ones.	4.7	3	5

Area of NDP II Assessment	Breakdown of Area of NDP II Assessment	NDP II Checklist	Criteria (Is the NBFP and AB consistent with NDP II checklist)	Assessment of NBFP	Assessment of AB (BTTB and Budget Speech)	Assessment of Projected Out-turn (PERF)	1st WAM (BF, AB)	Un WAM (PERF)	2nd WAM (BF, AB, and PERF)
				Score : 0-5	Comments	Score : 0-5	Comments	Score : 0-5	Comments
Macroeconomic Strategy				5	will be achieved through a combination of both policy and administrative measures to raise more revenues. Govt has provided PPP for continuing PPP arrangements	5	collection and compliance. (BS). The PPP arrangements which are reflected as a source of financing of core projects are not identified as an area for strengthening in order to increase revenue collection from non-traditional sources	4	
		Spending on human capital development will be increased during the period 2015/16-2019/20	Whether NBFP and AB put into consideration increase in spending on human capital development during the period 2015/16-2019/20.	5	Spending on Human Capital development was planned to increase. Over the NDP Period, the BFP planned growth in human development spending is 8.7% per annum - Pg 663, Annex 1)	4	Focus is on enhancing service delivery in education, health and water sectors (para 104 BS). Spending on human capital was planned to be increased from 3.155 billion in FY2014/15 to 3847.18 billion in FY2015/16 (Table 4 page 18).	4	Spending on human capital was planned to be increased from 3,155 billion in FY2014/15 to 3847.18 billion in FY2015/16. However, the outturn for the first half is 1,782.3 billion which 46.3% of the planned allocation is. There is a possibility of the actual outturn being lower than planned.
		Sector Expenditure Allocations (% of Budget): eg, Security (6.7 percent), Public sector management (7 percent), Justice, law and order (5 percent) etc.	Whether NBFP and AB sector allocations are in line with the following NDP II sector allocations; Agriculture (2.6), Lands (0.9), Energy (15.4), Works and Transport (18.2), ICT (0.4), Tourism, trade and industry (0.4), Education & Sports (11.1), Health (6.9), Social Devp (1), Security (8), Justice, Law and Order (6), Public Sector Mgt (5), Legislature (2.0), Public Administration (5) Accountability (8) (Table 2.2, pg 39). The average	3	Agriculture (3), Lands (1), Energy (6), Roads (17), ICT (0), Tourism, Trade and industry (1), Education & Sports (14), Health (7), Water (3.0), Social Devp (1), Security (8), Justice, Law and Order (6), Public Sector Mgt (5), Legislature (2.0), Public Administration (5) Accountability (8) (Table 2.2, pg 39). The average	4	Agriculture (2.6), Lands (0.9), Energy (15.4), Roads (18.2), ICT (0.4), Tourism, Trade and industry (0.4), Education & Sports (11.1), Health (6.9), Water (3.0), Social Devp (0.5), Security (8.9), Justice, Law and Order (5.7), Public Sector Mgt (5.2), Legislature (2.0), Public Administration (4.2), Accountability (5.5) (BTTB Table 7.3, pg 96)	4	Of the 18.312 trillion budget, 16.577 trillion (91.37%) is the projected outturn for FY2015/16. It is noteworthy that the lowest outturn is in energy standing at 15.87% of the planned allocation whereas the highest outturn have been to Public Administration (142.27%), Public Sector Mgt (128.05%) and Defence and Security (128.08%). See Annex for detailed sector out-turns

Area of NDPII Assessment	Breakdown of Area of NDPII Assessment	NDPII Checklist	Criteria (Is the NBFP and AB consistent with NDPII checklist)	Assessment of NBFP	Assessment of AB (BTTB and Budget Speech)	Assessment of Projected Out-turn (PERF)	1st WAM (BF, AB)	Un WAM (PERF)	2nd WAM (BF, AB, and PERF)
				Score :0-5 Comments	Score :0-5 Comments	Score :0-5 Comments			
Macroeconomic Strategy			Public Sector Mgt (5.2), Legislature and Accountability (7.5), Public Administration (4.2)	5 deviation in the sectoral allocations is 12% way beyond reasonable. Sector specific deviations vary from -61% to 150%.					
	Revenue	Revenue targets	Whether NBFP and AB targets are in line with the NDPII revenue to GDP ratio target of 13.5 (excluding grants)	5 Revenue to GDP ratio target for 2015/16 is 13.2 (Section 1.3)	5 Target for revenue to GDP ratio (excluding grants) is 13.6 (Annex 2 BS)	3 Over the first half of FY 2015/16, revenue collected was 5,591.9 billions. Assuming the average outturn for the first six months over the past five years of 46.1%, the projected annual revenue collections will be 12,124 billion which is 14.3% of GDP.	5	3	5
		Non-tax revenue targets	Whether NBFP and AB targets provide strategies for mobilising non-tax revenue	0 Measures for increasing compliance are provided for increasing Non-tax revenue collections	0 Target for non-tax revenue to GDP ratio (excluding grants) is 0.7% (Annex 2 BS)	0 By the end of the first 6 months of FY2015/16, UGX 167.3 billion had been collected with a projected outturn of 0.39% of GDP at the end of the financial year as compared to 0.79% of GDP planned in the budget.	0	0	
		External Grants targets	Whether NBFP and AB targets are in line with the NDPII external grants target of 1.0% of GDP	2 External grants target is 1.2% of GDP (\$395MN) (section 1.3, Table 3)	4 External grants to gdp target not available. Nominal value is \$343.2MN (Section 7.3.2)	0 The out-turn of grants by the end of the first half of 2015/16 was UGX757.1 billion with a projected out-turn of 1.3% of GDP at the end of FY 2015/16.	3.2	0	3
		Petroleum revenue targets (Petroleum revenue targets were projected to be zero)	Whether NBFP and AB targets are in line with the NDPII oil revenue targets of 0% of GDP (Table 5.1)	5 Target for oil revenue is 0	5 Target for oil revenue is 0	5 No collections were made from oil in the first 6 months of 2015/16 and we anticipate that status to be maintained throughout the year.	5	0	5
		Expenditure	The overall average spending is expected to be 22 percent of GDP with the peak of 23 percent of GDP expected in 2016/17, and consolidation of spending by the end	2 NBFP does not reflect assumptions on nominal GDP. However it was assumed that real GDP growth rates were sufficient to	4 Total average spending for the NDPII period was projected to be 22% of GDP. However the peak is in FY 2017/18 at 22.4% of GDP. (Annex 2 - BS). The	5 The projected expenditure for FY 2015/16 is UGX 17,529.7 billion and average spending throughout the NDPII period is projected to be 21.7% of GDP	3.2	5	3

Area of NDP II Assessment	Breakdown of Area of NDP II Assessment	NDP II Checklist	Criteria (Is the NBFP and AB consistent with NDP II checklist)	Assessment of NBFP	Assessment of AB (BTTB and Budget Speech)	Assessment of Projected Out-turn (PERF)	1st WA M (BF, AB)	Un WAM (PERF)	2nd WAM (BF, AB, and PERF)
			Score : 0-5	Comments	Score : 0-5	Comments	Score : 0-5		
Macroeconomic Strategy		of the Plan period. Sectoral allocation targets	expenditure as a % of GDP)	provide information on the trends in GDP. Total government expenditure in nominal terms was planned to be Shs 17,766 billion during FY2015/16, an equivalent of 21.2 percent of GDP. (Section 1.3, Pg 14)	delay in increasing spending has a likelihood of failure to comply with the EAC Macroeconomic convergence criteria. (The budget does not provide sufficient information on how consolidation is taken into account after 2017/18 as a requirement for the EAC convergence criteria)				
		Recurrent expenditure targets	Whether NBFP and AB are in line with NDP II recurrent expenditure target of 9.9% of GDP	5	4	3	4.4	3	4
		Investment spending targets	Whether NBFP and AB are in line with NDP II investment spending targets of 6.6% of GDP	2	0	5	0.8	5	1
		Net lending targets	Whether NBFP and AB provide information on the status of net lending	5	5	5	5	5	5
	Fiscal Balance	Overall fiscal balance targets: By excluding the one-off expenditures, the overall deficit on average will be between 5.4 and 5.6 percent over the NDP II period. Overall fiscal deficit (excluding grants) is expected to be at its	Whether NBFP and AB are in line with NDP II overall fiscal balance targets: FY 2015/16 of 7% of GDP (including grants) and 8.6% (excluding grants)	5	5	0	5	0	5

Area of NDP II Assessment	Breakdown of Area of NDP II Assessment	NDP II Checklist	Criteria (Is the NBFP and AB consistent with NDP II checklist)	Assessment of NBFP	Assessment of AB (BTTB and Budget Speech)	Assessment of Projected Out-turn (PERF)	1st WAM (BF, AB)	Un WAM (PERF)	2nd WAM (BF, AB, and PERF)
				Score : 0-5	Comments	Score : 0-5	Comments	Score : 0-5	Comments
Macroeconomic Strategy		peak in 2015/16 at 8.6 percent, and thereafter will be consolidated to 4.8 percent in 2019/20.							
		Primary balance: the primary balance is projected to be 5.0 in 2015/16	Whether NBFP and AB primary balance targets are in line with NDP II target for 2015/16 of 5.0% of GDP	0	Primary balance estimated from Revenue and expenditure and interest payments is projected to be -2.9% of GDP	5	Primary balance estimated from Revenue and expenditure and interest payments is projected to be -5% of GDP	1	By excluding interest payments from the overall balance, the primary balance is projected to be 2,816 billion; i.e., -3.3% of estimated nominal GDP
		non-petroleum balance (Same as primary balance since petroleum revenues were projected to be zero)	N/A	N/A	N/A	N/A	N/A	0	N/A
	Financing	Net domestic financing targets	Whether NBFP and AB Net domestic financing targets are in line with the NDP II target for FY 2015/16 of 1.5% of GDP	2	Net Domestic Financing target FY 2015/16 was projected to be UGX 1542.4Bn, 1.8% of GDP ( Table 2, Pg 12)	3	New domestic debt to be raised through Treasury Bills and Bonds next year is expected to amount to UGX 1384 Bn 1.7% of GDP	5	Net domestic financing in the first half of 2015/16 was 623.5 billion and was projected to be 1.4% of GDP by the end of 2015/16 ( FY 2011/12 was excluded in estimating the average domestic financing for the past 5 years since its an outlier)
	Public Debt	Public gross nominal debt (Percent of GDP)	Whether NBFP and AB Public gross nominal debt (Percent of GDP) is in line with the NDP II targets of 34.6	4	Gross Public debt is projected to be 31% of GDP	3	The Gross public debt FY 2015/16 estimated from the data in the BS, BTTB, BoU/BoP is 30.1% of GDP, out of which 7.54% is domestic and 22.54% is external debt.	4	The net public debt % of GDP was 30.5% by the end of the first half of 2015/16. At the end of the financial year, the net public debt is projected to be 32.0% of GDP
		Domestic debt stock.	Whether NBFP and AB provide information on the Domestic debt stock		Domestic debt target for 2015/16 is 1.65% of GDP		Domestic debt target for 2015/16 is 1.65% of GDP (Para 46-BS)	5	The domestic debt stock as a percentage of GDP expected to decline from 13.09% in 2014/15 to 11.2% of GDP in 2015/16
External Sector	Gross international reserves	Gross international reserve targets: In months of next	Gross international reserve should be at least 5.4 months of	4	In the NBFP the government aims at maintaining	3	Financial Year 2015/16 international	1	As at end of December 2015, the reserves were at USD 2889.9 Million

Area of NDPiI Assessment	Breakdown of Area of NDPiI Assessment	NDPiI Checklist	Criteria (Is the NBFP and AB consistent with NDPiI checklist)	Assessment of NBFP	Assessment of AB (BTTB and Budget Speech)	Assessment of Projected Out-turn (PERF)	1st WAM (BF, AB)	Un WAM (PERF)	2nd WAM (BF, AB, and PERF)
				Score : 0-5	Comments	Score : 0-5	Comments	Score : 0-5	Comments
Macroeconomic Strategy		year's total imports and excluding one-off infrastructure-related imports	next year's imports	foreign reserves of at least five months import cover (Section 2.1.2, Pg 21)	reserves are projected to improve gradually to achieve about 4.5 months of import of goods and services cover in the medium term. (Para 36). However, 2015/16 target was not provided	equivalent to 3.9 months of imports			
	Current account balance	current account balance targets	Whether NBFP and AB current account balance (excluding grants) targets are in line with the NDPiI target for FY 2015/16 of -10.4% of GDP	Not Provided	The target for FY 2015/16 is not provided	0	Current account balance was USD474.3 million for Q1 of FY 2015/16	0	
	Money supply	Money supply targets	Whether NBFP and AB are consistent with the NDPiI FY 2015/16 Money supply targets of 15.9%	4	Money supply is projected to grow at 17.5% in FY 2015/16	0	The target for the FY 2015/16 is not provided.	1	2
	Credit to non-government sector	Credit to non-government targets	Whether NBFP and AB Credit to non-government sector targets are in line with NDPiI FY 2015/16 target growth of 16.3%	0	Not Provided	4	Annual growth of Private sector credit as at the end of December 2015 was 15%. There's likelihood that the annual growth target of 2015/16 (16.3) will be met. This growth has been highly affected by the high interest rate on borrowing during the period	4	0
				BF Scores Number of Indicators Assessed Highest Indicator Score	AB Scores Number of Indicators Assessed Highest Indicator Score	PERF Scores Number of Indicators Assessed Highest Indicator Score	Partial Weighted Score (BF, AB) Partial Unweighted Score (PERF)	81.09 22	73.7%
				85.4 24 5 71.2%	89.9 24 5 74.9%	63.0 23 5 54.8%	88.1	63.0	5 71.6%
						<b>Overall Weighted Score (Percent)</b>			
						Partial Weighted Score (Percent) for only 24 indicators fully assessed BF, AB & PERF			

\*WAM (Weighted Average Mark)



## Annex 3: National Level Assessment Framework

Area of NDP/II Assessment	Breakdown of Area of NDP/II Assessment	NDP/II Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDP/II and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
<b>I. Theme</b>													
<b>1. Inclusive growth</b>	1.1 Regional balanced development	1.1.1 Develop formerly war ravaged areas	Annex 10 and 11 of the NBFP provides for PRDP Allocations by sector: Education, Health, Works, Water Production, Environment, and Local Government. The NBFP (pages 568 - 570) also provides for Post-war Recovery and Presidential Pledges for Northern Uganda; Karamoja Integrated Development Programme (KIDP); LRDP; Bunyoro; and Teso	100	All priority regions were provided for	Shs 73.87bn allocated PRDP (70.98 to districts and 2.89 MCs) Page 50 of the Approved Budget Estimates). In addition UGX 103.7bn was allocated to other formally war ravaged areas including LRDP, KIDP, NUSAF2, TesoDevt, BunyoroDevt. and Dry Lands Integrated Devt. Project	100	The AB addresses the issues of regional balanced development as prioritized by the NDP/II and NBFP	180.46	119.15	66.03percent	100percent	Shs. 2.7bn (30.7percent) release Capacity for the LGs GIS monitoring enhanced and monitoring of the PRDP increased; a total of shs. 34.2bn was released under PRDP H1 to LGs out of shs.73.8bn, details in Annex A3.3; KIDP of shs.8bn received of 16bn approved; BunyoroDevt, shs.450m out of shs.850m;
		1.1.2 Addressing inequality within and among different regions	NBFP 2015-16 (Annex 10) provides for allocation of equalization grants to 36 districts and the 22 urban local governments based on three parameters namely, Human Poverty Index, Human Development Index and House Consumption Expenditure Index (page 731)	100	However this doesn't cover all the elderly in the target bracket in the whole country	Total LGs equalization grant 3.59bn (2.94 for districts and 600m for urban) page 47	100		4.19	0	0.00percent	0percent	Conditional Transfers for Urban Equalization Grant allocated 600m and no release were made (page 210)
	1.2 Social development	1.2.1 Implementing appropriate social protection systems and measures	NBFP FY 2015-16 (Page 29) makes a provision for the Social Assistance Grant for Empowerment (SAGE);	100		Shs 7Bn for the Social Assistance grant (page 445)	50	Whereas the AB addresses social development issues as provided in the NDP/II, this support	7	2.13	30.43percent	61percent	The release is 2.13bn representing about 30percent with 15 Local Government accessing the grants (i.e 6,304 new beneficiaries in the seven (7) sub counties of Yumbe

