Uganda Vision 2040

FOR GOD AND MY COUNTRY

REPUBLIC OF UGANDA

THE CERTIFICATE OF COMPLIANCE FOR THE ALIGNMENT OF THE FY2023/24 ANNUAL BUDGET TO NDPIII

ASSESSMENT REPORT

NPA

National Planning Authority

1stApril 2024

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AB	Annual Budget
ADB	African Development Bank
AIA	Appropriation In Aid
ANC	Anti-Natal Care
ART	Anti-retroviral Therapy
ARVs	Anti-retro viral
AWP	Annual Work Plan
AWP&B	Annual Work Plan and Budget
BFP	Budget Framework Paper
BIRDC	Banana Industrial Research and Development Centre
Bn	Billion
BoU	Banks of Uganda
BTTB	Background to the Budget
BTVET	Business, Technical and Vocational Education Training
CAA	Civil Aviation Authority
CDIs	Community Development Initiatives
CDM	Clean Development Mechanism
CDO	Cotton Development Organization
CFR	Charter for Fiscal Responsibility
CM	Common Market
CMMC	Community Development and Mindset Change
CNDPF	Comprehensive National Development Planning Framework
CoC	Certificate of compliance
COMESA	Common Market for Easter and Southern Africa
CSO	Civil Society Organization
DCIC	Directorate of Immigration Control
DDA	Diary Development Authority
DEI	Directorate of Ethics and Integrity
DGAL	Directorate of Government Analytical Laboratory
DPP	Directorate of Public Prosecution
DPT 3	diphtheria-pertussis-tetanus
DRMS	Domestic Revenue Mobilisation Strategy
DSC	District Service Commissions
DT	Digital Transformation
DUCAR	District Urban Community Access Roads
EAC	East African Community
EACAA	East African Civil Aviation Academy
EACOP	East African Crude Oil Pipeline
ECD	Early Childhood Development
EMTCT	Elimination of Mother to Child Transmission
ENR	Environment and Natural Resources
EOC	Equal Opportunities Commission

ERA	Electricity Regulatory authority
ESC	Education Service Commission
ESO	External Security Organization
FALP	Functional Adult Literacy Programme
FDI	Foreign Direct Investments
FIA	Financial Intelligence Authority
FID	Final Investment Decision
FIEFOC	Farm Income Enhancement and Forest Conservation
FY	Financial Year
GDP	Gross Domestic Product
GIMAC	Growing Inclusive Markets for Agricultural Commodities
GKMA	Grate Kampala Metropolitan Area
GoU	Government of Uganda
HC	Health Centre
HCD	Human Capital Development
HDPE	High-Density Polyethylene
HEI	Higher Education Institutions
HIV/AIDS	Human Immune Virus / Acquired Immune Deficiency Syndrome
HLG	Higher Local Government
HPP	Hydro Power Plant
HPV	Human Papilloma Virus
HSC	Health Service Commission
ICT	Information Communication Technology
IDA	International Development Agency
IG	Inspectorate of Government
IGG	Inspector General of Government
ISO	Internal Security Organization
ISP	Internet Service Provider
IT	Information Technology
JLOS	Justice Law and Order Sector
JSC	Judicial Service Commission
KCCA	Kampala City Council Authority
KMC	Kiira Motors Corporation
LAVMIS	Land Valuation Management Information System
LDC	Law Development Centre
LDPE	Low-Density Polyethylene
LED	Local Economic Development
LG	Local Government
LGFC	Local Government Finance Commission
LLINs	Long Lasting Insecticide-treated Nets
LMIS	Labour Market Information System
LPG	Liquefied Petroleum Gas
MAAIF	Ministry of Agriculture, Animal Industry and Fisheries
MATIP	Markets & Agriculture Trade Improvement Project

MC	Municipal Councils
MDA	Ministries Departments and Agencies
MEACA	Ministry of East African Community Affairs
MEMD	Ministry of Energy and Mineral Development
MGLSD	Ministry of Gender Labour and Social Development
MHC	Mulago Hospital Complex
MLUHD	Ministry of Lands Housing and Urban Development
MoDVA	Ministry of Defense and Veteran Affairs
MoES	Ministry of Education and Sports
MoFA	Ministry of Foreign Affairs
MoFPED	Ministry of Finance Planning and Economic Development
MoH	Ministry of Health
MoIA	Ministry of Internal Affairs
MoICT & NG	Ministry of ICT and National Guidance
MOJCA	Ministry of Justice and Constitutional Affairs
MOLG	Ministry of Local Government
MoPS	Ministry of Public Service
MoSTI	Ministry of Science technology and Innovation
MoTIC	Ministry of Trade Industry and Cooperatives
MOWT	Ministry of Works and Transport
MPS	Ministerial Policy Statement
MSE-PIEP	Micro and Small Enterprise Sector Productivity and Investment Enhancement Program
MSMEs	Micro, Small and Medium Enterprises
MTEF	Medium Term Expenditure Framework
MTWA	Ministry of Tourism, Wildlife and Antiquities
MWE	Ministry of Water and Environment
NAADS	National Agriculture Advisory Services
NAGRC&DB	National Animal Genetic Resources Centre and Data Bank
NARL	National Agriculture research Laboratories
NARO	National Agricultural Research Organization
NBFP	National Budget Framework Paper
NBI	National Backbone Infrastructure
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
NFA	National Forestry Authority
NGO	Non-Governmental Organization
NHCC	National Housing and Construction Corporation
NIRA	National Identification and Registration Authority
NITA-U	National Information Technology Authority-Uganda

NMS	National Medical Stores
NOSP	National Oil Seed Project
NPA	National Planning Authority
NRH	National Referral Hospital
NSSF	National Social Security Fund
NTR	Non-Tax Revenue
NUSAF	Northern Uganda Social Action Fund
OP	Office of the President
OPM	Office of the Prime Minister
PAU	Petroleum Authority Uganda
PCR	Polymerase Chain Reaction
PDMF	Public Debt Management Framework
PEP	post-exposure prophylaxis
PET	Polyethylene terephthalate
PFMA	Public Finance Management Act
PIP	Public Investment Plans
PLE	Primary Leaving Examinations
PNSD	Plan for National Statistical Development
PP	Polypropylene
PPDA	Public Procurement and Disposal of Public Assets Authority
PrEP	pre-exposure prophylaxis
PSC	Public Service Commission
PSM	Public Sector Management
PTC	Primary Teachers Colleges
PWDs	People with Disabilities
R&D	Research and Development
REA	Rural Electrification Agency
RRH	Regional Referral Hospital
SACCOs	Savings and Credit Cooperative Society
SAGDEMVA	Supporting Agribusiness Growth and Development through Enhanced Marketing systems and Value Addition
SAGE	Social Assistance Grants for Empowerment
SCORE	Sustainable Comprehensive Responses
SDG	Sustainable Development Goals
SDP	Sector Development Plans
SGR	Standard gauge Rail
SIMPRS	Security Interest in Movable Property Registry System
SPIMP	Strategic Public Service Institutional Performance Management Project
SRH	Sexual Reproductive Health
STEI	Science Technology and Innovation
STEM	Science Technology Engineering and Mathematics
TB	Tuberculosis
TVET	Technical Vocational Education and Training
UBOS	Uganda Bureau of Statistics

UBTS	Uganda Blood Transfusion Services
UCAA	Uganda Civil AviationAuthority
UCC	Uganda Communications Commission
UCDA	Uganda Coffee Development Authority
UCI	Uganda Cancer Institute
UDB	Uganda Development Banks
UDC	Uganda Development Cooperation
UEDCL	Uganda Electricity Distribution Company Limited
UEGCL	Uganda Electricity Generation Company Limited
UEPB	Uganda Export Promotions Board
UETCL	Uganda Electricity Transmission Company limited
UGX	Uganda Currency
UHI	Uganda Heart Institute
UHRC	Uganda Human Rights Commission
UHTTI	Uganda Hotel and Tourism Training Institute
UIA	Uganda Investment Authority
UICT	Uganda Institute of Information and Communications Technology
UIRI	Uganda Industrial Research Institute
ULC	Uganda Land Commission
ULRC	Uganda Law Reform Commission
UMI	Uganda Management Institute
UNBS	Uganda National Bureau of Standards
UNDP	United Nations Development Programme
UNEB	Uganda National Examinations Board
UNMA	Uganda National Meteorological Authority
UNMHCP	Uganda National Minimum Health Care Package
UNRA	Uganda National Roads Authority
UPDF	Uganda Peoples Defense Forces
UPE	Universal Primary Education
UPF	Uganda Police Force
UPS	Uganda Prisons Service
URA	Uganda Revenue Authority
URC	Uganda Railways Corporation
URF	Uganda Road Fund
URSB	Uganda Registrar Services Bureau
USD	United States Dollars
USE	Universal Secondary Education
USMID	Uganda Support to Municipal Development Project
USMID-AF	Uganda Support to Municipal Development Additional Funding
UTB	Uganda Tourism Board
UTL	Uganda Telecommunications Limited
UWA	Uganda Wildlife
UWEC	Uganda Wildlife Education Centre
UWEP	Uganda Women Entrepreneurship Programme

UWHRA	Uganda Warehouse Receipt System Authority
UWRTI	Uganda Wildlife Research and Training Institute
VHT	Village Health Team
WASH	Safe Water, Sanitation and Hygiene
WTO	World Trade Organization
YLP	Youth Livelihood Programme

EXECUTIVE SUMMARY

The issuance of the Certificate of Compliance (CoC) is a requirement under the Public Finance and Management Act (PFMA) 2015, Section 13 (7). The CoC is aimed at ensuring that the National Budget, comprising the Programme, MDA and Local Government budgets are focused on the implementation of the National Development Plans (NDPs). This requirement is expected to guarantee that planning and budgeting frameworks are aligned to achieving Uganda Vision 2040 through the NDPs. In particular, Section 13 (6) requires that the Budget Framework Paper (BFP) and Annual Budget (AB) should be aligned to the NDPs.

The FY2023/24 CoC uses the same methodology compared to that of the FY2022/23 CoC. The overall compliance of the AB to the NDP is derived from a step-wise assessment approach undertaken at five different levels namely: Macroeconomic, National Strategic Direction, Programme, MDA and Local Government (LG) levels. In the first step, the macroeconomic level assesses whether the AB macroeconomic goals are geared towards the attainment of NDPIII broad macroeconomic goals. The second step, the national strategic direction level assessment, broadly establishes whether the AB strategic direction is consistent with delivering the NDP's broad strategic direction. The third step, the Programme level assessment, establishes whether the AB strategic direction is translated into programme-specific results to deliver the NDP. The MDA level assessment, establishes whether the AB strategic direction is translated into MDA-specific results to deliver the NDP. Lastly, the LG-level assessment goes another step further to assess whether the AB's strategic direction is translated into LG results to deliver the NDP. The overall compliance score is a weighted average of these different levels at 10, 10, 30, 25 and 25 percent weights for each level, respectively.

The overall score for the FY2023/24 AB is 71 percent in terms of alignment to the NDPIII, which is satisfactory, up from 60.1 percent registered in FY2022/23. This performance is attributed to the satisfactory alignment of the AB at the Macroeconomics (72.7%), Programme (70.7%), MDA (73.3%), and Local Government levels (70.8%). The National Strategic Direction level was moderately satisfactory at 66.9 percent on account of poor project performance.

The assessment identified several emerging issues for which the following recommendations have been made for improved level of alignment of future budgets to the National Development Plan.

Macroeconomic level.

1. The AB needs to be deliberate in targeting employment creation and poverty reduction by setting quantitative targets.
2. There is a need for enhanced coordination and streamlining of NTR activities across the government by MoFPED to foster an improved NTR value chain, including assessment, collection, reporting, and accountability of NTR.
3. There is a need for more detailed feasibility studies and implementation plans, better coordination of government contributions in budgeting, improved planning for rights of way and land compensation, strengthened contract management, and overall enhancement of project management capabilities.
4. The budget should provide complete macroeconomic framework targets across all sectors of the economy.

5. It is essential for the AB to establish clear quantitative targets to track progress in employment generation and poverty reduction effectively.
6. There is a need for enhanced coordination and streamlining of NTR activities across the government by MoFPED to foster an improved NTR value chain, including assessment, collection, reporting, and accountability of NTR.
7. There is a need for more detailed feasibility studies and implementation plans, better coordination of government contributions in budgeting, improved planning for rights of way and land compensation, strengthened contract management, and overall enhancement of project management capabilities.
8. The budget should provide complete macroeconomic framework targets across all sectors of the economy.

National Strategic Direction Level

i) Restructure the PBS to directly support the implementation of the National Development Plans through the Annual Budget.

ii) Regarding the core projects, there is a need to prepare, budget and timely release funds towards fast-tracking implementation of these high multiplier projects, which were envisioned to have a significant impact on the realization of the NDPIII results.

iii) Increase investment in the development and rehabilitation of key urban infrastructure in GKMA, as well as all major cities and municipalities;

iv) To achieve the leisure tourists surge envisioned in the NDPIII, there is a need for the budget of FY2024/25 to prioritize the upgrading of upcountry aerodromes;

v) Invest in the expansion of the broadband Infrastructure to parish level and facilitate last mile connectivity to increase Internet penetration rate (internet users per 100 people),

vi) Conduct hydrographic survey and production of new navigation charts for the lakes to ease deployment of water transport infrastructure and facilitate connections across Lake Victoria,

vii) Prioritize investment in Sports infrastructure to improve talent identification and nurturing of talent as well as ensuring Uganda's readiness for AFCON 2027,

viii) Prioritize and allocate resources for investment in the extraction of minerals to directly increase the contribution of minerals to GDP in NDPIV.

Programme level

S/N	Programme	Recommendations
1	Human Capital Development	1. Priority allocations be given to development projects since it has a huge multiplier effect compared to retooling projects. 2. Review the management of medical and health supplies across the country to allow for a) National and Regional referral hospitals retain some funds to cater for critical medical supplies and commodities to avoid severe stockouts b) Separating the management of drugs, medical supplies and sundries **3.** Prioritising Malaria prevention activities in the PBS system to fill in the gaps when donor funding is not available
2	Public Sector Transformation	1. Prioritize funding interventions that leverage ICT to increase the scope of work completed (E- inspection. 2. Adherence to the implementation roadmap of the pay policy
3	Digital Transformation	**i.** The government should rationalize the cost of internet and ICT products/devices through measures such as reducing the taxes levied on ICT products, subsidizing the cost of purchase for special interest groups like schools, and hospitals, and encouraging infrastructure sharing among the ISPs. The more people that have access to internet services, the less the cost of a unit of broadband. **i.** Poor budget allocations to critical interventions in the digital Nationa Postal Code addressing system that would facilitate easier access t service delivery by facilitating e-commerce across the country.
4	Governance and security	1. MoFPED should stress budget frugality to reduce incidences o supplementary budgets by instituting sanctions and penalties framewor to hold accountable culpable Accounting Officers who fail to plan an create supplementary.
5	Innovation, Technology Development, and Transfer	1. Reporting for the Sericulture and Apiculture Technology and Innovation project is not available in some financial years.
6	Integrated Transport Infrastructure and services	1. The programme should prioritize payment of arrears and completion of ongoing contracts rather than signing new implementation contracts without funding. 2. The ITIS programme should prioritize the maintenance of aerodromes or regional airports as they wait for resources to rehabilitate and upgrade them. This will boost other critical sectors such as tourism and minerals, Oil and gas sectors. 3. In the future, the programme should be cognizant of project readiness for implementation while apportioning resources to individual projects to allow for effective utilization of the limited resources.

S/N	Programme	Recommendations
		4. The ITIS programme together with the MOFPED should prioritize support to the Uganda Airline Co. Ltd to enable the achievement of the envisaged economic competitiveness within the region. 5. The ITIS programme implementors should fast-track the implementation of projects (since they are all lagging behind schedule), to achieve their intended objectives).
7	Legislature, Oversight and Representation	a) Fasttrack the completion of the Rehabilitation of Parliament. Currently, the project stands at 43% despite resources being allocated to its implementation. The project was carried forward from NDPII and needs to be completed before the start of NDPIV. b) There is a need to fast-track the development of systems that track Parliamentary and Local Government Business such as the Bill tracking system as these shall enhance mechanisms for clearing any backlog of Bills and reports.
8	Mineral Development	1. MoFPED budget allocations to the programme need to be enhanced as minerals are critical in achieving the NDP Programme objectives.
9	Sustainable Development of Petroleum Resources Programme	a. To sustain the speed and the level of developments in the Albertine Graben, there is a need for the timely release of funds for the regulator to enable real-time crude production tracking and monitoring of the Joint Venture Partners (JVPs) in the petroleum industry.
10	Regional Balanced Development	i. There is a need to repurpose the budget to provide additional funds for the development of the integrated regional development plans to guide investment in the targeted regions. i. Fast-track development of sub-regional development plans and profile investment priorities i. Establish a Regional Balanced Development Grant/re-instate Equalization Grant to address inequalities
11	Sustainable Urbanisation and Housing Programme	b. Urbanization unless prioritized at the time of budgeting, the County will not be able to harness the urbanization potential.
12	Sustainable Energy Development	a) In a bid to reduce deemed energy costs, MEMD needs to expedite the development of transmission and distribution infrastructure in line with the generation capacity b) Strengthen the Inter-Ministerial Committee that has been set up to address the issues of vandalism. Fast-tracking the implementation of the operation plan that has been developed as well as Ministry of Trade and Industry has been engaged to ensure strict regulation of the scrap industry. c) Adequate funding for the land acquisition project under MEMD is crucial to initiate early land acquisition, enabling timely project financing negotiations. d) Program implementing agencies should conduct comprehensive

S/N	Programme	Recommendations
		reviews of technical aspects during feasibility studies to anticipate and address design delays caused by unforeseen site conditions, including environmental, geological, and geotechnical factors
13	Tourism Development Programme	1. Develop projects for approval by the Development Committee to operationalize the planned interventions and develop this sector
14	Private Sector Development Programme	1. Institutions implementing programme priorities should be allocated appropriate recurrent non-wage to support the implementation of activities that drive private sector competitiveness, particularly UNBS, URSB, UIA, and UFZA 2. MDAs with subventions should indicate the amount of money allocated to the subventions and their respective programme outcomes. 3. it is crucial to understand why there is no absorption of the resources released under the GROW project. 4. Four of the seven projects in the private sector development program had not commenced by the end of Q2 2023/24. Only ready and bankable projects should be included in the NDPIV to ensure timely implementation of projects.
15	Community Mobilisation and Mindset Change.	1. Prioritise interventions based on the anticipated resources that are likely going to be available over the plan implementation period other than institutions receiving wages only.
16	Administration of Justice	1. There is a need for His Lordship the Chief Justice as head of the judiciary to issue orders and directions on how long judicial officers can take to deliver judgments in circumstances where the full hearing of cases is complete. This will help reduce the backlog in the justice system instead of the current state where only 24%. 2. Congestion in Uganda’s prisons is getting exacerbated every year therefore the need to conduct more plea bargain sessions. 3. Judicial officers ought to exercise their discretion at the sentencing stage in such a way as to lean more towards non-custodial sentences for misdemeanours. 4. There is a need to synchronize the expansion of the judiciary’s reach in new districts with that of the Office of Directorate of Public Prosecution (ODPP). Building and establishing new courts and operationalization of new High Court and Court of Appeal circuits.
17	Development Plan Implementation	1. To improve government performance, follow-up of projects is critical 2. The Programme needs to further increase domestic revenue mobilisation to support the development 3. There is a need to support Programmes to improve statistical reporting to reduce the no-data reporting
18	Agro Industrialisation Programme	1. Prioritize the allocation of resources within the available budget to sustain and expand the digitization initiatives initiated under the Agriculture Cluster Development Project (ACDP). This ensures

S/N	Programme	Recommendations
		continuity in leveraging digital technologies for enhancing productivity, market access, and resilience within the agro-industrialization program. 2. Allocate resources to implement the Uganda Country Food Systems Transformation Pathway and country commitments to fast-track the attainment of the SDGs. 3. Increased use of digital technologies will be key in achieving the aspirations of the Agro-industrialisation Programme. The focus should be put on digital-related technologies such as acquiring agro-inputs using the e-voucher system, upscaling digitized extension services, providing market information, and putting farmers on production-related platforms. 4. To harness the demographic dividends, special focus should be put on interventions and activities that encourage youth participation along the Agro-industrialisation value chain, especially issues with the use of digitization, agriculture financing and insurance, increased access to land for production and skilling, and collateral free access to credit for Agriculture production.
19	Manufacturing	1. Programme priorities should be allocated funding to push the industrialization agenda
20	Natural Resources, Environment, Climate Change, Land, and Water Management Programme	1. Foster disaggregated reporting on some NDPIII indicators such as green jobs created annually. The actual sources or projects responsible for the jobs created ought to be highlighted coupled with the categorisation of temporary and permanent jobs. 2. The Programme Secretariat should provide a status report on the status of the 47 NDPIII project ideas.

Ministries, Departments and Agencies (MDAs)

a. Fast track the completion of projects in the energy sector that should have ended in 2022/23 but are still ongoing like the Karuma and Isimba power projects.
b. Strengthen its data protection laws and regulatory frameworks to safeguard individuals' privacy rights and foster trust in digital services
c. Safeguard accessibility, usability, and efficiency of government-related services for citizens and businesses.
d. Guarantee wage for actual and planned recruitments with some institutions that do not have wages or did not get clearance to recruit leading to this shortfall.
e. Initiate affirmative action to facilitate attraction of some categories of Health Workers for example Senior Consultants, Consultants and Medical Officers Special grades, Pharmacists, and Antiaesthetic Officers.

f. Digitalize recruitment procedures to streamline and improve efficiency and effectiveness in the acquisition of qualified and competent cadres in the public service
g. Continue to build capacity in Ministries, Departments and Agencies in the entire projects' development and management life cycle.
h. Integrate MDA-level NDP results including the PDM into the PBS to facilitate the preparation of the annual BFP and MPS.

Local Governments

1. Map out the LG contribution to programmes under the NDPIV for integration into the PBS to facilitate annual planning, budgeting and reporting.
2. Adequately provide for predictable expenditure in the Medium-Term Expenditure Framework for local governments
3. Restructure the central government transfers to LGs to support the implementation of the decentralized mandate under the different programmes including development and dissemination of respective guidelines.

SECTION ONE:INTRODUCTION

1.1 Legal Basis

The certificate of compliance is intended to guide parliament in operationalising Article 155 (4) of the constitution of the Republic of Uganda which states that "At any time before Parliament considers the estimates of revenues and expenditure laid before it by or on the authority of the President, an appropriate committee of Parliament may discuss and review the estimates and make appropriate recommendations to Parliament."

The issuance of the Certificate of Compliance (CoC) is a requirement under the Public Finance and Management Act (PFMA) 2015, Section 13 (7). The CoC is aimed at ensuring that the National Budget, comprising the Programme, MDA and Local Government budgets are focused on the implementation of the National Development Plans (NDPs). This requirement is expected to guarantee that planning and budgeting frameworks are aligned to achieving Uganda Vision 2040 through the NDPs. In particular, Section 13 (6) requires that the Budget Framework Paper (BFP) and Annual Budget (AB) should be aligned to the NDPs.

The PFMA, 2015 Section 13 (6) requires that the AB shall be consistent with the NDP, the Charter of 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 the next financial year issued by the National Planning Authority (NPA).

The approach adopted is consistent with the PFMA 2015. For instance, section 13 (8) requires that "The annual budget shall be based on sound analysis and forecasts of macroeconomic developments and fiscal prospects" and section 13 9(a) that "the annual budget should set out the recent trends and developments on the indicators of the economy and provide forecasts of the indicators, for five years". Thus, the macroeconomic and national strategic levels of assessment.

Overall, the PFMA 2015 provisions on the CoC strengthen the implementation of national priorities as identified in the national planning frameworks – Uganda Vision 2040, NDPs, MDA strategic plans and local government plans. Therefore, the PFMA, 2015, seeks to align the budgeting process to the planning process and to ensure that the national budget implements agreed priorities and programs/projects.

1.2 The Planning and Budgeting Processes

1.2.1 The Planning Process

In the year 2007, the Government of Uganda (GoU) approved the Comprehensive National Development Planning Framework (CNDPF) which provides bottom-up and top-down development planning processes. It provides for the 30-year National 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. This was however, amended in the year 2020 during the formulation of the third

NDP to replace sector plans with Programme Implementation Action Plans (PIAPs) following the adaption of the Programme Based approach to planning and budgeting.

As part of the National Vision, the Government of Uganda approved the 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 which provides the overall strategies and priorities for transforming Uganda into a competitive upper-middle-income country within 30 years. To this end, three 5-year NDPs have since been developed to operationalize Vision 2040 and ABs developed annually to implement each of the NDPs. However, ten-year development plans have not been developed as provided for in the CNDPF.

The five-year plans are operationalised by annual budgets that are prepared by Ministries Departments and Agencies as well as Local Governments in the form of Ministerial Policy Statements and Annual Work plans and Budgets respectively. These annual plans are consolidated by the Ministry of Finance, Planning and Economic Development to formulate the annual budget of the country.

1.2.2 The Budgeting Framework

The budget process is a cycle that runs through the entire financial year (table 1.1). 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 national Budget consultative workshop that takes place between September and November, the zonal local government Budget consultative workshops and the Programme review meetings. Subsequently, all Programme Working Groups and Local governments begin preparing Budget Framework Papers (BFPs) and Ministerial Policy Statements, which lead to the formulation of the draft NBFP. Once the Cabinet approves the draft NBFP, it is presented to all stakeholders at the Public Expenditure Review Meeting.Each Accounting Officer is mandated to prepare and submit a Budget Framework Paper by 15th November. 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 and Chief Executives responsible for votes submit to Parliament, by the 15th of March, the policy statements outlining the performance of their MDAs to be used as a basis for discussions that inform the Parliamentary budget appropriations.

According to the PFMA 2015, the Minister on behalf of the President, presents 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 for each Ministry and institution. The Ministry of Finance, in close consultation with the Parliamentary Committee on Budget, then formulates the draft estimates of revenue and expenditure 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. The annual budget is effective from the 1st of July of each year and it is expected to 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 budget's main goal is to facilitate and support the implementation of national plans.

Table 1: The Budgeting Process

No.	Key Process	Timelines
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.	Programme 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	15thNovember
7.	Submission of Final National BFP	31stDecember
8.	Parliament reviews and approves the BFP	1stFebruary
9.	MDAs submit Policy Statements	15thMarch
10.	Presentation of the Annual Budget and Certificate of Compliance to Parliament	1st April
11.	Approval of the annual budget by Parliament	31stMay
12.	Presentation of the Budget Speech to Parliament	By 15th June
13.	Budget execution	Effective 1st July

1.3 Use of the CoC in Budget and Plan Implementation Oversight

The CoC of the Annual Budget of the previous year is required to be submitted to the Parliament of Uganda to support the execution of oversight functions, particularly regarding budget appropriation. The CoC report provides insight into the extent of alignment of the BFPs and ABs to the NDPs, instruments through whose implementation the Uganda Vision 2040 is to be realized. In particular, the FY2023/24 CoC provides information to guide Parliament in the appropriation of the FY2024/25 budget.

The CoC is also intended to inform Cabinet decision-making and the review of the implementation of budgets and Plans during Cabinet retreats and policy formulation processes. Other oversight users of the CoC include the Office of the Auditor General and Non-State Actors, who may use the findings and recommendations to inform their oversight activities.

MDAs and local governments use the CoC recommendations to improve performance towards the achievement of the NDP and Vision 2040 goals and targets. Overall, the assessment scores may serve as a key guide for corrective performance measures and reprimand for recurring planning and budgeting weaknesses.

The international community should use the CoC to gauge Uganda's commitment to achieving the international agenda that is delivered through Budget interventions and allocations. This framework integrates alignment of the Budget on different international agendas and cross-cutting issues, including SDGs, Climate Change, Human Rights, ICT and HIV/AIDS. However, these will be further developed to support comprehensive reporting on the agendas in the forthcoming CoCs under the third NDP.

To the general public, the CoC helps to inform them about the transparency, consistency and effectiveness of planning and budgeting processes in the country and whether the budgets are compliant with the agreed NDP priorities. It further sets a milestone in Uganda's Budgeting process and transparency that is regarded as best practice in the level of transparency and information provided.

1.4 Organization of the Report

The report is presented in five sections. In particular, the introduction provides information on the legal basis for producing the Budget Certificate of Compliance (CoC), some contextual highlights of the budgeting and planning processes and an outline of the technical uses of this report.

The second section presents the detailed assessment framework for the FY2023/24 CoC, which comprises the methodology and data sources. The detailed methodologies, approaches and scoring criteria for the five (5) levels of the assessment (Macroeconomic level, National level, Programme level; MDA level and Local Government level) are illustrated in this section.

The third section of the report presents the results of the assessment for consistency of the FY2023/24 Annual Budget to the NDPIII obtained using the methodologies given in section two above. This section is presented in five sub-sections; Macro level assessment results, results of the National Strategic Direction level assessment, Programme level assessment, MDA level assessment, and Local Government level assessment. Each of the sub-sections provides an overview of the results of the respective sub-sections covering two core areas; the Public Investment Plan (PIP) implementation progress and budgeting processes (alignment of the NBFP and Annual Budgets) to the NDPIII.

The fourth section of the report presents the assessment of crosscutting issues, Sustainable Development Goals (SDGs), East African Community (EAC) Protocols, Digitalisation of Government, Climate Change, the demographic dividend and Human Rights.

The fifth section of the report provides an overview of the FY2024/25 Annual Budget alignment to NDPIII. In particular, it assesses the intent and direction of the National Budget Framework Paper concerning the NDPIII. The details of this assessment will, however, be in next year's (FY2024/25) CoC. This section is largely to provide Parliament with preliminary results on the alignment of the FY2024/25 BFP to guide Parliament during the process of approval of the FY2024/25 budget.

Lastly, the final section gives the conclusion and recommendations.

SECTION TWO:METHODOLOGY

2.1 Methodology for Assessment of Annual Budget Compliance

The FY2023/24 CoC uses the same methodology compared to that of the FY2022/23 CoC. The overall compliance of the AB to the NDP is derived from a step-wise assessment approach undertaken at five different levels namely: Macroeconomic, National Strategic Direction, Programme, MDA and Local Government (LG) levels. In the first step, the macroeconomic level assesses whether the AB macroeconomic goals are geared towards the attainment of NDPIII broad macroeconomic goals. The second step, the national strategic direction level assessment, broadly establishes whether the AB strategic direction is consistent with delivering the NDP's broad strategic direction. The third step, the Programme level assessment, establishes whether the AB strategic direction is translated into programme-specific results to deliver the NDP. The MDA level assessment, establishes whether the AB strategic direction is translated into MDA-specific results to deliver the NDP. Lastly, the LG-level assessment goes another step further to assess whether the AB's strategic direction is translated into LG results to deliver the NDP. The overall compliance score is a weighted average of these different levels at 10, 10, 30, 25 and 25 percent weights for each level, respectively.

At the Macro level, the assessment focuses on whether the AB is consistent with the Charter for Fiscal Responsibility (CFR) on one hand and the NDPIII on the other hand. The CFR is assessed for consistency with NDPIII. As such, the overall compliance score at this level of assessment is a two-step weighted sum of: the first step-90 percent for the AB, and; the second step-10 percent for CFR. The first step is further divided into two weighted stages at: 30 percent for budgeting and 70 percent for actual budget performance compliance with NDPIII. The actual budget performance carries a higher weight than budgeting since actual implementation counts more to the realization of the NDPIII anticipated results. Within the budgeting stage, an additional two weighted stage is carried out at: 40 percent for BFP and 60 percent for AB. The AB carries a higher weight than the BFP since the BFP is an indicative estimate that informs the AB and ultimately the AB is the final operational tool that implements the NDP.

The assessment of the alignment of the AB to the EAC protocols at the macroeconomic level considers the monetary convergence criteria. It is a one-step assessment which only focuses on the performance of the annual budget of the current financial year and the next financial year. The scoring is similar to the overall macroeconomic level criteria.

The assessment of the alignment of the AB to SDGs at the macroeconomic level considers all SDG indicators that directly relate to the macroeconomic performance of the economy as planned in the NDPIII. Specifically, they are provided for in SDG 8, 9, 10 and 17. It is a one-step assessment which only focuses on the performance of the respective SDG indicators as reported in the annual budget. The assessment covers the current and next financial year. The scoring is similar to the overall macroeconomic level criteria.

At the national strategic direction level, compliance is assessed at four broad NDPII areas. These are: the NDPIII Goal; Objectives; Programme Results, and Core projects. The overall score at this level is a weighted sum of these focus areas with each contributing 15, 15, 30, and 40 percent respectively to the final score. These NDPIII broad focus areas are disaggregated and further broken down to form checklist items that have been drawn from the NDPIII Results and reporting framework.

At the Programme level, compliance is assessed at two levels of alignment to NDPIII, namely: i) programme intermediate results and ii) Public Investment Planning (PIP). For the programme intermediate results, the budgeting instrument assesses whether the budgeting process (BFP and AB) is geared to delivering NDPIII intermediate outcomes. The Public Investment Planning level assesses whether Programme projects in the PIP are consistent with NDPIII PIP and that of the MoFPED. Further, this level assesses whether Programme projects are being implemented as planned through both release and expenditure outturn performance. It also assesses the level of implementation of projects. The overall Programme level compliance score is a weighted sum of 50 percent assigned to the 2 components.

At the MDA level, Compliance is assessed at two levels of alignment to NDPIII, namely: i) MDA results at the output level and ii) Public Investment Planning (PIP). For the MDA results, the budgeting instruments assess whether the budgeting process (BFP and AB) is geared to delivering NDPIII outputs through the use of corresponding output indicators. The MDA Public Investment Planning level assesses whether MDA projects in the PIP are consistent with NDPIII PIP and that of the MoFPED. Further, this level assesses whether MDA projects are being implemented as planned through both release and expenditure outturn performance. It also assesses the level of implementation of projects. The overall MDA level compliance score is a weighted sum of 50 percent assigned to the 2 components.

At the Local Government (LG) level, assessment is done at three levels of alignment to NDPIII. These are: i) LG planning instruments; ii) budgeting instruments; and iii) actual budget performance. At the planning instruments level, LGs are assessed upon whether they have a Local Government Development Plan that is aligned to NDP. The budgeting instruments level, assesses whether the detailed Annual Work Plans and budget are geared to delivering NDPIII anticipated results. The budget performance level assesses whether the releases are according to approved budget estimates. The final score at this level is a weighted sum of 10 percent for planning instruments, 70 percent for the LG budgeting process, and 20 percent for release performance.

The assessment of the FY2023/24 Annual Budget was based on the NDPIII reprioritised results framework. It involved assessing whether the BFP prioritized NDPIII higher-level and programme-level results. In addition, the Ministerial Policy Statements (MPSs) for

FY2023/24 were also used to check if the budget prioritized NDPIII programme interventions.

2.2 Data Sources

Data to assess the compliance of the AB to NDPIII was gathered from different sources that included: the NDPIII, NDPIII results and reporting framework, NDPIII Public Investment Plan, National Budget Framework Papers, Background to the Budget, Budget Speech, Annual Budget estimates, three-year MoFPED Public Investment Plan and Semi-Annual Budget Performance Report. Further, MDA and LG-specific consultations, interviews and discussions were also carried out to understand the issues.

At the MDA level, the assessment utilized: NDPIII results and reporting framework, Programme Implementation Action Plans, Development Plan and MDA Strategic plans (FY2020/21-2024/25), MDA BFPs for FY2022/23, FY2023/24 and FY2024/25, MPSs for FY2022/23 and FY2023/24, National Budget Framework Paper (NBFP) for FY2022/23, FY2023/24 and FY2024/25, Annual and Semi-Annual budget performance reports, feasibility study reports, NDPIII Public Investment Plans and MoFPED Public Investment Plans. For MDAs that do not have votes, such as public corporations and state enterprises, the assessment was based on Strategic Plans, Annual work plans and budget and a half-year cumulative progress report for FY2023/24.

At the Local Government level, the assessment was based on the NDPIII results and reporting framework, Local Government Development Plans (LGDP) and Annual Work plan and Budget for 2023/24.

SECTION THREE:RESULTS OF THE FY2023/24 ASSESSMENT FOR CONSISTENCY OF THE ANNUAL BUDGET TO NDPIII

3. OVERALL BUDGET COMPLIANCE FOR FY2023/24

The overall score for the FY2023/24 AB is 71 percent in terms of alignment to the NDPIII, which is satisfactory, up from 60.1 percent registered in FY2022/23. This performance is attributed to the satisfactory alignment of the AB at the Macroeconomics, Programme, MDA, and Local Government levels. The National Strategic Direction level was moderately satisfactory on account of poor project performance. The levels of alignment in the different areas of assessment are presented below.

3.1 MACROECONOMIC COMPLIANCE LEVEL ASSESSMENT

3.1.1 Overall Assessment

At the macroeconomic level, the alignment of the FY2023/24 AB with the NDPIII is 72.7 percent, indicating a satisfactory performance. The 72.7 percent score is a weighted average score of the alignment of the budget (Annual Budget and National Budget Framework Paper) to the NDPIII as well as the alignment of the budget to the CFR within each of the four sectors of the macroeconomy and at policy objective level. The subsequent sections provide details of the alignment of the AB to the NDPIII at the aforementioned levels.

3.1.2 Macroeconomic policy objectives

FY2023/24 marked the start of the execution of the reprioritized initiatives identified during the NDPIII midterm evaluation. It was also a continuity of the government's response to the economic and social issues caused by COVID-19 and global geo-political uncertainty.

The alignment of the FY2023/24 macroeconomic policy objectives of the AB to the NDPIII is satisfactory with a score of 74.7 percent. The NDPIII macroeconomic objectives majorly focus on (i) increasing the stock of jobs by an annual average of 512,000; (ii) reducing poverty; (iii) maintaining an appropriate foreign reserve (4.5 in months of imports of goods and services as per the EAC Monetary Union Convergence target); (iv) a ceiling on the present value of debt to GDP to less than 50 percent; (v) reducing the fiscal deficit to 3percent of GDP; (vi) fostering price stability by maintaining core inflation within the target band of 5 percent +/- 3; and (vii) attaining a 0.5percent average annual growth in domestic revenue to GDP. The AB provides targets for most of these objectives albeit with some deviations. However, while the AB, provides broad interventions targeting poverty reduction and job creation, it falls short of providing targets against which performance can be measured. Going forward, the AB needs to be deliberate in targeting employment creation and poverty reduction by setting quantitative targets.

3.1.3 Macroeconomic Sector (Accounts)

Real Sector

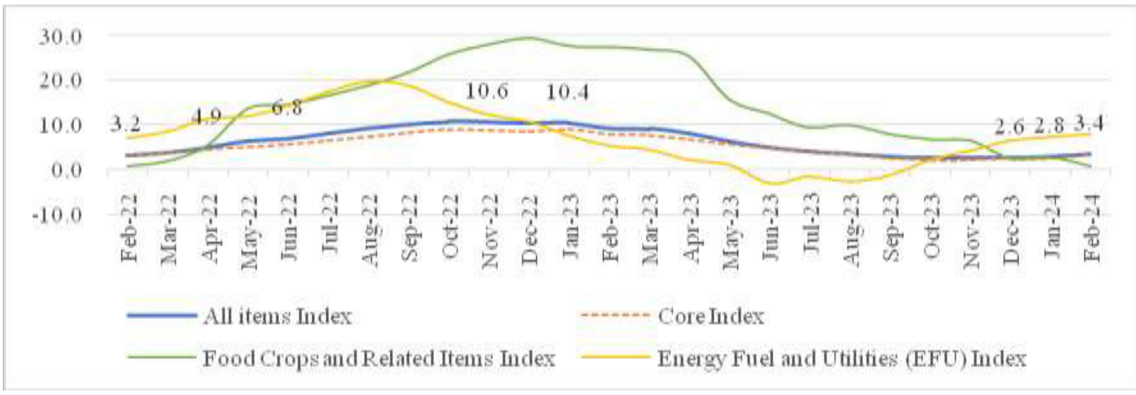
The alignment of the real sector for the FY2023/24 Annual Budget (AB) was 88.2 percent, which is a satisfactory performance. Both the NBFP and the AB were aligned to the NDPIII, projecting the economy to grow by 6.0 percent in FY2023/24, which is slightly more optimistic than the NDP III target of 5.56 percent. This growth is primarily attributed to the gradual recovery in economic activities and the effective implementation of government programs supporting growth and infrastructure. Increased investments in the oil and gas sector and higher export volumes, driven by regional trade growth, have also contributed to this positive outlook. Also, interventions such as reducing the cost of inputs, notably electricity in industrial parks to 5 cent/unit, are enhancing productivity, and competitiveness and creating employment.

In FY2023/24, the AB projected a real GDP per capita of USD 1,218 surpassing the NDP III target of USD 1,181.10. This is in line with the positive economic outlook during this period. Similarly, the NBFP for FY2023/24 set a more ambitious target for GDP per capita of USD 1,233.34, exceeding the NDPIII and AB target of USD 1,181 and USD 1,217.5 respectively. Nonetheless, even with the slight deviation from the NDPIII, the targets remain within the acceptable deviation and therefore result in a full score of alignment.

The Budget's targets for inflation deviated from the NDPIII targets, with the NBFP targeting headline and core inflation at 7.2 percent and 6.8 percent, respectively, as compared to the NDPIII targets of 5 percent and 3 percent. The AB also set higher targets for inflation, estimated at 5.7 percent and 5.3 percent, respectively. The high projections were mainly due to the spike in inflation during the previous year and the rising global inflation caused by geopolitical tensions that disrupted trade and supply of goods and services as well as heightened global oil demand, supply cuts from OPEC+, and geopolitical concerns in the Middle East which led to increased domestic energy prices.

However, the AB outturn for both headline and core inflation (3.4% and 3.4%), were within the NDPIII inflation band targets indicating a positive outcome in inflation management efforts (Figure 1). Tighter monetary policy stance measures have helped to alleviate inflationary pressures, as inflation is stabilizing as well as improved food supply supported by favourable weather conditions. Growth prospects remain favourable, supported by activities in the oil sector and increased Foreign Direct Investment (FDI).

Figure 1: Inflation remains subdued, but momentum is picking up



source: UBOS 2024

Fiscal Sector

At the fiscal sector level, the alignment of the FY2023/24 budget to the NDPIII is moderately satisfactory at 64.8 percent. This is the weighted score of the alignment of the NBFP, AB, AB outturn, and CFR that was aligned with the NDPIII at 92.4 percent, 68.3 percent, 50 percent, and 60 percent respectively. The fiscal sector alignment was assessed based on: (i) revenue and expenditure; (ii) programme allocations; (iii) fiscal balance; and (iv) public debt.

Regarding revenue, the NDPIII target for revenue and grants was 15.3 percent, as compared to the AB target of 15.92 percent and a slightly lower than NBFP target estimated at 14.9 percent. However, the projected outturnfell short of the NDPIII target, amounting to 13.9 percent of GDP. This shortfall was primarily due to underperformance in tax and non-tax revenues.

The grants targets in the budget were fully aligned with the NDPIII target of 0.64. The NBFP and AB targets had a slight deviation with targets of 1.05 percent and 1.5 percent respectively, while the AB projected outturn was 0.64 which is the same as the NDPIII target. With the declining levels of grants amidst inadequate revenues, there's a need for increased effort towards revenue mobilization, especially from alternative and innovative financing sources.

Although slightly below the NDPII target, both the AB and AB outturn targets for the tax-to-GDP ratio are aligned with the NDPIII target of 13.7 percent. While the AB target is 13.3 percent, the AB outturn is 13.2 percent, with each having an estimated deviation of 3 percent from the NDPIII target which is within the acceptable range. However,the NBFP target has a higher deviation of 6 percent from the NDPIII target, with a target of 12.87 percent. The factors contributing to satisfactory domestic revenue performance include; increased tax collections from the PAYE tax head, driven by improvements in private sector recruitment. Additionally, there was increased tax arrears recovery by URA and reforms in the rental income tax law, leading to improved filing and declarations due to the use of

Electronic Fiscal Receipting and Invoicing Solutions (EFRIS) and Digital Tax Stamps. However, international taxes reported lower collections during this period

The AB and NBFP targeted Non-Tax Revenues worth 1.0 percent of GDP and 0.97 percent of GDP, in line with the NDPIII target of 1.0. Percent of GDP. However, the AB projected outturn of NTR was not aligned, as the collections were estimated at 0.6 percent of GDP by the end of FY 2023/24. This shortfall occurred as the agencies responsible for collecting these revenues were unable to achieve their set targets. In the first half of FY 2023/24, total NTR collections amounted to UGX 972.92 billion, failing to meet the projected UGX 1,027.31 billion by a margin of UGX 54.39 billion. Moving forward, there is a need for enhanced coordination and streamlining of NTR activities across the government by MoFPED to foster an improved NTR value chain, including assessment, collection, reporting, and accountability of NTR.

The budget's targets for Government expenditure were not fully aligned with the NDPIII target. The government targeted moderately lower total expenditure in both the NBFP and AB recorded at 17.9 percent of GDP and 19.4 percent of GDP respectively, as compared to the 22.1 percent target of the NDPIII. Similarly, the AB projected outturn is 18.2 percent of GDP which is lower than the NDPIII target by an 18 percent deviation. Notably, by the end of the first half of FY 2023/24, expenditure was lower than the programmed expenditure for the period by 8.3 percent, totaling UGX 19,866.03 billion.

This discrepancy was primarily due to externally financed development expenditure performing at only 46.5 percent of its planned target for the period. Fiscal consolidation measures have primarily focused on reducing development spending. However, there is still under-execution of both domestically and externally financed projects. To improve project execution moving forward, there is a need for more detailed feasibility studies and implementation plans, better coordination of government contributions in budgeting, improved planning for rights of way and land compensation, strengthened contract management, and overall enhancement of project management capabilities.

MoFPED also plans to update the Manual for Project Preparation and Appraisal, incorporating recommendations and inputs from the stakeholders. Additionally, work has started on program-specific Project Preparation and Appraisal manuals and financing for pre-investment studies will be facilitated through the Project Preparation Facility (PPF) under NPA. The development of the governance framework for the PPF is progressing well. These efforts aim to streamline processes and enhance public investment management, ultimately improving the timely release and utilization of external financing.

The program budget allocations were 59.3 percent aligned with the NDPIII program allocation targets. The unsatisfactory alignment was mainly due to the the program budget allocations in NBFP (65.6%) and AB's projected outturn (34.4%). This implies that several programmes received less or more than their planned budgets, potentially disrupting planned results and, by extension, the development outcomes of the NDP III. The unsatisfactory alignment is also as a result of the Government's re-prioritisation of spending to address the effects of the COVID-19 pandemic and global geo-political tensions..

Nonetheless, the NBFP program budget allocations were fully aligned at 100 percent with the NDPIII program allocations (Table 2).

Table 2: NDP III Programme Budget Allocations (% of Budget)

S/N	Programme	NDPIII	NBFP	AB	AB Outturn
1.	Agro-industrialisation	3.10	3.10	3.40	2.30
2.	Mineral Development	0.10	0.10	0.10	0.10
3.	Sustainable Development of Petroleum Resources	3.70	3.70	0.80	0.90
4.	Tourism Development	0.20	0.20	0.50	0.20
5.	Natural Resources, Climate Change, Environment, Land and Water Management	1.10	1.10	0.80	0.70
6.	Private Sector Development	3.70	3.70	3.60	1.40
7.	Manufacturing	0.60	0.60	0.40	0.20
8.	Integrated Transport Infrastructure and Services	9.60	9.60	8.50	8.40
9.	Energy Development	2.50	2.50	2.50	1.70
10.	Digital Transformation	0.40	0.40	0.40	0.30
11.	Sustainable Urbanisation and Housing	0.20	0.20	1.00	1.70
12.	Human Capital Development	18.60	18.60	18.20	14.70
13.	Innovation, Technology Development, and Transfer	9.60	9.60	0.50	0.70
14.	Community Mobilisation and Mindset Change	0.05	0.05	0.10	0.10
15.	Governance and Security	14.10	14.10	14.60	15.80
16.	Public Sector Transformation	0.40	0.40	0.80	0.40
17.	Regional Development	1.80	1.80	1.60	3.50
18.	Development Plan Implementation	1.30	1.30	3.40	2.70
19.	Administration of Justice	0.90	0.90	0.80	
20.	Legislation, Oversight & Representation	0.90	0.90	1.80	

Improvements have been made in institutions involved in the resource allocations. The June 2023 Guidelines for compiling multi-year commitments aim to enhance the effectiveness of medium-term budgeting and planning. By accurately recording all long-term commitments related to projects in a Multi-Year Project Commitment Template, MoFPED expects to enhance the reliability of medium-term budgeting and prioritize ongoing projects during the budget process and fund allocation throughout the year. Identifying multi-year commitments will also facilitate more realistic estimates of fiscal space for new projects.

On the planning side, the costs of the 20 NDP III programmes are aligned with the total cost of projects within the realistic fiscal framework. Following the NDPIII midterm review, MoFPED and NPA reprioritized interventions and projects in the Program Implementation Action Plans (PIAPs) consistent with the fiscal framework. This prioritization is crucial in the preparation of the NDP IV cycle, scheduled to begin this year, 2024.

Regarding interest payments as a percent of the total budget, the AB (11.49 percent), NBFP (11.49 percent), and AB outturn (11.5 percent) were all aligned to the NDPIII target of 12.59 percent with slight deviations from the NDPIII's target but remained within acceptable ranges.

There is a close alignment of the AB and NBFP with the NDP III target for gross public debt. The NDPIII target for public debt for FY2023/24 was set at 48.4 percent of GDP, while the AB and NBFP targets are projected at 48.2 percent and 48.5 percent respectively. Despite a slowdown in the accumulation of debt compared to previous years, there is a notable increase in the debt servicing burden due to the higher-than-planned spending on domestic debt, posing a risk to debt sustainability.

The domestic debt to GDP was targeted at 14.9 percent, while the NBFP and AB targets were set at 19.6 percent and 19.1 percent, indicating a very high deviation from the NDPIII targets. Worse still, the AB projected an outturn for the domestic debt of 20.1 percent which is higher than the NDPIII target with a 35 percent deviation. Consequently, the ratio of total debt service to domestic revenue is on an upward trend, standing at 33.1 percent of GDP in December 2023.

There are various risks to debt sustainability, such as sluggish growth in export earnings, lower revenue growth, and low GDP growth, which should be addressed. Immediate measures are necessary to reduce borrowing, complemented by fiscal consolidation efforts, or to acquire longer-term debt instruments and restrict the re-issuance of domestic debt to create fiscal space for supporting discretionary spending.

Efforts to minimize reliance on non-concessional commercial borrowing should be prioritized by exploring additional financing options from innovative sources to reduce the cost and refinancing risk on external debt as envisaged in the Public Investment Financing Strategy. Moreover, the government should enhance the efficiency of development budget utilization by intensifying public investment management reforms, curbing reliance on supplementary budgets, and halting the accumulation of arrears as well as prioritizing prompt settlement of redemptions when resources are available thereby limiting the risk of crowding out lending to the private sector.

External Sector

The external sector account component is satisfactory, with an alignment of 73.8 percent. However, there are notable challenges. The current account deficit in FY2023/24 stood at 7.9 percent of GDP, unchanged from the previous financial year. This deficit surpassed the NDP III target of 4.9 percent, primarily due to a surge in imports. The Government should enhance efforts towards export promotion and import substitution to improve the external position.

Imports of goods and services were 15.7 percent, lower than the NDP III target of 18.0 percent, with the oil-import bill alone surging by almost 32 percent to USD 1.6 billion. This surge, particularly in petroleum products, offset the increase in exports, which reached 6.9 percent of GDP, falling short of the NDP III target of 11.4 percent. Although there was a marginal recovery in travel and tourism and the reappearance of gold exports, other exports remained weak.

On a positive note, remittances from the diaspora showed resilience and exceeded pre-COVID-19 levels, reaching USD 1,431 million in FY2023, **with an outturn of 2.49 percent of GDP aligning with the NDP III target of 2.69 percent or USD 1,429 million**. However, foreign reserves declined, weakening its buffers against external shocks. Nominal reserves fell to USD 3.6 billion, leading to a decline in import coverage to 3.1 months, below the NDP III target of 4 months. This situation was exacerbated by demand pressures from offshore investors, particularly those directing portfolio investments towards the Kenyan market, specifically targeting the Infrastructure Bond issuance. As a result, there was continued purchasing of dollars by offshore players, contributing to the depletion of foreign reserves and further falling short of the EAC's specified reserve cover threshold.

Despite subsequent government loan disbursements and investment income, foreign reserves remained below targets set by the IMF Extended Credit Facility Arrangement (4 months) and the East African Community (4.5 months). Addressing these challenges will be crucial in ensuring the stability of Uganda's external sector and safeguarding against future shocks.

Noteworthy is the fact that the budget documents (AB and NBFP) do not provide targets for the external sector. The assessment was therefore only conducted based on the projected outturn. Moving forward, the budget should provide complete macroeconomic framework targets across all sectors of the economy.

Monetary Sector

The monetary sector exhibits a moderately satisfactory alignment at 75 percent, primarily due to lower growth in private sector credit half year FY 2023/24, which stood at 7.13 percent compared to the NDPIII target of 17.9 percent. The tightening of monetary policy stance by the Bank of Uganda, through increased interest rates aimed at controlling inflation, led to higher borrowing costs and subsequently slowed down private-sector credit growth. Additionally, increased issuance of government securities and immobilized credit due to legal disputes with loan defaulters contributed to the restricted availability of funds for lending. Prolonged legal issues not only limit the funds available for lending but also compel banks to hold sufficient cash reserves to meet depositor demands, further contributing to cautious lending practices in the private sector. It's encouraging to note that the stock of private sector credit was 11.71 percent of GDP as of January 2024, equivalent to UGX 21,542 billion.

3.1.4 Key Emerging Messages

1. **Despite the impact of global and domestic shocks, namely the lagged effects of COVID-19 pandemic** and Russia's invasion of Ukraine, growth is picking up amid widening divergences among economic sectors and regions. which continue to distort several assumptions outlined in the NDPIII, the overall alignment at the macroeconomic level remains moderately satisfactory. This suggests that while certain variables are showing upward trends, they have yet to fully align with the goals outlined in the NDP. For instance, although real GDP growth has reached 5.3 percent, it still falls below its anticipated medium-term potential.

2. **While the macroeconomic policy objectives outlined in the AB aim to address poverty reduction and job creation, they lack specific targets for measuring performance**. Moving forward, it is essential for the AB to establish clear quantitative targets to track progress in employment generation and poverty reduction effectively.

3. **Although slightly below the NDPII target, both the AB and AB outturn targets for the tax to GDP ratio are aligned to the NDPIII target of 13.7 percent. However, the NBFP target has a higher deviation of 6 percent from the NDPIII target, with a target of 12.87 percent.** To exceed the planned targets, for tax revenue collection, there is a need for continued efforts towards economic recovery, increased international trade through exports and support towards URA's use of digital technologies in tax administration, full integration of Government data systems as well as devising means of broaden the tax base including taxing online businesses.

4. In addition, with the declining levels of grants amidst inadequate revenues, there's need for increased effort towards revenue mobilization, especially consideration of alternative and innovative sources such as climate finance.

5. **The AB projected outturn of NTR (0.6%) fell short of the NDPIII target of 1.0 percent.** This shortfall occurred as the agencies responsible for collecting these revenues were unable to achieve their set targets. Moving forward, there is a need for enhanced coordination and streamlining of NTR activities across the government by MoFPED to foster an improved NTR value chain, including assessment, collection, reporting, and accountability of NTR.

6. **The budget's targets for Government expenditure were not fully aligned to the NDPIII target. Particularly, the AB projected outturn is 18.2 percent of GDP which is lower than the NDPIII target by an 18 percent deviation.** This discrepancy was primarily due to externally financed development expenditure performing below its plan for the period. Fiscal consolidation measures have primarily focused on reducing development spending, however, there is still under-execution of both domestically and externally financed projects. To improve project execution moving forward, there is a need for more detailed feasibility studies and implementation plans, better coordination of government contributions in budgeting, improved planning for rights of way and land compensation, strengthened contract management, and overall enhancement of project management capabilities.

7. **The program budget allocations were 59.3 percent aligned to the NDPIII program allocation targets.** This implies that several programs received less or more than their planned budgets, potentially disrupting planned results and, by extension, the development outcomes of the NDP III. The unsatisfactory alignment is mainly a result of

Government re-prioritisation of spending to address the effects of the COVID-19 pandemic.

a. **On the planning side to ensure that the costs of the 20 overarching programs align with the total cost of projects within a realistic fiscal framework,** MoFPED and NPA reprioritized interventions in the Program Implementation Action Plans (PIAPs) consistent with the fiscal framework following the midterm review of NDP III,.

b. **In addition, improvements have been made in institutions involved in resource allocation.** The June 2023 Guidelines for compiling multi-year commitments aim to enhance the effectiveness of medium-term budgeting and planning.

8. **Despite the increase in the public debt stock from UGX 80,774 billion in December 2022 to UGX 93,460 billion in December 2023, debt levels remain sustainable, with the risk of distress assessed as moderate.** However, it is central to monitor debt closely. Efforts to minimize reliance on commercial borrowing should be prioritized by exploring additional financing options from innovative sources to reduce the cost and refinancing risk on external debt as envisaged in the Public Investment Financing Strategy.

9. **Despite a slowdown in the accumulation of debt compared to previous years, there is a notable increase in the debt servicing burden due to the higher than planned spending on domestic debt, posing a risk to debt sustainability.** The domestic debt to GDP therefore had a high deviation from the NDPIII targets. Consequently, the ratio of total debt service to domestic revenue is on an upward trend, standing at 33.1 percent of GDP in December 2023. Efforts to minimize reliance on commercial borrowing should be prioritized by exploring additional financing options from innovative sources to reduce the cost and refinancing risk on external debt as envisaged in the Public Investment Financing Strategy.

10. **There are various risks to debt sustainability, such as sluggish growth in export earnings, lower revenue growth, and low GDP growth,** which should be addressed. Immediate measures are necessary to reduce borrowing, complemented by fiscal consolidation efforts, or to acquire longer-term debt instruments and restrict the re-issuance of domestic debt to create fiscal space for supporting discretionary spending. The government should also enhance the efficiency of development budget utilization by intensifying public investment management reforms, curbing reliance on supplementary budgets, and halting the accumulation of arrears as well as prioritizing prompt settlement of redemptions when resources are available thereby limiting the risk of crowding out the private sector investments.

11. **The current account deficit in FY2023/24 stood at 7.9 percent of GDP, unchanged from the previous financial year and surpassing the NDP III target of 4.9 percent, primarily due to a surge in imports**. The Government should enhance efforts towards export promotion and import substitution to improve the external position.

12. **Foreign reserves declined, weakening its buffers against external shocks.** Nominal reserves fell to USD 3.6 billion, leading to a decline in import coverage to 3.1 months, below the NDP III target of 4 months. Strategies should be put in place to promote foreign direct investments alongside export promotion to increase capital inflows that will improve the country's reserve position.

13. **The budget documents (AB and NBFP) do not provide targets for the external and monetary sector.** Moving forward. The budget should provide complete macroeconomic framework targets across all sectors of the economy.

14. **The growth in private sector credit by the end of the first half of FY 2023/24, stood at 7.13 percent compared to the NDPIII target of 17.9 percent.** This was mainly due to the tightening of monetary policy by the Bank of Uganda, through increased interest rates aimed at controlling inflation, leading to higher borrowing costs and subsequently slowed down private-sector credit growth. Additionally, increased issuance of government securities contributed to the restricted availability of funds for lending. Domestic debt should be reduced to less than 1 percent of GDP to mitigate the effects on private sector credit.

3.1.5 EAC Convergence

The budget was satisfactorily aligned to the EAC Macroeconomic Convergence Criteria with a performance of 81percent . The assessment evaluates the budget's alignment with the EAC monetary Convergence Criteria targets across the monetary, fiscal, and external sectors. In the monetary sector, the AB's target for headline inflation in 2023/24 was set at 5.7 percent, this is firmly within the EAC's target of 8 percent. Similarly, the actual outturn improved to 3.4 percent as of February 2024, which is also within range. This was on account of the effective response by the Central Bank which tightened measures have helped to alleviate inflationary pressures

In the fiscal sector, the AB aimed for a fiscal deficit, including grants, of -3.5 percent, which slightly exceeded the EAC's target of -3 percent. The projected outturn was higher at -5.3 percent, this was a significant deviation as revenue figures fell short in the first half of 2023/24. Regarding gross public debt to GDP, the AB's target was 48.20 percent, with an actual outcome of 49.63 percent. The targets remained within the 50 percent limit and therefore aligned with EAC targets.

In the external sector, the AB failed to meet the EAC requirement of maintaining a reserve cover of at least 4.5 months of imports, with a target set at 3.84 months. The projected outcome deteriorated further to 3.1 months; a major shortfall compared to the EAC target. This situation was exacerbated by demand pressures from offshore investors, particularly those directing investments towards the Kenyan market, specifically targeting the Infrastructure Bond. As a result, there was continued purchasing of dollars by offshore players, contributing to the depletion of foreign reserves and further distancing from the EAC's specified reserve cover threshold.

3.2 NATIONAL STRATEGIC LEVEL COMPLIANCE ASSESSMENT

At the national strategic level, the assessment of compliance was based on the level of alignment of the Annual Budget Strategy to the NDPIII strategiesfor achievement of the NDPIII Goal, Objectives, as well as Programme Targets and Core Projects. The overall compliance score at this level is a weighted sum of the four areas contributing; 20, 20, 20 and 40 percent, respectively.

3.2.1 Overall Assessment

At the National Strategic level, the FY2023/24 AB, at 66.9 percent alignment to the NDPIII, is moderately satisfactory compared to the benchmark of 70 percent. This is a total score of 15.5, 15.0, 13.1 and 23.3 for the Goal; Objectives; Programmes Outcome

Targets and Core Projects, respectively.This performance is mainly attributed to a high divergence of programme outcome targets from those set in the NDPIII as well as non-allocation of funds for implementation of a number of strategies. The detailed assessment and reasons for variance in scores is given below.

3.2.2 The Goal Level

At the goal level, the FY2023/24 Annual Budget is 77.5 percent aligned to the NDPIII goal. This is weighted score of 83.8 percent and 71.3 percent for; increasing household incomes and improving the quality of life, respectively. The detailed assessment is given below.

3.2.2.1 Increasing household incomes

On strategies to increase household incomes, the Annual Budget is 83.8 percent aligned to the NDPIII. The six areas were assessed, include; income per capita; real GDP growth rate; population below the poverty line; income inequality; gender inequality; and share of national labor force employed less subsistence. The performance of the Annual Budget on each of these aspects is detailed below:

a. **Increasing Income per Capita.** The Annual Budget was 92.5 percent aligned to the NDPIII regarding the strategies to increase the county's income per capita. The budget commits to extend affordable credit to household enterprises operating within the subsistence economy through implementation of the Parish Development Model (PDM); availing an economic stimulus for corporations and SMEs, and increasing private sector credit through capitalization of the Agricultural Credit Facility, Uganda Development Bank, and Post Bank as well as enhancement of efforts towards export promotion and import substitution to increase foreign currency inflows and reduce the outflows.

b. **Increasing Real GDP growth.** The AB is fully aligned with the NDPIII on the key drivers of real GDP growth including provision for: extension of utilities and transport networks to the sub-regions along the Eastern Corridor and the Albertine Corridor; construction of refinery and Crude Oil pipeline, construction of power sub stations and transmission lines as well as the Ayago Hydro power station; construction of industrial parks; construction of mini-micro-irrigation schemes and multi-purpose surface storage facilities/reservoirs; and construction of post-harvest handling, storage and processing facilities.

c. **Reducing the Population below the poverty line:** The Annual Budget was 95 percent aligned to the NDPIII in regards to strategies aimed at reducing poverty, including: expanding the scope and coverage of care, support and social protection services of the most vulnerable groups and disaster-prone communities; implementing empowerment and livelihood programmes for women, youth, persons with special need, elderly, street children, among others, as well as fast-tracking the implementation of the National Climate Policy.

d. **Reducing Income Inequality.** The AB is 70 percent aligned to the NDPIII with regard to income inequality reducing interventions. This satisfactory performance is attributed to the finding that the AB strategy addressed the NDPIII strategies for reducing income inequality including: elaboration on how growth corridors covering the Gulu-Hoima- Kasese and the Arua- Gulu-Soroti- Malaba axes were to be designed and developed to complete nationwide industrial development; conducting capacity building of 120 hotel apprenticeship instructors on the green apprenticeship in the hotel industry and Green Skills Needs Assessment in the Agricultural sector; and localization of international accreditation to the local training centers. However, there is no proof of allocation of funds for interventions development of the growth corridors covering the Gulu-Hoima- Kasese and the Arua- Gulu-Soroti- Malaba axes as well as localization of international accreditation to the local training centers.

e. **Reducing Gender Inequality.** The AB is 80 percent aligned to the NDPIII with regard to reduction of Gender inequality. As envisaged in the NDPIII the AB strategy provides for: sexual reproductive health services e.g., prevention of GBV, SRH commodities and guidelines to all health facilities; maintenance of the affirmative action of 1.5 points to female students and people with special needs; and continued implementation of interventions such as access to capital, empowerment and livelihood programmes for women, youth, persons with special need, elder)', street children among others.

f. **Improving the share of national labor force employed in the non-subsistence economy.** The AB is 70 percent aligned to the NDPIII in this regard. Whereas the AB provided for and allocated funds to finance enterprise groups, Small and Medium-Scale Enterprises (SMEs) through EMYOOGA, the Parish Development Model and related Government schemes, there was limited investment to support completion of the ongoing rehabilitation and development of key urban infrastructure in GKMA, as well as all major cities and municipalities to leverage urbanization for better jobs.

3.2.2.2 Improving the Quality of life

The Annual Budget is 71.3 percent aligned to the NDPIIIregarding improvement in the quality of life. The areas assessed include: human development; population control; and crime control. This moderately satisfactory performance is attributed to low commitment towards; ensuring access to affordable decent housing/shelter, prevention of substance abuse, and supporting legal aid services especially for poor and vulnerable groups. The performance of the Annual Budget on each of these aspects is detailed below:

a. **Human Development.** The AB is 88.1 percent aligned to the NDPIII on strategies for human development including; improving access to health care (92.5%), access to knowledge and skills (i.e., education and training) (86.7%) and decent standards of living (88.1%). However, construction of Low-cost Housing for all and capitalization of NHCC remain unfunded priorities.

b. **Population control.** The AB is 86.7 percent aligned to the NDPIII on strategies for controlling the population growth rate by proving for: development and dissemination of the Family Planning Implementation Plan, forecasting and procuring family planning commodities for use by the-community and training health workers in provision and counselling for family planning as well as promoting and nurture change in social and individual behavior in address myths, misconceptions, and the side effects and improve acceptance and continued use of family planning to prevent unwanted pregnancies. In addition, the AB provides for improving physical planning and development through designation and gazetting of infrastructure corridors as well as development and enforcement of Physical Development Plans for all cities. Municipalities, town councils, rural growth centres and rural settings. However, funding for ongoing rehabilitation and development of key urban infrastructure in GKMA, as well as all major cities and municipalities to leverage urbanization for better jobs

3.2.2.3 Emerging Issues

a. There was limited investment to support completion of the ongoing rehabilitation and development of key urban infrastructure in GKMA, as well as all major cities and municipalities to leverage urbanization for better jobs.

b. Construction of Low-cost Housing for all, capitalization of NHCC and development of physical development Plans still remain unfunded priorities.

3.3.3 NDPIII Objectives

Overall, the FY2023/24 Annual Budget is 76.2percent aligned to the NDPIII at the objective level. This is an average score of 78.3 percent, 73.4 percent, 76.4 percent, 79.1 percent and 74 percent for: Objective 1 (Enhance value addition in key growth opportunities); Objective 2 (Strengthen private sector capacity to drive growth and create jobs); Objective 3 (Consolidate & increase stock and quality of Productive Infrastructure); Objective 4 (Enhance the productivity and social wellbeing of the population); and Objective 5 (Strengthen the role of the State in development), respectively.The detailed assessment of each objective is given below.

3.3.3.1 Objective 1: Enhance value addition in key growth opportunities

The Annual Budget is 75.2 percent aligned to the NDPIIIon strategies to enhance value addition in key growth opportunities. This is a weighted score of 74.1 percent and 77.6 percent for the NBFP and AB respectively. The areas assessed include the required investments in; agro- and mineral-based industrialization; Tourism infrastructure and ICT services.

a. **Agro- and mineral-based industrialization.** The Annual Budget is 67.1 percent aligned to the NDPIII with regards to agro- and mineral-based industrialization. This performance is attributed to the budget commitment and allocation of funds for:

   a) improved quality of inputs as well as post-harvest handling and storage of agricultural products;

   b) Rolled out of E-Extension systems for real-time information sharing and monitoring of extension services delivery to 60 districts across the country as well as the training of 380 extension service providers/ToTs in management and control of crop pests and diseases as well as formulation of the National Agricultural extension Bill.

   c) Mobilization and support of farmer groups to increase uptake of irrigation infrastructures;

   d) Maintenance of existing road networks (maintenance of national, district and community roads);

   e) Strengthening of the land administration system through registration and titling to ensure timely provision of land required for various development purposes;

   f) Implementation of the Oil and Gas Disaster contingency and preparedness plan as well as enhancing rapid emergency and disaster response through strengthening Eady Warning systems and tools and conducting of 4 Quarterly search and rescue operations, among others; and

   g) Maintaining the existing investments in exploration and quantification for steel and all minerals in Karamoja, as well as incentives for import replacement of iron and steel. However, the Annual Budget for FY2023/24 does not provide for funds for quantifying and studying the market viability of these minerals, which is one of the focus areas of mineral development under the NDPIII to ascertain quantities of the other minerals for development in subsequent NDPs.

b. **Tourism. The AB strategy is 78 percent aligned with the NDPIII** with regard to tourism. The AB provides for positioning of Uganda as a global and regional centre for meetings, incentives, conferences and exhibitions (MICE) as well as conducting capacity building of 120 hotel apprenticeship instructors on the green apprenticeship in the hotel industry. The non-alignment is in regard to: lack of strategies todevelop a pool of skilled personnel along the tourism value chain;

andsupport the private sector to spur investment in the hospitality industry including accommodation, Conference facilities, tourist stopover facilities etc., as envisaged in the NDPIII.

c. **ICT Services.** The Annual Budget is 70.8 percent aligned to the NDPIII regarding prioritizing investments in ICT services to increase coverage as well as usage. Whereas the AB, through the NBFP, committed to support ICT incubation hubs and training of communities and SMEs to enhance digital literacy, as well as extending broad band connectivity at the parish level and last mile connectivity to expand access to affordable high speed internet through backbone national infrastructure, no specific funds were allocated for expansion of Broad band Infrastructure.

3.3.3.2 Objective 2: Strengthen private sector capacity to drive growth and create jobs

The Annual Budget is 73.4 percent aligned to the NDPIII on strategies to strengthen private sector capacity to drive growth and create jobs. This is an average score of the areas assessed including; capital markets infrastructure development; expansion retirement benefits; increasing insurance penetration; improving provision of long-term finance by development finance institutions; strengthening Local Economic Development, agriculture transformation and commercialization, provision of long-term finance, direct and joint investment between public the private sectors in priority sectors, and attracting foreign direct investments, supporting small and medium enterprises (SMEs), leveraging urbanization for better jobs and streamlining and reform youth and women employment programs. Below is a detailed assessment of each of the assessed areas.

a. **Capital markets infrastructure development.** The Annual Budget is only 30 percent aligned to the NDPIII in this regard. Despite the usual allocation to the Capital Markets Authority, there is no specific strategy on development of the secondary capital markets infrastructureas a way of mobilizing savings and channeling them to areas where they are most needed. The outcome of a well-developed capital markets infrastructure was to have all government bond secondary trading conducted on the local stock exchanges subject to regulation by the Capital Markets Authority.

b. **Expansion of retirement benefits.** The Annual budget is only 30 percent aligned to the NDPIII regarding retirement benefits expansion. Whereas, the AB provides funds for the Uganda Retirement Benefit Regulatory Authority, there was no specific strategyfor expanding retirement benefits.

c. **Increasing insurance penetration.** According to the NDPIII, insurance was to be leveraged as a tool to enhance productivity by deepening the insurance industry to increase risk management. The Annual Budget is 30 percent aligned to the NDPIII in this regard. Whereas, the AB provides funds for the Uganda Insurance Authority, there was no specific strategy for expanding increasing insurance penetration.

d. **Improving provision of long-term finance by development finance institutions.** The AB is fully aligned to the NDPIII in this regard. This performance is attributed to the commitment to capitalize the Uganda Development Bank (UDB) to provide affordable and long-term capital at lower interest rates to agriculture, agro-processing, and manufacturing.

e. **Investing directly or jointly with the private sector (PPPs) and local communities in certain priority sectors.** In this regard the AB strategy is 100 percent aligned to the NDPIII. This satisfactory performance is attributed to the prioritization and provision of UGX 59.2bn to Uganda Development Corporation (UDC) specifically targeting; Busoga Suger Cane Factory, Busoga Sugar Cane Factory, Cocoa processing factory, Packaging factory, Potato processing factory, Sanga Vet Chem, Sponge iron manufacturing Factory, Luwero Factory, Soroti fruit factory, and Zombo Tea Factory, as well as undertaking investment appraisals and valuation on potential investments.

f. **Lending at preferential interest rates to promote private investment.** The AB strategies are 100 percent aligned in this regard. This is performance is attributed tothe budget proposal to strengthen Government's flagship microfinance interventions under the Parish Development Model and EMYOOGA initiatives as well as allocation of funds for Financial Services including; microfinance support centre services, project for Financial Inclusion in Rural Areas (PROFIRA) under the Private Sector Development programme.

g. **Supporting Small and Medium Enterprises (SMEs).** In this regard, the AB is 80 percent aligned to the NDPIII because of the commitment and allocation of funds to finance enterprise groups, Small and Medium-Scale Enterprises (SMEs) through EMYOOGA, the Parish Development Model and related Government schemes as well as training of communities and SMEs to enhance digital literacy.

h. **Leverage urbanization for better jobs.** The AB strategy is 70 percent aligned to the NDPIII. This performance is attributed to the provision for completion of the ongoing rehabilitation and development of key urban infrastructure in all major cities and municipalities. This includes urban roads, street lighting, drainage systems, markets and public parks, among others.

i. **Strengthen Local Economic Development.** The Annual Budget strategy is 70 percent aligned to the NDPIII in this regard. This performance is attributed to the elaboration on how growth corridors covering the Gulu-Hoima- Kasese and the Arua- Gulu-Soroti- Malaba axes were to be designed and developed to complete nationwide industrial development.

3.3.3.3 Objective 3: Consolidate & Increase Stock and Quality of Productive Infrastructure

The Annual Budget is 76.4 percent aligned to the NDPIII on strategies to consolidate and increase stock and quality of productive infrastructure. This is a weighted score of 89.3 percent and 67.9 percent for the commitments in the NBFP and allocations in the AB (Approved Estimates), respectively. The areas assessed include; Energy, Road, Railway, Air transport, ICT and Water transport infrastructure and services. Below is a detailed assessment of each of the assessed areas.

i) **Energy**: The AB is fully aligned to the NDPIII in this regard, with the performance being attributed to improved energy generation capacity (MW) and households with access to electricity, including the cost of electricity. The details in the AB are as discussed below.

   a) **The AB provides for diversified energy generation mix, including renewable and alternative energy sources (hydro, solar PV, wind, geothermal and nuclear).** The construction of sub-stations transmission lines and Ayago hydro power stations were prioritized as well as promotion of monetarized water supply through solar-powered schemes. This is in addition the commitment to support hydro-power development and operations on River Nile, including Isimba, Karuma, Muzizi, and Nyagak, among others.

   b) Resources were allocated for upgrading transmission and distribution networks as well as extending coverage where additional power sub-stations were constructed to boost and regulate the generation.

ii) **Road Infrastructure:** The AB 92.5 percent aligned. This satisfactory performance is attributed to the commitment in the NBFP towards increasing the percentage of paved roads to total national road network and percentage of District roads in Fair to good condition, as well as reduction of freight transportation costs from coast to Kampala, travel time within GKMA through allocation of resources for maintenance of national roads, bridges and continued upgrading of selected strategic roads from gravel to bituminous surface accompanied by strict monitoring and supervision. The AB also provided for completion and ongoing rehabilitation of urban roads, street lighting, and drainage systems. However, the resources allocated for rehabilitation of urban roads, street lighting, and drainage systems were less than promised.

iii) **Railway Infrastructure:** In regard to the railway infrastructure, the AB is only 60 percent aligned to the NDPIII. This moderately satisfactory performance is attributed to the fact that AB provides for rehabilitation of the Meter Gauge Railway, specifically the Malaba – Gulu line, Gulu – Pakwach line, Malaba – Kampala line, and the Kampala Kasese line. This is aimed to increase the proportion of freight cargo by rail and travel time on the railway network. However, there whereas there is commitment in the AB in relation to the Standard Guage Railway (SGR), specifically for acquisition of the right of way, there has been very little progress, yet it is a key project in the NDPIII.

iv) **Air transport.** The AB is 80 percent aligned to the NDPIII. This is attributed to the provision in the NBFP for the expansion and upgrade of Entebbe International Airport (phase 1) as well as construction and upgrading of the five regional (Arua, Gulu, Pakuba, Kidepo and Kasese) aerodromes to promote trade and tourism. However no funds were allocated in the budget for the upgrading of Development of Upcountry Aerodromes.

v) **ICT:** The AB in only 40 percent aligned to the NDPIII in regard to expansion of ICT infrastructure. Whereas there is commitment to expand the broad band Infrastructure to parish level and enabling last mile connectivity as well as supporting the establishment of ICT incubation centers and trained communities and SMEs to enhance digital literacy not funds were provided.

vi) **Water transport:** The AB is only 40 percent aligned to the NDPIII. Despite the provision for conducting of hydrographic survey and production of navigation charts for the lakes to ease deployment of water transport infrastructure and facilitate connections across Lake Victoria no funds were allocated.

vii) **Water for production:** The AB is fully aligned with the NDPIII in this regard.In order to increase water usage (m3 per capita) and Cumulative WfP Storage capacity (million m3), the AB provides for the construction of mini-micro irrigation schemes and multi-purpose surface storage facilities/reservoirs and investments that will increase productive arable land was expanded to improve production and productivity. Most importantly it also provides for monitoring, supervision and supporting irrigation schemes.

3.3.3.4 Objective 4: Enhance the Productivity and Social wellbeing of the Population

The Annual Budget is 79.1 percent aligned to the NDPIII on strategies to enhance productivity and employment. This is a weighted score of 84.4 percent and 71.8 percent for the NBFP and AB respectively. The areas assessed include; labour productivity & employment, Health, Education, Sports, Skills development, Access to Electricity, Access to water and sanitation**,** andsocial protection coverage.

i) **Labour Productivity & Employment:** The Annual Budget is 70 percent aligned to the NDPIII with regards to labour productivity & employment. This satisfactory performance is attributed to the budget provision for:

   a) Promoting labor-intensive light manufacturing for job creation and technology transfer, for which $ 200 million World Bank Investment for Industrial Transformation and Employment (INVITE) Project was allocated inform of grants and concessional credit to qualifying SME.

   b) Development and implementation of an apprenticeship and job placement policy and programme. However, despite the commitment, there was no allocation of funds in this regard.

   c) Conducting capacity building on the generation and utilization of Labour Management Information System for 10 generating entities.However, despite the commitment, there was no allocation of funds in this regard.

   d) Extension of concessional financing to enhance support for the youth, women, PWDs, the elderly, etc.

   e) Completion of the ongoing rehabilitation and development of key urban infrastructure in all major cities and municipalities in an effort to leveraging urbanization for better jobs.

   f) Commitment to extend Transport and Power infrastructure to key growth areas. Government secured US$ 608.7 million to address flooding, traffic congestion, poor road infrastructure, un-signalized junctions and unemployment in the Greater Kampala Metropolitan Area (GKMA) covering Kampala, Wakiso, Mukono and Mpigi districts and their municipalities.

ii) **Health:** The AB strategy is 85 percent aligned with the NDPIII with regard to health. This satisfactory performance is attributed to the commitment in the NBFP and allocation of funds towards:

   a) Timely supplies of drugs to address stock-outs as well as provision of relevant medical equipment.

b) Recruiting more human Resources to push the health service services to at least 75% and supporting to medical schools through infrastructure development and equipment to meet international accreditation

c) Developing and disseminating the Family Planning Implementation Plan; forecasting and procuring family planning commodities for use by the-community; training health workers in provision and counselling for family planning. Infrastructure development and equipment of medical schools to meet international accreditation for example, Mulago Super Specialized Hospital and

d) Scaling up nutrition at all levels i.e., Maternal, Infant, Young Child and Adolescents (SDG2.2) where Government is committed to strengthen the health system to address the causes that enhance disparities in Infant Mortality Rate though there is no clear budget to scale up nutrition.

e) Continued advocacy and resource mobilization for immunization, increasing access to immunization against childhood diseases forecast and procuring vaccines, training and supervision in EPJ management for the target population to be fully immunized, etc.

iii) **Education:** The AB is 63.3 percent aligned to the NDPIIIwith regard to Education. This moderately satisfactory performance is attributed to the commitment to increase uptake of the digitalization strategy in the programme through roll-out and maintenance of systems such as Teacher Effectiveness and Learners' Achievements system (TELA), E-inspection, Teacher Management Information System (TMIS), and E-learning However, there is no provision for supporting construction of science laboratories and incubation centers at universities in an effort to raise the Ratio of STEI/ STEM graduates to Humanities ,as envisaged in the NDPIII.

iv) **Sports:** The AB is 65 percent aligned to the NDPIII in this regard. There is a continuous emphasis on sports development, talent identification, nurturing and professional development. However, whereas funds were allocated for rehabilitation of Mandela National Stadium - Namboole there is very little investment in Sports infrastructure.

v) **Skills Development: 75.0**The NDPIIIseeks to Build capacities of the existing vocational and tertiary institutions as well as Skills accreditation & Certification. To that effect, government has earmarked funding for the renovation and upgrading of the various vocational institutions i.e. Nakawa Vocational Training College, Uganda Petroleum Institute Kagimba, etc. as well as constructing, expanding and equip 8 Technical Institutions; and carryout expansion works at 9 existing technical institutions.

vi) **Access to electricity:** The AB is fully aligned to the NDPIII in this regard. The performance is attributed to the prioritization of rural electrification to the remaining sub-counties, construction of additional power sub-stations to boost and regulate the generation, transmission and distribution; Empower the Uganda Electricity Generation Company Limited (UEGCL) and Uganda Electricity Distribution Company Limited.

vii) **Water and Environment:** In this regard the AB strategy is 100 percent aligned to the NDPIII. This satisfactory performance is attributed to provision in the AB for conservation, restoration and protection of degraded water catchment areas and forest cover, restoration of degraded wetland sections restored, as well as increasing access to inclusive safe water, sanitation and hygiene (WASH).

viii) **Social Protection Coverage (percent).** The AB strategies are 85 percent aligned in this regard. This is performance is attributed tothe Government commitment to empowering vulnerable population by establishing a Revolving Fund (PRF) to avail liquid capital without collateral to access credit in the financial market. In addition, the effective implementation of the Parish Development Model as well as other Government affirmative action interventions, are expected redress imbalances and special needs of discriminated and vulnerable groups/persons. However, there is no provision for supporting the implementation of the national health insurance scheme.

3.3.3.5 Objective 5: Strengthen the role of the State in Development

The Annual Budget is 74 percent aligned to the NDPIII on strategies to strengthen the role of the State in development. This is a weighted score of 80 percent and 70 percent for the NBFP and AB, respectively. The areas assessed include; increasing the tax revenue to GDP ratio, increasing public resource allocation to local government, reducing the cost of electricity to all processing and manufacturing enterprises. Below is a detailed assessment of each of the assessed areas.

i) **Tax revenue to GDP**. The AB is 60 percent aligned to the NDPIII in this regard. This moderately satisfactory performance is attributed to the finding that whereas there are is provision to intensify domestic revenue mobilization through efficient and effective tax administration, compliance enforcement and tax evasion reduction strategies and implementation of the Domestic Revenue Mobilisation Strategy (DRMS) the resource allocated towards those efforts are not clearly articulated in the budget estimates.

ii) **Cost of electricity for all processing and manufacturing enterprises (USD cents)**. The AB is 70 percent aligned to the NDPIII in this regard. This performance is attributed to postponement of construction of additional power sub-stations that boost and regulate the generation, transmission and distribution to the next FY.

3.3.3.6 Key Emerging Issues

Whereas the alignment of the AB with the NDPIII in regards to the 5 objectives is satisfactory, there are a number of strategies for which the Annual Budgets, through the National Budget Framework Paper commits to support their implementation however, this is not followed up with allocation of resources in the Approved Budget Estimates, including, among others:

a. The upgrading of Development of Upcountry Aerodromes despite commitment in the NBFP;

b. Expansion of the broad band Infrastructure to parish level and enabling last mile connectivity as well as supporting the establishment of ICT incubation centers;

c. Conducting hydrographic survey and production of navigation charts for the lakes to ease deployment of water transport infrastructure and facilitate connections across Lake Victoria;

d. Construction of science laboratories and incubation centers at universities in an effort to raise the Ratio of STEI/ STEM graduates to Humanities;

e. Increasing investment in Sports infrastructure only the rehabilitation of Mandela National Stadium – Namboole is provided for

f. It is also notable that that there has been very little progress to-date, yet it is a key project in the NDPIII. Even the acquisition of the Right of Way, for which resources have been allocated for the three years of the NDPIII, has not been completed.

g. The Annual Budget for FY2023/24 does not provide funds for quantifying and studying the market viability of these minerals to ascertain quantities of the other minerals for development in subsequent NDPs, as envisaged in the NDPIII.

3.3.3.7 Programmes Outcome Targets

Overall, the Annual Budget of FY2023/24 is 65.6 percent aligned to the NDPIII in regard to the programme targets set. Specifically, only seven (7) programmes scored above thesatisfactory benchmark of 70 percent, namely: Administration of Justice (95 percent); NaturalResources, Environment, Climate change, Land and Water management(91.1 percent);Development Plan implementation (90 percent); Sustainable development of Petroleum Resources(83.3 percent); Innovation, Technology Development and transfer (80 percent); SustainableEnergy Development (77.5 percent); and Private sector development (75 percent).