Area of NDP II Assessment	Breakdown of Area of NDP II Assessment	NDPII Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDP II and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
								is still limited in coverage especially in social protection services.	37				Districts and 112,536 old beneficiaries in the 14 pilot districts in addition to the six sub counties of Yumbedistrict);
		1.2.2 Addressing vulnerability among children, youth, PWDs and women	NBFP FY 2015-16 (Page 29) makes a provision for the strengthening of the ongoing interventions targeted at the Youths, Women, Elderly, Disabled and other vulnerable groups. Such interventions include the Youth Livelihood Programme (YLP), Special Grant for PWDs and Youth Venture Capital Fund	100	There is commitment to fund initiatives to support the vulnerable persons	Shs 338n for the YLP (page 445); 1Bn for the Uganda Women Entrepreneurs Fund (pages 453); 3bn for the Special Grant for PWDs (page 45)	100		37	10.787	29.15percent	58percent	shs.10.6bn for YLP representing 31percent of the release; Empowerment, Support, Care and Protection of Vulnerable Groups provided 11th 187m out of 738m representing 26percent of release
		1.2.3 Community mobilisation for development	The NBFP (page 393 - 394) indicates the commitment to enhance Community Mobilization and Empowerment	100	There are various projects and programmes targeted for funding to enhance Community Mobilization and Empowerment	3.2Bn for Community Mobilization and Empowerment (page 453)	100		3.2	1.1	34.38percent	69percent	shs.1.1bn released representing about 30percent of the budget provision pg 611 in A SOFT COPY.
	1.3 Sub-national development	1.3.1 Improving the decentralization system	The NBFP (page 535) provides for support and guidance on the implementation of performance management and monitor, support and guide MDAs and LGS in implementing Performance	100	There is a commitment to establish mechanism to strengthen LG institutions and	Technical support and training of LG officials 5.6Bn (Page 258). 42.8 Bn provided under Community Agric& Infrastructure Improvement Project (CAIIP) III (Page 260). 351m	100	The Annual Budget was compliant in addressing sub-national development.	48.751	1.24	2.54percent	5percent	Technical support and training of LG officials was provided with shs. 240m of which 30m has been released representing 14percent; under Community Agric& Infrastructure Improvement Project

Area of NDP/II Assessment	Breakdown of Area of NDP/II Assessment	NDP/II Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDP/II and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
			Agreements and roll out the implementation of the revised open performance appraisal system and performance; refurbishment and equipping of the CSCU		systems on a sustainable basis	for training of Local Government Councilors;							(CAIP) III provided shs.180m of which shs.10m has been released representing 6percent of the release.
		1.3.2 Improving the functionality of LGs for effective service delivery	The NBFP 2016-16 (page 43) provides for interventions aimed at improving the functionality of LGs for effective service delivery. In the FY 2015/16, priority interventions will include strengthening of District Service Commissions, recruitment of staff to fill the critical posts, enhancement of salaries starting with Public Universities and implementation of the Single Spine Agricultural Extension System.	100	There is no indication of increment of transfers to LGs in line with NDP/II targets of 30percent share of total budget	662m for Enhancement of LG Revenue Mobilisation and Generation (page 886) and there is also a provision of 16.28bn for agriculture extension wage (page 18)	100		16.942	0	0.00percent	0percent	Enhancement of LG Revenue Mobilisation and Generation out of the approved of shs. Shs. 198 only shs.41m was released. Unable to identify funds allocated for agricultural extension.
		1.3.3 Increasing local investments and expanding local revenue base	The NBFP provides for support for LGs to implement CDD and LED approaches (page 570).	100	There is commitment to fund initiatives to promote the Local Economic Development program	622m allocated for support to LGs to implement LED and the CDD approaches (page 262)	100		0.662	0.03	4.53percent	9percent	LGs supported to implement LED and the CDD approaches provided shs.350m of which only shs. 30m (8percent) released.
		1.3.4 Improving planned urban development	The MoLG provides for training of 11 urban councils in urban physical development planning (page 571). Provided for Albertine Region Sustainable Development Project (page 692).	50	There no National Physical Development Plan to which all the other physical plans should be	30.38n for the Uganda Support to Municipal Development Project (USMID). However, no specific allocation for training of 11 urban physical	50		48	8.8	18.33percent	37percent	Uganda Support to Municipal Development Project (USMID) was provided shs.30,35bn of which shs. 8.8bn (8.8percent) was released. Albertine Region Sustainable Development Project

Area of NDPiI Assessment	Breakdown of Area of NDPiI Assessment	NDPiI Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDPiI and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
<b>2. Competitive</b>	2.1 Reduction of the cost of production and of doing business	2.1.1 Closing the infrastructure gap to facilitate marketing, production and productivity	The NBFP commits to construct roads, SGR, Expansion of Entebbe airport, hydropower dams and the National Backbone Infrastructure (NBFI Phase III), national ICT park and innovation centre and a one-stop center for investment (NBFP Page 22-24). Additionally, the Budget Speech FY 2015-16 provides for the investment in infrastructure in line with the NBFP (page 17 - 26)	100	aligned	development planning; 6.76bn is provided for Albertine Region Sustainable Development Project	100		1786.834	220.87	12.36percent	25percent	was provided shs.6.6bn of which no funds have been released.
	2.1 Reduction of the cost of production and of doing business	2.1.1 Closing the infrastructure gap to facilitate marketing, production and productivity	The NBFP commits to construct roads, SGR, Expansion of Entebbe airport, hydropower dams and the National Backbone Infrastructure (NBFI Phase III), national ICT park and innovation centre and a one-stop center for investment (NBFP Page 22-24). Additionally, the Budget Speech FY 2015-16 provides for the investment in infrastructure in line with the NBFP (page 17 - 26)	100	There is commitment to close the infrastructure gap as prioritised in the NDPiI	1.3tn for National Roads Maintenance & Construction; 415.9Bn to the National Road Fund; and 35.5 Bn for District Roads Rehabilitation (PRD P&LRP) Page 35; 434Bn for other transport services and infrastructure (Pages 364).	100		1786.834	220.87	12.36percent	25percent	National Roads Maintenance & Construction vote function was provided with shs.1.3Tn of which 543bn (40percent) has been released. National Road Fund releases totalled to 220.87bn (53percent)
		2.1.2 Creating a skilled and healthy population	The NBFP and the Budget Speech (FY 2015-16) provide for human capital development through education, skills development, health, water and sanitation (NBFP page 26-29, Speech page 27-32).	100	Human capital development was prioritised through education, skills development, health, water and sanitation	Shs 67.4Bn allocated to UPE Capitation, Shs 54.2Bn allocated to Schools' Facilities Grant project under VF:0781 Pre-Primary and Primary Education. Shs 135.91Bn allocated to Secondary Education programmes and projects (Page 38-39 of AB). In addition 23.1Bn allocated to areas for enhancing human capital in health sector.	100		280.61	139.73	49.80percent	100percent	Pre-Primary and Primary Education under Vote 0701 of the Ministry was provided shs.29.3bn of which 19.23bn (65percent) was released, simillary secondary schools under the Ministry received a release of shs. 3.5bn out of the provision of shs.9.8bn. Regarding LG grants for Pre-Primary and Primary Education out of shs.1 09bn only shs. 47bn (5.3percent) of which Conditional transfers to Primary Education was 22.6bn and release to Schools'

Area of NDP/II Assessment	Breakdown of Area of NDP/II Assessment	NDP/II Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDP/II and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
													Facilities Grant project was 24.8bn, while for secondary education out of shs.354bn only 46bn (14percent) was released . (pg 198)
	2.2 Access to wide and integrated markets;	2.2.1 Acquisition of market access opportunities through bilateral and regional engagements and agreements	The NBFP provides for establishment of 2 Border markets at Elegu and Katuna and Regional Trade engagements (Tripartite, EAC, COMESA) page 252-253; finalisation of the Negotiation for the US-EAC Trade and Investment Treaty; and training the National Trade Negotiation Team (NTNT) in Rules of Origin, Trade Facilitation and tariff liberalisation modalities. The Sector plans to launch the Negotiation of the Continental Free Trade Area Agreement, and implementation of the WTO Trade Facilitation Agreement (page 232). There is also a provision for development of guidelines and a Roadmap for the 2015 Regional EAC Exhibition for Micro and Small Enterprises. Non-Tariff Barriers to Trade shall continue to be identified, monitored and verified for redress at 6 border posts on a Quarterly basis by the National Monitoring Committee with support	100	Their commitment in various sectors to increase market access for Uganda's goods and services in regional and international markets	230m for Economic Integration and Market Access (Bilateral, Regional and Multilateral);	50	While allocations are made for Economic Integration and Market Access (Bilateral, Regional and Multilateral), there is no evidence of budget allocation to key areas as prioritized by the BFP such as: establishment of 2 Border markets at Elegu and Katuna and Regional Trade engagements; launch the Negotiation of the Continental Free Trade Area Agreement, and implementa	0.23	0.037	16.09percent	32percent	Provision of the Economic Integration and Market Access (Bilateral, Regional and Multilateral) was Shs.37m (30percent) was released on pg 381.

Area of NDPIL Assessment	Breakdown of Area of NDPIL Assessment	NDPIL Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDPIL and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
			from Trade Mark East Africa (TMEA).					tion of the WTO Trade Facilitation Agreement; among others					
		2.2.2 Enhancing the capacity of cooperative to compete in domestic, regional and international markets	The NBFP provides for revitalization and enhancing the Cooperative Movement (page 234) and improving the Warehouse receiving System	100	Emphasis in the BFP is on revitalization in an effort to enhance the Cooperative Movement	1.4Bn for Cooperatives Development (page 352)	50	There are no allocation of funds for the Warehouse receiving System Project	1.4	5.19	370.71 percent	100 percent	Cooperatives Development received a release of shs.5.19bn against provision of shs.1.4bn (pg 387)
		2.2.3 Enhancing branding and standardising the country's products and services	The NBFP emphasizes strengthening the National Bureau of Standards for quality control (Page 234 of NBFP)	100	Emphasis in the BFP is on strengthening the National Bureau of Standards for quality control	274m for Development of Standards and 1.3bn for Quality Assurance of goods & Lab Testing (Page 932 of AB)	100		0.274	1.799	656.57 percent	100 percent	Development of Standards output received a release of shs.82m (30percent), while development of Standards and 1.3bn for Quality Assurance of goods & Lab Testing received shs.417m (31percent) on Pg 427.

Area of NDP II Assessment	Breakdown of Area of NDP II Assessment	NDP II Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDP II and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
3. Sustainable wealth creation	3.1 Sustainable food production systems and resilient agricultural practices	3.1.1 Addressing challenges in the selected thematic technical areas including critical farm inputs, mechanization and Water for agricultural production	The NBFP provides for provision of key agricultural inputs at farmer level i.e. (seed, planting, breeding and stocking materials and fertilizers) and assisting farmers to acquire small scale Water for Agriculture Production (WFAP) infrastructure at farm level (valley tanks for livestock, valley tanks for crop irrigation, shallow wells, and fish ponds to promote aquaculture) as well as acquire additional sets of heavy earth moving equipment for purposes stated in above (page 59).	100	Emphasis was on provision of key agricultural inputs at farmer level and assisting farmers to acquire small scale Water for Agriculture Production	75Bn for Provision of Agricultural Inputs to farmers (page 916), Shs 2.1Bn allocated to construction of irrigation schemes (Page 228), also, shs 1.4Bn allocated to construction of irrigation schemer under Vote Function 0101 Crops (page 229) under Agriculture Cluster Development Project and shs 400m allocated to the Project on Irrigation Scheme Development in Central and Eastern Uganda. (PISD)- JICA Supported Project (Page 31 and 32 of AB)	100		78.9	29.96	37.97percent	76percent	Release of shs.29,6bn (40percent) was made (Pg 273); construction of irrigation scheme received no release Pg 230; Agriculture Cluster Development Project was provided shs.270m (9.9percent) Pg 221; Project on Irrigation Scheme Development in Central and Eastern Uganda received a release of shs.90m (38percent) Pg 246.
		3.1.2 Improving agricultural markets and value addition in the 12 prioritized commodities	The NBFP and Budget speech provides for promotion of value addition in especially priority/strategic commodities like dairy, meat, coffee, cotton, tea, rice, fish, cocoa, maize, beans, cassava, citrus, banana. In some commodities such as cassava, rice, maize, and beans, the efforts will be channelled through the established agriculture production clusters (page 59). The Budget	100	Emphasis in the BFP and the Budget Speech was on promoting investment in storage infrastructure and value addition in the prioritized commodities es.	Shs 2.1Bn allocated to increased value addition of priority commodities (Page 223-224) and 3.1 Bn allocated for Improving Value addition and market Access of which GOU contribution is 400m.	100	However, the allocations are general to value addition to priority commodities and its not clear as to which commodity are prioritised in the FY2015/16	5.2		0.00percent	0percent	Value additional and multi sectoral and various releases have been made for a range of activities .

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			speech also commits to provision for warehousing and logistics including cold-storage and market auctioning for the wholesale of agricultural produce (page 15).										
		3.1.3 Institutional strengthening for agricultural development.	The NBFP provides for implementation of the MAAIF structure at the centre and in the local governments (Page 68 of NBFP) Fill vacant posts at the centre and activate the newly created Directorates and Departments. Fill vacant staff posts in the districts and sub counties who will implement the single spine extension system.( Page 69)	100	Emphasis was on strengthening the capacity of MAAIF and its associated agencies through implementation of the structure at the centre and in the LGs, and activate the newly created Directorates and Departments. Fill vacant staff posts in the districts.	There is allocation of 16.28bn for District Agricultural Extension for wage (page 18) an increase from Shs 4.548n	50	While allocations are made to District Agricultural Extension for wages, there is no evidence of additional allocation at the centre.	20.82		0.00percent	0percent	Agricultural Extension Services under Vote function 0103 page 216 no provision was made. No evidence of release of wage for District Agricultural Extension
	3.2 Adoption of clean and environmental friendly sound technologies and industrial processes	3.2.1 Facilitating environmentally sound technologies for manufacturing	The NBFP provides for establishment of Model Value Addition Centers (page 212). In addition, it also provides for a tile manufacturing facility in Wakiso and development of a fabrication lab for small	100		10.9 for Industrial and Technological Development (10.4Bn for Soroti Fruit Factory and 480m for the One Village One Product Programme) page;	100		24.08	4.918	20.42percent	41percent	Industrial and Technological Development vote function provided a release of shs.129m (33percent) out of shs.386m budgeted. Soroti Fruit Factory release was 3.93bn



Area of NDP/II Assessment	Breakdown of Area of NDP/II Assessment	NDP/II Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDP/II and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
			scale manufacturing of circuit boards and casings for complete prototypes.			600m for Model Value Addition Centre Establishment; 1.7Bn for Industrial and technological Incubation (page 626)							(37percent) and One Village One Product programme provided with a release of shs.240m (50percent) pg 387; Model Value Addition centre provided shs.189m out of the provision of shs.619m
	3.2 Sustainable management and efficient use of natural resources	3.2.1 Protecting, restoring, and maintaining the integrity of degraded and fragile ecosystems	The NBFP provides for: restoration of degraded and protection of ecosystems; planting of tree seedlings in the buffer zones for rivers and canals, watersheds and degraded areas (Page 360-362 of AB)	100	Efforts were directed towards the restoration of degraded and protection of ecosystems in various demarcated areas	958m for establishment of new tree plantations; 4Bn for supply of tree seeds and seedlings;	100		4.958	1.8	36.30percent	73percent	Supply of seeds and seedlings received a release of shs.1.8bn (50percent) out of the budget provision of 6.5bn.
		3.2.2 Increasing sustainable use of environment and natural resources	NBFP provides for greening along and around public infrastructure and establishments (page 348)	50			0						N/A
		3.2.3 Increasing national forest cover and economic productivity of forests;	NBFP provides for re-forestation and a forest reserves including those in national parks and game reserves (Page 363). It also provides for communities being supported to plant 7,000,000 tree seedlings; it also provides for commercial forest plantations	100	Emphasis is on re-forestation and a forest reserves	Shs 4.588Bn allocated to Supply of tree seeds and seedlings. (page 943). Shs 958m allocated to Establishment of new tree plantations (page 941). Shs 877M allocated to Sawlog Production Grant-Scheme	100		6.415	2.19	34.14percent	68percent	Supply of seeds and seedlings received a release of shs.1.8bn (50percent) out of the budget provision of 6.5bn. Sawlog Production Grant Scheme Project received a release of shs.390m (45percent) out of the provision of shs.890m (pg. 671)

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			through Sawlog Production Grant Scheme Project (Page 699)			Project (page 44).							
		3.2.4 Increasing the national wetland coverage	NBFP provides for restoration of wetlands, rangelands and monitor restoration of all ecosystems; conservation of the biodiversity value of wetlands; enhancement of the ecological value of wetlands; ensure sustainable use of wetlands for economic purposes (page 348 and 363)	100	There is commitment to operationalise legal and governance mechanisms for sustainable wetlands management	346m for wetland management services (page 44), there is also allocation of 2.99Bn to National Wetland Project Phase III (Page 466)	100		3.336	1.23	36.87percent	74percent	Release to wetland Management Services was shs.230m(38percent) of the provision of shs.610m and National Wetland Project Phase III release of shs.1bn (40percent) out of shs.2.59bn provision (Pg.670).
		3.2.5 Increasing the functionality and usage of meteorological information systems	The NBFP provides for regular inspection and maintenance of Synoptic stations countrywide, transmission of 30,711 SYNOPS and METARS on the Global Telecom System (GTS), preparation of routine Aviation Route Forecasts, and seasonal forecast and equipping weather observatories with weather instruments and equipment	100	The BFP takes care of some aspects of early warning systems implementation	Shs 11.635Bn allocated to Support the operations of Uganda National Meteorological Authority	100	However, the Authority (UMNA) allocated a block figure of 11.635Bn without disaggregation for the various activities/operations	11.635	3.1	26.64percent	53percent	Support to operations of Uganda National meteorological Authority (UNMA) received a release of shs. 3.1bn (27percent) out of the provision of shs.11.64bn (pg.669)
		3.2.6 Increasing the country's resilience to the impacts of climate change	There is commitment to provide weather and climate forecasts and advisories for all socio-economic needs of the population, conduct research on climate change, create climate change awareness; and	100	There is commitment to increase the country's resilience to the impacts of	Shs 1.882Bn allocated for Climate Change Project under Weather and Climate Change (Page 466).	50	No details of allocations for provide weather and climate forecasts and advisories for all socio-	1.882	0.38	20.19percent	40percent	Climate Change Project has a provision of shs.800 of which shs.380m (47percent) was released (pg 671)

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<b>4. Employment</b>	4.1 Job creation	4.1.1 Establish light manufacturing/agro-processing industries in Uganda to create jobs (NDP Parag. 317)	conducting Climate Change baseline surveys and Domestication of the UNFCCC and its KP (page 381)	100	There is commitment to establish light manufacturing/agro-processing industries through Industrial Research, Industrial and Technological Incubation. Also, Shs 8.32B allocated to Industrial Research for Technological Incubation, and Model Value Addition Centre Establishment	Shs 619M Allocated for Model Value Addition Centre Establishment (Page 626). In addition 1.7B allocated for industrial and technological Incubation. Also, Shs 8.32B allocated to Industrial Research for Development Budget (Page 623 of AB).	100	economic needs of the population, conduct research on climate change, create climate change awareness; and conducting Climate Change baseline surveys and Domestication of the UNFCCC and its KP	10.639	3.459	32.51percent	65percent	Release on Model Value Addition Centre Establishment was shs.189m (30percent); Industrial Incubation release of shs.570 our of the provision of shs.1.7bn; Industrial Research for Development Budget release of shs.2.7bn (38percent) pg. 420.

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	4.2 Entrepreneurship	4.2.1 Strengthen the capacity for entrepreneurship among the youth and women	The NBFP Provides commitment through the Uganda Women Entrepreneurship program (page 427) and the Youth Livelihood Program (page 403-404)	100	The BFP prioritises enhancing the entrepreneurship capacity among the youth and women through Uganda Women Entrepreneurship and the Youth Livelihood Programs	Shs 338N allocated to Youth Livelihood Program (page 45 of AB). Also Shs 1.0BN allocated to Uganda Women Entrepreneurs Fund (UWEP) (Page 44 of AB).	100	There is budget allocation to strengthen the entrepreneurship capacity among the youth and women through the UWEP and YLP as prioritised in the BFP and the NDPIL	34	10.64	31.29percent	63percent	Release total to shs.10.3bn (33percent) out of a provision of 33bnYouth Livelihood Programs (YLP) onpg 706 and a release of shs.340m (33percent) for Uganda Women Entrepreneurs Fund (UWEP) against a provision of shs.1bn.
	4.3 Creativity and innovation	4.3.1 Exploiting the creativity and innovations related to culture and creative industries	The NBFP Page 428-429 provides for Creative industries but as unfunded output.	0	There is no evidence of commitment in the planned outputs	No Budget allocations	0	There is no evidence of Budget allocation in the planned outputs					Nil
	4.4 Access to financial services	4.4.1 Strengthening the capacity of domestic financial institutions to expand access to banking, insurance and financial services for all	The NBFP Page612 provides for sustainable SACCOs, accessible as establishing new Community Savings and Credit Groups and also provides for capitalization of the Uganda Development Bank, page 617.	100	There is commitment to strengthen the capacity of domestic financial institutions to expand access to banking, insurance and financial services.	Shs 5.7Bn allocated for Capitalization of the Uganda Development Bank. Also Shs 308N allocated to Agricultural Credit Guarantee Scheme (page 176 of AB). In addition, Shs 11.3BN allocated to establishing SACCOs in every subcounty. In addition, Shs 4.3 BN allocated to	100	The BFP and the Annual Budget Provide for strengthening the capacity of domestic financial institutions to expand access to finance	51.3	214.88	418.87percent	100percent	Release of shs.214bn against the provision of shs.262bn towards Capitalisation of institutions and financing schemes Pg. 915; SACCOS established in every subcounty provision of shs.2.4bn of which shs.880m released, Pg915.

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			matching grants (Page 196 of AB).										
<b>II. Objectives</b>				<b>92.85</b> <b>7143</b>	<b>37.142857</b> <b>14</b>		<b>82.1</b> <b>4285</b> <b>714</b>	<b>49.285714</b> <b>29</b>	<b>86.428</b> <b>57143</b>			<b>51.84</b> <b>percent</b>	
									<b>77.785</b> <b>71429</b>			<b>5.18</b>	
								<b>Compliance at theme level</b>					<b>82.96571429</b>
1. Increase sustainable production, productivity and value addition in key growth opportunities	1.1 Addressing challenges in the selected thematic technical areas	1.1.1 Access critical farm inputs (e.g. high quality animal breeds, seeds and planting materials, fertilisers, agricultural finance e.t.c.)	The NBFP provides for provision of key agricultural inputs at farmer level i.e. (seed, planting, breeding and stocking materials and fertilizers) (page 59). It also provides for the Agricultural Credit Guarantee Scheme on page 617. Facilitation of farmers' access to rural financial services/financial institutions within the production clusters.	100	There is commitment to address access to critical farm inputs through various planned outputs	Shs 758n allocated to provide Agricultural Inputs to farmers. Shs 308N allocated to Agricultural Credit Guarantee Scheme (page 176 of AB). 2.68n allocated to Managing the distribution of agricultural inputs while Shs 72Bn allocated to Strategic interventions in Agricultural Supplies (Page 916 of AB)	100	There is a correlation between the NDP II, BFP and the Annual Budget in terms of addressing access to critical farm inputs	179.6	94.01	52.34 percent	100.0 percent	
	1.1.2 Agricultural mechanization	1.1.2 Agricultural mechanization	The NBFP provides for purchase of 13 tractors for distribution as grants to farmer groups engaged in the production of strategic commodities and rehabilitation/refurbishing of agricultural mechanization	<b>50</b>	The NBFP commitment of 13 tractors to farmers groups is negligible to promote agricultural mechanization	No evidence of allocations for agriculture mechanisation.	0	No Budget allocations made to promote mechanisation as prioritised in the NDP II and the BFP	0	0	0.00 percent		

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			infrastructure at Namalere Training Centre (Page71)		ion								
		1.1.3 Water for agricultural production	The NBFP provides for assistance for farmers to acquire small scale Water for Agriculture Production, (WFAP) infrastructure at farm level (valley tanks for livestock, valley tanks for crop irrigation, shallow wells, and fish ponds to promote) aquaculture) page 59.	100	There is commitment water for agricultural production through assistance for farmers to acquire small scale Water	Shs 2.24Bn allocated to Department of Agricultural Infrastructure and Water for Agricultural Production and shs 400m allocated to the Project on Irrigation Scheme Development in Central and Eastern Uganda.(PISD)- JICA Supported Project (Page 31 and 32 of AB).	100	Funds were provided/allocated inline with the BFP and as required by the NDPII	2.64	1.06	40.15 percent	80.30 percent	
		1.1.4 Improving agricultural markets	The NBFP provides for enhanced and nationally accessible SMS Export and Local market price information service (Export market information services) and maintenance and up date of an online regional market information portal – RISE (Export market information services) pages 233 - 234. Phytosanitary certificates issued after inspection for consignments of exports of flowers, fruits and vegetables, coffee, tea, tobacco, cocoa, simsim, pulses, spices page 64.	100	There is commitment to provide market information, However, no provision for capacity enhancement of primary producers to meet the standards	Shs 89M allocated for Trade Information and Product Market Research, shs 99m allocated for Economic Intergration and Market Access (page 353-354 of AB). Also, Shs 1.1 Bn allocated to Information Dissemination for Marketing and Production of Coffee page 252 of AB.	50	The coverage of market information is still limited inline with the budget provision	1.288	0.086	6.68 percent	13.35 percent	

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1.2 Agro-processing	1.2.1 Maize: animal feeds, industrial starch in the beer industry, maize flour, corn flakes, maize milk and oil	1.2.1 Maize: The BFP provides for promotion of value addition in especially priority/strategic commodities like dairy, meat, coffee, cotton, tea, rice, fish, cocoa, maize, beans, cassava, citrus, banana. In some commodities such as cassava, rice, maize, and beans, through the establishment of agriculture production clusters (Page 59). In addition, the BFP provides for construction of the Soroti Fruit Factory and facilitating infrastructure (Page 239)	There is commitment to promote and support investment in agro-processing of the prioritized agricultural products	100	There is commitment to promote and support investment in agro-processing of the prioritized agricultural products	Shs 3.5Bn Allocated to Improving Value addition and market Access (page 249 of AB), Shs 1.0Bn allocated to Dairy Market Access and Value Addition (page 695 of AB), Shs 250M allocated to Agriculture Technology Transfer (AGITT) Cassava Value Chain Project (page 229 of AB), Shs 9.03Bn allocated to Presidential Initiatives on Banana Industry (Page 169 of AB). Shs 1.7Bn allocated to Coffee Value Addition and Generic Promotion (page 952 of AB) and Shs 10.4Bn allocated to the Construction of the Soroti Fruit Factory (Page 345 of AB).	100	NDPII critical areas for agro processing have been provided for both in the BFP and the budget	25.88	9.3244	36.03 percent	72.06 percent														
															1.2.2 Cotton: garments and apparel, edible oil processing, soap production and animal feed											
															1.2.3 Livestock: processed milk, pasteurized milk, yoghurt, cheese, hides and skin; beef, fish processing etc.											
															1.2.4 Beans											
															1.2.5 Cassava											
															1.2.6 Bananas											
															1.2.7 Coffee											
1.3 Mineral Beneficiation	1.3.1 Iron smelting	The NBFP provides for strengthening national capacity to improve small scale mining and	Only provides for capacity strengthening	50	Shs 460m Allocated under Vote Function 0305 for Mineral	50	There is limited support of	0.599	0.894	149.25 percent	100.0 percent															

Area of NDPiI Assessment	Breakdown of Area of NDPiI Assessment	NDPiI Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDPiI and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
			value addition in the mineral sector (Page 107).		ing for value addition in the mineral sector	Exploration, development, production and value-addition (Page 434) and Shs 139m Allocated to Atomic Energy Promotion and Coordination (Page 404 of AB)		budget allocation and areas of focus to small scale, mining and value addition.					
		1.3.2 Processing of phosphates into fertilizers											
		1.3.3 Uranium											
		1.3.4 Limestone/Marble											
		1.3.5 Copper/Cobalt											
		1.3.6 Dimension Stones											
	1.4 Light Manufacturing	1.4.1 Paper and wood industry, aluminium and other related building materials etc.	Provides for development of a Fabrication Lab for small scale manufacturing of circuit boards and casings for complete prototypes. It also provides for industrial skills development and capacity building for small scale industries (page 213)	100	There is commitment to facilitate light manufacturing	880m allocated as LG Conditional grants for cottage industries in LRDP districts (page 102)	50	There is no budget allocation for development of a Fabrication Lab for small scale manufacturing of circuit boards as provided in the BFP.	0.88	0	0.00 percent	0.00 percent	
2. Increase the stock and quality of strategic infrastructure to accelerate the country's competitiveness	2.1 Road connectivity	2.1.1 Roads and bridges	In FY2015-16, there was commitment to increase the share of urban unpaved roads in fair to good condition, urban paved roads and district roads (BTB page 66), fast track the process of developing the SGR, fast tracking the development of an Airport in Kabale (Hoima) (BTB pages 66-70), and acquisition of	100	There is commitment to increase the stock and quality of strategic infrastructure	1.3tn for National Roads Maintenance & Construction; 415.9Bn to the National Road Fund; and 35.5 Bn for District Roads Rehabilitation (PRDP&LRP) Page 35; 434Bn for other transport services and infrastructure (Pages 364), Shs	100	There is budget allocation to support increase in the stock and quality of strategic transport infrastructure	2,551.90	966.23	37.86 percent	75.73 percent	