The moderately satisfactory performance is a result of deviations of programme outcome targets set in the FY 2023/24 National Budget Framework Paper from those indicated in the NDPIII for the other 13 programmes for the same year as indicated below:

i) **Agro – industrialization (34.1 percent).** The targets set by the AB, through the NBFP FY2023/24 regarding increasing the agricultural real GDP growth rate (percent), total export value of all the 5 priority agricultural commodities, the cumulative water for production storage capacity, and number of jobs created in the agro-industrial value chain, were all below the NDPIII targets.

ii) **Mineral Development (60 percent).** The targets set by the AB regarding increasing the volume of copper produced, the value of refined gold exports, the number of trained and skilled Geoscientists as well as reducing the volume and value of imported Iron and Steel and imported inorganic fertilizers were below the NDPIII targets for the year.

iii) **Tourism Development (62.9 percent).** Regarding the number of Ugandans visiting key tourist attractions (Museums, National Parks, Source of the Nile and UWEC), average inbound tourism revenues per leisure tourist and the number of international tourist arrivals from the U.S., Europe, Middle East, Japan and China, the targets set in the AB are below those in the NDPIII.

iv) **Manufacturing (47 percent).** There is a big deviation between the targets set in by the AB and the NDPIII for FY2023/24 regarding the share of manufactured exports to total exports; the share of manufacturing jobs to total formal jobs, share of labour force employed in the industrial sector, as well as manufacturing value added.

v) **Integrated transport infrastructure and services (51 percent).** The targets set in the AB in regard to freight transportation costs (per ton per km) are below those in the NDPIII, for instance, the AB set 440UGX for Inland (on water) against 340UGX set by the NDPIII for FY2023/24; 0.702 USD against 0.634USD from coast to Kampala (on Road); 0.042USD against 0.034USD from coast to Kampala (on Rail); as well as 0.052 USD against 0.044USD from coast Kampala (PB) on water. This is the same case for the stock of transport infrastructurePaved National Roads i.e. 6,163km in the NBFP the against 7500km set in the NDPIII , paved urban roads i.e. 800km against 1648km, Permanent way /railway road i.e 290km against 422km of the NDPIII, as well as the unit cost of building transport infrastructure (per km) specifically rehabilitation/reconstruction of paved roads UGX3.1 billionset in the NBFP against UGX1.76 billion set in the NDPIII and the average cost for construction of unpaved/ gravel road UGX55 million set in the NBFP against UGX32 million set in the NDPIII.

vi) **Digital transformation (42 percent).** Whereas there has been an improvement from the previous year's performance of 12 percent, many outcome targets set in NBFP for the Digital Transformation programme were below the NDPIII targets, specifically regarding: the reduction on the unit cost of 1Mbps/month of internet (USD100 set in the NBFP against USD90 set in the NDPIII); increasing fixed broad band connectivity (15,255km against 17,848km), proportion of government services online (35 percent against 72 percent), as well as the national broadband coverage with minimum speed of 8 Mbps (50 percent against 71 percent).

vii) **Sustainable Development of Petroleum Resources (60 percent)**. There is a large deviation in the targets set by the NBFP and NDPIII regarding increasing paved urban roads i.e. only 850km for the NBFP and 1648km for the NDPIII.In addition, the NBFP did not set targets for: increasing the proportion of paved urban roads to total urban roads, decreasing urban unemployment rate, as well as Proportion of urban population living in slums and informal settlements

viii) **Human Capital Development (51 percent).** There was an improvement in the level of alignment of the targets set in the NBFP with those in the NDPIII from 35 percent from the FY2022/23. However, there was also a large deviation between the NBFP and the NDPIII in the targets set for FY2023/24 to: reduce mortality due to Malaria (40 percent for NBFP against 7 percent for the NDPIII), AIDS related (40 percent against 2.5 percent), and Tuberculosis (TB) (40 percent against 1.8 percent); increase access to basic sanitation (69 percent for Rural against 82.6 percent) and (75 percent for Urban against 94.8 percent); and improving Uganda's ranking in niche sports (football, athletics, netball, boxing, rugby etc.).

ix) **Community Mobilization and Mindset Change (50 percent)**. The less than satisfactory performance is attributed to deviation in targets set in the NBFP with those set in the NDPIII regarding increasing the proportion of: households participating in public development initiatives (33 percent in the NBFP against 85 percent set in the NDPIII); the population informed about national programmes (63 percent against 80 percent); and Households' participation in saving schemes (32 percent against 50 percent).

x) **Governance and Security (53 percent).**The NBFP FY2023/24 set divergent targets against the NDPIII in regard to; reduction the backlog cases in the system to 32 percent against the NDPIII target of 13.5 percent, increasing the percentage of districts with one stop frontline JLOS service points to 75 percent against the NDPIII target of 86.3 percent; increasing proportion of eligible voters registered to 80 percent against the NDPIII target of 90 percent, and increasing enrolment in the National Service to 0 percent against the NDPIII target of 20 percent.

xi) **Public Sector Transformation (67 percent)**. The less than satisfactory programme performance is attributed to the divergent target set for increasing Government effectiveness index to -0.2 against the NDPIII target of 0.03.

xii) **Regional Development (66.7 percent).** Whereas there was an improvement in programme performance in terms of alignment of AB targets with those of the NDPIII from 48.9 percent in FY2022/23, there was divergence on the targets set in regard to reduction of poverty in the lagging regions of Uganda, specifically for Karamoja (60.1 percent against 54 percent for the NBFP and NDPIII, respectively) and Acholi (65 percent against 29.9 percent). In addition, the NBFP sets out to increase average monthly household income to UGX300,000/= against the NDPIII target of UGX548,408/=.

3.3.3.8 Key Emerging issues

The targets set for many of the programmes in the Annual Budget FY2023/24, were very divergent from those set in the NDPIII. It seems that the different programme stakeholders do not pay keen interest in the target they set in their respective budgets because in some instances the targets set were a reversal of what was set the previous year. There is need to set performance targets that are consistent with the NDPIII to enable the different actors maintain focus on what they are aiming for (the big picture). Collectively, achievement of these programme targets will enable the realization of the NDPIII goal as per the theory of change outlined in the NDPIII.

3.3.3.9 Core Projects

The FY2023/24 Annual Budget is 58.2 percent aligned to the NDPIII on core projects. This is a weighted score of; 28 percent, 55.1 percent, and 63.7 percent for; project funding releases, expenditure against release of funds for project implementation, and project physical implementation progress, respectively.

For FY2023/24, out of the 69 core projects, only 46.4 percent are under implementation, with only 7 projects (10.1 percent) on schedule, while 21.7 percent are still project ideas without any preparatory work undertaken. In particular, 4 projects (5.8 percent) are ready for implementation but awaiting financing; 25 projects (36.2 percent) are under implementation but behind schedule; 13 projects (18.8 percent) are undergoing preparation either at feasibility, pre-feasibility or profiling stages; 5 projects (7.2 percent) at concept stage while 15 projects (21.8 percent) are still project ideas without significant preparatory work. Compared to last year, the number of core projects on schedule has remained the same. This is attributed to low budget releases, budget cuts and the slow recovery of the economy, hence limiting funding for other core projects. The assessment also noticed low budget utilisation for some selected core projects, which should be improved soon. Table 1 shows the number and status of core projects by Programmeas of December 2023. The specific project status as of December 2023 is provided in Annex 1.

Table 3: Core Projects Implementation progress by programme as of December 2023

Sno	Programme	Idea/ Wish list	Concept	Preparation (Proposal, Profile, Pre-Feasibility, Feasibility)	Awaiting Financing	Behind Schedule in Implementation	On Schedule in Implementation	Total
1	Agro-industrialisation	8		2		2		**12**
2	Mineral Development				1			**1**
3	Sustainable Development of Petroleum Resources					3		**3**
4	Manufacturing						3	**3**
5	Tourism Development			1	1	2		**4**
6	Natural Resources, Environment, Climate Change, Land and Water Management			2		2		**4**
7	Private Sector Development	1					2	**3**
8	Energy Development			2	1	3	1	**6**
9	Integrated Transport Infrastructure and Services			2		11	1	**14**
10	Sustainable Urbanisation and Housing	1	1					**2**
11	Digital Transformation		1			1		**2**
12	Human Capital Development	3	2	2	1	1		**9**

Sno	Programme	Idea/ Wish list	Concept	Preparation (Proposal, Profile, Pre-Feasibility, Feasibility)	Awaiting Financing	Behind Schedule in Implementation	On Schedule in Implementation	Total
13	Innovation, Technology Development and Transfer			2				**2**
14	Community Mobilisation and Mindset Change	2	1					**3**
15	Regional Development							
	TOTAL	**15**	**5**	**13**	**4**	**25**	**7**	**69**

3.4 PROGRAMME LEVEL ASSESSMENT

At this level, programmes are 70.7 percent compliant to the NDPIII. This is a weighted score comprising of 63.0, 69.1 and 73.3 percent for programme resource allocation, NDPIII Programme Level Assessment (Intermediate Outcomes) and Projects Implementation respectively. The detailed analysis, key emerging issues and recommendations are provided in the next sections.

Table 4: Summary Programme level Performance (%)

Sno	Programme	Resources	NBFP and AB	PIP	%age
1	Agro industrialization	64.0	98.0	70.0	64.0
2	Mineral Development	28.0	57.1	45.0	28.0
3	Sustainable Development of Petroleum Resources	36.3	83.3	63.7	36.3
4	Tourism Development	77.5	51.5	76.8	77.5
5	Natural Resources, Environment, Climate Change, Land and Water Management	82.0	56.9	75.0	82.0
6	Private Sector Development	78.0	60.0	90.0	78.0
7	Manufacturing	47.0	60.0	100.0	47.0
8	Integrated transport infrastructure and services	45.0	75.5	80.0	45.0
9	Sustainable Energy Development	82.0	76.7	73.0	82.0
10	Digital Transformation	44.0	77.7	61.7	44.0
11	Sustainable Urbanization and Housing	26.0	56.0	85.0	26.0

Sno	Programme	Resources	NBFP and AB	PIP	%age
12	Human Capital Development	69.0	75.6	73.1	69.0
13	Innovation, Technology Development and Transfer	82.0	76.7	73.0	82.0
14	Community Mobilization and Mindset Change	81.0	60.0	100.0	81.0
15	Governance and Security	84.0	64.9	72.1	84.0
16	Public Sector Transformation	68.0	78.3	72.5	68.0
17	Regional Development	49.0	46.9	29.0	49.0
18	Development Plan Implementation	69.0	50.3	91.0	69.0
19	Administration of Justice	56.0	98.1	77.5	56.0
20	Legislation, Oversight and Representation	93.0	79.0	57.5	93.0

3.4.1 AGRO-INDUSTRIALIZATION PROGRAMME

The Agro-industrialization programme aims to increase commercialization and competitiveness of agricultural production and agro-processing. Key expected programme results include: Increase in export value of processed agricultural commodities; reduction in import value of agricultural products; increase in agricultural sector growth; increase in labour productivity in the agro-industrial value chain; increase in the number of jobs created; reduction in percentage of households under subsistence agriculture and increase in food security.

The NDPIII outlines six strategic objectives which are the focus of investments for the Agro-industrialization programme over the plan period. These are: i) Increase agricultural production and productivity; ii) Improve post-harvest handling and storage; iii) Improve agro-processing and value addition; iv) Increase market access and competitiveness of agricultural products in domestic and international markets; v) Increase the mobilization, equitable access and utilization of agricultural finance; vi) Strengthen the institutional coordination for improved service delivery.

Overall, the Agro-industrialisation programme is satisfactorily compliant at 80.6 percent, which is an increase from 69.3 percent in the previous year. This is a weighted score of 64 percent for programme resource allocation, 98 percent for intermediate outcome and 70.0 percent for projects implementation. The better performance from the previous year is due to increased AB resource allocation for the MDAs and projects.

i) Programme Resource Allocation

At this level, the Agro-industrialisation programme is 60.3 percent aligned to the NDP III. This is a weighted score of 31.6 percent BFP, 42.0 percent AB allocation and 70 percent half year resource allocation. UGX 1.498 trillion was allocated at BFP and UGX 1.683 allocated at

AB above the planned 0.954 trillion in NDPIII. Six of the 9 MDAs that were allocated resources had received at least 50 percent of their budget at half year. MAAIF, NAGRC&DB and NPA had received 31.4 percent, 47.3 percent and 38.2 percent of the annual budget at half year. The MDAs UEPB, UIA and UNMA that are key in completing the agro-industrial value chain continue to have no resource allocation in the programme.

ii) NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the programme is 98 percent aligned to NDP III. All the intermediate outcome indicators in the BFP and AB were as planned in NDPIII. The programme has consistently performed well at intermediate outcome level planning.

iii) NDPIII Projects Implementation

The programme projects are 70.0 percent aligned to NDPIII. This is a weighted score of 89.6 percent BFP resource allocation, 74.3 percent AB and half year outturn and 64.6 percent project progress. At least UGX 169.5 billion representing 57.9 percent of the AB budget was released at half year. Several NDPII projects that were carried forward however present with challenges in the assessment because they have no NDPIII resource allocation. The programme implementing MDAs besides MAAIF and NAGRC&DB have only retooling projects, which may hinder the attainment of the desired result.

3.4.2 MINERAL DEVELOPMENT PROGRAMME

The Mineral Development Programme aims to increase mineral exploitation and value addition in selected resources for quality and gainful jobs in industrialization. Key expected results include: reducing the volume and value of imported iron and steel and inorganic fertilizers; increasing the volume and value of refined gold exports and copper; increasing investment in the exploration and processing of selected minerals; and creating more jobs in the mining sub-sector. The NDPIII outlines six (6) strategic objectives which are intended to be the main budget drivers over the Plan period. These are: (i) Increase exploration and quantification of priority minerals and geothermal resources across the country; (ii) Increase adoption and use of appropriate and affordable technology along the value chain; (iii) Strengthen the legal and regulatory framework as well as the human and institutional capacity (iv) Increase investment in mining and value addition; and (iv) Expand mineral based processing and marketing.

The Mineral Development Programme assessment therefore, evaluates the alignment of its planning and budgeting towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are given in the sections below.

SUMMARY OF PERFORMANCE	FY2022/23	FY2023/24	FY2024/25
Programme Resource Allocation	70	28	0
NDPIII Programme Level Assessment (Intermediate Outcomes)	42.9	57.1	66.7

SUMMARY OF PERFORMANCE	FY2022/23	FY2023/24	FY2024/25
NDPIII Projects Implementation	60.0	45.0	100.0
Overall Programme Level Performance	**54.1**	**48.2**	**76.7**

Overall, the Mineral Development programme is not satisfactory with 48.2 percent compliance. Specifically, the programme is 28.0 percent, 57.1 percent and 45.0 percent compliant at programme resource allocation, intermediate outcomes and projects implementation respectively. The specific details are presented below.

I. **Programme Resource Allocation**

At this level, the programme is not satisfactory with 28.0 percent compliance. This is a weighted score of 0.0 and 0.0 percent for BFP and AB allocations respectively as well as the half year AB outturn at 40.0 percent.

II. **NDPIII Programme Level Assessment (Intermediate Outcomes)**

At this level, the programme is moderately satisfactory with 57.1 percent compliance. This is a weighted score comprising 57.14 percent and 57.14 percent for BFP and AB respectively. The programme has slightly improved in prioritization on some key NDPIII intermediate outcomes in as far as mineral value addition is concerned.

III. **NDPIII Projects Implementation**

At this level, the programme is not satisfactory with 45.0 percent compliance. This is a weighted score of 100, 0.0 and 75.0 percent for BFP planned allocation, half year outturn and project performance respectively. Project performance stands at 75.0 percent below schedule.The Programme is currently implementing two projects: *Airborne Geophysical Survey and Geological Mapping of Karamoja* and *Mineral Regulation Infrastructure Project*.

IV. **Key emerging issues**

I. Budget allocations to the Mineral Development Programme are below BFP targets necessary to implement planned activities needed to report on resource utilization and the performance of NDP III intermediate outputs and indicators.

II. MDAs under the Mineral Development Programme are not receiving any budget allocations due to the limited financial resources received from MoFPED.

III. Slow progress on implementation of the programme projects for example the *Airborne Geophysical Survey and Geological Mapping of Karamoja* which hinders planned activities.

V. **Recommendations**

I. UBOS, OPM, NPA, MoFPED and MEMD must prioritize streamlining the monitoring and evaluation and results framework for the Mineral Development programme.

II. MoFPED budget allocations to the Mineral Development programme need to be enhanced to meet indicators aligned to intermediate outputs the main goal of achieving the NDP Programme objectives.

3.4.3 SUSTAINABLE DEVELOPMENT OF PETROLEUM RESOURCES PROGRAMME

The Sustainable Development of Petroleum Resources Programme aims to attain equitable value from the petroleum resources and spur economic development in a timely and sustainable manner. Key expected results include: reducing the volume and value of imported petroleum and petroleum products, increasing revenue from oil and gas sub-sector and its contribution to GDP as well as creating more employment opportunities for Ugandans along the petroleum value chain. The NDPIII outlines six (6) strategic objectives which are intended to be the main budget drivers over the Plan period. These are: (i) Fast-track sustainable production and utilization of the country's oil and gas resources; (ii) Strengthen policy, legal and regulatory frameworks as well as institutional capacity of oil and gas industry; (iii) Enhance local capacity to participate in oil and gas operations; (iv) To promote private investment in oil and gas industry; (v) Enhance Quality Health, Safety, Security and Environment (QHSSE); and (vi) Improve security of supply of refined petroleum products.

The Sustainable Development of Petroleum Resources Programme assessment therefore evaluates the alignment of its planning and budgeting towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are given in the sections below.

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Programme Resource Allocation	85.5	36.3	62.5
II. NDPIII Programme Level Assessment (Intermediate Outcomes)	70.0	83.3	100.0
IV. NDPIII Projects Implementation	82.9	63.7	100.0
Overall Programme Level Performance	**78.0**	**68.8**	**96.3**

Overall, the Sustainable Development of Petroleum Resources Programme is moderately satisfactorily compliant at 68.8 percent. In particular, the Programme is **36.3, 83.3** and **63.7** percent compliant at programme resource allocation, intermediate outcomes planning and project performance, respectively. The specific details are presented in the following sections.

I. Programme Resource Allocation

At this level, the programme is unsatisfactorily compliant at 36.3 percent. This is a weighted score comprising of 62.5 percent, 62.5 percent and 25.0 percent for BFP, AB and Half Year AB Outturn respectively. This score is largely attributed to a low budget allocation to the Ministry of Energy and Mineral Development (MEMD), which is primarily charged with implementation of the priority interventions in the petroleum subsector as envisaged in the NDPIII. In particular, the MEMD was allocated UGX 101.12 billion as per the BFP which is lower that the planned allocation of UGX 160.05 billion.

II. NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the programme is satisfactorily compliant at 83.3 percent. This is a weighted score comprising of 83.3 percent and 83.3 percent for BFP and AB, respectively. This performance is attributed to programme registering improved alignment between the BFP targets in comparison to the NDPIII targets as well as the most of the AB targets.

III. NDPIII Projects Implementation

At this level the Programme is moderately satisfactorily compliant at 63.7 percent. This is a weighted score of 66.7 percent, 40.0 percent, 75.0 percent and 62.5 percent for budget allocation, budget outturn, half-year budget outturn and project performance respectively. This unsatisfactory performance is attributed to low budget releases in line with execution of the programme projects.

IV. Key emerging issues

I. Local players should be supported through local content policy to enable their participation in the oil and gas industry.

II. Key projects like National Petroleum Data Repository and real-time monitoring centre were funded by 5 percent yet they are determinants on how the country benefits from the oil and gas industry.

III. To monitor projects like EACOP, Refinery, and licensing of some oil blocks in upstream, there is a need for tools like vehicles. Only 38% of the retooling project was funded, thus, only 6 of the required 25 vehicles were procured. There is a directive not to budget for procuring of vehicles in the next financial year, thus, there is likely a crippling of monitoring of these oil and gas projects.

IV. Recommendations

Given the speed and the level of developments in the Albertine Graben, there is a need for the timely release of funds for the regulator to enable real-time crude production tracking and monitoring of the Joint Venture Partners (JVPs) in the petroleum industry.

3.4.4 TOURISM DEVELOPMENT PROGRAMME

The Tourism Development Programme aims to increase Uganda's attractiveness as a preferred tourist destination. Key expected results include; sustainably increasing tourism arrivals and revenues as well as employment in the tourism sector. The NDPIII outlines five strategic objectives which are intended to be the main budget drivers over the Plan period. These are: (i) Promote domestic and inbound tourism; (ii) Increase the stock and quality of tourism infrastructure; (iii) Develop, conserve and diversify tourism products and services; (iv) Develop a pool of skilled personnel along the tourism value chain and ensure decent working conditions; and, (v) Enhance regulation, coordination and management of the tourism. The Tourism Development Programme assessment therefore evaluates the alignment of its planning and budgeting towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are given in the sections below.

Summary of Performance

Programme Level of Assessment	**FY2022/23**	**FY2023/24**	**FY2024/25**
Programme Resource Allocation	56	0	32
NDPIII Programme Level Assessment (Intermediate Outcomes)	100	83.3	50
NDPIII Projects Implementation	64	40	0
Overall Programme Level Performance	**77.6**	**53**	**23.2**

Overall, the Tourism Development Programme is moderately satisfactorily compliant at 53percent. In particular, the Programme is **0**percent **83.3percent** and **40 percent** compliant at resource allocation, programme intermediate outcomes planning and project planning to the NDPIII, respectively. The specific details are presented in the following sections.

I. Alignment of the BFP and AB

At this level, the programme is satisfactory at 100 percent compliance. This is a weighted score comprising of **100**percent and **100** percent for BFP and AB, respectively. This performance is attributed to the intensification of domestic promotion, marketing, quality assurance leading to the rebounding to tourism inflows. The reprioritization of interventions also meant the activities with quick wins were targeted. The programme has however not prioritized developing the Ugandan taking managerial positions as part of the skills development intervention.

II. Projects Alignment

At this level the Programme is moderately satisfactory at 64 percent compliance. This is a weighted score of **100**percent**, 25**percent and **75**percent for budget outturn, expenditure outturn and project performance, respectively. This moderate performance was mainly attributed to the low released of funds for the projects. The programme had in total 14 projects but only five were under implementation; Mt. Rwenzori Infrastructure project phase II, Source of the Nile project, development of Museum and Heritage sites for cultural promotion (running) and retooling of Ministry of Tourism, Wildlife and Antiquities, which unfortunately experienced poor releases over time hence undermining their overall performance.

This poor performance was mainly attributed to the low release of funds for Development of Museums and Heritage sites for cultural promotion of the 2022/23 BFP planned allocation of UGX 9.43 bn, only UGX 3.8 billion was allocated of which only UGX 2.315 had been released by half year. While for Mt Rwenzori Tourism Infrastructure Development project phase (II), 2020/21 BFP planned allocation of UGX 14.1 billion, only UGX 5bn was released and UGX 1.871bn had been spent by half year. Source of Nile project had a planned BFP allocation of UGX8.12 of which only UGX1.9 billion was released and UGX1.522 billion had been spent by half year. The rest of projects were at concept or prefeasibility stage.

III. Key emerging issues

i) The transition from sector to programme mode has enabled full alignment of interventions and output indicators in the NDP III PIAP and MDA BFPs and MPS (**UHTTI, MTWA, UWA, UWRTI andUWEC**). This even becomes more difficulty in tracing budgets for other contributing agencies for programmes.

ii) UHTTI had only one intervention on student enrollment aligned to NDP III PIAP interventions;

iii) Many of the MDAs did not have any projects under implementation; and

iv) Projects performance was negatively affected by irregular and inadequate releases, hence affecting over performances.

3.4.5 NATURAL RESOURCES, ENVIRONMENT, CLIMATE CHANGE, WATER AND LAND MANAGEMENT PROGRAMME

The Natural Resources, Environment, Climate Change, Land and Water Management Programme aims to stop, reduce and reverse environmental degradation and the adverse effects of climate change as well as improve utilization of natural resources for sustainable economic growth and livelihood security. The key expected results include: improved land use and management; increasing land area covered under forests and wetlands, increasing compliance of water permit holders with permit conditions and enhancing the accuracy of meteorological information. The NDPIII outlines seven (7) strategic objectives which are intended to be the main budget drivers over the Plan period. These are: (i) Ensure availability of adequate and reliable quality fresh water resources for all uses; (ii) Increase forest, tree and wetland coverage, restore bare hills and protect mountainous areas and rangelands; (iii) Strengthen land use and management; (iv) Maintain and/or restore a clean, healthy, and productive environment; (v) Promote inclusive climate resilient and low emissions development at all levels; (vi) Reduce human and economic loss from natural hazards and disasters; (vii) Increase incomes and employment through sustainable use and value addition to water, forests and other natural resources.

The Natural Resources, Environment, Climate Change, Land and Water Management Programme assessment therefore evaluates the alignment of its planning and budgeting towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are given in the sections below.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25

I. Programme Resource Allocation	80	82	75
II. NDPIII Programme Level Assessment (Intermediate Outcomes)	82.9	56.9	56.7
IV. NDPIII Projects Implementation	67	75	25
Overall Programme Level Performance	**74.7**	**68.5**	**42.7**

Overall, the Natural Resources, Environment, Climate Change, Water and Land Management programme is satisfactory at 68.5 percent compliance. This is a weightedscore of: programme resource allocation 82 percent; programme level intermediate outcomes 56.9 percent, and projects implementation 75 percent.

I. Programme Resource Allocation

At this level, the programme is satisfactory at 82 percent compliance. This is a weighted score of 10 Percent for BFP alignment, 50 percent for AB alignment and 100 percent for half year AB outturn. This satisfactory performance is attributed to alignment between the budgeting and planning tools where budgetary allocations (BFP and AB) is at 50 percent against the NDPIII MTEF programme financial requirements.

Resource allocation misalignments are noted across six of the eight programme MDAs. These are: National Environment Management Authority allocated UGX 18.943 for the AB against the NDPIII target of 29.31; Ministry of Water and Environment was allocated UGX 279.218Bn for the AB against the NDPIII requirement of UGX 873.88Bn; National Forestry Authority received UGX 29.242 for the AB against the NDPIII target of 53.95; Uganda National Meteorological Authority received UGX 17.656Bn against the NDPIII target of 18.95.

II. NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the programme is moderately satisfactory at 56.9 percent compliance. This is a weighted score comprising of 73.68 percent and 58.75 percent for BFP and AB respectively. This moderate score is attributed to the moderate deviation in the indicators and targets between planning (NDPIII) and budgeting instruments (BFP and AB). Specifically, the programme registered alignment on: number of user permits issued, number of permit holders complying to permit conditions, number of titles processed for bonafide occupants, a functional GHG Monitoring, Reporting and Verification system, and existence of a National Disaster Risk Management Plan, No. of Beneficiaries from ENR enterprises.

Areas of misalignment include: Number of Water User Permit holders monitored, Number of permit holders complying to permit conditions.

III. NDPIII Projects Implementation

At this level, the programme is satisfactory at 75 percent compliance. This is a weighted score of 0, 100 and 75 percent for budget allocation, budget outturn, and project performance. This unsatisfactory performance emanates from low budget allocation and outturn, and weak project performance. The program has only retooled of all MDAs which is in line with NDPIII.

IV. Key Emerging Issues

i. The stark contrast among the NDPIII MTEF, budget allocation and budget outturn will certainly undermine the achievement of key programme targets within the set timeframe. The low releases of the already meagre budgetary allocations exacerbate thus challenge.
ii. Albeit the programme planning and budgeting tools have commenced reporting on the number of green jobs created annually in response to suggestions of the previous CoC assessment, there is no clear disaggregation of the major sources in terms of projects of the 200,000 green jobs reported to have been created over the reporting period.
iii. There is still misalignment between planning and budgeting tools in terms of indicator reporting. For instance, whereas the NDPIII indicator is on number of water permit holders monitored, the budgeting tools report on the number of permit holders complying with permit conditions which undermines reporting.
iv. Overall, there is high deviational between the aggregate NDPIII Programme MTEF and BFP allocations for the reporting period.

VI. Recommendations

i. Support MDAs in aligning annual work planning with confirmed available resources to contain the persistent poor budget outturn that generates unsatisfactory CoC scores.
ii. Foster disaggregated reporting on some NDPIII indicators such as green jobs created annually. The actual sources or projects responsible for the jobs created ought to be highlighted coupled with categorization of temporary and permanent jobs.
iii. The Programme Secretariat should provide a status report on the status of the 47 NDPIII project ideas.
iv. Retooling should be completed to have other projects take shape hence requiring reports on retooling to be provided

3.4.6 PRIVATE SECTOR DEVELOPMENT PROGRAMME

The Private Sector Development Programme aims to increase competitiveness of the private sector to drive sustainable inclusive growth. The key expected results include: reduction of the informal sector, increase in non-commercial lending to the private sector in key growth sectors, increased value of public contracts and sub-contracts that are awarded to local firms, and increased volume of private sector investment in key growth areas.

The NDPIII outlines five (5) strategic objectives which are intended to be the main budget drivers over the Plan period. These are: (i) Sustainably lowering the costs of doing business; (ii) Promoting local content in public programmes; (iii) strengthening the enabling environment and enforcement of standards; (iv) strengthening the role of government in unlocking investment in strategic economic sectors; and (v) strengthening the organizational and institutional capacity of the private sector to drive growth.

The Private Sector Development Programme assessment therefore evaluates the alignment of planning and budgeting towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are given in the sections below.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Programme Resource Allocation	92	78	71
II. NDPIII Programme Level Assessment (Intermediate Outcomes)	68.6	60.0	50.0
IV. NDPIII Projects Implementation	100.0	90.0	100.0
Overall Programme Level Performance	**86.6**	**76.8**	**77.1**

Overall, the private sector development program alignment to the NDPIII at half year was satisfactory at a level of 76.8 percent. This performance is attributed to satisfactory alignment at the program project (estimated at 90 percent) and alignment at the Programme Resource Allocation (72 percent). However, the moderate satisfactory level of alignment to the NDPIII Programme Level Assessment (Intermediate Outcomes) with a score of '60 percent' reduced the total level of alignment.

I. Programme Resource Allocation

The allocation of resources to the Private Sector Development Program by MDAs was satisfactory, with a level of alignment of 78 percent. This is a weighted score under three categories, namely; the alignment of the BFP which was estimated at 76.2 percent, the Annual Budget with a level of alignment of 71.4 percent and the Half year outturn with level of alignment of 80.0 percent.

The satisfactory level of alignment is ascribed to the fact that at the end of Q2, the majority of MDAs contributing to the program and allotted resources had received 50 percent of the budget allocation. This shows that total resource allocations by the end of the financial year will likely equal to the MDAs budgeted resources required to perform the NDPIII activities. Notable, apart from MoFPED (34.7 percent) and MoTIC (34.7 percent), all the other MDAs that were allocated money had absorbed more than 50 percent of the released resources by end of Q2. For instance, PPDA had received 90.9 percent of its PSD budget allocation and the budget was fully absorbed, NPA received 100 percent of its allocated budget and it was all utilized, UNBS received 50.9 percent of the approved budget and 88.1 percent of the released was utilized, CMA, UIA, URSB, URBRA, UFZA and UMRA received more than 50 percent of their allocated resources

Furthermore, the satisfactory alignment of the BFP and Annual budget is due to the majority of MDA budget allocations being aligned with the program's NDPIII budget. Six (6) of the 14 MDA budget allocations for the program were not aligned with the NDPIII, particularly, MEACA, UFZA, NPA, MoTIC, NPA, and UMRA. Nonetheless, 6 of the 25 votes that contribute to the program did not allocate funding for the program activities, including; MoFA, MoGLSD, MoJCA, NITA-U, UIRI, and URA. However, this is likely due to the fiscal consolidation which forced the PWG to focus on key interventions that will drive private sector development when allocating the programme resources.

UNSCT should be included in the programme to carry out the PSD activities originally assigned to the MoSTI. Furthermore, MoFPED and MoTIC have subventions and should include the resources allocated to them in the BFP. The resources given to UDC, MSC, and UWRSA should be clearly indicated in the MoTIC BFP.

II. NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the private sector development program was aligned at a level of 60 percent. The moderately satisfactory level of alignment is attributed to the inconsistencies between the budget (BFP and AB) targets and the NDPIII targets for this period. Majority of the MDAs contributing to the targets haven't fully aligned their BFP targets to the NDPIII as they are either higher or lower than the NDPIII targets. For example, URSB planned for 6640 number of security interests registered at the movable property registry compared to the NDPIII set target of 4909, 4000 number of MSMEs accessing BDS targeted in the BFP compared to 1200 in the NDPIII, 600 standards to be developed according to the BFP, compared to 900 in the NDPIII and 72 incubates to be supported according to the BFP as compared to the 750 targeted in the NDPIII.

Additionally, over ten PSD intermediate outcomes were not included in the budget documents. This complicates accountability, monitoring, and evaluation of progress toward Program objectives. The MDAs should align their budget targets and indicators with the Program Implementation Action Plan targets and indicators. The key indicators whose targets were not specified in the budget documents include:The interest rate spreads which are high and a key factor affecting cost of credit; Proportion of start-up process that can be done online; No of Traders/depositors registered under the warehouse receipting system; The Number of MSMEs transacting using digital platforms. This would inform the progress towards digitization among SMEs; Growth in the proportion of exports processed in industrial parks which is a n indicator of the impact of industrial parks; The proportion of exports in total exports processed in free zones. This would indicate the effectiveness of processing zones in providing an enabling environment for exporters; No of businesses start-ups surviving beyond 3 years. This would indicate how BDS and business support services are helping to equip MSMEs with adequate skills to run their businesses.

III. NDPIII Projects Implementation

The alignment of the PSD projects to the NDPIII was satisfactory at a level of 90 percent in FY 2021/22. This score is a weighted average of the alignment of the allocations of the BFP (100 percent), the actual release (66.7 percent), expenditure (70 percent) and project performance (100 percent) to date. This score is based the assessment of three out of the seven PSD projects planned for in the NDP III. These include; the Competitiveness Enterprise Development Project (CEDP), and Capitalisation of UDC. The other PSD projects, particularly; i) Handcraft exports development, ii) Co-operative's revitalization for increased production and productivity, iii) Micro and Small Enterprise Sector Productivity and Investment Enhancement Program (MSE-PIEP), and iv) MSMEs Nurturing for Youth Employment Project had not commenced by Quarter two of FY2023/24.

The budget resource allocation and release to the projects was aligned to the NDPIII at a level of 66.7 percent. Specifically, the CEDP project planned for 38.738 Bn, 36.778 was approved and 77.4 percent (24.249 Bn) and 85.2 percent of the approved project budget had been released and spent respectively by Q2. For the GROW project, 197.359 Bn was planned, 75.12 Bn was approved and 23.203Bn was released by end of Q2. However, despite the government releasing over 30.9 percent of the approved budget only 16 percent (3.723bn) the released resources were spent by end of Q2, this clearly indicates low absorption of the resources allocated towards the GROW project.

Remarkably, NDPIII didn't plan for capitation of UDC in FY 2022/23 and 2023/24 however, in FY 2023/24, 105.683 was approved as UDC's revised budget inclusive of capitalisation and approximate 64 percent (67.740 Bn) was released and utilized in Q2. Whereas the government has capitalized UDC, UDB and UNOC, little attention has been put on the capitation of UTL yet it has the potential to support key growth areas in the information communication sector.

IV. Key Emerging issues

1. There is a mismatch in the design of some PIAP intermediate outcomes with what the MDA budget and plan for in their BFPs.
2. Lack of alignment and harmonization of the indicators resulting into either higher or lower targets compared to those set in the NDPIII.
3. Low budget allocation for some key activities aimed at promoting private competitiveness. For instance, UNBS which is tasked with product certification and standard development received only very little money as recurrent non- wage in Q2 and its activities implementation of its activities. Additionally, URSB, UFZA and UIA among others are equally underfunded.
4. Low absorption of the resources allocated to the GROW project. By Quarter two (Q2) of FY 2023/24, over 23.203Bn ((30.9 percent) was released, however only 16 percent (3.723bn) of the released was spent.
5. MoTIC and MoFPED do not indicate the budget allocation to their subventions in their planning documents. Also, MoTIC is reluctant to incorporate URSWA indicators in their BFP, and quarterly reports.

V. Recommendations

I. A number of PSD intermediate outcomes were not included in the budget documents. This complicates accountability, monitoring, and evaluation of progress toward Program objectives. The MDAs should align their budget targets and indicators with the Program Implementation Action Plan targets and indicators.

II. Institutions implementing programme priorities should allocated appropriate recurrent non-wage to support the implementation of activities that drive private sector competitiveness, particularly UNBS, URSB, UIA and UFZA

III. MDAs with subventions should indicate the amount of money allocated to the subventions and their respective programme outcomes.

IV. Close monitoring of the PSD on-going projects to ascertain the extent to which they have realized their set objectives. Furthermore, it is crucial to understand why there is no absorption of the resources released under the GROW project.

V. Four of the seven projects in the private sector development program had not commenced by end of Q2 2023/24. Only ready and bankable projects should be included in the NDPIV to ensure timely implementation of projects.

3.4.7 MANUFACTURING PROGRAMME

The Manufacturing Programme aims to increase the product range and scale for import substitution and improved terms of trade. The key results to be achieved over the NDPIII plan period are: Reduce the value of imported medical products and pharmaceuticals from USD 285.6 million to USD 200 million; Increase share of manufactured exports in total exports from 12.3 percent to 19.8 percent; Increase the industrial sector contribution to GDP from 27.1 percent to 28.6 percent; Increase share of labour force employed in the industrial sector from 7.4 percent to 10 percent; and Increase manufacturing value added as a percentage of GDP from 8.3 percent to 10 percent

The NDPIII outlines five strategic objectives which are intended to be the main budget drivers over the Plan period. These are: (i) increase exploration and quantification of priority minerals and geothermal resources across the country; (ii) increase adoption and use of appropriate and affordable technology along the value chain; (iii) strengthen the legal and regulatory framework as well as the human and institutional capacity (iv) increase investment in mining and value addition; and (v) expand mineral based processing and marketing.

The Manufacturing Programme assessment therefore, evaluates the alignment of its planning and budgeting towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are given in the sections below.

Summary of performance

Level of Assessment	AB FY2022/23	AB FY2023/24	BFP FY2024/25
Resource Allocation	70	47	44
NDPIII Programme Level Assessment (Intermediate Outcomes)	60	68.0	70
NDPIII Projects Implementation	0.0	0.0	0.0
Overall Programme Level Performance	**66.4**	**65.9**	**62.3**

Overall, the Manufacturing programme is moderately satisfactory with 65.9 percent compliance. In particular, the programme is 47 percent, and 68.0 percent compliant with the NDPIII at Programme Resource Allocation, and intermediate outcomes respectively. There were no projects with resources allocated.

a) **Programme Resource Allocation**

At this level, the programme is unsatisfactory with 47 percent compliance. This is the weighted score of 0.0 percent and 66.7 percent for budget release and expenditure outturn, respectively. The programme spent 100 percent of the released resources

b) Alignment of the BFP and AB

At this level, the programme is moderately satisfactory at 68.0 percent compliance. This is a weighted score comprising 80.0 percent and 60.0 percent for BFP and AB performance respectively. This average performance is attributed to moderate deviations in the indicators and targets in the planning and budgeting instruments. Specifically, the programme registered alignment on thenumber of fully serviced industrial parks

c) Programme Projects Alignment

At this level, the programme was not assessed because there was no fund allocated to any projects during the FY.

Key emerging issues

i) **The majority of NDPIII planned projects have not been developed and are therefore not ready for implementation.** The delay in the preparation and implementation of projects has hindered the realization of NDPIII targets.

ii) **The objective of developing the requisite infrastructure to support manufacturing in line with Uganda's planned growth corridors (triangle) was not allocated any budget.** Lack of funding for this critical objective and sub-program might hinder the realization of program outcomes and results. This is attributed to the fact that other programs were also contributing to the objective including ITIS and Private Sector Development.

iii) **Most implementing MDAs under the manufacturing program were allocated fewer funds to implement interventions as per NDPIII**. This was due to government reprioritization as well as the misaligned indicators with the outputs.

iv) **When assessing the program it was noticed that several other activities were being carried out and could not be measured by the indicators due to the mismatch of indicators, objectives, and outputs.** These include among others interventions under access to regional markets, legal and regulatory frameworks for trade and manufacturing endeavors, and financing mechanisms for manufacturers

v) **It was also noted that the program had limited interaction with others to which it has a symbiotic relationship to allocate and receive funds.** Some of them include Mineral Development program, Integrated Transport Infrastructure and Services, Sustainable Energy Development program,agro-industrialization and Private Sector Development Program as key contributors to the program. Agro-industrialisation and Mineral Development more crucially because the Cooperative Development sub program which has met and continues to surpass its targets for registering Cooperatives and monitoring them. The focus in the program should turn towards looking at cooperatives which are involved in manufacturing and value addition.

3.4.8 INTEGRATED TRANSPORTh INFRATSTRUCTURE AND SERVICES PROGRAMME

The Integrated Transport Infrastructure and Services Programme aims to have a seamless, safe, inclusive and sustainable multi-modal transport system. Key expected program results by 2024/25 include: reducing the average travel time; reducing freight transportation costs; increasing the stock of transport infrastructure; increasing average infrastructure life span and reducing fatality and causalities from transport accidents. The NDPIII outlines six strategic objectives which are intended to be the main budget drivers over the Plan period. These are: 1) optimize transport infrastructure and services investment across all modes; 2) prioritize transport asset management; 3) promote integrated land use and transport planning; 4) reduce the cost of transport infrastructure and services 5) strengthen, and harmonize policy, legal, regulatory, and institutional framework for infrastructure and services; and 6) transport interconnectivity to promote inter and intra-regional trade and reduce poverty.

Assessment of the Integrated Transport Infrastructure and Services Programme therefore, evaluates the compliance and alignment of its planning, budgeting and project implementation towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are presented in the sections below.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Programme Resource Allocation	58.9	39.8	28.6
II. NDPIII Programme Level Assessment (Intermediate Outcomes)	73.7	73	88.9
IV. NDPIII Projects Implementation	80.5	62.5	70.4
Overall Programme Level Performance	**75.6**	**64.4**	**73.6**

Overall, the program is moderately satisfactory compliant at 64.4 percent. This is a weighted score comprising; 39.8 percent, 73.0 percent and 62.5 percent scores in resource allocation, programme level intermediate outcomes, and project implementation planning to the NDPIII, respectively. Specific details are presented in the following sections.

I. Programme Resource Allocation

The ITIS programme is unsatisfactory compliant at 39.8 percent, at this level of assessment. This is a weighted score comprising 42.9 percent of BFP allocations, 50.0 percent of AB allocations and 36.7 percent of the half year budget outturn respectively. This performance is greatly attributed to the low annual budget allocations and half-year releases to the Ministry of Works and Transport (MoWT) together with its subventions; Uganda Civil Aviation Authority (UCAA), and Uganda Railways Corporation (URC).

II. NDPIII Programme Level Assessment (Intermediate Outcomes)

The ITIS programme is satisfactory compliant at 73.0 percent, at this level of assessment. This is a weighted score comprising 79.5 percent and 68.6 percent of BFP and AB allocations respectively. This compliance level is attributed to alignment of intermediate outcome indicators and targets, in planning and budget documents; to NDPIII.

III. NDPIII Projects Implementation

At this level, the ITIS programme is moderately satisfactory compliant at 62.5 percent. This is a weighted score of 80.5 percent, 34.1percent and 73.7 percent for BFP allocation, half-year budget outturn, and project performance respectively. This performance is mainly attributed to low release of apportioned funds, and the slow progress of project implementation. Examples of projects that received low or no funding are; (i) Entebbe Airport Rehabilitation Phase 1 where no funds were released out of the budgeted UGX 82.4Bn, (ii) Moyo-Yumbe-Koboko road where only UGX 16.308Bn was released out of the budgeted UGX 199.712Bn (iii) Soroti-Katakwi-Moroto-Lokitonyala road project where only UGX25.0Bn was released out of the budgeted UGX70.03Bn, among others.It was also noted that some projects were allocated funds before they were ready for implementation thus these funds couldn't be released. Such projects include (i) The New Standard Gauge Railway Line that was allocated UGX 535.02Bn but only UGX 73.932Bn was released, (ii) Kisoro-Nkuringo-Rubugiri-Muko Road that was allocated UGX 40.984Bn yet is still at design stage; among others.

IV. Key Emerging Issues

i. The programme did not report performance on a number of indicators; these include travel time on GKMA roads, national roads, and district roads; Total Fatalities on road transport, Total fatalities Water transport, unit cost of building transport infrastructure rehabilitation of meter gauge rail infrastructure (Bn/ Km), establishment of Aids to navigation, among others. This makes it difficult to plan for the relevant infrastructure.

ii. The expansion and rehabilitation of Entebbe Rehabilitation Airport Phase I was expected to be completed during the NDPII period. While this target was not met, the status of physical progress is also not clear due to the rescoping of work. For instance, in FY 2020/21 progress was reported at 75.1%, in FY 2021/22 it was reported at 89.5%, and as of the end of quarter two, FY 2023/24 physical progress was reported at 75%. The inconsistencies in reporting make it difficult to plan for project resources and track progress.

    Besides, the project wasn't not prioritized for funding FY 2023/24 and did not receive any funds by close of quarter two; making it more difficult to project the completion time and cost for this phase.

iii. The delayed implementation of projects has continued to hinder realization of programme results. For instance, the rehabilitation of Tororo-Gulu Railway where 120Km were expected to be completed by close of FY 2022/23 has not realized any fully completed kilometer despite the 11.0% reported progress. Also, construction of Bukasa port remains an issue of concern with the programme still budgeting for compensation of PAPs in FY 2024/25, despite having awarded the dredging contract at the beginning of this FY.

iv. The third National Development Plan (NDPIII) envisaged the improvement and upgrade of eight (8) upcountry Airports; Kisoro, Kidepo, Arua, Kasese, Gulu, Pakuba, Mbarara, and Tororo; to boost tourism in the country. Whereas, the upgrade has not been possible due to financial constraints the programme, the has not prioritized maintenance of these aerodromes hence accelerating deterioration of the existing infrastructure.

v. While the country established the national carrier to improve economic competitiveness within the region, the Uganda Airline Co. is neither supported in this year's budget nor the next years BFP. This is likely to lead to further decline of the company yet it is still struggling to get over the COVID-19 strain.

vi. One of the IT IS programme objectives is to optimize investments across all modes of transport. In this interest the programme has had a number of interventions along Kampala-Malaba Meter Gauge Railway line. These include, (i) the emergency works on Malaba-Mukono section that costed USD51M (UGX 184Bn) and were implemented between 14th February 2022 and 26th February 2023 (ii) The refurbishment of Kampala – Namanve- Mukono railway section that cost Euros 19.84(UGX 83.9Bn), and Euros 3m for supply of rails under the URC capacity building programme and is under implementation from 23rd February 2022 to 23rd May 2024. While this has been done and there are plans to further implement the AfDB (€ 301 Million) project that shall cover sections of Namanve – Tororo, Kampala – Kyengera, Kampala – Port Bell and Jinja Pier line totaling 245 Km, and purchase of Rolling stock, among others; the effect of these interventions is not felt.

V. **Recommendations**

i. The programme should prioritize payment of arrears and completion of on-going contracts rather than signing new implementation contracts without funding.
ii. The IT IS programme should prioritize maintenance of aerodromes or regional airports as they wait for resources to rehabilitate and upgrade them. This will boost other critical sectors such as tourism and minerals, Oil and gas sectors.
iii. In future, the programme should be cognizant of project readiness for implementation while apportioning resources to individual projects to allow for effective utilization of the limited resources.
iv. The ITIS programme should ensure that all prioritized indicators and their targets are captured in their right units, in all planning and budgeting documents, and are according reported on in the Programme Annual Performance Reports, to ease tracking of implementation progress.
v. The IT IS programme together with the MOFPED should prioritize support to the Uganda Airline Co. Ltd to enable achievement of the envisaged economic competitiveness within the region.
vi. The Ministry of Finance, Planning and Economic Development should ensure timely and adequate release of funds to MDAs contributing to ITIS programme, to enable timely implementation of projects and avoid increasing project costs due to accrued interest as a result of delayed release of funds to meet contractor obligations.
vii. The IT IS programme implementors should fast track implementation of projects (since they are all lagging behind schedule), in order to achieve their intended objectives.

3.4.9 SUSTAINABLE ENERGY DEVELOPMENT PROGRAMME

The Energy Development Programme aims to increase access to and consumption of clean energy. Key expected results include: increase in primary energy consumption; increase in the proportion of population accessing electricity; reduction in the share of biomass energy used for cooking; increase in transmission capacity; and enhanced grid reliability.

The NDPIII outlines five strategic objectives which are intended to be the main budget drivers over the Plan period. These are: (i) increase access and utilization of electricity; (ii) increase generation capacity of electricity; (iii) increase adoption and use of clean energy; and (iv) promote utilization of energy efficient practices and technologies.

The Energy Development Programme assessment therefore evaluates the alignment of its planning and budgeting towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are given in the sections below.

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Programme Resource Allocation	88	82	100
II. NDPIII Programme Level Assessment (Intermediate Outcomes)	64.5	76.7	96.4
IV. NDPIII Projects Implementation	81.8	73	45.5
Overall Programme Level Performance	**75.5**	**75.3**	**71.3**

Overall, the Sustainable Energy programme is satisfactory at 75.3 percent. Specifically, the programme is 82, 76.7 and 73.0 percent compliant at programme Resource allocation, intermediate outcomes and projects implementation respectively. The specific details are presented below.

I. Programme Resource Allocation

At this level, the programme is satisfactorily compliant at 82 percent. This is a weighted score of 100.0 and 100.0 percent for BFP and AB respectively. This score is largely attributed to a moderate budget release as compared to the allocation. In particular, the programme of energy actual outturn for Quarter 2 was UGX 426.021 billion which was higher than the revised planned AB target allocation of UGX 126.732 billion.

II. NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the programme is satisfactorily compliant at 76.7 percent. This is a weighted score comprising 96.67 percent and 63.3 percent for BFP and AB respectively. This performance is attributed to programme alignment between the BFP targets in comparison to the NDPIII targets as the programme revised down some of its targets. Additionally, in line with the Annual Budget, the programme scored 63.3 percent majorly attributed to the revising down on most of the NDPIII programme targets in their performance reports.

III. NDPIII Projects Implementation

At this level the programme is satisfactory at 73.0 percent. This is a weighted score of 56.0 percent, 74.5 percent, and 75 percent for budget allocation, budget outturn, and project performance respectively. This performance is mainly attributed to low release of funds for most the energy projects as at half year. For example, Lira-Gulu-Agago 132KV transmission project planned allocation was UGX 54.250BN however, UGX 50.731BN was released, which causes a delay in completion of projects. Additionally, Masaka-Mbarara Grid Expansion line planned allocation was UGX 20.95BN, however, UGX 12.735BN was released hence affecting works.

IV. Key Emerging Issues

a) Land acquisition challenges persistently delay transmission lines and rural electrification projects, notably affecting the ERT III-line works and sections of the Mirama-Kabale and Nebbi-Arua transmission segment
b) Vandalism on the transmission lines and other installations. This causes financial and social loses to government hence affecting manufacturers, the health system and education system, among others.
c) Deemed energy costs arising from completion of power transmission lines
d) The Programme is behind on project implementation due to financial constraints which greatly affects the overall programme score. The projects are ongoing but still below schedule as most of them were supposed to be completed in FY2020/21 majorly attributed to delayed compensation of Project Affected Persons (PAPs). For example, Mirama-Kabale 132kv Transmission project and Grid Expansion and Reinforcement Project- Lira, Gulu, Nebbi to Arua Transmission line were supposed to be finished in FY2020/21 but are still on going.
e) Additionally, delays in project designs, stemming from insufficient technical investigations during feasibility studies, contribute significantly to project delays.

V. **Recommendations**

e) Enhanced due diligence is necessary in the procurement process to ensure that firms with adequate financial capacity are selected for projects before contracts are awarded, to solve financial inadequacy.
f) In a bid to reduce deemed energy costs, MEMD needs to expedite development of transmission and distribution infrastructure in line with the generation capacity
g) Strengthen the Inter-Ministerial Committee that has been set up to address the issues of vandalism. Fast tracking the implementation of the operation plan that has been developed as well as, Ministry of Trade and Industry has been engaged to ensure strict regulation of the scrap industry.
h) Adequate funding for the land acquisition project under MEMD is crucial to initiate early land acquisition, enabling timely project financing negotiations.
i) Program implementing agencies should conduct comprehensive reviews of technical aspects during feasibility studies to anticipate and address design delays caused by unforeseen site conditions, including environmental, geological, and geotechnical factors

3.4.10 DIGITAL TRANSFORMATION PROGRAMME

The Digital Transformation Programme (DTP) aims to increase ICT penetration and use of ICT services for social and economic development. Over the next five years, the key results to be achieved include; increased ICT penetration, reduced cost of ICT devices and services, job creation, increased local ICT innovation products developed and commercialised, and, provision of government services online.

The NDPIII outlines five objectives to guide the DTP budgets over the planned period. These are: (i) increase the national ICT infrastructure coverage; (ii) enhance the usage of ICT in national development and service delivery; (iii) promote ICT research, innovation and commercialisation of indigenous knowledge products; (iv) increase the ICT human resource capital; and (v) strengthen the policy, legal and regulatory framework.

The assessment below evaluates the alignment of the DTP's planning and budget implementation towards achieving these objectives and the corresponding pre-determined indicators and targets. The results of this assessment are provided in the sections below.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
DT Programme Resource Allocation	58.0	44.0	72.0
NDPIII Programme Level Assessment (*Intermediate Outcomes*)	86.0	77.7	100.0
NDPIII Projects Implementation	86.7	61.7	66.7
Overall Programme Level Performance	**83.5**	**66.3**	**80.5**

The overall performance of the DT Programme budget for FY23/24 is scored at 66.3 percent. In particular, the Programme is scored at 44 percent, 77.7 percent and 61.7 percent compliant at Programme resource allocation, Programme level assessment and project implementation, respectively. The details for the scores are presented in the sub-sections below.

I. **Programme Resource Allocation**

The Programme scored 44.0 per cent in compliance with the NDPIII resource allocation, which is unsatisfactory. This is a weighted score of 100, 100, and 20 percent for the BFP allocation, AB allocation and the half-year AB outturn respectively. The poor performance of the Programme was mainly attributed to the low release of funds to the MDAs by the second quarter of FY2023/24. For example, while the MICT&NG allocation for the FY 2023/24 was UGX. 55.242 Bn, only UGX.33.729 Bn was received by the half year.[1] NITA-U on the other hand, received UGX. 19.064 bn by half year, of the UGX 141.059 bn approved budget for FY2023/24.

Programme Level Assessment (*Intermediate Outcomes*)

At this level, the program scored at 77.7 percent compliance to the NDPIII, which is satisfactory. This is a weighted score of 100 percent and 62.9 percent for BFP and AB outcomes respectively. This compliance score is attributed to the NDPIII outcomes captured in both the BFP and AB alignment with the NDPIII. They include the percentage of parishes with broadband connectivity; the percentage of district headquarters connected to the NBI; the percentage of beneficiaries satisfied with the quality of service (QOS) over the NBI; the number of transactions conducted through the shared public service delivery system; level of

[1] MFPED; Semi-Annual Budget Performance Report FY 2022-23, 2023

compliance with ICT related laws, legislations and standards; number of innovations supported by Government and commercialized; proportion of government services provided online (percent); number of Regional Hubs established by GOU, all contributed to the satisfactory result.

II. Projects Implementation

The program scored at 61.7 percent in compliance to the NDPIII projects implementation, which is satisfactory. This is a weighted score of 66.7, 33.3 and 75 percent for budget outturn, expenditure outturn and project implementation, respectively.

The NDPIII core project for the DTP in the FY 23/24 is the GOVNET project which aims at increasing last-mile connectivity to key service delivery points. The project had a high budget outturn and good progress on implementation.

III. Key Emerging Issues

1) The NDPIII aims to increase the utilization of ICT across the entire economy. The government is expected to automate and deliver services online, an action that requires high-speed internet connectivity. However, ICT uptake across the country is still greatly affected by the high costs of internet services and ICT devices.

2) The integration of existing government management information systems into the Integration and Data Sharing Platform (UgHub) has been hindered by the lack of Applications Programming Interfaces (APIs) to aid this, thereby slowing the rollout of the platform.

3) Delays in the approval of the Uganda digital acceleration project have delayed the delivery of the NDP III and PDM interventions.

IV. Recommendations

iii. The government should cap the cost of internet and ICT products/devices by reducing the taxes levied on these products, subsidizing the cost of purchase for special interest groups like schools, and hospitals and encouraging infrastructure sharing among the ISPs. The more people that have access to the internet services, the less the cost of a unit of broadband.

iv. Budget allocations to the DTP MDAs need to be improved if the Government is to realize and leverage the benefits of efficiency of services that come with digital transformation. Critical interventions have suffered due to a lack of resources. These include among others, the digital National Postal Code addressing system that would facilitate easier access to services delivery by facilitating e-commerce across the country.

3.4.11 SUSTAINABLE URBANIZATION AND HOUSING PROGRAMME

The Sustainable Urbanization and Housing Programmeaims to attain inclusive, productive and livable urban areas for socio-economic development. The key expected results include: decrease in urban unemployment rate; reduced acute housing deficit; decrease in the percentage of urban dwellers living in slums and informal settlement; decrease in the average travel time per km in gkma; increased proportion of tarmacked roads in the total urban road network and improved efficiency of solid waste collection. The NDPIII outlines five (5) strategic objectives which are intended to be the main budget drivers over the Plan period. These are: (i) increasing economic opportunities in cities and urban areas, (ii) promoting urban housing market and provide decent housing for all, (iii) promoting green and inclusive cities and urban areas, (iv) enabling balanced, efficient and productive national urban systems and, (v) strengthening urban policies, planning and finance.

The Sustainable Urbanization and Housing Programme assessment therefore, evaluates the alignment of its planning and budgeting towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are presented in the sections below.

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
Programme Resource Allocation	75	26	40
NDPIII Programme Level Assessment (Intermediate Outcomes)	61.1	56	80
NDPIII Projects Implementation	60	85	0
Overall Programme Level Performance	**61.9**	**67.5**	**72**

The SUH Programme is 61.9 percent compliant. In particular, the Programme is **75.0, 61.1** and **60.0** percent compliant at resource allocation, intermediate outcomes, and project implementation planning to the NDPIII, respectively. Specific details are presented in the following sections.

i) Programme Resource Allocation

The SHU Programme is 26.0 percent compliant at this level of assessment. The BFP allocation is far less than what is allocated in the NDPIII MTEF. The deviation is 76.4 percent. The continued low level of budget allocation to the fourth year of implementation is likely to affect attainment of the Programme results.

ii) NDPIII Programme Level Assessment (Intermediate Outcomes)

The SUH programme is 56.0.0 percent compliant at this level of assessment. This performance is attributed to deviations in the NDPIII Programme indicator target outcomes to those of the BFP and the actual achievements by Quarter 2 of FY2023/24. The targets in the BFP were scaled down due to the limited budget for Programme intervention implementation.

iii) NDPIII Projects Implementation

At this level, the SUH Programme is 85.0 percent compliant. This is explained by the BFP allocation that is equal to the planned NDPIII MTTEF and a slightly lower Annual Budget outturn in Quarter 2 of FY2023/24. The project closed in December 2023 but is running a no-cost extension of 6 months up to June 2024 and is exiting the PIP.

iv) Key Emerging Issues

i. The SUH Programme has continued to receive low level of funding even after reprioritization. It will be difficult to attain the Programme results in the remaining implementation period unless the Programme is prioritized in budget allocation. For instance, whereas the Programme intended to reduce the housing deficit to 1.936 million housing units in FY2022/23, the Programme Annual Performance report shows and increase in housing deficit to 2.45 million housing units.
ii. Whereas the Programme was intentional on upgrading slums in cities and municipalities with clear targets over the plan period, actualization of slum upgrading has not been done. The slums have continued to grow and occupy the prime land in the urban areas including the new secondary cities without regard to planning.
iii. The projects under SUH Programme are either at concept level or prefeasibility studies. The 1514 Uganda Support to Municipal Infrastructure Development Program - Additional Financing (USMID-AF) where most of the funding for the Programme interventions was derived is exiting the PIP. Without new Programme projects entering the PIP, funding for the Programme interventions will be a challenge in the short to medium-term.
iv. For some indicators, data was not readily available to enable adequate reporting since they required surveys to be undertaken.

v) Recommendations

i) Funding for SUH Programme should be prioritized during budget allocation. Urbanization which underpins the SUHP continues to be one of the key strategies for socio-economic transformation in the NDPs. Unless prioritized at the time of budgeting, the County will not be able to harness the urbanization potential.
ii) The Secretariat (MLHUD) of the SUH Programme should lead the Programme Working Group to expedite the process of project preparation and readiness to implement the Programme interventions in the short to medium-term.
iii) The SHU Programme in collaboration with UBOS should prioritize and invest in robust data collection systems clear protocols and standardized measures to help in ensuring comprehensive and accurate data is collect to inform performance assessment.

3.4.12 HUMAN CAPITAL DEVELOPMENT PROGRAMME

Any country that invests in its human capital secures its future. A well-educated, skilled and healthy human resources are essential to facilitate development. To achieve this, NDPIII includes the Human Capital Development (HCD) Programme whose goal is to improve productivity of labour for increased competitiveness and better quality of life for all. The HCD Programme has various MDAs that contribute to its goal and these include: Ministry of Education and Sports, Ministry of Health, Ministry of Gender, Labour and Social Development; Ministry of Water and Environment; Ministry of Local Government and National Planning Authority including their respective affiliated Departments and Agencies. Overall, the Programme as about 48 main contributing agencies.

The programme’s key expected results include; increased proportion of labour force transitioning into decent employment; increased percent of employers satisfied with the training provided by the TVET institutions; increased average years of schooling; reduced mortality due to high-risk communicable diseases (Malaria, TB & HIV/AIDS); reduced prevalence of under 5 stunting; increased proportion of the population accessing universal health coverage among others. The objectives of this programme as outlined in the NDPIII are to: i) improve the foundations for human capital development; produce appropriate knowledgeable, skilled, and ethical labour force (with strong emphasis on science and technology, TVET and Sports); iii) streamline STEI/STEM in the education system; iv) improve population health, safety and management; v) reduce vulnerability and gender inequality along the lifecycle; and promote sports, recreation, and physical education. The results of the assessment based on the objectives and key results are given in the sections below.

Level of Assessment	**FY2022/23**	**FY2023/24**	**2024/25**
Programme Resource Allocation	87	69	64
NDPIII Programme Level Assessment (Intermediate Outcomes)	67.5	75.6	72.7
NDPIII Projects Implementation	87.3	73.1	78.5
Overall Programme Level Performance	**79.4**	**73.7**	**74.7**

In FY 2023/24, the HCD program is satisfactory at 73.7 percent. In particular, the Programme is 69.0, 75.6 and 73.7 percent compliant at resource allocation, intermediate outcomes, and project implementation planning to the NDPIII, respectively. Specific details are presented in the following sections:

i) **Programme Resource Allocation**

The HCD Programme is 69 percent compliant at this level of assessment. The BFP allocation is proportionately aligned to the NDPIII MTEF. The deviation is 31 percent is attributed to budget cuts and/ or lack of information on some key NDPIII indicators.

ii) **NDPIII Programme Level Assessment (Intermediate Outcomes)**

The HCD programme is 75.6 percent compliant at this level of assessment. This performance is attributed to good alignment in the NDPIII Programme indicator target outcomes to those of the BFP and the actual implementations and achievements by Quarter 2 of FY2023/24. The targets in both NDPIII and the BFP were scaled down (and reprioritized) due to the limited budget for Programme implementation.

iii) **NDPIII Projects Implementation**

At this level, the HCD Programme is 74.1 percent compliant. This is explained by the BFP allocation that is over the reprioritized NDPIII MTTEF and a slightly lower Annual Budget outturn in Quarter 2 of FY2023/24. Most running projects are mainly retooling projects (and recurrent in nature) that have been ongoing since NDPII that must be funded annually.

iv) Key Emerging Issues

i. Drip financing for majority of projects leading to poor performance. There is a lot of discrepancy between the budget allocated to projects and actual outturn hence leading to poor project performance overall. We note that all projects are behind their implementation schedule hence need fast tracking.
ii. Majority of the ongoing projects under HCD are retooling in nature with limited impact on programme results and targets.
iii. All MDAs still have challenges in aligning their annual budgets and plans output and outcome indicators to inform progress in implementation. For example, most regional referral hospital (RRH) directors have no experience in planning and budgeting functions which is a hinderance to Votes implementation.
iv. Challenges for human resources still existing with limited wage bill to support recruitment and deployment. In addition, Inequalities among human resources for health and Education impacting on efficient and effective service delivery.
v. Repeated stock-out of essential medical commodities and supplies, including ICU and ambulatory services in the all-health centers and facilities across the country leading to high mortalities.
vi. Increasing trauma road traffic accidents as the leading cause of Mortality and Morbidity in Adults across all health facilities.

v) Recommedations

4. Priority allocations be given to development projects especially infrastructure since they have a huge multiplier effect compared to retooling projects.
5. Ministry of health should build capacity for RRH Directors in planning and budgeting.
6. Review the management of medical and health supplies across the country to allow for effective and efficient service delivery in all health centres.
7. All MDAs should revamp their MIS and reporting indicators to link to the NDP PIAP outcome and output indicators in the PBS.
8. HCD interventions need to prioritise disaster response and mitigation intervention amidst the increasing climate change shocks on epidemics, pandemics and vulnerability

3.4.13 INNOVATION TECHNOLOGY DEVELOPMENT AND TRANSFER PROGRAMME

The Innovation Technology Development and Transfer Programme contributes to the NDPIII objective 1 which is; Increase productivity, inclusiveness and wellbeing of population.

This programme goal is to increase the application of appropriate technology in the production and service delivery process through the development of a well-coordinated STI eco-system. The NDPIII outlines five strategic objectives which are intended to be the main budget drivers over the Plan period. These are: (i) Develop requisite STI infrastructure; (ii) Build human resource capacity in STI; (iii) Strengthen R&D capacities and applications; (iv) Increase development, transfer and adoption of appropriate technologies and innovations; (v) Improve the legal and regulatory framework.

The Innovation Technology Development and Transfer Programme assessment therefore evaluates the alignment of its planning and budgeting towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are given in the sections below.

Level of Assessment	FY2022/23	FY2023/24	FY2024/25
Programme Resource Allocation	94	45	20
NDPIII Programme Level Assessment (Intermediate Outcomes)	60.8	75.5	89.2
NDPIII Projects Implementation	86.7	80	66.7
Overall Programme Level Performance	**77.1**	**74.7**	**71**

Overall, the ITDT programme is satisfactory at 74.7 percent compliance. Specifically, the programme is 45, 87, and 80 percent compliant at intermediate outcomes and projects implementation respectively. The specific details are presented below; -

i) Programme Resource Allocation

At this level, the programme is unsatisfactory at 45 percent compliance. This is a weighted score comprising 50 percent, 60 percent and 40 percent for BFP, AB and Half-year performance respectively. The programme's compliance at this level was affected by low releases to Uganda National Council for Science and Technology (UNCST), Banana Industrial Research Centre (BIRDC) and Kiira Motor Corporation (KMC) by the end of the second quarter. For UNCST, the BFP allocation was 4.89b out of 21.2b in the prioritized NDP III PIAP. For KMC, only 10b out of 32.5b approved in the budget was released by end of Q2. For BIRDC/PIBID, only 3.13b was released by end of Q2 out of 21.1 approved budget. For STI-OP, while 133.95b out of the 241.6b approved budget was released by end of Q2, 70b was earmarked for direct support towards pharmaceutical development and 37b towards coffee development leaving only 27b for programme activities.

ii) NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the programme is satisfactory at 86.5 percent compliance. This is a weighted score comprising 71.6 percent and 78.2 percent for BFP and AB, respectively. This performance is attributed to the deviations in the indicators and targets in the planning and budgeting instruments. The performance is attributed to deviations in the expected results and the targets in the budgets of the implementing MDAs. Some notable results not planned for include: - Rate of adoption of locally developed technologies; Royalties received (in USD) for use of IPRs; Percentage of MDAs integrating STEI.

iii) NDPIII Projects Implementation

At this level, the programme is satisfactory at 75 percent compliance. This is a weighted score of 100, 50 and 91 percent for BFP allocation, budget outturn and implementation progress. This is attributed to the deviations in allocations for the Sericulture project and low releases for Uganda Industrial Research Institute (Retooling). There is no indication of approved budget and release of funds to the Sericulture project.

iv) Key Emerging Issues

i. The low budget ceilings have affected the programme's level of compliance to the NDP III because all but one of the implementing MDAs are subventions and they were subjected to a 30% cut of the budget ceiling. This will likely lead to the need for supplementary budgets to cover costs of recurring activities.

ii. Reporting for the Sericulture and Apiculture technology and Innovation project is not available in some financial years.

iii. While most of the Annual and quarterly reports show details of progress achieved, they are not providing results for the intermediate outcome indicators of the programme.

3.4.14 COMMUNITY MOBILIZATION AND MINDSET CHANGE PROGRAMME

The Community Mobilization and Mindset Programme: aims to empower families, communities and citizens to embrace national values and actively participate in sustainable development. Key expected results include: increased participation of families, communities and citizens in development initiatives; enhanced media coverage of national programmes; increased household savings; increased social cohesion and civic competence; and better uptake and/or utilization of public services (education, health, child protection etc.) at the community and district level. The NDPIII outlines five strategic objectives which are intended to be the main budget drivers over the Plan period. These are: (1) enhance effective mobilization of citizens, families and communities for development (2) strengthen institutional capacity of central, local government and non-state actors for effective mobilization of communities (3) promote and inculcate the national vision and value system and (4) reduce negative cultural practices and attitudes.

The Community Mobilisation and Mindset Programme assessment therefore evaluates the alignment of its planning and budgeting towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are given in the sections below.

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
Programme Resource Allocation	85	81	57
NDPIII Programme Level Assessment (Intermediate Outcomes)	78.9	60	64
NDPIII Projects Implementation	**60**	**100**	**0**
Overall Programme Level Performance	**70.1**	**82.1**	**31.3**

The CMMC program is satisfactory[2] at 82.1 percent. In particular, the Programme is **81, 60.0** and **100.0** percent compliant at resource allocation, intermediate outcomes, and project implementation planning to the NDPIII, respectively. Specific details are presented in the following sections:

I. Programme Resource Allocation

The CMMC program is satisfactory at 81percent compliant at this level of assessment. This is a weighted score comprising 40percent of BFP, 33.3 percent of AB and 100 percent of the half year budget outturn respectively. The AB budget is however unsatisfactory at **33.3** percent due to frequent budget cuts the programme has experienced. More than 50 percent of the budget allocated was released, specifically to cater for wages and implementation of the retooling project which specifically caters for major renovations, buying of furniture and computers.

II. NDPIII Programme Level Assessment (Intermediate Outcomes)

The CMMC program is moderately satisfactory at 60.0 percent compliant at this level of assessment. This is a weighted score comprising **67.5**percent of BFP and **55** percent AB respectively. The moderate performance at this level is attributed to an improvement in alignment and reporting of intermediate outcome indicators and targets, in planning and budget documents to the NDPIII. However, low targets at BFP and AB levels compared to NDPIII targets also explain the moderate performance. The programme also has experienced budgetary cuts, only receiving funds for wages thus limiting implementation of most interventions indicated in NDPIII.

At this level, under the sub-programme of community sensitization and empowerment, the following interventions were carried out: implementation of CME strategy, organized 32 cultural fairs, events, 5 public awareness campaigns, training of cultural leaders on business skills and others. Under the sub-programme on institutional support, sensitization of 1225 creators were conducted on the available laws, renovation of some 11 community centres, 8 MOUs signed by the UNCC 46 dialogues. The development of regional cultural centres stalled due to delayed approval of the project by MOFPED. Under sub-programme on civic education, 45000 students were trained on patriotism ideology, 43 individuals received honorary awards. Interventions like Implement the 15 Household model for social economic empowerment were merged under the PDM,activities like CDOs and Parish chiefs retooling,Community Development Centres construction andTransformational youth champions per district identification and many others were not reported.

III. **Programme projects alignment**

At this level, the Programme is satisfactory at 100 percent compliance. This is a weighted score of **100, 100,** and **100** percent for BFP, Budget outturn and project performance

[2]The Annual Budget is “satisfactory” if the score is 70%-100%; “moderately satisfactory” if the score is 50% - 69%; and “unsatisfactory” if the score is less than 50%

respectively. This performance is mainly attributed to the fact that CMMC only has one project that is Retooling Ministry of Gender running since NDPII period. The retooling project mainly caters for rent, office renovations, furniture and buying of equipment and computers. The project allocation at BFP is 5.0bn, AB at 5.0bn and the half year outturn was 2.51 a representation of 50% release of funds at half year. The project also contributes to SDG 1, 5, 8 and 10 on reducing poverty and provision of social protection; achieving gender equality and empower all women and girls; labour and employment; and reducing all form of inequalities.

IV. Key Emerging Issue

i. This programme has continuously faced budget cuts due to the kind of software activities implemented within the programme like mobilization, sensitization and awareness that affected implementation of planned interventions and affecting the outcome results. The PWG therefore needs to present a case for arguing the relevance of programme in the development of the country.
ii. The poor performance or non-reporting of CMMC indicators by the programme MDAs especially the sub-ventions because they didn't receive any budget allocations due to pending rationalisation process.
iii. Non-allocation of funds to some of the priority MDAs under the programme especially Ministry of Education and Sports, (MoES), MoLG, MOFA, and OPM to implement their interventions have affected reporting of indicators reported by the above-mentioned MDAs.
iv. Funding of most activities taken under PDM implementation and reporting tools not aligned for mobilisation activities. Need to harmonise the funding and implementation to ease reporting on progress.
v. The Mobilization aspect of the programme is fairly performing especially when it comes to participation in government programmes like PDM, UWEP, EMYOOGA, and the rest however, the Mindset Change Component of the programme is seriously lagging behind.
vi. Mobilization and mindset change component is in all institutions thus making implementation fragmented. All institutions mobilize and sensitize masses before implementation of interventions, this has brought confusion and thus the need for clarity of the programme.

Recommendations

i. The PWG should bring on board key relevant institutions like Public service, National Leadership Institute, Civil service college, Education institutions to rethink the programme better for better results and impact to be created going forward in the NDPIV.
ii. The MOFPED should gazette a certain percentage of funds towards intervention implementation to ensure that at least institutions are able to implement interventions as per plans other than receive wages only.
iii. Critical to note also is the need for PWG to build capacities of its MDAs to collect and report data especially for NDPIII results framework for improved programme performance.

3.4.15 GOVERNANCE AND SECURITY PROGRAMME

The goal of the Governance and Security Programme is to improve adherence to the rule of law and capacity to contain prevailing and emerging security threats. Key results for the Programme during the five years period include: (i) Improvement in the Corruption Perception Index (CPI) from 26 percent to 35 percent; (ii) Increase in the Democratic Index from 6.5 percent to 8.6 percent; (iii) Increase in the expenditure on R&D by Security Sector from UGX 7 billion to 10 billion; (iv) Increase in percentage expenditure on R&D from 0.01 to 0.1; (v) Increase in the percentage of citizens' participation in electoral processes from 80 percent to 90 percent; (vi) Increase in the rate of case disposal from 60 percent to 75 percent; (vii) Attainment of a 25 percent enrolment in the National service by 2025; (viii) Decrease in the percentage of backlog cases in the system from 18 percent to 10 percent; and (ix) Increase in the percentage of districts with one stop frontline JLOS service points from 67.5 percent to 90 percent.

The Programme outlines 8 objectives for the Governance and Security Programme. These include to: (i) Strengthen the capacity of security agencies to address emerging security threats; (ii) Strengthen citizen participation and engagement in the democratic processes; (iii) Strengthen compliance with the Uganda Bill of Rights; (iv) Strengthen people centered delivery of security, justice, law and order services; (v) Enhance Refugee protection and Migration Management; (vi) Strengthen transparency, accountability and anti-corruption systems; (vii) Strengthen transparency, accountability and anti-corruption systems; (viii) Reform and strengthen JLOS business processes to facilitate private sector development.

The Governance and Security Programme assessment therefore evaluates the alignment of its planning and budgeting towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are given in the sections below.

Level of Assessment	**FY2022/23**	**FY2023/24**	**FY2024/25**
Resource Allocation	75	84	69
NDPIII Programme Level Assessment (Intermediate Outcomes)	74.5	64.9	72.8
NDPIII Projects Implementation	76.3	72.1	80
Overall Performance	**75.5**	**70.4**	**76**

Overall, the Governance and Security Programme is satisfactorily compliant at 70.4 percent. This is a weighted score of 84 percent, 62.9 percent and 72.1 percent for resource allocation, programme level intermediate outcomes and projects implementation, respectively. The specific details are presented below.

I. Programme Resource Allocation

At this level, the Programme is compliant at 84 percent. This is a weighted score of 55.6 percent for BFP alignment, 72 percent for AB alignment and 91.3 percent for half year AB outturn. This performance is attributable to the strong approved budget allocations and releases to the programme. Resource allocation misalignments between the NDPIII MTEF (PIAPs) and the AB allocations are evident in the following: MoDVA, MIA, DCIC, DGAL, State House, NIRA, ISO, ESO, OAG, MoJCA, among others.

II. NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the Programme is compliant at 64.9 percent. This is a weighted score comprising of 76.1 percent, 57.4 percent for BFP and AB, respectively. This performance is attributed to a fairly good alignment between the indicators and targets between the NDPIII (planning) and the BFP & AB documents (budgeting).

Specifically, the Programme registered good performance in a number of indicators including: Level of combat readiness, number of days taken to generate intelligence reports, disposal rate of human rights cases, recidivism rate, level of awareness about laws and policies, and proportion of work permits issued for investments.

However, there were also areas of noticeable poor performance including: proportion of human rights recommendations implemented, percentage of gazetted immigration border posts automated, and proportion of aliens registered.

III. NDPIII Projects Implementation

At this level, the programme is complaint at 72.1 percent level. This is a weighted score of 46.0 percent, 84.2 percent, and 70.5 percent at budget allocation, budget outturn at half year and project performance. Performance was affected by improved budget allocations and releases. Notably, most of the projects under the programme are of a retooling nature.

IV. Key Emerging Issues

i. The programme is too big – about 32 MDAs excluding Missions Abroad – making the assessment somewhat hectic and difficult due several coordination challenges.

ii. The NDPIII PIAP is silent on the role of Missions Abroad toward implementation of the plan – it does not capture their results making their assessment difficult. There is practically nothing in the PIAP against which each mission is to assessed, save for generalised indicators under the Ministry of Foreign Affairs under the foreign relations sub-programme.

iii. While there was noticeable improvement, there still exists disparities/misalignment between the NDPIII MTEF (PIAP) planned resources and the funds that are actually allocated and released. This is bound to negatively affect the achievement of development results, as was envisioned by the NDPIII and the specific Programme attendant PIAPs.

iv. A number of entities under this programme continue to benefit from supplementary budgets especially those under the security sub-programme.

V. Recommendations

i. The programme should be broken down into two separate programmes i.e., Governance Programme and Security Programme, to better harness common synergies and reduce coordination challenges.

ii. The Planning and reporting structure should be standardized; all submissions under the programme-based approach should be made at programme level after thorough internal scrutiny from MDA – Subprogramme - Programme.

iii. Each Mission abroad should be included in and follow the NDPIII PIAP to make future evaluations less complicated.

iv. There is need to guide and direct MDAs to construct their BFPs along NDPIII intermediate outcomes, targets, and indicators. There should be an inbuilt early warning mechanism right from the point of upload so that no submission can be made unless it aligns with NDPIII or a clear explanation for deviation is in place.

v. MoFPED should stress budget frugality to reduce on incidences of supplementary budgets which affect implementation and delivery of critical activities in the economy. Institute sanctions and penalties framework to hold accountable culpable AOs.

3.4.16 PUBLIC SECTOR TRANSFORMATION PROGRAMME

The Public Sector Transformation Programme aims to improve public sector response to the needs of the citizens and the private sector. Key expected results include: improvements in the indices of; government effectiveness, public service productivity, global competitiveness and corruption perception indices. In addition, there will be increased proportion of the population satisfied with public services. The NDPIII outlines five strategic objectives which are intended to be the main budget drivers over the Plan period. These are; 1) strengthen accountability and transparency for results across government; 2) streamline government structures and institutions for efficient and effective service delivery; 3) strengthen strategic human resource management function of government for improved service delivery; 4) deepen decentralization and citizen participation in local development; and 5) increase transparency and eliminate corruption in the delivery of services.

The Public Sector Transformation Programme assessment therefore, evaluates the alignment of its planning and budgeting towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are given in the sections below.

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
Programme Resource Allocation	68	68	55
NDPIII Programme Level Assessment (Intermediate Outcomes)	88.3	78.3	76.9
NDPIII Projects Implementation	74.3	72.5	42.9
Overall Programme Level Performance	**79.3**	**74.4**	**57.7**

Overall, the public sector transformation program alignment to the NDPIII was satisfactorily compliant at a level of 74.4 percent. This performance is attributed to the satisfactory alignment at the program project estimated at 72.5 percent, the alignment at the

Programme Resource Allocation estimated at 68 percent and intermediate outcomes targets alignment at 78.3 percent.

I. Programme Resource Allocation

The allocation of resources to the Public Sector Transformation Program by MDAs was moderately satisfactory, with a level of alignment of 68 percent. This is a weighted score under three categories, namely; the alignment of the BFP which was estimated at 58.3 percent, the Annual Budget with a level of alignment of 41.7 percent and the Half year outturn with level of alignment of 76.7 percent.

The moderately satisfactory level of alignment is attributed to the fact that the resource allocation outturns for most of the releases to the MDAs by the end of Q2 were less than half of the planned resources for the financial year. Worth noting is also that most of the MDAs that are contributing the critical interventions in the programme, their resources are allocated in their parent programme these include; MoES, NITA: U, MoICT, NIRA and UBC which has caused a big variance between the AB allocation and half year outturn.

About five MDAs contributing to the programme had received more than 50 percent budget releases by half year FY 2023/24 and these include; MoPS (51.3 percent), MoLG (57.8 percent), PSC (49.9 percent), IG (39.8 percent) and LGFC (57.8 percent). On the other hand, MoES, NITA U, UBC, MoICT and NG, NIRA among others didn't receive any money because their allocations were provided under their parent programmes as noted above. The low or no releases means that most of the planned NDPIII activities will not be undertaken since the total allocations by the end of the financial year was less than the planned resources. Additionally, MoICT and NG which has subventions UBC should be able to indicate the resources allocated to UBC in the BFP.

II. NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the programme is satisfactorily compliant at 78.3 percent. This level of alignment is attributed to the proper alignment between the BFP and the AB target at 82.8 and 75.2 percent respectively. However, the programme has over 50 intermediate outcomes which were not provided for in the budget documents. Yet the majority of the BFP targets are in line with the NDPIII targets for this period. However, the programme prioritization of some key NDPIII intermediate outcomes is still weak for example, there are Indicators not catered for by the MDAs in their budget documents. The followings below are key indicators whose targets were not provided for; Percentage of MDLGs with functional systems for resolving ombudsman Complaints, competencies and mind-set, percent Talent retention, percent of Strategic Positions with qualified officers available for succession , Percentage improvement in workforce productivity, percent Competence Levels, percent Cultural Infusion, Integrity perception index , percent of Public Officers whose performance is progressive , Percentage improvement in workforce productivity, percent of employee grievances resulting into industrial action, percent of employee's grievances resulting into litigation, Percentage of employees' information in HCM consistent with service records and other key Government System's data, Percentage level of talent retention, Level of achievement of objectives of the change initiatives, percent Staff who have attained the basic competence level, percent Staff who have attained advanced level, percent Staff at Expert level, percent Top Talent Retention, Proportion of the Training Planner implemented, percent of Teachers attending to duty-Primary, percent of Teachers attending to duty-Secondary, percent of Schools with the recommended Staffing –Primary, percent of Schools with the recommended Staffing- Secondary, percent uptake of the automated RIM (EDRMS) system among others.

Despite this moderately satisfactory performance, the programme prioritization of some key NDPIII intermediate outcomes is still weak especially in as far as capacity of the civil service across the country remains unattended to. Government's policy of freezing inland travels and holding workshops for civil servants hits the programme very hard because that is the current medium of capacity building. As an alternative, the programme leadership is looking at developing other methods of mitigating this situation in the long run.

III. NDPIII Projects Implementation

At this level, the programme is satisfactorily compliant at 72.5 percent. This score is a weighted average of the alignment of the allocations of the BFP (75.0 percent)), the actual release (66.7 percent), expenditure (75.0 percent) and project performance (75.0 percent). The programme only has three retooling projects from four MDAs i.e., Ministry of Public Service, Public Service Commission, Ministry of Local Government, Inspectorate of Government and Local Government Finance Commission.

Additionally, the programme has resources allocated by the NDPIII PIP but most of projects are either under concept, prefeasibility or feasibility stage; and these projects are; Strengthening Government Structures, Systems and Procedures through Job Evaluation of the Public Service, rolling out of the Electronic Document and Records Management System (EDRMS) to MDAs and LGs, Strategic Public Service Institutional Performance Management Project (SPIMP), Establishment of Civil Service College Uganda Phase II. Additionally, there are projects that are retained and on-going as per the NDPIII PIP and are not mentioned anywhere in the Programme MDAs BFPs. These are also noted here below; Construction of Office Extension Block at Ministry of Public Service, Equipping of the National Records Centre and Archives (NRCA), Acquisition, Ownership and Management of Government Office Accommodation. this could be the cause of the project scoring less than it should have been.

And again, retooling of Public Service Commission has not been indicated on the list of NDPIII projects, and there are no resources allocated and yet the MDA prioritizes it and it is being implemented and budgeted for.

IV. Emerging issues

i. The Programme is behind on project implementation since only two of the planned NDPIII projects for the programme are ongoing. This greatly affects the general programme performance, also the coming in of the new projects which are planned for by the NDPIII and not allocated resources by the MDA especially Ministry of Public Service needs to be harmonized

ii. There are still programme priorities that are not reflected in the budget and this hinders their implementation.
iii. There is need to harmonize the PSTP indicators
iv. It is important to put emphasis on re-orientation of the MDAs in the program approach to planning and budgeting to make certain that all the key interventions in the plan are catered for in the budget.
v. The Implementation of the Parish Development Model needs to be harmonised. Whereas it is captured under this programme, the mechanism and other decision-making processes are not linked to the programme
vi. Limited knowledge by PSTP Actors on Parish Development Model (PDM) which is a game changer in the architecture of service delivery.
vii. Limited integration of cross cutting issues into the programme

V. Recommendations

I. The programme working group should work with the implementing agencies to harmonize their BFP targets with the NDPIII targets.
II. Intermediate outcomes not catered for in the PIAP and in the MDAs budget documents need to be harmonized immediately by the implementing MDAs with guidance from the programmme Secretariat for proper alignment and ensure implementation of set targets.
III. Prioritize funding intervention that leverage on ICT to increase scope of work completed (E-inspection.
IV. Adherence to the implementation roadmap of the pay policy
V. There is need to prioritize capacity building for the programmes and MDAs to integrate all the 17 cross cutting issues into the programme pans and budgets.

3.4.17 REGIONAL DEVELOPMENT PROGRAMME

The Regional Development Programme aims to accelerate equitable regional economic growth and development. Key expected results include reducing poverty in lagging sub-regions of: Karamoja, Bukedi, Bugisu, Busoga, West Nile, Acholi, Teso and Bunyoro. The NDPIII outlines five strategic objectives which are intended to be the main budget drivers over the Plan period. These are; 1) Stimulate the growth potential of the sub-regions in the key growth opportunities (Agri-business, Tourism, Minerals and Manufacturing); 2) Close regional infrastructure gaps for exploitation of local economic potential; 3) Strengthen and develop regional based value chains for LED; 4) Strengthen the performance measurement and management frameworks for local leadership and public sector management.

The Regional Development Programme assessment therefore evaluates the alignment of its planning and budgeting towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are given in the sections below.