Area of NDP/II Assessment	Breakdown of Area of NDP/II Assessment	NDP/II Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDP/II and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
			new ferries (NBFP page 144)			113.5Bn allocated to Standard Gauge Railway Line page 34 under VF: 0402 Transport Services and Infrastructure, Shs 1.0Bn allocated to the development of new Kampala Port in Bukasa, Shs 252Bn allocated to Entebbe Airport Rehabilitation Phase 1.							
	2.2 An efficient railway system	2.2.1 An efficient railway system											
	2.3 A safe, secure, and efficient air transport system	2.3.1 A safe, secure, and efficient air transport system											
	2.4 A safe, secure, and efficient maritime transport system	2.4.1 A safe, secure, and efficient maritime transport system											
	2.5 Integration of ICT	2.5.1 Integration of ICT	NBFP page 193 provides for extension of the National ICT Infrastructure	100	Commitment to extension of the National Backbone Infrastructure (NBI)	Under Vote Function 0551 Development of Secure National Information Technology (IT) Infrastructure and e-Government services, Shs 49.3Bn allocated to National Transmission Backbone project (Page 734)	100	There is allocation for the Development of Secure National Information Technology (IT) Infrastructure, however, there was no budget allocation for construction of ICT incubation	49.3	5.678	11.52 percent	23.03 percent	

Area of NDPIL Assessment	Breakdown of Area of NDPIL Assessment	NDPIL Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDPIL and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
	2.6 Access to affordable, reliable, sustainable, and modern energy	2.6.1 Access to affordable, reliable, sustainable, and modern energy	In FY2015/16, focus was on construction of Karuma Hydro power Project (600MW); Isimba hydro power project (183MW) and the remaining mini-hydro power projects under the GET FIT framework (BTB page 71) and continuing deep geothermal exploration	100	There is commitment to the exploitation of renewable energy sources particularly hydro power	Shs 22.159Bn allocated to large Hydro power infrastructure (Isimba HPP, Ayago Interconnection Project, Muzizi Hydro Power Project, Nyagak III Hydro Power Project)	100	hubs/centers and ICT parks	22.159	151.39	683.20 percent	100.0 percent	The approved Budget was Shs2,357.44Bn in the SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2015/16 out of which 151.39Bn was released. This is different from the 22.159Bn that was appropriated in the AB
3. Enhance human capital development	3.1 Reducing unemployment through quality education and skills development	3.1.1 Access to quality primary and secondary education	The NBFP provides for better facilitation of the UPE, USE and UPOLET programmes by increasing funding to the Capitation and School Facilities Grants under page 29; there is also commitment to strengthening the monitoring and supervision system at school/institutional level. (page 27-28)	100	There is commitment to fund programs and initiatives to ensure that good quality education is provided	Shs 67.4Bn allocated to UPE Capitation, Shs 54.2Bn allocated to Schools' Facilities Grant project under VF: 0781 Pre-Primary and Primary Education. Shs 135.91Bn allocated to Secondary Education programmes and projects (Page 38-39 of AB)	100	However, it's not clear as to whether the allocations to USE includes facilitation of the UPOLET programme	257.51	67.14	26.07 percent	52.15 percent	
		3.1.2 Access to quality early childhood development, care and pre-primary education	The NBFP provides for plans to reviewing the ECD Policy (NBFP Page 264), it also provides for monitoring the nursery section in schools, supervise and monitor primary schools and nursery schools/ECD centres. (NBFP Page-275).	100	There was commitment to review the ECD Policy, and supervise and monitor primary schools and nursery	No allocations made specific to ECD.	0	Generally, allocations for Pre-primary are combined with primary education, However, there are no specific budgetary allocations	0	0	0.00 percent		

Area of NDPIL Assessment	Breakdown of Area of NDPIL Assessment	NDPIL Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDPIL and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
			schools/EC D					to undertake supervision and monitoring of the nursery section in schools.					
		3.1.3 Re-designing the curriculum to facilitate proficiency, talent and relevant skills development (NDP II parag. 429)	There is no clear commitment to re-designing the curriculum in the BFP, However, the Budget speech page 28 commits to enhance vocational and skills development by implementing the Skilling Uganda Project	50	While the Budget speech commits to enhance vocational and skills development by implementing the Skilling Uganda Project, there is no evidence of commitment in the BFP to the same effect	While no allocations provided for re-designing the curriculum, Shs 3.23Bn was allocated for Support the implementation of Skilling Uganda Strategy (page 319) and 8.53Bn was allocated to NCDC for Curriculum Development and Training under Vote Function 0706 Quality and Standards	0	There is no clear evidence of priority focus in the BFP and allocation intended to re-design the curriculum to facilitate proficiency, talent and relevant skills development as provided in the NDPIL	0	0	0.00percent		No evidence of releases for UPE capitation Grant
		3.1.4 Achieving literacy and numeracy among adults	The NBFP Page 394 provides commitment to implementation Functional Adult Literacy activities and District Functional Adult Literacy Programme (FALP);	100	There is clear evidence of commitment to implement Functional Adult Literacy activities and District Functional Adult Literacy	Shs 1.575Bn allocated to District Functional Adult Literacy under Vote: 500 501-850 Local Governments (page 45 of AB)	100	The Annual budget allocates money to support the Functional Adult Literacy	1,575	0.79	50.16percent	100.32percent	

Area of NDP II Assessment	Breakdown of Area of NDP II Assessment	NDP II Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDP II and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
					Programme								
	3.2 Improving health and promoting well-being for all at all ages	3.2.1 Reducing maternal mortality ratio	The NBFP provides for reduction of maternal and neonatal mortality through; procuring and distributing EMoC medicines and construction of the Specialized Maternal and Neonatal Health Unit in Mulago (page 318)	100	The BFP prioritises reduction of maternal and neonatal mortality.	Shs 700m was allocated to Construction of Specialised Neonatal and Maternal Unit in Mulago Hospital under VF: 0801 Sector Monitoring and Quality Assurance (Page 39) and Shs 14.3Bn under Vote Function 0802 Health systems development (Page 323)	100	There is budgetary allocation to support to construct a specialised Neonatal and Maternal Unit in Mulago Hospital	15	4.64	30.93 percent	61.87 percent	
		3.2.2 Reducing preventable deaths of newborns and under-five children	The NBFP provides for introduction of new vaccines (the Rota virus, inactivated polio vaccine) for children under one year into routine immunization, a country wide mass measles campaign, undertake and Support Supervision of immunization services in poorly performing districts and integrated monthly support supervision in all districts (NBFP Page 323). The speech also makes commitment for nutritional supplements on page 31.	100	The BFP has committed to scaling up critical nutrition outcomes and immunisation.	Shs 1.5Bn allocated to Immunisation Services under Programme 02 Medical Services Vote Function 0854 (Page 958 of AB). Also Shs 9Bn allocated to Immunisation Supplies under Vote Function 0859 Pharmaceutical and Medical Supplies (page 673 of AB). Shs 4.6Bn allocated to Immunisation services. Also, Shs 220M allocated to Food and nutrition	100	There is budgetary allocation towards nutrition security and immunisation as prioritised in the NDP II and the BFP	16.22	1.622	10.00 percent	20.00 percent	

Area of NDP/II Assessment	Breakdown of Area of NDP/II Assessment	NDP/II Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDP/II and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
						security (Page 222 of AB). Shs 700M was allocated to Food and nutrition security under Project 1264 Commercialization of Agriculture in Northern Uganda (Page 228 of AB) and Shs 200m allocated to Food and nutrition security under Project 1238 Rice Development Project (Page 227 of AB)							
		3.2.3 Reducing the epidemics of AIDS, tuberculosis, malaria, and neglected tropical diseases and combat hepatitis, water-borne diseases, and other communicable diseases	The Budget speech page 31 commits to enhance the treatment against Hepatitis B with an allocation of Shs. 10 billion, The NBFP page 28 also commits to enhance health awareness campaigns including the anti-malarial programme while on page 327, it provides for procuring traditional vaccines, Pneumococcal vaccines and immunization related supplies all districts.	100	There is commitment to reduce premature deaths due to communicable diseases	Shs 173.81Bn allocated to Global Fund for AIDS, TB and Malaria, (page 323) Shs 1Bn allocated to Photobiological Control of Malaria (Page 334), Shs 15m allocated to Health safety and Social Awareness for Miners under Vote Function 0305 Mineral Exploration, Development & Production (Page 426)	100	There is budgetary allocations to reduce premature deaths due to communicable diseases	174,825	247,472	141.55 percent	100.0 Percent	
		3.2.4 Universal access to sexual and reproductive health care services	The NBFP page 318 provides for supervision of all districts for implementation of reproductive health activities and mentoring on long term family planning methods and post abortion care.	100	Focus in the BFP was on supervision of all districts for implementation of reproductive	Shs 88n allocated to Supply of Reproductive Health Items under Vote Function 0859 Pharmaceutical and Medical Supplies	50	No evidence of allocations to long term family planning methods and post abortion	8.0	2.0	25.00 percent	50.00 percent	

Area of NDP II Assessment	Breakdown of Area of NDP II Assessment	NDPII Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDPII and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
4. Strengthen mechanisms for quality, effective and efficient service delivery	4.1 Promoting transparency and accountability	4.1.1 Strengthen the oversight agencies to effectively detect, investigate, report and prosecute corruption cases	The budget speech provides for enforcement of implementation of sanctions against officials who fail to provide timely accountability (page 33). The NBFP (pages 602 - 603) shows commitment on: Public Financial Management; External Audit; Regulation of Procurement and Disposal Systems; Corruption Litigation, awareness; as well as Governance and Accountability. In addition, page 483 shows commitment towards promoting external and internal JLOS accountability	100	There is commitment to strengthen the oversight agencies to effectively detect, investigate, prosecute corruption cases	Shs 64.55Bn allocated to Vote Function 1403 Public Financial Management for Financial Management and Accountability Program. In addition, Shs 40.1Bn allocated to Corruption investigation, Litigation & Awareness under Vote:103 Inspectorate Government (IG). Also, Shs 1.61Bn allocated to Procurement Audit and Monitoring under Vote:153 PPDA (Page 920), and shs 4.5Bn allocated to Financial Intelligence Authority (Page 176)	100	There is support under the different institutions to strengthen their oversight function to effectively detect, investigate, report and prosecute corruption cases	110.76	48,183	43.50 percent	87.00 percent	

Area of NDPII Assessment	Breakdown of Area of NDPII Assessment	NDPII Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDPII and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
	4.2 Enforcing the regulatory frame work and streamlining the inspection function	4.2.1 Enforce the regulatory frame work and streamlining the inspection function	The NBFP shows commitment through providing for joint inspections; carrying out compliance inspections (page 536); Local governments inspections and assessments (pages 571); and addressing challenges in human resources management, enhancing performance, and strengthening supervision, monitoring and inspection (budget speech parag. 104)	100	There is commitment to enforce the regulatory frame work and streamlining the inspection function	Shs 493.9M allocated to District Inspection Department under Vote Function 1324 Local Government Inspection and Assessment. In addition, Shs 2.749Bn allocated to Urban Inspection Programme under Vote Function 1324 Local Government Inspection and Assessment	50	Resources were allocated to district and urban Inspection Programme with no clear evidence of allocations to providing for joint and compliance inspections as well as strengthening supervision, monitoring and inspection for proper human resource management and enhancing performance	3,234	0.43	13.30 percent	26.59 percent	
	4.3 Effective citizen participation in development processes	4.3.1 Strengthen citizen participation in the development processes	The NBFP provides for carrying out Citizens' information fora (Barraza's) on page 566; implementing Community Driven Development Initiatives under the CDD Programme and Trade and commercial development activities; and providing opportunities for communities to access adult literacy and functional skills. In	100	There is commitment to strengthen citizen participation in the development processes	Shs 622M allocated to LGs to support implementation of CDD and LED programmes,(Page 262), also Shs 1.37Bn allocated to community groups under CDD under Vote Function 1005 Gender, Community and Economic Development (Page 705 of AB). In addition, Shs 119m	100	There are budgetary allocations towards strengthening citizen participation in the development processes	204,111	139,038	68.12 percent	100.0 percent	No Release made for Voter Education and Training

Area of NDP II Assessment	Breakdown of Area of NDP II Assessment	NDP II Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDP II and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments	
			<p>In addition, the NBFP provides for publicity support for all general election activities; sensitization of stakeholders in the electoral process; and conducting elections for Presidential, Parliamentary and Local Governments.</p>			<p>was allocated to Voter Education and Training and Shs 202.9Bn was allocated to Voter Registration and Conduct of General elections including sensitization of stakeholders in the electoral process; and conducting elections for Presidential, Parliamentary and Local Governments</p>								
				<b>92.85</b> <b>7143</b>	<b>37.142857</b> <b>14</b>		<b>73.8</b> <b>percent</b>	<b>44.3</b> <b>percent</b>	81.4285 7143			<b>64.58</b> <b>percent</b>		
									73.3 percent			<b>6.458</b>		
													<b>79.74371429</b>	
<b>1. Accelerating investment in infrastructure development</b>														
	1.1 Transport		<p>Focus was on improving the condition of the road network through tarmacking and maintenance of roads, improving the traffic flow in the Greater Kampala Metropolitan Area through Bus Rapid Transit, increasing the volume of passenger and freight cargo conveyed on the rail, air and marine transport (NBFP page 23)</p>				see objective 2 for details							1.79 bn for Capacity Enhancement of KCCA in Management of Traffic; and 3.3tn for Formulation of Master Plan on Logistics in Northern Economic Corridor; 1.1tn for preparatory survey for improvement of Gulu Municipal Council Roads (page 377)
	1.1.1 Roads		<p>The budget for the FY 2015/16 will maintain the current level of funding to accelerate construction of the ongoing projects with the exception of Hoima-Wansekoroad as well as Soroti-Katakwi road (NBFP page 23)</p>	100	<p>There was commitment to increase Kms of upgraded, maintained and or new Paved Roads</p>	<p>Shs 1.3Tn for National Roads Maintenance &amp; Construction; Shs 415.98tn to the National Road Fund; and Shs 35.5 Bn for District Roads Rehabilitation (PRDP&amp;LRP) Page 35.434Bn for other transport services</p>	100						There is budget allocation to the increase Kms of upgraded, maintained and or new Paved Roads	



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						and infrastructure (Pages 364),							
		1.1.2 Railway	Priority was on fast-tracking the already ongoing process of developing the Standard Gauge Railway network.(NBFP page 23)	100	There is commitment to develop the SGR and light rail network for GKMA	Shs 113.58bn allocated to Standard Gauge Railway Line page 34 under VF: 0402 Transport Services and Infrastructure,	100	There is allocation towards the construction of Standard Gauge Railway Line					
		1.1.3 Air transport	The Budget strategy was to continue with maintenance and operations of Entebbe International Airport and other Air transport facilities across the country as well as fast tracking the development of an airport in Kabale (Hoima) (NBFP page 23)	100	There was commitment for maintenance of Entebbe International Airport and other transport facilities across the country including fast tracking the development of an airport in Kabale(Hoima)	253bn for Entebbe Airport Rehabilitation Phase 1 (page 376); Rehabilitation and re-equipping of EACAA - Soroti (Page 374)	50	There is no evidence of allocation to fast tracking the development of an airport in Kabale (Hoima) as prioritised in BFP and the NDPII					