1. Overall CoC performance of the programme

S/N	Program	Alignment (Percent)			Overall Score
		Resource Allocation	Programme	Projects Implementation	

			Results		
17	**RegionalDevelopment Programme**	49	46.9	15.7	31.5

Overall, the Regional Development Programme is unsatisfactorily 31.5 percent level of compliance. In particular, Programme Resource allocation is at 49 percent, 46.9 percent and 15.7 percent for Programme Results and Projects Implementation, respectively.

1. **Alignment of BFP, AB Allocations and AB Intermediate outcomes**

At this level, the AB is 46.9 percent compliant. In particular, **t**he BFP and AB Allocations are 72.3 percent and 30.0 percent, respectively consistent with the Programme intermediate outcomes. Only three (3) out of 11 lead entities, i.e., MOLG, OPM and NPA prioritized resource allocations for the programme during FY2023/24.

Most of the Programme targets for FY2023/24 were not prioritized in the Budget instruments, notably in the BFP. Programme Outcomes that were not prioritized include: supporting small holder farmers to produce for the markets, enhancing value added mineral products, enhancing own source revenue for financing of local development projects

The outcomes prioritized include: construction of 9 irrigation schemes, support development of Regional Development Plans. For instance, identification and development of sub-regional LED projects, construct post-harvest handling facilities were prioritized in the BFP and AB.

2. **Programme Projects Alignment**

The PIP projects for FY2022/23 are25.0 percent aligned with the RDP Projects. This is largely because most of the proposed RDP projects have remained ideas. Northern Uganda Household Incomes and Food Security Enhancement Project is the only project in the AB PIP that is being implemented that directly contribute to poverty reduction in the subregions. NUSAF3 ended andNUSAF4 is expected to succeed it. Currently the projects being implemented in the sub-regions include: Karamoja Integrated Disarmament Programme (KIDP), Support to Bunyoro Development, Support to Teso Development; Development Initiative for Northern Uganda; and Development Response for Displacement IMPACTS Project (DRDIP) are not the priority programme projects. However, there are a number of projects that have similar objectives indirectly through other programmes that are contributing to the RDP results. They include: Markets and Agriculture Trade Improvement Programme Project 2 (MATIP 2), Agricultural Cluster Project, Development of Sustainable Cashew nut Value Chain and Development of Museums and Heritage Sites for Cultural Tourism and Northern Uganda War Recovery Plan. Others are: National oil Seed Project, Rural Development and Food Security in Northern Uganda, PRELNOR and Local Economic Growth Support Project.

3. **Key emerging issues**

I. The RDP Programme covers only 88 Local Governments in 8 regions and yet MoLG's mandate is to coordinate all (176) Local Governments.
II. Lack of approved Regional Development Plans and there are no special programmes for Bukedi, Busoga and Bugisu.
III. The Programme still needs additional funding to fully implement its mandate. This has impacted on the execution of a number of critical activities such as Monitoring and supervision of Local Governments' activities, capacity-building efforts and Regional Development activities, among others.
IV. Challenges with baseline data to inform implementation progress of the Planned outputs.
V. Failure by Votes to accurately report on activities implemented.
VI. Many Programme Actors have not been allocated resources to make their contributions to the RDP results.
VII. Majority of the RDP projects are not prepared for implementation.

4. **Recommendations**

iv. Revise the Programme coverage/Scope and nomenclature to include the whole mandate of the Ministry of Local Government which covers all the districts in the country. The Ministry has prepared a draft Position Paper and is in consultations with NPA.
v. There is need to repurpose the budget to provide additional funds for development of the integrated regional development plans to guide investment in the targeted regions.
vi. Secure more funds for the Programme to realise its objectives of increased production, infrastructure development and capacity development in all the Local Governments of the 8 sub regions.
vii. Plan and start the formulation processes early and involve other key stakeholders like UBOS to support with the data
viii. Fast track development of sub-regional development plans and profile investment priorities
ix. Establish Regional Balanced Development Grant/re-instate Equalization Grant to address inequalities
x. NUSAF4 could operationalize the RDP objectives and investment areas since it targeting the same sub-regions and the objectives are aligned.

3.4.18 DEVELOPMENT PLAN IMPLEMENTATION (DPI) PROGRAMME

The Development Plan Implementation Programme aims to increase the efficiency and effectiveness in the implementation of the Plan. Key expected results include: Increase level of Plan implementation, increased GDP growth rate, increased revenue, and improvements in alignment of plans and budgets. The NDPIII outlines six strategic objectives which are intended to be the main budget drivers over the Plan period. These are: (i) strengthen the capacity of development planning; (ii) strengthening budgeting and resource mobilization; (iii) strengthen capacity for implementation to ensure a focus on results; (iv) strengthen coordination, monitoring and reporting frameworks and systems; (v) strengthen the capacity of the statistical system to generate data for national development; (vi) strengthen the research and evaluation function to better inform planning and plan implementation.

The Development Plan Implementation Programme assessment therefore evaluates the alignment of its planning and budgeting towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are given in the sections below.

Summary for Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Programme Resource Allocation	83	69	85
II. NDPIII Programme Level Assessment (Intermediate Outcomes)	45.8	50.3	100
III. NDPIII Projects Implementation	96.4	91	73.3
Overall Programme Level Performance	**74.8**	**72.5**	**85.2**

Overall, the Development Plan Implementation (DPI) Programme was 72.5 percentcompliant to the NDPIII. This is a weighted score of 69.0, 50.3 and 91.0 percent compliance at Programme Resource Allocation, Programme Level Assessment (Intermediate Outcomes) and NDPIII Projects Implementationrespectively. The specific details are presented in the sub-sections below.

I. Programme Resource Allocation

Development Plan Implementation (DPI) Programme was 69.0 percent compliant on programme resource allocation in the FY 2023/24. This was a weighted score of 87.5, 94.7 and 58.8 percent compliance on the BFP allocation, AB allocation and half year Budget Outturn respectively. The satisfactory performance of the programme was majorly attributed to the minimal deviation of the approved Budget (AB) allocations from the NDPIII estimated costs.

II. NDPIII Programme Level Assessment (Intermediate Outcomes)

In the assessment of Programme intermediate Outcomes, the DPI programme was 50.3 percent complaint to the NDPIII intermediate outcome targets in the FY 2023/24. This was a weighted score of 100.0 and 17.4 percent compliance on the BFP and AB intermediate outcome targets respectively. The average performance was attributed to by the limited AB intermediate outcome targets in the programme votes' Budgeting instruments which created data gaps and limited computation at programme level.

III. NDPIII Projects Implementation

Under the NDPIII project implementation assessment, the DPI programme was 91.0 percent compliant in the FY 2023/24. This was a weighted score of 50.9, 90.9 and 97.7 percent compliant on the BFP allocation, half year Expenditure outturn and progress in project implementation respectively. The good performance was mainly attributed to the good budget release to the projects and good progress in project implementation for majority of Projects apart from the Retooling of Ministry of Finance Planning and Economic Development.

IV. Key Emerging Issues

a) Based on the DPI programme Budgeting instruments, there are votes that were allocated money within the DPI programme yet they lack relevant activities/outputs within the programme e.g. the Ministry of Kampala and the National Population Council (NPC). These kind of irrelevant allocation of resources to votes with no activities/Outputs within the programme limits the relevant activities to get resources which in the end creates a delay in the achieving of the intended programme outcomes.

b) The correctness of the actual indicator targets achieved within the Budgeting documents is wanting e.g. the Budget alignment to NDPIII indicator in MFPED budget documents shows the actual as 98% in 2022/23 and yet it was 60.1 percent as published in the Certificate of Compliance to the Budget report by NPA.

c) The indicators being reported on by some votes are different from the indicators that the votes submitted for the NDPIII results framework e.g. No. of OAG Offsite facilities (Forensic Labaratories) constructed and commissioned by 2024 was sighted in the NLGB, URA, …etc Budgeting documents which is irrelevant to the vote.

d) Some Vote Budget instruments lack the intermediate outcome indicators and only mention the PIAP output indicators. And yet it is the same votes that compute the intermediate outcomes that the outputs are contributing too. i.e MFPED, NPA…etc Therefore, this makes it hard to trace the intermediate outcome indicators targets from vote Budgeting documents which creates data gaps and a low score for the CoC assessment for the programme level.

V. **Recommendations**

4. The allocation of resources to the votes at programme level should be based on the relevant activities/Outputs the Vote has within the programme to avoid allocation and expenditure on activities that don't contribute to the programme intended outcomes.
5. The PBS should include intermediate outcomes to the votes budgeting instruments to facilitate the alignment and easier assessment of alignment to NDP. These intermediate outcomes are computed by respective votes so they should be included in the Respective Budgeting instruments.
6. Indicators that are relevant to the different votes should be provided in the PBS to enable the votes to have a selection of the indicators that are applicable to them as they develop their budgeting instruments.

7. The Votes need to report the actual indicator targets achieved from reliable sources or Publications to avoid reporting the wrong achievements or Statistics in the Budgeting instruments because it compromises the performance Accountability.

3.4.19 ADMINISTRATION OF JUSTICE

The Administration of Justice Programme aims to strengthen Access to Justice for all. The key results to be achieved under the programme over the five years of the NDP III are: Increased public trust in the justice system; Reduced per capita cost of access to justice services; Reduced lead times in delivery of justice services; Increased presence of Administration of justice delivery service points; Increase in the index of Judicial independence above 3.8 (global); and Improve the corruption perception index from 0.26 to 0.35.

The NDPIII outlines four strategic objectives which are intended to be the main budget drivers over the Plan period: Strengthen people centered Justice service delivery system; Reform and strengthen Justice business processes; Strengthen the fight against corruption; and Strengthen, Legal, regulatory and institutional frameworks for effective and efficient delivery of Justice

The administration of justice programme assessment therefore evaluates the alignment of its planning and budgeting towards achieving these objectives and the corresponding pre-determined outcome targets. The results of this assessment are given in the sections below.

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
Programme Resource Allocation	40	56	24
NDPIII Programme Level Assessment (Intermediate Outcomes)	97.7	98.1	82.3
NDPIII Projects Implementation	40	77.5	100
Overall Programme Level Performance	**63.1**	**83.6**	**85.4**

On the whole, the AJP programme is satisfactory with 83.6 percent compliance. Precisely, the programme is 56 percent, 98.1 percent and 77.5 percent compliant at programme Resource allocation, intermediate outcomes and projects implementation respectively. The specific details are presented in the narrative below.

I. Programme Resource Allocation

At this level, the programme is moderately satisfactory with 56 percent compliance. This is a weighted score of 40.0, 40.0 and 62.5 percent for BFP, AB allocations and half year AB outturn respectively.

II. NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the programme is satisfactory with 98.1 percent compliance. This is a weighted score comprising 100 percent and 96.8 percent for BFP and AB respectively. The reprioritization of the AJP PIAP has greatly improved alignment of NDPIII intermediate outcomes and their attendant indicators.

III. NDPIII Projects Implementation

At this level, the programme is satisfactory with 77.5 percent compliance. This is a weighted score of 100, 50 and 87.5 percent for budget outturn, expenditure outturn and project performance respectively. The Programme is currently implementing two projects: *Construction of Supreme Court and Court of Appeal building and Retooling Courts of Judicature.* The satisfactory performance under this rubric is largely informed by the fact that budget allocations for two projects has not suffered major cuts which has enable the work not to fall behind schedule. The Supreme Court and Court of Appeal building is 98 percent complete.

iv) KEY EMERGING ISSUES

a) The Access to Justice sub program under Governance and Security Program has continued to be a major cause of concern for AJP. Some indicators integral to the justice value chain are under the aforementioned sub program which defeats the essence of the program approach which is tailored to breaking down the silo system and foster cooperation between MDAs contributing to common results. For example, in UPS interventions regarding establishing video conferencing facilities to foster operation of virtual courts in prison, and transporting inmates to attend their court sessions are better off in the AJP.

b) Failure to provide data on the proportion of operational Courts with facilities (physical and functional) for people with special needs is a glaring omission. This defeats the purpose of tracking progress on one of the objectives of the program – increasing access to justice for all, not only through making it affordable but also easing access to justice centres by litigants that are physically disabled.

c) The percentage of prisoners on remand beyond 2 years after committal is 32 percent. The recent recruitment of judicial officers and operationalization of new High Courts and High Court Circuits notwithstanding, this figure is testament to the enduring problem of congestion in Uganda's prison system. As of June, 3023, Uganda had 37, 121 remand prisoners in custody yet the total carrying capacity of the 254 in the country is 20,036.

d) Percentage of Judgements delivered within 60 days after close of hearing is still at 24 percent. This percentage is of great concern as it undercuts efforts to reduce case backlog and lead time in the dispensation of justice. The latest annual performance report of the judiciary indicates that Sh8 Trillion is locked up in commercial and land disputes alone. This represents an increment of Sh1 Trillion from the previous report released in 2022.

e) The rollout of the Electronic Court Case Management Information System (ECCMIS) seems to have tapered off. There is no data provided regarding the percentage of courts where ECCMIS has been fully rolled out. Its challenges notwithstanding, ECCMIS if fully appreciated by all court users can come in handy in expediting court processes and enhancing transparency in the dispensation of justice.

v) RECOMMENDATIONS

c) There is need for His Lordship the Chief Justice as head of the judiciary to issue orders and directions on how long judicial officers can take to deliver judgements in circumstances where the full hearing of cases is complete. This will help reduce backlog in the justice system instead of the current state where only 24 percent of cases whose hearings are complete have judgements delivered within 60 days.

d) Congestion in Uganda's prison is getting exacerbated every year. Uganda's 254 prisons whose carrying capacity is 20,036 have 75,764 prisoners. This is 55,725 more prisoners as of September, 2023. It would therefore be prudent to conduct more plea bargain sessions to cut back on protracted litigation in cases where remanded suspects are contrite and willing to take responsibility for their conflict with the law. Coupled with the aforementioned, judicial officers ought to exercise their discretion at sentencing stage in such away as to lean more towards non-custodial sentences for misdemeanours. Sentences like fines and community service ought to be given for petty offences instead of custodial sentences that are clogging prisons.

e) The AJP structure ought to be rejigged to admit department of Community Service in Ministry of Internal Affairs. Convicts sentenced to Community Service are supervised by Department of Community service. Since this amounts to implementation of a court decision, it would be prudent to establish a mechanism through which the Department of Community Service reports to AJP regarding its enforcement of judicial decisions.

f) There is need to synchronize the expansion of judiciary's reach in new districts with that of Office of Directorate of Public Prosecution (ODPP). Building and establishing new courts and operationalization of new High Court circuits in the absence of establishing ODPP structures in such places leaves the criminal value chain in particular incomplete.
This results into having judicial officers but not State Attorneys to prosecute cases hence creating a dysfunctional criminal value chain that is wont to exacerbate case backlog and prison congestion.

3.4.20 LEGISLATURE, OVERSIGHT AND REPRESENTATION

The goal of the *Legislation, Oversight and Representation* (LOR) programme is to strengthen accountability for effective governance and development. The key results to be achieved over the NDPIII plan period are: Reduced corruption as measured by the Corruption Perception Index from 26percent (year 2020) to 35percent (year 2025); Improved Constitutional Democracy as measured by the Democracy Index from 4.94 (year 2020) to 6.50 (year 2025); Improved alignment between the annual budgets and the NDP III from 60percent to 85percent and Increased citizen's participation in parliamentary business as measured by the citizen scorecard from 53percent (year 2021) to 65percent (year 2025).

The LOR Programme assessment therefore evaluates the alignment of its planning and budgeting towards achieving these key results and the corresponding pre-determined intermediate outcomes. The results of this assessment are given in the sections below.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
Programme Resource Allocation	85	93	100
NDPIII Programme Level Assessment (Intermediate Outcomes)	73.5	79	90.4

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
NDPIII Projects Implementation	50	57.5	50
Overall Programme Level Performance	**62.9**	**69.6**	**71.2**

Overall, the LOR programme is moderately satisfactory with 69.6 percent compliance. Specifically, the programme is 93 percent, 79.0 percent and 57.5 percent compliant at programme Resource allocation, intermediate outcomes and projects implementation respectively. The specific details are presented below.

I. Programme Resource Allocation

At this level, the programme is satisfactory with 93 percent compliance. This is a weighted score of 75.0 and 75.0 percent for BFP and AB allocations respectively as well as 100.0 percent for the half year AB outturn.

II. NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the programme is satisfactory with 79.0 percent compliance. This is a weighted score comprising 86.9 percent and 73.6 percent for BFP and AB respectively. The programme has greatly improved in prioritization of some key NDPIII intermediate outcomes.

III. NDPIII Projects Implementation

The Programme is currently implementing two projects: *Rehabilitation of Parliament and Retooling of Parliamentary Commission.* **At this level, the programme is moderately satisfactory with 57.5 percent compliance**. This is a weighted score of 50.0, 0 and 87.5 percent for budget outturn, expenditure outturn and project performance respectively. Project performance stands at 87.5 percent because despite the fact that the new project (Retooling Parliamentary Commission) is on schedule, the project on Rehabilitation of Parliament is ongoing albeit below schedule.

IV. Key Emerging Issues

a) Inadequate Committee and Office Space for Members of Parliament as a result of slow progress of the Construction project of the new Chamber. The slow progress on the construction of the new Chamber, which currently stands at 43 percent, is attributed to cash flow challenges faced by the contractor making them unable to procure adequate materials and unable to pay sub subcontractors and therefore resulting in slow execution of the project works.
b) Delays and lack of mechanism through which the Parliamentary Budget Office can obtain adequate and timely data required for timely preparation of reports during budget scrutiny. However, there has been enhanced whipping of MDA through the Office of Leader of Government Business in Parliament. Similarly, delayed and/or inadequate responses from the cabinet/MDAs to the Questions and concerns raised by Members during plenary and Committee meetings.
c) There is lack of developed integrated data generation systems which caused delays in production of performance reports Low response of the public during bill consultation process Inadequate ICT equipment and services to effectively and efficiently support business processing in Parliament and ease access to

information by various stakeholders. E-Parliament Project us still under concept stage, therefore, improved Parliamentary and LG Council business processes through automation of processes is still lagging.

d) One of the institutions greatly contributing to the programme is Office of the Auditor General, however, this not officially part of the Programme since the budgeting and planning is carried out a different Programme (Governance and Security). This has made assessment of some key outcome indicators under the oversight and budget appropriation sub-programme hard which affects the overall performance of the programme. The same applies to Kampala Capital City Authority (KCCA) which has a few key indicators under the programme, especially in regard to Local government representation.

V. **Recommendations**

a) More effort is needed to complete the project on Rehabilitation of Parliament. Currently, the project stands at 43 percent despite resources being allocated to its implementation. The project was carried forward from NDPII and needs to be completed before the start of NDPIV.
b) More effort is needed to improve implementation of the Oversight role of the Programme. This can be through allocation of more resources to committees to enable them carry out their oversight roles effectively. Further, the Programme can officially include Office of the Auditor General as one of its key implementing agencies and shift its planning and budgeting line from the Governance and Security Programme. This can be done with support from NPA and Ministry of Finance, Planning and Economic Development.
c) There is need to set up a reporting framework for MPs attending meetings at the Local Council level. This will ensure proper documentation and reporting on some of the targets set by the Programme to boast the representation role of Parliament. Further, there is need to fast track the development of systems that track Parliamentary and Local Government Business such as the Bill tracking system as these shall enhance mechanisms for clearing any backlog of Bills and reports.

3.5 MDA LEVEL ASSESSMENT

This level of compliance assessment is based on 164 MDAs.The compliance assessment at this level involved ascertainingwhether the MDA budget documents prioritised the NDPIII results at output level, resources allocation and projects implementation across the 20 Programmes.

3.5.1 Overall MDA Assessment

At this level, the MDAs budgets are satisfactorily aligned with the NDPIII at 73.3 percent. This is a weighted score comprising 98.3, 77.9, 60.3 and 73.6 percent respectively for planning, resource allocation, BFP and AB output results, and projects performance, respectively. The specific MDA details are outlined in the section below.

Vote 010. Ministry of Agriculture, Animal Industry and Fisheries (MAAIF)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	94	30	100.0
III. Results Level Assessment (Outputs)	65.5	58.2	78.1
IV. Projects Implementation	62.4	78.9	72.7
Overall MDA Level Performance	**76.6**	**60.1**	**85.2**

MAAIF is moderately compliant at 60.1 percent, which is an improvement from 55.7 percent in the previous year. This is a weighted score comprising of 100 percent for existence of a strategic plan, 30 percent for resource allocation, 58.2 percent for results level assessment (Outputs) and 78.9 percent for projects implementation. MAAIF continues to perform well at budgeting for resources but the resource release is greatly affecting its overall performance.

a) Existence of Strategic Plan

MAAIF has a strategic plan which was approved and offered a certificate of approval by NPA.

b) Resource Allocation

At this level, the MAAIF is 30 percent compliant. This is a weighted score of 100 percent BFP, 100 percent annual budget allocation and 0.0 percent half year budget outturn. The MDA budgeted for UGX 618.197 billion in the BFP and UGX 1047.354 AB which is above the NDPIII MTEF projection of UGX 248.76 billion. Thehalf year budget outturn was UGX 326.163billion which is only 31.1% of the approved budget. At the same time last year, MAAIF had received only 29% of its budget. The higher budget for MAAIF than the NDPIII MTEF projection is due to increase in wage allocations for scientists and an increase in external financing for the new projects. The external financing comprises of 78.2% (UGX 818.897) of the total budget for MAAIF. For example, the project titled “Uganda Climate

Smart Agricultural Transformation Project" was allocated UGX 413.37 billion, which is 50.4 percent of the external financing. The MDA only received resources from the agro-industrialisation programme yet its budget had resources from the Regional Development programme worth UGX 0.3 billion.

c) Result level assessment

At this level, MAAIF is 58.2 percent complaint. This is a weighted score comprising 59.3 percent BFP and 57.4 percent for AB targets. This performance indicates misalignment in the targets through either under planning or omission of the key planned NDPIII targets. The omitted outputs include: Research-extension farmer linkages developed and strengthened; Commodity-based platforms/Forum and commercialization approaches established at different levels (National and district); Animal holding grounds quarantine stations and animal check points established; Capacity of Pest and disease Risk Assessors (PRAs) strengthened; E-voucher scaled up; AMT users, operators, technician trained; Integrated livestock information management system developed and operationalized; Partnerships entered into between farming communities and land owners of large tracts of farm land for increased production; Certificates of Customary Ownership, Certificates of Occupancy for bibanja holders on mailo land, longer-term leasing and other collaborative farming arrangements embraced by farmers; Vaccine cold chain maintained from manufacture to animal delivery; Organically grown farmers groups mobilised, registered and profiled using the Parish Model; A well-functioning storage and relief food chain national system established.

d) Projects alignment

At this level, the MAAIF is 78.9 percent compliant. This is a weighted score of 100 BFP allocation, 75.2 AB allocation and AB outturn and 77.3 percent projects performance. For the 22 projects being implemented, only UGX 91.348 billion (16.6 percent of AB) was released at half year from an AB planned budget of UGX 548.7 billion. This AB budget is 82.3 percent of the NDPIII UGX 665.132 billion allocated resources for these projects. Note that most MAAIF projects are in their closing phase and one project titled the Uganda Climate Smart Agricultural Transformation Project takes 75.3 percent (UGX 413.4) of the total MDA AB resources, leaving only 24.7 percent for all the other 21 projects. Unfortunately, resources for this project had not been released at half year contributing to poor performance at this level.

Only 3 (13.7 percent) out of the 22 projects being implemented are NDPIII projects, while the rest were carried forward from NDPII. The NDPIII projects are Uganda Climate Smart Agricultural Transformation Project, Development of Sustainable Cashew Nut Value Chain in Uganda and the China-Uganda South to South Cooperation Project.

e) Key emerging issues

i. Projects are keeping similar targets for their interventions as directly picked form the PIAP rather than scaling them down to what is achievable within their resource envelop.

FY2022/23 (Full Year)

MAAIF was satisfactorily compliant at 76.6 percent, showing a slight better improvement from 55.7 percent at half year. The performance is a weighted score of 100 percent compliant for presence of a strategic plan, 94.0 percent for resource allocation, 65.5 percent for output alignment and 62.4 percent for project performance. MAAIF was allocated UGX 581.556 billion at AB of which UGX 354.83. billion (61 percent of AB) was released and UGX 309.856 (87.3 percent of outturn) was spent. Majority of the un spent funds were due to delayed recruitments, unpaid gratuity and project procurement delays.

For project performance, UGX 731.657 billion was planned for the 23 projects that were implemented. For all the projects, UGX 518.274 was allocated at AB, UGX 286.385 billion released and UGX 243.546 billion spent. Performance of purely funded projects was better compared to the projects that have an external financing component. The outturn for purely government funded projects was 89.7 percent (of the total AB budget of UGX 121.67) compared to 4.0 percent of the UGX 424.294 AB budget. The externally financed projects that were greatly affected are shown in table 5 below.

Table 5: Externally financed projects with low budget releases

Project	Externally approved	GoU Approved	Externally Released	GoU Released	Percent of external financing released
Agriculture Cluster Development Project	73.75	1	42.333	1	57.4
Enhancing National Food Security through increased Rice Production in Eastern Uganda	73.75	0.45	1.466	0.49	2.0
National Oil palm project	43.5	14.12	15.041	5.22	34.6

The rice production project faced challenges with land compensation while the Agriculture Cluster Development project was undergoing restructuring.

BFP FY2024-25

MAAIF is satisfactorily 85.2 percent compliant. This is a weighted score of 100 percent MDA Planning, 100 percent Resource Allocation, 78.1 percent results assessment and 72.7 percentproject performance. In the BFP, UGX 801.622 billion was budgeted for which is above the NDPIII MTEF planned budget of UGX 303.31 billion. The Uganda Climate Smart Agricultural Transformation Project, a World bank financed project is expected to start in this FY.

The following NDPIII outputs have not been prioritized in the BFP: Research-extension farmer linkages developed and strengthened; Extension workers recruited and equipped; Extension workers trained in entire value chain focused skills; A National Register of accredited private extension services providers; Research-extension-farmer linkages developed and strengthened; Agribusiness incubation centres established; Agro chemicals registered; Animal holding grounds quarantine stations and animal check points established; Capacity of Pest and disease Risk Assessors (PRAs) strengthened; E-voucher scaled up; Water management technologies promoted among smallholder farmers (e.g., water harvesting, irrigation); Farm access roads opened, improved, rehabilitated and constructed; and Youth capacity enhanced to develop agro-enterprise innovations, among others.

Vote 142. National Agricultural Research Organization (NARO)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	100	100	100
III. Results Level Assessment (Outputs)	40.5	43.8	52.4
IV. Projects Implementation	85.0	70.0	50.0
Overall MDA Level Performance	**77.7**	**74.1**	**70.7**

NARO is satisfactorily compliant at 74.1 percent. This is a weighted score comprising of 100 percent for existence of a strategic plan, 100 percent for resource allocation, 43.8 percent for results level assessment (Outputs) and 70.0 percent for projects implementation. The performance summary is explained below;

a) Existence of Strategic Plan
NARO has a strategic plan aligned to NDPIII programme.

b) Resource Allocation
At this level, NARO is 100 percent compliant. This is a weighted score comprising of 100 compliance for BFP, annual budget allocation and half year budget outturn. The MDA was allocated UGX 101.371 in the BFP, UGX 166.487 billion AB and UGX 84.496 billion at half year. The BFP and AB allocations are above the NDPIII MTEF projection of UGX 52.9 billion. The higher budget than the NDPIII MTEF is due to more funds, allocation to technology generation, facility and equipment management, infrastructure development and management and administrative costs. The half year outturn is 50.8 percent of the annual budget.

c) Result level assessment
At this level, NARO is 43.8 percent complaint. This is a weighted score of 55.4 percent and 36.0 percent for BFP and AB targets respectively. NARO has 20 output indicators stipulated in the NDPIII PIAP, of which only 13 had targets at BFP, which reduced to 10 at AB. The outputs budgeted for include; Agri Research IP and innovations commercialised; Agricultural Research platforms established; Functional public-private partnerships established for technology development and promotion; Demand driven agriculture technologies developed; Research-extension farmer linkages developed and strengthened.

The NDPIII outputs that were not planned for are: Research and administrative infrastructure constructed, equipped; Research and administrative infrastructure rehabilitated; Climate smart technology demonstration and multiplication centres established; Animal and Crop genetic resources conserved; Research on biofortification and the multiplication of nutrient dense food staples such as beans, cassava and sweet potatoes, rice upscaled; Model irrigation schemes developed to support technology irrigation at public institution; and Soil, crop suitability and fertilizer blend maps developed.

d) Projects alignment

At this level, the NARO is 70.0 percent compliant. This is a weighted score of 100 percent for budget allocation, 50 percent budget outturn and 75 percent for project performance. NARO continues to lack core NDPIII projects, but instead has a retooling project and a project for Relocation and Operationalization of the National Livestock Resources Research Institute. The low scores at budget outturn is due to the NARO retooling project, which received UGX 25.847 billion at half year, (43.1 percent of the UGX 59.97 AB budget).

Key emerging issues

i. NARO receives resources for Foot and Mouth Disease Vaccine manufacture, which fits well under NDPIII core projects but these funds are captured as routine research funds. This makes these resources vulnerable to budget repurposing.

FY2022/23 (Full Year)

NARO was satisfactorily compliant at 77.7 percent. This is weighted score comprising of 100 percent, 100 percent, 40.5 percent and 85.0 percent percent compliance at MDA planning, resource allocation, results level assessment and project performance, respectively.

The approved resource envelop for the MDA was UGX 117.925 and UGX 110.989 representing 94 percent of AB was the outturn. During the execution of the budget for the FY 2022/23, there was a directive from cabinet to implement food and feed security worth UGX10bn with a promise of a supplementary budget. This intervention distorted the approved budget since it was implemented and no supplementary budget was granted.

At results level NARO targeted for 12 outputs out of the 23 in the NDPIII reprioritised PIAP for FY2022/23. The non targeted outputs have the following actions; Construction of demonstration facilities; Commercialisation of Agriculture Research Innovations and IPs; Establishment of Climate smart centres in all the 8 ZARDI; Establishment of a sugar Research Institute; Training of farmer groups in quality seed production; Development of model irrigation schemes at public research institutes; Development of soil, crop suitability maps and fertilizer blends

For projects performance, the MDA was compliant at resource use. All resources budgeted for were released and spent for the retooling project (UGX 39.52 billion) and the Relocation of NALIRRI (UGX 2.652 billion).

BFP FY2024-25

NARO is satisfactorily compliant at 70.7 percent. This a weighted score of 100, 100, 52.4 and 50.0 percent compliance at MDA Planning, Resource Allocation, results assessment and project performance, respectively. Although NARO performed well at resource allocation as per the NDPIII, the MDA continuously under plans for results.

The following output indicators in the PIAP were under planned for in the BFP; Number of Agriculture Research Innovations and IPs commercialised; Number of functional public-private partnerships established for technology development and promotion; Number of market-oriented products generated; Number of research products and services suitable for industry developed; Number of research products and services for food and nutrition security generated; Number of improved technologies and innovations adopted; Number of markets created along product lines. The following Agro-industrialisation PIAP outputs have not been prioritized in the BFP: establishment of demonstration facilities, development of district Adaptive Research Support Teams (DARSTs), establishment of model irrigation schemes at public research institutes. For projects implementation, the retooling project was allocated only UGX 5 billion, which is far below UGX 31.5 billion recommended in NDPIII.

Vote 125. National Animal Genetics Resources and Databank (NAGRC&DB)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	100	72.0	100
III. Results Level Assessment (Outputs)	36.9	60.6	58.3
IV. Projects Implementation	85.0	70.0	50.0
Overall MDA Level Performance	**76.6**	**70.8**	**72.5**

Overall, NAGRC&DB is satisfactorily compliant at 70.8 percent. This is a weighted score comprising of 100 percent for existence of a strategic plan, 72 percent for resource allocation, 60.6 percent for results level assessment (Outputs) and 70.0 percent for projects implementation. The specific details are presented in the following sections.

a) Existence of Strategic Plan

At this level, NAGRC&DB is 100 percent compliant. NAGRC&DB has an NPA approved 5-year strategic plan which aligned to NDP III.

b) Resource Allocation

At this level, NAGRC&DB is 72.0 percent compliant. This is a weighted score comprising 100 BFP, 100 percent annual budget allocation and 60.0 percent half year budget outturn. The MDA performed well in resource allocation at BFP and AB versus the NDPIII MTEF, but scored low at half year budget outturn. From the NDPIII MTEF of UGX 56.83 billion, NAGRC&DB was allocated UGX 80.356 billion in the BFP and UGX 85.536 billion in the annual budget, of which UGX 40.485 was released and UGX 40.008 billion (98.7percent) spent at half year. The MDA has more resource envelop than allocated in NDPIII because of more resources were provided for animal feeds production.

c) Result level assessment

At this level, NAGRC&DB is 60.6 percent complaint. This is a weighted score comprising 61.5 percent for BFP and 60.0 percent AB targets. The major achievements of the MDA at half year were renovation of the Entebbe poultry hatchery, process 86MT of compounded animal feeds for internal consumption and availing to farmers countrywide and distributing 80 pure bred dairy and beef breeds to farmers. For the PIAP output indicators, of the 12 output indicators, the entity planned for 10 of them in both the BFP and AB and under planned for 4 of them. The output indicators that were under planned are: Number of poultry varieties developed, multiplied and promoted, Number of ART specialised Mobile laboratories acquired, Doses of semen produced and extended to farmers, Litres of Nitrogen produced. The output indicators that were fully compliant are: Number of regional community breeding satellite centres established and maintained, Number of tropicalised superior breeding stock introduced, Number of administrative units constructed, Number of farmer animal genetic learning centres established, Animal breeding and production support facilities constructed, Number of animal feed production, packaging, and storage facilities on 7 NAGRC&DB centre farms.

The output indicators that were not reported on in the AB are; Number of laboratories rehabilitated, Number of Niche markets for livestock industrial products created, Number of animal breeders, dealers, importers and exporters of animal genetic/breeding materials and equipment registered and licenced, Number of breeders' and breed associations registered.

d) Projects alignment

At this level, the NAGRC&DB is 70.0 percent compliant. This is a weighted score of 100, 50.0percent and 75.0percent percent compliance for BFP, AB & half year outturn and projects performance respectively. The MDA is implementing only two projects. A retooling project, and the NAGRC Strategic Intervention for Animal Genetics Improvement Project. These were allocated UGX 0.42 billion and UGX 66.3 billion respectively. At half year, 23.8percent (UGX 0.1 billion) for the retooling project and 50.1percent (UGX 33.3 billion) for the Strategic Intervention for Animal Genetics Improvement Project been released. These had spent 100percent and 98.8percent of their budget outturn at half year respectively.

Key emerging issues

i. Feeding and management of livestock on Government farms and ranches due to inconsistences in budget releases will affect production, multiplication and availing of animal seed for Parish Development Model.

FY2022/23 (Full Year)

NAGRC&DB was satisfactorily compliant at 76.6 percent, an improvement from 72.8percent compliance at half year.This is a weighted score comprising of 100percent for strategic planning, 100 for resource allocation, 36.9percent for results level assessment and

85percent for project performance. The improvement from half year performance was due to better performance for the projects. By end of Q4, NAGRC&DB had spent all the resources it received worth UGX 93.2 billion for wage, non-wage and development budgets, including projects.

The poor performance at result level was because NAGRC&DB registered a shortfall of UGX 46.545 billion that was frontloaded from the annual approved budget to address the food and animal feed security intervention as per Cabinet directive. Key annual planned activities such as the establishment of the pig breeding centre, infrastructure development for the fish hatcheries in Lango subregion, mass restocking of Government ranches and farms, construction of livestock, fish and poultry support facilities were not executed because the promised supplementary budget never matured.

BFP FY2024/25

Overall, NAGRC&DB is satisfactorily compliant at 72.5 percent. This a weighted score of 100, 100, 58.3 and 50.0 percent compliance at Strategic planning, Resource Allocation, results assessment and project performance, respectively.

At result level, of the 13 PIAP output indicators for NAGRC&DB for the year under reporting, there was full compliance in targeting for 7 output indicators, low targeting for 3 output indicators and no planning done for 3 output indicators.

The indicators with full compliance were; Number of tropicalised superior breeding stock introduced, Animal breeding and production support facilities constructed, Number of animal breeders, dealers, importers and exporters of animal genetic/breeding materials and equipment registered and licenced, Number of animal feed production, packaging, and storage facilities on 7 NAGRC&DB centre farms, Number of statutory reports produced and submitted, Number of financial reports produced and submitted, Number of M&E visits conducted.

The output indictors with lower targets than in NDPIII were; Number of poultry varieties developed, multiplied and promoted, Number of farmer animal genetic learning centres established, Doses of semen produced and extended to farmers, Litres of Nitrogen produced.

The output indictors with no targets at all were; Number of regional community breeding satellite centres established and maintained, Number of Niche markets for livestock industrial products created, Number of breeders' and breed associations registered.

Vote 160. Uganda Coffee Development Authority (UCDA)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	77.2	80.8	0.0
III. Results Level Assessment (Outputs)	74.2	71.0	61.5
IV. Projects Implementation	72.0	85.0	100.0
Overall MDA Level Performance	**77.0**	**81.0**	**58.5**

Overall UCDA is satisfactorily compliant at 81.0 percent, which is an improvement from 53.0 percent the previous year due to improved resource allocation. The full year assessment is a weighted score comprising of 100 percent for existence of a strategic plan**,** 80.8 percent for resource allocation, 71.0 percent for results level assessment (outputs) and 85.0 percent for projects implementation.

a) Existence of Strategic Plan

At this level, UCDA is 100 percent compliant. The MDA submitted a 5-year strategic plan approved by NPA.

b) Resource Allocation

At this level, UCDA is 80.8 percent compliant.This is a weighted score comprising 0.0percent BFP, 60.0 percent annual budget allocation and 100.0 percent half year budget outturn. From the NDPIII MTEF allocation of UGX 67.1 billion, UCDA allocated UGX 47.5 billion in the BFP, which is a percentage deviation of 29.2percent from the NDPIII. The MDA had an approved budget of UGX 44.76 billion, a deviation of only 3percent from the BFP budget and had received UGX 25.08 billion at half year, which is 12.1percent more than the half year expected budget. UCDA had spent 70.9percent of the released half year budget by the end of December 2023.

c) Result level assessment

At this level, UCDA is 71.0 percent complaint. This is a weighted score comprising 68.3 percent BFP performance and 72.7 for AB performance. Out of the 14 output indicators which UCDA was to achieve this financial year, 12 were planned for at BFP and 10 of them at AB. For the planned outputs, 2 were below NDPIII target. These were; stumping of unproductive trees and training of farmer groups along the value chain.

Seven outputs had their scores aligned to NDPIII and these were; Technology incubation centres established and operational, Quality inputs on the market, Coffee traders, primary processors, roasters, brewers, exporters inspected, Coffee Certification laboratory facilities built and equipped, Product markets for Uganda's key products mapped, profiled and market frameworks with countries of export interest negotiated, Ugandan coffee profiled and branded for speciality markets, Product markets for Uganda's key products mapped, profiled and market frameworks with countries of export interest negotiated.

d) Projects alignment

At this level, UCDA is 85.0 percent compliant. This is a weighted score of 100percent BFP, 100percent for budget allocation and outturn and 75percent project performance. The UCDA retooling project was allocated UGX 2.0 billion of which 1.01 billion had been released at half year. Some of the funds were used to start the construction of the Coffee analytical laboratory for Rwenzori (Kasese) region

Key emerging issues

i. The new European Union regulation that requires coffee beans exported to have come from non -deforested areas has a major resource implication to UCDA to ensure traceability of the coffee. This regulation takes effect in December 2024.

FY2022/23 (Full Year)

UCDA was satisfactorily compliant at 77.0 percent, which isan improvement from the 53.0 percent performance at half year.Thisis a weighted score comprising of 100percent for strategic planning 77.2percent for resource allocation, 74.2percent for results assessment (outputs) and 72percent for projects implementation.

UCDA had an approved budget of UGX 64.94 billion, of which UGX 39 (60percent) was released and UGX 37.673 billion (96.5percent of release) was spent. At result level, out of the 12 output indicators in the PIAP, UCDA reported on 9 of them, well aligned to the PIAP on 4 of them and under planned for 3 of them. The outputs well aligned include; Demand driven agriculture technologies developed, Farmer organizations strengthened, Cooperative societies, communities supported with cleaning, drying, grading and processing equipment, Value chain actors and staff trained, Ugandan coffee profiled and branded for speciality markets, Quality inputs on the market.

The outputs under planned for include; Coffee Certification laboratory facilities built and equipped, Product markets for Uganda's key products mapped, profiled and market frameworks with countries of export interest negotiated; Capacity of cooperatives, communities, farmers and traders developed in post-harvest handling and storage including; business management; value addition; quality requirements and principles of cooperative movements.

The UCDA retooling project received all the UGX 2.02 billion as budgeted for. Progress has been made so far in procurement of laboratory equipment (a drum sample Roaster,2 moisture meters, 20 Expresso machine, 3 water activity meters and 12 quality assurance kits), procurement and installation of CCTV for the Quality and Regulatory directorate.

BFP FY2024-25

Overall, UCDA is moderately satisfactorily compliant at 58.5 percent. This a weighted score of 100, 0.0, 61.5 and 100 percent compliant at MDA planning, resource allocation, results assessment and project performance, respectively. Since the budget for purchase and distribution of coffee seedlings was repurposed into the Parish Development Model, the resource allocation to UCDA significantly dropped. The NDPIII reprioritized PIAP MTEF allocation for UCDA was UGX 67.95 billion, of which UGX 44.755 (65.8percent) billion was allocated in the BFP.

For results level performance, 12 out of the 14 output indicators in the PIAP were planned for. Full alignment was realised on 7 outputs which include, Demand driven agriculture technologies developed, Technology incubation centres established and operational, Cooperative societies, communities supported with cleaning, drying, grading and processing equipment, Coffee traders, primary processors, roasters, brewers, exporters inspected, Coffee Certification laboratory facilities built and equipped, Ugandan coffee profiled and branded for speciality markets, Product markets for Uganda's key products mapped, profiled and market frameworks with countries of export interest negotiated

Non alignment was realised on 5 outputs which include; Farmer organizations strengthened, Value chain actors and staff trained, Product markets for Uganda's key products mapped, profiled and market frameworks with countries of export interest negotiated, Coffee productivity enhanced, Capacity of cooperatives, communities, farmers and traders developed in post-harvest handling and storage including; business management; value addition; quality requirements and principles of cooperative movements, Quality inputs on the market.

A major observation in the BFP is that UCDA proposed to do interventions not directly in their mandate e.g., establishment of Climate smart centres in all the 8 ZARDIs, supporting parishes with water management technologies, recruitment of agricultural statisticians in local governments and installation of an ICT-enabled agricultural extension supervision system in local governments.

Vote 121. Dairy Development Authority (DDA)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	88.0	88.0	0.0
III. Results Level Assessment (Outputs)	71.1	79.3	66.7
IV. Projects Implementation	30.0	75.0	100.0
Overall MDA Level Performance	**66.7**	**82.7**	**60.0**

Overall, DDA is satisfactorily compliant at 82.7 percent. This is a weighted score comprising of 100 percent for existence of a strategic plan, 88.0 percent for resource allocation, 79.3 percent for results level assessment (outputs) and 75.0 percent for projects implementation.

a) Existence of Strategic Plan

At this level, DDA is 100 percent compliant. The entity has an a 5-year NPA approved strategic plan.

b) Resource Allocation

At this level, DDA is 88.0 percent compliant. This is a weighted score comprising 0.0 BFP, 100 percent annual budget allocation and 100 percent half year budget outturn. DDA was allocated UGX 13.28 billion in the BFP below the NDPIII MTEF of UGX 20.4 billion. The AB allocation however increased to UGX 18.676 billion due to more allocation of UGX 5 billion to the DDA retooling project. At half year, the budget outturn was UGX 9.586 billion which is 2.7 percent above the expected half year budget.

c) **Result level assessment**

At this level, DDA is 79.3 percent complaint. This is a weighted score comprising 83.3 percent BFP and 76.7 percent for AB targets. From the 7 output indicators being assessed, DDA planned for 6 of them and never planned for skilling dairy stakeholders along the value chain. Full alignment was achieved for the following outputs; Farmer organizations strengthened, Cooperative societies, communities supported with cleaning, drying, grading and processing equipment, Regional Milk Certification laboratory facilities renovated and equipped, Capacity of MSMEs to comply with quality standards built. The outputs where there was non-alignment are Cooperative societies, communities supported with cleaning, drying, grading and processing equipment, Regional Milk Certification laboratory facilities renovated and equipped.

d) **Projects alignment**

At this level, DDA is 75.0 percent compliant. This is a weighted score of 0.0percent for BFP, 100percent for AB and outturn and 75.0percent project performance. The retooling project, was allocated UGX 0.76 billion at BFP, UGX 5.76 billion at AB and the half year outturn was UGX 2.88 billion as expected. Progress has been made through completion of rehabilitation of the Mbale dairy factory, equipping the factory with UHT milk processing equipment, construction of a waste disposal system, rehabilitate a lagoon affluent system at Entebbe Dairy Training School and Inspection of dairy premises to conform to environment standards.

Key emerging issues

i. DDA reported on indicators that it does not under its mandate, these include, establishment of farm service centres, recruitment of local government statisticians.

FY2022/23 (Full Year)

DDA was moderately compliant at 66.7 percent, an improvement from 57.7percent half year performance.The improvement in resource release to DDA of up to 65.2percent of the approved budget by end of Q4 was responsible for the rise in performance. The performance is a weighted score of 100, 88.0, 71.1 and 30 percent compliance at strategic planning, resource allocation, results level assessment and project performance, respectively. From the UGX 23.1 billion NDPIII MTEF allocation, DDA allocated UGX 11.55 billion (50percent) at BFP, UGX 18.18 billion at AB and UGX 11.24 budget out turn. Of the release, UGX 10.955 (97.5percent) was spent. However, project, performance was affected by the resource release, where only UGX 0.522 billion (8percent of the approved 6.533 billion) was released.

BFP FY2024/25

Overall, DDA is moderately compliant at 60 percent. This a weighted score of 100, 0.0, 66.7 and 100 percent compliance at strategic planning, resource allocation, results assessment and project performance, respectively. This moderate performance is mainly due to limited resource allocation to the entity. DDA has a BFP budget of UGX 18.678 billion, below the NDPIII MTEF of UGX 21.3 billion.

Out of the 8 output indicators under assessment, DDA planned for 6 of them. The non planned actions include; Accreditation of the National Dairy Laboratory, registration and profiling of farmer organisations, supporting cooperatives with milk handling and cooling equipment. The outputs that had full alignment include; Farmer organizations strengthened, Regional Milk Certification laboratory facilities renovated and equipped, Capacity of MSMEs to comply with quality standards built.

There is an observed llimited adoption of the revised indicators in the BFP for example, the indicators on Leadership and management coordination, Communications and public relations are still missing in the BFP.

Vote 155. Cotton Development Organization (CDO)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	88	84	0.0
III. Results Level Assessment (Outputs)	80.0	72.0	80.0
IV. Projects Implementation	70.0	79.0	80.0
Overall MDA Level Performance	**81.4**	**80.6**	**58.0**

Overall, CDO is satisfactorily compliant at 80.6percent. This is a weighted score comprising of 100 percent for existence of a strategic plan, 84 percent for resource allocation, 72.0 percent for results level assessment (outputs) and 79.0 percent for projects implementation.

a) Existence of Strategic Plan

At this level, CDO **is 100 percent compliant.** CDO has a 5-year strategic plan aligned to NDPIII and approved by NPA.

b) Resource Allocation

At this level, CDO is 84 percent compliant. This is a weighted score comprising 0.0 BFP, 80.0 percent annual budget allocation and 100 percent half year budget outturn. CDO allocated UGX 5.533 in the BFP and UGX 5.371 in AB below the NDPIII projected MTEF of UGX 11 billion for FY2023/24. At half year, UGX 3.012 billion (56.1percent) had been released.

c) Result level assessment

At this level, CDO is 72.0 percent compliant. This is a weighted score comprising 75.0 percent and 83.3 percent for BFP and AB targets respectively.

Of the 6 output indicators being assessed, CDO was aligned to 4 of and non-aligned to two of them. The output indicators where there was alignment include; Number of parishes in which sensitisation has been conducted, Number of extension workers trained, Number of farming households supported with critical farm inputs, Number of farmer groups trained in quality seed production. There was non-alignment for 2 output indicators and these include; Number of improved cotton varieties developed, Completion status of the 2 newly constructed and 5 expanded spinning and textile mills.

d) Projects alignment

At this level, CDO is 79.0 percent compliant. This is a weighted score of 40percent BFP, 100percent budget allocation and outturn, and 75percent for project performance. The CDO retooling project was allocated UGX 0.3 billion of which UGX 0.15 billion had been released at half year. Procurements for installation of rain water harvesting system & burglar proofing for staff houses were evaluated. Contracts for installation of CCTV system, for water pumping firefighting system at Pajule Station & for up-gradation of Local Area Network at Cotton House were signed.

Key emerging issues

i. Some indicators that are jointly contributed to by different agencies were tagged to only one MDA, making it hard to get an MDA specific NDPIII indicator e.g., the indicator “number of parishes in which sensitization has been done” was only tagged to MAAIF with a target of 5000. CDO had no NDPIII specific target for such an indicator.

FY2022/23 (Full Year)

CDO was satisfactorily compliant at 81.4 percent, an improvement from 60.1 at half year.The improvement in the scores is mainly due to resource allocation especially in the last two quarters of the financial year. The score is a weighted one comprising of 100percent compliance for MDA strategic planning, 88percent for resource allocation, 80percent for results level assessment and 70.0percent project performance. The released budget was all spent within the reporting period.

The CDO retooling project was allocated UGX 0.3 billion, but had received UGX 0.15 billion at half year, giving a score

BFP FY2024/25

Overall, CDO is moderately compliant at 58.0 percent. This a weighted score of 100, 0.0, 80.0 and 80 percent compliant at MDA strategic planning, resource allocation, results assessment and project performance, respectively. The moderate performance is due to little resource allocation to the MDA. The CDO was allocated UGX 5.373 billion in the BFP, which is a big deviation from the UGX 12.0 billion in the NDPIII reprioritized PIAP MTEF.

At results level, CDO was aligned to 4 out of the 6 indicators and non-aligned to only two of them. Alignment was for the following outputs; Farmers sensitised on productivity enhancement technologies, Farm level production increased and Quality inputs on the market. Non-alignment was for the following outputs; Spinning and garmenting capacity increased through establishment of 5 new and expanding the existing 2 spinning and textile mills; 10 new garmenting factories.

Vote 167: Science Technology and Innovation Secretariate and the Office of the President (STI-OP)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	90	90	25.0
III. MDA Results Level Assessment (Outputs)	87.7	63.8	82.7
IV. NDPIII - MDA Projects Implementation	100.0	73.8	33.3
Overall MDA Level Performance	**93.4**	**78.4**	**52.3**

Overall, the STI-OP is satisfactory at 78.4 percent level of compliance. This is aweighted score of 100, 90, 64 and 74 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

1. **Existence of MDA strategic plan**

At this level, STI-OP is unsatisfactory at 0 percent compliance. Thelack of an approved and certified strategic plan indicates allocation of resources is not aligned to the country's long-term aspirations.

2. **Resource Allocation**

At this level, STI-OP is satisfactory at 90 percent compliance. This is a weighted score of 20 percent, 100 percent and 100 percent for BFP, AB and half-year outturn respectively. STI-OP was satisfactory in terms of approved budget and outturn. Out of 241b approved in the budget, 133b was released by end of the second quarter. However, the BFP only allocate resources towards the ITDT programme leaving STI-OP's intervention in Manufacturing, Private Sector Development, Mineral Development and Sustainable Energy development programmes unfunded.

3. **Alignment of the BFP and Annual Budget**

At this level, STI-OP is moderately satisfactory at 63.8 percent compliance. This is a weighted score comprising 66.2 and 62.3 percent for BFP and AB respectively. This performance is attributed to mismatch between the targets for AB/BFP and the NDPIII PIAP. The AB/BFP did not plan for some results including Number of Articles, Conferences executed, Number of products from sericulture.

4. **Projects Alignment**

At this level STI-OP is satisfactory at 76.7 percent compliance. This is a weighted score of 67, 50 and 91 percent, for BFP allocation, budget outturn and project performance respectively. The performance is attributed to low releases for the Kiira Motor Corporation

(KMC) and Sericulture projects. There is no indication of approved budget for the sericulture project while KMC received only a third of its approved budget by the end of the second quarter.

FY2022/23 (Full Year)

Overall, the STI-OP is satisfactory at 93.4 percent level of compliance. This is a weighted score of 100, 90, 89 and 100 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The areas of non-alignment include: - Funds in the NDP III PIAP for Manufacturing, Private Sector Development, Mineral Development and Sustainable Energy development programmes were not allocated in STI-OP BFP/AB; Some results were not planned for in the BFP/AB including Articles/conferences executed, Number of engines produced.

BFP FY2024/25

Overall, the STI-OP is moderately satisfactory at 52.8 percent level of compliance. This is a weighted score of 100, 25, 83 and 33 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is attributed to the mismatch between planned resources and results in the NDP III PIAP and STI-OP BFP. Funds in the NDP III PIAP for Manufacturing, Private Sector Development, Mineral Development and Sustainable Energy development programmes were not allocated in BFP. Only ITDT funds were planned for. Some expected results including Prototype Production Line for Commercial Salt Production as well as Articles/conferences executed were not planned for. Kiira Motor Corporation (KMC), Banana Industrial Research and Development Centre (PIBID/BIRDC) and Sericulture projects were allocated less resources that what was indicated in the NDP III Project Implementation Plan.

5. Emerging Issues

i. Delayed release of funds to the PIBID/BIRDC project affected performance and compliance. Funds for Q1 & Q2 were released on 30th November 2022 and for Q3&Q4 on 30th June 2023.
ii. There is little reporting on the sericulture project

Vote 152. National Agricultural Advisory Services (NAADS)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	70.0	88.0	0.0
III. Results Level Assessment (Outputs)	88.0	70.0	50.0
IV. Projects Implementation	70.0	75.0	80.0
Overall MDA Level Performance	**78.4**	**79.9**	**49.0**

Overall, NAADs is satisfactorily compliant at 79.9 percent. This is a weighted score comprising of 100 percent for existence of a strategic plan, 88.0 percent for resource allocation, 70.0 percent for results level assessment (outputs) and 75.0 percent for projects implementation.

a) Existence of Strategic Plan

At this level, NAADs is 100 percent compliant because the agency has a 5-year NPA approved strategic plan aligned to NDPIII.

b) Resource Allocation

At this level,NAADsis 88.0 percent compliant. This is a weighted score comprising 0.0percent BFP, 100percent percent annual budget allocation and 100percent half year budget outturn. The agency was allocated UGX 33.815 billion in the BFP which is below the NDPIII MTEF projection of UGX 86.69 billion. The resource allocation increased to UGX 43.41 billion in annual budget allocation and by end of the second quarter, UGX 26.74 billion had been released. This is 23percent higher than the expected half year budget outturn.

c) Result level assessment

At this level, NAADs is 70.0 percent complaint. This is a weighted score comprising 75 percent and 66.7 percent for BFP and AB targets respectively. For the 5 output indicators under assessment, NAADS was compliant on 2 of them, low targeting for 1 and no planning for 2. The compliant outputs were; Value addition equipment Acquired and Provision of water for production irrigation technologies. The outputs with low targets were “Farm level production increased”, while the outputs that were not planned for were; Capacity of MSMEs to comply with quality standards built and Set up and equip Regional Farm service Centres. The output on farm level production includes actions to critical farm inputs to households, and the funds for this were repurposed under the PDM.

d) Projects alignment

At this level, NAADs is 75.0 percent compliant. This is a weighted score of 0.0percent, 100percentpercent and 75percent percent for budget allocation, outturn and project performance, respectively. The agency implements only a retooling project whose budget allocation for the financial year 2022/23 was UGX 1.48 billion, a decrease from UGX 13.237 billion the previous year. At half year, UGX 0.74 billion had been released, which is within the expected half year budget release.

FY2022/23 (Full Year)

NAADs was satisfactorily compliant at 78.4 percent, an improvement from 74.2 percent at half year. The performance is a weighted score comprising of 100, 70.0, 88.0 and 70.0 percent compliance at strategic planning, resource allocation, results level assessment and project performance, respectively. The agency had UGX 58.92 AB allocation and received UGX 45.25, of which 45.081 (99.6percent) was spent by the end of Quarter 4. At result level, NAADs was fully compliant on 4 out of 5 output indicators under assessment. The agency was non-compliant on distribution of critical farm inputs, where only 703 household were supported with critical farm inputs against an NDPIII target of 50,000.

BFP FY2024/25

Overall, NAADs is unsatisfactorily compliant at 49.0 percent. This is a weighted score of 100, 0.0, 50.0 and 80.0 percent compliance at strategic planning, resource allocation, results assessment and project performance, respectively. The agency has a BFP resource allocation of UGX 35.85 billion against an NDPIII projected MTEF of UGX 113.5 billion.

At result level, NAADs was compliant on 2 outputs and non-compliant on tow. The compliant outputs were; Value addition equipment Acquired and Monitoring and Evaluation. The non-compliant outputs were; Farm level production increased and Capacity of MSMEs to comply with quality standards built. The retooling project was allocated UGX 1.48.

Vote 312. Petroleum Authority of Uganda (PAU)

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	100	100
III. MDA Results Level Assessment (Outputs)	70.9	57.5	52
IV. NDPIII - MDA Projects Implementation	**100**	65	100
Overall MDA Level Performance	**91.3**	**76.8**	**85.6**

Overall, the PAU is satisfactory at 76.8 percent level of compliance. This is a weighted score of 100,100, 57.5 and 65.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the PAU is 100 percent compliant. The Authority developed a five-year strategic Plan (2020/21 – 2024/2025) that is aligned to the NDPIII.

b) Resource Allocation

At this level, PAU is 100 percent complaint. The budget allocation to the Vote is lumped under only one programme (Petroleum Development Programme). By end of Q2, The Authority had received cumulatively UGX. 35.773 billion as per the expected 35.583 billion for the quarter hence 100% release. Cumulatively UGX 27.490 billion was spent at the end of the quarter accounting for a 76.8% absorption rate. The Unspent balance of UGX. 8.283 billion (23.2%) was meant for wage and gratuity payments for positions that were under recruitment, procurement of ICT Equipment, furniture, and equipment under the retooling project as well as training of PAU staff.

c) Alignment of the BFP and Annual Budget

At this level, PAU is 57.5 percent complaint. This is a weighted score comprising 66.7 percent and 51.4 percent for BFP and AB, respectively. The average performance is attributed deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments.

d) **Projects Alignment**

At this level PAU is 65.0 per cent compliant. This is a weighted score of 50, 50 and 100 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to the release of funds for projects that align with the NDPIII projection.

The key emerging issues are:

i. Delayed funding of projects especially the NDPRI project which is nearing its closure in the subsequent financial year

FY2022/23 (Full Year)

The PAU was satisfactory at 91.3 per cent compliant up from 76.4 per cent at the half-year assessment. In particular, the PAU was 100, 100, 70.9 and 100 per cent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The satisfactory performance is attributed to the successful achievement of several NDPIII planned targets and the small deviation between budget allocation and budget release thus high budget outturn.

BFP FY2024/25

The PAU is satisfactory at 85.6 percent compliant. This a weighted score of 100, 100, 100 and 52.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This satisfactory performance is on account of the indicative budget to the vote as well as its project.

Vote 020. Ministry of Information Communication Technology and National Guidance

Level of Assessment	FY2022/23	FY2023/24	FY2024/25
Existence of MDA Strategic Plan	0	0	0
MDA Resource Allocation	51	48	100
MDA Results Level Assessment (Outputs)	64.3	73.5	54.8
NDPIII MDA Projects Implementation	100	70	100
Overall Programme Level Performance	**64.6**	**57.3**	**76.5**

Overall, MICT&NG is moderately satisfactory at 57.3 percent. This is a weighted score comprising of 0 percent for existence of a strategic plan, 48 percent with regard to Resource Allocation, 73.5 percent under Results Level Assessment (Outputs) and 70 percent under project implementation. The specific details are presented in the following sections.

a) Existence of Strategic Plan

At this level, MICT&NG is unsatisfactorily compliant at 0 percent. The MDA Strategic Plan for the period 2020/21-2024/25 is yet to be approved and certified by the National Planning Authority (NPA).

b) Resource Allocation

At this level, MICT&NG is unsatisfactory at 48 percent. Whereas the NDPIII MTEF allocated UGX 31.36bn, the BFP estimate was higher by a deviation of 187 percent (UGX 58.9bn). The approved annual budget allocation was synonymous with the BFP estimate. The half year annual budget outturn was more than half (57.7 percent) of the approved annual budget, hence explaining the performance at this level.

It should be noted that the Ministry of Information, Communication, Technology and National Guidance contributes to the following NDPIII programmes; Digital Transformation; Regional Balanced Development; and Public Sector Transformation.

c) Alignment of the BFP and AB

At this level, MICT&NG is satisfactory at 73.5 percent. This is a weighted score comprising 100 percent and 55.9 percent for BFP and AB respectively. The above performance is attributed to synchronicity between the indicators and targets in the planning and budgeting instruments. The MDA registered BFP and MPS alignment on the following NDPIII indicators: National Cyber Security strategy; Number of collaborations; Number of ICT Regional Hubs established by GOU; Programming that contains Local content (%); No. of Government officers trained in ICT Related short courses; National data protection and privacy regulations developed; Number of standards, regulations and guidelines developed; among others.

However, non-alignment was registered on the following indicators: No. of business consultancies conducted; 4IR lab; No. of virtual labs established; ICT Infrastructure Master Plan; E-commerce strategy developed; Spectrum management policy developed; National ICT Incubation strategy developed; ICT research, innovation and development policy and strategy developed; No. of solar powered TV sets provided; % of public information requests made and Responded to in timely manner; Number of district communication offices facilitated; among others.

d) MDA projects alignment

At this level, MICT&NG is satisfactorily compliant at 70 percent. This performance is due to the success in Retooling of Ministry of ICT & National during the financial year under review. The success of the project is attributed to the following; i) 3 Vehicles purchased; ii) 25 Office equipment purchased; iii) Undertook 15 public awareness and consciousness of government programmes campaigns; iv) Ministry staff trained on short courses and 3 trained professional courses; v) Increased visibility of MOICT & NG in the country by engaging in the media and public in general; vii) Undertook 18 digital literacy enhancement campaigns across the country. There has been a big improvement in service delivery by the Ministry of Information, Communications Technology & National Guidance though a lot still needs to be done.

e) Key emerging issues

ii. High costs of ICT products and services;
iii. Limited digital literacy and skills;
iv. Despite the potential that ICT has, utilization of its services across the country is still limited due to limited network coverage, poor quality services, high cost of end-user devices and services coupled with inadequate ICT knowledge and skills;
v. Inadequate appreciation of population and development issues;
vi. Piracy of content produced by the youth especially musicians, video and audio artists, comedians, etc;
vii. Inadequate ICT innovativeness among the youth;
viii. Low dependency on e-services as a developmental asset;
ix. Over the years, cybercrime has experienced a tremendous increase in level of sophistication. Cybercrime has manifested in money laundering, erosion of data piracy, acceleration of cyber-attacks, ransomware, and espionage;
x. Unregulated ICT Infrastructure Development and Deployment;
xi. Categorization of community mobilization and mindset change as a consumptive budget.

FY2022/23 (Full Year)

Overall, MICT&NG is moderately satisfactory at 64.6 percent. This is a weighted score comprising 0 percent, 51 percent, 64.3 percent and 100 percent for Existence of Strategic Plan, MDA resource allocation, MDA results level assessment (Outputs) and MDA project performance respectively. This performance is majorly attributed to: non-existence of a strategic plan; moderate budget outturn; synchronous alignment of a number of output level indicators; and the brilliant project performance during the financial year.

BFP FY2024-25

Overall, MICT&NG is satisfactory at 76.5 percent. This is a weighted score comprising 0 percent, 100 percent, 54.8 percent and 100 percent for Existence of Strategic Plan, MDA resource allocation, MDA results level assessment (Outputs) and MDA project implementation respectively. This performance is majorly attributed to alignment of the BFP funding allocation to the NDPIII MTEF.

Vote 017. Ministry of Energy and Mineral Development

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	76	54	66.7
III. MDA Results Level Assessment (Outputs)	37.5	37.8	48.6
IV. NDPIII - MDA Projects Implementation	75.2	72.5	79.1
Overall MDA Level Performance	**66.5**	**59.3**	**68.3**

Overall, MEMD is moderately satisfactory compliant at 59.3 percent. This is a weighted score of 100 percent for Existence of a strategic plan, 54 percent with regard to Resource Allocation, 37.8 percent under Results Level Assessment (Outputs) and 72.5 percent for Projects Implementation. The specific details are presented in the following sections.

a) Existence of Strategic Plan

At this level, MEMD is 100 percent compliant. The MDA has an approved Strategic Plan.

b) Resource Allocation

At this level, MEMD is 54 percent compliant. MEMD has a planned budget of UGX 1,594.504bn and an approved budget of UGX 1,485.936bn against the NDPIII MTEF of UGX 214.85bn. The MDA contributes to the following NDPIII programmes: Mineral Development; Sustainable Energy Development; Sustainable Petroleum Development; and Regional Balanced Development. All these programmes set apart resources for the vote.

c) Alignment of the BFP and Annual Budget

At this level, MEMD is 37.8 percent compliant. This is a weighted score of 42.3percent and 34.8percent for BFP and AB respectively. The MDA registered alignment on the following NDPIII output indicators: Regulations for net metering in place; Percentage completion of the EACOP project construction; Number of laws and regulations enacted; Percentage progress of implementation for the Value addition and Marketing Strategy; Number of investors in oil and gas attracted; and the Number of people employed in the mineral sector.

However, there was also non-alignment on the following NDPIII indicators: Transformation Capacity (MVA); Number of approvals finalized for the Nuclear Power Plant; Number of solar water heaters installed; Increased skilled energy experts in the sector; Number of electric charging transport stations established; Performance Standards for critical electrical appliances in place; Volume of additional petroleum resources (Billion barrels STOIIP); % progress of Petroleum Geoscience Laboratory upgrade; Stage of development of National Petroleum Data Repository (%); % completion of the facilities for Tilenga and Kingfisher projects; Percentage completion of the natural gas pipeline and associated storage facilities; Level of upgrade of the National Petroleum Information System (NPIS); Percentage progress of implementation of the EITI Medium term workplan; Number of stakeholder engagements held on the Oil and Gas Communication Strategies; Marketing strategy for oil and gas projects; Number of Strategic terminals developed; and Carbon emissions per value of minerals produced (Tones CO2/USD).

d) Projects alignment

At this level, MEMD is 72.5 percent compliant. This is a weighted score of 63.6, 70.4 and 75.0 for budget allocation, budget outturn and project performance, respectively. The MDA has an allocation of UGX 471bn. The retooling project specifically had an approved budget of 14.16bn and at half year 6.982bn had been released for retooling.

Key emerging issues

i. The BFP falls short of capturing some NDPIII indicators as highlighted above thus making the assessment cumbersome
ii. The MDA faces a challenge where most of the projects that should have ended in 2022/23 are still ongoing like the Karuma and Isimba power projects. This has deprived funding for other NDPIII outputs that are key to stimulating growth.
iii. The MDA still faces challenges in claiming resources from the Integrated Transport and Infrastructure Services and Manufacturing NDPIII programmes who have key roles especially for mineral development.
iv. Generally, procurement processes take much longer and affects timely delivery of projects and outputs. With a number of activities started but less completed due to procurement planning challenges.

FY2022/23 (Full Year)

The MEMD was 66.5 percent moderately satisfactory compliant. In particular, the MEMD was 100, 76, 37.5, and 75.2 percent compliant at MDA Strategic Plan, Resource Allocation, Results level assessment and project performance, respectively.

BFP FY2024/25

The MEMD is 68.3 percent compliant. This a weighted score of 100, 66.7, 48.6 and 79.1 percent compliant at MDA Strategic Plan, Resource Allocation, Results level assessment and project performance, respectively.

Vote 126. National Information Technology Authority Uganda (NITA-U)

National Information and Technology Authority contributes to one of NDPIII programme which is: Digital Transformation.

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100.0	100.0
II. Resource Allocation	70	89	80
III. Results Level Assessment (Outputs)	72.0	78.0	74.8
IV. Projects Implementation	85	98	50
Overall MDA Level Performance	**78.1**	**89.6**	**71.4**

National Information and Technology Authority is satisfactorily compliant at 89.6 percent. This is a weighted score comprising 100, 89, 78, and 98 percent compliance for Strategic Plan, Resource Allocation, Results Level Assessment (Outputs) and Projects Implementation, respectively. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, National Information and Technology Authority is 100 percent compliant. The Authority has an approved Strategic Plan in place.

2. Resource Allocation

At this level, National Information and Technology Authority is 89 percent compliant. This satisfactory performance is attributed to excess budget allocation over and above NDPIII planned allocations.

3. Alignment of the BFP and Annual Budget

National Information and Communications Technology Uganda (NITA-U) is satisfactory at 78 percent. This is a weighted score comprising 90 percent and 60 percent for BFP and AB respectively. The Authority has more deviations in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, the Authority in most cases performed lower than expected in comparison to the NDPIII targets.

The MDA registered alignment on the following NDPIII indicators, among others: Length of fibre optic network, Number of MDAs connected, Number of districts Hq connected, Number of wireless hotspots (MyUg), No DTTs connected to the NBI, Third National Data Centre, Number of applications and systems hosted centrally in the NDC, Number of MDAs enrolled in National Data Centre, Number of integration platforms, Number of Government and private institutions utilizing the data sharing and integration platform, Number of e-services enabled for digital signatures, Number of public services offered online and accessed through the e-citizens portal, Number of e-services developed/ rolled out, Number of government institutions enrolled, Number of services enabled through the E-payment gateway, Sms gateway, Number of government MDAs implementing the National Information Security Framework, Number of CERT services, Number of empaneled cybersecurity companies, Number of entities utilizing the National Cyber threat intelligence platform, Number of services enrolled under the Responsible Disclosure Framework, Number of trained JLOS staff on the cybercrime investigation and prosecution, Number of services enabled for PKI, Number of centers supported, No of Entrepreneurship and Incubation Programmes Developed and Implemented including number of ICT products and service providers certified.

Non alignment was registered on the following indicators, among others: Proportion of private firm transacting using ICT, % of fiber optic network, %age of National ICT Park infrastructure developed, Number of frameworks guiding interoperability of Government systems developed, Number of regional collection centers established, Number of citizens accessing government services online, Percent of MDAs and LGs utilizing the integration bus, Access to information turnaround time (Time/Hours taken to get the required information), A Compendium of Datasets in the Uganda Public Service developed and publicized, Government Web Portal Maintained and updated, Percentage of key data services integrated into data warehouses for Business Intelligence and Data Analytics and Government Web Portal maintained and updated, number of government institutions enrolled on UMCS, number of government staff using the UMCS platform for communication and collaboration, number of government services accessed using USSD codes and number of processes that are automated.

4. Projects alignment

At this level, the Authority is satisfactory at 98 percent. It is worth noting that the MDA has two ongoing projects as per the planning documents, that is the 1653 Retooling of National Information & Technology Authority, IT Shared Platform (GOVNET). These projects performance was moderately satisfactory, mainly attributed low budget releases.

Key emerging issues

- There is evidence of poor project implementation planning.
- Unforeseen budget cuts have the potential to impact the execution of planned activities and the delivery of services.
- Inadequate budget releases during the quarter affected the execution of planned activities.
- As digital data collection and processing become more widespread, ensuring the privacy and protection of personal data is a growing concern. Uganda needs to strengthen its data protection laws and regulatory frameworks to safeguard individuals' privacy rights and foster trust in digital services
- While Government has made efforts to digitize services through initiatives like the National Backbone Infrastructure (NBI) and the e-Government Portal, there are still challenges in ensuring the accessibility, usability, and efficiency of these services for citizens and businesses.
- For some of the MDA, systems to be integrated into the Integration and Data sharing Platform (UgHub) do not have Applications Programming Interfaces (APIs) developed which has hindered the rollout and onboarding more entities onto the platform.

FY2022/23 (Full Year)

National Information and Technology Authority Uganda (NITA-U) was satisfactory at 78.1 percent. This was a weighted score of 100, 70 ,72 and 85 percent compliance at MDA Planning, Resource Allocation, and budget instruments respectively. This was mainly due to approved strategic plan and alignment of resources to NPDIII interventions.

BFP FY2024/25

National Information and Technology Authority Uganda (NITA-U) is satisfactory at 71.4 percent. This a weighted score of 100, 80, 74.8 and 50 percent compliant at MDA Planning, Resource Allocation and budget instruments respectively. This performance is attributed to the under-resource allocation to the NDPIII projection to the Vote's activities.

Vote 012. Ministry of Lands Housing and Urban Development (MoLHUD)

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
Existence of MDA Strategic Plan	100	100	100
MDA Resource Allocation	83.0	82.0	0.0
MDA Results Level Assessment (Outputs)	63.4	55.5	70.0
NDPIII MDA Projects Implementation	0.0	78.3	100
Overall MDA Level Performance	**45.0**	**83.8**	**70.0**

Overall, MLHUD is satisfactory at 83.8 percent compliance. This is a weighted score comprising of 100.0 percent for existence of a strategic plan, 82.0 percent with regard to Resource Allocation, 55.5 percent for Results Level Assessment (Outputs) and 78.3 percent for Projects implementation. The specific details are presented in the following sections.

a) Existence of Strategic Plan

At this level, the MLHUD is satisfactory compliant at 100 percent. The Ministry's Strategic Plan for the period 2020/21-2024/25 is approved and certified by the National Planning Authority.

b) Resource Allocation

At this level, the MLHUD is satisfactory at 82.0 percent. Whereas the NPIII MTEF allocated UGX 105.00bn, the BFP estimate was higher at UGX 150.0bn and this is attributed to a supplementary budget for the Uganda Support to Municipal Infrastructure Development (USMID) Additional Financing Program for infrastructure development in the participating municipalities. The approved annual budget allocation was less than the BFP at UGX 93.255bn. The half year annual budget outturn was 62.713bn and this is attributed to procurement challenges which resulted in delays in signing contracts. The Ministry of Lands Housing and Urban Development (MLHUD) contributes to a number of NDPIII Programmes which include: (i) Sustainable Urbanization and Housing, (ii) Natural Resource, Environment, Climate Change, Land and Water Management, (iii) Integrated Transport Infrastructure and Services, (iv) Agro-industrialization (v) Development Plan Implementation (vi) Sustainable Energy Development, however, in the year of assessment, the Ministry was allocated funds from only the Sustainable Urbanization and Housing Programme which limits workplan implementation.

c) Alignment of the BFP and AB

At this level, the MLHUD is moderately satisfactory at 55.5 percent compliance. This is a weighted score comprising 65.7 percent and 48.7 percent for BFP and AB respectively. The above performance is attributed to deviations in the indicators and targets in the planning and budgeting instruments. The MDA registered good alignment of the BFP and MPS to the NDPIII on some indicators, namely: Number of Urban Councils with PDPs guiding social services provision; Number of systems integrated with LIS; Number of NLIC staff capacities built; Number of LG Physical priorities profiled; Number of cities and Municipalities using the integrated revenue system; Percentage compliance to building code/standards; Number of Urban areas with updated physical plans, among others. However, non-alignment was noted on the other indicators, namely: Number of land titles issued; KM of international border reaffirmed; Hectares of land valued for land acquisition; Unit cost of housing; Proportion of wetlands restored; and Number of early warning systems set in Urban Areas, among others. Going forward, the MLHUD has harmonized their indicators for the next financial year which is also the final year of the NDPIII. The results framework has been used to prepare the BFP and MPS for the Ministry therefore it is expected that the indicators and targets will be more aligned.

d) MDA projects alignment

At this level, MLHUD is satisfactory at 78.3 percent. This is a weighted score of 33.3 percent, 100.0 percent and 75.0 percent for budget outturn, expenditure outturn and project performance respectively. The budget allocation for both USMID-AF, Hoima Oil Refinery Project and Retooling of Ministry of Lands, Housing and Urban Development Project is ongoing but behind schedule. The USMID-AF and CEDP projects are expected to exit the PIP in FY2022/23. The Ministry of Lands, Housing and Urban Development is also preparing a successor project to USMID-AF and thirteen (13) other new projects; however, these are still under the approval process of the Development Committee, MoFPED and the Ministry will need a lot of technical support to expedite projects development process.

Key emerging issues

i) In the year of assessment, a number of key interventions in NDPIII for MLHUD that should contribute to the overall goal and objectives remained unplanned and unfunded. These include: Land Information Systems (LIS) infrastructure maintenance; strengthening Ministerial Zonal Offices (MZOs) and Office of the Chief Government Valuer (CGV); implementation of the National Physical Development Plan; design and construction of Housing Research and Demonstration Park; capitalization of National Housing Construction Company Ltd, and; Construction of low-cost Housing, among others.

ii) It was also noted that a number of indicators lacked data since no surveys were undertaken. Going forward, it is important to engage stakeholders, such as the Uganda Bureau of Statistics (UBOS) on making data available for the indicators.

iii) The NDPIII results framework was not prioritised in the preparation of the BFP and MPS for the MoLHUD, thus a misalignment among the indicators and targets.

iv) The MLHUD has got two (2) projects that are exiting the PIP in the year of assessment. The projects are: Uganda Support to Municipal Infrastructure Development (USMID) Additional Financing Program, and; Competitiveness and Enterprise Development Project. It should be noted, however, that the projects' timeframe is ending but the works are still ongoing, with some areas of work as low as 50% progress, hence the need for proper project planning.

v) The MLHUD has conceptualised a number of projects and obtained clearance of the Development Committee (DC), MoFPED. The concepts need to be developed into fully fledged projects, thus the need for technical support to expedite project preparation.

FY2022/23 (Full Year)

MLHUDwas unsatisfactorily compliant at 45 percent. In particular, the MLHUD was 100.0, 83, 63.4 and 0.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

BFP FY2024-25

MLHUD is satisfactorily compliant at 70.0 percent. This a weighted score of 100.0, 0.0, 70.0 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

Vote 156. Uganda Land Commission (ULC)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	82.0	70.0	100.0
III. MDA Results Level Assessment (Outputs)	88.2	72.2	100.0
IV. NDPIII MDA Projects Implementation	30.0	53.0	0.0
Overall MDA Level Performance	**70.1**	**68.6**	**100.0**

Overall, ULC is moderately satisfactory at 68.6 percent level of compliance. This is a weighted score of 100, 70.0, 72.2 and 53.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the ULC is 100 percent compliant. ULC has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, ULC is 70.0 percent compliant. The budget allocation to the Vote is under one Programme (Natural Resources, Environment, Climate Change, Land and Water Management). The allocation of UGX 14.501bn is less than the NDPIII projection of UGX 38.312bn affecting workplan implementation and this is attributed to the budget cuts across government MDAs and subsequent reprioritization following the Covid-19 pandemic. The low absorption (only UGX 11.333 bn was absorbed) was also attributed to late release of the development budget under the Retooling Uganda Land Commission (ULC) Project. The funds (UGX 0.650 bn) are not yet released as at Q3.

c) Alignment of the BFP and Annual Budget

At this level, ULC is 72.2 percent compliant. This is a weighted score comprising 100.0 percent and 53.684 percent for BFP and AB, respectively. The fair performance is attributed to the reprioritization of indicators that focused the Vote on the activities that they execute regularly. It is worth noting, however, that little has been achieved on the NDPIII targets in the practical areas of: undertaking a comprehensive government land inventory, land consolidation, titling and land banking, strengthening capacity of land management institutions (state and non-state actors), establishing a land bank facility, among others, since the higher level indicators were not prioritized, such as: for example: a fully functional land fund; Hectares of government land secured for infrastructure corridors ('000'); No. of housing units constructed; No. of public open spaces created, and; Hectares of public agriculture farmlands and ranches established, among others. The fair performance is also attributed to the deviation of AB targets from the reprioritized NDPIII as well as varying formats of budgeting instruments.

d) Projects Alignment

At this level ULC is 53.0 percent compliant. This is a weighted score of 0, 80 and 75.0 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to the low release of funds for the projects compared to the NDPIII projection. ULC has one retooling project which was allocated UGX 0.650bn against the NDPIII MTEF of UGX 0.789bn and at half year all the funds had not been released.

e) The key emerging issues are:

i) Planning: Inconsistency in the indicators in the budget documents where the practical areas of the NDPIII indicators don't have targets in the budget instruments thus affecting the assessment. Critical activities, such as re-designing the land fund to enhance efficiency and equity in land use, acquiring land for infrastructure/utility corridors to facilitate integrated planning need to be properly planned for.

ii) Institutional leadership: During the year under assessment, members of the ULC top management remained under interdiction due to administrative issues and this affected decision making and workplan implementation. ULC also has a lean staffing structure that deprives the Commission of critical cadres to enable it effectively execute its mandate.

iii) Non–Tax Revenue (NTR): As indicated in the NDPIII, the potential of NTR is immense, however, this is constrained by the manual collection systems and as such, the revenue collections have remained meagre under the year of assessment. Interventions that to improve efficiency of the NTR include: establishment of a government land inventory (data base) of new applicants to guide on the expected annual collections, automated communication system to facilitate sharing of reminder messages to the people/debtors whose ground rent has expired, and; deployment of enforcement officers to ensure that people pay the ground rent.

iv) Coordination with other MDAs: Coordination with other Ministries, Departments and Agencies (MDAs) which are involved in land acquisitions needs to be strengthened for harmonization of activities under the land bank.

FY2022/23 (Full Year)

The ULC was satisfactorily compliant at 70.1 percent. This shows a 12.5 percent improvement from last year's performance of 57.6 percent. In particular, the ULC was 100, 82.0, 88.2 and 30.0 percent compliant at MDA planning, resource allocation, budget instruments and project performance respectively. The satisfactory performance is attributed to having in place a well aligned strategic plan to NDPIII and perfect scores in planning following the reprioritization exercise and a high budget outturn (97.62 percent) following the slight deviation between budget allocation (40.11bn), budget release (30.988bn) and budget absorption (30.253bn).

BFP FY2024/25

The ULC is satisfactory at 100.0 percent compliant. This a weighted score of 100 percent compliant at MDA Planning and 100 percent at budget instruments, respectively. This performance is attributed to an alignment between the NDPIII targets which are the desired high level as per the ULC mandate and the BFP which highlights low level operations targets.

Vote 104. Parliamentary Service Commission (PSC)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	88	88	0
III. Results Level Assessment (Outputs)	79	79.8	76.3
IV. Projects Implementation	93	55	50
Overall MDA Level Performance	**88**	**76.9**	**47.9**

The Parliamentary Commissionis satisfactorily compliant at 76.9 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 88.0 with regard to Resource Allocation, 79.8 percent under Results Level Assessment (Outputs) and 55.0 percent for project implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the Parliamentary Commissionis 100.0 percent satisfactorily compliant. The Commission has an approved Strategic Plan in place that is aligned to the NDPIII in terms of timeframe and content.

2. **Resource Allocation**

At this level, the Parliamentary Commission is 88.0 percent compliant. This satisfactory alignment is attributed to adequate release and expenditure performance. The resource allocation is not in line with the NDPIII MTEF as the planned resource envelope was 1,010.8 but the BFP allocation on only UGX876.4. In addition, the budget was later revised to UGX 946 of which more than half (UGX 492) was released by the end of the second quarter.

3. **Alignment of the BFP and Annual Budget**

At this level, the Parliamentary Commission is 79.8 percent compliant. This is a weighted score comprising 79.6 percent and 80.0 percent for BFP and AB respectively. Whereas the Parliamentary Commissionhas mixed deviations in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, the Commission in some cases performed higher than expected in comparison to the NDPIII targets.

The MDA registered alignment on the following outputs: Legislations enacted, International and regional treaties, conventions and protocols domesticated, Improved citizen engagement and participation, Parliamentary Bill tracking system developed and maintained, Operationalised evidence-based Parliamentary oversight, Enhanced mechanisms for clearing backlog of constitutional reports, Improved attendance of MPs at Plenary, Improved attendance of MPs at committees, International and regional Parliamentary engagements attended, Enhanced engagements between Parliament, LG Councils and the electorate, Appropriation act (NBFP, CFR, Annual estimates, Supplementary Appropriation acts), New

Chamber of Parliament, Parliament equipped and furnished, Enhanced ICT infrastructure, Parliament museum, Upgraded and functional systems of planning, monitoring and evaluation, Capacity of MPs and staff of Parliament built, Operationalised Gender desk in Parliament, Enhanced uptake and use of evidence.

4. Projects alignment

At this level, the Parliamentary Commission is 55.0 percent compliant. This is a weighted score of 100, 50.0 and 50.0 for budget allocation, outturn and project performance respectively. It is worth noting that the MDA has two projects namely; Rehabilitation of Parliament and Retooling of the Parliamentary Commission whose performance was not very satisfactory and this attributed to the half year budget releases so far.

Vote 014. Ministry of Health (MoH)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	58	100.0
III. MDA Results Level Assessment (Outputs)	82.4	84.4	100.0
IV. NDPIII - MDA Projects Implementation	62.1	63.8	60.0
Overall MDA Level Performance	**83.3**	**71.9**	**88.0**

Ministry of Healthis satisfactorily compliant at 71.9 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 58 percent with regard to Resource Allocation, 84.4 percent under Results Level Assessment (Outputs) and 63.8 percent for Projects Implementation. Details are discussed as below.

1. Existence of Strategic Plan:

At this level, the Ministry of Health is satisfactorily compliant at 100 percent. The Ministry has a Strategic Plan in place and was offered a certificate of plan approval from the National Planning Authority.

2. Resource Allocation

At this level, the Ministry of Health is moderately satisfactorily compliant at 58.0 percent. The MoH budget allocation is under the Human Capital Development Programme. The resource allocation is in line with the NDPIII MTE. By half year, only 47% of the resource had been released for use by MOH.

3. Alignment of the BFP and Annual Budget

At this level, MoH is satisfactorily compliant at 84.4 percent. This is a weighted score comprising 84.4 percent and 84.4 percent for BFP and AB respectively. This relatively good performance is largely on the Annual Budget Target Reporting where MOH reports on most of the PIAP indicators in its reports.

MOH registered alignment on the following NDPIII outputs: No. of health workers in the public and private sector trained in integrated management of malaria, CHEW policy and strategy approved and operationalized, Number of Regional Ambulance Hubs established, No. of Health Center Rehabilitated and Expanded, Medical equipment inventory maintained and updated, National health research, and innovation agenda in place and Health research publications and Strategic plans developed.

However non-alignment was registered on the following outputs: National food fortification policy and law in place, Joint Health Professionals law in place, National ES Policy and Strategic Plan in place, Service standards and service delivery standards for health reviewed and disseminated, Medical Credit Fund provided, Regulations on sweetened beverages and alcohol developed and Number of surveillance visits conducted.

4. Projects alignment

At this level, the MOH is moderately satisfactory compliant at 63.8 percent. This is a weighted score of 37.5, 66.7 and 66.7 for budget allocation, half year budget outturn and project performance respectively.