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		1.1.4 Marine transport	Budget strategy was continuous improvement of the regional and inland water system mainly through procurement of ferry services as well as improving the safety and quality of the water transport system in partnership with the private sector (NBFP page 23)	100	Emphasis was on the improvement of regional and inland water system as well as improving the safety and quality of the water transport system	Shs 2Bn allocated for a new ferry to replace Kabalega for Opening Southern Route, and Shs 1.0Bn allocated to the development of new Kampala Port in Bukasa. In addition, shs 2.9Bn allocated to Operation and Maintenance of MV Kalangala Ship and other delegated ferries (page 389)	100	The emphasis in Marine transport was on construction of a new port in Bukasa and a new ferry to replace Kabalega and Operation and Maintenance of MV Kalangala as prioritised by the BFP and the NDPIL					
	1.2 Energy	1.2.1 Hydro power dams	The Budget strategy for FY2015/16 was to fast-track the construction of Karuma Hydropower Project (600MW); Isimba hydro power project (183MW), other mini-hydro power projects such as Muzizi HPP, construction of at least Five Small Hydropower plants as well as construction of transmission lines under the Rural Electrification Programme.	100	There was commitment to construct Hydropower Projects and transmission lines under Rural electrification program	Shs 2.357Tn was allocated towards construction of large hydro power infrastructure (page 400 of AB)	100	There was allocation to construction of hydro power projects and transmission lines as prioritised by the BFP and the NDPIL					
		1.2.2 Other renewable energy sources	In terms of the budget strategy, the renewable energy sources were not prioritised as most emphasis was on the construction of Hydro power projects. However, MEMD makes it clear that fast tracking formulation of the Geothermal policy and legislation is a key	100	There was commitment to promote renewable energy source	Shs 13.38n was allocated to Promotion of Renewable Energy & Energy Efficiency (Page 3400), Shs 4.29Bn allocated to Uganda Geothermal Resources Development project under VF:	100	There was budgetary allocations to Promotion of Renewable Energy & Energy Efficiency and geothermal Resources Development as prioritised by the BFP and the NDPIL					

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			output for FY2015/16 as well as continuing with geothermal explorations in Kibiro, Katwe, Buranga, Panyimur and other geothermal areas (page 107)			0305 Mineral Exploration, Development & Production. Also, Shs 100m allocated to Geothermal Resources Department under VF: 0305 Mineral Exploration, Development & Production (Page 34 of AB)							
		1.2.3 Expansion of the transmission network	The Budget strategy for FY2015/16 Provides for construction of transmission lines under the Rural Electrification Programme.	100	There was commitment to construct transmission lines under the Rural Electrification Programme.	Shs 72.589 was allocated to Rural Electrification (Page 716) under Vote Function 0351. Also Shs 11.68n allocated to Mbarara-Nkenda/Tororo-Lira Transmission Lines (page 400 of AB)	100	There is allocation to Rural Electrification project as prioritised in the BFP and the NDP II.					
	1.3 Oil and Gas	1.3.1 Oil pipelines	Emphasis was on fast tracking the development of the Oil Refinery, the Malaba-Kampala, Eldoret-Kampala and Kampala-Kigali petroleum products pipelines among others	100	Commitment was adequate to fast tracking the development of the Oil Refinery and the pipelines	Shs 31.98n allocated to construction of Oil Refinery under Vote Function 0301 Energy Planning, Management & Infrastructure Dev't (Page 400 of AB). Also Shs 1.358n was allocated to the operations of the Kenya - Uganda - Rwanda Oil pipelines, page 423	100	Allocations were made towards the construction of the oil refinery and preliminary work on the Kenya - Uganda - Rwanda Oil pipelines,					

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		1.3.2 Oil refinery											
	1.4 Water for Production	1.4.1 Water for livestock	The Budget strategy as presented in the BFP does not explicitly prioritise water for production as infrastructure element, however, under Enhancing Public Social Service Delivery strategy, it commits to increase access to water for production	100	The BFP commits to increase access to water for production	Shs 210m Allocated to improve access to water for livestock (Page 231 of AB). Shs 2.1Bn allocated to construction of irrigation schemes (Page 228), also, shs 1.4Bn allocated to construction of irrigation scheme under Vote Function 0101 Crops (page 229) under Agriculture Cluster Development Project and shs 400m allocated to the Project on Irrigation Scheme Development in Central and Eastern Uganda.(PISD)- JICA Supported Project (Page 31 and 32 of AB).	100	Though allocations are made to water for livestock and irrigation, no allocations made to water for aquaculture and rural industries					
		1.4.2 Irrigation development											
		1.4.3 Water for aquaculture											
		1.4.4 Water for Rural Industries											

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	1.5 ICT	1.5.1 Extension of the National Backbone Infrastructure (NBI)	Budget strategy was on promotion of e-Government and fast tracking the finalization of the legal and policy framework with emphasis on the National ICT Policy and other ICT sector policies as detailed out in the National Budget Framework Paper	100	There is commitment to promote e-Government and fast tracking the finalization of the legal and policy framework	Shs 49.3Bn allocated to National Transmission Backbone project Under Vote Function 0551 Development of Secure National Information Technology (IT) Infrastructure and e-Government services,	100	Allocations made to National Transmission Backbone Infrastructure project and e-Government services,					
		1.5.2 ICT incubation hubs/centers and ICT parks											
<b>2. Pursuing an export oriented, quasi-market approach</b>													
	2.1 Promoting access to external markets	2.1.1 Negotiate access to high value markets in high income countries for Ugandan goods and services and or to effectively position Uganda's goods and services in international markets	The Budget strategy as presented in the BFP does not explicitly prioritise development and promotion of external market access as prioritised in the NDP II	0	There is no direct linkage between the priority focus as identified in the NDP II and the Budget strategy priorities and measures	The allocations in the Approved Budget estimates for 2015/16 were generally to ensure sound macroeconomic management, promotion of foreign direct investment, ensuring debt sustainability and sufficient level of foreign reserves (Table 1: On page 15 shows the Fiscal Framework for AB).	50	What is provided in the approved estimates is for an enabling environment but lacks the aspect of promoting access to foreign markets					

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	2.2 Fiscal policy interventions by the government in strategic areas of the economy	2.2.1 Fiscal policy interventions in strategic areas of the economy	The budget strategy was to facilitate private sector enterprise through: sound macroeconomic management, promotion of portfolio; and foreign direct investment, ensuring debt sustainability and maintaining of sufficient level of foreign reserves; financial deepening through pensions and capital market development, increasing availability of long term capital for private sector financing; and Strengthening the institutional framework for business and land registration, investment promotion, etc. (NBFP page 21)	100	The BFP strategy for fiscal policy intervention addresses the issues of macro sound macroeconomic management and promoting competitiveness of the economy		100	The Approved Budget Fiscal Framework provides an outlay of fiscal strategy as underpinned by the NDPII to maintain the macroeconomic stability and country's competitiveness					
<b>3. Promoting value addition through industrialization</b>													
	3.1 Promoting agro-processing	3.2.1 Establishment of light manufacturing/agro-processing industries in beef and dairy products, leather products, textile and apparel, wood products or food processing	The budget strategy was to enhance Production and Productivity of the agricultural sector within the Government policy framework of income enhancement and wealth creation, through improving access to Markets and Value Addition (NBFP page 24)	100	The BFP strategy was spot on promoting agro-processing through enhancing production and Productivity of the agricultural sector	Shs 619M Allocated for Model Value Addition Centre Establishment (Page 626). In addition 1.7B allocated for Industrial and technological production Incubation. Also, Shs 8.32B allocated to Industrial Research for Development Budget (Page 623 of AB).	100	The approved estimates have generally addressed issues of agro-processing as prioritised by the BFP and the NDPII					

Area of NDP/II Assessment	Breakdown of Area of NDP/II Assessment	NDP/II Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDP/II and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
	3.2 Promoting mineral beneficiation	3.2.1 Investment in the value addition laboratory in the Department of Geological Surveys and Mines so as to strengthen the mineral dressing	While the Budget strategy prioritises enhancing public support to private sector enterprise in developing technical expertise and entrepreneurship, especially for Small and Medium Enterprises (SMEs), There is no clear commitment to support value addition in the mineral sub sector at the strategy level (Page 21)	0	There is no direct commitment to support value addition as NDP/II prioritises	Shs 460m Allocated under Vote Function 0305 Mineral Exploration, Development & Production for Mineral Exploration, development, production and value-addition (Page 434), Shs 139 M Allocated to Atomic Energy Promotion and Coordination (Page 404 of AB)	50	The Approved budget does not clearly prioritise mineral beneficiation just like the NDP/II					
	3.3 Promoting light manufacturing and small-scale industries	3.3.1 Promoting light manufacturing and small-scale industries	The Budget strategy focused on revitalisation of the Uganda Development Corporation (UDC) to play a major role of supporting investment and industrial development, and further development of Industrial and Business Parks in various parts of the country (NBFP page 25)	100	The BFP at strategy level showed commitment to promote light manufacturing and small scale industries	Shs 1.2Bn approved for Commercial and Economic Infrastructure Development by UDC (page 349); Shs 10.9Bn was allocated to Industrial and Technological Development (10.4Bn for Soroti Fruit Factory and shs 480m for the One Village One Product Programme) page 350; Shs 600m for Model Value Addition Centre Establishment; 1.7Bn for Industrial and technological incubation (page 626)	100	The budget allocated resources to programmes and initiatives geared towards promoting light manufacturing as prioritised by NDP/II.					
<b>4. Accelerating investment human capital Development</b>													
Enhancing Public Social Service Delivery													

Area of NDPII Assessment	Breakdown of Area of NDPII Assessment	NDPII Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDPII and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
	4.1 Reducing the maternal mortality ratio	4.1.1 Reducing the maternal mortality ratio	The Budget strategy includes construction of a Specialized Maternal and Neonatal Health Unit in Mulago and rehabilitation of Lower Mulago Hospital; procurement and distribution of essential health kits such as mama kits, specialized equipment and improve the management of the referral and ambulance services; and implementation of the reproductive health activities, mentoring on long term family planning methods and conducting independent maternal death audits countrywide (page 28)	100	The BFP showed commitment to finance measures geared towards reducing maternal mortality ratio as the NDPII prioritises.	Shs 699M allocated to the Construction of Specialised Neonatal and Maternal Unit in Mulago Hospital (Page 330 of AB) and shs 500m allocated towards National Ambulance Services under Vote Function 0804.	50	While allocations were made to construct the maternal Unit in mulago, there is no evidence of allocation to mentoring on long term family planning methods, procurement and distribution of essential health kits such as mama kits and specialized equipment to improve the management of the referral					
	4.2 Reducing preventable deaths of newborns and under-five children	4.2.1 Reducing preventable deaths of newborns and under-five children	The Budget strategy includes enhancement of health awareness campaigns including the anti-malarial programme and; Improve comprehensiveness and composition in the supply and delivery of essential drugs and medicines as well as monitoring and supervision at service delivery level.	100	The budget strategy in the BFP supports prevention of deaths of new borns and under five children	Shs 1.5Bn allocated to Immunisation Services under Programme 02 Medical Services Vote Function 0854 (Page 958 of AB). Also Shs 9Bn allocated to Immunisation Supplies under Vote Function 0859 Pharmaceutical and Medical Supplies (page 673 of AB). Shs 4.6Bn allocated to Immunisation services (Page 222 of AB).	100	The Budget allocation was inline with the BFP Strategy and the NDPII priority focus					



Area of NDP/II Assessment	Breakdown of Area of NDP/II Assessment	NDP/II Checklist	NBFP (and other related Docs such as Budget, Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDP/II and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
	4.3 Addressing the nutritional needs of children under five years of age, adolescent girls, pregnant and lactating women, and older persons	4.3.1 Address the nutritional needs of children under five years of age, adolescent girls, pregnant and lactating women, and older persons	The Budget strategy emphasizes ensuring household food and nutrition security (NBFP page 25)	100	The budget strategy committed to address household food and nutrition security	Shs 220M allocated to Food and nutrition security (Page 222 of AB). Shs 700M was allocated to Food and nutrition security under Project 1264 Commercialization of Agriculture in Northern Uganda (Page 228 of AB) and Shs 200m allocated to Food and nutrition security under Project 1238 Rice Development Project (Page 227 of AB)	50	The budget allocated resources to various food and nutrition security in agriculture, there seems to be no coordination with the health sector in terms of food and nutrition.					
	4.4 Reduction of pre-mature mortality from non-communicable diseases (NCDs)	4.4.1 Reduce pre-mature mortality from non-communicable diseases (NCDs)	Where as not clearly stated as a budget strategy, the NBFP provides for regular checkups and testing of non-communicable diseases like Breast and prostate Cancer as a cross-cutting issues (Page 767)	0	There was no commitment at budget strategy level, however, the BFP provided for regular checkups and testing of non-communicable diseases	Shs 3.198Bn allocated to Community health services provided (control of communicable and non-communicable diseases under Vote Function 0804 Clinical and public health (Page 332)	100	The budget allocated resources to control communicable and non-communicable diseases					
	4.5 Promoting universal access to sexual and reproductive health care services	4.5.1 Promote universal access to sexual and reproductive health care services	The budget strategy provided for implementation of the reproductive health activities, mentoring on long term family planning methods (NBFP page 28) and conducting	100	The BFP at strategy level showed commitment to enhance universal	Shs 8Bn allocated to Supply of Reproductive Health items under Vote Function 0859 Pharmaceutical and Medical	50	While allocations made to reproductive health items, there is no evidence of allocation to mentoring on long term family planning methods, conducting independent maternal death audits countrywide as prioritised by the BFP					

Area of NDPIL Assessment	Breakdown of Area of NDPIL Assessment	NDPIL Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDPIL and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
			independent maternal death audits countrywide;		access to sexual and reproductive health care services	Supplies (Page 671)							
	4.6 Ensuring access to quality essential health care services, and access to safe, effective, and affordable essential medicines and vaccines for all	4.6.1 Improve access to quality essential health care services, and access to safe, effective, and affordable essential medicines and vaccines for all	The Budget strategy included the improvement of timeliness, comprehensiveness and composition in the supply and delivery of essential drugs and medicines as well as monitoring and supervision at service delivery level.	100	The Budget strategy addresses the NPII priority of improving access to quality essential health care services, and access to safe, effective, quality, and affordable essential medicines and vaccines for all	Shs 218Bn allocated to Pharmaceuticals and Other Health Supplies under Vote Function 0859 Pharmaceutical and Medical Supplies (page 671)	100	The Budget allocated to pharmaceuticals and Other Health Supplies responding to NDPIL priority focus					
	4.7 Increase substantially health financing and the recruitment, development and training and retention of the health workforce	4.7.1 Increase substantially health financing and the recruitment, development and training and retention of the health workforce	The budget strategy addresses the staffing gaps through recruitment of additional health workers with emphasis on the critical cadres; and improving staff welfare through further provision of facilities such as staff houses, electricity, water and sanitation and payment of hard to reach among other allowances in order to attract and retain qualified health workers	100	The Budget strategy commits to address staffing gaps and payment of hard to reach and other allowances to attract and retain qualified health workers	Shs 1.365Bn allocated to Health Workers Recruitment and Human Resource Management Services under Vote Function 0852 for Health (page 781), Shs9.298Bn allocated to District Infrastructure Support Programme (Page 323) and Shs 21Bn	100	The Budget allocated resources to addresses the staffing gaps in the health sector and for staff training					