Key emerging issues

i. Ministry of Health misses out on reporting a significant number of indicators in its reports, this is evident in the overall Quarterly reports in relation to the BFP and PIAP.
ii. Poor project reporting for example as Strengthening Capacity of Regional Referral Hospital and Uganda Covid-19 Response and Emergency Preparedness Project (UCREPP) are not reported on FY 23/24.
iii. Drip financing for project leading to poor performance, there is a lot of discrepancy between the budget allocated to projects and actual outturn hence leading to poor project performance in the Ministry. We not that all projects are behind their implementation schedule hence need fast tracking.

FY2022/23 (Full Year)

The Ministry of Health satisfactorily emerged compliant at 83.3 percent. Specifically, the ministry was 100, 100, 82.4 and 62.1 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

The MDA performed well in resource allocation. However, the MDA performed convincingly with regard to Results Level Assessment (Outputs) due to reporting on achieved planned targets and on the reporting on a significant number of indicators.

It is worth noting, that MDA prioritized projects such as the Uganda Reproductive Maternal & Child Health Services Improvement Project, Global Fund for AIDS, TB and Malaria and Rehabilitation and Construction of General Hospitals. These among other projects had large output indicators reported on hence an 82.4% score realization of output.

BFP FY2024-25

The Ministry of Health is satisfactorily compliant at 88 percent. This a weighted score of 100.0, 100.0, 100.0 and 60.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

The MDA recorded alignment on the following NDPIII outputs: Hours taken to respond to an emergency, Vitamin A second dose coverage for under-fives (%), Prevalence of stunting among children under 5years (%), % of children exclusively breastfed for 6 months, No. of youth-led HIV prevention programs designed and implemented, No. of condoms procured and distributed (Millions), % of key populations accessing HIV prevention interventions, % of Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing, % of HIV positive pregnant women initiated on ARVs for EMTCT, Malaria prevalence rate (%), Viral Load suppression (%), NTD Control and Elimination Plan revised, Proportion of people accessing interventions against the target Population, % of epidemics detected timely

Vote 134. Health Service Commission (HSC)

Health Service Commission (HSC)contributes to primarily one NDPIII programme which is: Human Capital Development.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	100	100.0
III. MDA Results Level Assessment (Outputs)	70.4	80.0	100.0
IV. NDPIII - MDA Projects Implementation	100.0	100.0	100.0
Overall MDA Level Performance	**91.1**	**94.0**	**100.0**

Health Service Commission (HSC) is satisfactorilycompliant at 94.0 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 100.0 with regard to Resource Allocation, 80.0 percent under Results Level Assessment (Outputs) and 100.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the Health Service Commission (HSC) is satisfactorily compliant at 100.0 percent. The HSC has a Strategic Plan in place and was offered a certificate of plan approval by the National Planning Authority.

2. **Resource Allocation**

At this level, the Health Service Commission (HSC) is satisfactorily compliant at 100.0 percent. The HSC budget allocation is under the Human Capital Development Programme. The resource allocation is in line with the NDPIII MTEF.

3. Alignment of the BFP and Annual Budget

At this level, Health Service Commission (HSC)is satisfactory compliant at 80.0 percent. This is a weighted score comprising 100 percent and 66 percent for BFP and AB respectively. This poor performance is largely on the Annual Budget Target Reporting where Health Service Commission (HSC)misses out on reporting a significant number of indicators in its reports.

The MDA registered alignment on the following NDPIII outputs: Human resources recruited to fill vacant posts; Schemes of service developed; E-personnel performance management, monitoring and reporting system developed; support supervision for in districts, RRH and NRHS while non-alignment was reported on the Human resource decisions for health decisions made.

4. Projects alignment

At this level, the Health Service Commission (HSC) is satisfactorily compliant at 100.0 percent. This is a weighted score of 100.0, 100.0 and 100.0 for budget allocation, half year budget outturn and project performance respectively.

5. Key emerging issues

i. Discrepancies between actual and planned recruitments due Some institutions did not have wage or did not get clearance to recruit leading to this short fall.
ii. Persistent Failure to attract some categories of Health Workers for example Senior Consultants, Consultants and Medical Officers Special Grade, Pharmacists and Antiesthetic Officers.
iii. Continued delayed in confirmation of recruitment needs by Health Institutions affects the timeliness for recruitment.

FY2022/23 (Full Year)

Health Service Commission (HSC)was satisfactorily compliant at 91.1 percent. In particular, the HSC was 100.0, 100.0, 70.4 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Thus, the MDA performs well in resource allocation.

BFP FY2024-25

Health Service Commission (HSC) is satisfactorily compliant at 100 percent. This a weighted score of 100.0, 100.0, 100.0and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

Vote 116. National Medical Stores (NMS)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	82	100.0
III. MDA Results Level Assessment (Outputs)	91.0	80.0	100.0
IV. NDPIII - MDA Projects Implementation	100.0	85.0	100.0

Overall MDA Level Performance	**97.3**	**84.1**	**100.0**

National Medical Stores is satisfactory compliant at 84.1 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 82 percent with regard to Resource Allocation, 80.0 percent under Results Level Assessment (Outputs) and 85.0 percent for Projects Implementation.

1. **Existence of Strategic Plan:**

At this level, NMS is satisfactorily compliant at 100 percent. The National Medical Stores has a Strategic Plan in place and was offered a certificate of plan approval.

2. **Resource Allocation:**

At this level, the NMS is satisfactorily compliant at 82.0 percent. The budget resource allocation is under the Human Capital Development Programme and in line with the NDPIII MTEF.

3. **Alignment of the BFP and Annual Budget:**

NMS is satisfactorily compliant at 80.0 percent. This is a weighted score comprising 84.4 percent and 84.4 percent for BFP and AB respectively. This good performance is largely attributed to Annual Budget Target reporting captured in NMS reports. A significant number of indicators in its reports are captured as in the PIAPs. The MDA registered alignment on the following few NDPIII outputs: Harmonized guidelines on procurement of EMHS, Safety of EMHS in LMD, Stock out period of EMHS, Number of Technicians trained and deployed.

The MDA registered non-alignment on the following NDPIII outputs: Functional National Stock Pile for Medical Counter Measures, Number of supply chain processes fully integrated on ERP, Quantified EMHS needs by region to mention but a few.

4. **Projects alignment**

The MDA, is satisfactory compliant at 85.0 percent. This is a weighted score of 100, 100 and 75 for budget allocation, half year budget outturn and project performance respectively. Notably the NMS has allocated funds to accomplish a retooling project over the financial year FY2023/24 with all the funding appropriately assigned.

5. **Key emerging issues**

i. National Medical Stores reports there is no funding increase proportionate to the subsequent increase in population attending Regional Hospitals. These funds used to purchase Medicines and Health Supplies have caused serious stockouts over the past financial years. If left un checked going forward, medical disaster is eminent.

ii. Several output indicators in the reports did not have captured data; for example % of functional EPI fridges, % Availability of vaccines (zero stock outs), % of health facilities with 95% availability of 41 basket of EMHS, Percentage of HIV and AIDS budget that is funded, disaggregated by funding source, Social Safety

& Health guidelines in place. These need to be re aligned in the reporting structure clearly to ease assessment in future reviews.

FY2022/23 (Full Year)

The NMS is satisfactorily compliant at 97.3 percent overall MDA performance. Specifically, the MDA scored 100, 100, 91.0 and 100.0 percent compliancy levels for MDA Planning, Resource Allocation, budget instruments and project performance, respectively. National Medical Stores exhibited proper resource allocation.

BFP FY2024-25

National Medical Stores is satisfactorily compliant at 100 percent. This a weighted score of 100.0 each for the elements at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

Vote 161. Mulago Hospital Complex (MHC)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100.0	100.0	100.0
II. Resource Allocation	100.0	44	100.0
III. Results Level Assessment (Outputs)	39.6	67.7	45.5
IV. Projects Implementation	100	55.0	100
Overall MDA Level Performance	**81.9**	**60.0**	**83.7**

Overall MDA Score:

MHC is moderately satisfactory compliant at 60.0 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 44 with regard to Resource Allocation, 67.7 percent under Results Level Assessment (Outputs) and 55.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. Existence of Strategic Plan

At this level, the MHC is satisfactorily compliant at 100.0 percent. MHC has a Strategic Plan in place and was offered a certificate of plan approval.

2. Resource Allocation

At this level, the MHC is unsatisfactorily compliant at 44 percent. It' budget allocation is under the Human Capital Development Programme. But 45.6 percent of their budget was released which didn't enable an efficient resource allocation. The resource allocation is not in line with the NDPIII MTEF.

3. Alignment of the BFP and Annual Budget

At this level, MHC is moderately satisfactorily compliant at 67.7 percent. This is a weighted score comprising 56.7 percent and 75.4 percent for BFP and AB respectively. This moderate performance is attributed to the fact the MHC misses out on reporting a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: Health research publications, No. of public health sector staff houses constructed, No. of fully equipped and adequately funded equipment maintenance workshops, No. of health workers trained, Medical equipment inventory maintained and updated.

Non-alignment was registered on the following outputs: health workers in the public and private sector trained in integrated management of malaria, new HIV infections per 1,000 uninfected population, by sex, age and key populations (incidence rate), youth-led HIV prevention programs designed and implemented, condoms procured and distributed (Millions), key populations accessing HIV prevention interventions, Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing, HIV positive pregnant women initiated on ARVs for EMTCT, stakeholder engagements in the HIV prevention effort to address the socio-cultural, gender and other structural factors that drive the HIV epidemic, workplaces with male-friendly interventions to attract men to use HIV prevention and care services, Malaria prevalence rate, Viral Load suppression.

4. **Projects alignment**

At this level, the MHC is moderately satisfactory compliant at 55 percent. This is a weighted score of 100.0, 100.0 and 0.0 for budget allocation, budget outturn and project performance respectively. This performance was largely attributed to the failure of alignment with the NDPIII allocations and the budget and only 9.5 percent of the released funds were spent.

Key emerging issues

i) The BFP falls short of capturing some NDPIII indicators thus making the assessment cumbersome.
ii) The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.

FY2022/23 (Full Year)

MHC was satisfactorily compliant at 81.9 percent. In particular, the MHC was 100.0, 100.0, 39.6 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Unsatisfactory performance is reported on results alignment, primarily attributed to non-reporting on a significant number of NDPIII indicators.

BFP FY2024-25

MHC is satisfactorily compliant at 83.7 percent. This a weighted score of 100.0, 100.0, 45.7 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The BFP allocated UGX 12.887bn to the retooling project which is in line with the planned target allocations. Therefore, unsatisfactory performance is on account on results (outputs) assessment (45.5 percent), attributed to mismatch between the targets and indicators in the budget instruments and the NDPIII and in many cases non-reporting on a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: Health research publications, public health sector staff houses constructed, fully equipped and adequately funded equipment maintenance workshops, health workers trained, Medical equipment inventory maintained and updated

Non-alignment was registered on the following outputs: health workers in the public and private sector trained in integrated management of malaria, new HIV infections per 1,000 uninfected population, by sex, age and key populations (incidence rate), youth-led HIV prevention programs designed and implemented, condoms procured and distributed (Millions), key populations accessing HIV prevention interventions, Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing, HIV positive pregnant women initiated on ARVs for EMTCT, stakeholder engagements in the HIV prevention effort to address the socio-cultural, gender and other structural factors that drive the HIV epidemic, workplaces with male-friendly interventions to attract men to use HIV prevention and care services, Malaria prevalence rate, Viral Load suppression.

Vote 180. Mulago Women & Neonatal Hospital

Mulago Specialized Women and Neonatal Hospital (Mulago SWNH)contributes to primarily one NDPIII programme which is: Human Capital Development.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	100	100.0
III. MDA Results Level Assessment (Outputs)	45.1	46.3	34.3
IV. NDPIII - MDA Projects Implementation	72.0	100.0	100.0
Overall MDA Level Performance	**75.1**	**83.9**	**80.3**

Mulago Specialized Women and Neonatal Hospital is satisfactorily compliant at 83.9 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 100.0 with regard to Resource Allocation, 46.3 percent under Results Level Assessment (Outputs) and 100.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the Mulago Specialized Women and Neonatal Hospital is satisfactorily compliant at 100.0 percent. The Mulago SWNH has a Strategic Plan in place and was offered a certificate of plan approval.

2. **Resource Allocation**

At this level, the Mulago Specialized Women and Neonatal Hospital is satisfactorily compliant at 100.0 percent. The Mulago SWNH's budget allocation is under the Human Capital Development Programme. The resource allocation is in line with the NDPIII MTEF.

3. Alignment of the BFP and Annual Budget

At this level, Mulago Specialized Women and Neonatal Hospital is unsatisfactorily compliant at 46.3 percent. This is a weighted score comprising 60.0 percent and 37.1 percent for BFP and AB respectively. This poor performance is largely on the Annual Budget Target Reporting where Mulago SWNH misses out on reporting a significant number of indicators in its reports.

The MDA registered alignment on the following NDPIII outputs: Health workers trained; Uganda National Minimum Health Care Package (UMNHCP) implemented in all health facilities based on the level; Functional Quality of Care Assessment program and CQI Committees at all levels; and Strategic plans developed.

The MDA registered non-alignment on the following NDPIII outputs: Health facilities providing adolescent friendly services; Health facilities at all levels equipped with appropriate and modern medical and diagnostic equipment; Partnerships and multi-sectoral networks established and strengthened; and Regional Technical Supervisory Structures established.

4. Projects alignment

At this level, the Mulago Specialized Women and Neonatal Hospital is satisfactorily compliant at 100.0 percent. This is a weighted score of 100.0, 100.0 and 100.0 for budget allocation, half year budget outturn and project performance respectively.

Key emerging issues

i. Mulago SWNH misses out on reporting a significant number of indicators in its reports.

FY2022/23 (Full Year)

Mulago Specialized Women and Neonatal Hospital was satisfactorily compliant at 75.1 percent. In particular, the Mulago SWNH was 100.0, 100.0, 45.1 and 72.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Thus, the MDA performs well in resource allocation. However, the MDA performed poorly with regard to Results Level Assessment (Outputs) primarily due to failure to achieve some planned targets and on the most part non-reporting on a significant number of indicators. Additionally, in line with the MDA's retooling project, 98percent of the funds allocated were released, and 95percent of the releases were spent.

BFP FY2024/25

Mulago Specialized Women and Neonatal Hospital is satisfactorily compliant at 80.3 percent. This a weighted score of 100.0, 100.0, 34.3 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

The MDA registered alignment on the following NDPIII outputs: Health workers trained; Uganda National Minimum Health Care Package (UMNHCP) implemented in all health facilities based on the level; Functional Quality of Care Assessment program and CQI Committees at all levels; and Strategic plans developed. However, the following NDPIII indicators have not been prioritized in the BFP: reduction in neonatal death; Increase in Health promotion activities; Increase in mentorship visits; Increase in media presentations; Increase in wellness checkups; Increase in family planning services; Increase of super specialized clinic outpatient attendances; Increase of diagnostic investigations carried out; Increase in specialized inpatient attendances; of referred patients who receive specialized health care; Number of research reports published; Staff trained for increased capacity; Number of staff supported in professional certification and development; and Monitoring and evaluation meetings conducted among others.

Vote 114. Uganda Cancer Institute (UCI)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	96	88	100.0
III. MDA Results Level Assessment (Outputs)	23.1	40.0	65
IV. NDPIII - MDA Projects Implementation	97.0	75.0	100
Overall MDA Level Performance	**74.9**	**70.9**	**89.5**

Overall, UCI is satisfactory at 70.9 percent level of compliance. This is a weighted score of 100, 88, 40.0 and 75.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, UCI is compliant. UCI has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level UCI is 88 percent complaint. The budget allocation to the Vote is lumped under the Human Capital Development programme. UCI was allocated UGX. 67 billion against the NDPIII projection of UGX 44.835 billion.

c) Alignment of the BFP and Annual Budget

At this level, UCI scored 40.0 percent and is unsatisfactory. This is a weighted score comprising 18.2percent and 26.4 percent for BFP and AB, respectively. The performance is attributed to the deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments. UCI registered alignment on the following NDPIII outputs: National education and awareness campaigns undertaken, cancer incidence and prevalence Report produced, Increased access to cancer treatment at regional level, Number of research manuscripts published, Increased adoption of modern cancer control innovations, Epidemiological research strengthened, Enhanced research collaborations among others.

Non-alignment was registered on the following outputs: Number of static cancer clinics conducted, Increased patients' safety, Management Information Systems Strengthened, cancer care national standards developed and disseminated quarterly on- job training and mentorship programmes undertaken among others.

d) Projects Alignment

At this level UCI is 75 percent compliant. This is a weighted score of 0, 100 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to the alignment of the released of funds for the project compared to the NDPIII projection. UCIhas three projects i.e.Uganda Cnacer Institute project which was allocated Ugx 24.0 bn against the NDPIII MTEF of Ugx 23.995bn and half year outturn of Ugx 11.998 bn. The ADB Support to UCI project which was allocated Ugx 1.005bn and a half year release of Ugx 0.502bn. The Retooling of Uganda Cancer Institute project which was allocated Ugx. 0.679bn against the NDPIII MTEF of Ugx. 1.131bn. the projected also had an annual allocation of Ugx. 0.679bn and half year release of Ugx. 0.339bn.

e) The key emerging issues are:

i) There is a slight mismatch between the results and indicators in the budget instruments and the NDPIII.

FY2022/23 (Full Year)

UCI was 74.9 percent which was satisfactory. In particular, UCI was 100, 96, 23.1 and 97.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The performance is attributed to UCI's the low release in comparison to the allocation.

BFP FY2024/25

UCI is satisfactory at 89.5 percent compliant. This a weighted score of 100, 100, 65.0 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is attributed to the alignment of BFP resource allocation to the NDPIII projection to the Vote's activities.

Vote 115. Uganda Heart Institute (UHI)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	82	30	100.0
III. MDA Results Level Assessment	48.0	40.0	33.3

(Outputs)			
IV. NDPIII - MDA Projects Implementation	65.0	50.0	100.0
Overall MDA Level Performance	**68.5**	**46.0**	**80.0**

Uganda Heart Institute is unsatisfactory compliant at 46.0 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 30 percent with regard to Resource Allocation, 40.0 percent under Results Level Assessment (Outputs) and 50.0 percent for Projects Implementation.

1. **Existence of Strategic Plan:**

At this level, the Institute is satisfactorily compliant at 100 percent. The institute has a Strategic Plan in place and was offered a certificate of approval.

2. **Resource Allocation**

At this level, the Uganda Heart Institute is unsatisfactorily compliant at 30 percent. The UHI budget allocation is under the Human Capital Development Programme. The resource allocation is in line with the NDPIII MTEF however the institution has a half year out turn of UGX. 26.733B, which is rather higher than the approved UGX. 25.942B. Notably the institution has a lower NDP III MTEF of UGX. 23.338B

3. **Alignment of the BFP and Annual Budget**

At this level, UHI is unsatisfactorily compliant at 40 percent. This is a weighted score comprising 40.0 percent and 40.0 percent for BFP and AB respectively. This poor performance is largely drawn to the fact that Annual Budget Target Reporting is not aligned to the HCD PIAP indicators, what is captured by the institute is from the Strategic plan.

UHI logged almost all PIAP indicators missing from their output indicators., what was recorded in their reports was directly rather as per their approved strategic plan. These included; % Completion of communication strategy, Number of TV talk shows, Number of radio talk shows, Number of newspaper publications, Number of Health camps participated in by UHI, Number of support supervision visits to RRHs, Number of risk surveys conducted, Carryout annual cardiovascular disease incidence and prevalence assessments, Report and publish annual cardiovascular disease incidence and prevalence for the project obtained, %. of eligible population screened, % Completion of the Pediatric to mention but a few.

4. **Projects alignment**

At this level, the Uganda Heart Instituteis moderately satisfactory compliant at 50.0 percent. This is a weighted score of 50, 50 and 75.0 for budget allocation, half year budget outturn and project performance respectively.

Key Emerging Issues

i. Uganda Heart Institute outputs are not significantly aligned to the PIAPs. They significantly report on a number of indicators as per their strategic plan.
ii. Of what is reported on, repetition is rather common for outputs such as Number of publications by UHI staff, No. of centres of excellence established commissioned and functional.
iii. A number of projects raised unspent balances for a number of reasons including, long waits in loan agreement signing and declaration of the project effectiveness dates, delays in the procurement process and these have registered high Unspent Balances and Over-Expenditure in the Approved Budget (Ushs Bn)

FY2022/23 (Full Year)

The UHI is moderately satisfactorily compliant at 68.5 percent. Specifically, the institution was 100, 82, 48.0 and 65.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Overall performance of the FY22/23 was good despite the budget constraints. UHI reportedly performed 475 cardiac interventions with support from its partners in term of supplies and technical support. Arising from collaborations with other researchers, 25 research publications on heart disease and its management were done in peer reviewed journals. Despite having no budget for heart outreaches, UHI participated in 11 health camps funded by the host organisations.

Thus, the MDA performed well in resource allocation. However, UHI underscored with regard to Results Level Assessment (Outputs) due to low reporting on achieved planned targets as well as the fact that what they report on is not captured in the PIAPs

Furthermore, Variation in performance for heart care services is attributed to donations from UHI partners. For instance, two heart surgery camps funded by UHI partners were held and over 20 interventions were performed.Patients in need of catheterization procedures had to purchase their own devices because of the constrained budget which constrains the service delivery.Delays in signing of the loan agreement for the UHI Infrastructure Development Project affected implementation of most of the project activities hence constraining the plans of the Institute.A reallocation of funds worth UGX 0.366 billion was made to cater for servicing and maintenance of the UHI Catheterization Laboratory. Therefore, some of the items such as the ACT machine, wall monitors, office and I.T equipment among others were not procured.

BFP FY2024-25

The UHI is satisfactorily compliant at 80.0 percent. This a weighted score of 100, 100.0, 33.3, 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

The UHI generally recorded poor alignment on a number of NDPIII outputs however the reports focused on the outputs captured in their strategic plan such as; number of staff trained, Number of research proposals developed by UHI staff, No. of centres of excellence established commissioned and functional among a few.

Vote 151. Uganda Blood Transfusion Service (UBTS)

Summary of Performance

Level of Assessment	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	95	33	100.0
III. Results Level Assessment (Outputs)	40.3	42.0	58.2
IV. Projects Implementation	70.0	75.0	0.0
Overall MDA Level Performance	**71.7**	**55.1**	**57.5**

UBTS is moderately satisfactorilycompliant at 55.1 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 33.0 with regard to Resource Allocation, 42.0 percent under Results Level Assessment (Outputs) and 75.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, UBTS is 100.0 percent satisfactorily compliant. UBTShas an approved Strategic Plan in place.

2. **Resource Allocation**

At this level, UBTS is 33.0 percent unsatisfactorily compliant in year 2023/24. UBTS budget allocation is under the Human Capital Development Programme and resource allocation is in line with the NDPIII MTEF.

3. **Projects alignment**

At this level, UBTS is 75.0 percent compliant. This weigh a score of 100.0, 0.0 and 75.0 for budget allocation, outturn and project performance respectively. It is worth noting that the MDA has only one retooling project whose performance was moderately satisfactory, mainly attributed low budget releases.

4. **The Key emerging issues are;**
   i. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.

FY2022/23 (Full Year)

UBTS was satisfactorily compliant at 71.7 percent. In particular, UBTS was 100.0, 95.0, 40.3 and 70.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The satisfactory performance is attributed to UBTS's high absorption of the allocated and released funds.

BFP FY2024-25

UBTS is moderately satisfactorily compliant at 57.5 percent. This a weighted score of 100.0, 100.0, 58.0 and 0.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This largely attributed to the non-alignment of the NDPIII targets and the BFP targets. The following NDPIII indicators have not been prioritized in the BFP: : proportion of repeat donors, proportion of blood and blood products used, proportion of Health Care Facilities with established Blood Transfusion Committees, number of multipurpose buildings constructed and equipped, number of upgraded and equipped blood Collection and Distribution Centers, number of functional Repository Centres established at District General Hospitals, number of Repository Centres supervised, number of strategic studies on blood transfusion, proportion of hospitals with established Transfusion committees, number of functional competent training teams as well as proportion of health care facilities covered on clinical interface among others.

Vote 107. Uganda AIDS Commission (UAC)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	88	0.0
III. MDA Results Level Assessment (Outputs)	66.7	77.5	40.0
IV. NDPIII - MDA Projects Implementation	70.0	90.0	0.0
Overall MDA Level Performance	**77.4**	**86.7**	**22.0**

Overall, UAC is satisfactory at 86.7 percent level of compliance. This is a weighted score of 100, 88, 77.5 and 90 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, UAC is 100 percent compliant. UAC has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, UAC is 88 percent complaint. The budget allocation to the Vote is lumped under one programme; Human Capital Development. The MDA's allocation of UGX 17.199bn is slightly above the NDPIII projection of UGX 29.035bn.

c) Alignment of the BFP and Annual Budget

At this level, UAC is 77.5 percent complaint. This is a weighted score comprising 85.0 percent and 72.5 percent for BFP and AB, respectively. The performance is attributed to a clear alignment of AB and BFP targets from the NDPIII. UAC registered alignment in the following NDP III indicators: Proportion of MDAs/DLGs with institutional HIV and AIDS strategic plans aligned to NSP; Number of new HIV infections per1,000 uninfected population, by sex, age and key populations (incidence rate); Proportion of MDAs with HIV and AIDS Mainstreamed in their development Plans; and Proportion of MDAs/DLGs with functional HIV and AIDS structures (DACs & PHA Networks).

Aligned indicators notwithstanding, UAC has registered non-alignment in a number of areas which include: No. of health workers trained to deliver KP friendly services, % of HIV positive pregnant women initiated on ARVs for EMTCT, Proportion of MDAs with HIV and AIDS Mainstreamed in their development Plans and Number of HIV test kits procured and distributed.

d) Projects Alignment

At this level UAC is 90.0 percent compliant. This is a weighted score of 0, 100 and 100 percent, for budget outturn, expenditure outturn and project performance respectively. This performance is highly attributable to the timely release of funds for the project in the second quarter. UAC has one retooling project which was allocated UGX 1.221bn not significantly different from the NDPIII MTEF of UGX 1.82bn. At half year, UGX 0.31bn of the approved 0.6 had been released.

e) The key emerging issues are:

i) There is a mismatch between the budget allocations and the actual outturn (released) for UAC for both the MTEF and projects.

ii) There is a mismatch between the results and indicators in the budget instruments and the NDPIII.

FY 2022/23 (Full Year)

Uganda Aids Commission was satisfactorily compliant at 77.4 percent. This is a weighted score of 100, 88, 66.7 and 70 percent compliance at Planning, Resource Allocation, budget instruments and project performance respectively. There is an insignificant difference between the full year of 2020/2021 and 2021/2022. This is largely attributed to the alignment between NDPIII, BFP and Annual budgets.

BFP FY 2024/2025

UAC is 22.0 percent compliant at this level. This is a weighted score of 100percent, 0percent, 40percent and 0percent compliant at MDA planning and budget instruments. There is no any significant difference in allocation of resources between the NDPIII MTEF and BFP for the same financial year. NDPIII MTEF projected 19bn compared to BFP budget of 16.597bn.

Vote 178. Kawempe National Referral Hospital

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	98	100.0
III. MDA Results Level Assessment (Outputs)	75.0	66.7	71.4
IV. NDPIII - MDA Projects Implementation	100.0	85.0	100.0

Overall MDA Level Performance	**88.9**	**84.8**	**91.4**

Overall, Kawempe Referral Hospital is satisfactory at 84.8 percent level of compliance. This is a weighted score of 100, 98, 66.7 and 85.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, Kawempe Regional Referral Hospital is 100 percent compliant. The referral hospital has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level Kawempe Referral Hospital is satisfactory at 98 percent compliant. The budget allocation to the Vote is lumped under the Human Capital Development programme. The allocation (UGX. 16.595 billion) is above the NDPIII projection (UGX. 17.012 billion).

c) Alignment of the BFP and Annual Budget

At this level, Kawempe Referral Hospital is moderately satisfactory at 66.7 percent compliant. This is a weighted score comprising the BFP and AB, respectively. The performance is attributed to the deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments. The MDA registered alignment on the following NDPIII outputs: % of health facilities providing immunization services by level, % of quarterly review meetings held at all levels, Mid and end term evaluation of Strategic plans and selected interventions undertaken among others.

Non-alignment was registered on the following outputs: Health facilities providing adolescent friendly services, Functional Quality of Care Assessment program and CQI Committees at all levels, Resources mobilized and utilized efficiently, % recommended medical and diagnostic equipment available and functional by level among others.

d) Projects Alignment

At this level, Kawempe Referral Hospital is satisfactory at 85 percent compliant. This is a weighted score of 100, 100 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to the low release of funds for the projects compared to the NDPIII projection. Kawempe Referral Hospital has one retooling project.The project was allocated UGX 0.9bn against the NDPIII MTEF of UGX 0.9bn, and Ugx 0.45bn at half year. In addition, the BFP and AB allocated UGX1.5bn and UGX 1.5 bn respectively against the NDPIII.

The key emerging issues are:

i) There is a mismatch between the results and indicators in the budget instruments and the NDPIII.

ii) The indicators in the CoC tool are not customized to the MDA's respective activities which hinders proper assessment.

FY2022/23 (Full Year)

Kawempe Referral Hospital performance satisfactory at 88.9 percent compliant. In particular, Kawempe Referral Hospital was 100, 88, 75 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The satisfactory performance is attributed to the hospitalhigh absorption of the allocated and released funds.

BFP FY2024/25

Kawempe Referral Hospital is satisfactory at 91.4 percent compliance. This a weighted score of 100, 100, 71.4 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is attributed to the highly aligned BFP resource allocation to the NDPIII projection to the Vote's activities and retooling project. However, the following NDPIII indicators have not been prioritized in the BFP: % of priority programs integrating HIV care and treatment (TB, Nutrition, Family Planning, Cancer of the cervix screening, Hepatitis B & C screening, HPV Vaccination for girls, Sexual and Reproductive Health, SGBV), No. of girls immunized against cervical cancer by 10 years (%) ,% of high risk population receiving PrEP and PEP, Medical equipment inventory maintained and updated, % of facilities with Annual Training plans based on the TNA.

Vote 162. Butabika Hospital

Butabika National Referral Hospital (NRH) contributes to primarily one NDPIII programme which is: Human Capital Development.

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100.0	100.0	100.0
II. Resource Allocation	100.0	100.0	100.0
III. Results Level Assessment (Outputs)	25.3	38.4	46.7
IV. Projects Implementation	86.0	55.0	100.0
Overall MDA Level Performance	**73.4**	**68.0**	**84.0**

Butabika NRH is moderately satisfactorily compliant at 68.0 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 100.0 with regard to Resource Allocation, 38.4 percent under Results Level Assessment (Outputs) and 55.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the Butabika NRH is satisfactorily compliant at 100.0 percent. The NRH has a Strategic Plan in place and was offered a certificate of plan approval.

2. **Resource Allocation**

At this level, the Butabika NRH is satisfactorily compliant at 100.0 percent. The NRH's budget allocation is under the Human Capital Development Programme. The resource allocation is in line with the NDPIII MTEF.

3. **Alignment of the BFP and Annual Budget**

At this level, Butabika NRH is unsatisfactorily compliant at 38.4 percent. This is a weighted score comprising 36.0 percent and 40.0 percent for BFP and AB respectively. This poor performance is largely attributed to the fact the NRH misses out on reporting a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: No. of investigations conducted, No of internal technical support supervisions, Number of research reports, Manuscripts and publications in major in Mental health illnesses.

Non-alignment was registered on the following outputs: Number of staffs trained in research annually, Number of researches being carried out in specialized mental health areas, No. of specialized and Super-specialized inpatients, No. of internal supervision visits conducted, No. of Senior and Management meeting held.

4. **Projects alignment**

At this level, the Butabika NRH is moderately satisfactorily compliant at 55.0 percent. This is a weighted score of 100.0, 100.0 and 0.0 for budget allocation, budget outturn and project performance respectively. This performance was largely attributed to the alignment of the NDPIII allocations and the budget. However, only 50 percent of the approved funds for the projects were released and none of the released funds were spent.

Key emerging issues

i. The BFP falls short of capturing some NDPIII indicators thus making the assessment cumbersome.
ii. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.

FY2022/23 (Full Year)

Butabika NRH was satisfactorily compliant at 73.4 percent. In particular, the NRH was 100.0, 100.0, 25.3 and 86.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Unsatisfactory performance is reported on results alignment, primarily attributed to non-reporting on a significant number of NDPIII indicators.

BFP FY2024-25

Butabika NRH is satisfactorily compliant at 84.0 percent. This a weighted score of 100.0, 100.0, 46.7 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The BFP allocated UGX 2.513bn to the retooling project which is in line with the planned target allocations. Therefore, unsatisfactory performance is on account on results (outputs) assessment (46.7 percent), attributed to mismatch between the targets and indicators in the budget instruments and the NDPIII and in many cases non-reporting on a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: investigations conducted; internal technical support supervisions; research reports, Manuscripts and publications in major in Mental health illnesses.

Non-alignment was registered on the following outputs: staff trained in research annually; researches being carried out in specialized mental health areas; specialized and Super-specialized inpatients; internal supervision visits conducted; Senior and Management meeting held.

Vote 179. Entebbe Referral Hospital

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	88	20.0
III. MDA Results Level Assessment (Outputs)	27.7	43.5	42.3
IV. NDPIII - MDA Projects Implementation	100.0	85.0	100.0
Overall MDA Level Performance	**74.7**	**75.0**	**58.7**

Overall, Entebbe Regional Referral Hospital is satisfactory at 75.0 percent compliance. This is a weighted score of 100, 88, 43.5 and 85.0 percent compliance at MDA Planning, Resource Allocation, Results Level Assessment and Project performance respectively. This is specified in the sub-sections below;

1. **Existence of MDA strategic plan**

At this level, Entebbe Regional Referral Hospital is 100 percent compliant. This is because the hospital has an approved strategic plan for FY 2020/21 – FY 2025/26.

2. **Resource Allocation**

At this level, Entebbe Regional Referral Hospital is 88 percent compliant. The budget allocation to the Vote is lumped under the Human Capital Development programme. The allocation (UGX 7.768 billion) is short of the NDP III projection of (UGX 11.4 billion)

3. **Alignment with BFP and Annual Budget**

At this level, Entebbe Regional Referral Hospital is 43.5 percent compliant. This is a weighted core comprising 54.3 percent and 36.4 percent for BFP and AB, respectively.

4. **Alignment with NDP III indicators;**

Entebbe Regional Referral Hospital registered alignment with the following indicators; % of health facilities providing immunization services by level, No. of volunatry medical male circumcisions done, % of Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing, % of HIV positive pregnant women initiated on ARVs for EMTCT, No. of fully equipped and adequately funded equipment maintenance workshops, Medical Equipment Policy developed, Medical Equipment list and specifications reviewed, No. of health workers trained, % health sector institutions and intervention areas with strategic and operational plans aligned to the NDP III, Annual MPS, BFP, and Operational Workplans developed, % of budget performance reports submitted, M&E Plans and performance indicators in place at all levels, % of quarterly and annual performance reports disseminated, % of quarterly review meetings held at all levels.

Regional Referral Hospital registered non alignment with the following NDP III indicators; % of health facilities providing adolescent friendly service package including information on positive health and development and risk factors, No. of peer educators trained and recruited to support provision of Adolescent friendly services, ART Coverage (%), Viral Load suppression (%), No. of girls immunized against cervical cancer by 10 years (%), % recommended medical and diagnostic equipment available and functional by level, Medical equipment inventory maintained and updated, % of health facilities utilizing the e-LIMIS (LICS), % of facilities with Annual Training plans based on the TNA, HMDC and Regional hubs Functional, Training database updated at all levels, % of functional CQI Committees at district and health facility level, % of monthly HMIS reports, No. of obstetric fistula repairs done.

5. **Projects Alignment**

At this level, Entebbe Regional Referral Hospital is 85.0 percent compliant. This is a weighted score of 100.0, 100.0 and 75.0 percent for budget outturn, expenditure outturn and project performance respectively. This performance is attributed to the sufficient release of funds for the project. The Retooling project of Entebbe Regional Referral Hospital was allocated UGX 0.900 billion against the NDP III MTEF Projection of UGX 0.900 billion.

Key Emerging Issues;

i) There is a mismatch between the results and indicators in the budget instruments and the NDP III.
ii) The output indicators in the CoC tool are not customized to the MDA's respective activities with hinders proper assessment.

FY 2022/23 (Full Year)

Entebbe Regional Referral Hospital was 74.7 percent compliant. This is a weighted score of 100, 88, 27.7 and 100.0 percent compliant to MDA planning, Resource allocation, Results level assessment and Project performance respectively.

BFP FY 2024/25

Entebbe Regional Referral Hospital is 58.7 percent compliant. This is a weighted score of 100, 20.0, 42.3 and 100.0 percent compliant to MDA planning, Resource allocation, Results level assessment and Project performance respectively. The moderately satisfactory performance is on account of low indicative budget to the hospital. The budget allocated UGX 11.92 billion against the NDP III projection of UGX 13 billion to the Human Capital Development Programme.

Vote 164. Fort Portal Regional Referral Hospital

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	30	100
III. MDA Results Level Assessment (Outputs)	44.8	46.1	37.5
IV. NDPIII - MDA Projects Implementation	70	72	0
Overall MDA Level Performance	**74.4**	**54.4**	**51.3**

Overall, FortPortal Regional Referral Hospital performance is moderately satisfactoryat 54.4 percent compliant. This is a weighted score of 100, 30, 46.1 and 72.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, FortPortal RRH is 100 percent compliant. The hospital has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level FortPortal RRH is 30 percent compliant. The Approved budget allocation of UGX 13.413bn is aligned to the NDPIII MTEF and the Vote had an outturn of UGX 5.527bn by half year under the Human Capital Development programme.

c) Alignment of the BFP and Annual Budget

At this level, FortPortal RRH is 46.1 percent compliant. This is a weighted score of 42.9 percent and 48.3 percent for BFP and AB, respectively. The performance is attributed to the lack of information for some of the NDPIII indicators in the MDA documents that support assessment of COC.

Projects Alignment

At this level FortPortal RRH is 72.0 percent compliant. This is a weighted score of 0.0, 40.0 and 100.0 percent, for budget allocation, outturn (half-year) and project performance respectively. The institution has one project which is the Retooling of FortPortal Regional Referral Hospital and the retooling project allocation and outturn were perfectly aligned.

The key emerging issues are:

i) Limited reporting of NDPIII the indicators in the MDA documents affects compliance during COC thus the institution should refer to the NDPIII PIAPs to improve reporting of these key indicators.

FY2022/23 (Full year)

FortPortal RRH was satisfactorily compliant at 74.4 percent. In particular, FortPortal RRH was 100, 100, 44.8 and 70.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The slightly low performance is reported on results alignment, primarily attributed to inadequate reporting on a significant number of NDPIII indicators. In particular, performance of the BFP in comparison to the NDPIII and the Annual Budget was 45.1 and 44.6 percent respectively which was really unsatisfactory.

BFP FY2024/25

FortPortal RRH is moderately satisfactory 51.3 percent compliant. This compliance percentage is a weighted score of 100.0,100.0, 37.5 and 0.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This is largely attributed to the NDP III MTEF allocation (UGX 11 billion) which is aligned to the BFP allocation (UGX 11.758 billion).

Vote 165. Gulu Regional Referral Hospital

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	100	100.0
III. MDA Results Level Assessment (Outputs)	69.0	56.4	46.4
IV. NDPIII - MDA Projects Implementation	30.0	85.0	100.0
Overall MDA Level Performance	**69.7**	**82.4**	**83.9**

Overall, Gulu Regional Referral Hospital is satisfactory at 82.4 percent compliance. This is a weighted score of 100, 100, 56.4 and 85.0 percent compliance at MDA Planning, Resource Allocation, Results Level Assessment and Project performance respectively. This is specified in the sub-sections below;

6. Existence of MDA strategic plan

At this level, Gulu Regional Referral Hospital is 100 percent compliant. This is because the hospital has an approved strategic plan for FY 2020/21 – FY 2024/25

7. Resource Allocation

At this level, Gulu Regional Referral Hospital is 100 percent compliant. The budget allocation to the Vote is lumped under the Human Capital Development programme. The allocation is UGX 15.748 billion against the NDP III projection of UGX 10.28 billion

8. Alignment with BFP and Annual Budget

At this level, Gulu Regional Referral Hospital is 56.4 percent compliant. This is a weighted core comprising 60.7 percent and 53.6 percent for BFP and AB, respectively. Gulu Regional Referral Hospital registered alignment with the following indicators; % of health facilities providing immunization services by level, No. of volunatry medical male circumcisions done, % of Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing, % of HIV positive pregnant women initiated on ARVs for EMTCT, No. of fully equipped and adequately funded equipment maintenance workshops, Medical Equipment Policy developed, Medical Equipment list and specifications reviewed, No. of health workers trained, % health sector institutions and intervention areas with strategic and operational plans aligned to the NDP III, Annual MPS, BFP, and Operational Workplans developed, % of budget performance reports submitted, M&E Plans and performance indicators in place at all levels, % of quarterly and annual performance reports disseminated, % of quarterly review meetings held at all levels. Regional Referral Hospital registered non alignment with the following NDP III indicators; % of health facilities providing adolescent friendly service package including information on positive health and development and risk factors, No. of peer educators trained and recruited to support provision of Adolescent friendly services, ART Coverage (%), Viral Load suppression (%), No. of girls immunized against cervical cancer by 10 years (%), % recommended medical and diagnostic equipment available and functional by level, Medical equipment inventory maintained and updated, % of health facilities utilizing the e-LIMIS (LICS), % of facilities with Annual Training plans based on the TNA, HMDC and Regional hubs Functional, Training database updated at all levels, % of functional CQI Committees at district and health facility level, % of monthly HMIS reports, No. of obstetric fistula repairs done.

9. Projects Alignment

At this level, Gulu Regional Referral Hospital is 85.0 percent compliant. This is a weighted score of 100.0, 100.0 and 75.0 percent for budget outturn, expenditure outturn and project performance respectively. This performance is attributed to the timely and sufficient release of funds for the project. The Retooling project of Gulu Regional Referral Hospital was allocated UGX 0.12 billion against the NDP III MTEF Projection of UGX 0.11 billion.

Key Emerging Issues;

i) There is a mismatch between the results and indicators in the budget instruments and the NDP III.

ii) The output indicators in the CoC tool are not customized to the MDA's respective activities with hinders proper assessment.

FY 2022/23 (Full Year)

Gulu Regional Referral Hospital was 69.7 percent compliant. This is a weighted score of 100, 100, 69.0 and 30.0 percent compliant to MDA planning, Resource allocation, Results level assessment and Project performance respectively.

BFP FY 2024/25

Gulu Regional Referral Hospital is 83.9 percent compliant. This is a weighted score of 100, 100.0, 46.4 and 100.0 percent compliant to MDA planning, Resource allocation, Results level assessment and Project performance respectively. The satisfactory performance is on account of the sufficient budget to the hospital. The budget allocated is UGX 16.109 billion against the NDP III projection of UGX 10.28 billion to the Human Capital Development Programme.

Vote 166. Hoima Regional Referral Hospital

Hoima Regional Referral Hospital (RRH) contributes to primarily one NDPIII programme which is: Human Capital Development.

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100.0	100.0	100.0
II. Resource Allocation	100.0	86.0	100.0
III. Results Level Assessment (Outputs)	40.6	37.3	51.4
IV. Projects Implementation	86.0	55.0	100.0
Overall MDA Level Performance	**78.0**	**63.5**	**85.4**

Hoima RRH is moderately satisfactorily compliant at 63.5 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 86.0 with regard to Resource Allocation, 37.3 percent under Results Level Assessment (Outputs) and 55.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the Hoima RRH is satisfactorily compliant at 100.0 percent. The RRH has a Strategic Plan in place and was offered a certificate of plan approval.

2. **Resource Allocation**

At this level, the Hoima RRH is satisfactorily compliant at 86.0 percent. The RRH's budget allocation is under the Human Capital Development Programme. The resource allocation is in line with the NDPIII MTEF.

3. Alignment of the BFP and Annual Budget

At this level, Hoima RRH is unsatisfactorily compliant at 37.3 percent. This is a weighted score comprising 38.3 percent and 36.7 percent for BFP and AB respectively. This poor performance is largely attributed to the fact the RRH misses out on reporting a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: voluntary medical male circumcisions done, HIV test kits procured and distributed, recommended medical and diagnostic equipment available and functional by level, fully equipped and adequately funded equipment maintenance workshops.

Non-alignment was registered on the following outputs: girls immunized against cervical cancer by 10 years, high-risk population receiving PrEP and PEP, peer educators trained and recruited to support provision of Adolescent friendly services, health facilities providing immunization services by level, Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing.

4. Projects alignment

At this level, the Hoima RRH is moderately satisfactorily compliant at 55.0 percent. This is a weighted score of 100.0, 100.0 and 0.0 for budget allocation, budget outturn and project performance respectively. This performance was largely attributed to the alignment of the NDPIII allocations and the budget. However, only 50 percent of the approved funds for the projects were released and 1.5percent of the released funds were spent.

Key emerging issues

i. The BFP falls short of capturing some NDPIII indicators thus making the assessment cumbersome.
ii. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.

FY2022/23 (Full Year)

Hoima RRH was satisfactorily compliant at 78.0 percent. In particular, the RRH was 100.0, 100.0, 40.6 and 86.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Unsatisfactory performance is reported on results alignment, primarily attributed to non-reporting on a significant number of NDPIII indicators.

BFP FY2024-25

Hoima RRH is satisfactorily compliant at 85.4 percent. This a weighted score of 100.0, 100.0, 51.4 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Therefore, moderate performance is on account on results (outputs) assessment (51.4 percent), attributed to mismatch between the targets and indicators in the budget instruments and the NDPIII and in many cases non-reporting on a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: voluntary medical male circumcisions done, HIV test kits procured and distributed, recommended medical and diagnostic equipment available and functional by level, fully equipped and adequately funded equipment maintenance workshops.

Non-alignment was registered on the following outputs: girls immunized against cervical cancer by 10 years, high risk population receiving PrEP and PEP, peer educators trained and recruited to support provision of Adolescent friendly services, health facilities providing immunization services by level, Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing.

Vote 176. Naguru Regional Referral Hospital

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	54	56	75
III. MDA Results Level Assessment (Outputs)	48.3	37.7	46.7
IV. NDPIII - MDA Projects Implementation	60	69	60
Overall MDA Level Performance	**58.6**	**58.8**	**64.5**

Overall, Naguru Referral Hospital is satisfactory at 76.7 percent level of compliance. This is a weighted score of 100, 88, 59.3 and 75.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, Naguru Referral Hospital is 100 percent compliant. The hospital has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level Naguru Referral Hospital is 88 percent complaint. The performance is attributed to the deviation between the NDPIII projections of UGX 11.737bn compared to the BFP allocation of UGX. 9.165bn. The budget allocation to the Vote is lumped under the Human Capital Development programme.

c) Alignment of the BFP and Annual Budget

At this level, Naguru Referral Hospital is 59.3 percent. This is a weighted score comprising 78.2 percent and 46.7 percent for BFP and AB, respectively. The performance is attributed to the deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments. The key indicators where Naguru was complaint include; % of health facilities providing immunization services by level; % of target laboratories accredited; % of Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing; % of priority programs integrating HIV care and treatment (TB, Nutrition, Family Planning, Cancer of the cervix screening, Hepatitis B & C screening, HPV Vaccination for girls, Sexual and Reprodutive Health, SGBV) among others.

However, non-compliance was on: % of health facilities providing adolescent friendly service package including information on positive health and development and risk factors; % of high-risk population receiving PrEP and PEP; ART Coverage (%) among others.

d) Projects Alignment

At this level Naguru Referral Hospital is 75.0 percent compliant. This is a weighted score of 0,100 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to the low release of funds for the projects compared to the NDPIII projection. Naguru referral hospital has one project of Retooling of National Trauma Centre Naguru UGX 0.2bn against the NDPIII MTEF of UGX 14.3bn, and at half year, only 0.12bn of funds had been released and 82.5 percent of the funds released had been spent.

e) The key emerging issues are:

i) There is a mismatch between the results and indicators in the budget instruments and the NDPIII.

ii) The indicators in the PIAPs are not customized to the MDA's respective activities which hinders proper assessment.

iii) Harmonization of the regional referral hospitals reporting indicators and PIAP indicators is urgently needed to foster proper assessment on performance.

FY 2022/23 (Full Year)

Naguru hospital was satisfactorily compliant at 79.7 percent. This is a weighted score of 100, 88, 74.5 and 70 percent compliance at Planning, Resource Allocation, budget instruments and project performance respectively. There is a 10.8 percent increase in performance compared to the FY2021/22. This is attributed to alignment of indicators in PIAP with hospital indicators. Although this is not fully aligned, the progress is significant.

BFP FY 2024/25

Naguru Hospital is moderately satisfactory at 59.5 percent compliance. This is a weighted score of 100, 100, 65 and 0 percent compliance at Planning, budget instruments and project performance respectively. At resource planning, NDPIII MTEF projection is aligned with BFP budget at 13.3bn. The significant misalignment is evidenced at project level where the NDPIII MTEF projections is 12.9bn while BFP allocations is 0.24bn.

Vote 167. Jinja Regional Referral Hospital

Jinja Regional Referral Hospital (RRH) contributes to primarily one NDPIII programme which is: Human Capital Development.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100.0	100.0	100.0
II. MDA Resource Allocation	100.0	86.0	100.0
III. MDA Results Level Assessment (Outputs)	38.1	37.3	31.6
IV. NDPIII - MDA Projects Implementation	100.0	70.0	100.0
Overall MDA Level Performance	**81.4**	**68.0**	**79.5**

Jinja RRH is moderately satisfactorilycompliant at 68.0 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 86.0 with regard to Resource Allocation, 37.3 percent under Results Level Assessment (Outputs) and 100.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the Jinja RRH is satisfactorily compliant at 100.0 percent. The RRH has a Strategic Plan in place and was issued a certificate for plan approval.

2. **Resource Allocation**

At this level, the Jinja RRH is satisfactorily compliant at 86.0 percent. The RRH's budget allocation is under the Human Capital Development Programme. The resource allocation is in line with the NDPIII MTEF, however at half year, the MDA received less than 50percent of the annual budget allocation.

3. **Alignment of the BFP and Annual Budget**

At this level, Jinja RRH is unsatisfactorily compliant at 37.3 percent. This is a weighted score comprising 37.3 percent and 37.2 percent for BFP and AB respectively. This poor performance is largely attributed to the fact the RRH misses out on reporting a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: Health facilities providing adolescent friendly services; Health facilities at all levels equipped with appropriate and modern medical and diagnostic equipment; resource mobilization and utilization; and monitoring and evaluation of sector performance.

Non-alignment was registered on the following outputs: Health workers trained; MoH Management and Leadership function supported; Regional Technical Supervisory Structures established; Service delivery monitored; Uganda National Minimum Health Care Package (UMNHCP) implemented in all health facilities based on the level; Functional Quality of Care Assessment program and CQI Committees at all levels; and Partnerships and multi-sectoral networks established and strengthened.

4. Projects alignment

At this level, the Jinja RRH is satisfactorily compliant at 70.0 percent. This is a weighted score of 100.0, 0.0 and 100.0 for budget allocation, budget outturn and project performance respectively. This performance was largely attributed to the alignment of the NDPIII allocations and the budget. However, only 27.5 percent of the approved funds for the retooling project were released.

Key emerging issues

i. The BFP falls short of capturing some NDPIII indicators thus making the assessment cumbersome.
ii. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.

FY2022/23 (Full Year)

Jinja RRH was satisfactorily compliant at 81.4 percent. In particular, the RRH was 100.0, 100.0, 38.1 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Unsatisfactory performance is reported on results alignment, primarily attributed to non-reporting on a significant number of NDPIII indicators.

BFP FY2024/25

Jinja RRH is satisfactorily compliant at 79.5 percent. This a weighted score of 100.0, 100.0, 31.6 and 60.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The BFP allocated UGX 0.12bn to the retooling project which is in line with the planned target allocations. Unsatisfactory performance is on account on results (outputs) assessment (31.6 percent), attributed to mismatch between the targets and indicators in the budget instruments and the NDPIII and in many cases non-reporting on a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: Health facilities providing adolescent friendly services; Health facilities at all levels equipped with appropriate and modern medical and diagnostic equipment; and monitoring and evaluation of sector performance.

Non-alignment was registered on the following outputs: Health workers trained; Uganda National Minimum Health Care Package (UMNHCP) implemented in all health facilities based on the level; Functional Quality of Care Assessment program and CQI Committees at all levels; Partnerships and multi-sectoral networks established and strengthened; Strategic plans developed; Regional Technical Supervisory Structures established; Service delivery m

onitored; and MoH Management and Leadership function supported.

Vote 168. Kabale Regional Referral Hospital

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100

II. MDA Resource Allocation	86	82	100
III. MDA Results Level Assessment (Outputs)	95	43.3	100
IV. NDPIII - MDA Projects Implementation	57	70	100
Overall MDA Level Performance	**81.3**	**68.6**	**100**

Kabale Regional Referral Hospital is moderate satisfactorily compliant at 68.6 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 82 percent with regard to Resource Allocation, 43.3 percent under Results Level Assessment (Outputs) and 70.0 percent for Projects Implementation.

1. **Existence of Strategic Plan:**

At this level, the KRRH is satisfactorily compliant at 100 percent with an approved and certified Strategic Plan in place.

2. **Resource Allocation**

At this level, the Kabale is satisfactorily compliant at 82 percent. The Hospital budget allocation is under the Human Capital Development Programme. This resource allocation is in line with the NDPIII MTEF.

3. **Alignment of the BFP and Annual Budget**

At this level, Kabale Hospital is unsatisfactorily compliant at 43.3 percent. The MDA registered alignment on the following NDPIII outputs: No. of voluntary medical male circumcisions done, % of Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing, No. of HIV test kits procured and distributed, % of HIV positive pregnant women initiated on ARVs for EMTCT, % recommended medical and diagnostic equipment available and functional by level, and No. of health workers trained, % of quarterly and annual performance reports disseminated, % of pregnant women protected with quality malaria prevention interventions.

The Referral Hospital registered non-alignment on the following NDPIII outputs: UNMHCP implemented at all health facilities, % of functional CQI Committees at district and health facility level, Annual stakeholder analysis and mapping undertaken, No. of stakeholder engagement meetings / workshops held, % health sector institutions and intervention areas with strategic and operational plans aligned to the NDP III, No. of Regional Supervisory Structures, % quarterly supervision visits undertaken, National Health Data Repository functional and up to date, M&E Plans and performance indicators in place at all levels

4. **Projects alignment**

At this level, the Ministry of Health is satisfactory compliant at 70.0 percent. This is a weighted score of 100, 100 and 50 for budget allocation, half year budget outturn and project performance respectively.

Key emerging issues

i. Referral Hospital Projects; 1767 USAID support to Regional Referral Hospitals reported no funding for the current financial year. Whereas 1582 Retooling of Kabale Regional Referral Hospital was the only development project reported on thoroughly over the entire compliance period.

ii. The Hospital didn't report on a number of outputs from the PIAPs. Furthermore, ideal outputs such as; % of health facilities providing immunization services by level, % of health facilities providing adolescent friendly service package including information on positive health and development and risk factors, No. of peer educators trained and recruited to support provision of Adolescent friendly services weren't reported on completely among others

FY2022/23 (Full Year)

The Hospital satisfactorily emerged compliant at 81.3 percent. Specifically, the Kabale Regional Referral was 100, 86, 95.0 and 57.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

Thus, the MDA performed well in resource allocation. However, the MDA performed convincingly with regard to Results Level Assessment (Outputs) due to reporting on achieved planned targets and on the reporting on a significant number of indicators.

Performance highlights for the FY included; HIV/AIDS, Research and outreach services had 12 trainings conducted on TB/HIV, Malaria, GBV, HTS/AP, NCD and VHF. TB training was reported to have been supported by RHITES-SW in Q1 and thereafter, all trainings were supported by G2G at Kabale Regional Referral Hospital. 92.5% of planned. Outreaches and follow ups were done. These however will continue to be scaled down under (EPI) and be managed at lower facilities. All outreaches conducted were reported to have followed an integrated approach. 68% of planned Voluntary Male Medical Circumcisions were achieved by end of Q4 attributed to SMC

BFP FY2024-25

Kabale Regional Referral Hospital registered a satisfactorily compliance at 100 percent. This a weighted score of 100.0, 100.0, 100.0 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

Vote 177. Kiruddu Referral Hospital

Level of Assessment	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	88	0.0
III. MDA Results Level Assessment (Outputs)	40.0	58.1	80.0
IV. NDPIII - MDA Projects Implementation	100.0	100.0	100.0
Overall MDA Level Performance	**78.4**	**83.8**	**64.0**

Overall, Kirrudu Regional Referral Hospital is satisfactory at 83.8 percent level of compliance. This is a weighted score of 100, 88, 58.1 and 100 percent compliance at Planning, Resource Allocation, budget instruments and project performance respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, Kiruddu Regional Referral Hospital is 100 percent compliant. The RRH has an approved strategic plan that is aligned to the NDPIII and approved by NPA.

b) Resource Allocation

At this level Kiruddu Regional Referral Hospital is 88 percent complaint. The budget allocation to the Vote is lumped under the Human Capital Development programme. The allocation of UGX. 27.39bn is not aligned to the NDPIII projection of UGX 62.75bn. Although there is a discrepancy the NDPIII projections and BFP projections, the BFP projections are the same as the budget allocations for the financial year. As at the end of the 2nd quarter around 52.1percent of the allocated funds had been released for expensing.

c) Alignment of the BFP and Annual Budget

At this level, Kirrudu Regional Referral Hospital is 58.1 percent complaint. This is a weighted score comprising 52.5 percent and 61.8 percent for BFP and AB, respectively. The dismal performance is attributed to the unsatisfactory alignment of BFP and AB targets to the NDPIII as well as similar formats of budgeting instruments. Kiruddu RRH is alignment on the following NDPIII indicators: % of HIV positive pregnant women initiated on ARVs for EMTCT; % of priority programs integrating HIV care and treament (TB, Nutrition, Family Planning, Cancer of the cervix screening, Hepatitis B & C screening, HPV Vaccination for girls, Sexual and Reproductive Health, SGBV), Strategic plans developed; % of health facilities utilizing the e-LIMIS (LICS); Viral Load suppression (%) among others.

Despite the fact that the facility has a significant level of alignment, non-alignment was also prominently observed on some of the indicators between the NDPIII PIAP, BFP and the reporting reports like Quarterly reports.

d) Projects Alignment

At this level,Kiruddu is 100.0 percent compliant. This is a weighted score of 100, 100 and 100 percent, for budget outturn, expenditure outturn and project performance respectively. This performance is highly attributable to the timely release of funds for the project in the financial year. Kiruddu has one retooling project which was allocated UGX 1.53bn not different from the NDPIII MTEF. At half year, UGX 0.765bn of the approved had been released.

e) The key emerging issues are:

i) There is a mismatch between the results and indicators in the budget instruments and the NDPIII.

ii) The indicators in the CoC tool are not customized to Kiruddu's respective reported on indicators which hinders seamless and efficient assessment.

FY 2022/23 (Full Year)

Kiruddu hospital was satisfactorily compliant at 78.4 percent. This is a weighted score of 100, 88, 40 and 100 percent compliance at Planning, Resource Allocation, budget instruments and project performance respectively. There is reflected a drop-in performance by 16.5 percent from last year's performance. This drop is attributed to the retooling project that was undertaken last compared to 2021/2022 that did not have any project funds. Relatedly, the drop is also attributed to the alignment between BFP, NDPIII and Annual budget. Whereas there is an improvement as assessed at half year for this year and last year by 18.1% performance.

BFP FY 2024/25

Kiruddu is 64.0 percent compliant at this level. This is a weighted score of 100, 0, 80 and 100 percent compliance at Planning, resource allocation, budget instruments and project performance respectively. NDPIII MTEF projected 73.26bn compared to BFP budget of 27.28bn.

Vote 172. Lira Regional Referral Hospital

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	86	100.0
III. MDA Results Level Assessment (Outputs)	75.8	66.7	71.4
IV. NDPIII - MDA Projects Implementation	70.0	100.0	0.0
Overall MDA Level Performance	**83.7**	**85.8**	**61.4**

Overall, Lira Regional Referral Hospital is satisfactory at 85.8 percent level of compliance. This is a weighted score of 100, 86, 66.7 and 100 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, Lira RRH is 100 percent compliant. The hospital has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level Lira RRH is 86 percent complaint. The budget allocation to the Vote is under the Human Capital Development programme and the outturn was UGX 9.14 bn against the approved budget of UGX 18.71 bn.

c) **Alignment of the BFP and Annual Budget**

At this level, Lira RRH is 66.7 percent complaint. This is a weighted score of 66.7percent and 66.7 percent for BFP and AB, respectively. The performance is attributed to the consistency of some outputs to the NDPIII results. However, it's important to note that non-compliance was noted on HMDC and Regional hubs Functional, brought about by non-reporting of key NDPIII indicators in the BFP and AB respectively, some of the indicators not reported for include among others obstetric fistula repairs done, health facilities utilizing the e-LIMIS (LICS), girls immunized against cervical cancer by 10 years, and % of health facilities providing adolescent friendly service package including information on positive health and development and risk factors, No. of peer educators trained and recruited to support provision of adolescent friendly services. % of HIV-exposed infants with PCR test, % of high risk population receiving PrEP and PEP among others

d) **Projects Alignment**

At this level Lira RRH is 100.0 percent compliant. This is a weighted score of 100.0, 100.0 and 100 percent, for budget allocation, outturn (half-year) and project performance respectively. Lira Hospital Retooling Project has budget allocation of UGX 0.12bn with a UGX 0.06bn half-year outturn, half of the funds were released.

e) **The key emerging issues are:**

i) The hospital faces frequent power blackout that affects service delivery especially contributing to neonatal deaths and maternal mortality cases. Hospitals need to consider other sources of energy to support the available and government should consider having separate transformers for hospitals.
ii) Delayed hospital maintenance especially of the hospital equipment's compromise service delivery
iii) Poor health seeking behavior among the population resulting into health emergencies that lead to complications, high morbidity and mortality especially maternal and neonatal morbidity.
iv) Non reporting of some of the key indicators in the NDPIII

FY2022/23 (Full Year)

Lira Regional Referral Hospital performance was satisfactory at 83.7 percent compliant. A weighted score of 100, 75.8 and 70 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Lira RRH registered compliance in the following output areas; % of health facilities providing immunization services by level, % of Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing, No. of HIV test kits procured and distributed, % of HIV positive pregnant women initiated on ARVs for EMTCT, % recommended medical and diagnostic equipment available and functional by level among others. The hospital did not report performance of the following targets; % of pregnant women protected with quality malaria prevention interventions, No. of obstetric fistula repairs done, Annual resource mapping and efficiency report produced and disseminated, No. of girls immunized against cervical cancer by 10 years (%), % of HIV-exposed infants with PCR test among others.

BFP 2024/25

Lira RRH is moderately satisfactory at 61.4 percent compliant. A weighted score of 100, 100, 71.4 and 0.0 at MDA planning, resource allocation, budget instruments, and project implementation planning to the NDPIII, respectively. The moderate performance is attributed to low allocation of funds to the retooling project at UGX 0.12bn at BFP level lower than UGX 0.2bn allocation in NDPIII PIP.

Vote 174. Mubende Regional Referral Hospital

Summary of Performance	FY20222/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100.0	100.0	100.0
II. Resource Allocation	82	30	100.0
III. Results Level Assessment (Outputs)	44.7	50.6	39.4
IV. Projects Implementation	100.0	55.0	100.0
Overall MDA Level Performance	**78.0**	**50.7**	**81.8**

Mubende RRH is moderately satisfactorily compliant at 50.7 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 30 with regard to Resource Allocation, 50.6percent under Results Level Assessment (Outputs) and 55.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the Mubende RRH is satisfactorily compliant at 100 percent. The RRH has a Strategic Plan in place and was offered a certificate of plan approval.

2. **Resource Allocation**

At this level, the Mubende RRH is unsatisfactorily compliant at 30 percent. The RRH's budget allocation is under the Human Capital Development Programme. The resource allocation is in line with the NDPIII MTEF. But only 50 percent of the budget was released which contributed to the poor performance.

3. **Alignment of the BFP and Annual Budget**

At this level, Mubende RRH is moderately satisfactorily compliant at 50.6 percent. This is a weighted score comprising 48.7 percent and 42.1 percent for BFP and AB respectively. This moderate performance is largely attributed to the fact the RRH misses out on reporting a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: % of health facilities providing immunization services by level; Health facilities at all levels equipped with appropriate and modern medical and diagnostic equipment; Health workers trained; and monitoring and evaluation of sector performance.

Non-alignment was registered on the following outputs: MoH Management and Leadership function supported; Regional Technical Supervisory Structures established; Service delivery monitored; Uganda National Minimum Health Care Package (UMNHCP) implemented in all health facilities based on the level; Functional Quality of Care Assessment program and CQI Committees at all levels; and Partnerships and multi-sectoral networks established and strengthened.

4. Projects alignment

At this level, the Mubende RRH is moderately satisfactorily compliant at 55.0 percent. This is a weighted score of 100.0, 0.0 and 75 for budget allocation, budget outturn and project performance respectively. This performance was largely attributed to the alignment of the NDPIII allocations and the budget. However, only 50 percent of the approved funds for the projects were released and none of the released funds were spent.

Key emerging issues

i. The BFP falls short of capturing some NDPIII indicators thus making the assessment cumbersome.
ii. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.

FY2022/23 (Full Year)

Mubende RRH was satisfactorily compliant at 78.0 percent. In particular, the RRH was 100.0, 82, 44.7 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Unsatisfactory performance is reported on results alignment, primarily attributed to non-reporting on a significant number of NDPIII indicators.

BFP FY2024-25

Overall, Mubende RRH is satisfactorily compliant at 81.8 percent. This a weighted score of 100.0, 100.0, 39.4 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The BFP allocated UGX 0.15bn to the retooling project which is in line with the planned target allocations. Therefore, unsatisfactory performance is on account on results (outputs) assessment (39.4 percent), attributed to mismatch between the targets and indicators in the budget instruments and the NDPIII and in many cases non-reporting on a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: Health facilities providing immunization services by level, % of Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing, % of HIV positive pregnant women initiated on ARVs for EMTCT.

Non-alignment was registered on the following outputs: Health facilities at all levels equipped with appropriate and modern medical and diagnostic equipment; Health workers trained; Uganda National Minimum Health Care Package (UMNHCP) implemented in all health facilities based on the level; Functional Quality of Care Assessment program and CQI Committees at all levels; Partnerships and multi-sectoral networks established and strengthened; Strategic plans developed; Regional Technical Supervisory Structures established; Service delivery monitored; and MoH Management and Leadership function supported.

Vote 175. Moroto Regional Referral Hospital

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	100	100.0
III. MDA Results Level Assessment (Outputs)	61.9	70.6	68.7
IV. NDPIII - MDA Projects Implementation	100.0	70.0	100.0
Overall MDA Level Performance	**88.6**	**82.2**	**90.6**

Overall, Moroto Regional Referral Hospital performance is satisfactory at 82.2 percent compliance. This is a weighted score of 100, 100, 70.6 and 70.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, Moroto RRH is 100 percent compliant. The hospital has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level Moroto RRH is 100 percent complaint. The budget allocation of UGX 10.90bn, 12.815bn at BFP and AB level respectively which are aligned to the NDPIII MTEF. The Vote had an outturn of UGX 6.316bn by half year under the Human Capital Development programme. An improvement is noticed from the previous year.

c) Alignment of the BFP and Annual Budget

At this level, Moroto RRH is 70.6 percent complaint. This is a weighted score of 71.4 percent and 70.0 percent for BFP and AB, respectively. The performance is attributed an improvement in reporting of some of the NDPIII indicators in the MDA documents which is an improvement compared to the previous years' weighted score of 53.8percent and 72.7percent respectively.

The hospital performed in the following indicators; % of health facilities providing immunization services by level ,% of Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing, % of HIV positive pregnant women initiated on ARVs for EMTCT,

% of HIV-exposed infants with PCR test , % of high risk population receiving PrEP and PEP because of the 95,95,95, policy on test, treat and suppress in place, % recommended medical and diagnostic equipment available and functional by level and other more however the following critical indicators are not reported on% of pregnant women protected with quality malaria prevention interventions, No. of obstetric fistula repairs done, Annual resource mapping and efficiency report produced and disseminated, No. of girls immunized against cervical cancer by 10 years (%) among others.

d) Projects Alignment

At this level Moroto RRH is 70 percent compliant. This is a weighted score of 100.0, 100.0 and 50 percent, for budget allocation, outturn (half-year) and project performance respectively. The institution has project namely, Retooling of Moroto Regional Referral Hospital. The project was allocated 0.12bn, 0.12, at BFP, AB, and an outturn of 0.6bn representing 50 percent release at half year. The project contributes to SDG 3 on ensure healthy lives and promote wellbeing of all at all ages.

e) The key emerging issues are:

i) Some targets in the NDPIII results framework are higher for the hospitals to achieve an example number of male circumcisions of 222588 thus affecting performance.
ii) Mismatch in reporting of indicator targets by hospitals especially targets that require numbers are reported in percentage form and vice versa.
iii) The hospital continues to report indicators that are are hospital based, leaving out some of the critical NDPIII indicators, there is need consult the hospitals on the indicators they report on.

FY2022/23 (Full Year)

Moroto Regional Referral Hospital performance is satisfactory at 88.6percent compliant. A weighted score of 100, 61.9 and 100.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. A reduction in performance at the output result level is noted from the previous of 71.7. this performance is attributed to non-reporting of all NDPIII indicators in the reporting framework. Nonetheless, an improvement in performance generally is noted from 77.4 in the previous year 2021/22 to 88.6 in FY2022/23.

BFP2024/25

Moroto RRH is satisfactory at 90.6 percent compliant. A weighted score of 100, 68.7 and 100.0 at resource allocation, intermediate outcomes, and project implementation planning to the NDPIII, respectively. The performance is attributed to budgetary alignment both at BFP of UGX 10.199bn and AB level of UGX 12.815bn to the NDPIII MTEF, and the alignment of project allocations to the NDPIII PIP where 0.12bn is allocated towards retooling Moroto RRH against NDPIII PIP allocation of 0.12bn.

Vote 173. Mbarara Regional Referral Hospital

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100.0	100.0	100.0
II. Resource Allocation	100.0	100.0	100.0
III. Results Level Assessment (Outputs)	41.2	46.6	54.8
IV. Projects Implementation	100.0	55.0	100.0
Overall MDA Level Performance	**82.4**	**70.5**	**86.4**

Mbarara RRH is satisfactorily compliant at 70.5 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 100.0 with regard to Resource Allocation, 46.6 percent under Results Level Assessment (Outputs) and 55.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the Mbarara RRH is satisfactorily compliant at 100.0 percent. The RRH has a Strategic Plan in place and was offered a certificate of plan approval.

2. **Resource Allocation**

At this level, the Mbarara RRH is satisfactorily compliant at 100.0 percent. The RRH's budget allocation is under the Human Capital Development Programme. The resource allocation is in line with the NDPIII MTEF.

3. **Alignment of the BFP and Annual Budget**

At this level, Mbarara RRH is unsatisfactorily compliant at 46.6 percent. This is a weighted score comprising 42.9 percent and 49.1 percent for BFP and AB respectively. This moderate performance is largely attributed to the fact the RRH misses out on reporting a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: Health facilities providing immunization services by level, HIV test kits procured and distributed, Medical Equipment Policy developed and monitoring and evaluation of sector performance.

Non-alignment was registered on the following outputs: MoH Management and Leadership function supported; Regional Technical Supervisory Structures established; Service delivery monitored; Uganda National Minimum Health Care Package (UMNHCP) implemented in all health facilities based on the level; Functional Quality of Care Assessment program and CQI Committees at all levels; and Partnerships and multi-sectoral networks established and strengthened.

4. **Projects alignment**

At this level, the Mbarara RRH is moderately satisfactorily compliant at 55.0 percent. This is a weighted score of 100.0, 0.0 and 75.0 for budget allocation, budget outturn and project performance respectively. This performance was largely attributed to the alignment of the NDPIII allocations and the budget. However, only 50 percent of the approved funds for the projects were released and none of the released funds were spent.

Key emerging issues

i. The BFP falls short of capturing some NDPIII indicators thus making the assessment cumbersome.
ii. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.

FY2022/23 (Full Year)

Mbarara RRH was satisfactorily compliant at 82.4 percent. In particular, the RRH was 100.0, 100.0, 41.2 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Unsatisfactory performance is reported on results alignment, primarily attributed to non-reporting on a significant number of NDPIII indicators.

BFP FY2024-25

Mbarara RRH is satisfactorily compliant at 86.4 percent. This a weighted score of 100.0, 100.0, 54.8 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The BFP allocated UGX 0.12bn to the retooling project which is in line with the planned target allocations. Therefore, moderately satisfactory performance is on account on results (outputs) assessment (54.8 percent), attributed to mismatch between the targets and indicators in the budget instruments and the NDPIII and in many cases non-reporting on a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: Health facilities providing immunization services by level, HIV test kits procured and distributed, Medical Equipment Policy developed and monitoring and evaluation of sector performance.

Non-alignment was registered on the following outputs: Health facilities at all levels equipped with appropriate and modern medical and diagnostic equipment; Health workers trained; Uganda National Minimum Health Care Package (UMNHCP) implemented in all health facilities based on the level; Functional Quality of Care Assessment program and CQI Committees at all levels; Partnerships and multi-sectoral networks established and strengthened; Strategic plans developed; Regional Technical Supervisory Structures established; Service delivery monitored; and MoH Management and Leadership function supported.

Vote 170. Mbale Regional Referral Hospital

Mbale Regional Referral Hospital (RRH) contributes to primarily one NDPIII programme which is: Human Capital Development.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100.0	100.0	100.0
II. MDA Resource Allocation	100.0	100.0	100.0

III. MDA Results Level Assessment (Outputs)	31.5	50.0	41.6
IV. NDPIII - MDA Projects Implementation	100.0	55.0	100.0
Overall MDA Level Performance	**79.5**	**71.5**	**82.5**

Mbale RRH is satisfactorilycompliant at 71.5 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 100.0 with regard to Resource Allocation, 50.0 percent under Results Level Assessment (Outputs) and 55.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. Existence of Strategic Plan

At this level, the Mbale RRH is satisfactorily compliant at 100.0 percent. The RRH has a Strategic Plan in place and was offered a certificate of plan approval.

2. Resource Allocation

At this level, the Mbale RRH is satisfactorily compliant at 100.0 percent. The RRH's budget allocation is under the Human Capital Development Programme. The resource allocation is in line with the NDPIII MTEF.

3. Alignment of the BFP and Annual Budget

At this level, Mbale RRH is unsatisfactorily compliant at 50.0 percent. This is a weighted score comprising 50.0 percent and 50.0 percent for BFP and AB respectively. This performance is largely attributed to the fact the RRH misses out on reporting a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: Health facilities providing adolescent friendly services; development of Strategic plans; equipping Health facilities at all levels with appropriate and modern medical and diagnostic equipment; mobilization and utilization of resources efficiently; and monitoring and evaluation of sector performance.

Non-alignment was registered on the following outputs due non-reporting: training of Health workers; implementing Uganda National Minimum Health Care Package (UMNHCP) in all health facilities based on the level; Functional Quality of Care Assessment program and CQI Committees at all levels; establishing and strengthening partnerships and multi-sectoral networks; establishment of Regional Technical Supervisory Structures; and monitoring service delivery.

4. Projects alignment

At this level, the Mbale RRH is moderately satisfactorily compliant at 55.0 percent. This is a weighted score of 100.0, 0.0 and 75.0 for budget allocation, budget outturn and project performance respectively. This performance was largely attributed to low budget outturn for the retooling project.

Key emerging issues

i. The BFP falls short of capturing some NDPIII indicators thus making the assessment cumbersome.
ii. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.

FY2022/23 (Full Year)

Mbale RRH was satisfactorily compliant at 79.5 percent. In particular, the RRH was 100.0, 100.0, 31.54 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Unsatisfactory performance was registered on results alignment on account of failure to achieve some of the NDPIII planned targets as well as non-reporting on a significant number of NDPIII indicators.

BFP FY2024-25

Mbale RRH is satisfactorily compliant at 82.5 percent. This a weighted score of 100.0, 100.0, 41.6 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The BFP allocated UGX 0.12bn to the retooling project which is in line with the planned target allocations. Therefore, performance was registered on results (outputs) assessment (17.1 percent), attributed to mismatch between the targets and indicators in the budget instruments and the NDPIII and in many cases non-reporting on a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: Health facilities providing adolescent friendly services; development of Strategic plans; equipping Health facilities at all levels with appropriate and modern medical and diagnostic equipment; mobilization and utilization of Resources efficiently; and monitoring and evaluation of sector performance.

Non-alignment was registered on the following outputs: training of Health workers; implementing Uganda National Minimum Health Care Package (UMNHCP) in all health facilities based on the level; Functional Quality of Care Assessment program and CQI Committees at all levels; establishing and strengthening partnerships and multi-sectoral networks; establishment of Regional Technical Supervisory Structures; and monitoring service delivery.

Vote 169. Masaka Regional Referral Hospital

Masaka Regional Referral Hospital (RRH) contributes to primarily one NDPIII programme which is: Human Capital Development.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100.0	100.0	100.0
II. MDA Resource Allocation	100.0	100.0	100.0
III. MDA Results Level Assessment (Outputs)	30.2	34.0	53.6
IV. NDPIII - MDA Projects Implementation	100.0	100.0	100.0
Overall MDA Level Performance	**79.1**	**80.2**	**86.1**

Masaka RRH is satisfactorily compliant at 80.2 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 100.0 with regard to Resource Allocation, 34.0 percent under Results Level Assessment (Outputs) and 100.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. Existence of Strategic Plan

At this level, the Masaka RRH is satisfactorily compliant at 100.0 percent. The RRH has a Strategic Plan in place and was offered a certificate of plan approval.

2. Resource Allocation

At this level, the Masaka RRH is satisfactorily compliant at 100.0 percent. The RRH's budget allocation is under the Human Capital Development Programme. The resource allocation is in line with the NDPIII MTEF.

3. Alignment of the BFP and Annual Budget

At this level, Masaka RRH is unsatisfactorily complaint at 34.0percent. This is a weighted score comprising 40.0 percent and 33.3 percent for BFP and AB respectively. This poor performance is largely attributed to the fact the RRH misses out on reporting a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: Health facilities providing adolescent friendly services; equipping Health facilities at all levels with appropriate and modern medical and diagnostic equipment; development of strategic plans; mobilization and utilization of resources efficiently; and monitoring and evaluation of sector performance.

Non-alignment was registered on the following outputs: training of Health workers; implementing Uganda National Minimum Health Care Package (UMNHCP) in all health facilities based on the level; Functional Quality of Care Assessment program and CQI Committees at all levels; establishing and strengthening partnerships and multi-sectoral networks; establishment of Regional Technical Supervisory Structures; and monitoring service delivery.

4. Projects alignment

At this level, the Masaka RRH is satisfactorily compliant at 100.0 percent. This is a weighted score of 100, 100.0 and 100.0 for budget allocation, budget outturn and project performance respectively. This performance was largely attributed to the alignment of the NDPIII allocations; budget allocation and budget outturn.

Key emerging issues

i. The BFP falls short of capturing some NDPIII indicators thus making the assessment cumbersome.
ii. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.

FY2022/23 (Full Year)

Masaka RRH was satisfactorily compliant at 79.1 percent. In particular, the RRH was 100.0, 100.0, 30.2 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Despite the satisfactory performance, the MDA performs poorly with regard to results alignment on account of failure to achieve the NDPIII planned targets and on the most part, the RRH fails to report on a significant number of NDPIII indicators.

BFP FY2024/25

Masaka RRH is satisfactorily compliant at 86.1 percent. This a weighted score of 100.0, 100.0, 53.6 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The BFP allocated UGX 0.12bn to the RRH's retooling project which is in line with the planned target. Unsatisfactory performance was registered on results (outputs) assessment (37.0 percent), attributed to mismatch between the targets and indicators in the budget instruments and the NDPIII and in many cases non-reporting on a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: Health facilities providing adolescent friendly services; development of Strategic plans; Health facilities at all levels equipped with appropriate and modern medical and diagnostic equipment; and monitoring and evaluation of sector performance.

Non-alignment was registered on the following outputs: training of Health workers; implementing Uganda National Minimum Health Care Package (UMNHCP) in all health facilities based on the level; Functional Quality of Care Assessment program and CQI Committees at all levels; establishing and strengthening partnerships and multi-sectoral networks; establishment of Regional Technical Supervisory Structures; monitoring service delivery; and mobilization and utilization of Resources efficiently.

Vote 163. Arua Regional Referral Hospital

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	88	88	0.0
III. Results Level Assessment (Outputs)	45.5	35.3	50.0
IV. Projects Implementation	100.0	85.0	100.0
Overall MDA Level Performance	**80.0**	**72.5**	**55.0**

Overall, Arua referral hospital is satisfactorilycompliant at 72.5 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 88.0 with regard to Resource Allocation, 35.3 percent under Results Level Assessment (Outputs) and 85.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, Arua referral hospital is 100.0 percent satisfactorily compliant. Arua Referral hospital has an approved Strategic Plan in place.

2. **Resource Allocation**

At this level, Arua referral hospital is 88.0 percent satisfactorily compliant. Arua referral hospital budget allocation is under the Human Capital Development Programme and resource allocation is in line with the NDPIII MTEF.

3. Alignment of the BFP and Annual Budget

At this level, Arua referral hospital is 35.3 percent complaint. This is a weighted score comprising 63.3 percent and 16.7 percent for BFP and AB respectively. Whereas Arua referral hospital has less deviations in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, the referral hospital in some cases performed lower than expected in comparison to the NDPIII targets.

The MDA registered alignment on the following outputs:no. of voluntary medical male circumcision, percent of health facilities providing immunization services by level and percent of Hiv positive pregnant women initiated on ARV's for EMTCT.

4. Projects alignment

At this level, Arua referral hospital is 85.0 percent compliant. This weigh a score of 100.0, 0.0 and 75.0 for budget allocation, outturn and project performance respectively. It is worth noting that the MDA has only one retooling project whose performance was mainly attributed to low budget releases.

The Key emerging issues are;

i. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.

FY2022/23 (Full Year)

Arua referral hoapital was satisfactorily compliant at 80.0 percent. In particular, Arua referral hospital was 100.0, 88.0, 45.5 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Performance is primarily attributed to non-reporting on a significant number of NDPIII indicators.

BFP FY2024-25

Arua referral hospital is moderately satisfactorily compliant at 55 percent. This a weighted score of 100.0, 0.0, 50.0 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

Vote 171. Soroti Regional Referral Hospital

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	100	100.0
III. MDA Results Level Assessment (Outputs)	61.1	36.8	30.0
IV. NDPIII - MDA Projects Implementation	70.0	75.0	100.0
Overall MDA Level Performance	**75.7**	**73.5**	**79.4**

Overall, Soroti Regional Referral Hospital is satisfactory at 73.5 percent compliance. This is a weighted score of 100, 100, 36.8 and 75.0 percent compliance at MDA Planning, Resource Allocation, Results Level Assessment and Project performance respectively. This is specified in the sub-sections below;

1. **Existence of MDA strategic plan**

At this level, Soroti Regional Referral Hospital is 100 percent compliant. This is because the hospital has an approved strategic plan for FY 2020/21 – FY 2024/25

2. **Resource Allocation**

At this level, Soroti Regional Referral Hospital is 100 percent compliant. The budget allocation to the Vote is lumped under the Human Capital Development programme. The allocation is UGX 11.879 billion against the NDP III projection of UGX 10.201 billion

3. **Alignment with BFP and Annual Budget**

At this level, Soroti Regional Referral Hospital is 36.8 percent compliant. This is a weighted core comprising 33.3 percent and 39.1 percent for BFP and AB, respectively.

Soroti Regional Referral Hospital registered alignment with the following indicators;% of health facilities providing immunization services by level, No. of volunatry medical male circumcisions done, % of Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing, % of HIV positive pregnant women initiated on ARVs for EMTCT, No. of fully equipped and adequately funded equipment maintenance workshops, Medical Equipment Policy developed, Medical Equipment list and specifications reviewed, No. of health workers trained, % health sector institutions and intervention areas with strategic and operational plans aligned to the NDP III, Annual MPS, BFP, and Operational Workplans developed, % of budget performance reports submitted, M&E Plans and performance indicators in place at all levels, % of quarterly and annual performance reports disseminated, % of quarterly review meetings held at all levels.

Soroti Regional Referral Hospital registered non alignment with the following NDP III indicators;% of health facilities providing adolescent friendly service package including information on positive health and development and risk factors, No. of peer educators trained and recruited to support provision of Adolescent friendly services, ART Coverage (%), Viral Load suppression (%), No. of girls immunized against cervical cancer by 10 years (%), % recommended medical and diagnostic equipment available and functional by level, Medical equipment inventory maintained and updated, % of health facilities utilizing the e-LIMIS (LICS), % of facilities with Annual Training plans based on the TNA, HMDC and Regional hubs Functional, Training database updated at all levels, % of functional CQI Committees at district and health facility level, % of monthly HMIS reports, No. of obstetric fistula repairs done.

4. Projects Alignment

At this level, Soroti Regional Referral Hospital is 75.0 percent compliant. This is a weighted score of 0.0, 100.0 and 75.0 percent for budget outturn, expenditure outturn and project performance respectively.This performance is attributed to the timely release of funds for the project. The Retooling project of Soroti Regional Referral Hospital was allocated UGX 4.12 billion against the NDP III MTEF Projection of UGX 4.12 billion.

Key Emerging Issues

i. There is a mismatch between the results and indicators in the budget instruments and the NDP III.
ii. The output indicators in the CoC tool are not customized to the MDA's respective activities with hinders proper assessment.

FY2022/23 (Full Year)

Soroti Regional Referral Hospital was satisfactory at 75.7 percent compliant. This is a weighted score of 100, 88, 61.1 and 70.0 percent compliant to MDA planning, Resource allocation, Results level assessment and Project performance respectively.

BFP FY 2024/25

Soroti Regional Referral Hospital is satisfactory at 79.4 percent compliant. This is a weighted score of 100, 100.0, 31.2 and 100.0 percent compliant to MDA planning, Resource allocation, Results level assessment and Project performance respectively. The satisfactory performance is on account of the sufficient budget to the hospital. The budget allocated is UGX 16.396 billion against the NDP III projection of UGX 10.228 billion to the Human Capital Development Programme. The following NDP III indicators have not been prioritized in the BFP.

Vote 013. The Ministry of Education and Sports

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	51	71	8.9
III. MDA Results Level Assessment (Outputs)	75	80.9	60.4
IV. NDPIII - MDA Projects Implementation	75.7	74.2	96

Overall MDA Level Performance	**70.4**	**77.7**	**59.6**

Overall Score, the Ministry of Education is satisfactory compliant at 77.7 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 71 percent with regard to Resource Allocation, 80.9percent under Results Level Assessment (Outputs) and 74.2percent for Projects Implementation.

a. Existence of Strategic Plan

At this level, ministry of education and sports is satisfactorily compliant at 100 percent. The ministry of education has a Strategic Plan in place and was offered a certificate of plan approval.

b. Resource Allocation:

At this level, the MoES is satisfactorily compliant at 71.1 percent. The budget resource allocation is under the Human Capital Development Program and in line with the NDPIII MTEF.

c. Alignment of the BFP and Annual Budget

The MOES is satisfactorily compliant at 80.9 percent. This is a weighted score comprising 77.7 percent and 77.7 percent for BFP and AB respectively. This good performance is largely attributed to Annual Budget Target reporting captured in MOE reports. A significant number of indicators in its reports are captured as in the PIAPs.

The Ministry registered alignment on the following few NDPIII outputs: Number of school improvement plans developed and implemented in primary schools arising from inspection reports, No. of District Inspectors of schools and Associate Assessors on Integrated Inspection System and Head teachers, Deputy head teachers and ICT teachers (IIS) trained, No. of school improvement plans developed and implemented in primary schools arising from inspection reports, UPE policy Documented and disseminated, Number. of new secondary schools (300) constructed in sub counties without.

d. Projects alignment

The ministry, is satisfactory compliant at 74.2 percent. This is a weighted score of 100, 100 and 75 for budget allocation, half year budget outturn and project performance respectively. Notably the MOE has allocated funds to accomplish a retooling project over the financial year FY2023/24 with all the funding appropriately assigned.

e. Key emerging issues

i. Ministry Of Education and Sports reports there is no funding of BTVET Institutions. If left un checked going forward, BTVET institutions are key in skilling the youth.

ii. Several output indicators in the reports did not have captured data; for example, Ratio of STEI/STEM students to Arts students No. of more scholarships and bursaries that target STEM/STEI provided. These need to be re aligned in the reporting structure clearly to ease

Vote 132. The Education Service Commission (ESC)

Education Service Commissioncontributes to one NDPIII programme which is: Human Capital Development Programme.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100.0	100
II. Resource Allocation	100	100	100.0
III. Results Level Assessment (Outputs)	73.0	72.3	100.0
IV. Projects Implementation	100.0	85.0	100.0
Overall MDA Level Performance	**91.9**	**87.2**	**100.0**

Education Service Commission is satisfactorily compliant at 87.2 percent. This is a weighted score comprising 100, 100, 72.3, and 85.0 percent compliance for Strategic Plan, Resource Allocation, Results Level Assessment (Outputs) and Projects Implementation, respectively. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the Education Service Commission is 100.0 percent compliant. The Commission has an approved Strategic Plan in place.

2. **Resource Allocation**

At this level, the Education Service Commission is 100 percent compliant. This satisfactory performance is attributed to the low half year outturn.

3. **Alignment of the BFP and Annual Budget**

At this level, the Education Service Commission is 72.3 percent complaint. This is a weighted score comprising 100.0 percent and 53.8 percent for BFP and AB respectively. Whereas the Commission has less deviation in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, the Commission in some cases performed moderately than expected in comparison to the NDPIII targets.

The MDA registered alignment on the following NDPIII indicators: E-recruitment system for ESC developed and maintained, , Client Charter for Education Service Commission in place, , No. of copies printed, and disseminated of the scheme of service for Education Service Personnel, No. of Education Service Personnel granted study leave, No. of Education Service personnel disciplined, No. of Education Service personnel validated, No. of Education Service personnel appointed, No of benchmarking exercise carried out within the region, communication strategy for ESC, No of District service commission supported and enhanced, Recruitment policy developed in place, Training Assessment for personnel in Education sector, ESC office premises constructed

Non-alignment was registered on the following indicators: No. of copies printed, and disseminated of the scheme of service for Education Service Personnel, No. of copies printed, and disseminated of the Education Service Regulation, 2012, No. of copies printed, disseminated of the Teachers' professional Code of Conduct, 2012, No. of staffs trained Commission on new innovation and technology, Percentage Increase in government and donor funding for Education Service Commission, Percentage increase in unit cost for recruitment, No of projects developed, monitored and evaluated for ESC , Percentage Increase in government and donor funding for Education Service Commission,

4. **Projects alignment**

At this level, the Commission is 85.0 percent compliant. It is worth noting that the MDA has one ongoing project as per the planning document, which is the retooling of Education Service Commission project whose performance was satisfactory, mainly attributed to budget releases.

Key emerging issues

i. The Commission budgeting tools are moderately aligned to NDPIII results, key interventions including staffing levels, establishment of incubation centers, and undertaking tracer studies are not prioritized.

FY2022/23 (full year)

Education Service Commission was satisfactorily compliant at 91.9 percent. In particular, Commission was 100, 100 and 73.0 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Furthermore, the full year performance for Education Service Commission in line with the budget instruments is satisfactorily complaint. In particular, performance of the BFP in comparison to the NDPIII and the Annual Budget was 100 and 83.3 percent respectively which was satisfactory.

BFP FY2024-25

Education Service Commission is satisfactorily compliant 100.0percent. This a weighted score of 100, 100.0, 100.0 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This largely attributed to the significant alignment of the NDPIII targets and the BFP targets.

Vote 303. National Curriculum Development Centre (NCDC)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	88	18	0.0
III. Results Level Assessment (Outputs)	16.0	68.0	62.5
IV. Projects Implementation	100.0	55.0	100.0
Overall MDA Level Performance	**71.2**	**52.3**	**58.8**

Overall, NCDC is moderately satisfactorilycompliant at 52.3percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 18 percent with regard to Resource Allocation, 68 percent for budget instruments and 55.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. Existence of Strategic Plan

At this level, NCDC is 100.0 percent satisfactorily compliant. NCDC has an approved Strategic Plan in place.

2. Resource Allocation

At this level, NCDC is 18 percent unsatisfactorily compliant. NCDC budget allocation is under the Human Capital Development Programme.

3. Alignment of the BFP and Annual Budget

At this level, NCDC is 68 percent complaint. It has less deviations in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, NCDC didn't perform as expected in comparison to the NDPIII targets.

4. Projects alignment

NCDC is 55.0 percent compliant, thisweighted a score of 100.0, 0.0 and 75.0 for budget allocation, outturn and project performance respectively. It is worth noting that the MDA has retooling project with budget allocation ongoing and with NCDC infrastructure development with no budget allocation of the project.

The Key emerging issues are;

i. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.
ii. NCDC has been a challenging MDA with clear indicators in their strategic plan but with no target numbers indicated. So this was a challenge.
iii. Only three indicators found in the merged piap tracking NCDC yet they report on NCDC.
iv. Most of the NCDC indicators were got from BFP reprioritized paperwork and quarterly reports.

FY2022/23 (Full Year)

NCDC was satisfactorily compliant at 71.2 percent. In particular, NCDC was 100.0, 88.0, 16.0 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Satisfactory performance is primarily attributed to non-reporting on a significant number of NDPIII indicators as in the Excel tool.

BFP FY2023-24

NCDC is moderately satisfactorily compliant at 58.8 percent. This a weighted score of 100.0, 0, 62.5 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This largely attributed to the significant alignment of the NDPIII targets and the BFP targets.

Vote 321. National Council of Sports (NCS)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	100	100.0
III. MDA Results Level Assessment (Outputs)	83.3	93.5	86.3
IV. MDA Projects Implementation	N/A	85.0	100.0
Overall MDA Level Performance	**93.3**	**93.6**	**95.9**

1. Overall MDA Score:

National Council of Sports (NCS) is satisfactorilycompliant at 93.6 percent. This is a weighted score comprising of 100.0 percent for the Existence of a strategic plan, 100.0 with regard to Resource Allocation, 93.5 percent under Results Level Assessment (Outputs) and 85.0 percent for Projects Implementation. The specific details are presented in the following sections.

2. Existence of Strategic Plan

At this level, National Council of Sports (NCS) is satisfactorily compliant at 100.0 percent. The National Council of Sports (NCS) has a strategic plan in place, and the National Planning Authority issued a certificate of plan approval.

3. Resource Allocation

At this level, National Council of Sports (NCS) is satisfactorily compliant at 100.0 percent. NCS's budget allocation is under the Human Capital Development Programme. This satisfactory performance is because its BFP resource allocation is aligned to the NDPIII MTEF.

4. Alignment of the BFP and Annual Budget

At this level, National Council of Sports (NCS) is satisfactorily compliant at 93.5 percent. This is a weighted score comprising 91.6 and 94.8 percent at BFP and AB, respectively. This satisfactory performance is primarily attributed to the fact that although National Council of Sports (NCS) reports a significant number of indicators during the Annual Budget Target Reporting, some of them are not aligned with the NDPIII targets as per its strategic plan.

The MDA registered alignment on the following NDPIII outputs: No. of dissemination workshops organized to sensitize stakeholders on the Framework, No. of functional district sports councils, No of district sports Councils supported with sports equipment, No. of National sports federations/ associations with professional management and administration structures, No. of National sports federations/ associations staff trained, No. of National Sports Associations/Federations gazetted, No. of inspection and evaluation exercises conducted, No. of sports competitions supervised at regional and national level, No. of Technical inspections carried out to ensure that facilities meet established standards, No of sensitization meetings held with stakeholders to popularize the developed standards, Level of

Compliance of the NCS plans and Budgets to NDPIII (%), Develop and implement Client Charter, Client satisfaction survey conducted, NCS Service Delivery Standards developed and implemented, Records and information management Centre established, No. of Annual NCS physical progress performance reports produced, No. of quarterly project monitoring reports produced, A functional M&E system in place and No. of NCS staff receiving salary according to the approved pay plan (i.e 28th of the month).

The MDA registered non-alignment on the following NDPIII outputs: No. of staff recruited, No. of needs and skills assessments done, Training plan in place, No of trained staff, No. of staff meeting performance targets Staff satisfaction survey report, No. of staff health and fitness programs conducted, No. of team building events organized, No of motor vehicles procured, No of motor vehicles maintained, serviced and insured and No. of qualified sports administrators, coaches and technical officials accredited by discipline.

5. Projects alignment

At this level, National Council of Sports (NCS) is **satisfactorily compliant at 100.0 percent.** This is a weighted score of 100.0, 100.0 and 75.0 for budget allocation, half-year budget outturn and project performance, respectively.

Key emerging issues

i. National Council of Sports (NCS) misses out on reporting some indicators in its reports.

FY2022/23 (Full Year)

National Council of Sports (NCS) is satisfactorily compliant at 93.3 percent. This is a weighted score comprising 100.0, 100.0 and 83.3 percent in MDA Planning, Resource Allocation, and budget instruments, respectively.

The MDA registered alignment on the following NDPIII outputs: No. of dissemination workshops organized to sensitize, No. of National sports federations/ associations with functional formal structures, No. of National sports federations/ associations with professional management and administration structures, No. of sports administrators and technical officials trained in line with accredited courses, No. of coaches trained in line with accredited courses, No of workshops on corporate governance organized, No. of National Sports Associations/Federations gazetted, No. of inspection and evaluation exercises conducted, Inventory of sports and recreation facilities in place, Technical designs of Stadia meeting Environment and health safety standards developed, No. of regional based sports stadia constructed/rehabilitated, The Lugogo sports complex rehabilitated and No of PPP and MoU's signed.

BFP FY2024-25

National Council of Sports (NCS) was satisfactorily at 95.9. In particular, the National Council of Sports (NCS) was 100.0, 100.0, 86.3, and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Thus, the MDA performed well at Planning, Resource Allocation and project levels. The under 100 performance at Results Level Assessment (Outputs) is attributed to non-alignment for some of it BFP targets to those NDPIII.

Vote 319. National Council for Higher Education (NCHE)

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	88	0.0
III. MDA Results Level Assessment (Outputs)	82.0	92.8	94.7
IV. NDPIII - MDA Projects Implementation	100.0	N/A	N/A
Overall MDA Level Performance	**91.0**	**92.3**	**57.9**

Overall MDA Score:

National Council for Higher Education (NCHE) is satisfactorily compliant at 92.3 percent. This is a weighted score comprising of 100.0 percent for the Existence of a strategic plan, 88 with regard to Resource Allocation, and 92.8 percent under Results Level Assessment (Outputs. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the National Council for Higher Education (NCHE) is satisfactorily compliant at 100.0 percent. The NCHE has a Strategic Plan in place and was issued a certificate of plan approval by the National Planning Authority.

2. **Resource Allocation**

At this level, the NCHE is satisfactorily compliant at 88.0 percent. The NCHE's budget allocation is under the Human Capital Development Programme. Although NCHE's performance is satisfactory, its resource allocation is not aligned with the NDPIII MTEF due to the lower-than-expected actual allocations at the BFP level.

3. **Alignment of the BFP and Annual Budget**

At this level, NCHE is satisfactorily compliant at 92.8 percent. This is a weighted score comprising82.1 and 100.0 percent at BFP and AB, respectively. This good performance is primarily attributed to the fact that NCHE reports on a significant number of indicators during the Annual Budget Target Reporting that are aligned to the NDPIII targets.

The MDA registered alignment on the following NDPIII outputs: No. of partnerships established, No. of polices/amendments, No. of Institutional managers trained, Proportion of programmes accredited that are STEM/STEI, NCHE approved quality assurance systems established, organize higher education conference, Hold higher education exhibition, No. of minimum standards developed, No. of reviews, No. of qualifications equated, Existence of ODeL guideline and ODeL mainstreamed.

The MDA registered non-alignment on the following NDPIII outputs: No. of staff recruited, No. of assessors trained, No. of programmes accredited and No. of institutions accredited.

4. Projects alignment

At this level, NCHE was not assessed as it is has no projects.

Key emerging issues

i. NCHE misses out on reporting some indicators in its reports, while others are not aligned with the NDPIII target.
ii. With regards to resource allocation, the NDPIII MTEF is above the BFP allocation and this is attributed to the low Indicative Planning Figures (IPFs) issued by Ministry of Finance, Planning and Economic Development (MoFPED)

FY2022/23 (Full Year)

National Council for Higher Education (NCHE) is satisfactorily compliant at 91 percent. This is a weighted score comprising 100.0, 88.0, 82, and 100 percent in MDA Planning, Resource Allocation, budget instruments, and project performance, respectively.

The MDA registered alignment on the following NDPIII outputs, No. of partnerships established, No. of Institutional managers trained, Proportion of programmes accredited that are STEM/STEI, NCHE approved quality assurance systems established, organize higher education conference, hold higher education exhibition, ODeL mainstreamed and No. of qualifications equated.

BFP FY2024-25

National Council for Higher Education (NCHE)was moderately satisfactorily compliant at 57.9. In particular, the NCHE was 100.0, 00.0, and 94.7 percent compliant at MDA Planning, Resource Allocation, and budget instruments, respectively. The MDA performed poorly with regard to resource allocation, primarily due to misalignment between the NDPIII MTEF and the BFP planned allocation. Specifically, the BFP figure (14.736 Bn) is lower than the NDPIII MTEF (18.667).

Vote 320. Uganda Business and Technical Examination Board (UBTEB)

Uganda Business and Technical Examinations Board (UBTEB) contributes primarily to one NDPIII programme, which is Human Capital Development.

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100.0	100.0	100.0
II. MDA Resource Allocation	88.0	88.0	80.0
III. MDA Results Level Assessment (Outputs)	83.6	93.8	85.9
IV. NDPIII - MDA Projects Implementation	86.0	85.0	100.0
Overall MDA Level Performance	**87.3**	**90.0**	**89.8**

Overall MDA Score:

UBTEB is satisfactorily compliant at 90.0 percent. This is a weighted score comprising of 100.0 percent for the Existence of a strategic plan, 88 with regard to Resource Allocation, 93.8 percent under Results Level Assessment (Outputs) and 85.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the Uganda Business and Technical Examinations Board (UBTEB) is satisfactorily compliant at 100.0 percent. The UBTEB has a Strategic Plan in place and was issued a certificate of plan approval by the National Planning Authority.

2. **Resource Allocation**

At this level, the UBTEB is satisfactorily compliant at 88.0 percent. The UBTEB's budget allocation is under the Human Capital Development Programme. While UBTEB's performance is satisfactory, its resource allocation is not aligned with the NDPIII MTEF due to the lower-than-expected actual allocations at the BFP level.

3. **Alignment of the BFP and Annual Budget**

At this level, UBTEB is satisfactorily compliant at 93.8 percent. This is a weighted score comprising 93.8 percent for both BFP and AB, respectively. This good performance is primarily attributed to the fact that UBTEB reports on a significant number of indicators during the Annual Budget Target Reporting,

The MDA registered alignment on the following NDPIII outputs: Number of Assessors retooled, Number of research studies conducted per annum, An ISO 21001:2018 Accreditation certificate in place, No. of Real-life projects in TVET institutions in support of agricultural value addition and marketing, and the placement of sectors with functional assessment working groups, No. of reports prepared, submitted and approved (2 Quarterly performance reports and 2 biannual Financial performance reports by the 15th day of the month following the end of the quarter), Staff recruitment plan, Staff development plan, Reviewed HR manual and functional structure, No. of Strategic Plan reviews conducted (Mid and end-term) and No. of Ministerial Policy Statement (MPS) and Budget Framework papers (BFP).

The MDA registered non-alignment on the following NDPIII outputs: Number of candidates registered and assessed, Number of Programmes modularized, Number of modules assessed, An RPL framework and standards in place, No of MoUs signed with new partners and % budget allocated to infrastructure development.

4. **Projects alignment**

At this level, the UBTEB is satisfactorily compliant at 100.0 percent. This is a weighted score of 100.0, 100.0 and 75.0 for budget allocation, half-year budget outturn and project performance, respectively.

Key emerging issues

i. UBTEB misses out on reporting some number of indicators in its reports, while others are not aligned with the NDPIII target.

FY2022/23 (Full Year)

UBTEB is satisfactorily compliant at 87.3 percent. This is a weighted score comprising 100.0, 88.0, 83.6, and 86 percent in MDA Planning, Resource Allocation, budget instruments, and project performance, respectively.

The MDA registered alignment on the following NDPIII outputs, Number of research studies conducted per annum, Number of tracer studies conducted, Number of research studies conducted per annum, Number of tracer studies conducted, An RPL framework and standards in place, A TVET qualifications database in place and updated and An ISO 21001:2018 Accreditation certificate in place.

BFP FY2024-25

UBTEB is satisfactorily compliant at 89.8 percent. In particular, the UBTEB was 100.0, 80.0, 85.9, and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Thus, the MDA performs well in planning and resource allocation. However, the MDA performed poorly with regard to Results Level Assessment (Outputs), primarily due to the failure to achieve some planned targets and, for the most part, the non-reporting of a significant number of indicators.

Vote 128. Uganda National Examinations Board (UNEB)

Uganda National Examination Boardcontributes to one NDPIII programme which is: Human Capital Development Programme.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100.0	100.0
II. Resource Allocation	82	12	100.0
III. Results Level Assessment (Outputs)	89.0	79.6	100.0
IV. Projects Implementation	100	92.5	100.0
Overall MDA Level Performance	**91.3**	**65.2**	**100.0**

Overall MDA Score:

Uganda National Examination Board is moderately satisfactorily compliant at 65.2 percent. This is a weighted score comprising 100, 12, 79.6, and 92.5 percent compliance for Strategic Plan, Resource Allocation, Results Level Assessment (Outputs) and Projects Implementation, respectively. The specific details are presented in the following sections.

1. Existence of Strategic Plan

At this level, the Uganda National Examination Board is 100.0 percent compliant. The Board has an approved Strategic Plan in place.

2. Resource Allocation

At this level, the Uganda National Examination Board is 12 percent compliant. This unsatisfactory performance is attributed to less money was spent at half year.

3. Alignment of the BFP and Annual Budget

At this level, the Uganda National Examination Board is 79.6 percent complaint. This is a weighted score comprising 94.8 percent and 69.5 percent for BFP and AB respectively. Whereas Board has less deviations in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, the Board in some cases performed lower than expected in comparison to the NDPIII targets.

The MDA registered alignment on the following NDPIII indicators, among others: No. of blue prints revised, No of sensitization events conducted on UNEB law and assessment policy, No. of DISs that are aware of the rules and regulations and consequences of breaching regulation, No. of printery acquisition plans developed and implemented, No. of ICT solutions for certificates installed etc, No. of security printers for certificates and result slips procured, No of special needs examinations instruments, No of special needs examinations instruments, No. of reports on standards and procedures for malpractice investigations revised,No. of examiners trained in CBS of marking and scoring, No. of Awards conducted and results released, No. of NAPE policies and strategies developed, Sets of high powered data scanners and software solutions procured and installed, No. of sets. of examination question papers and scoring guides produced and made accessible to the public, No. of board strategies on environmental issues developed and implemented, No. of examinations scripts systems digitally cataloged, No. of users sensitized and aware of ICT security, No of saleable proposals shared with development partners, No. of media engagement strategies developed

Non alignment was registered on the following indicators, among others: No. of quality assurance frameworks established, No. of CA strategies developed, No. of ICT solutions for certificates installed, No. of machines procured, , No. of six-colour sheet fed printing machines procured, No. of computer to plate machines procured, No. of sets of UPS's procured and installed, No. of valid, reliable and fit for purpose examinations papers developed, No. of sets of assessment syllabi reviewed, No. of automated items bank expanded and secure, No. of approved UNEB Bills, Assessment policies and regulations, No. of assessment manuals, guidelines and procedures developed,

4. Projects alignment

At this level, the Board is 92.5 percent compliant. It is worth noting that the MDA has only two ongoing projects as per the planning documents, that is the retooling and infrastructure development projects whose performance was moderately satisfactory, mainly attributed low budget releases.

Key emerging issues

i. The Board budgeting tools are moderately aligned to NDPIII results and reporting framework thereby affecting planning, budgeting, monitoring and reporting.

FY2022/23 (full year)

Uganda National Examination Board was satisfactorily compliant at 91.3 percent. In particular, UNEB was 100, 82, 89.0 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Furthermore, the full year performance UNEB in line with the budget instruments is satisfactorily complaint. In particular, performance of the BFP in comparison to the NDPIII and the Annual Budget was 100.0 and 81.7 percent, respectively.

BFP FY2024-25

Uganda National Examination Board is satisfactorily compliant 100.0 percent. This a weighted score of 100.0, 100.0, 100.0 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This largely attributed to the significant alignment of the NDPIII targets and the BFP targets.

Vote 111. Busitema University

Busitema Universitycontributes to one NDPIII programme which is: Human Capital Development Programme.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	100	30	100
III. Results Level Assessment (Outputs)	86.9	96.0	100
IV. Projects Implementation	100.0	58.0	100
Overall MDA Level Performance	**96.1**	**65.2**	**100**

Overall MDA Score:

Busitema University is moderately satisfactorily compliant at 65.2 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 30 with regard to Resource Allocation, 96.0 percent under Results Level Assessment (Outputs) and 58.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the Busitema University is 100.0 percent compliant. The University has an approved Strategic Plan in place.

2. **Resource Allocation**

At this level, the Busitema University is 30 percent compliant. This unsatisfactory performance is attributed to low budget released (half year budget).

3. **Alignment of the BFP and Annual Budget**

At this level, the Busitema University is 96.0 percent complaint. This is a weighted score comprising 90.0 percent and 100.0 percent for BFP and AB respectively. Whereas Busitema University has less deviations in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, the University in some cases performed lower than expected in comparison to the NDPIII targets.

The MDA registered alignment on the following outputs: Lecture theatres/teaching facilities constructed in universities (HEIs) to conform to NCHE standard; Approved quality assurance system; Open Distance Learning System; Libraries in HEIs that are accessible to all categories of learners; Campus wi-fi; Remote ICT-enabled learning infrastructure installed; University students benefiting from internship programme; Centers of excellence in Universities established; Signed MoUs between Employer-Training institution; Fulfilment of staffing level standards; Research outputs; Science laboratories constructed; and Students admitted in STEM/STEI in HEI. No. of Science laboratories constructed in universities, Ratio of STEI/STEM students to Arts students, No. of STEM/STEI incubation centres, No. of standard Sports and recreation grounds/facilities; Research and Innovation fund established in public universities, % of staff STEM/STEI PhDs levels.

4. **Projects alignment**

At this level, the Busitema University is 58.0 percent compliant. This is a weighted score of 100, 60.0 and 50.0 for budget allocation, outturn and project performance respectively. It is worth noting that the MDA has only one ongoing project as per the planning document, which is the retooling whose performance was moderately satisfactory, mainly attributed low budget releases.

Key emerging issues

i. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII target which is an indication that some results will not be achieved as planned.

FY2022/23 (Full year)

Busitema University was satisfactorily compliant at 96.1 percent. In particular, Busitema University was 100, 100 and 86.9 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Furthermore, the full year performance for Busitema University in line with the budget instruments is satisfactorily complaint. In particular, performance of the BFP in comparison to the NDPIII and the Annual Budget was 100.0 and 78.2 percent respectively.

BFP FY2024/25

Busitema University is satisfactorily compliant 100.0 percent. This a weighted score of 100.0, 100.0 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This largely attributed to the significant alignment of the NDPIII targets and the BFP targets.

Vote 149. Gulu University

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	88	88	0
III. Results Level Assessment (Outputs)	65.2	65.2	100
IV. Projects Implementation	100.0	65.0	0
Overall MDA Level Performance	**86.0**	**75.5**	**40.0**

Overall MDA Score:

Gulu University is satisfactorilycompliant at 75.5 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 88 percent with regard to Resource Allocation, 65.2 percent under Results Level Assessment (Outputs) and 65.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. Existence of Strategic Plan

At this level, the Gulu University is 100.0 percent compliant. The University has an approved Strategic Plan in place.

2. Resource Allocation

At this level, the Gulu University is 88 percent compliant. The Budget allocation is under the Human Capital development Programme. The resource allocation is in line with the NDP III MTEF. This performance is attributed to the budget release (UGX 35.713 billion) which is still short of the approved budget (UGX 67.43 billion) for the financial year 2023/24.

3. Alignment of the BFP and Annual Budget

At this level, the Gulu University is 65.2 percent complaint. This is a weighted score comprising 91.7 percent and 47.5 percent for BFP and AB respectively. Whereas Gulu University has less deviations in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, the University in some cases performed lower than expected in comparison to the NDPIII targets.

The MDA registered alignment on the following outputs: Lecture theatres/teaching facilities constructed in universities (HEIs) to conform to NCHE standard; Approved quality assurance system; Open Distance Learning System; Libraries in HEIs that are accessible to all categories of learners; Campus wi-fi; Remote ICT-enabled learning infrastructure installed; University students benefiting from internship programme; Centers of excellence in Universities established; Signed MoUs between Employer-Training institution; Fulfilment of staffing level standards; Research outputs; Science laboratories constructed; and Students admitted in STEM/STEI in HEI. No. of Science laboratories constructed in universities, Ratio of STEI/STEM students to Arts students, No. of STEM/STEI incubation centres, No. of standard Sports and recreation grounds/facilities; Research and Innovation fund established in public universities (binary), % of staff STEM/STEI PhDs levels

4. Projects alignment

At this level, Gulu University is 65.0 percent compliant. This is a weighted score of 50, 100.0 and 50.0 for budget allocation, outturn and project performance respectively. It is worth noting that the MDA has only two ongoing projects as per the planning document, which are Gulu University Infrastructure Development Project and retooling whose performance was moderately satisfactory, mainly attributed to low budget releases.

Key emerging issues

i. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII target which is an indication that some results will not be achieved as planned.

FY2022/23 (Full year)

Gulu University was satisfactorily compliant at 86.0 percent. In particular, Gulu University was 100, 88.0 and 65.2 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Good performance is reported on results alignment, primarily attributed to reporting on a significant number of NDPIII indicators. In particular, performance of the BFP in comparison to the NDPIII and the Annual Budget was 81.3 and 54.5 percent respectively which was slightly satisfactory.

BFP FY2024/25

Gulu University is 40.0 percent compliant. This low compliance percentage is a weighted score of 100, 0.0, 100.0 and 0.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This is largely attributed to the NDP III MTEF allocation (UGX 70.239 billion) which is way higher than the BFP allocation (UGX 55.092 billion) and the large deviation in the NDP III planned annual cost and the BFP allocation for the financial year 2024/25.

Vote 307. Kabale University

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	100	30	100.0
III. Results Level Assessment (Outputs)	64.9	48.5	20.0
IV. Projects Implementation	100.0	85.0	100.0
Overall MDA Level Performance	**89.5**	**59.0**	**76.0**

Overall MDA Score:

Kabale University is moderately satisfactorilycompliant at 59.0 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 30.0 percent with regard to Resource Allocation, 48.5 percent under Results Level Assessment (Outputs) and 85.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, Kabale University is 100.0 percent satisfactorily compliant. Kabale University has an approved Strategic Plan in place that aligned to the NDPIII in terms of time frame and content.

2. **Resource Allocation**

At this level, the Kabale University is 30.0 percent unsatisfactorily compliant. The university's budget allocation is under the Human Capital Development Programme. The resource allocation is in line with the NDPIII MTEF.

3. **Projects alignment**

At this level, the Kabale University is 85.0 percent compliant. This is a weighted score of 100.0, 0.0 and 75.0 for budget allocation, outturn and project performance respectively. It is worth noting that the MDA has only one retooling project whose performance was satisfactory, mainly attributed good budget releases.

The Key emerging issues are;

i. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.
ii. Some missing indicators and some missing target numbers.

FY2022/23 (Full Year)

Kabale University was satisfactorily compliant at 89.5 percent. In particular, Kabale University was 100.0, 100.0 and 64.9 and 100.0percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Unsatisfactory performance is reported on results alignment, primarily attributed to non-reporting on a significant number of NDPIII indicators.

BFP FY2024/25

Kabale University is satisfactorily compliant at 76.0 percent. This is a weighted score of 100.0, 100.0, 20 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This largely attributed to the significant alignment of the NDPIII targets and the BFP targets.

Vote 139. Kyambogo University

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	88	100	100

III. Results Level Assessment (Outputs)	67.2	71.5	65.7
IV. Projects Implementation	70	75	0
Overall MDA Level Performance	**67.6**	**84**	**49.7**

Overall MDA Score:

Kyambogo University is satisfactorilycompliant at 84.0 percent. This is a weighted score comprising of 100.0 percent for the Existence of a strategic plan, 100 percent with regard to Resource Allocation, 71.5 percent under Results Level Assessment (Outputs) and 75.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. Existence of Strategic Plan

At this level, Kyambogo University is 100.0 percent compliant. The University has an approved Strategic Plan in place.

2. Resource Allocation

At this level, Kyambogo University is 100 percent compliant. The Budget allocation is under the Human Capital development Programme. The resource allocation is in line with the NDP III MTEF. This performance is attributed to the half-budget release (UGX 69.184 billion) which is slightly below the approved budget (UGX 135.392 billion) for the financial year 2023/24.

3. Alignment of the BFP and Annual Budget

At this level, Kyambogo University is 71.5 percent compliant. This is a weighted score comprising 70.0 percent and 72.5 percent for BFP and AB respectively. Whereas Kyambogo University has less deviations in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, the University in some cases performed lower than expected in comparison to the NDPIII targets. The MDA registered alignment on the following outputs: Lecture theatres/teaching facilities constructed in universities (HEIs) to conform to NCHE standard; Approved quality assurance system; Open Distance Learning System; Libraries in HEIs that are accessible to all categories of learners; Campus wi-fi; Remote ICT-enabled learning infrastructure installed; University students benefiting from internship programme; Centers of excellence in Universities established; Signed MoUs between Employer-Training institution; Fulfillment of staffing level standards; Research outputs; Science laboratories constructed; and Students admitted in STEM/STEI in HEI. No. of Science laboratories constructed in universities, Ratio of STEI/STEM students to Arts students, No. of STEM/STEI incubation centres, No. of standard Sports and recreation grounds/facilities; Research and Innovation fund established in public universities (binary), % of staff STEM/STEI PhDs levels

4. Projects alignment

At this level, Kyambogo University is 75.0 percent compliant. This is a weighted score of 0.0, 100.0, and 75.0 for budget allocation, outturn, and project performance respectively. It is worth noting that the MDA has only two ongoing projects as per the planning document, which are Kyambogo University Infrastructure Project II and retooling whose performance could have been more satisfactory, mainly attributed to low budget releases and no releases for Kyambogo University Infrastructure Project II.

5. Key emerging issues

i. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII target which is an indication that some results will not be achieved as planned.

FY2022/23 (Full year)

Kyambogo University was moderately satisfactorily compliant at 67.6 percent. In particular, Kyambogo University was 100, 88 and 67.2 and 70.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Performance is reported on results alignment, primarily attributed to reporting on a significant number of NDPIII indicators. In particular, performance of the BFP in comparison to the NDPIII and the Annual Budget was 58.7 and 72.9percent respectively which was slightly satisfactory.

BFP FY2024/25

Kyambogo University is unsatisfactory at 49.7 percent compliant. This low compliance percentage is a weighted score of 100.0, 100.0, 65.7 and 0.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This is largely attributed to the NDP III MTEF allocation (UGX 137.606 billion) which is way higher than the BFP allocation (UGX 135.392 billion) and low BFP allocation for 2024/25 compared to the FY2024/25 NDPIII Planned Annual Cost.

Vote 301. Lira University

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	100	100.0
III. MDA Results Level Assessment (Outputs)	76.2	83.6	85.7
IV. NDPIII - MDA Projects Implementation	100.0	100.0	100.0
Overall MDA Level Performance	**89.3**	**85.1**	**95.7**

Overall MDA Score:

Lira University is satisfactorilycompliant at 85.1 percent. This is a weighted score comprising of 100.0 percent for the Existence of a strategic plan, 88 with regard to Resource Allocation, 76.2 percent under Results Level Assessment (Outputs) and 100.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. Existence of Strategic Plan

At this level, Lira University is satisfactorily compliant at 100.0 percent. The Lira University has a strategic plan in place, and the National Planning Authority issued a certificate of plan approval.

2. Resource Allocation

At this level, Lira University is satisfactorily compliant at 88.0 percent. The Lira University's budget allocation is under the Human Capital Development Programme. Although Lira University's performance is satisfactory, its resource allocation is not aligned with the NDPIII MTEF due to the lower-than-expected actual allocations at the BFP level.

3. Alignment of the BFP and Annual Budget

At this level, Lira University is satisfactory at 76.2 percent. This is a weighted score comprising 78.3 and 74.8 percent at BFP and AB, respectively. This moderate performance is primarily attributed to the fact that although Lira University reports a significant number of indicators during the Annual Budget Target Reporting, some of them are not aligned with the NDPIII targets as per its strategic plan.

The MDA registered alignment on the following NDPIII outputs: Open Distance Learning System in place, Libraries in HEIs that are accessible to all categories of learners, Campus Wifi in place, tracer studies undertaken by universities, MoES, and NCHE, centres of excellence established commissioned and functional, Ratio of STEI/STEM students to Arts students, STEM/STEI incubation centres, staff STEM/STEI PhDs levels, standard Sports and recreation grounds/facilities and sports competitions participated in by the national professional teams.

The MDA registered non-alignment on the following NDPIII outputs: University programmes restructured for dual mode delivery by 2025, MoUs signed between employers providing work-based training and training institutions, Staffing levels, academic staff with PhD, lecture theatres/teaching facilities constructed in universities (HEIs) to conform to NCHE standard, Approved quality assurance system (binary) and No. of students accessing campus Wi-Fi.

4. Projects alignment

At this level, Lira Universityis **satisfactorily compliant at 100.0 percent.** This is a weighted score of 100.0, 100.0 and 100.0 for budget allocation, half-year budget outturn and project performance, respectively.

Key emerging issues

i. Lira University misses out on reporting some indicators in its reports, while others are not aligned with the NDPIII target.
ii. With regards to resource allocation, the NDPIII MTEF is above the BFP allocation, and this is attributed to the low Indicative Planning Figures (IPFs) issued by the Ministry of Finance, Planning and Economic Development (MoFPED)

FY2022/23 (Full Year)

Lira University is satisfactorily compliant at 89.3 percent. This is a weighted score comprising 100.0, 100.0, 76.2, and 100 percent in MDA Planning, Resource Allocation, budget instruments, and project performance, respectively.

The MDA registered alignment on the following NDPIII outputs: Approved quality assurance system (binary), Open Distance Learning System in place, Libraries in HEIs that are accessible to all categories of learners, Campus Wifi in place, No. of tracer studies undertaken by universities, MoES, and NCHE, No. of centres of excellence established commissioned and functional, No. of University programmes restructured for dual mode delivery by 2025, No. of research outputs, No. of innovation outputs/patents, Ratio of STEI/STEM students to Arts students, No. of standard Sports and recreation grounds/facilities and No. of sports competitions participated in by the national professional teams.

BFP FY2024-25

Lira University was satisfactorily at 95.7. In particular, the Lira University was 100.0, 100.0, 85.7, and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Thus, the MDA performed well at Planning, Resource Allocation and project levels. The under 100 performance at Results Level Assessment (Outputs) is attributed to non-alignment for sum of it BFP targets to those NDPIII.

Vote 136. Makerere University

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	88	84	0
III. Results Level Assessment (Outputs)	76.2	68.2	72.7
IV. Projects Implementation	100	85	100
Overall MDA Level Performance	**79.4**	**81.3**	**51.8**

Overall, Makerere University is satisfactorilycompliant at 81.3 percent. This is a weighted score comprising of 100.0 percent for the Existence of a strategic plan, 84 percent with regard to Resource Allocation, 68.2 percent under Results Level Assessment (Outputs) and 85.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. Existence of Strategic Plan

At this level, Makerere University is 100.0 percent compliant. The University has an approved Strategic Plan in place.

2. Resource Allocation

At this level, Makerere University is 84 percent compliant. The Budget allocation is under the Human Capital development Programme. The resource allocation is in line with the NDP III MTEF. This performance is attributed to the half-budget release (UGX 185.904 billion) which is slightly below the approved budget (UGX 353.986 billion) for the financial year 2023/24.

3. Alignment of the BFP and Annual Budget

At this level, Makerere University is 68.2 percent compliant. This is a weighted score comprising 75.0 percent and 63.6 percent for BFP and AB respectively. Whereas Makerere University has fewer deviations in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, the University in some cases performed lower than expected in comparison to the NDPIII targets.

The MDA registered alignment on the following outputs: Lecture theatres/teaching facilities constructed in universities (HEIs) to conform to NCHE standard; Approved quality assurance system; Open Distance Learning System; Libraries in HEIs that are accessible to all categories of learners; Campus wi-fi; Remote ICT-enabled learning infrastructure installed; University students benefiting from internship programme; Centers of excellence in Universities established; Signed MoUs between Employer-Training institution; Fulfillment of staffing level standards; Research outputs; Science laboratories constructed; and Students admitted in STEM/STEI in HEI. No. of Science laboratories constructed in universities, Ratio of STEI/STEM students to Arts students, No. of STEM/STEI incubation centres, No. of standard Sports and recreation grounds/facilities; Research and Innovation fund established in public universities (binary), % of staff STEM/STEI PhDs levels.

4. Projects alignment

At this level, Makerere University is 85.0 percent compliant. This is a weighted score of 100.0, 100.0, and 75.0 for budget allocation, outturn, and project performance respectively. It is worth noting that the MDA has only one ongoing project as per the planning document, which is the Retooling of Makerere University whose performance is mainly attributed to the adequate budget releases.

Key emerging issues

i. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII target which is an indication that some results will not be achieved as planned.

FY2022/23 (Full year)

Makerere University was satisfactorily compliant at 79.4 percent. In particular, Makerere University was 100, 88 and 76.2 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Performance is reported on results alignment, primarily attributed to reporting on a significant number of NDPIII indicators. In particular, performance of the BFP in comparison to the NDPIII and the Annual Budget was 66.7 and 83.3 percent respectively which was slightly satisfactory.

BFP FY2024/25

Overall, Makerere University is moderately satisfactory at 51.8 percent compliance. This compliance percentage is a weighted score of 100.0, 0.0, 72.7 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This is largely attributed to the NDP III MTEF allocation (UGX 507.043 billion) which is way higher than the BFP allocation (UGX 374.765 billion) which is a low BFP allocation for 2024/25 compared to the FY2024/25 NDPIII Planned Annual Cost.

Vote 137. Mbarara University

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	95	90	0
III. Results Level Assessment (Outputs)	61.4	69.7	83.3
IV. Projects Implementation	85.0	57.5	100
Overall MDA Level Performance	**82.5**	**75.3**	**65.0**

Overall MDA Score:

Mbarara University is satisfactorilycompliant at 75.3 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 90 percent with regard to Resource Allocation, 69.7 percent under Results Level Assessment (Outputs) and 57.5 percent for Projects Implementation. The specific details are presented in the following sections.

1. Existence of Strategic Plan

At this level, Mbarara University is 100.0 percent compliant. The University has an approved Strategic Plan in place.

2. Resource Allocation

At this level, Mbarara University is 88 percent compliant. The Budget allocation is under the Human Capital development Programme. The resource allocation is in line with the NDP III MTEF. This performance is attributed to the budget release (UGX 31.07 billion) which is still short of the approved budget (UGX 60.38 billion) for the financial year 2023/24.

3. Alignment of the BFP and Annual Budget

At this level, Mbarara University is 69.7 percent compliant. This is a weighted score comprising 20.0 percent and 100.0 percent for BFP and AB respectively. Whereas Mbarara University has less deviations in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, the University in some cases performed lower than expected in comparison to the NDPIII targets.

The MDA registered alignment on the following outputs: Lecture theatres/teaching facilities constructed in universities (HEIs) to conform to NCHE standard; Approved quality assurance system; Open Distance Learning System; Libraries in HEIs that are accessible to all categories of learners; Campus wi-fi; Remote ICT-enabled learning infrastructure installed; University students benefiting from internship programme; Centers of excellence in Universities established; Signed MoUs between Employer-Training institution; Fulfillment of staffing level standards; Research outputs; Science laboratories constructed; and Students admitted in STEM/STEI in HEI. No. of Science laboratories constructed in universities, Ratio of STEI/STEM students to Arts students, No. of STEM/STEI incubation centres, No. of standard Sports and recreation grounds/facilities; Research and Innovation fund established in public universities (binary), % of staff STEM/STEI PhDs levels

4. Projects alignment

At this level, Mbarara University is 57.5 percent compliant. This is a weighted score of 50, 50.0 and 62.5 for budget allocation, outturn and project performance respectively. It is worth noting that the MDA has only two ongoing projects as per the planning document, which are Mbarara University of Science and Technology and retooling whose performance was moderately satisfactory, mainly attributed to low budget releases.

Key emerging issues

i. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII target which is an indication that some results will not be achieved as planned.

FY2022/23 (Full year)

Mbarara University was satisfactorily compliant at 82.5 percent. In particular, Mbarara University was 100, 95 and 61.4 and 85.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Good performance is reported on results alignment, primarily attributed to reporting on a significant number of NDPIII indicators. In particular, performance of the BFP in comparison to the NDPIII and the Annual Budget was 55.4 and 65.5 percent respectively which was slightly satisfactory.

BFP FY2024/25

Mbarara University is 65.0 percent compliant. This low compliance percentage is a weighted score of 100, 0.0, 83.3 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This is largely attributed to the NDP III MTEF allocation (UGX 70.673 billion) which is way higher than the BFP allocation (UGX 60.384 billion).

Vote 138. Makerere University Business School

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	88	0.0
III. MDA Results Level Assessment (Outputs)	67.7	67.4	68
IV. NDPIII - MDA Projects Implementation	100.0	75.0	0.0
Overall MDA Level Performance	**86.7**	**79.1**	**30.4**

Overall, MUBS is satisfactory at 79.1 percent compliant. In particular, MUBS was 100, 88, 67.4 and 75.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The good performance is attributed mainly to the consistency in the institution's budget allocation vis a vis the NDP III budget projections at half year; as well as the output indicator targets.

a) Existence of MDA strategic plan

At this level, MUBS is 100 percent compliant. The institution has an approved strategic plan which is fully aligned with the NDP III.

b) Resource Allocation

At this level, MUBS is 88 percent complaint. The budget allocation to the Vote is lumped under one programme; Human Capital Development. The BFP allocation (105.809billion) falls below the NDPIII projection of (263.39billion).

c) Alignment of the BFP and Annual Budget

At this level, MUBS is 67.4 percent complaint. This is a weighted score comprising 74.3 percent and 62.9 percent for BFP and AB, respectively. The performance is attributed to a deviation of AB targets from the NDPIII, and those at half year, as well as varying formats of budgeting instruments. MUBS registered alignment in the following NDP III indicators: Approved quality assurance system in place; ICT-enabled learning infrastructure installed; Campus Wifi in Place; Open Distance Learning System in Place; Ratio of STEI/STEM students to Arts students. However, the MDA registered non-alignment in several areas which include: No. of MoUs signed between employers providing work-based training and training institutions; No. of university students benefiting from internship programme; No. of locally designed remote learning platforms and No. of research outputs among others.

d) **Projects Alignment**

At this level MUBS is 75.0 percent compliant. This is a weighted score of 100, 0 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance is mainly attributed to a deviation between the budget outturn of UGX (1.063 billion) at half year for the project and the annual BFP allocation of UGX 2.1billion for the project. The BFP allocation also slightly differs from NDP III budget projection.

The key emerging issues are:

i) There is a mismatch between the results and indicators in the budget instruments, and the NDPIII.
ii) Quite a number of indicators have not been reported on in the institution's reports.

FY2022/23 (Full Year)

MUBS's performance is satisfactory at 86.7 percent level of compliance. This is a weighted score of 100, 88, 67.7 and 100.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The performance is attributed to having in place a well aligned strategic plan to NDPIII and perfect scores in planning following the reprioritization exercise and a high budget outturn, following the slight deviation between budget allocation, budget release and budget absorption.

BFP FY2024/25

MUBS is unsatisfactory at 30.4 percent compliant. This a weighted score of 100, 0.0, 68.0 and 0.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is on account of a great deviation between NDP III and BFP resource allocation.

Vote 127. Muni University

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	100	20.0
III. MDA Results Level Assessment (Outputs)	74.1	68.7	100
IV. NDPIII - MDA Projects Implementation	30.0	85.0	100.0
Overall MDA Level Performance	**67.6**	**86.1**	**76.0**

Overall, Muni's performance is satisfactory at 86.1 percent level of compliance. This is a weighted score of 100, 100, 68.7 and 85.5 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, Muni is 100 percent compliant. The institution has an approved strategic plan which is fully aligned to the NDPIII.

b) Resource Allocation

At this level, Muni is 100 percent complaint. The budget allocation to the Vote is lumped under one programme; Human Capital Development. The BFP allocation 31.644billion) falls slightly below the NDPIII projection of 31.746billion).

c) Alignment of the BFP and Annual Budget

At this level, Muni is 68.7 percent complaint. This is a weighted score comprising 84.3 percent and 58.3 percent for BFP and AB, respectively. The fair performance is attributed to a deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments. Muni registered alignment in the following NDP III indicators: Approved quality assurance system in place; ICT-enabled learning infrastructure installed; Campus Wifi in Place; Open Distance Learning System in Place; No. of university students benefiting from internship programme; and No. of STEM/STEI incubation centres. However, the MDA registered non-alignment in several areas which include: No. of MoUs signed between employers providing work-based training and training institutions; No. of locally designed remote learning platforms and No. of research outputs among others.

d) **Projects Alignment**

At this level Muni is 85.0 percent compliant. This is a weighted score of 100, 100 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance is mainly attributed to a deviation between the budget outturn of UGX (1.33 billion at half year for the project and the BFP allocation of UGX 2.376 billion for the project. The BFP allocation is equal to the NDP III budget projection.

The key emerging issues are:

i) There is a mismatch between the results and indicators in the budget instruments, and the NDPIII.
ii) Quite a number of indicators have not been reported on in the institution's reports.

FY2022/23 (Full Year)

Muni is moderately satisfactory at 67.6 percent compliant. In particular, Muni was 100, 88, 74.1 and 30.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The performance is attributed mainly to the deviation between the project budget outturn to the actual expenditure. This is mainly due to the late release of funds for the project.

BFP FY2024/25

Muni is satisfactory at 76.0 percent compliant. This a weighted score of 100, 20.0, 100.0 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is on account of a deviation between NDP III and BFP resource allocation.

Vote 308. Soroti University

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	88	0.0
III. MDA Results Level Assessment (Outputs)	64.6	74.8	100
IV. NDPIII - MDA Projects Implementation	100	75.0	0.0
Overall MDA Level Performance	**85.8**	**81.4**	**40.0**

Overall, Soroti's performance is satisfactory at 81.4 percent level of compliance. This is a weighted score of 100, 88, 74.8, and 75 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, Soroti is 100 percent compliant. The institution has an approved strategic plan which is fully aligned to the NDPIII.

b) Resource Allocation

At this level, Soroti is 88 percent complaint. The budget allocation to the Vote is lumped under one programme; Human Capital Development. The BFP allocation (24.64billion) falls below the NDPIII projection of (61.597billion), affecting workplan implementation and this is attributed to the budget cuts across government MDAs and subsequent reprioritization following the Covid-19 pandemic.

c) Alignment of the BFP and Annual Budget

At this level, Soroti is 74.8 percent complaint. This is a weighted score comprising 91.7 percent and 63.6 percent for BFP and AB, respectively. The performance is attributed to the reprioritization of indicators that focused the Vote on the activities that they execute regularly, and a slight deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments.

Soroti registered alignment in the following NDP III indicators: Approved quality assurance system in place; Libraries in HEIs that are accessible to all categories of learners; Research and Innovation fund established in public university; Campus Wifi in Place; Open Distance Learning System in Place; and Ratio of STEI/STEM students to Arts students. However, the MDA registered non-alignment in several areas which include: No. of STEM/STEI incubation centres; No. of MoUs signed between employers providing work-based training and training institutions; No. of university students benefiting from internship programme.

Projects Alignment

At this level, Soroti is 75.0 percent compliant. This is a weighted score of 0.0, 100 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance is mainly attributed to a slight deviation between the budget outturn of UGX (0.63 billion) for the project and the Ab allocation of UGX(1.257 billion) for the project. The BFP allocation also falls below that of the NDP III annual target.

The key emerging issues are:

iii) There is a mismatch between the results and indicators in the budget instruments, and the NDPIII.
iv) Quite a number of indicators have not been reported on in the institution's reports.

FY2022/23 (Half Year)

Soroti was 85.8 percent compliant. In particular, Soroti was 100, 88, 64.6 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The performance is attributed mainly to the consistency in the institution's budget allocation vis a vis the NDP III budget projections in the year of assessment; as well as the institution's consistency in reporting and performance on corresponding output indicator targets.

BFP FY2024/25

Soroti is 40.0 percent compliant. This a weighted score of 100, 0.0, 100 and 0.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is on account of a deviation between NDP III and BFP resource allocation for the institution and the Institutional project.

Vote 140. Uganda Management Institute

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	88	0.0
III. MDA Results Level Assessment (Outputs)	70.7	73.5	100.0
IV. NDPIII - MDA Projects Implementation	30.0	85.0	100.0
Overall MDA Level Performance	**66.6**	**84.0**	**70.0**

Overall, UMI is 84.0 percent compliant. In particular, UMI was 100, 88, 73.5 and 85.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The good performance is attributed mainly to the consistency in the institution's budget allocation vis a vis the NDP III budget projections at half year; as well as the output indicator targets.

d) Existence of MDA strategic plan

At this level, UMI is 100 percent compliant. The institution has an approved strategic plan which is fully aligned to the NDPIII.

e) Resource Allocation

At this level, UMI is 88 percent complaint. The budget allocation to the Vote is lumped under one programme; Human Capital Development. The BFP allocation (34.016billion) falls below the NDPIII projection of (44.333billion). At half year, the outturn is still low at 21.667 billion.

f) Alignment of the BFP and Annual Budget

At this level, UMI is 73.5 percent complaint. This is a weighted score comprising 90 percent and 62.5 percent for BFP and AB, respectively. The performance is attributed to a deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments.

UMI registered alignment in the following NDP III indicators: Approved quality assurance system in place; ICT-enabled learning infrastructure installed; Campus Wifi in Place; Open Distance Learning System in Place. However, the MDA registered non-alignment in several areas which include: No. of MoUs signed between employers providing work-based training and training institutions; No. of university students benefiting from internship programme; and No. of research outputs among others.

g) Projects Alignment

At this level, UMI is 85.0 percent compliant. This is a weighted score of 100, 100 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance is mainly attributed to a slight deviation between the budget outturn of UGX 0.66 billion at half year for the project and the annual budget allocation of UGX (1.32 billion) for the project. The BFP allocation is higher than the NDP III budget projection, at 1.32 billion and 0.6 billion respectively.

The key emerging issues are:

i) There is a mismatch between the results and indicators in the budget instruments and the NDPIII.
ii) Several indicators have not been reported on in the institution's reports.

FY 2022/23 (Full year)

UMI's performance was moderately satisfactory at 66.6 percent level of compliance. This was a weighted score of 100, 88, 70.7 and 30.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The BFP allocation (34.016billion) fell slightly below the NDPIII projection of (44.359billion).

BFP FY2024/25

UMI is 70.0 percent compliant. This a weighted score of 100, 0.0, 100.0 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is on account of a deviation between NDP III and BFP resource allocation.

Vote 018. Ministry of Gender, Labour and Social Development (MGLSD)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	82	80	35.0
III. Results Level Assessment (Outputs)	46.1	39.9	34.9
IV. Projects Implementation	70.0	85.0	50.0
Overall MDA Level Performance	**69.4**	**71.5**	**46.0**

Overall, MGLSD is satisfactorycompliant at 71.5 percent. This is a weighted score comprising of 100 percent for existence of a strategic plan, 80 with regard to Resource

Allocation, 39.9percent under Results Level Assessment (Outputs) and 85.0 percent for Projects Implementation. The specific details are presented in the following sections.

a) Existence of Strategic Plan

At this level, the MGLSD is satisfactory at 100 percent. The ministry has an approved Strategic Plan in place and has been offered a certificate of plan approval.

b) Resource Allocation

At this level, the MGLSD is satisfactory compliant at 80 percent. This is on account of alignment between the AB allocation of UGX 240.88bn and half year outturn of UGX 116.38bn.The institution's budget allocation is under the Human Capital Development (BFP 162.082, AB 205.77, outturn 97.22); Community Mobilization and Mindset Change (BFP 18.369, AB 30.62, Outturn,16.61) ; Governance and Security(0.0) and Admnistration of Justice(BFP 0.5, AB4.50, Outturn2.55) programmes whose resource allocation is in line with the NDPIII MTEF. Critical to note, the NDPIII allocates funds for the institution under Agro-Industrialization, Private Sector Development, Development Plan Implementation, and Mineral Development programs however, the Ministry is not allocated funds in the BFPs of mentioned programmes. This has affected reporting performance of the different programme indicators under the NDPIII. An example under Agro-industrialization, the ministry has no report on the Percentage reduction in usage of child labor in agriculture among others.

c) Alignment of the BFP and Annual Budget

At this level, the MGLSD the BFP is unsatisfactory compliant at 39.9 percent. This is a weighted score comprising 41.8 percent and 38.6 percent for BFP and AB respectively. This performance is largely attributed to non-reporting of some of the NDPIII indicators. The poor performance is also attributed to the lower targets allocated in the BFPs and Annual Budgets. The Ministry registered alignment in the following indicators; Number of awareness campaigns on safe labour migration to increase uptake of decent employment abroad, No. of business startup toolkits and green technology provided to jua kali women and youth, No. of labour unions & employers' organizations trained in collective bargaining and negotiations, No. of eligible children accessing disability benefit ('000s), Number of women trained on leadership skills, Number of women benefiting from the Household Model for Socio-economic empowerment among others, non reporting is largely noted among CMMC indicators especially under culture and national library, GBV indicators and some of the labour indicators.

d) Projects alignment

At this level, the MGLSD was satisfactorily compliant at 85 percent. This is a weighted score of 100. 100.0 and 75 for budget allocation, budget outturn and project performance respectively. The Ministry implements two projects i) Retooling Ministry of Gender, which is under CMMC whose BFP allocation was 5.00bn, AB allocation of 5.00bn and an out turn of 2.51 representing 51.4 percent outturn, and ii) Enhancing Growth and Productivity Opportunities for Women Enterprises (GROW) under the HCD programme whose BFP allocation is 116.807bn, AB allocation of 112.687, and an outturn of 57.55bn representing

51.4 percent outturn. The performance at this level is attributed to alignment in allocation of funds to the projects at BFP, AB and Outturn levels respectively. It's important to note that GROW project is entirely off budget support.

e) Key emerging issues

i. Poor performance is noted at MDA results level, this is due to the limited or no funds for the operationalization of Ministry's activities. The releases that the Ministry gets cater for the 7 semi-autonomous institutions (National Youth council, women council, disability council, elderly, children's authority, cultural institutions and others), subventions (National Library of Uganda, Uganda National Cultural Centre), salaries, gratuity, rent, and utilities leaving no or inadequate funds for operationalization. This continuously explains the poor performance of the Ministry at output results level.

ii. Non- reporting of indicators especially on the different NDPIII thematic areas for example labour and employment, social protection and social care, GBV was noted. This is because the funds allocated to programmes like SAGE, SEGOP, Green Jobs for Urban Youth, YLP and UWEP most times cater for salaries and gratuity of the staff under these programs leaving limited funds for the operationalization of activities under the programmes thus the Ministry is not able to report on the indicators contributed by these programs.

iii. Critical to note is the limited or non-reporting of indicators under the subventions of National Library of Uganda and Uganda National Cultural Centre both in the BFP and AB as per the NDPIII. The subventions were subjected to an 80% cut of their budgets thus leaving them with minimal funds to implement interventions and report on performance of indicators within their jurisdiction

FY2022/23

MoGLSD performance is moderately satisfactory at 69.4 percent compliant. A weighted score of 100, 82, 46.1 and 70 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. MOGLSD registered compliance in the following output areas; Number of companies licensed for externalization of labour, No. of BLAs & MoUs Negotiated, signed & implemented with destination countries for expansion of external decent employment opportunities, however non-reporting in noted for the CMMC indicators due to limited funding to implement interventions.

BFP 2024/25

The MOGLSD is unsatisfactory at 46.0 percent. A weighted score of 100, 35.0, 34.9 and 50.0 at planning, resource allocation, intermediate outcomes, and project implementation planning to the NDPIII, respectively. The performance is attributed to low performance at results level and low allocation of funds to the Retooling project of the ministry at 3.00bn lower that 5.00 bn in the NDPIII PIP. The low targets at BFP and AB level are noted as well as low allocation of funds towards the projects at BFP and AB levels respectively.

Vote 124. Equal Opportunities Commission (EOC)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	67	46	0.0
III. MDA Results Level Assessment (Outputs)	15.8	42.0	100.0
IV. NDPIII - MDA Projects Implementation	44.0	70.0	20.0
Overall MDA Level Performance	**48.0**	**57.3**	**46.0**

Overall, the EOC is moderately satisfactory at 57.3 percent level of compliance. This is a weighted score of 100, 46, 42 and 70 percent compliance at MDA strategic Plan, Resource Allocation, results level assessment and project performance, respectively. The specific details are presented in the sub-sections above.

e) Existence of MDA strategic plan

At this level, the EOC is 100 percent compliant. The EOC has an approved strategic plan that is aligned to the NDPIII.

f) Resource Allocation

At this level, EOC is 46 percent complaint. The level of budget compliance is attributed to vote allocation being close to equal what the NDP III budget projection. The NDP III Projection is UGX 17.88 bn as compared to the vote allocation of UGX 7.928bn.

g) Alignment of the BFP and Annual Budget

At this level, EOC is 42 percent complaint. This is a weighted score comprising of 60 percent and 30 percent for BFP and AB, respectively. The performance is attributed to deviation of BFP targets from the AB.

EOC registered compliance on the following; Assessment for compliance of 20 programme BFPs and national budget estimates for FY 2024/2025 were conducted and Assessment report compiled; Out of the twenty (20) Programme BFPs, 19 Programme met the minimum requirements while one (1) Programme (Digital transformation) did not submit the BFP. The National average compliance of the National BFP for the FY2024/25 is 54%; Conducted 10 Radio talk shows across 4 regions of Uganda including 105.5 Sauti FM Kayunga ,99.4Etop FM Soroti ,89.5 Voice of Kigezi FM Kabale, 88.7 FM Ateker FM Moroto, 88.3 Indigyito FM Mbarara, 91.3 capital FM, Radio one, CBS 88.8 FM, Voice of Toro 101.0 FM. Next Radio 106.1; Conducted 3 talk shows on NTV one and two on Baba TV on the results of the annual report and the growing number of teenage pregnancies in Busoga Sub Region; Conducted a meeting with 40 editors and talk show hosts on the responsibilities of the media as a stakeholder in fighting discrimination and marginalization; Conducted 2 meetings with 20 members of parliament from Karamoja sub region and West Nile region. These two meetings focused on issues of inclusive infrastructure, increasing dependence rates, street beggary/poor attitudes towards work; EOC participated in the Visionaries Awards Ceremony which was held at Kampala Serena Hotel 30th November under the theme "celebrating inclusive Economic Growth and Dynamic Leadership through Innovation, value Addition and Industrialization for continued social-economic Transformation of Uganda. EOC was voted as the best government Commission of the year; and, Commission prepared, launched and disseminated the 10th Annual Report on the State of Equal Opportunities in Uganda for Financial Year 2022/2023.

The key emerging issues are:

i) There is still a challenge for the Commission to comprehensively cover the 20 programmes, 159 votes and 176 Local Governments in terms of building capacity and Assessments of budgets on gender and equity requirements as required by PFMA, 2015.
ii) Limited access to information on government programs by the populace especially vulnerable and hard to reach areas which limit their participation in government programmes for inclusive development.
iii) Low funding has affected the scope of operation and the depth of programmes that the Commission undertakes, this is in view of its mandate.
iv) Increase in case backlog leading to delay in dispensation of social justice has become rampant and this is as a result of underfunding and staffing gap.
v) The recent embargo on travel abroad and workshops/seminars has affected the operations of the Commission

FY2022/23 (Full Year)

The EOC was unsatisfactory at 48percent compliant at full year assessment. In particular, the EOC was 100, 67, 15.8 and 44 percent compliant at MDA Strategic Plan, Resource Allocation, and Results level assessment and project implementation, respectively. The performance is attributed to the close alignment of the NDPIII planned targets and budget allocation and budget release.

BFP FY2024/25

The EOC is unsatisfactory at 46 percent compliant. This a weighted score of 100, 0.0, 100 and 20 percent compliant at MDA Strategic Plan, Resource Allocation, Results level assessment and project performance, respectively. Most of the NDPIII indicators have been allocated targets in the BFP and prioritized.

Vote 146. Public Service Commission (PSC)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
Existence of MDA strategic plan	**100**	**100**	**100**
MDA Resource Allocation	100	89	0.0
MDA Results Level Assessment (Outputs)	85.2	88.5	88.9
NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**65.6**	**88.8**	**66.7**

Overall, the PSC is satisfactory at 88.7 percent. In particular, the commission is 100 percent, 89 percent and 88.5 percent compliant with MDA Planning, resource allocation and budget instruments, respectively. The specific details are presented in the following sections.

1. Existence of MDA strategic plan

At this level, PSC is satisfactory at 100 percent compliance. PSC has a strategic plan which indicates that allocation of resources is generally aligned to the country's long-term aspirations. Alignment of the BFP and AB

2. Resource Allocation

At this level, PSC is satisfactory at 89 percent compliance. This is a weighted score of 100%, 40% and 100% for BFP, AB and half-year outturn respectively. This performance is attributed to the poor releases of the central government that were almost released as planned, but NDPIII did prioritize any project, as shown by 0.0 percent given the NDPIII target, BFP, and annual against what was actually released. For example, 26 billion was released against 10.949, 12.08, and 12 billion, respectively.

3. Alignment of the BFP and Annual Budget

At this level, PSC is satisfactory at 82.5 percent. This is a weighted score comprising 86.2 percent and 80 percent for BFP and AB, respectively.

4. Projects Alignment

At this level, the MDA was not assessed since it had no projects.

5. Key emerging issues

i. The transition from sector to program mode has enabled alignment of interventions and output indicators in the NDP III PIAP and MDA BFPs and MPS.
ii. There is inadequate linkage between NDPIII targets and both the annual budget and the BFP. This even increases the difficulty in tracing budgets for other contributing agencies for the particular intervention.

FY2022/23(Full Year)

Overall, PSC was satisfactory at 94.1 percent. In particular, the MDA was 100, 100 and 85.2 percent at MDA Planning, resource allocation and budget instruments, respectively.

BFP FY2024-25

Overall, the public service commission is moderately satisfactorily compliant at 55.6 percent. In particular, the MDA is 100, 0.0, and 88.9 percent compliant at MDA Planning, resource allocation and budget instruments, respectively. The BFP has prioritized the following: Commissions equipped with assistive devises; vacancies declared within the year filled; and District Service Commissions constituted and empowered to execute their mandate and strengthen the capacity of Central Government Service Commissions and District Service Commissions.

Vote 005. Ministry of Public Service (MoPS)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
Existence of MDA strategic plan	100	100	100
MDA Resource Allocation	86	30	100

MDA Results Level Assessment (Outputs)	41.9	67.3	41.9
NDPIII - MDA Projects Implementation	30	70	100
Overall MDA Level Performance	**57.3**	**60.2**	**94.8**

Overall, the MoPS is moderately satisfactory at 60.2 percent. In particular, the MDA is 100 percent, 30 percent, 67.3 and 70 percent compliant with MDA Planning, resource allocation and budget instruments, and project performance respectively. The specific details are presented in the following sections.

1. Existence of MDA strategic plan

At this level, MoPS is satisfactory at 100 percent compliance. MOPS has a strategic plan which indicates that allocation of resources is generally aligned to the country's long-term aspirations.

2. Resource Allocation

At this level, MoPS is unsatisfactory at 30 percent compliance. This is a weighted score of 100 percent, 100 percent and 0.0 percent for BFP, AB and half-year outturn respectively. This performance is attributed to the poor releases of the central government that were almost released as planned.

3. Alignment of the BFP and Annual Budget

At this level, MoPS is satisfactory at 67.3 percent. This is a weighted score comprising 74 percent and 62.9 percent for BFP and AB, respectively.

4. Projects Alignment

At this level, the MDA is satisfactory at 70 percent compliance. This is a weighted score of 100 percent, 100.0 percent, and 50 percent for budget outturn, expenditure outturn, and project performance, respectively.

5. Key emerging issues

i) The transition from sector to program mode has enabled alignment of interventions and output indicators in the NDP III PIAP and MDA BFPs and MPS.

ii) There is inadequate linkage between NDPIII targets and both the annual budget and the BFP. This even increases the difficulty in tracing budgets for other contributing agencies for the particular intervention.

FY2022/23 (Full Year)

Overall, MoPS was moderately satisfactory at 57.3 percent. In particular, the MDA was 100, 86, 41.9 and 30 percent at MDA Planning, resource allocation, budget instruments and project implementation, respectively.

BFP FY2024-25

Overall, the MoPS is satisfactorily compliant at 94.8 percent. In particular, the MDA is 100, 100.0, 82.5 and 100 percent compliant at MDA Planning, resource allocation, budget instruments, and project implementation respectively.

Vote 108. National Planning Authority (NPA)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	92.5	50	33.3
III. MDA Results Level Assessment (Outputs)	76.5	78.3	100
IV. NDPIII - MDA Projects Implementation	70	90	0
Overall MDA Level Performance	**81.7**	**75.6**	**50**

Overall, the NPA's performance is satisfactory at a 75.6 percent level of compliance. This is a weighted score of 100, 50, 78.3, and 90 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

2. Existence of MDA strategic plan

At this level, the NPA is 100 percent compliant. The NPA has an approved strategic plan that is aligned with the NDPIII.

3. Resource Allocation

At this level, NPA is 50 percent complaint. In FY 2023/24, NPA contributed to five (05) programmes compared to eight (08) in FY 2022/23 and six (06) in the coming FY 2024/25**.** Out of the approved budgetof UGX 49.802 bn for FY 2023/24, UGX 24.603bn was released by the end of Q2. This poor performance is attributed to the low absorption rate for the development budget.

4. Alignment of the BFP and Annual Budget

At this level, NPA is 78.3percent **complaint**. This is a weighted score comprising 100% percent and 63.8 percent for BFP and AB, respectively.Unlike the non-alignment PIAP resource allocation to BFP and AB, other assessment areas are aligned to NDP III.

5. Projects Alignment

At this level, NPA is 90 percent compliant. This is a weighted score of 0, 100 and 100 percent, NDP III projected allocation and BFP allocation, budget outturn and project performance respectively. This performance is mainly attributed to the 100% release by Q2 and the performance level of the retooling project.

6. The key emerging issues are:

i) Several PIAP outputs are not funded and thus not assessed for compliance which does not reflect the true picture of the institutional performance.

ii) Even with the funded outputs, there is a significant variation between NDP III projected allocations and actual resource allocations. This implies that the set targets will not be delivered as planned translating into underperformance during assessment.
iii) From i and ii above, performance is based on the budget and not the plan which contradicts the reason for the assessment.
iv) The assessment does not capture the off-budget support yet NDP III implementation and financing is not only for the government but also for private sector and development partners.

FY2022/23 (Full Year)

The NPA was 81.7 percent compliant. In particular, the NPA was 100, 92.5, 76.5 and 70 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The good performance is attributed to 100% absorption rates against the released funds.

BFP FY2024/25

The NPA is 50 percent compliant. This a weighted score of 100,33.3, 100 and 0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is on account of the variation between the projected cost allocation of UGX 7.96 bn in FY 2024/25 under the retooling project compared to UGX 2.014 bn MTEF allocation for the same FY. The same variation of projected NDP III financing of the planned outputs and the actual allocation is another reason for this poor performance

Vote 003. Office of the Prime Minister (OPM)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	96	80	75.0
III. MDA Results Level Assessment (Outputs)	73.3	69.1	60.0
IV. NDPIII - MDA Projects Implementation	84.6	58.6	100.0
Overall MDA Level Performance	**86.2**	**72.1**	**80.5**

Overall, theOPM is 72.1 percent satisfactory compliant to NDPIII in FY 2023/24. This is a weighted score of 100, 80, 69.1 and 58.6 percent compliant at MDA Planning, Resource Allocation, Results Level and project performance respectively. The specific details are presented in the sub-sections below.

a) **Existence of MDA strategic plan**

At this level, the OPM is 100 percent compliant. OPM has an approved strategic plan that is aligned with the NDPIII.

b) **MDA Resource Allocation**

At this level, OPMis 80 percent satisfactory complaint to NDPIII. This is a weighted score of 75.0, 100.0 and 75.0 percent complaint at BFP allocation, AB Allocation and half year outturn respectively. The good performance was attributed to the minimal deviation between the BFP allocation, AB allocation and half year outturn.

c) **MDA Results Level Assessment - Outputs**

At this level, OPM is 69.1 percent complaint. This is a weighted score comprising 63.6 percent and 72.7 percent for BFP and AB target respectively for the FY 2023/24. The good performance was attributed to the minimal deviation of the BFP and AB targets from those of the NDPIII targets.

d) **Projects Alignment**

At this level, OPM is 58.6 percent compliant to NDPIII. This moderate performance is a weighted score of 35.6, 55.6 and 63.9 percent, for the BFP allocation, half year budget outturn and project performance respectively.

e) **Key emerging issues**

i. Some of the output indicators still do not have data.

FY2022/23 (Full Year)

Overall, theOPM was 86.2 percent satisfactory compliantto NDPIII. This is a weighted score of 100, 96, 73.3 and 84.6 percent compliant at MDA Planning, Resource Allocation, Results Level and project performance respectively.The good performance was attributed to the minimal deviation between the AB and BFP with those of the NDPIII.

BFP FY2024/25

Overall, **OPM is 80.5 percent satisfactory compliantto NDPIII.** This is a weighted score of 100, 75.0, 60.0 and 100.0 percent compliant at MDA Planning, Resource Allocation, Results Level and project performance respectively.This good performance is due to the fact that AB Allocation has less deviations with the NDPIII costed estimates.

Vote 021. Ministry of East African Community Affairs (MEACA)

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	62	0.0
III.MDA Results Level Assessment (Outputs)	55.1	61.2	50.0
IV. NDPIII - MDA Projects Implementation	100.0	85	100.0
Overall MDA Level Performance	**82.9**	**72.5**	**55.0**

Overall, the MEACA is satisfactory at 72.5 percent level of compliance. The score is a weighted average of 100, 62, 61.2, and 85.0 percent for MDA Planning, Resource Allocation, budget instruments, and project performance, respectively, are further elaborated in the following subsections.

a) Existence of MDA strategic plan

At this level, MEACA is 100 percent compliant. MEACA has a strategic plan 2020/21-2024/25 which has been reviewed and approved by NPA, and is aligned to the NDPIII.

b) Resource Allocation

At this level, MEACA is 62 percent compliant. The budget allocated to the Vote is divided into three programs: Agro-Industrialization, Private Sector Development, and Governance and Security, all of which receive contributions from MEACA. However, the allocation of 30.022 billion is considerably less than the NDPIII projection of 53 billion required to carry out priority actions for MEACA consequently reducing its performance.

c) Alignment of the BFP and Annual Budget

MEACA, at this level, is 61.2 percentcompliant. This is a weighted score comprising 60 percent and 62 percent for BFP and AB, respectively. The average performance is attributed deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments. The areas of alignment include: Sensitization engagements with women traders; Engagements with EAC & other trade blocks on trade related issues; Bilateral agreements, OSBPs establishment and strengthening of One Stop Border Points (OSBPs); harmonizing and domesticating laws and policies.

The areas of non-alignment include: OSBP monitoring and evaluation; identification of new markets for manufactured specifically industrial sugar and refugee management engagements.

d) Projects Alignment

At this level, MEACA is 85.0 percent compliant. This score reflects a weighted average of 100, 100 and 75 percent for budget outturn, expenditure outturn, and project performance, respectively. This exceptional performance can be largely attributed to the timely release of funds for projects in accordance with the NDPIII projection. Additionally, MEACA has one retooling project with an allocation of 0.425 million in NDP III which adequately funded.

The key emerging issues are:

i. There is a mismatch between the results and indicators in the budget instruments and the NDPIII.
ii. Resource constraints due to decreasing government fiscal space.

FY2022/23 (Full Year)

MEACA was 82.9 percent compliant. In particular, the MEACA was 100, 88, 55.1 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The satisfactory performance is attributed to achievement of the NDPIII planned targets and enough budget release thus increasing budget outturn.

BFP FY2024/25

programme. This presents a conducive environment for the achievement of desired results from Office of the President.

Vote 006. Ministry of Foreign Affairs (MoFA)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	65	47	0.0
III. Results Level Assessment (Outputs)	72.4	53.9	73.1
IV. Projects Implementation	70.0	75.0	0.0
Overall MDA Level Performance	**72.1**	**62.8**	**31.9**

Overall MDA Score:

MoFA is moderately satisfactorily compliant at 62.8 percent. This is a weighted score comprising of 100 percent for Existence of a strategic plan, Resource Allocation 47 percent, 53.9 percent under Results Level Assessment (Outputs) and 75.0 for Projects Implementation. There is a slight improvement in the MDA performance as compared with that of FY 2021/22. The specific details are presented in the following sections.

f) Existence of Strategic Plan

At this level, the MoFA is 100 percent compliant. MoFA has an approved and certified plan by the National Planning Authority.

g) Resource Allocation

At this level, MoFA is 47 percent compliant. The MDA received more than 50 % of their budget allocation and out of the released budget of (15Bn) which (33.3%) they spent almost all the allocation amounting to about (10Bn) 66.7% of the released out of the approved (30Bn) that is 50% of the approved allocation.Additionally, the budget allocation of is generously spread under the four (4) programmes that the MDA contributes to; Governance and Security, Manufacturing, Sustainable Energy Development (SED), Tourism Development, Sustainable Petroleum Development (SPD) and Development Plan Implementation.

c) Alignment of the BFP and Annual Budget

At this level, the MoFA is 53.9 percent complaint. This is a weighted score comprising 47.8 percent and 58.0 percent for BFP and AB respectively. Whereas MoFA has less deviations in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, the ministry misses out on reporting other required indicators and in some cases having lower indicators in comparison to the NDPIII targets.The MDA registered compliance on: Number of investors in oil and gas attracted. Number of trade agreements signed, Number of investors attracted in LPG infrastructure, Number of regional peace and security frameworks supported, Number of Resolutions at Regional, AU and UN on strengthening Regional and International Peace and Security Supported, Quarterly reports on security situation in Somalia produced, Sustained funding of the AMISOM Forces in

Somalia, Number outcome documents in favor of the country's interests at regional and International Organizations among others.

However, MoFA registered non-compliance as a result of having lower targets for some indicators below the NDPIII targets and missing indicators in the both the BFP and Annual Budgeting instruments. The areas of non-alignment were registered on: Stable ICT networks extended to mining and minerals processing zones; Number of Attaches Placed, Number of negotiation meetings for the extension of WTO TRIPS Agreement participated in, Number of new markets for manufactured industrial sugar identified, Number of Ugandan diplomats and Visa /consular staff trained to support tourism marketing and handling and in customer care (all missions abroad) No. of Labour attachees deployed, Number of links created between TVET institutions and their Counter Parts Abroad, Number of Science based Capacity Building/Training/Scholarships sourced, Number of activities of asylum seekers and refugees coordinated, Number of periodic reports prepared and submitted, among others.

Key emerging issues

i. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned by the National Development Plans.

FY2022/23 (Full Year)

At this level of assessment, MoFA was satisfactory at 72.1 percent compliant, this is an improvement from the full year assessment of last FY. In particular, MoFA scored 100 percent compliant for MDA Planning, 65 percent Resource Allocation, 72.4 percent for budget instruments and 70.0 percent for project performance. Please note that the Ministry has only one ongoing retooling project as per the planning documents.

BFP FY2024-25

At this level of assessment, MoFA is 31.9 percent compliant. This is a weighted score of 100 percent compliant at MDA Planning, 0.0 percent Resource Allocation, 73.1 percent budget instruments and 0.0 percent project performance. The unsatisfactory performance of the Ministry is attributed to; low resource allocation to other contributing programmes in comparison to the NDPIII MTEF; this means failure to achieve the NDPIII planned targets and again, there is a wide deviation between budget allocation and budget release thus low budget outturn in line with project performance.The following NDPIII outputs have not been prioritized in the BFP in the FY 2024/25: Stable ICT networks extended to mining and minerals processing zones; Percentage of mining and mineral processing sites connected to the grid, Percentage change in the value of private sector investment in minerals value chain (%); Percentage change of mineral-based products exported, Percentage change of mineral-based products exported, Mineral certification mechanism in place, Number of investors in oil and gas attracted, etc.

Vote 102. Electoral Commission (EC)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25

I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	88	88	0.0
III. Results Level Assessment (Outputs)	56.1	48.5	66.7
IV. Projects Implementation	0.0	85.0	100.0
Overall MDA Level Performance	**53.2**	**76.4**	**60.0**

Overall, the EC is satisfactorily compliant at 76.4 percent. This is a weighted score comprising of 100 percent for Existence of a strategic plan, 88 for Resource Allocation, 48.5 percent as regards assessment on (Results Level Outputs) and 85.0 percent for Projects Implementation. The specific details are presented in the following sections below;

a) **Existence of Strategic Plan**

At this level, the EC is 100 percent compliant. EC boost of a Strategic Plan in place and fully approved and certified by the National Planning Authority.

b) **Resource Allocation**

At this level, the EC is 88 percent complaint. This is a weighted score comprising 0.0 percent for BFP and 100 percent for AB and an outturn of 100 percent. The performance is attributed to; low resource allocation (149 Bn) in comparison to the (166 Bn) NDPIII MTE.

It is worth noting that EC contributes to only one programme i.e Governance and Security, and herresource allocation,is lumped under the Governance and Security programme yet the MDA works together with local council which is under the programme Legislation, Oversight and Representation and Administration of Justice but all the planning documents have no mentioned of the programmes.

c) **Alignment of the BFP and Annual Budget**

At this level, the EC is 48.5 percent complaint. This is a weighted score comprising 66.7 percent for BFP and 36.4 percent for AB. The EC registered compliance on: Number of talk shows, spot messages and jingles conducted, Number of stakeholders reached through social media (SMS, Twitter, Facebook, WhatsApp, Instagram, etc.) in million, Number of Voter Educators deployed, Number of stakeholder consultations and outreaches conducted Number of stakeholder consultations and outreaches conducted among others.

d) **Projects alignment**

At this level, the EC is 85 percent compliant. This is a weighted score of 100, 100 and 75.0 for budget allocation, outturn and project performance, respectively. It is worth noting that the Commission has only one ongoing project which is support to Electoral Commission as per their planning documents, that is the retooling project.

Key emerging issues

i. The BFP falls short of capturing some NDPIII indicators thus making the assessment cumbersome.
ii. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.

iii. The Vote allocations were lumped in its mother Programme Governance & Security.

FY2022/23 (Full Year)

At this level, the EC is moderately satisfactory at 53.2 percent compliant. Although this performance is way below the half year performance of 97.9%. This is a weighted score of 100 for planning instruments, 88 percent resource allocation, 56.1 regards assessment on (Results Level Outputs), and 0.0 on project implementation. EC's resource allocation, (UGX 149 billion) is less than the planned NDPIII projection of (UGX 247 billion). Additionally, and note that the MDA allocation is only under Governance and Security because they contribute to only one programme, to add on, the MDA has interventions (Local councils) that are under other programmes Legislation, Oversight and Representation and Administration of Justice but all the planning documents have no mentioned of the programmes.

BFP FY2024-25

At this level, EC is moderately satisfactory at 60 percent compliant. This a weighted score of 100, 0.0, 66.7 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This moderately satisfactory performance is a result of the MDA BFP non alignment with the NDPIII targets although some of the targets are still low with low indicative budget to the vote in comparison to the NDPIII allocation, mismatch between the targets and indicators in the budget instruments and the NDPIII, and in other cases non-reporting on other indicators.

The following NDPIII outputs have not been prioritized in the BFP: Number of polling day officials paid, Proportion of elective positions filled, Number of gazette notices published, %ge of Election results upheld, Proportion of Special Interest Groups (women, youth, PWDs, older Persons and workers) election positions filled, Proportion of Election complaints resolved, Proportion of Election materials procured, packed and delivered on time, %ge of By-Elections conducted within stipulated time frame, Proportion of polling stations that received materials on time, Number of Special Interest Groups elective positions filled, Number of elective positions filled, Number of elective positions filled, Proportion of reports delivered within the statutory time frame, proportion of purpose-built office and storage facilities, Number of transport equipment and machinery procured, Number of monitoring & evaluation Reports analyzed and acted upon among others.

Vote 002. State House (SH)

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	100	100.0
III.MDA Results Level Assessment (Outputs)	92.0	65.0	35.0
IV. NDPIII - MDA Projects Implementation	100.0	100.0	100.0
Overall MDA Level Performance	**97.6**	**89.5**	**80.5**

Overall, State House is satisfactory at 89.5 percent level of compliance. The score, which is a weighted average of 100, 100, 65, and 100.0 percent for State House Planning, Resource Allocation, budget instruments, and project performance, respectively, are further elaborated in the following subsections.

a) Existence of MDA strategic plan

State House is 100 percent compliant at this level. State House has a strategic which has been reviewed and approved by NPA, and is aligned to the NDPIII.

b) Resource Allocation

At this level, State House is 100 percent compliant. The budget allocated to the Vote is under Governance and Security programme to which State House contributes. The funds are sufficient enough to carry out priority activities for State House.

c) Alignment of the BFP and Annual Budget

State House, at this level is 65 percentcompliant. This is a weighted score comprising 65 percent and 65 percent for BFP and AB, respectively. The average performance is attributed deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments. The areas of alignment include: Presidency programmes supported; Certificate of Compliance Score as well as the presidential targets met.

The non-alignment is reflected in the targets for equipped and operational facilities linking communities to Industrial parks which are different for NDP III, the BFP and approved budget.

d) Projects Alignment

At this level State House is 100 percent compliant. This score reflects a weighted average of 100 percent for budget outturn, expenditure outturn, and project performance, respectively. This exceptional performance can be largely attributed to the timely release of funds for projects in accordance with the NDPIII projection. Additionally, State House has one retooling project which is on schedule with BFP allocation of 21.722 million aligned to the NDP III planned allocation.

The key emerging issues are:

i. There is a mismatch between the results and indicators in the budget instruments and the NDPIII.

FY2022/23 (Full Year)

State House was 97.6 percent compliant. In particular, the State House was 100, 100, 92 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The exceptionally satisfactory performance is attributed to enough budget release leading to the achievement of the NDPIII planned targets and thus increasing budget outturn and vote performance.

BFP FY2024/25

State House is 80.5 percent compliant. This is a weighted score of 100, 100, 35 and 100 percent at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This satisfactory performance is on account of adequate resource allocation. BFP allocated resources is under G&S one programme (421.922 billion). However, performance is slightly affected by the variations in the NDP III and BFP.

Vote 223. Mission in Khartoum

Summary Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	100	100
III. MDA Results Level Assessment (Outputs)	79	88	100
IV. NDPIII - MDA Projects Implementation	100	75	100
Overall MDA Performance	**93.7**	**88.9**	**100**

Overall, the Mission is satisfactorily complaint at 88.9 percent. This is a weighted score of 100, 100, 88 and 75 percent compliance at MDA Planning, Resource Allocation, budget instruments, and projects implementation, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

The Mission is 100 percent complaint. The Mission has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

The Mission is 100 percent complaint. This is due to the strong budget allocations and releases.

c) Alignment of the BFP and Annual Budget

The Mission is 88 percent complaint. This is a weighted score of 100 percent and 80 percent for BFP and AB, respectively. Alignment has been registered on the following NDP III indicators: Number of Science based Capacity Building/Training/Scholarships sourced, Number of Ugandan diplomats and Visa /consular staff trained to support tourism marketing and handling and in customer care, among others. However, there is non-alignment on the following NDP III indicators: Number of treaties, conventions, agreements, protocols domesticated, among others.

d) Projects Alignment

The Mission is 75 percent complaint. This is a weighted score of 0, 100, and 75 percent, for budget outturn, release outturn (half-year), and project performance, respectively. The Mission has a budget allocation of UGX 0.648 billion against a release of UGX 0.324 billion for its retooling project.

e) **The key emerging issues are:**

i. Mission indicators are not captured in the NDPIII PIAP and this makes assessment cumbersome.

FY2022/23 (Full Year)

The Mission was satisfactory at 93.7 percent complaint. In particular, the Mission was 100, 100, 79, and 100 percent complaint at MDA Planning, Resource Allocation, budget instruments, and project implementation, respectively.

BFP FY2024/25

The Mission is 100 percent complaint. This is a weighted score of 100, 100, 100 and 100 percent complaint at MDA Planning, Resource Allocation, budget instruments and project implementation, respectively. This is due to the strong indicative budget.