Area of NDPiI Assessment	Breakdown of Area of NDPiI Assessment	NDPiI Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDPiI and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
						allocated for staff training (Page 325)							
	4.8 Continued access to free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes	4.8.1 Continued access to free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes	The budget strategy included better facilitation of the UPE, USE and UPOLET programmes by increasing funding to the Capitation and School Facilities Grants; procurement and distribution of instruction materials and teaching aids for UPE, USE and UPOLET such as text books, charts; improving the quality of education infrastructure; and strengthen the monitoring and supervision system at school/institutional level.	100	The budget strategy commits to continue funding to UPE and USE as prioritised by NDPiI	Shs 67.4Bn allocated to UPE Capitation, Shs 54.2Bn allocated to Schools' Facilities Grant project under VF: 0781 Pre-Primary and Primary Education. Shs 135.91Bn allocated to Secondary Education programmes and projects (Page 38-39 of AB)	100	The Budget allocated resources to continue funding the UPE and the USE programmes as prioritised by the BFP and the NDPiI					
	4.9 Promoting access to quality early childhood development, care and pre-primary education so that they are ready for primary education	4.9.1 Promote access to quality early childhood development, care and pre-primary education so that they are ready for primary education	There is no direct commitment to support and promote access to quality early childhood development care and pre-primary education in the Budget strategy . However, at sector level, the NBFP provides for plans to reviewing the ECD Policy (NBFP Page 264), it also provides for monitoring the nursery section in schools, supervise and monitor primary schools and nursery schools/ECD	0	There is no direct commitment to support and promote access to quality early childhood development care and pre-primary education at the	While Shs 67.4Bn allocated to UPE Capitation, Shs 54.2Bn allocated to Schools' Facilities Grant project under VF: 0781 Pre-Primary and Primary Education, there is no specific allocation made for ECD/pre-primary Section	0	No specific allocation made specific for ECD/pre-primary Section as the BFP and the NDPiI prioritises					

Area of NDP II Assessment	Breakdown of Area of NDP II Assessment	NDP II Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDP II and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
			centres. (NBFP Page-275).		Budget strategy.								
	4.10. Promoting access to affordable quality technical, vocational and tertiary education	4.10.1 Promoting access to affordable quality technical, vocational and tertiary education	The budget strategy included enhancing vocational and skills development by strengthening Skilling Uganda Project, supporting digital and science and staffing of the newly constructed technical schools (NBFP page 28)	100	The budget commits to enhance Vocational and skills development as prioritised by the NDP II	Shs 3.23Bn was Allocated for Support to the Implementation of Skilling Uganda Strategy, 54.9Bn also allocated to it as Skills Development VF: 0705 that covers projects such as BTVET, NHSTC, Development of BTVET, Skills Development Project, Nakawa Vocational Training Institute among others (page 38)	100	The budget allocated resources to the promote access to affordable quality technical, vocational and tertiary education as prioritised by the BFP and the NDP II					
<b>5. Planned and controlled urbanization</b>	5.1 Promoting access to adequate, safe and affordable housing and basic services, and upgrade of slums	5.1.1 Promote access to adequate, safe and affordable housing and basic services, and upgrade of slums	Under the Budget strategy of Commercializing Production through Productivity Enhancement and Value Addition, Housing development was identified as a priority (page 24)	50	To some extent, the BFP at strategy level commits to promote housing development as one of the areas for commercializing Production through Productivity	Shs 346m allocated to Kasooli Housing Project, Shs 794m allocated to Housing Development and Estates Management, and Shs 2.53Bn for Human Settlements (Page 271)	50	While the budget allocated money for Housing development and estates management as well as human settlements, there is no allocation to upgrade slums					

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					<p>y Enhancement and Value Addition. However, there is no commitment to upgrade slums</p>								
	5.2 Providing access to safe, affordable and sustainable transport systems	5.2.1 Provide access to safe, affordable, accessible and sustainable transport systems	The budget strategy provides for maintenance of the national, district, urban, community access road networks and numerous bridges across the country.	100	There is commitment to provide access to safe, affordable, accessible and sustainable transport system	Shs 1.3Tn allocated for National Roads Maintenance & Construction and shs 35.5 Bn for District Roads Rehabilitation (PRD P&LRP) Page 35; 434Bn for other transport services and infrastructure and shs 415.9Bn to the National Road Fund; (Pages 364)	100	Several other allocations made towards other transport system such as the Air, Marine and SGR and bridges					
	5.3 Improving road safety	5.3.1 Review the Road Safety Act 1998 and Road Transport Services Act	Where as not clearly stated as a budget strategy, the NBFP provides for Traffic and Road Safety (Motor Vehicle Inspections) Regulations drafted and gazetted; Drafting Principles submitted to Cabinet and Draft IWT legislation prepared; Axle Load Control Policy submitted and approved; Traffic and Road Safety Act reviewed (Page 152)	0	There was no commitment at budget strategy level, however, the BFP provided for Traffic and Road Safety	Shs 635m allocated for coordinating and monitoring road safety programmes (page 368)	0	The budget allocations was made to coordinating and monitoring road safety programmes. However, no specific allocations made to review the Road Safety Act and Road Transport Services Act and formulate relevant regulations.					

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	5.4 Strengthening efforts to protect and safeguard cultural and natural heritage	5.4.1 Strengthen efforts to protect and safeguard cultural and natural heritage	At strategy level, there is no commitment to strengthen efforts to protect and safeguard cultural and natural heritage in the BFP	0	No commitment to strengthen efforts to protect and safeguard cultural and natural heritage in the BFP	No evidence of allocation to strengthen efforts to protect and safeguard cultural and natural heritage	0	No evidence of allocation to strengthen efforts to protect and safeguard cultural and natural heritage					
<b>6. Strengthening governance</b>	6.1 Reducing corruption and bribery in all its forms	6.1.1 Reducing corruption and bribery in all its forms	The budget strategy provides for causing the investigation of all ineligible expenditure and prosecute those involved in financial impropriety and enforcement of performance standards (NBFP page 30)	100	There commitment to reduce corruption and bribery in all its forms	40bn for Corruption investigation, Litigation & Awareness (35.8bn recurrent and 4.44bn development) page 28;	100	There is allocation to strengthen governance through reducing corruption, develop an accountable and transparent institution as well as ensuring peace and security					
	6.2 Developing effective, accountable and transparent institutions at all levels	6.2.2 Developing effective, accountable and transparent institutions at all levels	The budget strategy provides for improving coordination in implementation of Government programmes/projects, enhanced monitoring at facility levels and enforcement of performance standards;	100	There commitment to develop effective, accountable and transparent institutions	981.5bn for Strengthening anti-corruption Legal Framework (Page 635)	100						
	6.3 Ensuring peace, defence and security of the citizens and the country	6.3.1 Ensuring peace, defence and security of the citizens and the country	The budget strategy provides for maintenance of National Security and Defence. Particularly to facilitate the ongoing Government programme of strengthening, professionalizing and equipping the army and other security organs; acquisition of modern weapons, intelligence information gathering,	100	There commitment to ensure peace, defence and security of the citizens and the country	58.42Bn for internal security (57.8bn recurrent and 0.65bn development); 1.5tn for national defence ( 761bn recurrent and 701bn development); External Security (26.2bn recurrent and 0.39bn development) page 26	100						

Area of NDPIL Assessment	Breakdown of Area of NDPIL Assessment	NDPIL Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDPIL and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
			training, staff welfare and provision of logistical support in order for the sector to achieve its mandate	79.68 75	31.875		79.68 75	47.8125	79.6875				
<b>IV. Core Projects</b>	Breakdown			<b>If 100, then it is compliant. If no, it is not compliant</b>									
1. Agriculture	1.1 Agriculture Cluster Development Project (ACDP)	1.1.1 Agriculture Cluster Development Project (ACDP)		100	There is commitment to provide funds for the project	100m as planned page 31	100	The budget is consistent with the BFP	40m	40m	35.6	71.2	
	1.2 Markets & Agriculture Trade Improvement Project (MATIP II)	1.2.1 Markets & Agriculture Trade Improvement Project (MATIP II)		0	The NBFP doesn't capture it as a priority output for FY2015/16	10.3bn is being allocated for Markets and Agriculture Trade Improvement Project and 20.5bn Markets and Agricultural Trade Improvements Program. Page 254	100	Whereas not reflected in the NBFP, the annual budget remains committed to the project as provided in the NDPIL		100m for Markets and Agriculture Trade Improvement Project and 70m Agricultural Trade Improvements Program (page 834 and 835)	0.8	1.6	Only 16.5percent of GOU contribution was released. There was no releases from external sources as envisaged
	1.3 Farm Income Enhancement and Forest Conservation II	1.3.1 Farm Income Enhancement and Forest Conservation II		100	There is commitment to the project through the Water and Environment Sector	18.5bn is provided for the project (page 466)	100	the budget and the BFP are consistent with the NDPIL of FIEFOC		5.84Bn (page 671)	32.0	64.0	

Area of NDPiI Assessment	Breakdown of Area of NDPiI Assessment	NDPiI Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDPiI and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
	Storage Infrastructure	Storage Infrastructure	Storage Infrastructure	100	The donor commitment is specifically for food storage infrastructure	Not reflected	0	The budget doesn't show commitment towards this project			0		
	Phosphate industry in tororo	Phosphate industry in tororo	Phosphate industry in tororo	0	The Sukulu Phosphate Comprehensive Industrial Development Project is planned to commence production in 2016 (page 105)	Not reflected	0	The AB and BFP are not consistent with the NDPiI on this project					
2. Tourism Development	2.1 Tourism Marketing and Product Development Project	2.2.1 Tourism Marketing and Product Development Project		100	The BFP shows commitment towards tourism marketing and product development	5bn allocated for rehabilitation of Namugongo Martrys shrine (page 558); 680m allocate for development of Source of the Nile	100	The AB and BFP are consistent with the NDPiI on this project		5Bn for rehabilitation of Namugongo Martrys shrine (page 389) & 390m for development of Source of the Nile (page 399)	100	100.0	
3. Infrastructure Development	3.1 Minerals, Oil and Gas	3.1.1 Hoima Oil Refinery		100	There is commitment towards the Oil Refinery Construction	32bn allocated towards the project (page 400)	100	The AB and BFP are consistent with the NDPiI on this project		4.15 (page 322)	13.0	25.9	



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		3.1.2 Oil-related infrastructure projects		100	There is commitment towards construction of downstream Petroleum Infrastructure	12.5bn for Downstream Petroleum Infrastructure (page 401)	100	The AB and BFP are consistent with the NDP/II on this project		3.1 (page 322)	24.8	49.6	
		3.1.3 Albertine region airport		100	There is commitment towards the Albertine region airport in terms of developing a masterplan	Not reflected	0	Whereas the NBFP is consistent with the NDP, the annual budget is not					
		3.1.4 Albertine region roads		100	There is commitment towards the construction of Albertine region roads	27bn is allocated for the Hoima-Wanseko Road (83km) and 34.7 for the Albertine Region Sustainable Development Project (page 640)	100	Both the NBFP and AB are consistent with the NDP		0 (page 346)	0	0.0	
		3.1.5 Other oil-related support infrastructure											
	3.2 Energy	3.2.1 Karuma hydro power plant;		100	Commitment is towards loan management and insurance fees	1.7tn allocated for Karuma Hydroelectricity Power Project (page 400)	100	Both the NBFP and AB are consistent with the NDP		133.17 Bn (GOU), 0 Ext. Fin.	7.8	15.7	GOU released 154.1 percent of its committed allocation but there was no external financing
		3.2.2 Isimba hydro power plant;		100	Commitment is towards loan management and	650bn allocated towards Isimba HPP (page 400)	100	Both the NBFP and AB are consistent with the NDP		17.78Bn (GOU) page 322	2.74	5.5	GOU released 88.6 percent of its committed allocation but there was no external financing

Area of NDP/II Assessment	Breakdown of Area of NDP/II Assessment	NDP/II Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDP/II and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
					insurance fees								
		3.2.3 Industrial substations;		100	There is commitment is towards construction/upgrading of Industrial substations	Not reflected	0	Whereas the NBFP is consistent with the NDP, the annual budget is not					
		3.2.4 Ayago hydro power plant;		100	There is commitment towards construction of Ayago HPP	100m allocated for the Ayago Interconnection Project	100	Both the NBFP and AB are consistent with the NDP	50m (page 322)	50	100.0		
		3.3.5 Grid Extension in North-East, Central and Lira;		100		72.5Bn allocated towards Rural Electrification (page 716)	100			28.46 (GOU) & 20.71 (Ext. Fin) page 326	67.8	100.0	
		3.2.6 Masaka-Mbarara Transmission Line;		0									
		3.2.7 Kabale-Mirama Transmission Line;		100	There is commitment towards this project by Islamic Development Bank	No allocation	0						
		3.2.8 National Grid Extensions		0			0	Both the NBFP and AB are not consistent with the NDP					
	3.3 Transport	3.3.1 Standard Gauge Railway		100	Consistent with NDP/II	161.7bn (113.5 by GOU and 48.2 External) towards the project	100	Both the NBFP and AB are consistent with the NDP	27.87 (GOU)	17.2356215	34.5		GOU released 24.6percent of its committed allocation but there was no external financing

Area of NDP II Assessment	Breakdown of Area of NDP II Assessment	NDP II Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDP II and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
		3.3.2 The Entebbe Airport Rehabilitation		0	Not consistent with NDP II	253bn allocated for Entebbe Airport Rehabilitation Phase 1 (page 364)	100	The AB is inconsistent with the BFP but consistent with the NDP II		0	0	0.0	No release
		3.3.3 Kampala-Jinja highway		100	consistent with the NDP II	10.6bn allocated to the project (page 640)	100	Both the NBFP and AB are consistent with the NDP		0	0	0.0	No release
		3.3.4 Kibuye - Busega - Mpigi (33km)		50	50 consistent with the NDP II	no allocation	0	Whereas the NBFP is consistent with the NDP as far as designs for the roads is concerned, the AB is inconsistent					No release
		3.3.5 Kampala Southern by-pass (18km)		100	consistent with the NDP II	no allocation	0	Whereas the NBFP is consistent with the NDP as far as designs for the roads is concerned, the AB is inconsistent					No release
		3.3.6 Kampala-Bombo Express highway (35km)		100	consistent with the NDP II	no	0	Whereas the NBFP is consistent with the NDP as far as designs for the roads is concerned, the AB is inconsistent					No release
		3.3.7 Upgrading of Kapchorwa-Suam Road (77km)		100	consistent with the NDP II	200m for the designs (page 35)	100	Both the NBFP and AB are consistent with the NDP		0	0	0.0	No release
		3.3.8 Kampala-Mpigi Expressway		0	consistent with the NDP II	no allocation	0	Whereas the NBFP is consistent with the NDP, the AB is inconsistent					
		3.3.9 Rwekunywe-Apac-Lira-Kitgum-Musingo Road		100		no allocation	0	Whereas part of the project road (Kitgum – Musingo) is ongoing, the AB is not consistent with the BFP and NDP II					
		3.3.10 Road Construction Equipment		100	Consistent with NDP II	6.5bn for Road Equipment for District Units (page 35)	100	Both the BFP and AB are consistent with the NDP II		2.26bn (page 340)	34.7	69.4	
4. Human Capital Development	4.1 Health	4.1.1 Renovation of 25 Selected General Hospitals		100	Consistent with NDP II	56.8bn allocated to support to Mulago Hospital rehabilitation and 12.6bn for rehabilitation and construction of general hospitals (page 323)	100	Both the BFP and AB are consistent with the NDP II		58m (GOU) & 25.68 to Mulago Hospital rehabilitation (Ext. Fin) (page 518&519) and but no release for rehabilitat.	37.8	75.7	

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										ion and construction of general hospitals			
		4.1.2 Mass Treatment of Malaria for Prevention		0	Inconsistent with NDP II	Not reflected	0	Both the NBFP and AB are inconsistent with the NDP					
	4.2 Education and Sports	4.2.1 Comprehensive Skills Development		0	Inconsistent with NDP II	Not reflected	0	Both the NBFP and AB are inconsistent with the NDP					
	4.3 Social Development	4.3.1 Uganda Women Entrepreneurship Programme (UWEP)		0	Inconsistent with NDP II	1bn was provided for in the budget (page 445)	100	Whereas not reflected in the NBFP, the AB provides funds for the project and is therefore consistent with the NDP II	340m (page 705)	33.9	67.8		
		4.3.2 Youth livelihood Programme (YLP)		100	Consistent with NDP II	33Bn allocated for the Youth Livelihood Programme (YLP)(page 445)	100	Both the NBFP and AB are inconsistent with the NDP	10.26 (page 706)	31.1	62.2		
5. Quality, Effective and Efficient Service Delivery	4.4 Economic Management and Accountability	4.4.1 Strengthening Effective Mobilization, Management and Accounting for the Use of Public Resources (SEMMA)		0	Inconsistent with NDP II		0	Both the NBFP and AB are inconsistent with the NDP					
		4.4.2 Revitalization of UDC and Recapitalization of UDB		100	Consistent with NDP II	1.2bn allocated to UDC (page 349) and 5.7bn for Capitalization of Uganda Development Bank (page 176)	100	Both the NBFP and AB are consistent with the NDP	580m for UDC and 0 for Capitalization of Uganda Development Bank	8.4	16.8		
		4.4.3 ICT National Backbone Project		100	Consistent with NDP II	49.3Bn allocated for the National Transmission Backbone project (Page 734)	100	Both the NBFP and AB are consistent with the NDP	390m (GOU)	0.8	1.6		GOU released 24.3percent of its committed allocation but there was no external financing
				<b>70.83</b>	<b>28.333333</b>		<b>60.0</b>	<b>36</b>	<b>64.3333</b>			<b>41.02</b>	<b>0063</b>
				<b>3333</b>	<b>33</b>				<b>3333</b>				

Area of NDPII Assessment	Breakdown of Area of NDPII Assessment	NDPII Checklist	NBFP (and other related Docs such as Budget Speech & B/G to Budget) commitment	NBFP Score	Comment	AB allocation (UGX)	AB Score	Compliance of Annual budget with the NDPII and NBFP	Total Budget Allocation	Release Performance (Q1 & Q2)	percent Budget Released	Score	Comments
									57.9			4.1020063	
								<b>Compliance at Core Projects Level</b>					<b>62.0020063</b>
			Contribution of BFP	84.05878	Contribution of the Budget	73.9		Overall weighted National Level Compliance Excluding Performance	77,96949405		Theme PERF	64.58	
				33.623512		44.34598214					Objective PERF	51.84	
											Core Projects PERF	41.02	
											Average PERF	<b>52.48</b>	
								Weighted at 90percent	70.17254464		<b>Weighted at 10percent</b>	<b>5.248</b>	
								<b>Overall weighted National Level Compliance Including Performance</b>		<b>75.4percent</b>			

## ANNEX 4: EDUCATION AND SKILL DEVELOPMENT SECTOR

NDPII OBJECTIVES	NPII Strategies	NBFP 2015/16 Strategies	Score 100 percent, 50 percent or 0 percent	AB Outputs & Budget	Score 100 percent, 50 percent or 0 percent
1. Achieve equitable access to relevant and quality education and training	i. Improve the implementation of UPE, USE and student loan scheme to lower costs to families.	Ensure universal participation in the primary education system	100	Instructional Materials for Primary & Secondary Schools (070102) <b>16,837,056</b> Classroom construction and rehabilitation Emergency Construction of Primary Schools Project in Karamoja(0) 1232 Karamoja Primary Education Project (1,100,000) Project 1339 Emergency Construction of Primary Schools Phase II (128,651,240) Project 0897 Development of Secondary Education (9,096,181) ADB IV Support to USE (0)	100
		Increase equitable access at all levels of Post Primary Education and Training (UPPET and Skilling Uganda			
	ii. Formulate and implement a policy to rationalize fees for private primary schools. iii. Support and strengthen partnerships between the public and private sector to provide education at all levels. iv. Implement the policy of a government primary school per parish. v. Develop and implement a comprehensive policy framework for ECD vi. Expand community based ECD centres and attach ECD centres to primary schools for	Prepare tertiary graduates to be innovative, creative, and entrepreneurial in the private and public	0	Career guidance and counseling	50
		<i>Provided for in Obj.2 along strategy xxxi</i>	0	No policy in place	0
		Not clearly defined	100	Support in supervision & monitoring	50
		Supporting under VF for pre-primary & primary	50	Target not defined	0
Under pre-primary & primary	50	Pre- primary not very comprehensive	50		
			No intervention	0	

NDPII OBJECTIVES	NPPI Strategies	NBFP 2015/16 Strategies	Score 100 percent, 50 percent or 0 percent	AB Outputs & Budget	Score 100 percent, 50 percent or 0 percent
	the provision of pre-primary education.				
	vii. Develop and implement a strategy to address school feeding and nutrition.	Introduce & implement schools health education, school feeding & nutrition interventions in UPE and UPPEP institutions, guidance and counseling programs;& include health education in the curriculum	100	Under policy & planning	50
	viii. Develop and implement programs targeted to disadvantaged communities, marginalized groups and students	Eliminate imbalances by providing boarding facilities to schools for SNE pupils and those located in islands  Continue with the shift in public expenditure allocation in favour of broader access and quality to basic education while taking into account gender equity, SNE and children from disadvantaged backgrounds (orphans, HIV/AIDS);	100	Support to war affected children in Northern Uganda (19,027,730)  SNE project and Career Guidance (1,122,277)  Development and Improvement of SNE (3,182,944)	100
	ix. Develop and implement programmes that ensure a safe, non-violent and inclusive learning environment in schools.	Increase equitable access to career guidance and counselling, plus psychosocial support services to all students	100	Guidance and Counseling (1,063,513)	100
	x. Design and implement a partnership framework to address Social-cultural and other barriers to girls' and boys' attendance and retention in school.	<i>Addressed in above strategy (ix) too</i>	100		
	xi. Expand and improve school infrastructure for all levels, including water supply infrastructure, sanitation and hand-washing facilities, school physical education and community facilities	Provide physical infrastructure including classrooms, pit latrines, wash rooms for girls, teachers houses & administration blocks (both new facilities & replacing/rehabilitating dilapidated ones) for improved implementation of the UPE program	100	Same outputs in strategy (i)	100

NDPII OBJECTIVES	NPII Strategies	NBFP 2015/16 Strategies	Score 100 percent, 50 percent or 0 percent	AB Outputs & Budget	Score 100 percent, 50 percent or 0 percent
	xii. Provide appropriate equipment for training institutions.	Strengthen science and technology education by providing/equipping science laboratories, ICT laboratory rooms, and well-stocked libraries to secondary schools	100	Under Skills development and Higher education	50
	xiii. Establish a career advisory and job placement system for post-primary levels.	Provide basic facilities to ensure that all pupils successfully complete P.7 & have access to either academic secondary education or BTVET	100	0971 Development of TVET P7 Graduate (1,100,000)	50
	xiv. Introduce distance, mobile and e-learning education systems for post-secondary at Local Governments.	Prepare post-primary students to enter the workforce and higher education	100	ICT equipment & solar provided under BTVET & secondary education	100
	xv. Establish additional sports facilities and basic Stadia at least one per region as well as establishing sports councils.	Strengthening science and technology education by providing/equipping science laboratories, ICT laboratory rooms, and well-stocked libraries to secondary schools	100	AkiiBua Olympic Stadium & NHATC (1,050,000)	50
	xvi. Improve the rewarding and recognition scheme for excellent sportsmen and women.	Promote physical education and sports at all levels of education	100	Support to sports (0)	50
	xvii. Enforce laws against defilement at school level. This will require formulating by-laws and ordinances at district level.	Strengthening cross-cutting programs in HIV/AIDS, counseling and guidance, human rights education, peace education, refugee education and gender equity at all levels	50	Physical education & sports –sports bodies & associations (5,270,483)	0
	xviii. Provide gender sensitive sanitation facilities that would address special needs of girls and boys.			No bye-laws identified	
	xix. Increase the number of	Provide basic facilities to ensure that	100	Addressed under cross cutting issues	50



NDPII OBJECTIVES	NPDI Strategies	NBFP 2015/16 Strategies	Score 100 percent, 50 percent or 0 percent	AB Outputs & Budget	Score 100 percent, 50 percent or 0 percent
Skills Dev't  2. Ensure delivery of relevant and quality education at all levels and training for self-development	scholarships for disadvantaged areas to enroll in higher education.	all pupils successfully complete P.7 & have access to either academic secondary education or BTVET		Under Skills development VF	50
	Operationalise and strengthen the loan scheme to benefit poor students at higher education level	Operationalise and strengthen the loan scheme to benefit poor students at higher education level			
	xx. Adopt a differentiated allocation formula for capitation grants	Strike a sustainable balance in allocation of resources among the competing sub-sectors	50		0
	xxi. Revise the capitation grants pegging them to inflation trends		50	Proposed increase from 7,000 to 10,000/=	0
	Develop innovative financing mechanisms for skills development.		100	BTVET (21,452,970) 0942 Development of BTVET project (73,197,572)	100
	xxii. Improve instructional processes	Improving literacy and numeracy competencies and basic life skills at pre-primary and primary school level and learners' retention in the school system	50	Curriculum Training of Teacher Under Uganda Teacher and School Effectiveness Project (74,971,069)	100
	xxiii. Develop and implement appropriate ECD operational standards.		0		0
	xxiv. Institutionalize training of ECD Caregivers/teachers.	Training of caregivers started	50		50
	xxiv. Institutionalize the international assessment in the national examinations at the technical and vocational levels.	Ensuring relevance of curricula by making provision for adaptation to changing and regional living conditions as well as labour market needs and opportunities at all levels of education  Increasing participation of industries and enterprises in tertiary and higher education in order to ensure that	50	Secondary Examinations (UNEB) 12.52	50

NDPII OBJECTIVES	NP/II Strategies	NBFP 2015/16 Strategies	Score 100 percent, 50 percent or 0 percent	AB Outputs & Budget	Score 100 percent, 50 percent or 0 percent
		Uganda meets its needs for high-level skilled work force			
	xxvi. Establish Centres of Excellence by region at post-secondary levels.		0		0
	xxvii. Enhance inspection, support supervision and enforcement of standards at all levels	Strengthen school inspection and monitoring to ensure regularity and implementation of inspection recommendations	100	Monitoring & supervision of primary schools (405,482) Monitoring/supervision and Quality assurance for Tertiary Institutions (AICAD, NCHE, JAB (2,940) Monitoring and Supervision of Primary schools under the Uganda Teacher and School Effectiveness Project (17,510,202)	100
	xxviii. Enhance teacher, tutor and instructor development and management system.	Strengthen the pre-service and in-service training for primary school teachers; secondary school teachers; TVET instructors; lecturers and health tutors; and Teacher Educators (Tutors in PTCs and HTCs, Lecturers in NTCs, Master trainers in Instructor Colleges	100	Primary Teacher Development (PTCs) <b>24,277,730 (part of this goes to DSC/LGs to recruit teachers)</b>	100
	xxix. Rehabilitate, expand and equip existing facilities at primary, secondary and post-secondary levels.	<i>UPE &amp; USE School construction under projects</i>	100	Related to strategy (i)	100
	xxx. Professionalize and motivate the teaching force.	Increase the attractiveness of the teaching profession through the implementation of a scheme of service that creates a career ladder for teachers and school administrators and differentiates salaries in recognition of career status	100	Dept. Training Institutions (3,375,285)	50
		Provide houses for teachers in primary and secondary schools especially those in rural areas in a phased	100	Only for UPE USE construction project under IDA & UDB	50

NDPII OBJECTIVES	NP II Strategies	NBFP 2015/16 Strategies	Score 100 percent, 50 percent or 0 percent	AB Outputs & Budget	Score 100 percent, 50 percent or 0 percent
		manner to minimize absenteeism of head teachers, teachers and pupils		was given (0) budget	
	xxxi. Support and strengthen partnerships with the private sector to ensure quality education at pre-primary, primary, secondary and post-secondary.	Increase participation of industries and enterprises in tertiary and higher education in order to ensure that Uganda meets its needs for high-level skilled work force		Teaching & Training	
		Promote private sector investment in education service delivery and strengthen public private partnership while ensuring compliance with set standards for quality assurance	100	1296 Uganda Teacher and School Effectiveness Project	100
		Strengthen & enhance private-public sector partnerships in education service delivery			
3. Enhance effectiveness and efficiency in the delivery of education and sports service delivery at all levels	xxiii. Empower schools to manage instructional programs, staff and other resources.	Improving the provision of instructional materials, tools and equipment at all levels of the education system;	100	Assessment of Primary Education (PLE) 0	0
	xxiii. Reinforce school inspection by re-centralizing the inspection function;	Strengthen the inspection function to enforce standards by making it autonomous and centrally managed	100	Monitoring/supervision and Quality assurance for Tertiary Institutions (AICAD, NCHE, JAB	0
	xxiv. Re-orient School Management Committees to be more active in schools	Continue with decentralized authority, financing, and management of education services. Secondary, implementation will be delegated to BoGs at the school level while management of payroll will be decentralized to the district level	100		50
	xxv. Ensure schools' compliance to standards and regulations	Enhancing quality assurance and accountability at school level		Curriculum Development and Training (NCDC)	50
		Put in place an efficient and effective system for managing USE and UPOLET programs. Such efficient measures	100		

NDPII OBJECTIVES	NDPII Strategies	NBFP 2015/16 Strategies	Score 100 percent, 50 percent or 0 percent	AB Outputs & Budget	Score 100 percent, 50 percent or 0 percent
		include: reducing the teaching load; limiting number of optional subjects, minimum number of enrolment per school, double shift teaching			
	xxxvi. Develop and implement a Teacher Development and Management System (STDMS) to provide in-service teacher training and support		0	Teaching and Training & Skills dev't in BTVET	50
	xxxvii. Re-define and provide full sponsorships in NTCs and Public Universities to increase the number of mathematics and science teachers	Focus on science & mathematics teachers done	50	Operational Support for Public and Private Universities (10,950,000) Teaching & Training	
<b>Total</b>			<b>2750</b>		<b>1950</b>

NDPII against BFP =  $\frac{\text{Total score}}{\text{No of Interventions}} = \frac{2750}{38} = 72.3$  percent

BFP against Approved Budget =  $\frac{\text{Total score}}{\text{No. of Interventions}} = \frac{1950}{38} = 51.3$  percent