Vote 207. Mission in Tanzania

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	90	82	100
III. MDA Results Level Assessment (Outputs)	64	65.7	100
IV. NDPIII - MDA Projects Implementation	0	55	100
Overall MDA Level Performance	**56.3**	**70.8**	**100**

Overall, the Mission is satisfactorily complaint at 70.8 percent. This is a weighted score of 100, 82, 65.7 and 55 percent compliance at MDA Planning, Resource Allocation, budget instruments, and projects implementation, respectively. The specific details are as presented in the sub-sections below.

a) **Existence of MDA strategic plan**

At this level, the Mission is 100 percent complaint. The Mission has an approved strategic plan aligned to the NDPIII.

b) **Resource Allocation**

At this level, the Mission is 82 percent complaint. The Mission has so far received UGX. 3.855 billion, out of its approved budget of UGX. 7.249 billion.

c) **Alignment of the BFP and Annual Budget**

At this level, the Mission is 65.7 percent complaint. This is a weighted score of 100 percent and 42.9 percent for BFP and AB, respectively. The Mission has registered good performance on Export Values from Freezones (USD Million), Number of investment promotion missions undertaken, Number of cross border meetings undertaken, among others. The Mission has fallen short on the Number of MoUs and Bilateral Agreements Signed, Number of trade agreements signed, among others.

d) Projects Alignment

The Mission is 55 percent complaint. This is a weighted score of 100, 0, and 75 percent, for budget outturn, release outturn (half-year), and project performance, respectively. The Mission has a budget allocation of UGX 0.5 billion and no monies have been released.

The key emerging issues are:

i. Mission indicators are not captured in the NDPIII PIAP and this makes assessment tedious.

FY2022/23 (Full Year)

The Mission was moderately satisfactory at 56.3 percent complaint. In particular, the Mission was 100, 90, 64 and 0, percent complaint at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The Retooling project had a budget of UGX 0.35 billion and zero releases.

BFP FY2024/25

The Mission is satisfactory at 100 percent complaint. This is a weighted score of 100, 100, 100 and 100 percent complaint at MDA Planning, Resource Allocation, budget instruments and project implementation, respectively. This is due to the strong indicative budget at both resource and project level.

Vote 201. Mission in New York

Level of Assessment	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	86	100
III. MDA Results Level Assessment (Outputs)	20	0	25
IV. NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**76**	**63**	**70**

Overall, the Mission in New York is moderately satisfactory at 63.0 percent level of compliance. This is a weighted score of 100, 86 and 0.0 percent compliance at MDA Planning, Resource Allocation, and budget instruments respectively. The Mission does not have any Projects ongoing. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission in New York is 100 percent compliant. The **Mission in New York** has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, Mission in New York is 86 percent complaint. The Mission has its budget allocation drawn from two NDPIII Programmes that is; Governance and Security and Development Plan Implementation.

c) **Alignment of the BFP and Annual Budget**

At this level, Mission in New York is 0.0 percent complaint. This is a weighted score comprising 0.0 percent and 0.0 percent for BFP and AB, respectively. The average performance is attributed to deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments. Most of the NDPIII Indicators that the Mission is supposed to report on are not mapped onto their Outputs. The mission was not compliant on any of the Output Indicators. Specifically, the non-compliance was on the following: Value (USD Million) of bilateral and multilateral resources for national development.

d) **Projects Alignment**

At this level, assessment was waived because it has no projects.

e) **The key emerging issues are:**

i) There are inconsistences in the indicators in the budget documents where NDPIII indicators don't have targets in the BFP thus affecting the assessment.
ii) Governance and Security programme considerably takes a bigger share than Development Plan Implementation programme, yet a few of its targets are accomplished by the Mission.

Vote 202. Mission in England

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	92	92	100.0
III. MDA Results Level Assessment (Outputs)	70.0	52.3	42.5
IV. NDPIII - MDA Projects Implementation	N/A	75.0	100.0
Overall Performance	**84.8**	**75.8**	**82.8**

Overall, the Mission is satisfactorily complaint at 75.8 percent. This is a weighted score of 100, 92, 52.3, and 75 percent compliance at MDA Planning, Resource Allocation, budget instruments,and project performance, respectively. The specific details are as presented in the sub-sections below.

a) **Existence of MDA strategic plan**

At this level, the Mission is 100 percent complaint. The Mission has an approved strategic plan aligned to the NDPIII.

b) **Resource Allocation**

At this level, the Mission is 92 percent complaint. The Mission was allocated UGX. 8.814 billion in budget, and of this, UGX. 4.407 billion has so far been released.

c) **Alignment of the BFP and Annual Budget**

At this level, the Mission is 52.3 percent complaint. This is a weighted score of 93.3 percent and 25 percent for BFP and AB, respectively.

The Mission has registered 110 scholarships secured for Ugandans which over and above its planned target of 100 scholarships. The Mission also has a Diaspora engagement policy in place.

The Mission performed poorly on the issuance of the following documents; National Identity Cards issued to Ugandans in the diaspora, passports and visas.

d) Projects Alignment

At this level, the Mission is 75 percent complaint. This is a weighted score of 0, 100, and 75 percent, for budget outturn, release outturn (half-year), and project performance, respectively. The Mission has a budget allocation of UGX 2.114 billion against a release of UGX 1.057 billion for its Retooling project.

The key emerging issues are:

i. No budget was allocated to the Agro-Industrialization programme.
ii. The Mission's results or performance indicators are not captured in the NDPIII PIAP and this results in reliance on the Mission's Strategic Plan which is somewhat hectic.

FY2022/23 (Full Year)

The Mission was 84.8 percent complaint. In particular, the Mission was 100, 92, and 70 percent complaint at MDA Planning, Resource Allocation, and budget instruments, respectively. No budget was earmarked for the Mission's retooling project.

BFP FY2024/25

The Mission is 82.8 percent complaint. This is a weighted score of 100, 100, 42.5, and 100 percent complaint at MDA Planning, Resource Allocation, budget instruments, and project performance, respectively.

Vote 203. Mission in Canada

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
Existence of MDA strategic plan	100	100	100
MDA Resource Allocation	100	91	100.0
MDA Results Level Assessment (Outputs)	75.5	64.8	77.8
NDPIII - MDA Projects Implementation	100.0	75.0	100.0
Overall MDA Level Performance	**92.6**	**79.2**	**93.3**

Overall, the Mission in Canada is satisfactory at 79.2 percent level of compliance. This is a weighted score of 100, 91, 64.8 and 75 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission in Canada is 100 percent compliant. The Mission in Canada has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, Mission in Canada is 91 percent complaint. This is a weighted score under three categories, namely; the alignment of the BFP which was estimated at 100 percent, the Annual Budget with a level of alignment of 50 percent and the Half year outturn with level of alignment of 100 percent. This satisfactory is attributed to the fact that the mission's BFP and AB allocations are well aligned and the mission received more than 90% fund releases. The mission allocated money to four programmes including; Governance and Security, Community Mobilization and Mindset Change, Agro-Industrialization, and Tourism Development.

c) Alignment of the BFP and Annual Budget

At this level, Mission in Canada is 64.8 percent compliant. This moderate performance is a weighted score comprising 65.4 percent and 64.4 percent for BFP and AB, respectively. The deviation of the AB targets from the NDPIII as well as varying formats of budgeting instruments are key contributors to this performance. The mission was aligned on the NDPIII and BFP targets for Number of meetings coordinated in regards to participation of the security forces in regional and international framework, number of expos and trade shows in and outside the country carried out, number of MoUs and bilateral Agreements Signed, Number of Investments secured through partnerships with Missions abroad, conventions, agreements, protocols domesticated as the BFP target were equal to the NDPIII target. There was miss-aligned in the NDP III targets of Number of investors in oil and gas attracted, Number of investors attracted in LPG infrastructure, Number of ST&I collaborations established and Number of negotiation meetings for the extension of WTO TRIPS Agreement participated in.

d) Projects Alignment

At this level, Mission in Canada is 75 percent compliant. This is a weighted score of 0, 100 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to the low release of funds for the projects compared to the NDPIII projection.

The key emerging issues are:

i) Discrepancies continue to manifest between the results, indicators in the budget instruments and the NDPIII
ii) The missions BFP doesn't capture some NDPIII indicators hence it is important that these indicators are harmonized.

iii) The mission doesn't allocate funds to activities under the Community Mobilization and Mindset Change, Agro-Industrialization, and Tourism Development since these are key achieving the mission's desired results.

FY2022/23 (Full Year)

The Mission in Canada was 92.6 percent compliant up from 64.21 registered at half-year assessment. In particular, the Mission in Canada was 100, 100, 75.5 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The performance is attributed to a better performance at the resource allocation level though there was a mismatch between the NDPIII planned targets and the BFP targets and also several indicator targets set were not met at full year.

BFP FY2024/25

The Mission in Canada is 93.3 percent compliant. This is a weighted score of 100, 100, 77.8 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is on account of low level of alignment at the mission's Results Level Assessment (Outputs). The Mission's BFP target at the result level are not aligned to the planned NDPIII targets.

Vote 205. Mission in Egypt

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	65	100
III. MDA Results Level Assessment (Outputs)	40	80	100
IV. NDPIII - MDA Projects Implementation	0	55	0
Overall MDA Level Performance	**52**	**70**	**70**

Overall, the Mission is satisfactory at 70 percent level of compliance. This is a weighted score of 100, 65,80 and 55 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission is 100 percent compliant. The Mission has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, Mission is 65 percent complaint. This is a weighted score under three categories namely, the alignment of the BFP which was estimated at 100 percent, the annual budget with a level of alignment of 100 percent and half year outturn with a level of alignment of 50 percent. The moderate performance is attributed to the fact that BFP and AB allocations are well aligned. The mission allocated money to Governance and Security and Development Plan Implementation programmes of the NDPIII

c) Alignment of the BFP and Annual Budget

At this level, Mission is 80 percent complaint. This is a weighted score comprising 100 percent and 66.7 percent for BFP and AB, respectively. The moderate performance is attributed to deviation of some of the AB targets from the NDPIII as well as varying formats of budgeting instruments. The BFP targets are in line with the NDPIII targets for this period.

The Mission registered alignment on the following NDPIII indicators: Proportion of citizenship applications granted out of applications received and Number of reports prepared.

The Mission registered non-alignment on the following NDPIII indicators: Value (USD Million) of bilateral and multilateral resources for national development.

d) Projects Alignment

At this level, Mission is 55 percent compliant. This is a weighted score of 100, 0.0 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to no release of funds for the projects compared to the NDPIII projection.

e) The key emerging issues are:

i. The BFP falls short of capturing NDPIII indicators thus making the assessment cumbersome.

FY2022/23 (Full Year)

The Mission was 52 percent complaint. In particular, the Mission was 100, 100, 40 and 0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The high performance is attributed to failure to achieve the NDPIII planned targets and the mismatch between the results and indicators in the budget instruments and the NDPIII.

BFP FY2024/25

The Mission is 70 percent compliant. This a weighted score of 100, 100, 100 and 0.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This moderate performance is on account of no indicative budget to the projects.

Vote 206. Mission in Kenya

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	93	59	66.7

III. MDA Results Level Assessment (Outputs)	55.0	60.0	100.0
IV. NDPIII - MDA Projects Implementation	70.0	75.0	0.0
Overall Performance	**75.3**	**68.2**	**60.0**

Overall, the Mission is moderately complaint at 68.2 percent. This is a weighted score of 100, 59, 60, and 75 percent compliance at MDA Planning, Resource Allocation, budget instruments, and project performance, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission is 100 percent complaint. The Mission has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

At this level, the Mission is 59 percent complaint. The Mission's revised budget allocation for the Governance and Security Programme is UGX 12.153 billion, compared to an MTEF of UGX 15.169 billion. Additionally, there has been a half-year outturn of UGX 5.985 billion.

c) Alignment of the BFP and Annual Budget

At this level, the Mission is 60 percent complaint. This is a weighted score of 100 and 33 percent for the BFP and AB, respectively.

The Mission has implemented a Diaspora engagement policy. However, it has fallen short of its target in terms of the value (in USD million) of bilateral and multilateral resources allocated for national development.

d) Projects Alignment

At this level, the Mission is 75 percent complaint. This is a weighted score of 0, 100, and 75 percent, for budget outturn, release outturn (half-year), and project performance, respectively. The Mission has a BFP annual planned allocation of UGX 6.7 billion against an MTEF of UGX 11.234 billion for its Retooling project.

The key emerging issues are:

i. The Mission’s performance metrics are not incorporated into the NDPIII PIAP, leading to a reliance on the Mission's Strategic Plan, which is somewhat burdensome.

FY2022/23 (Full Year)

The Mission was 75.3 percent complaint. In particular, the Mission was 100, 93, 55 and 70 percent complaint at MDA Planning, Resource Allocation, budget instruments and project implementation, respectively. Notably, the retooling project has an approved budget allocation of UGX. 10 billion which is short of the NDPIII MTEF of UGX. 11.234 billion.

BFP FY2024/25

The Mission is 60 percent complaint. This is a weighted score of 100, 66.7, 100, and 0 percent complaint at MDA Planning, Resource Allocation, budget instruments, and project performance, respectively.

Vote 208. Mission in Nigeria

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	92	100	50.0
III. MDA Results Level Assessment (Outputs)	39.5	40.0	100.0
IV. NDPIII - MDA Projects Implementation	100.0	85.0	0.0
Overall Performance	**79.5**	**77.5**	**55.0**

Overall, the Mission is satisfactorily complaint at 77.5 percent. This is a weighted score of 100, 100, 40, and 85 percent compliance at MDA Planning, Resource Allocation, budget instruments, and project performance, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission is 100 percent complaint. The Mission has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

At this level, the Mission is 100 percent complaint. The Mission's revised budget allocation for the Governance and Security Programme is UGX 19.546 billion, out of which UGX 17.923 billion has been released.

c) Alignment of the BFP and Annual Budget

At this level, the Mission is 40 percent complaint. This is a weighted score of 100 and 0 percent for the BFP and AB, respectively.

The Mission has implemented a Diaspora engagement policy. However, it has fallen short of its target in terms of the number of product markets developed, Number of MoUs and Bilateral Agreements Signed, among others.

d) Projects Alignment

At this level, the Mission is 85 percent complaint. This is a weighted score of 100, 100, and 75 percent, for budget outturn, release outturn (half-year), and project performance, respectively.

The key emerging issues are:

i. The indicators are not captured in the NDPIII PIAP, leading to a reliance on the Mission's Strategic Plan, which is somewhat burdensome.

FY2022/23 (Full Year)

The Mission was 79.5 percent complaint. In particular, the Mission was 100, 92, 39.5 and 100 percent complaint at MDA Planning, Resource Allocation, budget instruments and project implementation, respectively.

BFP FY2024/25

The Mission is 55 percent complaint. This is a weighted score of 100, 50, 100, and 0 percent complaint at MDA Planning, Resource Allocation, budget instruments, and project performance, respectively.

Vote 209. Mission in South Africa

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	100	100.0
III. MDA Results Level Assessment (Outputs)	61.8	67.0	100.0
IV. NDPIII - MDA Projects Implementation	N/A	40.0	0.0
Overall Performance	**84.7**	**72.1**	**70.0**

Overall, the Mission is satisfactorily compliant at 72.1 percent. This is a weighted score of 100, 100, 67 and 40 percent compliance at MDA Planning, Resource Allocation, budget instruments and project implementation, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission is 100 percent compliant. The Mission has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

At this level, the Mission is 100 percent complaint. The vote has a budget allocation of UGX. 4.186 billion, out of which, UGX. 3.571 billion has been released as at half year.

c) Alignment of the BFP and Annual Budget

At this level, the Mission is 67 percent compliant. This is a weighted score of 100 percent and 45 percent for BFP and AB, respectively.

Alignment has been registered on the following indicators: Diaspora engagement policy in place, and Annual number of citizens issued with passports.

However, there is non-alignment on the Proportion of citizenship applications granted out of applications received.

d) Projects Alignment

At this level, the Mission is 40 percent compliant. The retooling project was allocated a budget of UGX. 0.39 billion and no release as at half-year.

The key emerging issues are:

i.) Indicators are not captured in the NDPIII PIAP and this results in reliance on the Mission's Strategic Plan which is somewhat hectic.

FY2022/23 (Full Year)

The Mission was 84.7 percent complaint. In particular, the Mission was 100, 100, and 61.8 percent complaint at MDA Planning, Resource Allocation, and budget instruments, respectively.

BFP FY2024/25

The Mission is 70 percent complaint. This is a weighted score of 100, 100, 100 and 0 percent complaint at MDA Planning, Resource Allocation, budget instruments and project implementation, respectively. The vote has a zero indicative budget for its retooling project.

Vote 210. Mission in Washington

Summary Performance

Level of Assessment	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	40	0.0
III. MDA Results Level Assessment (Outputs)	77.5	70.0	100.0
IV. NDPIII - MDA Projects Implementation	30.0	55.0	100.0
Overall MDA Performance	**72.3**	**59.5**	**70.0**

Overall, the Mission is moderately satisfactorily complaint at 59.5 percent. This is a weighted score of 100, 40, 70 and 55 percent compliance at MDA Planning, Resource Allocation, budget instruments and project implementation, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission is 100 percent complaint. The Mission has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

The Mission is 40 percent complaint. The vote has a budget of UGX. 7.505 billion against a release of UGX. 3.483 billion.

c) Alignment of the BFP and Annual Budget

The Mission is 70 percent complaint. This is a weighted score of 100 percent and 50 percent for BFP and AB, respectively. The Mission has a Diaspora engagement policy in place. The vote has fallen short on the Value (USD Million) of bilateral and multilateral resources for national development.

d) Projects Alignment

The Mission is 55 percent complaint. This is a weighted score of 100, 0, and 75 percent, for budget outturn, release outturn (half-year), and project performance, respectively. The Mission has a budget allocation of UGX 2.62 billion and a release of UGX 0.207 billion for its retooling project.

e) **The key emerging issues are:**

- Indicators are not captured in the NDPIII PIAP and this makes assessment cumbersome.

FY2022/23 (Full Year)

The Mission was satisfactory at 72.3 percent complaint. In particular, the Mission was 100, 100, 75.3 and 30, percent complaint at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

BFP FY2024/25

The Mission is satisfactory at 70 percent complaint. This is a weighted score of 100, 0, 100 and 100 percent complaint at MDA Planning, Resource Allocation, budget instruments and project implementation, respectively.

Vote 211. Mission in Ethiopia

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100.0	100	100
III. MDA Results Level Assessment (Outputs)	45.0	43	65
IV. NDPIII - MDA Projects Implementation	30.0	45	100
Overall MDA Level Performance	**62.5**	**66.4**	**89.5**

Overall, the Mission in Ethiopia is moderately satisfactory at 66.4 percent level of compliance. This is a weighted score of 100, 100, 43 and 45 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) **Existence of MDA strategic plan**

At this level, the Mission in Ethiopia is 100 percent compliant. The Mission in Ethiopiahas an approved strategic plan that is aligned to the NDPIII.

b) **Resource Allocation**

At this level, Mission in Ethiopia is 100 percent complaint. This is a weighted score under three categories namely, the alignment of the BFP which was estimated at 100 percent, the annual budget with a level of alignment of 100 percent and half year outturn with a level of alignment of 100 percent. The satisfactory performance is attributed to release of funds as planned in all the budgeting instruments.

c) **Alignment of the BFP and Annual Budget**

At this level, Mission in Ethiopia is 43 percent complaint. This is a weighted score comprising 70.0 percent and 25 percent for BFP and AB, respectively. The poor performance is attributed to deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments.

The Mission registered alignment on the following NDPIII indicators: Number of Ugandan diplomats and Visa /consular staff trained to support tourism marketing and handling and in customer care (all missions abroad); Number of product markets developed, Number of MoUs and Bilateral Agreements Signed, Number of Science based Capacity Building/Training/Scholarships sourced, Number of Investor Forums, Value (USD Million) of bilateral and multilateral resources for national development; Number of export markets profiled

The Mission registered non-alignment on the following NDPIII indicators: Number of MDR firms contracted in key source markets Km of road linking Uganda to DRC and South Sudan constructed, Number of one stop border posts constructed linking Uganda to DRC and Southern Sudan, Percentage of NTBs eliminated, Number of market studies undertaken, percentage increase in the Value of exports, Number of sensitization campaigns conducted, Institutional capacity for market intelligence (training, retooling, exposure visits for staff) enhanced, Number of border markets established, Percentage change of mineral-based products exported, Number of treaties, conventions, agreements, protocols domesticated, Percentage of mining and mineral processing sites connected to the grid, Number of investors in oil and gas attracted.

d) Projects Alignment

At this level, Mission in Ethiopia is 45 percent compliant. This is a weighted score of 0.0, 0.0 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to no release of funds for the projects compared to the NDPIII projection and BFP.

The key emerging issues are:

i) There is a need to standardize the PIAPs with the performance indicators in the Mission Strategic Plans hence minimizing the rate attaching indicators to purported PIAPs which increases the error term.
ii) There is a mismatch between the results and indicators in the budget instruments and the NDPIII.
iii) The missions BFP doesn’t capture some NDPIII indicators hence it is important that these indicators are harmonized

FY2022/223 (Full Year)

The Mission in Ethiopia was 62.5 percent compliant down from 80.8 percent at half-year assessment. In particular, the Mission in Ethiopia was 100, 100, 45.0 and 30 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is attributed to alignment of the NDPIII planned budget and the alignment between the results and indicators in the budget instruments and the NDPIII.

BFP FY2024/25

The Mission in Ethiopia is 89.5 percent compliant. This a weighted score of 100, 100, 65 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This satisfactory performance is on account of alignment at the mission's Results Level Assessment (Outputs). The Mission's BFP target at the result level are aligned to the planned NDPIII targets.

Vote 212. Mission in China

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
Existence of MDA strategic plan	100	100	100
MDA Resource Allocation	95	77	100.0
MDA Results Level Assessment (Outputs)	49.8	54.3	55.0
NDPIII - MDA Projects Implementation	100.0	85.0	100.0
Overall MDA Level Performance	**83.5**	**74.9**	**86.5**

Overall, the Mission in China is satisfactory at 74.9 percent level of compliance. This is a weighted score of 100, 77, 54.3 and 85 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission in Beijing is 100 percent compliant. The Mission in Beijing has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, Mission in Beijing is 77 percent compliant. This is a weighted score under three categories, namely; the alignment of the BFP which was estimated at 60 percent, the Annual Budget with a level of alignment of 100 percent and the Half year outturn with level of alignment of 100 percent. This satisfactory is attributed to the fact that the mission's BFP and AB allocations are well aligned. The mission allocated money to the programme of Governance and Security.

c) Alignment of the BFP and Annual Budget

At this level, Mission in Beijing is 54.3 percent compliant. This is a weighted score comprising 51.4 percent and 56.2 percent for BFP and AB, respectively. The average performance is attributed to deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments. The BFP targets are in line with the NDPIII targets for this period hence the mission doesn't report on them. The mission was aligned on the NDPIII and BFP targets for ; Number of MoUs and Bilateral Agreements Signed, Number of meetings coordinated, Number of Investor Forums, Number of treaties, conventions, agreements, protocols and however non-alignments was registered for Number of border markets established, Number of investors in oil and gas attracted, Number of MDR firms contracted in key source markets and Number of sensitization campaigns conducted as the BFP target was far below the NDPIII target. The mission doesn't plan and report on a number of indicators particularly within the manufacturing, Tourism Development, Community Mobilization & Mindset Change, and Mineral development programmes such as Number of product markets developed, percentage increase in the Value of exports, Number of export markets profiled and Percentage of mining and mineral processing sites connected to the grid among others.

d) Projects Alignment

At this level, Mission in Beijing is 85 percent compliant. This is a weighted score of 100, 100 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to the full release of funds for the projects in relation to the NDPIII projection.

The key emerging issues are:

i) There is discrepancy between the NDPIII indicators and BFP/ budget instruments
ii) The BFP doesn't capture majority of the indicators hence these actions aren't implemented by the mission.
iii) Information on resource allocation across other contributing MDAs is not recorded in the BFPs.

FY2022/23 (Full year)

The Mission in Beijing was satisfactory at 83.5 percent up from 74.9 percent at half-year assessment. In particular, the Mission in Beijing was 100, 95, 49.8 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The performance is attributed to the satisfactory alignment of the mission at the programme and resource allocation level. However, this was brought down by the unsatisfactory level of alignment between the NDPIII planned targets, BFP and the results (AB).

BFP FY2024/25

The Mission in Beijing is satisfactory at 86.5 percent. This is a weighted score of 100, 100, 55 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This satisfactory performance is due to the fact that resources were allocated to the programme that the mission contributes to. Notable, the Mission's BFP is still not well aligned to the NDPII thus there are a number of indicators related to the Manufacturing, Mineral Development, private sector development and Agro-industrialization that are not planned for in FY 2023/24. Hitherto, these indicators are necessary for the mission to deliver its desired results.

Vote 213. Mission in Rwanda

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	96	94	100.0
III. MDA Results Level Assessment (Outputs)	70.0	66.7	66.7
IV. NDPIII - MDA Projects Implementation	100.0	70.0	N/A
Overall MDA Level Performance	**89.8**	**79.2**	**86.7**

Overall, the Mission in Rwanda is satisfactory at 79.2 percent level of compliance. This is a weighted score of 100, 94, 66.7 and 70.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and projects implementation respectively.

a) Existence of MDA strategic plan

At this level, the Mission in Rwanda is 100 percent compliant. The Mission has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, Mission in Kigali is 94 percent complaint. This is a weighted score under three categories, namely; the alignment of the BFP, the Annual Budget with a level of alignment and the Half year outturn. This satisfactory compliance is attributed to the fact that the mission's BFP and AB allocations are very well aligned.

The mission allocated money to four (4) NDP III programmes namely; Community Mobilization and Mindset Change, Governance and Security, Development Plan Implementation and Tourism Development.

c) **Alignment of the BFP and Annual Budget**

At this level, Mission in Rwanda is 66.7 percent complaint. This is a weighted score comprising 100 percent and 66.7 percent for BFP and AB, respectively. The moderately satisfactory performance is attributed to non-deviation of AB targets from the NDPIII as well as alignment of budgeting instruments. The mission was aligned on the NDPIII and BFP targets for; Number of Ugandan diplomats and Visa /consular staff trained to support tourism marketing and handling and in customer care (all missions abroad), Number of meetings coordinated, Number of product markets developed, Diaspora engagement policy in place, Value (USD Million) of bilateral and multilateral resources for national development.

d) Projects Alignment

At this level, Mission in Kigali is 70.0 percent compliant. The mission undertook a singular project of retooling; it registered a compliancy to alignment.

The key emerging issues are:

i. The mission experienced an unexpected budget cut which has affected some of the Missions planned activities in FY 22/23 i.e. tourism expos (during Africa day, Uganda @60, Independence, Consular Visits & Diaspora meetings among others.
ii. Currently the mission lacks a property; the government should therefore prioritise construction of an official residence in Kigali to reduce on rental costs. for example, the Embassy experienced an official increase from $63,600 p.a to $ 96,000 effective January 2022. This affected the overall budget allocations because rent increments weren't catered for.

FY2022/23 (Full Year)

The Mission in Kigali was satisfactory at 89.8 percent compliance. Particularly, the mission was 100, 96, 70.0 and 100.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and projects implementation respectively. The satisfactory performance is attributed to detailed resource allocation level and execution of activities in line with the NDP III.

BFP FY2024/25

The Mission in Kigali is 86.7percent satisfactorily compliant. This is a weighted score of 100, 100.0, 66.7 compliant at MDA Planning, Resource Allocation, and budget instruments respectively. This satisfactory performance is on account of high level of alignment at the mission's Results Level Assessment (Outputs). Notably, the mission didn't have any projects budgeted for this financial year.

Vote 214. Mission in Geneva

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	82	80.0
III. MDA Results Level Assessment (Outputs)	40.0	40.0	100.0
IV. NDPIII - MDA Projects Implementation	N/A	85.0	N/A
Overall MDA Level Performance	**76.0**	**72.1**	**92.0**

Overall MDA Score:

Mission in Geneva is satisfactorily compliant at 72.1 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 82 percent with regard to Resource Allocation, 40.0 percent under Results Level Assessment (Outputs) and 85.0 percent for Projects Implementation. Details are discussed as below;

1. **Existence of Strategic Plan:**

At this level, the Mission in Geneva is satisfactorily compliant at 100 percent. The Mission has a Strategic Plan in place.

2. **Resource Allocation**

At this level, the Mission is satisfactorily compliant at 82.0 percent. The Mission budget allocation is under three programmes; Governance and Security, Development Plan Implementation and Agro-Industrialization programme. Their resource allocations are in line with the NDPIII MTEF.

3. Alignment of the BFP and Annual Budgets

At this level, Mission in Geneva is unsatisfactorily compliant at 40.0 percent. This rather poor performance is largely because the output indicators the mission reports on are not captured in the PIAPs. Therefore, are missing out on reporting on a significant number of indicators in its reports.

The MDA registered alignment on the following NDPIII outputs: Number of cross border meetings undertaken, Number of product markets developed, Value (USD Million) of bilateral and multilateral resources for national development.

The MDA registered non-alignment on a number of NDPIII outputs, namely; Number of Ugandan diplomats and Visa /consular staff trained to support tourism marketing and handling and in customer care (all missions abroad), Number of treaties, conventions, agreements, protocols domesticated, Percentage of mining and mineral processing sites connected to the grid, % increase in the Value of exports, Number of market studies undertaken, Number of trade agreements signed, Number of expos and trade shows in and outside the country carried out to mention but a few.

4. Projects alignment

At this level, the mission in Geneva is satisfactory compliant at 85.0 percent. This is a weighted score of 100, 100 and 75 for budget allocation, half year budget outturn and project performance respectively.

Key emerging issues

i. The mission in Geneva has a number of indicators, they repetitively capture and report on; for instance, Number of reports prepared.

ii. Coordination difficulties with line MDAs, these result in delayed or non-responses to communications on technical issues which hinder effective participation of Uganda in the different UN organizations. It is important that MDAs designate focal points on the various issues for swift responses

iii. Commercial and economic diplomacy, The Mission has not been funded to undertake commercial and economic diplomacy related activities. This has an effect on promotion of trade between Uganda and Switzerland as manifested in low volume of bilateral trade between the two countries

iv. Budget cuts have costed the MDA on implementing crucial activities, the missions MTEF was subsidized by MoFPED.

v. A deliberate action needs to be taken to re align their indicators to the PIAPs, a number of actions are not reported or captured completely due to this discrepancy

vi. In their reports, it was raised that several competing critical committees hold meetings in common. This concurrent arrangement of scheduling throughout the year makes it impossible to participate in critical meetings to make critical inputs to defend and communicate Uganda’s positions on various issues.

FY2022/23 (Full Year)

Mission in Geneva registered a satisfactory overall score of compliance of 76.0 percent. Specifically, the Mission was 100, 100 and 40.0 percent compliant at MDA Planning, Resource Allocation and budget instruments respectively.

Thus, the MDA performed well in resource allocation. However, the MDA performed convincingly with regard to Results Level Assessment (Outputs) due to reporting on achieved planned targets and on the reporting on a significant number of indicators.

BFP FY2024-25

The Mission in Geneva is satisfactorily compliant at 92.0 percent. This a weighted score of 100.0, 80.0 and 100.0 percent compliant at MDA Planning, Resource Allocation, and budget instruments respectively. The MDA recorded alignment on the following NDPIII outputs: Number of MDR firms contracted in key source markets, Number of cross border meetings undertaken Number of product markets developed. Several indicators were not reported on.

Vote 215. Mission in Japan

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	85	100.0
III. MDA Results Level Assessment (Outputs)	74.5	53.3	100.0
IV. NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**89.8**	**75.2**	**100.0**

Overall, the Mission in Japan is satisfactory at 75.2 percent level of compliance. This is a weighted score of 100, 83, 53.3 percent compliance at MDA Planning, Resource Allocation and budget instruments respectively. The Mission didn't have any projects running nor budgeted for in this current financial year and are therefore recorded as Not Applicable (N/A).

a) Existence of MDA strategic plan

At this level, the Mission in Japan is 100 percent compliant. The Mission in Japan has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, Mission in Japan is 85 percent complaint. This is a weighted score under three categories, namely; the alignment of the BFP, the Annual Budget with a level of alignment and the Half year outturn. This moderately satisfactory compliance is attributed to the fact that the mission's BFP and AB allocations are very well aligned. The mission allocated money to eight (8) NDP III programmes namely; Human Capital Development, Community Mobilization and Mindset Change, Agro-Industrialization, Manufacturing, Governance and Security, Private Sector Development, Development Plan Implementation and Tourism Development.

c) **Alignment of the BFP and Annual Budget**

At this level, Mission in Japan is 53.3 percent complaint. This is a weighted score comprising 33.0 percent and 66.7 percent for BFP and AB, respectively. The satisfactory performance is attributed to non-deviation of AB targets from the NDPIII as well as alignment of budgeting instruments. The mission was aligned on the NDPIII and BFP targets for: Number of Ugandan diplomats and Visa /consular staff trained to support tourism marketing and handling and in customer care (all missions abroad),Number of meetings coordinated,Number of product markets developed,Diaspora engagement policy in place,Number of Investments secured through partnerships with Missions Abroad,Number of investment promotion missions Undertaken,Number of Investor Forums,Number of MoUs and Bilateral Agreements Signed,Number of market studies undertaken,Number of export markets profiled,Export Values from Freezones (USD Million), Number of Science based Capacity Building/Training/Scholarships sourced,Value (USD Million) of bilateral and multilateral resources for national development and No of Free Zones accessing regional and international markets

d) **Projects Alignment**

At this level, Mission in Japan was not assessed and is therefore not scored. This is because they have no running projects registered in the PIP FY 2023/24 and FY2022/23 respectively.

The key emerging issues are:

i. The mission experienced budget that halted the action of key Commercial and Economic Diplomacy (CED) activities especially in South Korea (12th largest economy) arising out of lack of funds for CED activities
ii. Currently the mission lacks a property owned by the Mission, this exerts a huge spending on fixed costs such as rental expenses that absorb more than 30 percent of the overall mission budget.
iii. Notably since 2016, the Mission has been sending proposals to acquire properties in Japan (3rd largest economy) and this has been raised to high-level Ugandan officials during their visit to Japan. This was also observed by the Rt. Hon. Prime Minister during her visit to Japan in December 2022. At her directive and upon guidance of PS/ST MOFPED, the Mission will be relocating its Chancery to a better office building for lease.
iv. Restriction on travel abroad for Missions has affected the Missions capacity to undertake visit to areas within the areas of its accreditation, this has had a bearing on the outputs linked to such modus operandi

FY2022/23 (Full Year)

The Mission in Japan was 89.8 percent particularly, the missionwas 100, 100, 74.5 percent compliant at MDA Planning, Resource Allocation, and budget instruments respectively. The satisfactory performance is attributed to detailed resource allocation level and execution of activities in line with the NDP III.

BFP FY2024/25

The Mission in Japan is 100 percent satisfactorily compliant. This is a weighted score of **100, 100.0 and 100.0percent** compliant at MDA Planning, Resource Allocation, and budget instruments respectively. This satisfactory performance is on account of high level of alignment at the mission's Results Level Assessment (Outputs).

Vote 217. Mission in Saudi Arabia

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	63	75.0
III. MDA Results Level Assessment (Outputs)	75.3	64.6	100.0
IV. NDPIII - MDA Projects Implementation	30.0	0.0	N/A
Overall Performance	**71.6**	**48.2**	**90**

Overall, the Mission is unsatisfactory at 48.2 percent. This is a weighted score of 100, 63, and 64.6 percent compliance at MDA Planning, Resource Allocation, budget instruments and project implementation, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission is 100 percent compliant. The Mission has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

At this level, the Mission is 63 percent compliant. The vote has a budget allocation of UGX. 7.278 billion, out of which, UGX. 3.416 billion has been released as at half year.

c) Alignment of the BFP and Annual Budget

At this level, the Mission is 64.6 percent compliant. This is a weighted score of 93.3 percent and 45 percent for BFP and AB, respectively.

Alignment has been registered on the following indicators: Diaspora engagement policy in place, Protocol services provided and Number of cooperation frameworks negotiated and concluded.

However, there is non-alignment on the following indicators: Number of links created between TVET institutions and their Counter Parts Abroad, No. of scholarships secured, and Proportion of citizenship applications granted out of applications received, among others.

d) Projects Alignment

At this level, the Mission is 0 percent compliant. The retooling project was allocated a budget of UGX. 0.6 billion and no release as at half-year.

The key emerging issues are:

i.) Indicators are not captured in the NDPIII PIAP and this results in reliance on the Mission's Strategic Plan which is somewhat hectic.

FY2022/23 (Full Year)

The Mission was 71.6 percent complaint. In particular, the Mission was 100, 100, 75.3, and 30 percent complaint at MDA Planning, Resource Allocation, budget instruments, and project implementation, respectively. Notably, the Mission had no budget releases for its retooling project.

BFP FY2024/25

The Mission is 90 percent complaint. This is a weighted score of 100, 75, and 100 percent complaint at MDA Planning, Resource Allocation, and budget instruments, respectively. The vote has no retooling project.

Vote 218. Mission in Denmark

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
Existence of MDA strategic plan	0	0	0
MDA Resource Allocation	96	62	100.0
MDA Results Level Assessment (Outputs)	81.1	75.2	83.3
IV. NDPIII - MDA Projects Implementation	N/A	90.0	100.0
Overall MDA Level Performance	**71.0**	**68.3**	**85.0**

Overall, the Mission in Denmark is moderately satisfactory at 68.3 percent level of compliance. This is a weighted score of 0, 62, 75.2 and 90 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission in Denmark is 0 percent compliant. The Mission in Denmark has no approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, Mission in Denmark is 62 percent compliant. This is a weighted score under three categories, namely; the alignment of the BFP which was estimated at 100 percent, the Annual Budget with a level of alignment of 85.3 percent and the Half year outturn with level of alignment of 50 percent. This score is attributed to the fact that the mission's BFP and AB allocations are well aligned though the mission's received less releases by end of quarter 2 which pulled down the performance.

c) **Alignment of the BFP and Annual Budget**

At this level, Mission in Denmark is 75.2 percent compliant. This is a weighted score comprising 74.6 percent and 75.7 percent for BFP and AB, respectively. The low performance is attributed deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments. The mission was aligned on the NDPII and BFP targets for Diaspora engagement policy in place, Number of Investor Forums, Number of export markets profiled, Number of MoUs and bilateral Agreements Signed Number of Investments secured through partnerships with Missions abroad as the BFP target were equal to the NDPIII target. There was miss-alignment in the NDP III targets of Export Values from Free zones (USD Million), Number of MDR firms contracted in key source markets, Number of border points inspected, Number of treaties, conventions, agreements, protocols domesticated, Number of investors in oil and gas attracted, Number of investors attracted in LPG infrastructure and Number of ST&I collaborations established

d) **Projects Alignment**

At this level, Mission in Denmark is 90 percent compliant. This is a weighted score of 0, 100 and 100 percent, for budget outturn, expenditure outturn and project performance respectively.

The key emerging issues are:

i. Whereas the mission has improved in regards to aligning their BFP to the NDPIII indicators, there are still some indicators that are not well aligned and this affects reporting.

ii. There is a still discrepancy between the results and indicators in the budget instruments

FY2022/23 (Full Year)

The Mission in Denmark was satisfactory at 71 percent. In particular, the Mission in Denmark was 0, 96, and 81.1 percent compliant at MDA Planning, Resource Allocation, and budget instruments, respectively. The performance is attributed to appropriate allocation of resources. On the other hand, the failure to achieve the NDPIII planned targets and the mismatch between some results and indicators in the budget instruments and the NDPIII pulled down the performance.

BFP FY2024/25

The Mission in Denmark is satisfactory at 85.0percent compliant. This is a weighted score of 0, 100, and 83.3 and 100 percent compliance at MDA Planning, Resource Allocation, budget instruments and projects performance, respectively. This level of alignment is attributed to the low indicative budget to its project as well as mismatch of the indicators.

Vote 219. Mission in Belgium

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100

II. MDA Resource Allocation	100	30	100
III. MDA Results Level Assessment (Outputs)	85	60	100
IV. NDPIII - MDA Projects Implementation	N/A	55	N/A
Overall MDA Level Performance	**75.5**	**53.5**	**100**

Overall, the Mission is moderately satisfactorily complaint at 53.5 percent. This is a weighted score of 100, 30, 60 and 55 percent compliance at MDA Planning, Resource Allocation, budget instruments and MDA Projects implementation respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

The Mission is 100 percent complaint. The Mission has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

The Mission is 30 percent complaint at BFP and 0.0 at AB. This is attributable to a budget allocation of UGX. 8.994 billion but only UGX. 2.807 billion was released as at half year.

c) Alignment of the BFP and Annual Budget

The Mission is 60 percent complaint. This is a weighted score of 100 percent and 33.3 percent for BFP and AB, respectively. Alignment has been registered on the following NDP III indicators: Number of emergency travel documents issued. However, there is non-alignment on the following NDP III indicators: proportion of citizenship applications granted out of applications received and annual number of citizens issued passports among others.

d) Projects Alignment

The Mission is 55 percent complaint. This is a weighted score of 100 percent for annual budget and 0.0 percent for budget outturn release outturn (half-year) and 75 percent project performance. The Mission has a budget allocation of UGX 3.38 billion against a release of UGX 0.0 billion for its retooling project.

The key emerging issues are:

i. Indicators are not captured in the NDPIII PIAP for example the number of 360 roll out campaign done in the domestic market, percentage increment of Uganda’s exports into the negotiated markets among others.

FY2022/23 (Full Year)

The Mission was satisfactory at 75.5 percent complaint. In particular, the Mission was 100, 100, and 85 percent complaint at MDA Planning, Resource Allocation, and budget instruments respectively. Notably, the Mission did not have any project in the documents reviewed.

BFP FY2024/25

The Mission is satisfactory at 100 percent compliance. This is a weighted score of 100, 100, and 100 percent complaint at MDA Planning, Resource Allocation, and budget instruments, respectively. The Mission has no retooling project.

Vote 220. Mission in Italy

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	77	100
III. MDA Results Level Assessment (Outputs)	47.7	48.5	50
IV. NDPIII - MDA Projects Implementation	72	N/A	N/A
Overall MDA Level Performance	**75.9**	**70.1**	**80**

Overall, the Mission in Italy is satisfactory at 70.1 percent level of compliance. This is a weighted score of 100, 76.7 and 48.5 percent compliance at MDA Planning, Resource Allocation and budget instruments, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission in Italy is 100 percent compliant. The Mission in Italy has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, Mission in Italy is 77 percent complaint. This is a weighted score under three categories namely, the alignment of the BFP which was estimated at 100 percent, the annual budget with a level of alignment of 100 percent and half year outturn with a level of alignment of 66.7 percent. The satisfactory performance is attributed to the fact that BFP and AB allocations are well aligned. The mission allocated money to seven programmes of the NDPIII namely; Governance and Security, Community Mobilization and Mindset Change Programme. Technology Transfer and Development, Human Capital Development, Agro-Industrialization, Manufacturing and Tourism Development and Development Plan Implementation.

c) Alignment of the BFP and Annual Budget

At this level, Mission in Italy is 48.5 percent complaint. This is a weighted score comprising 46.2 percent and 50.0 percent for BFP and AB, respectively. The unsatisfactory performance is attributed to deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments. The BFP targets are in line with the NDPIII targets for this period hence the mission doesn't report on them.

The Mission registered alignment on the following NDPIII indicators: Number of Ugandan diplomats and Visa /consular staff trained to support tourism marketing and handling and in customer care, Number of Investments secured through partnerships with Missions Abroad, Number of investment promotion missions Undertaken, Number of MoUs and Bilateral

Agreements Signed, Number of trade agreements signed, Number of expos and trade shows in and outside the country carried out

The Mission registered non-alignment on the following NDPIII indicators: Number of border points inspected, Number of cross border meetings undertaken, Number of meetings coordinated, Number of ILO Conventions ratified, Number of negotiation meetings for the extension of WTO TRIPS Agreement participated in, Number of treaties, conventions, agreements, protocols domesticated, Percentage of NTBs eliminated and Number of market studies undertaken. Number of investors in oil and gas attracted, No of Free Zones accessing regional and international markets; Number of MDR firms contracted in key source markets and Number of International Tourist arrivals (Million).

d) Projects Alignment

At this level, Mission in Italy was not assessed as it had no projects in the FY.

The key emerging issues are:

i) There is a mismatch between the results and indicators in the budget instruments and the NDPIII.
ii) The BFP falls short of capturing NDPIII indicators thus making the assessment cumbersome.
iii) The NDPIII did not capture this project (retooling mission in Italy) and its cost

FY2022/23 (Full Year)

The Mission in Italy was percent 75.9 compliant up from 65.0 percent at half-year assessment. In particular, the Mission in Italy was 100, 100, 47.7 and 72.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The satisfactory performance is attributed to allocation of resources and the mismatch between the results and indicators in the budget instruments and the NDPIII.

BFP FY2024/25

The Mission in Italy is 80.0 percent compliant. This a weighted score of 100, 100 and 50.0 percent compliant at MDA Planning, Resource Allocation and budget instruments, respectively. This satisfactory performance is on account of allocation of resources as planned. Noteworthy, the Mission has very few output indicators regarding the Mineral Development, private sector development and Development Plan Implementation yet these are necessary to deliver the desired results.

Vote 221. Mission in DR Congo

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	96	88	60.0
III. MDA Results Level Assessment (Outputs)	94.0	80.0	100.0
IV. NDPIII - MDA Projects Implementation	0.0	75.0	0.0
Overall MDA Level Performance	**67.0**	**82.9**	**58.0**

Overall, the Mission in Kinshasha is satisfactory at 82.9 percent level of compliance. This is a weighted score of 100, 88, 80 and 75 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission in Kinshasha is 100 percent compliant. The Mission in Kinshashahas an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, Mission in Kinshasha is 88 percent complaint. This is a weighted score under three categories namely, the alignment of the BFP which was estimated at 0 percent, the annual budget with a level of alignment of 100 percent and half year outturn with a level of alignment of 100 percent. The satisfactory performance is attributed to the good budget releases.

c) Alignment of the BFP and Annual Budget

At this level, Mission in Kinshasha is 80 percent complaint. This is a weighted score comprising 100 percent and 66.7 percent for BFP and AB, respectively. The good performance is attributed to fewer deviation of AB targets from the NDPIII. The Mission registered alignment on the following NDPIII indicators: Proportion of citizenship applications granted out of applications received, Proportion of deployment (%).The Mission registered non-alignment on the following NDPIII indicators: Number of reports prepared**.**

d) Projects Alignment

At this level, Mission in Kinshasha is 75 percent compliant. This is a weighted score of 0.0, 100 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to mismatch between the project budget and NDPIII projection.

The key emerging issues are:

i) There is a need to standardize the PIAPs to capture performance indicators for the Missions Abroad.
ii) There is a mismatch between the results and indicators in the budget instruments and the NDPIII.

FY2022/23 (Full Year)

The Mission in Kinshasha was moderately satisfactory at 67 percent compliance. In particular, the Mission in Kinshasha was 100, 96, 94 and 0.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

BFP FY2024/25

The Mission in Kinshasha is moderately satisfactory at 58 percent compliance. This a weighted score of 100, 60, 100 and 0.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This moderately satisfactory performance is on account of alignment at the results level. The BFP targets are aligned to NDPIII targets.

Vote 224. Mission in France

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	88	100
III. MDA Results Level Assessment (Outputs)	85	60	73.3
IV. NDPIII - MDA Projects Implementation	30	N/A	N/A
Overall MDA Performance	**74.5**	**54.4**	**62**

Overall, the Mission is moderately satisfactorily complaint at 54.4 percent. This is a weighted score of 100, 88, and 60 percent compliance at MDA Planning, Resource Allocation, and budget instruments, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

The Mission is 100 percent complaint. The Mission has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

The Mission is 88 percent complaint. The Mission received UGX. 51.88 billion, which is significantly higher than the approved budget of UGX. 7.626 billion.

c) Alignment of the BFP and Annual Budget

The Mission is 60 percent complaint. This is a weighted score of 100 percent and 33.3 percent for BFP and AB, respectively. The Mission has a Diaspora engagement policy in place. The Mission also registered mid-point performance on the Proportion of citizenship applications granted out of applications received and Number of reports prepared.

d) Projects Alignment

Assessment at this level was not done due to data gaps in the documentation reviewed.

The key emerging issues are:

i.) Indicators are not captured in the NDPIII PIAP and this results in reliance on the Mission's Strategic Plan which is somewhat hectic.

FY2022/23 (Full Year)

The Mission was 74.5 percent complaint. In particular, the Mission was 100, 100, 85 and 30, percent complaint at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Notably, the Retooling project had a budget release of 13.075 billion, and only 7.675 had been spent by end of Quarter 4.

BFP FY2024/25

The Mission is 62 percent complaint. This is a weighted score of 100, 100, and 73.3 percent complaint at MDA Planning, Resource Allocation, and budget instruments, respectively. The Mission has no retooling project basing on the documentation reviewed.

Vote 225. Mission in Germany

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	100	100
III. MDA Results Level Assessment (Outputs)	89.3	64	100
IV. NDPIII - MDA Projects Implementation	30	N/A	N/A
Overall MDA Performance	**72.2**	**59.2**	**70**

Overall, the Mission is moderately satisfactorily complaint at 59.2 percent. This is a weighted score of 100, 100, and 64 percent compliance at MDA Planning, Resource Allocation, and budget instruments, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

The Mission is 100 percent complaint. The Mission has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

The Mission is 100 percent complaint. This is attributable to the good budget allocations. UGX. 8.116 billion was allocated to the vote, out of which, UGX. 4.05 billion has been released as at half year.

c) Alignment of the BFP and Annual Budget

The Mission is 64 percent complaint. This is a weighted score of 100 percent and 40 percent for BFP and AB, respectively.

Alignment has been registered on the following NDP III indicators: Diaspora engagement policy in place, and Number of Bilateral cooperation frameworks negotiated or signed.

However, there is non-alignment on the following NDP III indicators: Number of investors targeted in the Priority Programme Areas using the FDI intelligence tools, Number of Political Consultations undertaken with neighboring Countries and rest of the world, and

Value (USD Million) of bilateral and multilateral resources for national development, among others.

d) Projects Alignment

Assessment at this level was not done due to data gaps in the documentation reviewed.

The key emerging issues are:

i.) Indicators are not captured in the NDPIII PIAP and this results in reliance on the Mission's Strategic Plan which is somewhat hectic.

FY2022/23 (Full Year)

The Mission was 72.2 percent complaint. In particular, the Mission was 100, 88, 89.3, and 30 percent complaint at MDA Planning, Resource Allocation, budget instruments, and project implementation, respectively. Notably, the Mission had no budget releases for its retooling project.

BFP FY2024/25

The Mission is 70 percent complaint. This is a weighted score of 100, 100, and 100 percent complaint at MDA Planning, Resource Allocation, and budget instruments, respectively. The Mission has no retooling project.

Vote 226. Mission in Iran

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	95	71	0.0
III. MDA Results Level Assessment (Outputs)	50.0	60.0	50.0
IV. NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**78.1**	**72.3**	**40.0**

Overall, the Mission in Tehran - Iran is satisfactory at 72.3percent level of compliance. This is a weighted score of 100, 71 and 60 percent compliance at Existence of a Strategic Plan, MDA Planning, Resource Allocation, and budget instruments, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission in Tehran is 100 percent compliant. The Mission in Tehran - Iranhas an approved strategic plan that is aligned to the NDPIII

b) Resource Allocation

At this level, Mission in Tehran - Iran is 71 percent complaint. The allocation (3.135billion) is not aligned to the NDP III Projection (2.2 billion). The Mission gets its allocations from three NDPIII Programs, that is Human Capital Development, Government & Security, and Development Plan Implementation.

c) Alignment of the BFP and Annual Budget

At this level, Mission in Tehran - Iran is 60.0percent complaint. This is a weighted score comprising 100 percent and 93.3 percent for BFP and AB, respectively. The average performance is attributed to the deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments. The mission was compliant in the Number of links created between TVET institutions and their Counter Parts Abroad

However, the Mission was non-compliant in the areas ofValue (USD Million) of bilateral and multilateral resources for national development, and Number of Science based Capacity Building/Training/Scholarships sourced**.**

d) Projects Alignment

This level was waivedduring the current assessment.

The key emerging issues are:

i. The missions BFP falls short of capturing some NDPIII indicators and reports on other indicators that are not in NDPIII like the number of visas processed thus making the assessment cumbersome Therefore there is need for harmonization of the indicators.
ii. There is a mismatch between the results and indicators in the budget instruments and the NDPIII.

FY2022/23 (Full Year)
Mission in Tehran – Iran was satisfactorily compliant at 78.1 percent. This is a weighted score comprising of 100percent for existence of a strategic plan, 95.0percent with regard to Resource Allocation, and 50.0percent under Results Level Assessment (Outputs).

BFP FY2024/25
The Mission in Tehran - Iranis unsatisfactorily compliant at 40.0 percent. This is a weighted score comprising 100.0 percent, 0.0 percent, and 50.0 percent for Existence of Strategic Plan, MDA resource allocation, and MDA results level assessment (Outputs), respectively. This performance is majorly attributed to poor alignment of the BFP funding allocation to the NDPIII MTEF, alignment of a number of output level indicators.

Vote 227. Mission in Russia

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	98	75	100.0
III. MDA Results Level Assessment (Outputs)	49.2	34.3	13.3
IV. NDPIII - MDA Projects Implementation	60.0	69.0	60.0
Overall MDA Level Performance	**72.3**	**63.5**	**62.0**

Overall, the Mission in Moscow is moderately satisfactory at 63.5 percent level of compliance. This is a weighted score of 100, 75, 34.3 and 69 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.The specifics are discussed in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission in Moscow is 100 percent compliant. The Mission in Moscow has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, the Mission in Moscow is 75 percent complaint. This is a weighted score in three categories, namely; the alignment of the BFP which was estimated at 100 percent, the Annual Budget with a level of alignment of 100 percent and the Half year outturn with level of alignment of 66.7 percent. This performance is moderately satisfactory and it is attributed to alignment of the mission's BFP and AB allocations.The mission allocated and approved money to seven programmes including; Governance and Security, Innovation, Technology Development and Transfer, Human Capital Development, Community Mobilization and Mindset Change, Agro-Industrialization, Manufacturing and Tourism Development. By half year, 55.8 % (UGX 2.077Bn) of the approved budget for the Governance and Security 74.1 % of the approved budget for Human Capital Development and only 16.9 % of the budget for Technology Transfer and Development programmes had been released. However, there were no releases for Community Mobilization and Mindset Change, Agro-Industrialization, Manufacturing and Tourism Development programmes.

c) Alignment of the BFP and Annual Budget

At this level, Mission in Moscow is 34.3 percent complaint. This is a weighted score including 41.3 percent and 20 percent for BFP and AB, respectively. The unsatisfactory performance is attributed to the deviation of AB targets from the NDPIII as well as number of indicators not considered in the mission's planning documents. Additionally, a number of BFP targets are not in line with the NDPIII targets for this period and also many NDPIII targets don't appear in the Mission's BFP, this could be attributed to the varying formats of the budgeting instruments. There was alignment between the Mission's BFP and NDPIII targets mainly on the Number of expos and trade shows in and outside the country carried out; Number of treaties, conventions, agreements, protocols; Number of MoUs and Bilateral Agreements Signed, Number of meetings coordinated and Number of Investor Forums, On the other hand, there was non-alignments on a number of indicators as the BFP target are far below the set targets in the NDPIII. These indicators include; Number of Ugandan diplomats and Visa /consular staff trained to support tourism marketing and handling and in customer care (all missions abroad); Number of MDR firms contracted in key source markets; Number of links created between TVET institutions and their Counter Parts Abroad; and Number of investment promotion missions Undertaken among others.

There are a number of indicators under the Manufacturing and Mineral development programmes that are not planned and reported on by the mission for instance; Number of markets attained for pharma products; Number of new pharmaceutical products certified; percentage increase in the Value of exports, Number of export markets profiled and Percentage change of mineral-based products exported among others

d) **Projects Alignment**

At this level, the Mission in Moscow was satisfactory at 69.0 percent compliant. This is a weighted score of 60, 60 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance is due to the limited fiscal space which has limited government project financing compared to the NDPIII projection.

The key emerging issues are:

i) The mission's operation funds have to be picked from Uganda which has affected implementation of most activities.
ii) The Ugnada business community is afraid to do business and travel to the Russian federation due to the Russia-Ukraine war.
iii) Inconsistencies still exist between the NDPIII indicators and BFP/ budget instruments.
iv) There are a number of indicators in the NDPIII that are not catered for in the mission BFP. This affects the mission's overall performance.

FY2022/23 (Full year)

The Mission in Moscow was 72.3 percent compliant up from 60.3 percent at half-year assessment. In particular, the **Mission in Moscow** was 100, 98, 49.2 and 60 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The satisfactory performance is attributed to the satisfactory alignment of the mission at the programme and resource allocation level. 100 percent (UGX 5.254Bn) of the mission's allocated resources were released and 99.8% of the released budget was spent. Noteworthy, the misalignment between the NDPIII planned targets, BFP and AB target negatively affected the mission's overall performance for FY 2022/23.

BFP FY2024/25

The Mission in Moscow is 62 percent compliant. This is a weighted score of 100, 100, 13.3 and 60 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This Moderately satisfactory performance is due to the non-alignment between the mission's BFP and NDPII targets as most of the mission's target are below the set targets in the NDPIII. In addition, a number of indicators pertaining to manufacturing, mineral development, private sector development, and development plan implementation are not planned for in FY 2024/25 yet it is crucial for them to be incorporated to enable the mission achieve its targeted goals.

Vote 228. Mission in Canberra

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	100	100.0

III. MDA Results Level Assessment (Outputs)	66.5	76.6	35.6
IV. NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**86.6**	**90.7**	**74.2**

Overall, the Mission in Australia is at 90.7 percent level of compliance. This is a weighted score of 100, 100, and 76.6 percent compliance at MDA Planning, Resource Allocation, and budget instruments, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission in Australia is 100 percent compliant. The Mission in Australia has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, Mission in Australia is 100 percent complaint. This is a weighted score under three categories, namely; the alignment of the BFP which was estimated at 100 percent, the Annual Budget with a level of alignment of 100 percent and the Half year outturn with level of alignment of 100 percent. This satisfactory score is attributed to the fact that the mission's BFP and AB allocations are well aligned.

c) Alignment of the BFP and Annual Budget/ Results Level Assessment (Outputs)

At this level, Mission in Australia is 76.6 percent compliant. This satisfactory level of alignment is a weighted score comprising 65.9 percent and 83.8 percent for BFP and AB, respectively. The performance is attributed deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments. The mission was aligned on the NDPIII and BFP targets for targets of the number of MoUs and Bilateral Agreements Signed, number of Investments secured through partnerships with Missions Abroad, Number of meetings as the BFP target were equal to the NDPIII. The mission was non-aligned on the NDPIII target of Number of product markets developed, Diaspora engagement policy in place, Number of expos and trade shows in and outside the country carried out, Number of Science based Capacity Building/Training/Scholarships sourced. and Number of ILO Conventions ratified. Among others. With regard to the annual budget the mission's compliance was far below the targets of both the NDP and BFP.

Important to note, there are many NDPIII targets that the mission didn't plan for and among these include, Number of ST&I collaborations established, Number of sensitization campaigns conducted, Number of market studies undertaken and Number of trade agreements signed among others.

d) Projects Alignment

At this level, Mission was not assessed since it had no projects running.

The key emerging issues are:

i) There is a high level of mismatch between the NDPIII indicators and those included in the Mission's BFP which affects report.
ii) The Vote allocates money to only Governance and Security programme leaving out others like Agro-Industrialization, Tourism Development, Mineral Development, and Sustainable Energy Development which are key for achievement of the NDPIII goal and objectives.
iii) Delayed release of funds which causes delays in the implementation of the activities.

FY2022/23 (Full Year)

The Mission in Australia was satisfactory at 86.6 percent compliance. In particular, the Mission in Australia was 100, 100, and 66.5 percent compliant at MDA Planning, Resource Allocation, and budget instruments, respectively. This performance is due to the fact that the mission failed to achieve the NDPIII planned targets. Furthermore, there is a mismatch between the results and indicators in the budget instruments and the NDPIII.

BFP FY2024/25

The Mission in Australia is satisfactory at 74.2 percent compliance. This is a weighted score of 100, 100 and 35.6 percent compliant at MDA Planning, Resource Allocation and budget instruments, respectively. This level of alignment is attributed to the mismatch between the NDPIII and BFP indicators at the MDA Results Level Assessment (Outputs).

Vote 229. Mission in Juba

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	54.0	56.0	75.0
III. MDA Results Level Assessment (Outputs)	48.3	37.7	46.7
IV. NDPIII - MDA Projects Implementation	60.0	69.0	60.0
Overall MDA Level Performance	**58.6**	**58.8**	**64.5**

Overall, the Mission in Juba is moderately satisfactory at 58.6 percent level of compliance. This is a weighted score of 100, 56, 37.7 and 69 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specifics are provided in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission in Juba is 100 percent compliant. The Mission in Juba has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, Mission in Juba is 56 percent complaint. This is a weighted score under three categories, namely; the alignment of the BFP which was estimated at 83.3 percent, the

Annual Budget with a level of alignment of 100 percent and the Half year outturn with level of alignment of 40 percent. This moderately satisfactory score is attributed to the fact that the mission's BFP and AB allocations are well aligned with the mission's total releases at 48 percent as at end of quarter 2 (1.907 Bn was released against the approved Budget of 4.369 Bn). Notable, the Governance and security programme, and the Private Sector Development programme had received 50 percent of their approved budgets by end of Quarter two. However, the Development Plan implementation programme had not received any releases by end of Q2 yet it has an approved budget allocation 0.155 Bn. Despite the mission allocating resources to the Agro-Industrialization, Tourism Development, Manufacturing and Community Mobilization and Mindset Change programmes, there was no approved budget allocation towards these programmes

c) Alignment of the BFP and Annual Budget

At this level, Mission in Juba is 37.7 percent complaint. This unsatisfactory performance is a weighted score comprising 54.3 percent and 26.7 percent for BFP and AB, respectively. The large deviation of the AB targets from the NDPIII as well as varying formats of budgeting instruments are key contributors to this performance. The mission was aligned on the NDPII and BFP targets for Diaspora engagement policy in place, Number of Investor Forums, Number of export markets profiled, Number of MoUs and bilateral Agreements Signed Number of Investments secured through partnerships with Missions abroad as the BFP target were equal to the NDPIII target. There was miss-alignment in the NDP III targets Number of expos and trade shows in and outside the country carried out, Number of MDR firms contracted in key source markets, Number of border points inspected, Number of treaties, conventions, agreements, protocols domesticated, Number of investors in oil and gas attracted, Number of investors attracted in LPG infrastructure and Number of ST&I collaborations established

d) Projects Alignment

At this level, Mission in Juba is 69 percent compliant. This is a weighted score of 60, 60 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. The mission in juba has only one project which is a retooling project.

The key emerging issues are:

i. Only two programmes had budget releases despite the mission planning and allocating money to five programmes.
ii. There is misalignment between the intermediate outcome indicators in the PIAP and the Mission's budgeting instruments.
iii. Insufficient funds for facilitation of the Contracts committees and Min of Works Committee to monitor and supervise the Chancery construction works.

FY2022/23 (Full Year)

The Mission in Juba was 58.672 percent compliant. This is a slight improvement from 56.2 percent registered at half year assessment though a decrease from the 72 percent for FY 2021/22. In particular, the Mission in Juba was 100, 54, 48.3 and 60 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The moderately satisfactory performance is due to the low budget releases as only 39.9 % (2.5Bn) of the mission budget was released against the approved budget of 6.269 Bn. Additionally, there is misalignment between some results and indicators in the budget instruments and the NDPIII. In regards to the project performance, only 23.8 percent (0.333Bn) of the approved budget (1.4Bn) for retooling was released. None of the released resources was utilized which affected the overall mission performance.

BFP FY2024/25

The Mission in Juba is 64.5 percent compliant. This is a weighted score of 100, 75, 46.7and 60percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This moderate level of alignment is attributed to failure by the mission to align their targets for the intermediate indicators to the NDPIII set targets.

Vote 230. Mission in Abhu Dhabi

Summary of Performance	FY2022/23	FY2022/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	99	59	100.0
III. MDA Results Level Assessment (Outputs)	48.0	54.9	53.7
IV. NDPIII - MDA Projects Implementation	70.0	60	100
Overall MDA Level Performance	**75.0**	**62.2**	**86.1**

Overall, the Uganda Embassy in UAE, Abu Dhabi is moderately satisfactory at 62.2 percent level of compliance. This is a weighted score of 100, 59, 54.9 and 60.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, Uganda Embassy in UAE, Abu Dhabi is satisfactory at 100 percent compliance. Uganda Embassy in UAE, Abu Dhabihas a strategic plan aligned to the NDPIII and has been reviewed and approved by NPA.

b) Resource Allocation

At this level, Uganda Embassy in UAE, Abu Dhabi is 59 percent complaint. The budget allocation to the Vote is distributed among two programmes namely Governance and Security and Development Plan Implementation to which Uganda Embassy in UAE, Abu Dhabi contributes. The average mark is attributed to the deviation between the approved Budget allocation (4.648 billion) and the half year Approved budget outturn (3.206 billion) which is inadequate achieve priority actions.

c) Alignment of the BFP and Annual Budget

At this level, Uganda Embassy in UAE, Abu Dhabi achieved compliance at 54.9 percent. This is a weighted score comprising 50.0 percent and 100 percent for BFP and AB, respectively. The average performance is attributed deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments. The areas of alignment includeParticipation in coordination of regional and international frameworks, Investments secured through partnerships with Missions Abroad, investment promotion missions Undertaken, Investor Forums involved in, Number of trade agreements signed, Number of product markets, improved markets among others.

The areas of non-alignment include Number of MoUs and Bilateral Agreements Signed, Number of export markets profiled, Investors in oil and gas, Science based Capacity Building/Training/Scholarships sourced among others. Notably, many NDPIII targets were not planned for by the embassy including: Number of ST&I collaborations established, Number of sensitization campaigns conducted, Number of market studies undertaken and Number of trade agreements signed among others

d) Projects Alignment

At this level, Uganda Embassy in UAE, Abu Dhabi is 60.0 percent compliant. This is a weighted score of 0, 0 and 100 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to no allocations and release of resources for retooling in the financial year 2023/24.

The key emerging issues are:

i. There is a mismatch between the results and indicators in the budget instruments and the NDPIII.
ii. Limited resources have also limited the performance of the institution

FY2022/23 (Full Year)

Uganda Embassy in UAE, Abu Dhabi was 75.0 percent compliant. In particular, the Uganda Embassy in UAE, Abu Dhabi was 100, 99.0, 48.0, and 70.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The satisfactory performance is attributed to some level of achievement of the NDPIII planned targets even with limited budget release thus reducing budget outturn.

BFP FY2024/25

Uganda Embassy in UAE, Abu Dhabi is 86.1 percent compliant. This a weighted score of 100, 100, 53.7 and 100.1 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The satisfactory performance is on account of enough resource allocation. BFP allocated resources to Governance &Security (15.438 billion) where Uganda Embassy in UAE, Abu Dhabicontributes to against the 5.016 billion NDP III MTEF, which is sufficient to deliver the desired results. However, the score is affected by some non-existent targets in the BFP against the NDP III targets.

Vote 231. Mission in Bujumbura

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	93	100	100.0
III. MDA Results Level Assessment (Outputs)	73.0	50.0	60.0
IV. NDPIII - MDA Projects Implementation	N/A	85.0	100.0
Overall Performance	**86.5**	**80.5**	**88.0**

Overall, the Mission is satisfactorily complaint at 80.5 percent. This is a weighted score of 100, 100, 50, and 85 percent compliance at MDA Planning, Resource Allocation, budget instruments, and project performance, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission is 100 percent complaint. The Mission has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

At this level, the Mission is 100 percent complaint. The Mission has a revised budget allocation of UGX. 3.416 billion over and above the approved allocation of UGX. 2.982 billion with a half-year outturn of UGX. 1.708 billion.

c) Alignment of the BFP and Annual Budget

At this level, the Mission is 50 percent complaint. This is a weighted score of 50 percent for both the BFP and AB.

The Mission has registered good performance on: Number of diaspora engagement initiatives, Number of travel documents issued and the Mission has a Diaspora engagement policy in place.

The Mission performed poorly on the issuance of the following documents; Number of Ugandans provided with consular services and Ugandan officials facilitated with protocol services.

d) Projects Alignment

At this level, the Mission is 85 percent complaint. This is a weighted score of 100, 100, and 75 percent, for budget outturn, release outturn (half-year), and project performance, respectively. The Mission has a budget allocation of UGX 0.150 billion against a release of UGX 0.075 billion for its Retooling project.

The key emerging issues are:

i. No budget was allocated to the programmes of Agro-Industrialization, Manufacturing, Tourism Development, and Community Mobilization and Mindset Change.

ii. The Mission's results or performance indicators are not captured in the NDPIII PIAP and this results in reliance on the Mission's Strategic Plan which is somewhat hectic.

FY2022/23 (Full Year)

The Mission was 86.5 percent complaint. In particular, the Mission was 100, 93, and 73 percent cosmplaint at MDA Planning, Resource Allocation, and budget instruments, respectively. Notably, no budget was earmarked for the Mission's retooling project.

BFP FY2024/25:

The Mission is 88 percent complaint. This is a weighted score of 100, 100, 60, and 100 percent complaint at MDA Planning, Resource Allocation, budget instruments, and project performance, respectively.

Vote 232. Consulate in Guangzho

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
Existence of MDA strategic plan	100	100	100
MDA Resource Allocation	96	100	100
MDA Results Level Assessment (Outputs)	55.5	59	0
NDPIII - MDA Projects Implementation	30	45	100
Overall MDA Level Performance	**64.46**	**71.3**	**70**

Overall, the Mission in Guangzhou is moderately satisfactory at 71.3percent level of compliance. This is a weighted score of 100, 100, 59 and 45 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission in Guangzhou is 100 percent compliant. The **Mission in Guangzhou** has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, Mission in Guangzhou is 100 percent complaint. This is a weighted scorunder three categories, namely; the alignment of the BFP which was estimated at 100 percent, the Annual Budget with a level of alignment of 100 percent and the Half year outturn with level of alignment of 100 percent. This satisfactory performance is attributed to the fact that the mission's BFP and AB allocations are well aligned and the mission received more than 90% fund releases. The mission allocated money to four programmes including; Mineral-based Industrialization, Manufacturing,Agro-Industrialization, and Tourism Development.

c) Alignment of the BFP and Annual Budget/ Results Level Assessment (Outputs)

At this level, Mission in Guangzhou is 59 percent **compliant**. This moderate performance is a weighted score comprising 100 percent and 32 percent for BFP and AB, respectively. The deviation of the AB targets from the NDPIII as well as varying formats of budgeting instruments are key contributors to this performance.

Areas of alignment: Areas of non-alignment:

The mission was aligned on the NDPIII and BFP targets for Number of MDR firms contracted in key source markets, Number of Ugandan diplomats and Visa /consular staff trained to support tourism marketing and handling and in customer care (all missions abroad), Number of International Tourist arrivals (Million),Number of meetings coordinated among others. There was miss-aligned in the number of countries supported in their Peace Processes, Number outcome documents in favor of the country's interests at regional and International Organizations, Percentage of Uganda's borders demarcated and Number of negotiation meetings for the extension of WTO TRIPS Agreement participated in.

d) Projects Alignment

At this level, Mission in Guangzhou is 45 percent compliant. This is a weighted score of 0, 100 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to the low release of funds for the projects compared to the NDPIII projection.

The key emerging issues are:

i) Discrepancies continue to manifest between the results, indicators in the budget instruments and the NDPIII
ii) The missions BFP doesn't capture some NDPIII indicators hence it is important that these indicators are harmonized.
iii) The mission doesn't allocate funds to activities under the Mineral-based Industrialization, Manufacturing, Agro-Industrialization, and Tourism Development since these are key achieving the mission's desired results.

FY2021/22 (Full Year)

The Mission in Guangzhouwas 64.4 percent compliant up from 71.3registered at half-year assessment. In particular, the **Mission in Guangzhou**was 100, 96, 55.0 and 30 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The performance is attributed to a better performance at the resource allocation level though there was a mismatch between the NDPIII planned targets and the BFP targets and also several indicator targets set were not met at full year.

BFP FY2024/25

The Mission in Guangzhouis 70percent compliant. This is a weighted score of **100, 100, 0 and 100 percent** compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is on account of low level of alignment at the mission's Results Level Assessment (Outputs). The Mission's BFP target at the result level are not aligned to the planned NDPIII targets.

Vote 233. Mission in Ankara

Summary of Performance	FY2022/23	FY2023/24	FY2024/2

			5
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	87	77	100.0
III. MDA Results Level Assessment (Outputs)	82.9	40.0	100.0
IV. NDPIII - MDA Projects Implementation	N/A	40.0	0.0
Overall MDA Level Performance	**88.1**	**57.0**	**70.0**

Overall, the Mission is moderately satisfactorily complaint at 57.0 percent. This is a weighted score of 100, 77, 40 and 40 percent compliance at MDA Planning, Resource Allocation, budget instruments and MDA Projects implementation respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

The Mission is 100 percent complaint. The Mission has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

The Mission is 77 percent complaint. This is attributable to a budget allocation of UGX. 7.597 billion and UGX. 3.399 billion was released as at half year.

c) Alignment of the BFP and Annual Budget

The Mission is 40 percent complaint. This is a weighted score of 100 percent and 0 percent for BFP and AB, respectively. Alignment has not been registered in any of the NDP III indicators.

However, there is non-alignment on the following NDP III indicators: Number of reports prepared and No. of symposiums, summits, engagements organized to market investment opportunities in Uganda among others.

d) Projects Alignment

The Mission is 40 percent complaint. This is a weighted score of 100 percent for annual budget and 0.0 percent for budget outturn release outturn (half-year) and 50 percent project performance. The Mission has a budget allocation of UGX 0.8 billion against a release of UGX 0.0 billion for its retooling project.

The key emerging issues are:

i. A number of indicators are not captured in the NDPIII PIAP for example the number of 360 roll out campaign done in the domestic market, percentage increment of Uganda's exports into the negotiated markets among others.

FY2022/23 (Full Year)

The Mission was satisfactory at 88.1 percent complaint. In particular, the Mission was 100, 87, and 82.9 percent complaint at MDA Planning, Resource Allocation, and result assessment respectively. Notably, the Mission did not have any project in the documents reviewed.

BFP FY2024/25

The Mission is satisfactory at 70.0 percent complaint. This is a weighted score of 100, 100, 100 and 0 percent complaint at MDA Planning, Resource Allocation, results and project implementation, respectively.

Vote 235. Mission in Malaysia

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	82	40.0
III. MDA Results Level Assessment (Outputs)	70.0	100.0	100.0
IV. NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**88.0**	**92.8**	**76.0**

Overall, Mission in Malaysia, Kaula Lumpur is satisfactory compliant at a score of 92.8percent, this is a weighted of satisfactory existence of strategic plan with a score of 100%, the MDA resource allocation at a score of 82%, and MDA results level assessment (output) at a score of 100%.

1. **Existence of Strategic Plan:**

The Embassy in Malaysia is satisfactorily compliant at 100% with an approved and satisfied strategic plans as presented in the table above.

2. **Resource Allocation**

At this level, the Mission in Malaysia satisfactorily compliant at 82 percent. The Mission budget allocation is under the programmes;Community Mobilization and Mindset Change, Manufacturing, Tourism Development, Governance and Security. These resource allocations were in line with the NDPIII MTEF.

3. **Alignment of the BFP and Annual Budget**

At this level, Mission in Malaysia is satisfactorily compliant at 100.0 percent. The MDA registered alignment on the following NDPIII outputs for the funds approved: Number of Ugandan diplomats and Visa /consular staff trained to support tour,Number of export markets profiled,Value (USD Million) of bilateral and multilateral resources for national development,Number of MoU's and Bilateral Agreements Signed.

The Mission however registered non-alignment on the following NDPIII outputs: Number of International Tourist arrivals (Million), Number of meetings coordinated, Number of border points inspected, Percentage of Uganda's borders demarcated, Number of cross border meetings undertaken, Number of meetings coordinated, Number of ILO Conventions ratified

4. **Projects alignment**

The Mission was not assessed on this level because it had no project.

Key emerging issues

i. The Mission is reported to be accredited to nine countries and this requires adequate resources to be able to undertake meaningful initiatives and engagements. In addition, the Mission suffered a huge budget cut of 150 million due to a Cabinet resolution on travel abroad thus significantly affecting Mission performance on outputs that require diplomacy engagements. This is evidenced by possible low prioritization of resources to the tourism development program outputs.

ii. The mission in this current Financial Year has lost money on the tourism and manufacturing programs hence affecting Mission performance. This could explain the low reporting on these output indicators.

iii. The mission experienced high operational costs; it is reported that over 80% of the Mission Budget is spent on fixed costs; rent, Salaries, medical, Foreign Service Allowance & Utilities. A deliberate action to reduce on fixed cost expenditure is needed.

FY2022/23 (Full Year)

The Mission in Malaysia was satisfactorily compliant at 88.0 percent. Specifically, the mission 100, 100, and 70.0 percent compliant at MDA Planning, Resource Allocation, and budget instruments, respectively. A good pperformance registered in this financial year was credited to complete funding approval for all activities scheduled and planned.

BFP FY2024-25

The Mission in Malaysia registered a satisfactory compliance at 76.0 percent. Notably, the mission's budget allocation for financial year 2024/25, reports an increase in funding for the Tourism Development programme, whereas the Governance and Security programmes funds were maintained.

Vote 236. Consulate in Mombasa

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
Existence of MDA strategic plan	100	100	100
MDA Resource Allocation	100	100	100
MDA Results Level Assessment (Outputs)	64	54	55.7
NDPIII - MDA Projects Implementation	30	45	100
Overall MDA Level Performance	**68.2**	**69.8**	**86.7**

Overall, the Mission in Mombasa is moderately satisfactory at 69.8 percent level of compliance. This is a weighted score of 100, 100, 54 and 45 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission in Mombasa is 100 percent compliant. The Mission in Mombasa has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, Mission in Mombasa is 100 percent compliant. This is a weighted score under three categories, namely; the alignment of the BFP which was estimated at 100 percent, the Annual Budget with a level of alignment of 100 percent and the Half year outturn with level of alignment of 100 percent. This excellent performance is attributed to the fact that the mission's BFP and AB allocations are well aligned. The mission allocated money to the programme ofGovernance and Security.

c) Alignment of the BFP and Annual Budget/ Results Level Assessment (Outputs)

At this level, Mission in Mombasais 54 percent compliant. This is a weighted score comprising 100 percent and 100 percent for BFP and AB, respectively. The excellent performance is attributed to deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments. The BFP targets are in line with the NDPIII targets for this period hence the mission doesn't report on them.

Areas of alignment: Areas of non-alignment:

The mission was aligned on the NDPIII and BFP targets for ; Number of MDR firms contracted in key source markets, Number of International Tourist arrivals (Million), Number of meetings coordinated, Number of treaties, conventions, agreements, protocols and however non-alignments was registered forNumber of Resolutions at Regional, AU and UN on strengthening Regional and International Peace and Security Supported, Sustained funding of the AMISOM Forces in Somalia, Number outcome documents in favor of the country's interests at regional and International Organizations and Number of activities of asylum seekers and refugees coordinated. The mission doesn't plan and report on a number of indicators particularly within the Agro-industrialization, Tourism Development, and Governance and security programmes such as Number of product markets developed, percentage increase in the Value of exports, Number of export markets profiled and Percentage of mining and mineral processing sites connected to the grid among others.

d) Projects Alignment

At this level, Mission in Mombasa is 45 percent compliant. This is a weighted score of 100, 100 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to the full release of funds for the projects in relation to the NDPIII projection.

e) The key emerging issues are:

i) There is discrepancy between the NDPIII indicators and BFP/budget instruments
ii) The BFP doesn't capture majority of the indicators hence these actions aren't implemented by the mission.
iii) Information on resource allocation across other contributing MDAs is not recorded in the BFPs.

FY2022/23 (Full year)

The Mission in Mombasa was 68.2percent compliant up from 69.8 percent at half-year assessment. In particular, the Mission in Mombasa was 100, 100, 64.9 and 30 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The moderate performance is attributed to the satisfactory alignment of the mission at the programme and resource allocation level. However, this was brought down by the unsatisfactory level of alignment between the NDPIII planned targets, BFP and the results (AB).

BFP FY2024/25

The Mission in Mombasais 86.7 percent compliant. This is a weighted score of 100, 100, 55.7 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This Moderately satisfactory performance is due to the fact that resources were allocated to the programme that the mission contributes to. Notable, the Mission's BFP is still not well aligned to the NDPII thus there are a number of indicators related to the Manufacturing, Mineral Development, private sector development and Agro-industrializationthat are not planned for in FY 2023/24. Hitherto, these indicators are necessary for the mission to deliver its desired results.

Vote 238. Uganda Embassy in Doha, Qatar

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	97.6	79	100
III. MDA Results Level Assessment (Outputs)	77.7	57.3	53.8
IV. NDPIII - MDA Projects Implementation	100.0	45	100
Overall MDA Level Performance	**92.6**	**64.4**	**86.2**

Overall, the Mission in Doha is moderately satisfactory at 64.4 percent level of compliance. This is a weighted score of 100, 79, 57.3 and 45.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission in Doha is 100 percent compliant. The Mission in Doha has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, Mission in Doha is 79 percent complaint. This is a weighted score under three categories namely, the alignment of the BFP which was estimated at 100 percent, the annual budget with a level of alignment of 100 percent and half year outturn with a level of alignment of 70.0 percent. The performance is attributed to average release of funds.

c) Alignment of the BFP and Annual Budget

At this level, Mission in Doha is 57.3 percent complaint. This is a weighted score comprising 60.0 percent and 55.6 percent for BFP and AB, respectively. The average performance is attributed to deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments.

The Mission registered alignment on the following NDPIII indicators: Number of meetings coordinated, Number of Investments secured through partnerships with Missions Abroad, Number of investment promotion missions Undertaken, Number of MoUs and Bilateral Agreements Signed, Number of trade agreements signed, Number of expos and trade shows in and outside the country carried out, Value (USD Million) of bilateral and multilateral resources for national development; and Number of investors attracted in LPG infrastructure

The Mission registered non-alignment on the following NDPIII indicators: Number of Ugandan diplomats and Visa /consular staff trained to support tourism marketing and handling and in customer care, Number of International Tourist arrivals (Million), Number of border points inspected, Number of cross border meetings undertaken, , Number of ILO Conventions ratified, Number of negotiation meetings for the extension of WTO TRIPS Agreement participated in, Number of treaties, conventions, agreements, protocols domesticated, Percentage of NTBs eliminated and Number of market studies undertaken. Number of investors in oil and gas attracted, No of Free Zones accessing regional and international markets

d) Projects Alignment

At this level, Mission in Doha is 45.0 percent compliant. This is a weighted score of 0.0, 0.0 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to no release of funds for the projects compared to the NDPIII projection.

The key emerging issues are:

i) There is a mismatch between the results and indicators in the budget instruments and the NDPIII.
ii) The missions BFP doesn't capture some NDPIII indicators hence it is important that these indicators are harmonized

FY2022/23 (Full Year)

The Mission in Doha was 92.6percent compliant up from 60.6 percent at half-year assessment. In particular, the Mission in Doha was 100, 98, 77.7 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is attributed to alignment of the NDPIII planned targets and the alignment between the results and indicators in the budget instruments and the NDPIII.

BFP FY2024/25

The Mission in Doha is 86.2 percent compliant. This a weighted score of 100, 100, 53.8 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This moderately satisfactory performance is on account of alignment at the mission's Results Level Assessment (Outputs). The Mission's BFP target at the result level are aligned to the planned NDPIII targets.

Vote 223. Mission in Khartoum

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	100	100
III. MDA Results Level Assessment (Outputs)	79	88	100
IV. NDPIII - MDA Projects Implementation	100	75	100
Overall MDA Level Performance	**93.7**	**88.9**	**100**

Overall, the Mission is satisfactorily complaint at 88.9 percent. This is a weighted score of 100, 100, 88 and 75 percent compliance at MDA Planning, Resource Allocation, budget instruments, and projects implementation, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

The Mission is 100 percent complaint. The Mission has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

The Mission is 100 percent complaint. This is due to the strong budget allocations and releases.

c) Alignment of the BFP and Annual Budget

The Mission is 88 percent complaint. This is a weighted score of 100 percent and 80 percent for BFP and AB, respectively. Alignment has been registered on the following NDP III indicators: Number of Science based Capacity Building/Training/Scholarships sourced, Number of Ugandan diplomats and Visa /consular staff trained to support tourism marketing and handling and in customer care, among others. However, there is non-alignment on the following NDP III indicators: Number of treaties, conventions, agreements, protocols domesticated, among others.

d) Projects Alignment

The Mission is 75 percent complaint. This is a weighted score of 0, 100, and 75 percent, for budget outturn, release outturn (half-year), and project performance, respectively. The Mission has a budget allocation of UGX 0.648 billion against a release of UGX 0.324 billion for its retooling project.

The key emerging issues are:

- Mission indicators are not captured in the NDPIII PIAP and this makes assessment cumbersome.

FY2022/23 (Full Year)

The Mission was satisfactory at 93.7 percent complaint. In particular, the Mission was 100, 100, 79, and 100 percent complaint at MDA Planning, Resource Allocation, budget instruments, and project implementation, respectively.

BFP FY2024/25

The Mission is 100 percent complaint. This is a weighted score of 100, 100, 100 and 100 percent complaint at MDA Planning, Resource Allocation, budget instruments and project implementation, respectively. This is due to the strong indicative budget.

Vote 234. Mission in Somalia

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	82	90	100.0
III. MDA Results Level Assessment (Outputs)	81.7	40	100.0
IV. NDPIII - MDA Projects Implementation	70.0	90.0	0.0
Overall Performance	**80.1**	**76.1**	**70.0**

Overall, the Mission is satisfactorily compliant at 76.1 percent. This is a weighted score of 100, 90, 40, and 90 percent compliance at MDA Planning, Resource Allocation, budget instruments, and project performance, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the Mission is 100 percent compliant. The Mission has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

At this level, the Mission is 90 percent compliant. This is attributable to the variation in the NDPIII MTEF (UGX. 4.643 billion) and the BFP (UGX. 4.243 billion).

c) Alignment of the BFP and Annual Budget

At this level, the Mission is 40 percent compliant. This is a weighted score of 50 percent and 33.3 percent for BFP and AB, respectively.

Alignment has been registered in the Number of Documents certified for foreign use, and Number of Ugandans facilitated to return home.

The Mission performed poorly on the Number of cases of deceased Ugandans repatriated as at half-year.

d) Projects Alignment

At this level, the Mission is 90 percent complaint. This is a weighted score of 0, 100, and 100 percent, for budget outturn, release outturn (half-year), and project performance, respectively. There is variation in the NDPIII Planned Annual Cost (UGX 2 billion) and the BFP (UGX 1.6 billion) for the Mission's Retooling project.

The key emerging issues are:

i. The Mission's results or performance indicators are not captured in the NDPIII PIAP and this results in reliance on the Mission's Strategic Plan which is somewhat hectic.

FY2022/23 (Full Year)

The Mission was 80.1 percent complaint. In particular, the Mission was 100, 82, 81.7, and 70 percent complaint at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Notably, the Mission's retooling project BFP (UGX 0.639 billion) is short of the NDPIII Planned Annual Cost (UGX 2 billion).

BFP FY2024/25

The Mission is 70 percent complaint. This is a weighted score of 100, 100, 100, and 0 percent complaint at MDA Planning, Resource Allocation, budget instruments, and project performance, respectively. There is a variation in the Mission's retooling project BFP (UGX 2.171 billion) and its NDPIII Planned Annual Cost (UGX 2.81 billion).