## ANNEX 5: THE HEALTH SECTOR ASSESSMENT

NDPII	Interventions	NBFP	SCORE	AB	SCORE
<b>Objective</b>	<b>Interventions</b>	<b>Elements of NDPII Intervention prioritised</b>	<b>100 percent if Satisfactory; 50 percent if fair; 0 percent if non</b>	<b>Elements of NDPII Intervention prioritised</b>	<b>100 percent if Satisfactory; 50 percent if fair; 0 percent if non</b>
1.To contribute to	1. Leadership, governance, management and accountability of health services	Standards and guidelines developed(0.112);Support supervision provided to Local Governments and referral hospitals (0.392);	100	Sector performance monitored and evaluated; Standards and guidelines disseminated; Support supervision provided to Local Governments and referral hospitals; Standards and guidelines developed; Internal Audit Department; Strengthening Capacity of Health Facility Managers; Ministerial and Top Management Services	100
the production of	2.Health information, research	Research coordination (0.952)	100	Research coordination; Support to Uganda National Health Research Organization (UNHRO); Specialized Medical2. Research in HIV/AIDS and Clinical Care (JCRC) (	100
a healthy human	3.Referal system including National Ambulance Services (NAS)	No evidence of prioritization and budget allocation	0	National Ambulance Services provided (500,000)	100
capital through	4.Review and re-align the essential care health package	No evidence of prioritization n budget allocation	0	No evidence of prioritization n budget allocation	0
provision of	5.Health infrastructure, equipment and maintenance	The major capital purchases for FY 2015/16 constitute continuing rehabilitation and equipping of 9 general hospitals;Construction and equipping of Bundibugyo, Kiboga and Adjumani general hospitals.women's (Maternal and Neonatal) hospitals. Continuing rehabilitation of Kapchorwa,Other capital works include the construction/rehabilitation of medical buildings, administrative infrastructure and staff housing in all the 14 regional referral hospitals. (69,610,000); Construction of Kawempe taken (52,330,000); Kawolo hospital;- Expanding and rehabilitation of the Outpatient department,expanding and renovating the theatre and maternity; constructing 4 units of staff houses and mortuary (12,590,000).Equipping Fort Portal regionalreferral hospital undertaken.	100	District Infrastructure Support Programme;Institutional Support to MoH; Health Systems Strengthening;	100
equitable, safe and				Italian Support to HSP and PRDP;Support to Mulago Hospital Rehabilitation;	

NDPII	Interventions	NBFP	SCORE	AB	SCORE
Objective		Elements of NDPII Intervention prioritised	100 percent if Satisfactory; 50 percent if fair; 0 percent if non	Elements of NDPII Intervention prioritised	100 percent if Satisfactory; 50 percent if fair; 0 percent if non
sustainable health services				Rehabilitation and Construction of General Hospitals; Rehabilitation and Equipping of Health Facilities in Western Uganda; Construction of Specialised Neonatal and Maternal Unit; Renovation and Equipping of Kayunga and Yumbe General Hospitals	
	6.Pre-service education & in-service training	No evidence of prioritization	0	Staff Training; Scholarships and related costs; Medical Intern Services	100
	7.Attract and retain health workers	Health Workers Recruitment and Human Resource for Health Management Services (0.432); Staff houses construction and rehabilitation in all regional referral hospitals	100	Support to the Recruitment of Health Workers at HC III and IV	100
	8.Community structures for health education, promotion & disease prevention	Community health services provided (control of communicable and non-communicable diseases) (7.148)	50	Community Health	50
	9.Implementation of primary health care at community level	Vote: 500 501-850 Local Governments: primary Healthcare (322.868); prevention & rehabilitation services in regional referral hospitals	100	Transfers to Local Governments VF: 0881 Primary Healthcare (43.677)	100
	10.Child survival interventions	Immunization services provided (measles campaigns) (0.865)	100	Immunisation services provided; Preventive and curative Medical Supplies (including immunisation);	100
	11.Family planning services	Prevention and rehabilitation services; Family planning services at RRH; Supply of Reproductive Health Items to health facilities (8,000,000)	100	Supply of Reproductive Health Items (8,000,000); Prevention and rehabilitation services; Family planning services at RRH	100
	12.Access to Skilled Birth Attendants (SBA) & Emergency Obstetric Care (EmOC)	Health Workers Recruitment and Human Resource for Health Management Services (0.432); Staff houses construction and rehabilitation in all regional referral hospitals	100	Support to the Recruitment of Health Workers at HC III and IV	100
	13.Public awareness and empowerment of consumption and utilization of Sexual and Reproductive Health (SRH) and HIV prevention services				

NDPII	Interventions	NBFP	SCORE	AB	SCORE
Objective		Elements of NDPII Intervention prioritised	100 percent if Satisfactory; 50 percent if fair; 0 percent if non	Elements of NDPII Intervention prioritised	100 percent if Satisfactory; 50 percent if fair; 0 percent if non
	14. Access to Antenatal Care (ANC), PNC and PMTCT	Prevention and rehabilitation services; antenatal care in all RRH; Supply of Reproductive Health Items (8,000,000); Supply of ACTs and ARVs to accredited facilities (100,000)	100	Supply of Reproductive Health Items (8,000,000); Prevention and rehabilitation services; antenatal care in all RRH; Supply of ACTs and ARVs to accredited facilities	100
	15. Availability and accessibility to Adolescent Sexual and Reproductive Health	Supply of Reproductive Health Items (8,000,000)	100	Supply of Reproductive Health Items (8,000,000)	100
	16. A strategy for integrated disease surveillance, detection and control & emergencies management	National endemic and epidemic disease control services provided (4,054)	100	National endemic and epidemic disease control services provided	100
	17. Capacity in field of epidemiology	No evidence	0	No evidence	0
	18. Establish and operationalize an emergency operating centre	No evidence	0	No evidence	0
	19. Establish a National Institute of Public Health	No Evidence	0	No Evidence	0
	20. Establish National Health Laboratory services	Project 1148 Public Health Laboratory strengthening project: Construction of Mbale laboratory and remodelling of	100	Public Health Laboratory strengthening project	100
		Lacor laboratory; Supervision of civil works at Mbale and Lacor laboratories (2,376,000)			
	21. Mass treatment of malaria for prevention	No evidence of prioritization & budget allocation	0	No evidence of prioritization & budget allocation	0
	22. Mass distribution of long lasting insecticide-treated nets (LLINs)	No evidence of prioritization & budget allocation	0	No evidence of prioritization & budget allocation	0
	23. Insecticide residual spraying to high transmission districts	No evidence of prioritization & budget allocation	0	Indoor Residual Spraying (IRS) services provided has no funds allocated	0
	24. Larviciding (killing mosquito larvae)	No evidence of prioritization & budget allocation	0	Photo-biological Control of Malaria	50
	25. Prevention of malaria in pregnant women	Supply of ACTs and ARVs to accredited facilities	100	Global Fund for AIDS, TB and Malaria: Preventive and curative Medical Supplies (including immunisation)	100

NDPII	NBFP	SCORE	AB	SCORE
<b>Objective</b>	<b>Interventions</b>	<b>Elements of NDPII Intervention prioritised</b>	<b>Elements of NDPII Intervention prioritised</b>	<b>100 percent if Satisfactory; 50 percent if fair; 0 percent if non</b>
	26. Scale-up the integrated community case management of malaria and other childhood illnesses	Community health services provided (control of communicable and non-communicable diseases) (7.148)	Community health services provided (control of communicable and non-communicable diseases)	50
	27. Facility based malaria case management	Supply of ACTs and ARVs to accredited facilities	Global Fund for AIDS, TB and Malaria	100
	28. Access to antiretroviral therapy	Supply of ACTs and ARVs to accredited facilities	Global Fund for AIDS, TB and Malaria	100
	29. HIV & TB prevention interventions	Advocacy, Strategic Information and Knowledge management (0.392)	Advocacy, Strategic Information and Knowledge management (398,915); NGO HIV/AIDS Activities (800,000)	100
	Strategies to address gender related barriers to HIV prevention and AIDS treatment			
	HIV prevention and management programs for adolescent			
	30. Institutionalise the One Health Approach to prevent and control of emerging and endemic Zoonotic diseases.	Supply of Emergency and Donated Medicines	Coordination of clinical and public health emergencies including the response to the nodding syndrome	50
	31. Strengthen capacity for surveillance and diagnostic capacity for Zoonotic diseases	No evidence	No evidence	0
	32. Develop the Immunisation policy and enact the Immunisation Act	No evidence	No evidence	0
	33. Improve immunization coverage	Immunisation services provided (0.865); immunization services in all RRH	Immunisation services provided; immunisation Supplies to RRH (9,000,000)	100
	34. Introduce new vaccines into the routine immunisation services (Rotavirus, Human Papilloma Virus, Inactivated Polio vaccine and Meningitis A	No evidence	No evidence	0
	35. Implement the national immunization communication strategy in all districts	No evidence	No evidence	0



NDPII	NBFP	SCORE	AB	SCORE
<b>Objective</b>	<b>Interventions</b>	<b>Elements of NDPII Intervention prioritised</b>	<b>Elements of NDPII Intervention prioritised</b>	<b>SCORE</b> 100 percent if Satisfactory; 50 percent if fair; 0 percent if non
	36.Promote healthy lifestyles that prevent or delay occurrence of NCDs	No evidence	No evidence	0
	37.Management of NCDs at all levels	Community health services provided (control of communicable and non- communicable diseases) (7.148)	Community health services provided (control of communicable and non- communicable diseases)	100
	38.Establish a functional surveillance, monitoring and research system to support the prevention and control of NCDs	No evidence	No evidence	0
	39.Screen and treat oral diseases particularly among primary school children	No evidence	No evidence	0
	40.Strengthen dental services &research	No evidence	No evidence	0
	42.Available services for mental, neurological and substance use	Provision of Specialised Mental Health Services; Specialised Outpatient and PHC Services Provided (0.109); Project 0911 Butabika and health centermodelling/construction(1,500,000)	Mental Health inpatient Services Provided(1,785,325); Long Term Planning for Mental Health(40,000); Specialised Outpatient and PHC Services Provided(108,568); Community Mental Health Services and Technical Supervision(180,699); Immunisation Services(10,000)	100
	43.Reduction measures for tobacco, alcohol and drug use	No evidence of prioritization and budget allocation	No evidence of prioritization and budget allocation	0
	44.Essential nutrition actions using life cycle approach	No evidence of prioritization and budget allocation	No evidence of prioritization and budget allocation	0
	45.Strengthen the policy, legal, institutional framework & capacity to effectively address nutrition	No evidence of prioritization and budget allocation	No evidence of prioritization and budget allocation	0
	46.Strengthen advocacy, social mobilization, and communication for good nutrition for all	No evidence of prioritization and budget allocation	No evidence of prioritization and budget allocation	0

NDPII	Interventions	NBFP	SCORE	AB	SCORE
<b>Objective</b>	<b>Interventions</b>	<b>Elements of NDPII Intervention prioritised</b>	<b>100 percent if Satisfactory; 50 percent if fair; 0 percent if non</b>	<b>Elements of NDPII Intervention prioritised</b>	<b>100 percent if Satisfactory; 50 percent if fair; 0 percent if non</b>
	47. Quality and affordable services that are consistent with the Uganda National Minimum Health Care Package (UNIMHCP)	Community health services provided (control of communicable and non communicable diseases) (7.148); Clinical health services provided (infrastructure, pharmaceutical, integrated curative) (1.656); Inpatient & out-patient Services - National Referral Hospital; Inpatient & out-patient Services - regional Referral Hospitals; PHC local Governments; Preventive and curative Medical Supplies (including immunisation)	100	Community Health; Clinical Services; National Disease Control; Shared National Services; Nursing Services; Inpatient & out-patient Services - National Referral Hospital; Inpatient & out-patient Services - regional Referral Hospitals; PHC local Governments; Preventive and curative Medical Supplies (including immunisation)	100
To increase	48. Innovative mechanisms to increase domestic resource mobilization and allocation for the sector	No evidence of prioritization & resource allocation	0	Health Sector reforms including financing and national health accounts	100
financial risk					
protection of					
households against					
impoverishment					
due to health					
expenditures					
	49. A system to collect pre-payments and voluntary contributions	No evidence	0	No evidence	0
	50. Design and implement a Co-payment system for health care	No evidence	0	No evidence	0
	51. Design & implement a National Health Insurance scheme	No evidence	0	No evidence	0
	52. Develop innovative purchasing and payment mechanisms for efficient use of health resources	No evidence	0	No evidence	0
To address the	53. Design and implement a Gender in health strategy and innovative programs	No evidence	0	No evidence	0

NDPII Objective	Interventions	NBFP Elements of NDPII Intervention prioritised	SCORE if Satisfactory; 50 percent if fair; 0 percent if non	AB Elements of NDPII Intervention prioritised	SCORE if Satisfactory; 50 percent if fair; 0 percent if non
key determinants	54.Strategies and programs addressing the social & economic conditions (SGBV, nutrition, water & mind-set)	No evidence	0	Uganda Sanitation Fund Project ( )	50
of health through					
strengthening inter-sectoral	55.Disability responsive policies	No evidence	0	No evidence	0
collaboration and	56.Adopt an 'Health in all Policies' approach	No evidence	0	No evidence	0
partnerships.	57.Incorporate health concerns in food production systems	No evidence	0	No evidence	0
	58.Develop and disseminate a communication and advocacy strategy on key determinants of health	No evidence	0	No evidence	0
To enhance	59.Train specialists and super specialists in Cardiology, Oncology, Nephrology, Diagnostics and Management	No evidence	0	No evidence	0
health sector					
competitiveness in					
the region, including					
establishing					
Centres of					
excellence in heart,	60.Accredit the Uganda Heart Institute, Uganda Cancer Institute, the Supra National Reference Laboratory and School of Public Health to be regional training centres	Heart Outreach Services (0.048); Project 1121 Uganda Heart Institute Project: Purchase of		Heart Care Services(6,775,534); Heart Outreach Services(48,000); Purchase of Specialised Machinery & Equipment(3,500,000)	
cancer, renal care		Specialised	50		50
domains; and		Machinery &			

NDPII	Interventions	NBFP	SCORE	AB	SCORE
diagnostic services	Interventions	Elements of NDPII Intervention prioritised	100 percent if Satisfactory; 50 percent if fair; 0 percent if non	Elements of NDPII Intervention prioritised	100 percent if Satisfactory; 50 percent if fair; 0 percent if non
		Equipment: Assorted specialised surgical instruments, procedural instruments, machinery and equipment procured			
		-Cath-lab specialised equipment and machinery procured.			
		-Ventilator Machine			
		Echo machine procured			
		-Infusion pumps procured.			
		-Blood gas analyser procured.			
		-Vital sign machine procured.			
		-Stress test machine procured.			
		-Heart Lung machine procured (4,500,000)			
		Project 1120 Uganda Cancer Institute Project: Government Buildings and Administrative	50	Uganda Cancer Institute Project; Construction of Radio Therapy Bunker; Purchase of Specialised Machinery & Equipment; Assortment of medical equipment for the new cancer ward procured; Cancer Care Services; Cancer Outreach Service	50
		Infrastructure: Construction of Radio Therapy Bunker (4,700,000);			
	61. Attractive compensation and motivation plan for specialists	No evidence	0	No evidence	0
	62. Attract specialized skills	No evidence	0	No evidence	0
	63. Research and adoption of modern medical technology	No evidence	0	Heart Research (1,122,378); Cancer Research (104,800)	100
	64. Establish a center of excellence in oncology (cancer) services	No evidence	0	No evidence	0
	65. Legal & regulatory framework that facilitates investment in health care services	No evidence	0	Health Regulatory Councils	50

NDPII	Interventions	NBFP	SCORE	AB	SCORE
Objective		Elements of NDPII Intervention prioritised	100 percent if Satisfactory; 50 percent if fair; 0 percent if non	Elements of NDPII Intervention prioritised	100 percent if Satisfactory; 50 percent if fair; 0 percent if non
<b>total Score</b>					
<b>Compliance Percentage</b>			<b>35 percent (0.4 weight)</b>		<b>41 percent (0.6weight)</b>







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