Vote 237. Mission in Algeria

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	76.7	65	100
III. MDA Results Level Assessment (Outputs)	67.6	62	76
IV. NDPIII - MDA Projects Implementation	30.0	55	0
Overall MDA Level Performance	**62.3**	**64.6**	**62.8**

Overall, the Mission in Algiers is moderately satisfactory at 64.6 percent level of compliance. This is a weighted score of 100, 65,62 and 55 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) **Existence of MDA strategic plan**

At this level, the Mission in Algiers is 100 percent compliant. The Mission in Algiers has an approved strategic plan that is aligned to the NDPIII.

b) **Resource Allocation**

At this level, Mission in Algiers is 65 percent complaint. This is a weighted score under three categories namely, the alignment of the BFP which was estimated at 100 percent, the annual budget with a level of alignment of 100 percent and half year outturn with a level of alignment of 50 percent. The moderate performance is attributed to the fact that BFP and AB allocations are well aligned. The mission allocated money to Agro-industrialisation, Governance and Security and Development Plan Implementation programmes of the NDPIII

c) **Alignment of the BFP and Annual Budget**

At this level, Mission in Algiers is 62 percent complaint. This is a weighted score comprising 65 percent and 60 percent for BFP and AB, respectively. The moderate performance is attributed to deviation of some of the AB targets from the NDPIII as well as varying formats of budgeting instruments. The BFP targets are in line with the NDPIII targets for this period.

The Mission registered alignment on the following NDPIII indicators: Number of MDR firms contracted in key source markets, Number of Ugandan diplomats and Visa /consular staff trained to support tourism marketing and handling and in customer care (all missions abroad), Number of International Tourist arrivals (Million), Number of meetings coordinated, Number of meetings coordinated, Number of product markets developed, Number of expos and trade shows in and outside the country carried out, Diaspora engagement policy in place, Number of Investments secured through partnerships with Missions Abroad, Number of investment promotion missions Undertaken, Number of Investor Forums, Number of MoUs and Bilateral Agreements Signed, Number of negotiation meetings for the extension of WTO TRIPS Agreement participated in.

The Mission registered non-alignment on the following NDPIII indicators: Number of border points inspected, Percentage of Uganda's borders demarcated, Number of cross border meetings undertaken, Km of road linking Uganda to DRC and South Sudan constructed, Number of one stop border posts constructed linking Uganda to DRC and Southern Sudan, Number of trade agreements signed, Percentage of NTBs eliminated, Number of market studies undertaken, Number of sensitization campaigns conducted, Number of border markets established, No of Free Zones accessing regional and international markets, Number of government institutions enrolled, Number of Government and private institutions utilizing the data sharing and integration platform, Number of ST&I collaborations established, Number of links created between TVET institutions and their Counter Parts Abroad, Number of ILO Conventions ratified, Number of victims of human trafficking supported.

d) Projects Alignment

At this level, Mission in Algiers is 55 percent compliant. This is a weighted score of 100, 0.0 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to no release of funds for the projects compared to the NDPIII projection.

The key emerging issues are:

i) There is a mismatch between the results and indicators in the budget instruments and the NDPIII.
ii) The BFP falls short of capturing NDPIII indicators thus making the assessment cumbersome.

FY2022/23 (Full Year)

The Mission in Algiers was 62.3 percent compliant down from 76.2 percent at half-year assessment. In particular, the Mission in Algiers was 100, 77, 67.6 and 30 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The performance is attributed to failure to achieve the NDPIII planned targets and the match between the results and indicators in the budget instruments and the NDPIII.

BFP FY2024/25

The Mission in Algiers is 62.8 percent compliant. This a weighted score of 100, 100, 76 and 0.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is on account of no indicative budget to the projects.

Vote 204. Mission in India

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	59	60.0
III. MDA Results Level Assessment (Outputs)	100.0	70.0	100.0
IV. NDPIII - MDA Projects Implementation	N/A	85.0	N/A
Overall MDA Performance	**100.0**	**74.2**	**58.0**

Overall, the Mission is satisfactorily complaint at 74.2 percent. This is a weighted score of 100, 59, 70 and 85 percent compliance at MDA Planning, Resource Allocation, budget instruments and project implementation, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

The Mission is satisfactory at 100 percent complaint. The Mission has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

The Mission is moderately satisfactory at 59 percent complaint. The vote's revised budget for the governance and security programme of UGX. 3.253 billion falls short of its NDPIII MTEF of UGX. 4.815 billion.

c) Alignment of the BFP and Annual Budget

At this level, the Mission is satisfactory at 70 percent compliance. This is a weighted score of 100 percent and 50 percent for BFP and AB, respectively. The Mission has a Diaspora engagement policy in place. The Mission also registered a higher deviation between its planned target and actual value on the Value (USD Million) of bilateral and multilateral resources for national development (30 against 10).

d) Projects Alignment

The Mission is 85 percent complaint. This is a weighted score of 100, 100, and 75 percent, for budget outturn, release outturn (half-year), and project performance, respectively. The Mission has a budget allocation of UGX 0.270 billion against a release of UGX 0.135 billion for its retooling project.

The key emerging issues are:

i.) Indicators are not captured in the NDPIII PIAP and this results in reliance on the Mission's Strategic Plan which is somewhat hectic.

FY2022/23 (Full Year)

The Mission was satisfactory at 100 percent complaint. In particular, the Mission was 100, 100, and 100 percent complaint at MDA Planning, Resource Allocation, and budget instruments, respectively.

BFP FY2024/25

The Mission is moderately satisfactory at 58 percent compliance. This is a weighted score of 100, 60, and 100 percent complaint at MDA Planning, Resource Allocation, and budget instruments, respectively.

Vote 538: Mission In Luanda, Angola

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	N/A	N/A	N/A
II. MDA Resource Allocation	N/A	100	100.0
III. MDA Results Level Assessment (Outputs)	N/A	61.8	32.4
IV. NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**N/A**	**80.9**	**66.2**

Overall, Luanda's performance is compliant at 80.9 percent as a weighted compliance score of 100 and 61.8 percent compliance in resource allocation, and results assessment respectively. Suffice to note that result level performance was greatly affected by wide discrepancy between the indicators in the MTEF and those in the Q2 2023/24 report, for this reason, result level assessment only considered the figures in the Mission's BFP. Luanda was not scored on existence of a strategic plan because it is a new mission still in the set-up phase. It also has no projects within the year of assessment. The specific details are as presented in the sub-sections below.

Existence of MDA strategic plan

There is no evidence of an approved strategic plan aligned to the NDPIII. This could however be due to the fact that Luanda is a new mission that commenced work in FY2023/2024

a) Resource Allocation

At this level, Luanda is 100 percent compliant. 3 billion was allocated to the vote and midway, 1.501 billion has been released. **However, there was no budget information on specific missions in the NDPIII MTEF**, these were all lumped up in the foreign relations sub-programme under Ministry of Foreign Affairs, which made mission specific comparison between the MTEF and other budgeting instruments impossible. The Budget Framework Paper was thus instead used for this assessment.

b) Alignment of the BFP and Annual Budget

At this level, performance is at 61.8 percent. This is a weighted score of 100 percent and 36.4 percent for BFP and AB, respectively. Luanda did not use most of the indicators in the MTEF, the scored indicators are what they have in their half annual performance report.

c) Projects Alignment

This section is not applicable to the mission as there are no projects to be implemented during the financial year.

Emerging issues

i.) The MTEF does not have disaggregated indicators and budgets for missions abroad, they are all lumped up under Foreign Relations in the Ministry of Foreign Affairs. This made MTEF and BFP comparisons very complicated, with the result that reliance was made on the BFP to score, otherwise it would have appeared like the mission did not do any work at all.

ii.) The Mission commenced work without a Strategic Plan, thus it was not possible to assess the same for alignment to NDPIII. This could partly explain why there was total misalignment between the MTEF and BFP indicators.

Recommendations

i.) There is need to orient Missions on their role in National Development in the era of programme-based planning and budgeting. They need to be supported to appreciate the development plan and how to align their work to it.

ii.) Since missions abroad have separate votes from the Ministry of Foreign Affairs, there is need to delink their operations from the Ministry and empower them to fully understand the programme-based approach.

FY2022/23 (Full Year)

The Mission in Luanda became operational during the financial year 2023/2024. There is thus no information for FY 2022/2023.

BFP FY2024/25

The Mission in Luanda is moderately compliant at 66.2 percent. However, this performance is for the most part attributable to resource allocation 100percent while results level assessment stands at a partly 32.4percent. Again, the biggest challenge here is misalignment of indicators coupled with the absence of a strategic plan as a guiding document.

Vote 537: Mission In Havana, Cuba

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	N/A	N/A	NA
II. MDA Resource Allocation	N/A	100	100.0
III. MDA Results Level Assessment (Outputs)	N/A	80	100.0
IV. NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**N/A**	**90.0**	**100.0**

Overall, Havana's performance is satisfactory at 90 percent as a weighted compliance score of 100 percent and 80 percent compliance in resource allocation, and results assessment respectively. Suffice to note that result level performance was greatly affected by the wide discrepancy between the indicators in the MTEF and those in the Q2 2023/24 report, for this reason, result level assessment only considered the figures in the Mission's BFP. Havana was not scored on existence of a strategic plan because it is a new mission still in the set-up phase. It also has no projects within the year of assessment. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

There is no evidence ofan approved strategic plan aligned to the NDPIII. This could however be due to the fact that the mission was officially opened in September 2023.

b) Resource Allocation

At this level, Havana is 100 percent compliant. 3 billion was allocated to the vote with a midyear outrun of 758 million. It is important to note that there is no budget information on specific missions in the NDPIII MTEF, these are all lumped up under the Ministry of Foreign Affairs, which made mission specific comparison between the MTEF and other budgeting instruments impossible. The Budget Framework Paper was thus instead used to provide information for this assessment.

c) Alignment of the BFP and Annual Budget

At this level, performance is at 80 percent. This is a weighted score of 100 percent and 33.3 percent for BFP and AB, respectively. Havana did not use most of the indicators in the MTEF, the scored indicators are what they have in their half annual performance report.

d) Projects Alignment

This section is not applicable to the mission as there are no projects to be implemented during the financial year.

Key Emerging issues

i.) The MTEF does not have disaggregated indicators and budgets for missions abroad, they are all lumped up under Foreign Relations in the Ministry of Foreign Affairs. This made MTEF and BFP comparisons very complicated, with the result that reliance was made on the BFP to score, otherwise it would have appeared like the mission did not do any work at all.

ii.) The Mission commenced work without a Strategic Plan, thus it was not possible to assess the same for alignment to NDPIII. This could partly explain why there was total misalignment between the MTEF and BFP indicators.

Recommendations

i.) There is need to orient Missions on their role in National Development in the era of programme-based planning and budgeting. They need to be supported to appreciate the development plan and how to align their work to it.

ii.) Since missions abroad have separate votes from the Ministry of Foreign Affairs, there is need to delink their operations from the Ministry and empower them to fully understand the programme-based approach.

FY2022/23 (Full Year)

The Mission in Luanda became operational during the financial year 2023/2024. There is thus no information for FY 2022/2023.

BFP FY2023/24

The Mission in Luanda is 100 percent complaint on projections for FY2024/25. Again, this is based on BFP projections since none of the indicators in the PIAP were used by the mission.

Vote 011. Ministry of Local Government (MoLG)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	0	100	100
II. MDA Resource Allocation	81	49	12.5
III. MDA Results Level Assessment (Outputs)	62	40	75
IV. NDPIII - MDA Projects Implementation	88	30.5	100
Overall MDA Level Performance	**69.3**	**45.9**	**85.6**

Overall, the ministry is unsatisfactory at 45.9 percent level of compliance. This is a weighted score of 100, 49, 40.0 and 30.5 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, MoLG is 100 percent compliant. The Ministry developed a five-year strategic Plan (2020/21 – 2024/2025).

b) Resource Allocation

At this level, MoLG is 49 percent complaint. The budget allocation to the Vote is lumped under six programmes (Agro - Industrialization, Sustainable Urbanization and Housing, Human Capital Development, Public Sector Transformation, Governance and security and Regional Development Programme) By end of Q2, The Ministry had received cumulatively UGX. 89.426 billion. Cumulatively UGX.44.918 billion was spent at the end of the quarter accounting for a 50.2 percent absorption rate. The Unspent balance was meant for wage and gratuity payments for positions that were under recruitment, procurement of ICT Equipment, furniture, and equipment under the retooling project as well as there was delay in the procurement processes thus a couple of activities were halted.

c) Alignment of the BFP and Annual Budget

At this level, MoLG is 40.0 percent complaint. This is a weighted score comprising 100 percent and 0.0 percent for BFP and AB, respectively. The average performance is attributed deviation of AB targets from the NDPIII as well as varying formats of budgeting instruments.

d) Projects Alignment

At this level MoLG is 30.5 per cent compliant. This is a weighted score of 80, 25 and 25 per cent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to the release of insufficient funds for projects that align with the NDPIII projection.

The key emerging issues are:

i. Project delays and oversight issues were evident. Resource limitations contributed to these delays, revealing challenges in project supervision and monitoring.

ii. Additionally, operational difficulties hindered the successful implementation of programs, particularly the Parish Development Model, across various Local governments.

iii. Inadequate operational Resources further impeded planned activities, emphasizing the need for improved operational support and resource allocation.

FY2022/23 (Full Year)

The MoLG was 69.3 per cent compliant. In particular, the PAU was 0, 81, 62.0, and 88.0 per cent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The performance is attributed to the successful achievement of a few NDPIII planned targets and the big deviation between budget allocation and budget release thus low budget outturn.

BFP FY2024/25

The MoLG is 85.6 percent compliant. This a weighted score of 100, 12.5, 75.0 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This satisfactory performance is on account of the indicative budget to the vote as well as its project. The Ministry though has targets for five indicators against the 40 plus NDPIII output indicators.

Vote 147. Local Government Finance Commission (LGFC)

Summary of Performance

Level of Assessment	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	59	79	33.3
III. MDA Results Level Assessment (Outputs)	12.8	11.4	20.0
IV. NDPIII - MDA Projects Implementation	100.0	100.0	100.0
Overall MDA Level Performance	**61.6**	**67.1**	**56.0**

Overall, LGFC is moderately satisfactory at 67.1 percent level of compliance. This is a weighted score of 100, 79, 11.4 and 100 percent compliance at MDA Planning, Resource Allocation, MDA results (output) and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of an MDA strategic plan

At this level, the commission is 100 percent compliant. The commissionhas an approved strategic plan that is aligned with the NDPIII.

b) Resource Allocation

At this level, the commission is 79 percent compliant. The budget allocation is for the two programmes of public sector transformation and development plan implementation leaving to the regional development programmes. However, the allocations to the programmes are below the NDPIII targets for the two programmes.

c) Alignment of the BFP and Annual Budget

At this level, the commission is 11.4 percent complaint. This is a weighted score comprising 20 percent and 15.2 percent for BFP and AB, respectively. The poor performance is attributed deviation of BFP and the AB targets from the NDPIII. The Commission registered alignment on the following NDPIII indicators; Percentage of LG budgets financed by LR, Number of LGs provided with technical Support, LG revenues as a percentage of their budgets, percent increase in grants to LGs and Number of LGs funded from loyalties.

The MDA registered non-alignment in most of the indicators across the three programmes. These indicators include; No. LG Technical Planning Committees supported, Grants allocation formula and models in light of emerging socio-economic shocks reviewed, % of the recommendations of the review of LG financing study adopted and implemented by Government, No. of Reviewed guidelines for transfers of funds to LLGs, Number of fiscal reforms evaluated and reports produced, No. of policy briefs on trends of grants transfers to LGs, No. of policy briefs on sharing of resources among LGs disseminated, Policy Brief on equalisation grant produced, No. of policy briefs on LGs lagging behind from national average service delivery, No. of policy briefs on opportunities for sustained local investments, No. grants extended to LGs assessed and recommendations reported for adjustments in guidelines, No. of policy briefs on effects of relevant fiscal reforms on LGs funding, No. of policy brief on key study findings, No. of technical activity reports produced, Number of reports produced on the Consolidated LGs Annual Approved Budget Analysis Report on all the Vote Holder LGs produced, Number of reports produced for Specific Budget Analysis of the LG-approved budgets produced, Number of status reports produced, An operational financial analysis system in place, No. of evaluation studies undertaken on the fiscal decentralization policy, No. of FDA recommendations reviewed for effective implementation, No. of interventions decided on for corrective action, Percentage of schools/institutions Budgets financed by IGF (Average), Number of LGs implementing PPP projects in the sub-region, Proportion of budget financed by non-traditional sources

d) Projects Alignment

At this level, the commission is 100 percent compliant. This is a weighted score of 100, 100 and 100 percent, for budget allocation, budget outturn, and project performance respectively.

e) **The key emerging issues are:**

i) There is a mismatch between the results and indicators in the budget instruments and the NDPIII.
ii) There is inconsistence in the indicators in the budget documents where NDPIII indicators don't have targets in the BFP thus affecting the assessment;
iii) We also note that were as there are about 29 indicators in total for the MDA to contribute to, the MDA budgets for only five indicators.

FY2022/23 (Full Year)

The commission is 61.6 percent compliant a decline from 64 percent at half-year assessment. In particular, the commission is 100, 59, 12.8 and 100 percent compliant at MDA Planning, Resource Allocation, results level (output) and project performance, respectively.

BFP FY2024/25

For FY 2024/25, the commission is 56 percent compliant. This is a weighted score of 100, 33.3, 20 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

Vote 016. Ministry of Works and Transport (MOWT)

The Ministry of Works and Transport (MoWT) contributes to a number of NDPIII Programmes which include: (i) Integrated Transport Infrastructure and Services, (ii) Tourism development, (iii) manufacturing, (iv) Sustainable Housing and Urbanization, among others.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100.0	100.0	100.0
II. Resource Allocation	88.0	47.3	100.0
III. Results Level Assessment (Outputs)	60.6	69.3	69.7
IV. Projects Implementation	83.3	50.6	76.9
Overall MDA Level Performance	**79.6**	**60.2**	**84.0**

Overall MDA Score

The MoWT is moderately satisfactory compliant at 60.2 percent. This is a weighted score comprising of 100.0 percent for existence of a strategic plan, 47.3 percent with regard to Resource Allocation, 69.3 percent under Results Level Assessment (Outputs) and 50.6 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the MoWT is satisfactory compliant at 100 percent. The Ministry's Strategic Plan for the period 2020/21-2024/25 was certified by the National Planning Authority (NPA).

2. **Resource Allocation**

At this level, the MoWT is unsatisfactory compliant at 47.3 percent. This is a weighted scorecomprising100.0 percent, 66.7 percent, and 33.3 percent for BFP allocation,annual budget allocation and the half year budget outturn respectively. The performance is attributed to a 59.8 percent reduction in budget allocation from UGX 2053.1 Bn at the BFP level to UGX 1,284.6 Bn at annual budget level. In addition, there was a less than expected half-year budget outturn against the annual budget allocation. By close of quarter 2 FY 23/24 MoWT had received UGX 358.168 Bn (27.9 percent) of the UGX 1,284.6 Bn annual budget for FY 23/24. This could be majorly attributed to low releases of external financing for some Projects under implementation by MoWT**.**

3. Results Level Assessment (Outputs)

At this level, the MoWT is moderately satisfactory compliant at 69.3percent. This is a weighted score comprising 64.3 percent and 72.6 percent for BFP and AB respectively. The above average performance is attributed to deviations in the indicators and targets in the planning and budgeting instruments. The MDA registered BFP and MPS alignment on the following NDPIII indicators: (i) Percentage of civil works constructed at Kabaale Airport, (ii) No. of Aids to Navigation installed and maintained, (iii) Percent availability of ministry vehicles, (iv) Number of vessels inspected, (v) Number of commercial vehicle licenses issued, (vi) Number of driving permits issued among others;

Non-alignment was registered on the following indicators; (i) Railway ridership per annum (ii) Number of local raw material depots set up v) Number of local contractors classified, (iii) No. of local contractors benefiting from the preference schemes, (vi) Number of seafarers certified.

4. MDA projects alignment

At this level, the MoWT is moderately satisfactory compliant at 50.6 percent. This is a weighted score of 44.3 percent, 7.1 percent and 73.4 percent for BFP, half year budget outturn, and project performance respectively. This performance was mainly attributed to the low releases for major transport projects that include; (i) Community Roads Improvement Project whose approved annual budget is UGX 47.2 Bn out of which only UGX 11.9 Bn was released by end of quarter 2 (ii) Rehabilitation of District Roads Project whose approved annual budget is UGX 87.1Bn out of which only UGX 26.854 Bn was released by end of quarter 2 iii) New Standard Gauge Railway Line Project whose approved budget is UGX 465.4 out of which UGX 73.9 Bn only was released by close of quarter two, among others . The performance is further affected by most project under implementation, being behind schedule.

Key emerging issues

i. The low fund releases for major transport projects that include the Community Roads Improvement Project, Rehabilitation of District Roads, Standard Gauge Railway, will negatively impact connectivity and accessibility across the country and ultimately other sectors especially agriculture, trade and tourism.

ii. Interventions relating to road safety including road safety campaigns, operationalization of the Road Crash Database System, establishment of an Automated Driver Testing System are still not prioritized in resource allocation and this is likely to continue exacerbating road carnage in the country.

iii. The development/review of key manuals, standards and specifications to guide the sustainable development of rail, water and road infrastructure continues to be slow. The over reliance on / adoption of foreign standards and specifications may lead to sub-optimal solutions to Uganda's infrastructural development gaps.

iv. The acquisition of land for infrastructure projects in MoWT like the Bukasa Port Project, Development of the SGR continues to drag on which unnecessarily delays project implementation and causes a rise in project implementation costs. Further, already acquired infrastructure corridors like the Tororo - Gulu railway line are not being adequately protected from encroachment. This has led Government to waste meagre resources in compensating in established gazetted corridors instead of using such funds for acquiring new infrastructure corridors.

v. Road equipment; Interventions relating to ensuring availability of road equipment have not been adequately funded. This include the refurbishment of equipment 645 units of serviceable equipment imported from China in 2012 so that all districts and municipalities have road maintenance equipment to serve their jurisdiction and maintain availability above 70 percent.

FY2022/23 (Full Year)

The MoWT was satisfactory compliant at 79.6 percent. This is a weighted score comprising of 100.0 percent for existence of a strategic plan, 88.0 percent with regard to Resource Allocation, 60.6 percent under Results Level Assessment (Outputs) and 83.3 percent for Projects Implementation.

BFP FY 2024-25

The MoWT is satisfactory at 84.0 percent compliance. This is a weighted score comprising 100.0 percent, 100.0 percent, 69.7 percent, and 76.9 percent for Existence of Strategic Plan, MDA resource allocation, MDA results level assessment (Outputs) and MDA Projects Implementation, respectively. This performance is majorly attributed to the existence of strategic plan and adequate BFP fund allocation to MoWT in FY 2024/25 against planned allocations to the NDPIII MTEF.

Vote 118. Uganda Road Fund (URF)

Summary of Performance	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**
I. Existence of MDA strategic plan	0.0	0.0	0.0
II. Resource Allocation	96.4	70.4	0.0
III. Results Level Assessment (Outputs)	47.5	50.0	37.5
IV. Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**57.6**	**48.2**	**15.0**

Overall MDA Score

The URF is unsatisfactory compliant at 48.2 percent. This is a weighted score comprising of 0.0 percent, 70.4 percent, and 50.0 percent for existence of a strategic plan, resource allocation, and results level assessment (Outputs) respectively. URF does not have any ongoing projects and was not assessed in project implementation in this financial year. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the URF is unsatisfactory at 0.0 percent compliant. The Uganda Road Fund has not finalized its Strategic Plan for the period 2020/21-2024/25, hence hasn't received certification from the National Planning Authority (NPA).

2. **Resource Allocation**

At this level, the URF is satisfactorycompliant at 70.4 percent. This is a weighted score of 60.0 percent, 40.0 percent, and 80.0 percent for BFP, approved budget and half year budget outturn respectively. This performance is attributed to budget cuts by UGX 33 Bn from UGX 467.952 Bn at BFP stage to UGX 434.952 Bn at approved budget stage. In addition, the URF suffered low release of funding with only UGX 211.201 Bn (48.5%) of the approved UGX 434.952 released by close of quarter two.

3. **Results Level Assessment (Outputs)**

At this level, the URF is moderately compliant at 50.0percent. This is a weighted score comprising 50.0 percent and 50.0 percent for BFP and AB respectively. This moderate performance is explained by the misalignment of some output indicators and targets in the planning and budgeting instruments, to the NDPIII results framework.
The URF registered BFP and MPS alignment on these NDPIII outputs: Kms re-sealed on the urban roads network; Kms re-graveled on the DUCAR network; Kms paved on the urban roads network in the new cities; selected staff trained in specialized transport planning systems (URF)
However, URF registered non-alignment on the following outputs: Walk ways on Urban roads constructed; DUCAR Network maintained periodically; DUCAR network maintained under routine manual; DUCAR Network maintained routine mechanized

4. **MDA projects alignment**

The URF is not implementing any projects in the FY 2023/24.

Key emerging issues

i. URF does not have an approved Strategic Plan which affects performance of the MDA as evidenced in scores of both FY 2022/23 and FY 2023/24.
ii. There has been persistent reduction in the funds allocated to road maintenance yet NDP III envisages steady increments in fund allocations for road maintenance. This could partially explain the deteriorating condition of both the national and DUCA road network.
iii. There has been of uncoordinated funding for road works mainly on the DUCAR Network with multiple agencies including Ministry of Local Government, Ministry of Works and Transport, Ministry of Agriculture making interventions. The impact of such a multiple intervention may lead to overlaps and difficulty in assessing the impact on general road network improvement.

iv. In FY23/24, Parliament allocated UGX 1 Billion directly to each of the 135 districts, 10 cities and 31 municipalities to facilitate road maintenance outside the Road Fund. However, the funds were allocated without clear instructions on utilization which may lead to uncoordinated interventions and overlap with activities already planned under the URF Funds.

v. A number of output indicators and targets for this MDA (in both the BFP and MPS), are not aligned to the NDPIII results framework as noted above.

FY2022/23 (Full Year)

The URF was moderately satisfactory compliant at 57.6 percent. This is a weighted score comprising of **0.0** percent, **96.4** percent, and **47.5**percent, for existence of a strategic Plan, Resource Allocation, and the Results Level Assessment (Outputs).

BFP FY2024-25

The performance is unsatisfactory at 15.0 percent compliance. This is a weighted score comprising **0.0** percent, **0.0** percent, and **37.5** percent, for Existence of Strategic Plan, MDA resource allocation, and MDA results level assessment (Outputs), respectively. This unsatisfactory performance is majorly attributed to lack of an approved Plan, low fund allocation to URF in BFP vis a vis NDPIII MTEF allocation, non-alignment of the BFP indicators and targets to the NDPIII results framework.

Vote 113. Uganda National Roads Authority (UNRA)

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100.0	100.00	100.00
II. MDA Resource Allocation	82.0	58.0	0.0
III. MDA Results Level Assessment (Outputs)	41.9	55.3	55.0
IV. NDPIII - MDA Projects Implementation	78.9	66.0	69.2
Overall MDA Level Performance	**70.8**	**63.8**	**47.3**

Overall MDA Score

The UNRA is moderately satisfactory compliant at 60.3 percent. This is a weighted score comprising 100.0 percent, 58.0 percent, 55.3 percent, and 51.0 percent for Existence of a Strategic Plan, Resource Allocation, Results Level Assessment (Outputs), and Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, UNRA is 100.0 percent compliant. The strategic plan for the period 2020/21-24/25 was reviewed and certified by NPA.

2. **Resource Allocation**

At this level, the UNRA is 58.0 percent compliant. This is a weighted score comprising; 100.0 percent for the vote BFP allocation, 100.0 percent for Annual Budget allocation, and

40.0 percentfor half-year budget outturn.This moderate performance is explained by the 47.0 percent funding release made by close of quarter two.

3. **MDA Results Level Assessment (Outputs)**

At this level, UNRA is 55.3percent complaint. This is a weighted score comprising 60.9 percent and 51.6 percent for BFP and AB alignment respectively. The above average performance is attributed to deviations in the indicators and targets in the planning and budgeting instruments.

UNRA registered alignment on the following NDPIII indicators; Kilometers of strategic roads upgraded, Kilometers of National Roads Network maintained by routine Manual and routine Mechanized, Percentage of vehicles complying to axle load control requirement, value of construction works carried out by local contractors (% allocation for road works), among others.

Non-alignment was registered on the following indicators: Number of kilometers of walk ways constructed on national roads, number of kilometers of the national road network maintained periodically on both paved and unpaved roads, number of km constructed using low-cost seals on National Roads, number of road side stations constructed, among others.

4. **MDA projects alignment**

At this level, UNRA ismoderately satisfactory at 66.0 percent compliant. This is a weighted score of 80.5, 43.2 and 75 percent for budget outturn, expenditure outturn and project progress respectively. This moderately satisfactory performance is majorly explained by low project expenditure, and overall project implementation progress. All ongoing projects are progressing behind schedule in physical progress and time.

Key emerging issues

i. Whereas UNRA is struggling to clear arrears of UGX 629,133,461,820= brought forward from FY 2022/23, the entity has not prioritized these arrears in the current budgets for FY 2023/24 and FY 2024/25. Delayed payment of arrears risks tarnishing government reputation.

ii. Despite the several financial constraints currently faced by the government, UNRA has continued to commit government on various projects prior to securing funds for their implementation. Contracts signed include; Critical Oil Roads packages 4: and package 6B: Design and build of Ntoroko-Karugutu whose civil works contract were signed in September 2022, and 30th March 2023 respectively, and Design and Build of Kisubi-Nakawuka-Nateete (27km), Nakawuka-Kasanje-Mpigi (22km), Nakawuka-Mawagulu-Nanziga-Maya (11km),Kasanje-Buwaya (9km) and Entebbe-Nakiwogo (3.5km) whose contract was signed on 10th October 2023, Upgrading of Jinja-Mbulamuti-Kamuli-BukunguRoad (127Km), Kitgum-Kidepo Road (115 Km) signed in September 2022, among several others.

iii. The NDPIII ITIS programme aims to reduce the unit cost of upgrading road infrastructure to UGX 2.62Bn/Km in FY 2023/24, however UNRA has in many instances signed contracts whose project costs are abnormally high. For instance, upgrading of selected Town Roads (7.5 Km) in Pallisa and Kumi (12.2 Km) is at a contract cost of UGX 146,193,637,549.61= giving a unit rate of UGX 7,420,996,830=, and the contract forCivil Works for the Rehabilitation of additional Masaka Town Roads (9.3km) at a cost ofUGX 53,336,684,835= giving a unit rate of UGX 5,735,127,402=

iv. The slow progress of projects is hindering the achievement of the anticipated NDPIII results. While a total of 48 projects were carried forward from NDPII to NDPIII as on-going projects; only 22 (46%) of those projects have been completed, 14 projects (29.1%) and the remaining 12 projects (25%) have not commenced. And of the 86 NDPIII projects, only 6 projects (0.7%) have commenced implementation. Projects that haven't commenced include; Construction of Kampala- Jinja Expressway has been at procurement at procurement stage since 2018 to-date, the critical oil roads package 6A: Kabwoya-Buhuka whose contract is reported to be at office of the Solicitor General for clearance stage since February 2023 to-date.

v. The conflict in roles of design and supervision by the same entity have resulted in exorbitant project costs and delayed completion of projects. For example, the construction of Busega-Mpigi Expressway whose alignment and designs were changed resulting into the project scope and cost variation of over 146% from the initial UGX 547,543,072,124= to UGX 1,346,729,341,359=

vi. Land acquisition remains one of the major challenges to project implementation of all projects. All projects under execution are lagging behind schedule.

FY2022/23 (Full Year)

Overall, UNRA is satisfactory compliant at 70.8 percent. Specifically, the entity is 100.0 percent, 82.0 percent, 41.9 percent and 78.9 percent compliant at strategic planning, resource allocation, output level, and project implementation planning to the NDPIII, respectively.

BFP FY2024/25

UNRA is unsatisfactory at 47.3 percent compliant. This is a weighted score comprising 100.0 percent, 0.0 percent, 55.0 percent, and 69.2 percent compliance for strategic Planning Frameworks, Resource Allocation, Results Level Assessment (Outputs) and Projects Implementation, respectively.

Vote 022. Ministry of Tourism, Wildlife and Antiquities (MTWA)

Summary of performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	70	88	0.0
III. MDA Results Level Assessment (Outputs)	37.2	57.4	70
IV. NDPIII - MDA Projects Implementation	80	71.5	13.3
Overall MDA Level Performance	**66.2**	**75.1**	**35.0**

Ministry of Tourism, Wildlife and Antiquities (MTWA) is satisfactorily at 75.1 percent level of compliant. This is a weighted score of 100, 88, 57.4 and 71.5percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level,Ministry of Tourism, Wildlife and Antiquities (MTWA) is satisfactory at 100 percent. MTWA has an approved Strategic plan that is well aligned to NDPIII.

b) Resource Allocation

Ministry of Tourism, Wildlife and Antiquities (MTWA) is satisfactory at 88 percent complaint. This is so due to under allocation of UGX221billion against BFP of UGX223 billion which below NDPIII target of UGX279 billion and by half year UGX111billion had been released.

c) **Alignment of the BFP and Annual Budget**

At this level MTWA is moderately satisfactorily at 57.4percent compliant. This is the weighted score comprising 58.7 percent and 64.3 percent for BFP and AB respectively. This performance is attributed to under allocation of the BFP against NDPIII MTEF. MTWA has not prioritized new national and regional theatres.

d) **Project alignment**

At this level, MTWA is satisfactory at 71.5 percent compliant. MTWA has only five projects; Mt. Rwenzori Infrastructure project phase II, Source of the Nile, Museum and Heritage sites, Competitive Enterprise Development project (CEDP) and retooling of MTWA. The underfunding of these projects have generally affected their performance and the cumulative progress now stands at about 50%.

The key emerging issues:

i. It is unlikely that with this trend of irregular funding that the Ministry is will meet most of the targets.

FY2022/23 (Full Year)

Ministry of Tourism, Wildlife and Antiquities (MTWA) was 66.2 percent moderately compliant. This was a weighted score of 100, 70, 37.2 and 80 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This was mainly due to non-alignment to resources, output and project implementation whose scores adversely affected the MDA overall performance.

BFP FY2024/25

Ministry of Tourism, Wildlife and Antiquities (MTWA) is 35percent unsatisfactorily compliant. This a weighted score of 100, 0, 70 and 13 percentcompliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This unsatisfactory performance is attributed to the non-aligned BFP resource allocation to the NDPIII projection to the Vote's activities and projects. The following NDPIII indicators have not been prioritized in the BFP: tourism fund/levy, private sector supported among others.

Vote 117. Uganda Tourism Board (UTB)

Summary of performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	74	0.0
III. MDA Results Level Assessment (Outputs)	40.1	49.2	66.7
IV. NDPIII - MDA Projects Implementation	100.0	70.0	100.0
Overall MDA Level Performance	**78.4**	**67.8**	**60.0**

Uganda Tourism Board (UTB) is moderately satisfactorily at 67.8 percent level of compliant. This is a weighted score of 100, 74, 49.2 and 70percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level,Uganda Tourism Board (UTB) is satisfactory at 100 percent. UTB has an approved Strategic plan that is well aligned to NDPIII.

b) Resource Allocation

Uganda Tourism Board (UTB) is satisfactory at 74percent complaint. This is so due to under allocation of UGX24 billion against BFP of UGX26billion which below NDPIII target of UGX81 billion and by half year UGX15 billion had been released.

c) Alignment of the BFP and Annual Budget

At this level Uganda Tourism Board (UTB) is moderately satisfactory at 54 percent compliant. This is the weighted score comprising 20 percent and 100 percent for BFP and AB respectively. This performance is attributed to under allocation of the BFP against NDPIII MTEF. UTB has not prioritized market destination representations and regional tourism portfolios.

d) Project alignment

At this level, UTB is satisfactory at 70 percent compliant. UTB has only one project; retooling of UTBwhich the underfunding has generally affected the project performance and the cumulative progress stands below 50 percent.

The key emerging issues:

i. Underfunding has affected UTB's generally performance especially Promotion and Marketing sub-Programme that has been a subject of budget cuts and mistaken to be a consumptive item.

FY2022/23 (Full Year)

Uganda Tourism Board (UTB) was satisfactorily compliant 78.4 percent. This was a weighted score of 100, 80, 44 and 100 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This was mainly due to prioritization of resources to key output and project implementation which were for good performance.

BFP FY2024/25

Uganda Tourism Board (UTB) is 60 percent moderately satisfactorily compliant. This a weighted score of 100, 0, 66.7 and 100percent compliant at MDA Planning, Resource

Allocation, budget instruments and project performance, respectively. This performance is attributed to the aligned BFP resource allocation to the NDPIII projection to the Vote's activities and projects. The following NDPIII indicators have not been prioritized in the BFP: Market Destination Representatives, and capacity building of the private sector players among others.

Vote 015. Ministry of Trade, Industry and Co-operatives (MoTIC)

Ministry of Trade Industry and Cooperatives contributes to primarily three NDPIII programmes which are: Manufacturing, Agro-industrialization and Private Sector Development.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	63	74	33.3
III. MDA Results Level Assessment (Outputs)	45.0	41.7	75.0
IV. NDPIII - MDA Projects Implementation	85.0	100.0	60
Overall MDA Level Performance	**67.8**	**74.6**	**60.5**

Overall MDA Score:

Ministry of Trade Industry and Cooperatives is satisfactory compliant at 74.6 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 74 percent with regard to Resource Allocation, 41.7 percent under Results Level Assessment (Outputs) and 100.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, Ministry of Trade Industry and Cooperatives is satisfactorily compliant at 100.0 percent. Ministry of Trade, Industry and Cooperatives has a Strategic Plan in place and was offered a certificate of plan approval.

2. **Resource Allocation**

At this level, Ministry of Trade Industry and Cooperatives is satisfactorily compliant at 74 percent. Ministry of Trade Industry and Cooperatives budget allocation is under Manufacturing, Agro-Industrialization and Private Sector Development Programmes. The resource allocation is in line with the NDPIII MTEF.

3. **Alignment of the BFP and Annual Budget**

At this level, Ministry of Trade, Industry and Cooperatives is unsatisfactorily compliant at 41.7 percent. This is a weighted score comprising 33.3 percent and 54.3 percent for BFP and AB respectively. This poor performance is largely on the Annual Budget Target Reporting where Ministry of Trade, Industry and Cooperatives misses out on reporting a significant number of indicators in its reports.

MTIC registered alignment on the following NDPIII output indicators: Number of MSMEs supported technically; Number of farmer groups trained in entrepreneurial skills, Number of farmer organizations registered and profiled; and Number of farmer groups trained along the value chain.

The MDA registered non-alignment on the following NDPIII output indicators: Number of Product markets developed; Number of personnel supported in different apprenticeship programs in agro-industry; Profile of functional storage and processing facilities in place; Number of regional post-harvest handling, storage and value additional facilities established.

4. Projects alignment

At this level, the Ministry of Trade Industry and Cooperatives is satisfactorily compliant at 100.0 percent. This is a weighted score of 100.0, 100.0 and 100.0 for budget allocation, half year budget outturn and project performance respectively. MTIC had two projects of Retooling and Rural Industrial Development Project (OVOP Project Phase III)

Key emerging issues

i. Ministry of Trade Industry and Cooperatives significantly misses out on reporting number of indicators in its reports.

FY2022/23 (Full Year)

Ministry of Trade Industry and Cooperatives is moderately satisfactorily compliant at 67.8percent. In particular, MTIC was 100.0, 63, 45 and 85 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Thus, the MDA performs moderately well in resource allocation. However, the MDA performed poorly with regard to Results Level Assessment (Outputs) primarily due to failure to achieve some planned targets and on the most part non-reporting on a significant number of indicators. Additionally, in line with the MDA's retooling project, 59% of the funds allocated were released, and 100% of the releases were spent.

BFP FY2024-25

Ministry of Trade Industry and Cooperatives is moderately satisfactorily compliant at 60.5 percent. This a weighted score of 100.0, 33.375 and 60 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

MTIC registered alignment on the following NDPIII output Indicators: Number of farmer groups trained in entrepreneurial skills and Number of farmer organizations registered and profiled. However, the following NDPIII indicators have not been prioritized in the BFP: Average Time (hrs) Goods Clearance (Exports); %age of increment of Uganda's exports into the negotiated markets; Institutional capacity for market intelligence (training, retooling, exposure visits for staff) enhanced; Number of market studies undertaken; Percentage value & volume of manufactured exports and Number of MSMEs supported for products certification among others.

Vote 022: Uganda Wildlife Research Training Institute (UWRTI)

Summary of performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	80	70	0.0
III. MDA Results Level Assessment (Outputs)	37.6	46.4	48.9
IV. NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**66.9**	**66.6**	**39.6**

Overall MDA Score

Uganda Wildlife Research Training Institute (UWRTI) is moderately satisfactory at 66.6 percent level of compliant. This is a weighted score of 100, 70, 54 and 46.4 percent compliance at MDA Planning, Resource Allocation and budget instruments, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, Uganda Wildlife Research Training Institute (UWRTI) is satisfactory at 100 percent. UWRTI has an approved Strategic plan that is well aligned to NDPIII.

b) Resource Allocation

Uganda Wildlife Research Training Institute (UWRTI) is satisfactory at 70percent complaint. This is so due to under allocation of UGX5 billion against BFP of UGX5.485 billion which below NDPIII target of UGX18 billion and by half year UGX3 billion had been released.

c) Alignment of the BFP and Annual Budget

At this level Uganda Wildlife Research Training Institute (UWRTI) was unsatisfactorily at 46.6 percent compliant. This is the weighted score comprising 50 percent and 44 percent for BFP and AB respectively. This performance is attributed to under allocation of the BFP against NDPIII MTEF.

UWRTI has not prioritized MOUs with researchers, publication of papers in national and international journals, Nationwide media engagement among others.

d) Project alignment

At this level, UWRTI was not assessed as the UWRTI had no project being implemented.

The key emerging issues:

i. The lack of permanent home for the institute is not only limiting students' enrolment but also undermining attracting staff.

FY2022/23 (Full Year)

Uganda Wildlife Research Training Institute (UWRTI) was moderately satisfactory compliant 66.9 percent. This was a weighted score of 100, 80 and 37.6 percent compliance at MDA Planning, Resource Allocation and budget instruments respectively. This was mainly due to prioritization of resources to key output and project implementation which were for good performance.

BFP FY2024/25

Uganda Wildlife Research Training Institute (UWRTI) is 39.6 percent unsatisfactorily compliant. This a weighted score of 100,80 and 48.9 percent compliant at MDA Planning, Resource Allocation, and budget instruments respectively. This performance is attributed to the aligned BFP resource allocation to the NDPIII projection to the Vote's activities. The following NDPIII indicators have not been prioritized in the BFP: operational manual on wildlife inventory, business centre.

Vote 306. Uganda Export Board (UEPB)

Uganda Export Promotion Board (UEPB)contributes to primarily four NDPIII programmes which are: Agro-industrialization, Manufacturing, Private Sector Development and Tourism Development.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	68	50.0
III. MDA Results Level Assessment (Outputs)	56.7	50.0	70.0
IV. NDPIII - MDA Projects Implementation	0	75.0	0.0
Overall MDA Level Performance	**57.0**	**68.0**	**60.0**

Overall MDA Score:

Uganda Export Promotion Board (UEPB) is moderately satisfactory compliant at 68 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 68 with regard to Resource Allocation, 50 percent under Results Level Assessment (Outputs) and 75 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, Uganda Export Promotion Board is satisfactorily compliant at 100.0 percent. The Mulago UEPB has a Strategic Plan in place and was offered a certificate of plan approval.

2. **Resource Allocation**

At this level, is moderately satisfactorily compliant at 68 percent. UEPB's budget allocation is only under the Private Sector Development Programme. However, NDPIII

MTEF indicates allocations under Agro-industrialization., Manufacturing as well as Tourism Development

3. Alignment of the BFP and Annual Budget

At this level, UEPB is unsatisfactorily compliant at 50 percent. This is a weighted score comprising 50 percent and 50 percent for BFP and AB respectively. This poor performance is largely on the Annual Budget Target Reporting where UEPB misses out on reporting a significant number of indicators in its reports.

The MDA registered alignment on the following NDPIII output indicators: Operational Promotional System in Place; Number of expos and trade shows in and outside the country carried out; and Number of products with enhanced branding, packaging and labelling systems.

The MDA registered non-alignment on the following NDPIII output indicators: Number of export countries profiled; Number of supermarkets or retail chains linked to farmers and producers; %ge increase in value of exports; and Number of export readiness assessments conducted.

4. Projects alignment

At this level, UEPB is satisfactorily compliant at 75 percent. This is a weighted score of 0 and 75 for budget allocation, half year budget outturn and project performance respectively.

Key emerging issues

i. UEPB misses out on reporting a significant number of indicators in its reports.
ii. Budget allocations to UEPB are only under Private Sector Development Programme leaving out other key Programmes like Agro-industrialization, Manufacturing and Tourism Development.

FY2022/23 (Full Year)

UEPB was moderately satisfactorily compliant at 57 percent. In particular, UEPB was 100, 100.0, 56.7 and 0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Thus, the MDA received all its planed budget under private sector development. However, the MDA performed poorly with regard to Results Level Assessment (Outputs) primarily due to failure to achieve some planned targets and on the most part non-reporting on a significant number of indicators. Additionally, in line with the MDA's retooling project,55.8% of the funds allocated were released, and 10.5% of the releases were spent.

BFP FY 2024-25

UEPB is moderately satisfactorily compliant at 60 percent. This a weighted score of 100.0, 50, 70 and0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The MDA registered alignment on the following NDPIII output indicators: Operational Promotional system in place; Number of expos and trade shows in and outside the country carried out. However, the following NDPIII indicators have not been prioritized in the BFP: % age increase in the Value of exports; Number of export readiness assessments conducted; Tailor-made financing facilities to enhance export of manufactured products developed; Number of sensitization campaigns conducted and No. of sensitization and awareness campaigns conducted among others.

Vote 154. Uganda National Bureau of Standards (UNBS)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	89.0	61.0	40.0
III. Results Level Assessment (Outputs)	74.7	43.8	50.0
IV. Projects Implementation	70.0	85.0	0.0
Overall MDA Level Performance	**80.2**	**67.0**	**37.0**

Overall MDA Score: Uganda National Bureau of Standardsis moderately satisfactorilycompliant at 67.0 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 61.0 with regard to Resource Allocation, 43.8 percent under Results Level Assessment (Outputs) and 85.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. Existence of Strategic Plan

At this level, Uganda National Bureau of Standardsis 100.0 percent satisfactorily compliant. The Bureau has an approved Strategic Plan in place.

2. Resource Allocation

At this level, the Uganda National Bureau of Standards is moderately satisfactory at 61.0 percent level of compliance. The bureau's budget allocation is under the Manufacturing, Agro-industrialisation, Private Sector Development Sustainable Energy Development and Sustainable Petroleum Development Programmes. The resource allocation is in line with the NDPIII MTEF.This satisfactory performance is attributed to the budget release (UGX 30.25 billion) which is still short of the approved budget (UGX 60.04 billion).

3. Alignment of the BFP and Annual Budget

At this level, Uganda National Bureau of Standards is 43.8 percent complaint. This is a weighted score comprising 40.0 percent and 80.0 percent for BFP and AB respectively. Whereas Uganda National Bureau of Standardshas mixed deviations in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, the Bureau in some cases performed higher than expected in comparison to the NDPIII targets.

The MDA registered alignment on the following outputs: Enhanced quality of Ugandan manufactured products; Improved market access for the products through certification services; Anti-counterfeits and quality product laws enforced; National conformity assessment system supported; Institutional and policy frameworks for investment and trade harmonized.

4. **Projects alignment**

At this level, the Uganda National Bureau of Standards is 85.0 percent compliant. This is a weighted score of 100 100 and 75.0 for budget allocation, outturn and project performance respectively. It is worth noting that the MDA has only one retooling project whose performance was satisfactory attributed to timely releases.

The Key emerging issue is;

i. The BFP and the Annual Budget targets of some indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.

FY2022/23 (Full Year)

Uganda National Bureau of Standards was compliant at 80.2 percent. In particular, Uganda National Bureau of Standards was 100, 89.0 and 74.7 and 70.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Good performance is reported on results alignment, primarily attributed to reporting on a significant number of NDPIII indicators.

BFP FY2024-25

Uganda National Bureau of Standards is unsatisfactorily compliant at 37.0 percent. This a weighted score of 100, 40.0, 50.0 and 0.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This largely attributed to the low budget allocation and non-alignment of the NDPIII targets and the BFP targets.

Vote 019. Ministry of Water and Environment (MWE)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	96	100	100.0
III. MDA Results Level Assessment (Outputs)	50.2	35.5	57.4
IV. NDPIII - MDA Projects Implementation	70.0	90.0	0.0
Overall MDA Level Performance	**74.9**	**77.7**	**57.2**

Overall, the MWE is satisfactory at 77.7 percent level of compliance. This is a weighted score of 100, 100, 35.5 and 90.0 percent compliance at MDA strategic plan, resource allocation, results level assessment and project performance, respectively. The detailed narrative of the performance is elaborated in subsequent sections.

a) Existence of MDA Strategic Plan

At this level, the MWE is 100 percent compliant. The MWE has submitted an approved Strategic Plan aligned to the NDPIII in terms of content and timeframe.

b) Resource Allocation

At this level, the MWE demonstrates 100 percent compliance. However, its performance is hampered by substantial discrepancies between the NDPIII MTEF and the Budget Framework Paper (BFP), as well as a low half-year Actual Budget (AB) outturn against the AB Allocation. The Agro-Industrialization program experiences a significant deviation with the BFP allocation of UGX 487.608 billion against an NDPIII MTEF target of 103.3 billion, indicating a deviation. The NRECCWLM program experiences a deviation with the BFP allocation of UGX 253.431 billion against an NDPIII MTEF target of 23.7625 billion. This highlights the need for continued efforts to align the NDPIII MTEF with the BFP and to improve budget execution to ensure effective resource utilization across all programs.

c) Alignment of the BFP and Annual Budget

MWE is 35.5 percent compliance at this level of assessment. This is a weighted score of 41.7 and 29.2 percent compliant for BFP and AB alignment. The performance is a result of reduction in ambition of indicators between the NDPII results framework and the budgeting tools. Alignment and compliance was noted on indicators such as; and implemented, No. of transboundary water resources management measures, Number of Water Resources Management Zones Percentage of functional monitoring stations, Robust E-based water resources monitoring system in place,% of people accessing safe and clean water sources in rural, A functional GHG inventory and its MRV system in place, Reviewed NDC in place and formally submitted to UNFCCC, Reviewed NDC in place and formally submitted to UNFCCC, Number of strategic fragile ecosystems protected. non-compliance was noted on; No. of catchment measures implemented in priority catchments, No. of catchment measures implemented, Number of wetland management plans developed, Robust E-based water resources monitoring system in place, Percentage of completion of regional laboratories, No. of water samples taken that comply with national, Catchment and water source protection measures in rural and urban areas (number), Wetland Management Plans prepared/revised, Percentage increase in conditional grant advanced, Climate change and disaster risk reduction integration guidelines in place, No. of Renewable Eneergy Sector NAMAs financed,No. of MDAs with Gender responsive capacity building for climate risk screening in projects, Percentage increase in climate finance inflows from global sources, Number of climate change responsive innovations supported and disseminated.

d) Projects alignment

At this level, MWE is 90.0 % compliant. This is a weighted a score of 0.0, 100.0 and 100.0 for budget allocation, outturn and project performance respectively.

Key Emerging Issues

i. Discrepancies in Resource Allocation: There are substantial discrepancies between the NDPIII Medium-Term Expenditure Framework (MTEF) and the Budget Framework Paper (BFP), leading to challenges in budget execution and effective resource utilization across programs. The MWE needs to improve alignment between the NDPIII MTEF and the BFP to ensure optimal allocation of resources to priority areas such as the Agro-Industrialization and Natural Resources, Environment, Climate Change, and Water Management (NRECCWLM) programs.

b) Resource Allocation

NFA is satisfactory at 93 percent compliance at this level of compliance. This is a weighted score of 100, 60 and 100 for BFP allocation, AB allocation and Half year AB out turn. The performance is a result of a high deviation between the NDPIII MTEF financial resource requirement and BFP and AB allocation. Albeit the NDPIII MTEF provides for allocation of UGX 93 Bn to the NFA under the NRECCWLM programme, the BFP and AB allocation is a paltry 24.987bn was released by GOU for implementation of NFA vote 157 work plan FY 2023/24. 5.875bn (15.4%) of the approved off budget of 38.186bn was realized.

c) Alignment of BFP and Annual Budget

NFA is moderately satisfactory at 62.0 percent compliance. This is a weighted score of 80 and 50 for BFP and AB allocation. The moderately satisfactory score is a result of alignment of budget output indicators between the planning and budgeting tools. Also, under targeting was noted on some indicators in the BFP and AB.

Areas of compliance include; Number of tree seedlings sold to the public (Million), A functional National Forestry Management Monitoring System, A functional National Forestry Management Monitoring System, A functional National Forestry Management Monitoring System, No. of tourists visiting the 4 ecotourism sites, Also, under targeting was noted on some output indicators such as No. of communities covered in tourism community benefit sharing scheme under UWAwhere the NDPIII planned for 6 yet the budgeting tools (BFP and AB) only planned for 4.

d) Project Alignment

NFA is satisfactory at 70 percent compliance. This is a weighted score of 80, 50 and 100 percent for budget allocation, half year outturn and project performance. The performance is attributed to the misalignment in allocation between the NDPIII MTEF and the AB, accompanied by a weak budget outturn. NFA has one project (Retooling NFA) in the Public Investment Plan.

Key Emerging Issues

i) Misalignment in reporting on some indicators still exists which negates assessment of alignment. For instance, while the NDPIII indicator measures number of tourists visiting eco-tourism sites under the jurisdiction of NFA, the Budgeting tools report on the number of ecotourism concessions issued.

FY2022/23 (Full Year)

NFA is satisfactorily compliant at 74.2 percent. This is a weighted score comprising 100. 70,100. and 44.0 percent in MDA Planning, Resource Allocation, budget instruments, andproject performance, respectively.

The MDA registered alignment on the following NDPIII outputs, Percentage increase in forest cover, A National Forestry Management Monitoring System developed, dedicated fuel wood plantations, 10 new eco-tourism concessions developed in partnership with the private sector and communities.

BFP FY2024-25

NFA is satisfactorily compliant at 100 percent. In particular, NFA was 100.0, 100,100, and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instrumentsand project performance, respectively.

Vote 302. Uganda National Meteorological Authority (UNMA)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	93	100	0.0
III. MDA Results Level Assessment (Outputs)	83.3	60.0	60.0
IV. NDPIII - MDA Projects Implementation	56.0	60.0	100.0
Overall MDA Level Performance	**79.6**	**76.0**	**58.0**

Overall, the UNMA is satisfactory at 76.0 percent level of compliance. This is a weighted score of 100, 100, 60 and 60.0 percent compliance at MDA strategic plan, resource allocation, results level assessment and project performance, respectively. The detailed narrative of the performance is elaborated in subsequent sections.

a) Existence of MDA Strategic Plan

At this level, the UNMA is satisfactory at 100.0 percent compliance. The UNMA has an approved strategic plan that is aligned to the NDPIII in terms of timeframe and content.

b) Resource Allocation

UNMA issatisfactory at 100 percent compliance at this level and the good performance is attributed to fair budget outturn. UNMA is poised to receive financial allocations from two NDPIII programmes of agro-industrialization and the Natural Resources, Environment, Climate Change, Water and Land Management. Agroindustrialization did not allocate any budget to the UNMA while NRECCWLM BFP allocated UGX 17.656 Bn against the NDPIII MTEF target of UGX 18.95. The AB allocated UGX 17.656Bn over and above the BFP allocation of UGX 17.656Bn. Of the allocated UGX 17.656Bn, only UGX 7Bn was released by half year, falling behind the 50 percent release target by half year.

c)Results Level Assessment (Outputs)

At this level, the UNMA is moderately satisfactory at 60 percent compliance. This is based on a weighted score of 60 percent for BFP and 60 percent for AB. Areas of compliance include; Infrastructure established and operational, National Meteorological Training School revamped for effective service delivery, Functional automatic weather stations installed and maintained.

d) Project Alignment

At this level, UNMA is moderately satisfactory at 60 percent compliance. This is a weighted score of 0, 100 and 50 percent for budget allocation, budget outturn, and project performance. UNMA has one retooling project which was UGX14.202Bn of which 4.085 was released by half year. The moderately satisfactory score of project performance is a result of accrued cumulative progress garnered over the years of project implementation.

Key Emerging Issues

i. The MDA has never received any budgetary allocation from the agro-industrialization programme yet the NDPIII MTEF recommends allocation. Given the essence of climate information to the agriculture sector, UNMA should devise means of intensifying collaboration with the agro-industrialization programme to ensure that meteorological interventions in the agro-industrialization programme are allocated budget lines.

ii. UNMA should also receive the budget from other agencies because integration of early warning information, meteorological assessments, and air quality monitoring enables proactive risk mitigation and sustainable development across various sectors including tourism, agro-industrialization, manufacturing, mineral-based industrialization, sustainable development of petroleum resources, private sector development, and sustainable urbanization and housing.

FY2022/23 (Full Year)

UNMA is satisfactorily compliant at 79.6 percent. This is a weighted score comprising 100.0,93, 83.3, and 56.0 percent in MDA Planning, Resource Allocation, budget instruments, andproject performance, respectively.

The MDA registered alignment on the following NDPIII outputs, Infrastructure for collecting accurate weather information in place, ICT-enabled agricultural weather forecasting system developed and operationalized, Information and knowledge base on projected climate trends and impacts established and disseminated, National Meteorological Training School revamped for effective service delivery, Weather and air pollution monitoring station network.

BFP FY2024-25

UNMA is moderately satisfactorily compliant at 58 percent. In particular, UNMA was 100.0, 0.0,60.0, and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Thus, the MDA performance is relative due to low budget allocation.

Vote 150. National Environment Management Authority (NEMA)

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	70	100	66.7
III. MDA Results Level Assessment (Outputs)	60.0	27.7	57.1
IV. NDPIII - MDA Projects Implementation	70.0	60	0.0

Overall MDA Level Performance	**70.0**	**66.3**	**47.1**

Overall, NEMA is moderately satisfactory at 66.3 percent compliance. This is a weighted score of 100, 100, 27.7 and 60 percent score for existence of a strategic plan, MDA resource allocation, results level assessment and project implementation. The detailed results of the assessment is elaborated below.

a) Existence of MDA Strategic Plan

At this level, NEMA is 100 percent compliant. NEMA has an approved strategic plan that was submitted to the National Planning Authority.

b) Resource Allocation

NEMA is satisfactory at 100 percent compliance at this level of assessment. This is a weighted score of 100 for BFP allocation, AB Allocation and Half year budget outturn. This implies that there is complete alignment between the BFP and AB allocation together with NDPIII MTEF and the BFP. Although NEMA is supposed to received budgetary allocations from five programmes namely mineral-based, industrialization, petroleum development program, sustainable energy development, integrated transport infrastructure and services, and Natural Resources, Environment, Climate Change, Water and Land Management (NRECCWLM), it only received allocations from one programme of NRECCWLM. The NRECCWLM BFP allocated UGX 18.943Bn against a target of 30.4Bn. of the allocated.

c) Alignment of the BFP and Annual Budget

At this level, NEMA is unsatisfactory at 27.7 percent compliance. This is a weighted score of 52.5 and 11 percent for BFP and AB allocation alignment. The misalignment is largely noted in reduced ambition between the NDPIII output indicator targets and the budgeting tool targets where budgeting tools have under targeted relative to the NDPIII results framework targets.

d) Projects Alignment

NEMA is moderately satisfactory at 60 percent compliance at this level of assessment. This is a weighted score of 0, 100, and 50 percent for BFP Allocation, Half year Annual Budget outturn, and Project performance. This implies that both the BFP and AB allocations were far below the NDPIII MTEF and the half year budget outturn was slightly higher than the required 50 percent. Project performance of 50 percent against this debacle budget performance can be attributed to cumulative progress garnered by the project over the years.

NEMA has one project (Retooling National Environment Management Authority) which was allocated UGX 3.25Bn against the NDPIII MTEF target of UGX 6 Bn. UGX 1.07Bn was released by half year which falls short of the ideal 50 percent release of the allocated UGX 3.25Bn.

Key Emerging Issues

i. Due to persistent budget cuts, the MDA is lagging on key indicators such as implementation of waste management practices and installation of air quality monitors across new cities and municipalities which raises public health concerns.
ii. Also, of the five programmes that are supposed to allocate financial resources to the programme, only one programme allocates resources which undermines the MDA's ability to deliver on its mandate.

FY2022/23 (Full Year)

NEMA is satisfactorily compliant at 70 percent. This is a weighted score comprising 100. 70,60, and 70.0 percent in MDA Planning, Resource Allocation, budget instruments, andproject performance, respectively.

The MDA registered alignment on the following NDPIII outputs A legal framework for environment management strengthened,Vehicle Emission Standards formulated and implemented, National capacity built in Natural Capital Accounting (NCA),

BFP FY2024-25

NEMA is unsatisfactorily compliant at 47.1 percent. In particular, NEMA was 100.0, 66.7,57.1, and 0.0 percent compliant at MDA Planning, Resource Allocation, budget instrumentsand project performance, respectively. Thus, the MDA performs unsatisfactory due to no outputs and less resource allocation.

Vote 004. Ministry of Defense and Veteran Affairs (MoDVA)

Ministry of Defense and Veteran Affairs (MoDVA) contributes primarily to one NDPIII programme, which is Governance and Security.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	100	100.0
III. MDA Results Level Assessment (Outputs)	83.3	73.1	89.0
IV. NDPIII - MDA Projects Implementation	96.0	100.0	100.0
Overall MDA Level Performance	**93.8**	**91.9**	**96.7**

Overall, Ministry of Defense and Veteran Affairs (MoDVA) is satisfactorilycompliant at 91.9 percent. This is a weighted score comprising of 100.0 percent for the Existence of a strategic plan, 96.0 with regard to Resource Allocation, 73.1 percent under Results Level Assessment (Outputs) and 100.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. Existence of Strategic Plan

At this level, the Ministry of Defense and Veteran Affairs (MoDVA) is satisfactorily compliant at 100.0 percent. The MoDVA has a Strategic Plan in place and was issued a certificate of plan approval by the National Planning Authority.

2. **Resource Allocation**

At this level, the MoDVA is satisfactorily compliant at 100.0 percent. The MoDVA's budget allocation is under the Governance and Security Programme. This satisfactory performance is because MoDVA's BFP resource allocations are aligned to those of NDPIII MTEF, and the outturns are above the allocations because of a supplementary a budget received.

3. **Alignment of the BFP and Annual Budget**

At this level, MoDVA is satisfactorily compliant at 73.1 percent. This is a weighted score comprising 74.4 and 72.2 percent at BFP and AB, respectively. This satisfactory performance is because MoDVA includes a significant number of indicators during the Annual Budget Target Reporting that are aligned with their strategic plan targets. The MDA registered alignment on the following NDPIII outputs: Number or percentage (%) of personnel trained, Number of Policies reviewed, Performance Enhancement programme in place, In-service skilling programme implemented, Value of food and agricultural products, No. of children enrolled in army schools, No. of children enrolled in army schools, Amount spent on production Capitalisation of NEC, Number of Military veterans Associations/SACCOs supported on financial literacy, Amount spent on production Capitalisation of NEC, Number of Military veterans Associations/SACCOs supported on financial literacy, Level of compliance to financial systems to SG, AG and MoFPED, Level of adherence to PPDA submissions and procurements and Number of reports developed and submitted annually. The MDA registered non-alignment on the following NDPIII outputs: Number or percentage (%) of personnel recruited, Number or percentage (%) of personnel trained, Value of military equipment acquired (Classified), Value of military equipment acquired (Non-classified), Value of fuel and other Petroleum, Oils and Lubricants (POL), Value of clothing items to security personnel, Value of salaries and emoluments paid and Percentage UPDF Staff and Families accessing medical services

4. **Projects alignment**

At this level, the Ministry of Defense and Veteran Affairs (MoDVA) is **satisfactorily compliant at 100.0 percent.** This is a weighted score of 100.0, 100.0 and 100.0 for budget allocation, half-year budget outturn and project performance for only it's retooling project.

Key emerging issues

i. MoDVA misses out on reporting some indicators in its reports, while others are not aligned with the NDPIII target.

FY2022/23 (Full Year)

Ministry of Defense and Veteran Affairs (MoDVA) is satisfactorily compliant at 93.8 percent. This is a weighted score comprising 100.0, 100.0, 83.3, and 96.0 percent at MDA Planning, Resource Allocation, budget instruments, and project performance, respectively. The MDA registered alignment on the following NDPIII outputs: Number of Policies reviewed, Performance Enhancement programme in place, In-service skilling programme implemented, Segmented wage structure in place, Number or percentage (%) of personnel recruited, Value of military equipment acquired (Classified), Percentage UPDF Staff and Families accessing medical services, Number of new housing units constructed (30,000 Housing Units), Number of Military veterans Associations/SACCOs supported on financial literacy, Level of compliance to financial systems to SG, AG and MoFPED, Level of adherence to PPDA submissions and procurements, Number of reports developed and submitted annually and Level of adherence to Human Resources Standards and Policies

BFP FY2024-25

The Ministry of Defense and Veteran Affairs (MoDVA) is satisfactorily compliant at 96.7 percent. In particular, the MoDVA was 100.0, 100.0, 89.0, and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and Project performance, respectively. Thus, the MDA performs well in planning, Results Level Assessment (Outputs), Project levels and resource allocation with only a few non-aligned output indicators.

Vote 159. External Security Organisation (ESO)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	100	100.0
III. MDA Results Level Assessment (Outputs)	62.8	68.9	76.0
IV. NDPIII - MDA Projects Implementation	86.0	100.0	100.0
Overall MDA Level Performance	**84.6**	**90.7**	**92.8**

Overall, the External Security Organisation (ESO) is satisfactorilycompliant at 90.7 percent. This is a weighted score comprising of 100.0 percent for the Existence of a strategic plan, 100.0 with regard to Resource Allocation, 68.9 percent under Results Level Assessment (Outputs) and 100.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the External Security Organisation (ESO) is satisfactorily compliant at 100.0 percent. The ESO has a Strategic Plan in place and was issued a certificate of plan approval by the National Planning Authority.

2. **Resource Allocation**

At this level, the ESO is satisfactorily compliant at 100.0 percent. The ESO 's budget allocation is under the Governance and Security Programme. This satisfactory performance is because ESO's BFP resource allocations are aligned to those of NDPIII MTEF, and outturns match the budget.

3. Alignment of the BFP and Annual Budget

At this level, ESO is moderately satisfactory at 68.9 percent. This is a weighted score comprising 80.0 and 61.5 percent at BFP and AB, respectively. This moderate performance is primarily attributed to the fact that ESO doesn't include a significant number of indicators during the Annual Budget Target Reporting that are aligned with their strategic plan targets and the value of retirement benefits paid. The MDA registered alignment on the following NDPIII outputs: Value of security equipment acquired (bn), Technical Communication centre constructed and operationalised, Percentage of enhanced salary, No. of security medical facilities, no reports were developed and submitted, and the value of utilities, rent, and subscriptions was paid, as well as the value of logistical support provided. The MDA registered non-alignment on the following NDPIII outputs: Value of ICT services enhanced, Number or percentage (%) of personnel recruited and trained, No of foreign and strategic stations opened, No of transport equipment provided, % of security personnel and families accessing medical care and % of deployment at border points.

4. Projects alignment

At this level, the External Security Organisation (ESO) is satisfactorily compliant at 100.0 percent. This is a weighted score of 100.0, 100.0 and 100.0 for budget allocation, half-year budget outturn and project performance, respectively.

Key emerging issues

i. ESO misses out on reporting some indicators in its reports, while others are not aligned with the NDPIII target.

FY2022/23 (Full Year)

The External Security Organisation (ESO) is satisfactorily compliant at 84.6 percent. This is a weighted score comprising 100.0, 100.0, 62.8, and 86.0 percent at MDA Planning, Resource Allocation, budget instruments, and project performance, respectively.

The MDA registered alignment on the following NDPIII outputs: Value of security equipment acquired (bn), Technical Communication centre constructed and operationalised, value of retirement benefits paid and Value of utilities, rent and subscriptions paid.

BFP FY2024-25

The External Security Organisation (ESO) is satisfactorily compliant at 92.8 percent. In particular, the ESO was 100.0, 100.0, 76.0, and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and Project performance, respectively. Thus, the MDA performs well in planning, Results Level Assessment (Outputs), Project levels and resource allocation with only a few non-aligned output indicators.

Vote 158. Internal Security Organisation (ISO)

The Internal Security Organisation (ISO) contributes primarily to one NDPIII programme, which is Governance and Security.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	100	100.0
III. MDA Results Level Assessment (Outputs)	67.5	60.8	70.0
IV. NDPIII - MDA Projects Implementation	100.0	70.0	50.0
Overall MDA Level Performance	**90.3**	**79.2**	**76.0**

Overall, Internal Security Organisation (ISO) is satisfactorilycompliant at 79.2 percent. This is a weighted score comprising of 100.0 percent for the Existence of a strategic plan, 100.0 with regard to Resource Allocation, 60.8 percent under Results Level Assessment (Outputs) and 70.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the Internal Security Organisation (ISO) is satisfactorily compliant at 100.0 percent. The ISO has a Strategic Plan in place and was issued a certificate of plan approval by the National Planning Authority.

2. **Resource Allocation**

At this level, the ISO is satisfactorily compliant at 100.0 percent. The ISO's budget allocation is under the Governance and Security Programme. This satisfactory performance is because ISO's BFP resource allocations are aligned to those of NDPIII MTEF, and outturns match the budget.

3. **Alignment of the BFP and Annual Budget**

At this level, ISO is moderately satisfactorily compliant at 60.8 percent. This is a weighted score comprising 60.2 and 60.0 percent at BFP and AB, respectively. This performance is primarily attributed to the fact that ISO doesn't include a significant number of indicators during the Annual Budget Target Reporting that are aligned with their strategic plan targets and the value of retirement benefits paid. The MDA registered alignment on the following NDPIII outputs: Proportion of intelligence coverage (%), Percentage of enhanced salary (%), Percentage of Veterans mobilized and skilled, Proportion of Strategic Security Institute (ISS-U) developed and Operationalised (%) and Proportion of National Intelligence Academy constructed and equipped (%). The MDA registered non-alignment on the following NDPIII outputs: Percentage of personnel recruited and trained (%), Proportion of logistical and technical equipment acquired for communication, transport, specialized, training, medical and strategic facilities (%), Percentage value of Support extended to welfare schemes (%), No. of Border points Covered and Number of policies developed/reviewed.

4. **Projects alignment**

At this level, the Internal Security Organisation (ISO) issatisfactory at 70.0 percent. This is a weighted score of 100.0, 50.0 and 75.0 for budget allocation, half-year budget outturn and project performance, respectively.

Key emerging issues

i. ISO misses out on reporting some indicators in its reports, while others are not aligned with the NDPIII target.

FY2022/23 (Full Year)

The Internal Security Organisation (ISO) is satisfactorily compliant at 90.3 percent. This is a weighted score comprising 100.0, 100.0, 627.5, and 100.0 percent at MDA Planning, Resource Allocation, budget instruments, and project performance, respectively.

The MDA registered alignment on the following NDPIII outputs: Proportion of logistical and technical equipment acquired for communication, transport, specialized, training, medical and strategic facilities (%), Percentage of enhanced salary (%) and Number of policies developed/reviewed.

BFP FY2024-25

The Internal Security Organisation (ISO) is satisfactory at 76.0. In particular, the ISO was 100.0, 100.0, 70.0, and 50.0 percent compliant at MDA Planning, Resource Allocation and budget instruments respectively. Thus, the MDA performs well at planning, Results Level Assessment (Outputs), and resource allocation with only a few non-aligned output indicators. However, the average performance at project level is due to the misalignment between NDPIII MTEF and BFP projections for ISO's retooling project.

Vote 305. Directorate of Government Analytical Laboratory (DGAL)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
Existence of MDA strategic plan	100	100	100
MDA Resource Allocation	18	100	100.0
MDA Results Level Assessment (Outputs)	71.6	56.6	77.8
NDPIII - MDA Projects Implementation	70.0	85.0	100.0
Overall MDA Level Performance	**57.9**	**82.5**	**93.3**

Overall, the DGAL is satisfactory at 82.5 percent level of compliance. This is a weighted score of 100, 100, 56.6 and 85 percent compliance at MDA strategic Plan, Resource Allocation, results level assessment and project performance, respectively. The specific details are presented in the sub-sections below.

a) **Existence of MDA strategic plan**

At this level, the DGAL is 100 percent compliant. The DGAL has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

DGAL is 100 percent complaint. The good performance is attributed to the higher approved budget allocation (UGX 42.824 billion) compared to the NDPIII MTEF (UGX 33.48 billion).

c) Alignment of the BFP and Annual Budget

At this level, DGAL is 56.6 percent complaint. This is a weighted score comprising of 77.3 percent and 42.9 percent for BFP and AB, respectively. The performance is attributed to deviation of BFP targets from the AB.

DGAL registered good performance on the following indicators: Number of budget consultative meetings undertaken, Staff salaries, pension and gratuity paid by 28th of every month, Number of performance reports prepared, Number of computer/cyber forensic scientists trained and retrained tabs at DGAL, Protective gears and equipment against epidemics in place and Occupational health and safety Standard Operating Procedures in place, among others

However, non-achievement was registered on the following indicators: R&D agenda institutionalized for DGAL, Number of R&D profiled, documented and disseminated, Number of laboratory testing equipment that aids research in forensic analysis serviced, Number of Analytical Laboratory equipment capacity acquired for fraud detection and questioned document examinations and National DNA Databank Infrastructure Building constructed and operationalized, among others.

d) Projects Alignment

DGAL is 85 percent compliant. This is a weighted score of 100, 100 and 75 percent, for budget allocation, budget outturn and project performance, respectively. The good performance is attributed to the same amount of money allocated to the project's budget allocations (AB: UGX 22.735 billion) and NDPIII Planned Annual cost (UGX 22.735 billion).

The key emerging issues are:

i. The Vote was allocated more money compared to the NDP III Projections.

ii. A number of indicators of indicators were in the NDPIII PIAP were not reported on by the MDA.

FY2022/23 (Full Year)

The DGAL was 57.9 percent compliant. The MDA was 100, 18, 71.6, and 70 percent compliant at MDA Strategic Plan, Resource Allocation, Results level assessment and project performance, respectively. The performance was majorly attributed to low resource allocation in terms of AB allocation and out-turn to the Institution way below the NDP III projections.

BFP FY2024/25

The DGAL is 93.3 percent compliant. The scores are 100, 100, 77.8 and 100 percent compliant at MDA Strategic Plan, Resource Allocation, Results level assessment and project performance, respectively. This performance is as a result of a higher indicative budget to the vote as well as its retooling project with the BFP of about UGX 42.824 billion, which is over and above the NDPIII MTEF (UGX 37.37 billion).

Vote 133. Directorate of Public Prosecutions (DPP)

Level of Assessment	FY2022/23	FY2023/24	FY2024/25
Existence of MDA Strategic Plan	100	100	100
MDA Resource Allocation	82	100	100
MDA Results Level Assessment (Outputs)	82	52	10
NDPIII MDA Projects Implementation	85	53	100
Overall Programme Level Performance	**84.7**	**71.5**	**73**

Overall, ODPP is satisfactorycompliant at 71.5 percent. This is a weighted score comprising of 100.0 percent for existence of a strategic plan, 100 percent with regard to Resource Allocation, 52 percent under Results Level Assessment (Outputs) and 53 percent for Projects Implementation. The specific details are presented in the following sections.

a) Existence of Strategic Plan

At this level, the ODPP is satisfactorily compliant at 100 percent. The MDA Strategic Plan for the period 2020/21-2024/25 was approved and certified by the National Planning Authority (NPA).

b) Resource Allocation

At this level, ODPP is satisfactory compliant at 100 percent. The BFP estimate was 35 percent higher than the NDPIII MTEF allocation of UGX 68.05bn. The approved annual budget allocation was synonymous with the BFP allocation of UGX 92.467bn. The half year annual budget outturn was half (50 percent) of the approved annual budget, hence explaining the performance at this level.

It should be noted that the Office of the Director of Public Prosecutions (ODPP)contributes to the Governance and Security NDPIII programme during the year of assessment.

c) Alignment of the BFP and AB

At this level, the ODPP is moderately satisfactorily compliant at 52 percent. This is a weighted score comprising 100.0 percent and 20 percent for BFP and AB respectively. The above performance is attributed to deviations in the indicators and targets in the planning and budgeting instruments as the MDA has indicators that are being shifted to the Administration of Justice NDPIII programme. The MDA registered BFP and MPS alignment on the following NDPIII indicators: Number of stations and delegated prosecution agencies adhering to set performance standards; Number of transport equipment procured; No. of ODPP offices equipped with special office equipment to handle human trafficking cases; No. of ODPP offices and Delegated prosecuting Agencies adhering to set standards; Number of Extradition requests processed and handled; No. of collaborations in criminal matters participated in; Criminal case witness protection programme established; Number of Monitoring reports prepared; Number of office premises renovated, among others.

However, non-alignment was registered on the following indicators: Number of Child/ juvenile cases prosecuted; Number of cases resolved through plea-bargain mechanism; Number of upcountry sessions for corruption cases; No. of ODPP staff trained in handling sophisticated crimes; Percentage of LC courts trained (cumulative); Number of libraries subscribed; Proportion of prosecutors equipped with skills in handling terrorism cases; Number of research undertakings on criminal cases conducted, among others.

d) MDA projects alignment

At this level, ODPP is moderately satisfactory at 53 percent. This is a weighted score of 50 percent, 10 percent and 75 percent for budget outturn, expenditure outturn and project performance respectively. The level of performance is attributed to reprioritization of resources towards recurrent expenditure.

e) Key emerging issues

i. Most of the indicators for the MDA are going to be accurately tracked and subsequently assessed in the next financial year 2023/24 due to the fact that they were recently added to the MDA PIAP results framework and underwent the indicator review exercise that led to generation of corresponding metadata.
ii. The MDA is ongoing a strategic planning framework review that entails the transfer of indicators to the Administration of Justice programme.

FY2022/23 (Full Year)

Overall, ODPP is satisfactory at 84.6 percent. This is a weighted score comprising 100 percent, 82 percent, 82 percent, and 85 percent for Existence of Strategic Plan, MDA resource allocation, MDA results level assessment (Outputs) and MDA Projects Implementation, respectively. This performance is majorly attributed to: existence of a strategic plan; good budget outturn; and timely project progress performance.

BFP FY2024-25

Overall, ODPP is satisfactory at 73 percent. This is a weighted score comprising 100.0 percent, 100 percent, 10 percent, and 100 percent for Existence of Strategic Plan, MDA resource allocation, MDA results level assessment (Outputs) and MDA Projects Implementation, respectively. This performance is majorly attributed to alignment of the BFP funding allocation to the NDPIII MTEF and alignment of a number of output level indicators for FY 2024/25.

Vote 148. Judicial Service Commission (JSC)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25

I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	82	80	100.0
III. MDA Results Level Assessment (Outputs)	94.8	80.4	86
IV. NDPIII - MDA Projects Implementation	100	55	100.0
Overall MDA Level Performance	**93**	**74.5**	**95.9**

Overall, JSC is satisfactory at 74.5 percent level of compliance. This is a weighted score of 100, 80, 80.4 and 55percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, JSC is 100 percent complaint. JSC has an approved strategic plan aligned to the NDPIII in terms of content and timeframe.

b) Resource Allocation

At this level, JSC is 80 percent compliant. Although JSC ideally contributes to Administration of Justice and Governance and Security Programs, the worrying trend where its budget is wholly lumped in the former has continued. JSC contributes to the access to justice sub program in Governance and Security Program structure but none of its budget is channeled through the said program.

However, the aforementioned concern notwithstanding, JSC garnered a good score in resource allocation on account of improved synchronization between NDPIII MTEF allocation and BFP allocations that has fostered realization of program interventions.

c) Alignment of the BFP and Annual Budget

At this level, JSC is 80.4 percent compliant. This is a weighted score comprising 74.2 percent and 84.5 percent for BFP and AB, respectively. The aforementioned score is due to improved synchronization between NDPIII indicators and targets within budget instruments.

For example, the entity registered alignments on a number of interventions, including: Number of research studies conducted; Proportion of registered cases against Judicial Officers concluded; Number of Court watch-groups established; and Number of investigators trained.

The foregoing achievements notwithstanding, there is gross non-alignment and absence of data registered on the following interventions: Proportion of registered cases against Judicial Officers concluded; Number of Commissioners trained on anti-corruption; Copies of the reviewed client charter produced and disseminated; and Level of automation of JSC systems.

In some instances, key indicators that are key to helping JSC improve execution of its mandate have no data. These include: Online recruitment system upgraded; Number of

Vote 109. Law Development Center (LDC)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	76	65	100.0
III. MDA Results Level Assessment (Outputs)	56.9	60.7	52.0
IV. NDPIII - MDA Projects Implementation	100.0	64.0	20.0
Overall MDA Level Performance	**79.9**	**66.9**	**61.6**

Overall, the LDC is moderately satisfactory at 66.9 percent level of compliance. This is a weighted score of 100, 65, 60.7 and 64 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

1. **Existence of MDA strategic plan**

At this level, LDC is satisfactory at 100 percent compliance. LDC has a strategic plan which indicates that allocation of resources is generally aligned to the country's long-term aspirations.

2. **Resource Allocation**

At this level, LDC is moderately satisfactory at 65 percent compliance. This is a weighted score of 100 percent, 100 percent and 50 percent for BFP, AB and half-year outturn respectively. Out of the 32.237b approved budget, only 17.151b was released by end of the second quarter.

3. **Alignment of the BFP and Annual Budget**

At this level, LDC is moderately satisfactory at 60.7 percent. The targets for AB/BFP and the NDPIII PIAP are not well aligned for the core indicators of pass rates, percentage of students graduating with a diploma in Law, Human rights and Administrative law and other indicators. This was primarily found in the mismatch in indicator targets in the AB/BFP and NDP III as well as low release of funds by the end of the second quarter.

4. **Projects Alignment**

At this level LDC is moderately satisfactory at 64 percent compliance. This is a weighted score of 40, 100 and 50 percent, for BFP allocation, budget outturn and project performance respectively. The project for Retooling of the Law Development Center had 2.25b released out of 4.533b annual budget allocation by the end of the second quarter.

FY2022/23 (Full Year)

Overall, the LDC is satisfactory at 79.9 percent level of compliance. This is a weighted score of 100, 76, 59.5 and 100 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.There was a mismatch in indicators for AB/BFP and the NDPIII PIAP. Particularly the targets for the No. of functional legal aid clinics established is 3 in the BFP and AB while the NDP III planned for 7. The project for Retooling of Law Development Center absorbed 2.957billion shillings out of the 3b shillings released by the end of the financial year.

BFP FY2023/24

Overall, the LDC is only moderately satisfactory at 61.6 percent level of compliance. This is a weighted score of 100, 100, 52 and 20 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

Vote 106. Uganda Human Rights Commission (UHRC)

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
Existence of MDA strategic plan	100	100	100
MDA Resource Allocation	88	100	100
MDA Results Level Assessment (Outputs)	43.1	31	30
MDA Projects Implementation	70	75	100
Overall Performance	**70.3**	**71.8**	**79**

Overall, the UHRC is satisfactory at 71.8 percent level of compliance. This is a weighted score of 100, 100, 31 and 75 percent compliance at MDA strategic Plan, Resource Allocation, results level assessment and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the UHRC is 100 percent compliant. The vote has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

The UHRC is 100 percent complaint. The good performance is attributed to a higher approved budget allocation (UGX 19.572 billion) compared to the NDPIII MTEF (UGX 12.626 billion).

c) Alignment of the BFP and Annual Budget

At this level, UHRC is unsatisfactorily compliant at 31 percent. This is a weighted score comprising of 43.5 percent and 22.7 percent for BFP and AB, respectively. The performance is attributed to deviation of BFP targets from the AB.

UHRC registered good performance on the following indicators: Number of local languages the bill of rights is translated into, Human resource and management services conducted, and Functionality of regional and field offices, among others.

However, non-achievement was registered on the following indicators: Number of duty bearers provided with human rights knowledge, Number of copies of Annual report produced and disseminated, Number of braille copies of the Annual state of the human rights report produced and disseminated, Disposal rate of human rights cases (%), among others.

d) Projects Alignment

UHRC is 75 percent compliant. This is a weighted score of 0, 100 and 75 percent, for budget allocation, budget outturn and project performance, respectively. This performance is mainly attributed to the higher NDPIII Planned Annual cost (UGX 1.157 billion) compared to the project's budget allocations (AB: UGX 0.531 billion).

The key emerging issues are:

i. Several indicators point to institutional coordination, which makes them unsuitable for inclusion in the NDPIII PIAP, such as; Staffing level, ICT equipment procured, Furniture and fittings provided, Transport equipment provided, Functionality of regional and field offices, and Institutional visibility promoted, among others.
ii. The Vote received a greater allocation of funds in comparison to the projections outlined in NDPIII.

FY2022/23 (Full Year)

The UHRC was 70.3 percent compliant. In particular, the UHRC was 100, 88, 43.1, and 70 percent compliant at MDA Strategic Plan, Resource Allocation, Results level assessment and project performance, respectively.

BFP FY2024/25

The UHRC is 79 percent compliant. This a weighted score of 100, 100, 30 and 100 percent compliant at MDA Strategic Plan, Resource Allocation, Results level assessment and project performance, respectively. The enhanced performance stems from a higher allocation in the budget. UHRC's BFP stands at about UGX 19.57 billion, surpassing the NDPIII MTEF allocation of UGX 12.573 billion.

Vote 144. Uganda Police Force (UPF)

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	59	66.7
III. MDA Results Level Assessment (Outputs)	54.7	71.2	76.4
IV. NDPIII - MDA Projects Implementation	100.0	85.0	100.0
Overall MDA Level Performance	**82.8**	**74.6**	**82.9**

Overall, the UPF is satisfactory at 74.6 percent level of compliance. This is a weighted score of 100, 59, 71.2 and 85 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

1. Existence of MDA strategic plan

At this level, UPF is satisfactory at 100 percent compliance. UPF has an approved strategic plan.

2. **Resource Allocation**

At this level, UPF is moderately satisfactory at 59 percent compliance. This is a weighted score of 50 percent, 100 percent and 50 percent for BFP, AB and half-year outturn respectively. Out of the 876.439 b approved budget, 438.872 b was released by end of the second quarter.

3. **Alignment of the BFP and Annual Budget**

At this level, UPF is satisfactory at 71.2 percent. The targets for AB/BFP and the NDPIII PIAP are not well aligned. Targets for some core indicators of within the NDPIII are missing in the AB/BFP reports. Indicators include the number of UPF personnel trained, number of personnel deployed in metropolitan cities among others.

4. **Projects Alignment**

At this level UPF is satisfactory at 85 percent compliance. This is a weighted score of 100, 100 and 75 percent, for BFP allocation, budget outturn and project performance respectively. The project for Retooling of the Uganda Police Force had 98.659b released out of 100.159b annual budget allocation by the end of the second quarter.

Key Emerging Issues

i) The budget instrument targets are not well aligned to the NDPIII PIAP. Targets for some core indicators within the NDPIII are missing in the AB/BFP reports.

FY2022/23 (Full Year)

Overall, the UPF is satisfactory at 82.8percent level of compliance. This is a weighted score of 100, 88, 54.7 and 100 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.There was a mismatch in indicators for AB/BFP and the NDPIII PIAP. Particularly the targets for the number of "model sub-county" police stations operationalized is 3o in the in the BFP and 12 in AB while the NDP III planned for 120.

BFP FY2024/25

Overall, the Uganda Police Force is satisfactory at 82.9 percent level of compliance. This is a weighted score of 100, 66.7, 76.4 and 100 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.

Vote 145. Uganda Prisons Services (UPS)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	82	100
III. MDA Results Level Assessment (Outputs)	40.7	44	42.2

IV. NDPIII - MDA Projects Implementation	**100**	**65**	**100**
Overall MDA Level Performance	**82.2**	**67.3**	**82.7**

Overall MDA Score:

The UPS is moderately satisfactorily compliant at 67.3 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 82 with regard to Resource Allocation, 44.0 percent under Results Level Assessment (Outputs) and 65.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. Existence of Strategic Plan

At this level, the UPS is satisfactorily compliant at 100.0 percent. UPS has a Strategic Plan in place and was offered a certificate of plan approval.

2. Resource Allocation

At this level, the UPS is satisfactorily compliant at 82 percent. Its budget allocation is under the Human Capital Development Programme. The NDPIII MTEF is well aligned to the amount in the BFP.

3. Alignment of the BFP and Annual Budget

At this level, UPS is unsatisfactorily compliant at 44.0 percent. This is a weighted score comprising 38.9 percent and 41.9 percent for BFP and AB respectively. This moderate performance is attributed to the fact the UPS misses out on reporting a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: Value of security equipment acquired, No of Prisons staff dressed with at least a pair of uniform per year, No. of prisons medical facilities, Number of staff living with HIV/AIDS supported per year, Non-Tax Revenue generated from prisons production enterprises.

Non-alignment was registered on the following outputs: Number of prison farms with established seed multiplication centres, Number of grain stores established, No. of Prisons Academy established, Percentage of enhanced salary, No. of security medical facilities, Security personnel and families accessing medical care, Number of prions with electronic offender monitoring systems, Number of visiting justices facilitated to inspect Prisons Units.

Projects alignment

At this level, the UPS is moderately satisfactory compliant at 65.0 percent. This is a weighted score of 100.0, 33.3 and 75.0 for budget allocation, budget outturn and project performance respectively. This performance was largely attributed to the failure of alignment with the NDPIII allocations.

Key emerging issues

i. There is misalignment between the BFP and the Annual Budget targets of some indicators. Targets are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.
ii. The BFP doesn't capture some NDPIII indicators thus making the assessment difficult.

FY2022/23 (Full Year)

The UPS was satisfactorily compliant at 82.2 percent. In particular, the UPS was 100.0, 100.0, 40.7 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Unsatisfactory performance is reported on results alignment, primarily attributed to non-reporting on a significant number of NDPIII indicators.

BFP FY2024-25

Overall score: the UPS is satisfactorily compliant at 82.7 percent. This a weighted score of 100.0, 100.0, 42.2 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Therefore, unsatisfactory performance is on account on results (outputs) assessment (42.2 percent), attributed to mismatch between the targets and indicators in the budget instruments and the NDPIII and in many cases non-reporting on a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: Value of security equipment acquired, No of Prisons staff dressed with at least a pair of uniform per year, No. of prisons medical facilities, Number of staff living with HIV/AIDS supported per year, Non-Tax Revenue generated from prisons production enterprises.

Non-alignment was registered on the following outputs: Number of prison farms with established seed multiplication centers, Number of grain stores established, No. of Prisons Academy established, Percentage of enhanced salary, No. of security medical facilities, Security personnel and families accessing medical care, Number of prions with electronic offender monitoring systems, Number of visiting justices facilitated to inspect Prisons Units.

Vote 309. National Identification and Registration Authority (NIRA)

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	86	0
III. MDA Results Level Assessment (Outputs)	78.1	73.0	100.0
IV. NDPIII - MDA Projects Implementation	N/A	85.0	100.0
Overall MDA Level Performance	**86.5**	**83.3**	**70.0**

Overall, at 83.3 percent, **NIRA was satisfactorily compliant to the NDPIII**. This is a weighted score of 100, 86, 73.0 and 85 percent compliance at MDA Planning, Resource

Allocation, budget instruments and project performance, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, NIRA is 100 percent compliant. NIRA has an approved strategic plan aligned to the Third National Development Plan (NDPIII) in FY2023/24.

b) Resource Allocation

At this level, NIRA is 86 percent compliant. This was a weighted score of 0, 90 and 100 percent compliant at BFP, AB and Half-year AB outturn respectively. This good performance is attributed to due to the fact that there was a minimal deviation between the planned resources under their BFP allocation and AB allocation and had received almost half of the AB allocation by half-year.

c) MDA Results Level

At this level, NIRA is 73 percent compliant. This is a weighted score comprising 80 percent and 68.3 percent for BFP and AB, respectively. This good performance at AB level is due to the slight difference between the NDPIII targets and AB.

a) **Projects Alignment**

At this level, NIRA is 85 percent compliant to NDPIII**.** This is a weighted score of 100,100 and 75 percent for AB outturn and expenditure outturn respectively.

Key Emerging Issues

i. Some of the indicators written on in the budget documents are not the ones being reported on in the PIAP.
ii. There is a lot of duplication of indicators to the tune of over 3 times in the assessment tool.

FY2022/23 (Full Year)

Overall, NIRA was satisfactory at 86.5 percent compliance to NDPIII. This is a weighted score of 100, 88 and 78.1 percent compliant at MDA Planning, Resource Allocation and Results Level, respectively. This performance was mainly due to the fact that there was minimum deviation between the AB allocation and outturn. Additionally, there was a very slight difference between BFP, AB targets and the NDPIII targets.

BFP FY2024/25

Overall, **NIRA is satisfactory at 70 percent compliant.** This is a weighted score of 100, 0, 100 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. NIRA's indicative resource allocation deviated significantly from the NDPIII allocation.

Vote 101. Judiciary

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100

II. MDA Resource Allocation	88	88	0.0
III. MDA Results Level Assessment (Outputs)	92.7	92.1	90.5
IV. NDPIII - MDA Projects Implementation	100.0	62.5	100.0
Overall MDA Level Performance	**94.2**	**82.8**	**67.1**

Overall, Judiciary is satisfactory at 82.8 percent compliance. This is a weighted score of 100, 88, 92.1 and 62.5 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, Judiciary is 100 percent complaint. Judiciary has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

At this level, Judiciary is 88 percent compliant. Unlike most MDAs that contribute to more than one program, Judiciary only contributes to realizing results under the Administration of Justice Program. The good score is attributed to alignment between NDPIII MTEF allocation and BFP allocations which has positively impacted realization of judiciary's interventions as highlighted under NDPIII.

c) Alignment of the BFP and Annual Budget

At this level, Judiciary is 92.1 percent compliant. This is a weighted score comprising 97 percent and 88.9 percent for BFP and AB, respectively. This score is attributed to near perfect alignment of the NDPIII indicators and targets within the budget instruments.

Judiciary registered alignment on a number of NDPIII interventions namely: specialized Commercial Courts established at High Court Circuits; accredited mediators monitored; High Court Divisions applying court annexed mediation; projects provided with technical support; and Percentage of Court premises provided with cleaning services.

However, there is gross non-alignment and absence of data registered on the following interventions: Human capital Development, Gender and Equity mainstreaming Committee; Number of Court users, Prosecutors, Public and Advocates trained PET surveys in the Pilot Courts; No of Magistrate Grade 1 Courts applying court annexed mediation; and Number of Courts Coached on Small Claims Procedure.

d) Projects Alignment

At this level, Judiciary is 62.5 percent compliant. This is a weighted score of 100, 0.0 and 87.5 percent, for planned allocation, budget outturn, and project performance respectively. This performance is mainly due to the fact that the only project JSC is implementing is the retooling project. There is also negligeable variation between budgeted, actual release and expenditure on the project.

The key emerging issues are:

i) Despite improvement in terms of providing data, failure by Judiciary to provide data on a number of key output indicators makes meaningful assessment of the entity hard. A number of key output indicators retained after the reprioritization of the PIAPs have no data in the BFP, MPS, Q2 and Q4 reports. Some of these include: Court Stations using ECCMIS; Percentage operationalization of ECCMIS; sets of digital court recording and transcription system; Operational e-Court Fee payment system; and DCC Meetings, inter alia. Most of the aforementioned data is on indicators key to enhancing the efficiency of judiciary through expediting the justice chain.

FY2022/23 (Full Year)

Judiciary was satisfactorily compliant at 94.2 percent. In particular, Judiciary was 100, 88, 92.7 and 100.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The satisfactory performance is attributable to garnering a perfect score in project implementation and possession of a strategic plan.

However, although there is 47percent deviation between NDPIII MTEF (Sh702.9B) and BFP allocation (Sh371.37B), the difference between BFP allocation and AB allocation of Sh382B is negligible hence the satisfactory under this rubric.

BFP FY2024/25

Judiciary is moderately satisfactory at 67.1 percent complaint. This is a weighted score of 100, 0.0 90.5 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Judiciary scored a 0.0 percent in resource allocation on account of the big variation between NDPIII MTEF allocation of UGX.798B against UGX. 392.245B BFP allocation for the year under review.

Vote 105: Uganda Law Reform Commission (ULRC)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	30	100
III. MDA Results Level Assessment (Outputs)	90	73	85
IV. NDPIII - MDA Projects Implementation	14.0	55	100.0
Overall MDA Level Performance	**71.2**	**57.4**	**95.5**

Overall, ULRC is moderately satisfactorily complaint at 57.4 percent. This is a weighted score of 100, 30, 73.0 and 55.0 percent compliance at Existence of a Strategic Plan, MDA Resource Allocation, budget instruments and project performance, respectively. The specific details are as presented in the sub-sections below.

a) **Existence of MDA strategic plan**

At this level, ULRC is 100 percent complaint. ULRC has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

At this level, ULRC is 30 percent complaint. This is due to the low half year budget outturn of UGX5.69bn against an approved budget of UGX18.45bn. This means that most of the intended Planned Outputs to be achieved within the first two quarters were not realized.

c) Alignment of the BFP and Annual Budget

At this level, ULRC is 73.0 percent complaint. This is a weighted score comprising 85.0 percent and 65.0 percent for BFP and AB, respectively. This satisfactory alignment is due to consistency between the NDPIII results and those of the provided for in the budget of ULRC. Provision has been made for Number of laws/study reports published, Number of law awareness campaigns conducted, and the Laws reviewed in regard to the law reform.

However, there was an area of noncompliance that is; Fully operational Offices for the General Administration (utilities, meetings, welfare, etc.,)

Projects Alignment

At this level, ULRC is 55.0 percent complaint. This is a weighted score of 100, 100 and 75 percent, for budget outturn, release outturn (half-year) and project performance respectively. Notably, ULRC's Retooling Project has budget allocation of UGX 0.42bn with a zero half-year budget outturn. This slows down project implementation.

The key emerging issues are:

i) There is a mismatch between the results and indicators in the budget instruments and the NDPIII.

FY2022/23 (Full Year)

ULRC was satisfactory compliant at 71.2 percent. This is a weighted score comprising of 100 percent for existence of a strategic plan, 100.0 percent with regard to Resource Allocation, 90.0 percent under Results Level Assessment (Outputs); and 14.0 percent for Projects Implementation.

BFP FY2024/25

The ULRC is Satisfactorily compliant at 95.5 percent. This is a weighted score comprising 100.0 percent, 0.0 percent, 85.0 percent, and 100.0 percent for Existence of Strategic Plan, MDA resource allocation, MDA results level assessment (Outputs) and MDA Projects Implementation, respectively. This performance is majorly attributed to the improved alignment of the BFP funding allocation to the NDPIII MTEF, alignment of a number of output level indicators, as well as the projects for FY 2024/25.

Vote 007. Ministry of Justice and Constitutional Affairs (MoJCA)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25

I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	13	88	0.0
III. MDA Results Level Assessment (Outputs)	87	95.4	97.6
IV. NDPIII - MDA Projects Implementation	85	70	30
Overall MDA Level Performance	**65.6**	**86**	**48.3**

Overall, MoJCA is satisfactory at 86 percent compliance. This is a weighted score of 100, 88, 95.4 and 70 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, MoJCA is 100 percent complaint. MoJCA has an approved strategic plan aligned to the NDPIII.

b) Resource Allocation

At this level, MoJCA is 88 percent compliant. The good score is attributed to alignment between NDPIII MTEF allocation and BFP allocations which has positively impacted realization of program interventions.

Although MoJCA contributes to five programmes including: manufacturing; Petroleum Development; Sustainable Energy Development; and Legislature Oversight and Representation, all its resources are lumped into Governance and Security Programme only.

c) Alignment of the BFP and Annual Budget

At this level, MoJCA is 95.4 percent compliant. This is a weighted score comprising 95.9 percent and 95.1 percent for BFP and AB, respectively. This score is attributed to near perfect alignment of the NDPIII indicators and targets within the budget instruments.

MoJCA registered alignment on a number of NDPIII interventions namely: First Quarter reports prepared by the last working day of the month after close of the quarter; Policy Briefs and Position Papers drafted, printed and published; Up to date Inventory of laws, policies, regulations for the Ministry of Justice and Constitutional Affairs in place; and Number of months that salary, pension and gratuity are paid by 28th day of the month.

However, there is gross non-alignment and absence of data registered on the following interventions: NTR collected, receipted, reconciled and reported against the target; Utilities cleared and Legal services provided; Integrated MOJCA management system in place; customer care desks established at all Regional Offices; and Financial management advice tendered and Budgets executed.

d) Projects Alignment

At this level, MoJCA is 70 percent compliant. This is a weighted score of 100, 50 and 75.0 percent, for planned allocation, budget outturn, and project performance respectively. This performance is mainly due to the fact that there is negligible variation between budget, actual release and expenditure on the two projects MoJCA is implementing – retooling and construction of JLOS House. For example, under the construction of JLOS House, NDPIII Planned Cost for the project was UGX19B against UGX. 20B for BFP allocation and UGX. 20B AB Allocation respectively.

The key emerging issues are:

i) Failure by MoJCA to provide data on a number of indicators integral to its mandate impedes meaningful assessment of its performance for the year under review. A number of key output indicators retained after the reprioritization of the PIAPs have no data in the BFP, MPS, Q2 and Q4 reports. Some of the most glaring include: No of outstanding court awards, mandamus, orders and compensation arrears settled; Number of laws, regulations and guidelines reviewed; Guidelines/standards on reparations, traditional justice and nation building in place; Draft Transitional Justice Act in place; and No. of JLOS institutions with improved case management systems. Failure to provide data on number of outstanding court awards runs counter to the Second National Strategy for Private Sector Development (2022/23- 2026/27) which is tailored to improving competitiveness and ease of doing business by all MDAs. This is because unpaid court awards lock up capital for private businessmen.

FY2022/23 (Full Year)

The MoJCA was moderately satisfactorily compliant at 65.6 percent in FY2022/23. In particular, MoJCA was 100, 13, 87 and 85.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The performance is attributable to possession of a strategic plan and garnering excellent scores in budget instruments and project performance. The unsatisfactory score in resource allocation is also due to gross deviation between NDPIII MTEF (Sh590.6B), BFP allocation (Sh104.391B) and AB allocation (Sh314B).

BFP FY2024/25

The MoJCA is unsatisfactory at 48.3 percent complaint. This is a weighted score of 100, 0.0, 97.6 and 30 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The good performance regarding perfect score for existence of MDA strategic plan and near perfect score for MDA result level assessment is undone by very poor scores in MDA resource allocation and MDA project implementation hence the unsatisfactory overall performance of 48.3 percent.

For example, MoJCA has a 59.3 percent deviation in resource allocation on account of the huge disparity between NDPIII MTEF allocation of UGX. 502B and its UGX.204.309B BFP allocation which has resulted into 0.0 percent score in this regard.

Vote 119. Uganda Registration Services Bureau (URSB)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	95	97	75
III. MDA Results Level Assessment (Outputs)	32.9	39.6	36.8
IV. NDPIII - MDA Projects Implementation	**94**	**55**	**100**
Overall MDA Level Performance	**76.6**	**67.5**	**73.5**

Overall MDA Score:

The URSB is moderately satisfactorycompliant at 67.5 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 97 with regard to Resource Allocation, 39.6 percent under Results Level Assessment (Outputs) and 55.0 percent for Projects Implementation. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, the URSB is satisfactorily compliant at 100.0 percent. URSB has a Strategic Plan in place and was offered a certificate of plan approval.

2. **Resource Allocation**

At this level, the URSB is satisfactorily compliant at 97 percent. Its budget allocation is under the Human Capital Development Programme. The resource allocation is in line with the NDPIII MTEF. By end of Quarter two, URSB had received 53.6 % (24.015 Bn) of the approved budget and had spent 72.2 % (17.333Bn) of the released budget.

3. **Alignment of the BFP and Annual Budget**

At this level, URSB is unsatisfactorily compliant at 39.6 percent. This is a weighted score comprising 37.3 percent and 30.0 percent for BFP and AB respectively. This poor performance is attributed to the fact the URSB misses out on reporting a significant number of NDPIII indicators.

The MDA registered alignment on the following NDPIII outputs: Number of security interests registered at the movable property registry, No. of women and youths sensitized and trained on usage of Security Interest in Movable Property Registry System (SIMPRS), No of businesses registered under the single registration form reform, Number of one stop centres established in (Fort Portal, Masaka, Hoima, Lira, Soroti, Gulu, Jinja & Entebe), Comprehensive communication strategy on registration services in place.

Non-alignment was registered on the following outputs: Number of laws and regulations on Intellectual property rights reviewed, Number of Youth served through the Interactive SME Web-based System, Number of firms with e-commerce applications hooked onto the National e-commerce platform, No. of incentives for formalization in place, No. of Commercial laws reformed and updated to promote competitiveness and regional integration.

4. **Projects alignment**

At this level, the URSB is moderately satisfactory compliant at 55 percent. This is a weighted score of 100.0, 0.0 and 75.0 for budget allocation, budget outturn and project performance respectively. This performance was largely attributed to the failure of alignment with the NDPIII allocations.

Key emerging issues

i. The BFP falls short of capturing some NDPIII indicators thus making the assessment cumbersome.
ii. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.

FY2022/23 (Full Year)

The URSB is satisfactorily compliant at 76.6 percent. In particular, the URSB was 100.0, 95, 32.9 and 94.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. Unsatisfactory performance is reported on results alignment, primarily attributed to non-reporting on a significant number of NDPIII indicators.

BFP FY2024-25

The URSB is satisfactorily compliant at 73.5 percent. This a weighted score of 100.0, 50.0, 75.0 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The BFP allocated UGX 0.267bn to the retooling project which is in line with the planned target allocations. Thesatisfactory performance is on account on results (outputs) assessment (75.0 percent), attributed to alignment of most of the targets and indicators in the budget instruments and the NDPIII though incases non-reporting on a someindicators common.

Vote 120. Directorate of Citizenship and Immigration Control (DCIC)

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
Existence of MDA strategic plan	100	100	100
MDA Resource Allocation	88	88	100.0
MDA Results Level Assessment (Outputs)	74.4	56.8	73.3
MDA Projects Implementation	86.0	75.0	100.0
Overall Performance	**84.5**	**76.0**	**92.0**

Overall, the DCIC is satisfactory at 76 percent level of compliance. This is a weighted score of 100, 88, 56.8 and 75 percent compliance at MDA strategic Plan, Resource Allocation, results level assessment and project performance, respectively. The specific details are presented in the sub-sections below.

a) **Existence of MDA strategic plan**

At this level, the DCIC is 100 percent compliant. The DCIC has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

DCIC is 88 percent complaint. The good performance is attributed to a higher approved budget allocation (UGX 159 billion) compared to the NDPIII MTEF (UGX 137.2 billion).

c) Alignment of the BFP and Annual Budget

At this level, DCIC is 56.8 percent complaint. This is a weighted score comprising of 72.6 percent and 46.3 percent for BFP and AB, respectively. The performance is attributed to deviation of BFP targets from the AB.

DCIC registered good performance on the following indicators: Level of compliance to immigration laws, Number of Uganda Missions with e-immigration system, Number of refugees issued with travel documents, and Level of functionality of Immigration ICT System, among others.

However, non-achievement was registered on the following indicators: Number of missions established and operationalized with e-immigration system, Proportion of planned ICT Equipment procured, and Level of implementation of the annual procurement plan, among others.

d) Projects Alignment

DCIC is 75 percent compliant. This is a weighted score of 0, 100 and 75 percent, for budget allocation, budget outturn and project performance, respectively. This performance was mainly attributed to the higher NDPIII Planned Annual cost (UGX 10.15) compared to the project's budget allocations (AB: UGX 3.839 billion).

The key emerging issues are:

1) The Vote was allocated more money compared to the NDP III Projections.
2) A number of indicators speak to institutional coordination and as such not fit for the NDPIII PIAP such as; Number of vehicles procured, payment of salaries, meetings, among others.

FY2022/23 (Full Year)

The DCIC was 84.5 percent compliant. In particular, the DCIC was 100, 88, 74.4, and 86 percent compliant at MDA Strategic Plan, Resource Allocation, Results level assessment and project performance, respectively. The performance was majorly attributed to high resource allocation in terms of AB allocation and out-turn to the MDA way above the NDP III projections.

BFP FY2024/25

The DCIC is 92 percent compliant. This a weighted score of 100, 100, 73.3 and 100 percent compliant at MDA Strategic Plan, Resource Allocation, Results level assessment and project performance, respectively. This performance is as a result of a higher indicative budget to the vote as well as its retooling project. DCIC has a BFP of about UGX 159 billion, which is over and above the NDPIII MTEF (UGX 139 billion).

Vote 009. Ministry of Internal Affairs (MoIA)

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	88	0
III. MDA Results Level Assessment (Outputs)	60.8	47.7	46.7
IV. NDPIII - MDA Projects Implementation	70	75	0
Overall MDA Level Performance	**75.6**	73.2	24

Overall, MoIA is satisfactorily compliant at 73.2 percent. This is a weighted score comprising of 100 percent for Existence of a strategic plan, 88.0 with regard to Resource Allocation, 47.7 percent under Results Level Assessment (Outputs) and 75 percent for Projects Implementation. The specific details are presented in the following sections.

a) Existence of Strategic Plan

At this level, the MoIA is 100 percent compliant. MoIA has a reviewed, aligned and certified Strategic Plan in place.

b) Resource Allocation

At this level, the MoIA is 88.0 percent compliant. MoIA's resource allocation, (UGX 60.543 billion) is short of the NDPIII projection (UGX 276.11 billion). Additionally, the budget allocation is lumped under only one programme (Governance and Security) yet the MDA also contributes to other programmes such as Human Capital Development and Tourism Development Programmes. Specifically, under the NDPIII tourism programme, MoIA is envisaged to implement several actions which include:skilling staff in the management of the e-immigration system and procurement, delivery and Installation of hardware and software (change requests for e-immigration systems) for 53 border stations, 6 regional offices and 19 missions to improve tourism in the country.

c) Alignment of the BFP and Annual Budget

At this level, the MoIA is 47.7 percent complaint. This is a weighted score comprising 58.4 percent and 40.6 percent for BFP and AB respectively. Whereas MoIA has less deviations in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, the ministry misses out on reporting other required indicators and in some cases having lower indicators in comparison to the NDPIII targets.

The MDA registered compliance on: Proportion of cases for Police Officers of Rank U4 and above disposed off within 3 months; Proportion of cases for Prisons Officers of Rank U4 and above disposed off within 3 months; Proportion of regional peace and security initiatives coordinated; Percentage of counter terrorism activities managed; Automated NGO registration system in place; No. of DNMCs established; NGO Adjudication committee in place; No. of operational district community service committees; Level of compliance to the law; No. of M&E reports prepared; No. of audit reports produced; No. of Senior management meetings held; and Proportion of functional management committees.

However, MoIA registered a certain degree of non-compliance largely attributed to lower targets for some indicators below the NDPIII targets and missing indicators in the both the BFP and Annual Budgeting instruments. Thus, non-alignment was registered on: E-recruitment system in place for Police Officers of Rank U4 and above; E-recruitment system in place for Prisons Officers of Rank U4 and above; Structure of Police Authority reviewed; Reviewed structure for the Coordination office on Prevention in trafficking in persons(PTIP); Number of national awareness campaigns conducted on Conflict prevention and early warning mechanisms; Number of national awareness campaigns conducted on the dangers of proliferation of illicit SALW; Number of Sub-county NGO Monitoring Committees established; Number of Bureau regional offices established; Number of NGOs inspected; Reviewed NGO Act, 2016 reviewed; Number of NGO dialogues with Partners held; Number of reporters demobilized; Number of reporters and victims reintegrated; Number of Community Service orders supervised; Number of Stakeholders trained and Sensitized; Number of Top Management meetings held; Percentage of staff appraised on Performance; and Percentage of staff provided with End user ICT support.

d) Projects alignment

At this level, the MoIA is 60.0 percent compliant. This is a weighted score of 0, 100. and 75.0 for budget allocation, outturn and project performance, respectively. It is worth noting that the ministry has only one ongoing project as per the planning documents, that is the retooling project. This project performance was mainly attributed to the fact that 50 percent (UGX 0.8bn) of the approved funds (UGX 1.6bn) were released.

e) Key emerging issues

i. The BFP falls short of capturing some NDPIII indicators thus making the assessment cumbersome.
ii. The BFP and the Annual Budget targets of indicators are in some cases lower than the NDPIII targets which is an indication that some results will not be achieved as planned.
iii. The Vote allocations were lumped in its mother Programme Governance & Security rather than by its contribution to the two NDPIII programmes Tourism and Human Capital Development Programmes.

Vote 023: Ministry of Kampala Capital City and Metropolitan Affairs (MoKCC&MA)

Level of Assessment	**FY2022/23**	**FY2023/24**	**FY2024/25**
Existence of MDA Strategic Plan	100	100	100
MDA Resource Allocation	65	35	100
MDA Results Level Assessment (Outputs)	94.8	61.8	81.8
NDPIII MDA Projects Implementation	0	100	100
Overall Programme Level Performance	**77.2**	**68.9**	**94.5**

Overall, MoKCC&MA is moderately satisfactory at 68.9 percent. This is a weighted score comprising of 100.0 percent for existence of a strategic plan, 35 percent with regard to Resource Allocation, 61.8 percent under Results Level Assessment (Outputs) and 100 percent regarding project implementation. The specific details are presented in the following sections.

a) Existence of Strategic Plan

At this level, the MoKCC&MA is satisfactorily compliant at 100 percent. The MDA Strategic Plan for the period 2020/21-2024/25 was approved and certified by the National Planning Authority (NPA).

b) Resource Allocation

At this level, MoKCC&MA is unsatisfactory at 35 percent. The NDPIII MTEF was similar to the BFP estimate with an allocation of UGX 87.084bn. The approved annual budget allocation was similar to the BFP estimate. The half year annual budget outturn was less than half (5 percent) of the approved annual budget, hence explaining the performance at this level.

Whereas the Ministry of Kampala Capital City and Metropolitan Affairs contributes mainly to the Sustainable Urbanization and Housing programme, the MDA also contributes to other NDPIII Programmes which include: (i) Public Sector Transformation; and (ii) Development Plan Implementation.

c) Alignment of the BFP and AB

At this level, MoKCC&MA is moderately satisfactory at 61.8 percent. This is a weighted score comprising 100 percent and 36.4 percent for BFP and AB respectively. The above performance is attributed to alignment in the indicators and targets in the planning and budgeting instruments. The MDA registered BFP and MPS alignment on the following NDPIII indicators: Number of labor-intensive jobs created; Percentage coverage of solid waste management; Proportion of development projects complying to GKMA arrangement; Proportion of municipalities complying to physical planning regulatory framework; Number of municipalities with PPUMIS installed & staff trained in GIS, among others.

However, non-alignment was registered on the following indicators: Number of bus terminals constructed in MKCCA&MA; Number of electronic tickets issued for transport services; Number of nucleated settlements planned and implemented; No. of km of road to Mukono-Ssisa satellite city improved to link with KCCA-15kms; Proportion of streets named in GKMA area (%), among others.

d) MDA projects alignment

At this level, MoKCC&MA is satisfactorily compliant at 100 percent. This performance is due to the recently commissioned Greater Kampala Urban Development project during the financial year under review.

e) Key emerging issues

i. The MDA has an inadequate development budget
ii. The MDA has low staffing levels hampering activities of the ministry.

FY2022/23 (Full Year)

Overall, MoKCC&MA is satisfactory at 77.2 percent. This is a weighted score comprising 100 percent, 65 percent and 94.8 percent for Existence of Strategic Plan, MDA resource allocation, and MDA results level assessment (Outputs). This performance is majorly attributed to: existence of a strategic plan; good budget outturn; and alignment of a number of output level indicators.

BFP FY2024-25

Overall, MoKCC&MA is satisfactory at 94.5 percent. This is a weighted score comprising 100.0 percent, 100 percent, 81.8 percent and 75 percent for Existence of Strategic Plan, MDA resource allocation and MDA results level assessment (Outputs) and MDA Projects Implementation. This performance is majorly attributed to: existence of a strategic plan; good budget outturn; alignment of a number of output level indicators and the timely implementation of the GKMA Urban Development project activities.

Vote 122: Kampala City Council Authority

Level of Assessment	FY2022/23	FY2023/24	FY2024/25
Existence of MDA Strategic Plan	100	100	100
MDA Resource Allocation	98	74	100
MDA Results Level Assessment (Outputs)	51.8	45.6	50
NDPIII MDA Projects Implementation	100	67	100
Overall Programme Level Performance	**85.1**	**66.1**	**85**

Overall, KCCA is moderately satisfactory at 66.1 percent. This is a weighted score comprising of 100.0 percent for existence of a strategic plan, 74 percent with regard to Resource Allocation, 45.6 percent under Results Level Assessment (Outputs) and 67 percent for Projects Implementation. The specific details are presented in the following sections.

a) Existence of Strategic Plan

At this level, KCCA is satisfactorily compliant at 100 percent. The MDA Strategic Plan for the period 2020/21-2024/25 was approved and certified by the National Planning Authority (NPA).

b) Resource Allocation

At this level, KCCA is satisfactory at 74 percent. Whereas both the BFP and the approved annual budget allocated UGX 386bn, the half year annual budget outturn significantly more than the approved annual budget by 56bn, hence explaining the performance at this level. Whereas Kampala Capital City Authority contributes mainly to the Integrated Transport

Infrastructure and Services programme, the MDA contributes to a number of NDPIII Programmes which include: (i) Human Capital Development, (ii) Community Mobilization and Mindset Change, (iii) Public Sector Transformation, (iv) Development Plan Implementation, (v) Natural Resources, Environment, Climate Change, Land and Water Management, and (vi) Agro-industrialization.

c) Alignment of the BFP and AB

At this level, KCCA is unsatisfactory at 45.6 percent. This is a weighted score comprising 62.5 percent and 34.3 percent for BFP and AB respectively. The above performance is attributed to deviations in the indicators and targets in the planning and budgeting instruments. The MDA registered BFP and MPS alignment on the following NDPIII indicators: Number of Ugandans Visiting Tourist sites (National Parks, Museums and UWEC); Proportion of streets named in GKMA area, %; Number of bus terminals constructed in MKCCA&MA; No. of km of road to Mukono-Ssisa satellite city improved to link with KCCA-15kms; among others

However, non-alignment was registered on the following indicators: Number of labor-intensive jobs created; Percentage coverage of solid waste management; Number of urban areas recycling waste; Number of nucleated settlements planned and implemented; Number of nucleated settlements planned and implemented; Number of municipalities with PPUMIS installed & staff trained in GIS; among others.

d) MDA projects alignment

At this level, KCCA is moderately satisfactory at 67 percent. This is a weighted score of 100. percent, 40 percent and 75 percent for budget outturn, expenditure outturn and project performance respectively. The level of performance was attributed to the fact that the MDA achieved significant progress with the Kampala Institutional and Infrastructure Development Project (KIIDP 2). As at 30th December 2024 including: 216.815km(135.5%) progressof160kmstargetofroadsdesignswithpro-poorfootpaths,bridges&walk waywasregistered; 388.3Kmofthe385kmtargetedkmsofpavedroadsingoodandfairconditionasashareoftotalclassified road was registered; Bunamwaya–Lweeza road); SignalizationofBenKiwanuka/Luwumstreetjunction; SignalizationworksatKasubiJunction; and 17Junctionsweresignalizedintheperiod2020-2023underKIIDP2andGovernmentofUganda.The new junctions signalized include: 5junctionsalongJohnBabiha (Acacia)Avenue; 5junctions alongNakawa-Ntinda; 2junctionsalongLukuli.

e) Key emerging issues

i. Limited funding to efficiently execute Directorate Activities for example payment of court awards, Remuneration of political leaders in the city.

FY2022/23 (Full Year)

Overall, KCCA is satisfactory at 85.1 percent. This is a weighted score comprising 100 percent, 98 percent, 51.8 percent, and 100 percent for Existence of Strategic Plan, MDA resource allocation, MDA results level assessment (Outputs) and MDA Projects Implementation, respectively. This performance is majorly attributed to: existence of a well aligned strategic plan to the NDPIII; good budget outturn; exceptional project performance and alignment of a number of output level indicators; and lastly the great project performance.

BFP FY2024-25

Overall, KCCA is satisfactory at 85 percent. This is a weighted score comprising 100.0 percent, 100 percent, 50 percent, and 100 percent for Existence of Strategic Plan, MDA resource allocation, MDA results level assessment (Outputs) and MDA Projects Implementation, respectively. This performance is majorly attributed to alignment of the BFP funding allocation to the NDPIII MTEF and alignment of a number of output level indicators for FY 2024/25.

Vote 143. Uganda Bureau of Statistics (UBOS)

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	90	100
III. MDA Results Level Assessment (Outputs)	64.8	39.3	36
IV. NDPIII - MDA Projects Implementation	58	75	0
Overall MDA Level Performance	**73.2**	**71.4**	**50.8**

Overall, UBOS is satisfactorily complaint at 71.4 percent. This is a weighted score of 100, 90.0, 39.3 and 75.0 percent compliance at Uganda Bureau of Statistics (UBOS) Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, UBOS is 100 percent complaint. The Uganda Bureau of Statistics under the Development Plan Implementation (DPI) Programme is implementing an approved strategic plan that is aligned to the Third National Development Plan (NDPIII).

b) Resource Allocation

At this level, the Bureau is 90.0 percent complaint. This is due to better budget performance at half of the FY2023/24. In particular, the high half year budget outturn of UGX 214.25 bn against an approved budget of UGX 249.587 bn being an allocation of 85.8 percent of the planned resources to UBOS. The approved budget is also 90.3 percent of the UBOS Strategic Plan MTEF. Government front loaded the resources to conducting the Census 2024 preparatory activities required for successful undertaking of Population and Housing Census in May 2024.

c) Alignment of the BFP and Annual Budget

At this level, UBOS is 39.3 percent complaint. This is a weighted score comprising 47.3 percent and 34.0 percent for BFP and AB, respectively. This performance however, dropped improved from 64.8 percent scored in the previous period of FY2022/23. The FY2023/24 performance arises from the inconsistency between the NDPIII results and those of the provided for in the budget of UBOS. Specific areas of compliance include: Proportion of MDAs and HLGs trained in the use of statistical standards; Amended UBOS Act in place; Proportions of Census aligned to NDPIII, Africa Agenda 2063, SDGs and other Development framework data requirements; MDAs and LGs implementing the PNSD with functional statistics units; experts trained in compilation and use of non-traditional data; and parishes with functional Community information system, among others.

Nonetheless, non-compliance continues to exist in a number of areas namely: Parentage of approved positions for parish chiefs filled (in BFP and not in AB); Users of the UBOS e-data dissemination Platform (targeted 1000 in AB below the 2500 NDPIII target but also not in BFP); Proportion of National, regional and international development frameworks indicators integrated in the NSI; Proportion of NSI with up-to-date metadata; CSOs and private sector associations trained in production of and use of statistics (only 2 targeted in AB as compared to 60 in NDPIII; new statistical indicators compiled; and new concepts integrated in the Statistics academic curriculum. The Bureau targeted 10 out of 30 experts to be trained in compilation and use of non-traditional data, only.

d) Projects Alignment

At this level, UBOS is 75.0 percent complaint. This is a weighted score of 0.0, 100 and 75 percent, for budget outturn, release outturn (half-year) and project performance, respectively. Notably, UBOS's Retooling Project has budget allocation of UGX 9.2 bn with 4.6 bn half-year budget outturn.

Vote 141. Uganda Revenue Authority (URA)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	100	100.0
III. MDA Results Level Assessment (Outputs)	77.7	65.0	37.5
IV. NDPIII - MDA Projects Implementation	30.0	85.0	100.0
Overall MDA Level Performance	**72.3**	**85.0**	**81.3**

Overall, theURA is satisfactory at 85.0 percent. This is a weighted score of 100, 100, 65.0 and 85.0 percent compliant at MDA Planning, Resource Allocation, Results Level and project performance respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the URA is 100 percent compliant. The URA has an approved strategic plan that is aligned with the NDPIII.

b) **MDA Resource Allocation**

At this level, URA is 100.0 percent satisfactory complaint to NDPIII. This is a weighted score of 100 and 100 percent complaint at BFP and AB Allocation respectively. This good performance was because the AB allocation was more than both BFP allocation and NDPIII costed estimates

c) Alignment of the BFP and Annual Budget (MDA Results Level Assessment - Outputs)

At this level, URA is 65.0 percent complaint. This is a weighted score comprising 50.0 percent and 75.0 percent for BFP and AB, respectively for the FY 2023/24.

d) Projects Alignment

At this level, URA is 85.0 percent compliant to NDPIII. This is a weighted score of 100.0, 100.0 and 75.0 percent, for the BFP allocation, half year budget outturn and project performance respectively.

e) **Key emerging issues**

i. Some of the output indicators still do not have data.

FY2022/23 (Full Year)

Overall, the URA was satisfactory at 72.3 percent to NDPIII. This is a weighted score of 100, 100, 77.7 and 30.0 percent compliant at MDA Planning, Resource Allocation, Results Level and project performance respectively.The AB allocation (Shs. 539.8Bn) was more than BFP Allocation (Shs 521.434Bn) by a difference of Shs 18.366 billion to scale up the revenue mobilization activities.

BFP FY2024/25

Overall, theURA is 81.3 percent satisfactory compliantto NDPIII. This is a weighted score of 100, 100, 37.5 and 100.0 percent compliant at MDA Planning, Resource Allocation, Results Level and project performance respectively.The poor performance for outputs alignment is because some indicators didn’t meet the targets.

Vote 008. Ministry of Finance, Planning and Economic Development (MoFPED)

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100

II. MDA Resource Allocation	97	55	80.0
III. MDA Results Level Assessment (Outputs)	68.7	73.3	81.9
IV. NDPIII - MDA Projects Implementation	93.0	72.5	66.7
Overall MDA Level Performance	**87.6**	**70.2**	**78.6**

Overall, theMoFPED is 70.2 percent compliantto NDPIII in FY2023/24. This is a weighted score of 100, 55, 73.3 and 72.5 percent compliant at MDA Planning, Resource Allocation, Results Level and project performance respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the MoFPED is 100 percent satisfactory compliant. MoFPED has an approved strategic plan that is aligned with the NDPIII.

b) **MDA Resource Allocation**

At this level, MoFPED is 55.0 percent complaint to NDPIII. This is a weighted score of 80.0, 80.0 and 44.0 percent complaint at BFP allocation, AB Allocation and half year outturn respectively.

c) MDA Results Level Assessment - Outputs

At this level, MoFPED is 73.3 percent complaint. This is a weighted score comprising 75.0 percent and 72.2 percent for BFP and AB target respectively for the FY 2023/24. The good performance was attributed to the minimal deviation of the BFP and AB targets from those of the NDPIII targets.

d) Projects Alignment

At this level, MoFPED is 72.5 percent compliant to NDPIII. This is a weighted score of 100.0, 33.3 and 87.5 percent, for the BFP allocation, half year budget outturn and project performance respectively.

Key emerging Issues

i. Some of the output indicators still do not have data.

ii. Inconsistences of indicators and their respective measures in the Planning and Budgeting instruments that compromises the alignment of the Budgeting instruments to the Plans.

FY2022/23 (Full Year)

Overall, theMoFPED was 87.6 percent satisfactory compliant. This is a weighted score of 100, 97, 68.7 and 93.0 percent compliant at MDA Planning, Resource Allocation, Results Level and project performance respectively.This performance was because there was minimal deviation between AB outturn and AB allocation and the NDPIII costed estimates.

BFP FY2024/25

Overall,MoFPED is 78.6 percent compliant to NDPIII. This is a weighted score of 100, 80.0, 81.9 and 66.7 percent compliant at MDA Planning, Resource Allocation, Results Level and project performance respectively.This performance is due to the fact that AB Allocation has minimal deviations with the NDPIII costed estimates and majority of the targets of the output indicators meet in the NDPIII indicators.

Vote 129. Financial Intelligence Authority (FIA)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	100	100.0
III. MDA Results Level Assessment (Outputs)	48.7	38.4	54.0
IV. NDPIII - MDA Projects Implementation	70.0	85.0	100.0
Overall MDA Level Performance	**72.0**	**77.0**	**86.2**

Overall, the FIA is satisfactory at 77.0 percent level of compliance. This is a weighted score of 100, 100, 38.4 and 85.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the FIA is 100 percent compliant. The FIA has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, FIA is 100 percent complaint. The Vote's resources were allocated and absorbed as planned at half year**.**

c) Alignment of the BFP and Annual Budget

At this level, FIA is 38.4 percent complaint. This is a weighted score comprising 50.9 percent and 30 percent for BFP and AB, respectively. The average performance is attributed to major variations between the targets in the AB targets and the NDPIII as well as continued variations in budgeting frameworks.

d) Projects Alignment

At this level FIA is 85 percent compliant. This is a weighted score of 100, 100 and 75 percent, for budget outturn, expenditure outturn and project performance. This performance was mainly attributed to improved budget credibility (release align with planned expenditure) and absorption. However, FIA fell short of the expected physical performance following the release of all the required resources.

e) Emerging issues

i) Continued occurrence of variations in the budgeting frameworks

ii) Shortfall in physical performance for both projects and planned outputs

FY2022/23 (Full Year)

The FIA was 72 percent compliant a significant improvement from 33.9 percent at half-year. In particular, the FIA was 100, 88, 48.7 and 70 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The improvement is on account of improved resource allocation to facilitate implementation of the planned results as well as projects albeit moderate attainment of the planned targets.

BFP FY2024/25

FIA is 86.2 percent compliant. This a weighted score of 100, 100, 54 and 100 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This satisfactory performance is on account of existence of indicative budget, an approved strategic planning framework and existence indicative budget to support the Authority's priorities as well as retooling project although the planned targets against the NDPIII averaged.

Vote 112. Directorate of Ethics and Integrity (DEI)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	94	100	50.0
III. MDA Results Level Assessment (Outputs)	65.3	53.3	50.0
IV. NDPIII - MDA Projects Implementation	70.0	75.0	100.0
Overall MDA Level Performance	**78.8**	**78.5**	**70.0**

Overall, the DEI is satisfactory at 78.5 percent level of compliance. This is a weighted score of 100, 100, 53.3 and 75 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the DEI is 100 percent compliant. The DEI has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level, DEI is 100 percent complaint. This performance is attributed to high budget outturns in terms of release and expenditure performance at half year

c) Alignment of the BFP and Annual Budget

At this level, DEI is 53.3 percent complaint. This is a weighted score comprising 66.7 percent and 44.4 percent for BFP and AB, respectively. The average performance is attributed deviation of AB and BFP targets from the NDPIII as well as varying formats of budgeting instruments.

d) Projects Alignment

At this level DEI is 75 percent compliant. This is a weighted score of 0, 100 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to the low budget outturn in relation to the NDPIII projection.

The key emerging issues are:

i) There is a mismatch between the results and indicators in the budget instruments and the NDPIII as well as at the project alignment to NDPIII budget.

FY2022/23 (Full Year)

The DEI was 78.8 percent compliant an improvement from 55.4 percent at half-year assessment. In particular, the DEI was 100, 94, 65.3 and 70 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The high performance is attributed to improved budget outturns, aligned MDA plan and moderate deviation in target

BFP FY2024/25

The DEI is 70 percent compliant. This a weighted score of 100, 50.0, 50.0 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is attributed of indicative budget provided to the vote as well as its project.

Vote 153. Public Procurement and Disposal Authority (PPDA)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. Resource Allocation	94	80	0.0
III. Results Level Assessment (Outputs)	42.4	19.6	30.5
IV. Projects Implementation	100.0	100.0	100.0
Overall MDA Level Performance	**80.9**	**69.9**	**49.1**

Overall, the PPDA is moderately satisfactory compliant at 69.9 percent. This is a weighted score comprising of 100.0 percent for existence of a strategic plan, 80.0 percent with regard to Resource Allocation, 19.6 percent under Results Level Assessment (Outputs) and 100.0 percent for Projects Implementation. The specific details are presented in the following sections.

I. Existence of Strategic Plan

At this level, the PPDA is satisfactorily compliant at 100 percent. The Ministry's Strategic Plan for the period 2020/21-2024/25 was certified by the National Planning Authority (NPA).

II. Resource Allocation

At this level, the PPDA is satisfactorilycompliant at 80.0 percent. This is a weighted scorecomprising **5**0.0 percent, 100.0 percent, and 80.0 percent for BFP allocation, annual budget allocation and the half year budget outturn respectively**.** The good performance is attributed to the average BFP, good AB allocation and good half-year budget outturn. The PPDA budget allocation is under the Private Sector Development and Governance and Security Programmes.

III. Results Level Assessment (Outputs)

At this level, the PPDA is unsatisfactorily compliant at 19.6percent. This is a weighted score comprising 34.0 percent and 10.0 percent for BFP and AB respectively. The above poor performance is attributed to deviations in the indicators and targets in the planning and budgeting instruments.

The MDA registered BFP and MPS alignment on the following NDPIII indicators: (i) Proportion of contracts by value awarded to local providers, (ii) Number bid preparatory audits conducted (iii) Number of compliance checks done (iv) Number of contract Audits done (v) Number of Performance Audits done (vi) Number of providers suspended (vii) Number of procurement and disposal related investigations successfully completed (viii) Number of follow ups conducted on PPDA Audit recommendations (ix) Annual Budget absorption rate, and (x) No of internal audit reports prepared among others.

Non-alignment was registered on the following indicators;(i) Number of Anti-corruption agencies trained (ii) Number of stakeholders trained (iii) Percentage of planned strategic activities implemented (iv) Average Appraisal Score (v) Percentage uptime of PPDA systems (vi) Percentage implementation of the Communications strategy (vii) Proportion of MDAs trained in contract management of large and complex projects; and (viii) Number of planning and budgeting reports prepared, (ix) Number of vehicles acquired, and (x) Number of equipment acquired, among others.

IV. MDA projects alignment

At this level, the PPDA is satisfactory compliant at 100.0 percent. This is a weighted score of 100.0 percent, 100.0 percent and 100.0 percent for BFP, half year budget outturn, and project performance respectively. This performance was mainly attributed to the good releases for major Governance and Security projects that include; Retooling of Public Procurement and Disposal of Public Assets Authority which includes Construction of a PPDA office block whose approved annual budget is 3.0Bn and was not revised.

The Key emerging issues are:

outturn. The IG budget allocation is under the Private Sector Transformation, Governance and Security and Development Plan Implementation Programme.

III. Results Level Assessment (Outputs)

At this level, the IG is unsatisfactorily compliant at 33.6percent. This is a weighted score comprising 64.5 percent and 13.0 percent for BFP and AB respectively. The below average performance is attributed to deviations in the indicators and targets in the planning and budgeting instruments. The MDA registered BFP and MPS alignment on the following NDPIII indicators: (i) percentage of cases concluded within the set timelines, (ii) Number of declarations verified, (iii) Number of systemic interventions conducted, (iv) Number of Reports disseminated, (v) percentage System recommendations implemented, (vi) Number of collaboration initiatives with state actors, (vii) Number of collaboration initiatives, (viii) Number of institutions with active integrity programs, (ix) Number of anti-corruption campaigns conducted, (x) percentage of advocacy strategy targets achieved, (xi) percentage of participating Parishes where SA, (xii) percentage of projects monitored, (xiii) percentage of misappropriated assets recovered, (xiv) Number of high profile corruption cases investigated and concluded (disaggregated by MDA & LG level), (xv) Number of other corruption cases investigated and concluded (disaggregated by MDA & LG level), (xvi) Number of life style audit reports produced, (xvii) percentage of IG recommendations implemented and Number of the leadership code breaches investigated among others.

Non-alignment was registered on the following indicators; (i) Number of Reports disseminated, (ii) percentage system recommendations implemented, (iii) Percentage of MDALGs supported, (iv) percentage System recommendations implemented (v) Number of collaborations and networks established/ strengthened (vi) Anti-corruption Academy in place (vii) percentage of TAAC related complaints investigated and resolved (viii) percentage of other corruption cases investigated and concluded within 6 months, (ix) Number of policy briefs developed out of the research studies, (x) Number of asset recovery campaigns conducted, (xi) Number of assets recovered, (xii) Number of breaches of the Leadership Code prosecuted, (xiii) Proportion of M&E recommendations implemented, and Number of evaluations conducted among others.

IV. MDA projects alignment

At this level, the IG is satisfactorily compliant at 72.5 percent. This is a weighted score of 50.0 percent, 50.0 percent and 87.5 percent for BFP, half year budget outturn, and project performance respectively. This performance was mainly attributed to the low releases for Construction of the IGG Head Officer building and retooling of Inspectorate of Government.

(i) Construction of IGG Head Office building has approved annual budget of 13.5Bn of which only 9.397Bn was released (ii) Retooling of Inspectorate of Government whose approved annual budget was 0.5Bn of which 0.2Bn shillings was released. The performance is further affected by the slow progress on project implementation, since all projects under the MDA are behind schedule.

The Key emerging issues are:

i. The institution budgeted under the Development Plan Implementation programme for the FY 2023/24 and FY 2024/25 with 9.397bn and 9.397bn respectively. There is no DPI allocation in the PIAPs for the five-year period of the NDP 3 period.
ii. The Construction of the IGG Head Office Building was planned to be completed by Project completion date is 6/30/2023.
iii. The percentage compliance rate of Leaders declarations, was not given output indicators in the NDPIII PIAPs and yet IG planned for its delivery in the BFP for the FY 2023/24 at 95%.
iv. The narration of output indicators in the respective budgeting documents such as Vote BFP and the performance reports is sometimes different from that in the NDP PIAPs and thus causing distortion of information and misalignment of the indicators.
v. Indicators such as the Number of policies and guidelines for handling legal research and advisory developed, disseminated and implemented, and Anti-Corruption Academy in place lack output indicators yet they are in the NDPIII PIAPs.

FY2022/23 (Full Year)

The IG was moderately satisfactory compliant at 68.3 percent. This is a weighted score comprising of 100.0 percent for existence of a strategic plan, 88.0 percent with regard to Resource Allocation, 30.5 percent under Results Level Assessment (Outputs) and 76.0 percent for Projects Implementation.

BFP FY2024/25

The IG is moderately satisfactory at 57.0 percent compliant. This is a weighted score comprising 100.0 percent, 66.7 percent, 40.0 percent, and 50.0 percent for Existence of Strategic Plan, MDA resource allocation, MDA results level assessment (Outputs) and MDA Projects Implementation, respectively. This performance is majorly attributed to poor alignment of the BFP funding allocation to the NDPIII MTEF, alignment of a number of output level indicators, and the projects for FY 2023/24, and alignment of planning frameworks.

Vote 310. Uganda Investment Authority (UIA)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100.0	100.0	100.0
II. Resource Allocation	82	47.0	50.0
III. Results Level Assessment (Outputs)	40.9	45.3	68.9
IV. Projects Implementation	100.0	77.5	100.0
Overall MDA Level Performance	**76.9**	**61.0**	**75.7**

Overall, the UIA is moderately satisfactory compliant at 61.0 percent. This is a weighted score comprising of 100.0 percent for existence of a strategic plan, 47.0 percent with regard to Resource Allocation, 45.3 percent under Results Level Assessment (Outputs) and 77.5

percent for Projects Implementation. The specific details are presented in the following sections.

I. Existence of Strategic Plan

At this level, the UIA is satisfactory compliant at 100 percent. The Ministry's Strategic Plan for the period 2020/21-2024/25 was certified by the National Planning Authority (NPA).

II. Resource Allocation

At this level, the UIA is unsatisfactorilycompliant at 47.0 percent. This is a weighted scorecomprising 100.0 percent, 0.0 percent, and 50.0 percent for BFP allocation, annual budget allocation and the half year budget outturn respectively**.** The poor performance is attributed to the poor budget allocation and poor half year budget outturn. The UIA budget allocation is under the Manufacturing and Private Sector Development Programme.

III. Results Level Assessment (Outputs)

At this level, the UIA is unsatisfactorily compliant at 45.3percent. This is a weighted score comprising 67.2 percent and 30.8 percent for BFP and AB respectively. The above below average performance is attributed to deviations in the indicators and targets in the planning and budgeting instruments. The MDA registered BFP and MPS alignment on the following NDPIII indicators: (i) Number of sites (Land) for establishment of industrial parks acquired & secured (UIA) (ii) Number of Masterplans and ESIAs for Industrial parks developed (MTIC) (iii) Number of Industrial park sites Equipped with Requisite Infrastructure (Designed, constructed and maintained (iv) Number of fully equipped labs established in Industrial parks (v) Number of feasibility studies to develop Manufacturing investment profiles conducted (viii) Number of investment promotion missions Undertaken (ix) Number of Manufactures Supported in attracting FDI and DDI (x) Number of Investor Forums (xi) Number & functionality of One-Stop Centers (xii) Number of clients served by the Regional Business Development Service Centres; (xiii) Number of transactions under the Electronic single window (xiv) Number of Partnerships in form of contractual linkages between skills-based enterprises with established manufacturing firms formed among others.

Non-alignment was registered on the following indicators;(i) A survey report in place (ii) Number of Agro-industrial parks established, (iii) Number of new operational external firms investing in Agriculture (ix) Value (US$Million) of Diaspora investments mobilized and invested in the Agro-Industrialisation Programme (v) Tourism Investment Fund in Place (vi) Number of Research projects undertaken to support private sector development (vii) Institutional and policy frameworks for investment and trade harmonized (viii) MSMEs enterprises database in place (ix) Number of labor-intensive jobs created (x) Number of Skilling and entrepreneurship development centres upgraded among others.

IV. MDA projects alignment

At this level, the UIA is satisfactory compliant at77.5percent. This is a weighted score of 100.0 percent, 50.0 percent and 87.5 percent for BFP, half year budget outturn, and project performance respectively. This performance was mainly attributed to the releases for major manufacturing and Private Sector development projects that include; (i) Development of Industrial Parks whose approved annual budget is 113.175Bn of where there was no release for the half year. (ii) Retooling of Uganda Investment Authority whose approved annual budget was 1.154Bn of which only 0.602Bn was released. The performance is further affected by no release of funds under the development of Industrial Parks, low releases of funds for retooling of Uganda Investment Authority, slow progress on project implementation, since all projects under the MDA are behind schedule.

The Key emerging issues are:

i. The no releases for the major manufacturing and private sector development projects that include Development of Industrial Parks will negatively impact on the delivery of other sectors.
ii. There is non alignment of key output indicators as per the NDPIII PIAPs, BFPs and MPSs as well as performance reports.
iii. UIA budgeted a total of 149.538bn under the Private Sector Development programme for the FY 2022/23, and this was reflected in the BFP. However, the vote performance report for the FY 2022/23 shows an approved budget of 306.691bn categorized under manufacturing and Private Sector development programme with 286.711bn and 19.080bn respectively. The manufacturing programme received funds yet these where not budgeted for in the BFP for the FY 2022/23. The budget outturn for that FY 2022/23 turned out to be 32.328bn under the manufacturing programme.
iv. Number of fully equipped labs established in Industrial parks were never planned for in the NDPIII PIAPs, were as they were planned for in the BFP for the FY 2023/24. There was no achieved target on the planned output indicator even if it had been planned in the BFP for the FY 2023/24.

FY2022/23 (Full Year)

The UIA was satisfactory compliant at 76.9 percent. This is a weighted score comprising of 100.0 percent for existence of a strategic plan, 82 percent with regard to Resource Allocation, 40.9 percent under Results Level Assessment (Outputs) and 100.0 percent for Projects Implementation.

BFP FY2024/25

The UIA is satisfactory at 75.7 percent compliant. This is a weighted score comprising 100.0 percent, 50.0 percent, 68.9 percent, and 100.0 percent for Existence of Strategic Plan, MDA resource allocation, MDA results level assessment (Outputs) and MDA Projects Implementation, respectively. This performance is majorly attributed to alignment of the BFP funding allocation to the NDPIII MTEF, misalignment of a number of output level indicators, and the projects for FY 2023/24, and alignment of planning frameworks.

Vote 316. Uganda Free Zones Authority (UFZA)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
Existence of MDA strategic plan	100	100	100
MDA Resource Allocation	88	91	25.0
MDA Results Level Assessment (Outputs)	65.3	73.3	85.7
NDPIII - MDA Projects Implementation	70.0	75.0	0.0

Overall MDA Level Performance	**73.9**	**81.8**	**43.20**

Overall, UFZA is satisfactory at 81.8 percent level of compliance. This is a weighted score of 100, 91, 73.3 and 75.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, the UFZA is 100 percent compliant. UFZA has an approved strategic plan which is aligned to the NDPIII.

b) Resource Allocation

At this level, UFZA is 91 percent compliant. The budget allocation is directed under two programmes, that is, Private Sector Development and Manufacturing.

c) Alignment of the BFP and Annual Budget

At this level, UFZA is 73.3 percent complaint. This is a weighted score comprising 83.3 percent and 66.7 percent for BFP and AB, respectively. The MDA registered alignment on the following NDPIII indicators; Number of SMEs linked to free zones, Acres of land acquired for establishment of free zones; Number of sites (Land) for establishment of industrial parks acquired & secured (UFZA), Entebbe Free Zone fully built with industrial infrastructure, Increase accessibility to export processing zones, No. of manufacturers/ exporters (EPZ operators) linked to export markets

However, the MDA registered non-alignment on the following: Number of export processing zones and farm service centers established, and Number of labor-intensive jobs created.

d) Projects Alignment

At this level, UFZA is 75 percent complaint. This is a weighted score of 100, 100, and 75 percent, for budget outturn, release outturn (half-year), and project performance, respectively.

The UFZA project (Trade House Foundation) is still ongoing. The progress of the work is estimated to be at 56% the released funds were directed for the intended purpose, however the completion of the work is delayed due to pending payment issuance of completion certificates for processing of payments of completed works at Entebbe International Airport Free Zone in the release of funds.

HE the President of Uganda offered 18square miles of land at Kaweweta for the establishment of a free Zone. Land at Kaweweta comprised in Block 997 Plot 20 at Bulemezi – 4,460.363 Hectares however follow up is ongoing with ULC, regarding the waiver of premium and ground rent payment.

e) The key emerging issues are:

i) There is a mismatch between the results and indicators in the budget instruments and the NDPIII.

ii) There is also an inconsistence in the indicators in the budget documents where NDPIII indicators don't have targets in the BFP thus affecting the assessment.

FY2022/23 (Full Year)

UFZA was satisfactory at 73.9 percent compliant. In particular, UFZA was 100, 88, 55.1 and 70 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The performance is attributed to alignment of resources and a mismatch in the budget instruments and the NDPIII.

BFP FY2024/25

UFZA is unsatisfactory at 43.2 percent compliance. This is a weighted score of 100, 25, 85.7 and 0.0 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is on account of no indicative budget to the projects as well as poor resource allocation alignments.

Vote 315. NationalPopulation Council (NPC)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	85	85	50.0
III. MDA Results Level Assessment (Outputs)	67.4	47.2	66.7
IV. NDPIII - MDA Projects Implementation	100.0	100.0	0.0
Overall MDA Level Performance	**85.7**	**79.7**	**45.0**

Overall, National Population Council performance is satisfactory at 79.7 percent compliance. This is a weighted score of 100, 85, 47.2 and 100.0 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, NPC is 100 percent compliant. NPC has an approved strategic plan that is aligned to the NDPIII.

b) Resource Allocation

At this level NPC is satisfactory at 85 percent complaint following a budget allocation of UGX 11.78bn against an outturn of UGX 6.05bn. The vote receives funds both under the Human Capital Development programme and Community Mobilization and Mindset Change programme. Under the HCD, NPC was allocated an AB of 11.44bn and budget outturn was 5.88bn. NPC was allocated an AB of 0.34bn under the CMMC programme and the outturn of 0.17bn which half of the AB.

c) Alignment of the BFP and Annual Budget

At this level, NPC is moderately satisfactory at 47.2 percent complaint. This is a weighted score of 40.0 percent and 52.0 percent for BFP and AB, respectively. The performance is attributed to the low targets provided at BFP and AB level compared to the NDPIII targets and non- reporting on some indicators at BFP and AB levels. The following indicators are aligned to the NDPIII; a National Population Data Bank in place, Demographic dividend priorities mainstreamed at all development levels while others their targets are below NDPIII targets, an example No. of PHEE model homes established and supported, No. Parish Pregnancy Committees established and empowered and Population Policy actions mainstreamed in institutional strategic plans and budgets. While one indicator is not reported on that is Communication strategy on promotion of norms, values and positive mindsets among young people in place.

d) Projects Alignment

The institution has no project its implementing thus scoring 100% compliant. This is a weighted score of 100.0, 100 and 100 percent, for budget allocation, outturn (half-year) and project performance respectively.

e) Key emerging issues are:

i) Limited capacities of MDAs and LGs in mainstreaming Demographic Dividend issues in their workplans and budgets is still high.
ii) Reporting of output indicators in percentage form where numbers are required. The institution should streamline its reporting of targets.

FY2022/23 (Full Year)

The NPC was satisfactory at 85.7 percent level of compliance. This is a weighted score of 100, 85, 67.4 and 100 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. NPC registered compliance in the following output areas; Demographic dividend priorities mainstreamed at all development levels, No. Parish Pregnancy Committees established and empowered, and No. of PHEE model homes established and supported.

BFP 2024/25

NPC is unsatisfactory at 45.0 percent. A weighted score of 100, 50.0, 66.7 and 0.0 at planning, resource allocation, intermediate outcomes, and project implementation planning to the NDPIII, respectively. The poor performance is attributed to the 0 allocation to projects.

Vote 131. Office of the Auditor General (OAG)

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	59	50.0
III. MDA Results Level Assessment (Outputs)	74.4	69.9	64.5
IV. NDPIII - MDA Projects Implementation	72.0	85.0	100.0

Overall MDA Level Performance	**80.3**	**74.2**	**74.4**

Overall, OAG is satisfactorily complaint at 74.2 percent. This is a weighted score of 100, 59, 69.9 and 85 percent compliance at MDA Planning, Resource Allocation, MDA Results Level and project implementation respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, OAG is 100 percent complaint. OAG has an approved strategic plan aligned to the Third National Development Plan (NDPIII).

b) Resource Allocation

At this level, OAG is 59 percent compliant in FY 2023/2024. This was a weighted score of 50, 100 and 50 percent compliant at BFP, AB and half-year AB outturn respectively. This average performance is due to the fact that at half-year AB outturn, OAG did not receive any resources under Development Plan Implementation (DPI) Programme yet it had to deliver some activities/outputs under the DPI Programme. However, the excellent performance is because the AB allocation is more than the BFP allocation.

c) MDA Results Level Assessment

At this level, OAG is 69.9 percent complaint. This is a weighted score comprising 71.4 percent and 68.8 percent for BFP and AB, respectively. This good performance is due to the fact that the NDPIII targets were significantly higher than the BFP targets.

d) Projects Alignment

At this level, OAG is 85 percent compliant. This is a weighted score of 100, 100 and 75 percent, for budget outturn, release outturn (half-year) and project performance respectively. This good performance is explained by the fact that there was a slight difference between the NDPIII Planned Annual Cost of USHS 3.355billion for the retooling project and the BFP/AB allocation.

e) Key Emerging Issues

i. Inconsistencies in budget documents.
ii. Duplication of indicators in the budget documents.

FY2022/23 (Full Year)

Overall, OAG was 80.3 percent satisfactorily compliant to NDPIII. This is a weighted score of 100, 88,74.4 and 72 percent compliant at MDA Planning, Resource Allocation, Results Level and project implementation, respectively. This performance was mainly due to the fact all the there was a minimal deviation between the AB allocation and the AB outturn. Similarly, there was a minimal deviation between the AB outturn and the actual expenditure for the retooling project, meaning OAG received almost all the resources in the approved budget leaving a small pending balance.

BFP FY2024/25

Overall OAG is 74.4 percent complaint. This a weighted score of 100, 50, 64.5 and 100 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance respectively. The specific details are as presented in the sub-sections below.This performance is due to the fact that OAG was allocated less resources in the NDPIII than their BFP resulting in a difference of UShs 8billion. Additionally, the NDPIII targets are significantly higher than OAG's BFP targets.

Vote 314. National Lottery and Gaming Board (NLGB)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	86	85	100.0
III. MDA Results Level Assessment (Outputs)	76.4	82.3	60.0
IV. NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**85.1**	**86.9**	**84.0**

Overall NLGRB was satisfactorily compliant at 86.9 percent. This is a weighted score of 100, 85, and 82.3 percent compliance at MDA Planning, Resource Allocation, and budget instruments, respectively. The specific details are as presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, NLGRB is 100 percent compliant. NLGRB has an approved strategic plan aligned to the Third National Development Plan (NDPIII) in FY2023/24.

b) Resource Allocation

At this level, NLGRB is 85 percent compliant. This was a weighted score of 50, 50 and 100 percent compliant at BFP, AB and Half-year AB outturn respectively. This performance is due to the fact that there was a huge deviation between the planned resources under the NDPIII and their BFP allocation yet still less resources were released at half-year AB outturn hence the average performance.

c) MDA Results Level

At this level, NLGRB is 82.3 percent compliant. This is a weighted score comprising 77.1 percent and 85.7 percent for BFP and AB, respectively. This average performance at AB level is majorly because of the significant difference between the NDPIII targets and AB.

d) Emerging Issues

i. The indicators written on in the budget documents are not the ones being reported on in the PIAP and Excel tool.
ii. The budget documents have very few indicators being reported on.
iii. Indicators present in the PIAP are not updated and therefore do not align with the ones in the budget documents.

FY2022/23 (Full Year)

Overall NLGRB was 85.1 percent satisfactorily compliant to NDPIII. This is a weighted score of 100, 86, and 76.4 percent compliant at MDA Planning, Resource Allocation, and Results Level, respectively. This performance was mainly due to the fact all the there was a very minimal deviation between the AB allocation and the AB outturn.

BFP FY2024/25

Overall NLGRB is 84 percent compliant. This is a weighted score of 100, 100, and 60 percent compliant at MDA Planning, Resource Allocation, and budget instruments, respectively. This performance is due to the fact that NLGRB got a significantly higher BFP allocation compared to the NDPIII allocation. However, there is a deviation between the NDPIII targets and BFP targets.

Vote 110. Uganda Industrial Research Institute (UIRI)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	0	0	0
II. MDA Resource Allocation	94	24	50
III. MDA Results Level Assessment (Outputs)	100	66.7	100
IV. NDPIII - MDA Projects Implementation	86	60	100
Overall MDA Level Performance	**84**	**45.2**	**75**

Overall, the UIRI is unsatisfactory at 45.2 percent level of compliance. This is aweighted score of 0, 24, 66.7 and 60 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

1. **Existence of MDA strategic plan**

At this level, UIRI is unsatisfactory at 0 percent compliance. Thelack of an approved and certified strategic plan indicates allocation of resources is not aligned to the country's long-term aspirations.

2. **Resource Allocation**

At this level, UIRI is unsatisfactory at 24 percent compliance. This is a weighted score of 50 percent, 100 percent and 0 percent for BFP, AB and half-year outturn respectively. Out of the 33b approved budget, only about 6b was released by end of the second quarter which is only 18 percent for the revised budget. Additionally, UIRI did not plan for or receive funds from the Private Sector Development programme despite the NDP III PIAP having 23.72b for activities to be implemented by them.

3. Alignment of the BFP and Annual Budget

At this level, UIRI is moderately satisfactory at 66.7 percent compliance. This is a weighted score comprising 66.7 percent for both BFP and AB. This is attributed to mismatch between the targets for AB/BFP and the NDPIII PIAP for the indicators of Number of patents registered & circuit boards produced. In this period, UIRI's planned target is 0 on both the BFP and Budget.

4. Projects Alignment

At this level UIRI is moderately satisfactory at 60 percent compliance. This is a weighted score of 0, 0 and 100 percent, for BFP allocation, budget outturn and project performance respectively. There is no indication of funds planned for or released for the project of Retooling of Uganda Industrial Research Institute in the BFP and Budget by the end of the second quarter. Nevertheless, the project is ongoing and within schedule.

Key emerging issues

i) Lack of an approved and certified strategic plan indicates allocation of resources is not aligned to the country's long-term aspirations.

FY2022/23 (Full Year)

Overall, the UIRI is satisfactory at 84 percent level of compliance. This is a weighted score of 0, 94, 100 and 86 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively.There was no approved strategic plan during the financial year. UIRI did not allocate resources towards activities for the Private Sector Development Programme. The performance targets BFP and Budget were well aligned to the NDP III PIAP. The project for Retooling of Uganda Industrial Research Institute, only 2.7b (98 percent) of the approved budget of 2.8b was released of which only 2.65b (96.7 percent) was absorbed by the end of the financial year.

BFP FY2024/25

Overall, the UIRI is satisfactory at 75 percent level of compliance. This is a weighted score of 0, 50, 100 and 100 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. There was no approved strategic plan during the financial year. While sufficient funds were allocated to the ITDT programme, UIRI did not allocate resources towards activities for the Private Sector Development Programme. The performance targets BFP and Budget were well aligned to the NDP III PIAP. The BFP allocated 13.4b towards the project for Retooling of Uganda Industrial Research Institute.

3.5.2 Subventions

3.4.2.1 Capital Markets Authority (CMA)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100

II. MDA Resource Allocation	100	82	100.0
III. MDA Results Level Assessment (Outputs)	62.9	68.0	75.0
IV. NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**85.1**	**80.0**	**90.0**

Overall, the CMA is satisfactory at 80 percent level of compliance. This is a weighted score of 100, 82, and 68percent compliance at MDA Planning, Resource Allocation, and budget instruments, respectively.The specifics are discussed in the sub-sections below.

a) Existence of CMA strategic plan

At this level, the CMA is 100 percent compliant. The CMA has an approved strategic plan that is well aligned to the NDPIII.

b) Resource Allocation

At this level, CMA is 82 percent complaint. This performance is attributed to the alignment between the approved budget and the half year outturn. CMA's approved budget was UGX 8.244 BN for FY 2023/24 slightly below the UGX 9.57 BN planned for in the BFP. As at end of quarter two UGX 4.122 BN which is 50 percent of the approved budget had been released.

c) **Alignment of the BFP and Annual Budget**

At this level, CMA is 68 percent complaint. This is a weighted score comprising 80 percent and 60 percent for BFP and AB, respectively. The average performance is attributed to the deviation of BFP targets from the NDPIII targets. The BFP target on the number of domestically registered Private Equity and Venture Capital Funds differs from the NDPIII target. Furthermore, CMA did not plan for two indicators including, functional financial market reforms and a policy framework for listing of public and private entities in place and operational.

The key emerging issues are:

i) There is an increase in the number of unlicensed financial schemes operated by individuals or firms posing as advisors and/or fund managers.
ii) Cabinet memo for CMA Amendment Act still pending approval by cabinet
iii) The Authority still operates under limited financing due to the decreasing fiscal space.
iv) Unforeseen delays in disbursement of funds at the start of the year which subsequently delayed procurements for some activities.

FY2022/23 (Full Year)

The CMA was satisfactory at 85.1 percent compliant, up from 65.3 percent at the half-year. Specifically, the CMA was 100, 100, and 62.8 percent compliant at MDA Planning, Resource Allocation, and budget instruments respectively. The satisfactory performance is ascribed to the Authority alignment of their BFP and AB targets to the NDPIII. Remarkable, Capital Market Authority had no on-going projects as at the end of FY 2022/23.

BFP FY 2024/25

The CMA is satisfactory at 90 percent compliant. This a weighted score of 100, 100, and 75 percent compliant at MDA Planning, Resource Allocation, and budget instruments respectively. This performance is satisfactory because the Authority aligned majority of its BFP targets to the NDPIII and the budget is properly aligned with the vote. Notably, the Authority didn't plan for any project in FY 2024/25

3.4.2.2 Uganda Civil Aviation Authority (UCAA)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	0	18	0.0
III. MDA Results Level Assessment (Outputs)	66.7	13.3	0.0
IV. NDPIII - MDA Projects Implementation	100.0	55.0	100.0
Overall MDA Level Performance	**60.0**	**35.9**	**40.0**

Overall MDA Score

The UCAA is unsatisfactory compliant at 35.9 percent. This is a weighted score comprising 100.0 percent, 18.0 percent, 13.3 percent, and 55.0 percent for Existence of a Strategic Plan, Resource Allocation, Results Level Assessment (Outputs), and Projects Implementation. The specific details are presented in the following sections.

1. **Existence of MDA Strategic plan**

At this level, UCAA is 100.0 percent compliant. The strategic plan for the period 2020/21-24/25 was reviewed and certified by the National Planning Authority.

2. **MDA Resource Allocation**

At this level, the UCAA is 18.0 percent compliant. This is a weighted score comprising; 0.0 percent for the vote BFP allocation, 100.0 percent for Annual Budget allocation, and 0.0 percent for half-year budget outturn. This unsatisfactory performance is explained by the **0.0** percent funding release made by close of quarter 2.

3. **MDA Results Level Assessment (Outputs)**

At this level, UCAA is 13.3 percent unsatisfactorily complaint. This is a weighted score comprising 33.3 percent and 0.0 percent for BFP and AB alignment respectively. The unsatisfactory performance is attributed to deviations in the indicators and targets in the planning and budgeting instruments.

UCAA registered alignment on the following NDPIII indicators. Percentage of civil works for rehabilitation and expansion of Entebbe International. Airport and Number of selected staff trained in specialized transport planning systems (UCAA). Non-alignment was registered on the following indicators: Level of completion of construction of Airstrip at the periphery of Kidepo Valley National Park, Percentage of civil works of strategic airports/ aerodromes rehabilitated and upgraded (Kasese) among others.

4. NDPIII - MDA Projects Implementation

At this level, UCAA is moderately satisfactory at 55.0 percent compliant. This is a weighted scoreof 0,0 and 75 percent for budget outturn, expenditure outturn and project progress respectively. This moderately satisfactory performance is majorly explained by low overall project implementation progress. The Rehabilitation and expansion of Entebbe International Airport Phase 1 is at (Passenger Terminal Building Constructed 47% construction works completed and Apron 1 expanded and rehabilitated 95% construction works completed).

Key emerging issues

i. The Tourism Development Program Target No. of regional aerodromes developed (Arua, Gulu, Kidepo, Pakuba, and Kasese), Level of completion of construction of Airstrip at the periphery of Kidepo Valley National Park likely to hinder the achievement of the anticipated NDPIII results since there is no funds allocated to the output under IT IS for the running and the next financial year 2023/2024 and 2024/2025 respectively.
ii. Rehabilitation and expansion of Entebbe International Airport Phase 1 Project expected to be complete by financial year 2024/2025 although no money has been allocated.
iii. There are no funds released from government as at quarter 2 financial year 2023/2024 likely to hinder the achievement of the anticipated NDPIII results
iv. UCAA has scheduled 20% construction works of Rehabilitation and expansion of Entebbe International Airport phase 2 in Business plan as per the half year performance 2023/2024 without completion of phase 2.
v. The progress Rehabilitation and expansion of Entebbe International Airport doesn't seem to be clear.

FY2022/23

Overall, UCAA is moderately satisfactory compliant at 60.0 percent. Specifically, the entity is 100.0 percent, 0.0 percent, 66.7 percent and 100.0 percent compliant at strategic planning, resource allocation, output level, and project implementation planning to the NDPIII, respectively.

BFP FY2024/25

UCAA is unsatisfactory at 40 percent compliant. This is a weighted score comprising 100.0 percent, 0.0 percent, 0.0 percent, and 100 percent compliance for strategic Planning Frameworks, Resource Allocation, Results Level Assessment (Outputs) and Projects Implementation, respectively.

3.4.2.3 Uganda Wildlife Authority (UWA)

Summary of performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	88	50.0
III. MDA Results Level Assessment (Outputs)	26.0	20.0	0.0
IV. NDPIII - MDA Projects Implementation	NA	NA	NA
Overall MDA Level Performance	**61.3**	**63.2**	**40.0**

Uganda Wildlife Authority (UWA) is moderately satisfactory at 63.2 percent level of compliant. This is a weighted score of 100, 88 and 20percent compliance at MDA Planning, Resource Allocation and budget instruments respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level,Uganda Wildlife Authority (UWA) is satisfactory at 100 percent. UWA has an approved Strategic plan that is well aligned to NDPIII.

b) Resource Allocation

Uganda Wildlife Authority (UWA) is satisfactory at 88 percent complaint. This is so due to under allocation of UGX124 billion against BFP of UGX124 billion which below NDPIII target of UGX168billion and by half year UGX62billion had been released.

c) Alignment of the BFP and Annual Budget

At this level, Uganda Wildlife Authority (UWA) is unsatisfactory at 20percent compliant. This is the weighted score comprising 0percent and 100percent for BFP and AB respectively. Whereas UWA received all the allocation against the BFP, it was far below NDPIII MTEF.

d) Project alignment

At this level, UWA was not assessed as the institute has no project being implemented.

The key emerging issues:

i) Low budget allocation affects UWA’s interventions in mitigation human wildlife conflicts and management of the invasive species which affecting wildlife habitat.

FY2022/23 (Full Year)

At this level, Uganda Wildlife Authority (UWA) is 61.3 percent moderately satisfactory. This was a weighted score of 100, 88 and 26 percent compliance at MDA Planning, Resource Allocation and budget instruments respectively. This was mainly due to non-alignment to resources and output whose scores adversely affected the MDA overall performance.

BFP FY2024/25

At this level,Uganda Wildlife Authority (UWA)) is 40 percent unsatisfactorily compliant. This a weighted score of 100, 50 and 0percent compliant at MDA Planning, Resource Allocation and budget instruments respectively. UWA has not prioritized construction ranger outpost, maintainace of trails and control of invasive species due to the low budget.

3.4.2.4 POSTA - UGANDA

Uganda Posta Limited contributes to one of NDPIII programme which is: Digital Transformation.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100.0	100.0
II. Resource Allocation	100	82	100
III. Results Level Assessment (Outputs)	78.7	89.3	93
IV. Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**91.5**	**88.5**	**97.3**

Overall MDA Score:

Uganda Posta Limited is satisfactorily compliant at 88.5 percent. This is a weighted score comprising 100, 82 and 89.3 percent compliance for Strategic Plan, Resource Allocation, and Results Level Assessment (Outputs), respectively. The specific details are presented in the following sections.

1. Existence of Strategic Plan

At this level, Uganda Posta Limited is 100 percent compliant. The MDA has an approved Strategic Plan in place.

2. Resource Allocation

At this level, Uganda Posta Limited is 82 percent compliant. This satisfactory performance is attributed to excess budget allocation over and above NDPIII planned allocations.

3. Alignment of the BFP and Annual Budget

At this level, the Uganda Posta is 89.3 percent complaint. This is a weighted score comprising 86.7 percent and 73.3 percent for BFP and AB respectively. Whereas Posta has less deviations in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, the institute in some cases performed lower than expected in comparison to the NDPIII targets.

The MDA registered alignment on the following NDPIII indicators, among others: Number of government services accessed at postal outlets, Number of non-government services accessed at postal outlets and Number of new services introduced.

Non-alignment was registered on the following indicators, among others; number of postal outlets transformed to deliver e-services

4. Projects alignment

The institute has got no on-going projects.

Key emerging issues

i. With the rise of digital communication platforms and e-commerce, traditional postal services like Uganda Post have had to adapt to remain relevant. This includes investing in technology to improve efficiency and offer new services like parcel tracking and electronic communication.

ii. Uganda Posta faces competition from private courier services and international shipping companies that may offer faster delivery times and more advanced tracking systems. To compete effectively, Uganda Posta needs to enhance its service quality and efficiency.

iii. Like many postal services worldwide, Uganda Posta has grappled with financial sustainability due to declining mail volumes and increased operating costs. Finding ways to generate revenue beyond traditional mail delivery, such as offering financial services or e-commerce logistics, may be necessary for its long-term viability.

iv. Ensuring adequate infrastructure, including postal facilities and transportation networks, is crucial for Uganda Posta to provide reliable and efficient services across the country, especially in rural areas.

v. Changes in regulations, both domestically and internationally, can impact postal operations. Uganda Posta must stay abreast of regulatory developments and comply with standards set by organizations like the Universal Postal Union (UPU) to facilitate international mail exchanges.

vi. Meeting the evolving expectations of customers for faster delivery, accurate tracking, and responsive customer service is essential for maintaining satisfaction and loyalty.

FY2022/23 (Full Year)

Uganda Posta Limited (UPL) was satisfactory at 91.5 percent. This was a weighted score of 100, 100, and 78.7 percent compliance at MDA Planning, Resource Allocation, and budget instruments respectively. This was mainly due to an approved plan and alignment of resources to NPDIII interventions.

BFP FY2024/25

Uganda Institute of information and Communication Technology (UICT) is satisfactory at 97.3 percent. This a weighted score of 100, 100, and 93 percent compliant at MDA Planning, Resource Allocation and budget instruments respectively. This performance is attributed to excess budget allocation over and above NDPIII planned allocations

3.4.2.5 Uganda Hotel Training and Tourism Institute (UHTTI)

Summary of performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	70.0	70	0.0
III. MDA Results Level Assessment (Outputs)	33.3	66.7	33.3
IV. NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**61.3**	**74.7**	**33.3**

Overall Uganda Hotel Training and Tourism Institute (UHTT) is satisfactory at 74.7 percent level of compliant. This is a weighted score of 100, 70, and 66.7 percent compliance at MDA Planning, Resource Allocation and budget instruments performance, respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level,Uganda Hotel Training and Tourism Institute (UHTT) is satisfactory at 100 percent. UHTTI has an approved Strategic plan that is well aligned to NDPIII.

b) Resource Allocation

At this level UHTTI is satisfactory at 70 percent complaint. This is so due to the UHTTTI was able receive all allocation of 6.2 billion against BFP of UGX 6.2 billion was allocated and by half year only UGX3 billion had been released. This is far below the NDPIII MTEF of UGX 44 billion.

c) Alignment of the BFP and Annual Budget

At this level UHTTI is moderately satisfactory at 66.7 percent compliant. This is the weighted score comprising 0 percent and 100 percent for BFP and AB respectively. This performance is attributed to under allocation of the BFP against NDPIII MTEF. UHTTI was fully aligned in student enrollment, curriculum review and operationalization.

d) Project alignment

At this level, UHTTI was not assessed as it has no project being implemented and being an intervention under MTWA all the projects are implemented from parent Ministry.

The key emerging issues:

i) NDPIII envisaged UHTTI to become a Centre of Excellence for tourism training and therefore be able to provide the much needed personnel for the industry. Unfortunately, the level of funding and the inconsistency in the release of funding makes it very difficult to attain this goal. Only the first phase of the Centre has been completed however, there are still challenges with instruction materials and lack of students' dormitories

FY2022/23 (Full Year)

Uganda Hotel Training and Tourism Institute was satisfactory at 74.7 percent compliant. This was a weighted score of 100, 70 and 66.7 percent compliance at MDA Planning, Resource Allocation and budget instruments respectively. This was mainly due to full alignment of resources to NPDIII interventions

BFP FY2024/25

Uganda Hotel Training and Tourism Institute is non-compliant at 33.3 percent. This a weighted score of 100, 0 and 33.3 percent compliant at MDA Planning, Resource Allocation and budget instruments respectively. This performance is attributed to the under-resource allocation against the NDPIII projection that has caused by anticipated resource inflows as a result of COVID-19. The following NDPIII indicators have not been prioritized in the BFP:

number of Apprentice institutes established in the sub-regions and yet these were expected to provide practical skills for the training as graduate into the field.

3.4.2.6 Uganda Development Corporation (UDC)

Uganda Development Corporation (UDC)contributes to primarily four NDPIII programmes which are: Agro-industrialization, Manufacturing, Private Sector Development and Mineral Based Industrialization.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	50	88	50.0
III. MDA Results Level Assessment (Outputs)	70.0	70.0	50.0
IV. NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**68.1**	**79.6**	**60.0**

Overall MDA Score:

Uganda Development Corporation is satisfactorily compliant at 79.6 percent. This is a weighted score comprising of 100.0 percent for Existence of a strategic plan, 88 with regard to Resource Allocation, 70 percent under Results Level Assessment (Outputs). Projects were not assessed as this is a subvention under Ministry of Trade Industry and Cooperatives. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, Uganda Development Corporation is satisfactorily compliant at 100.0 percent. UDC has a Strategic Plan in place and was offered a certificate of compliance plan approval.

2. **Resource Allocation**

At this level, Uganda Development Corporation is satisfactorily compliant at 88 percent. UDC's budget allocation is under the Agro-industrialization and Manufacturing Programmes. However, the NDPIII MTEF also provides for allocations under private sector development and mineral based industrialization.

3. **Alignment of the BFP and Annual Budget**

At this level, Uganda Development Corporation is satisfactory at 70 percent. This is a weighted score comprising 100 percent and 40 percent for BFP and AB respectively. This moderate performance is largely on the funding received under manufacturing and Agro-industrialization programmes.

UDC registered alignment on the following NDPIII output indicators: National Agriculture and veterinary drug center established; 2 starch and 3 ethanol processing factories from cassava established in Gulu, Tororo, Lira and Kibuku and Completion status of the Kayonza, Mabale and Zombo tea factories

The MDA registered non-alignment on the following NDPIII output indicators: Completion status of each soluble coffee plant and coffee washing station; Completion status of each meat processing factory established in Kiruhura, Mubende, Nakasongola and Mbarara; Completion rate of the cocoa processing plant in Bundibugyo and Completion rate of the UCCCU milk processing plant among others

4. Projects alignment

At this level, UDC was not assessed as it is a subvention under Ministry of Trade, Industry and Cooperatives and has no listed projects under NDP III Projects Investment Plan

Key emerging issues

i. UDC misses out on reporting a significant number of indicators in its reports.
ii. UDC mainly receives funding from Manufacturing Programme leaving out other NDPIII programmes it contributes to like Private Sector Development and Mineral Based Industrialization

FY2022/23 (Full Year)

Uganda Development Corporation was moderately satisfactory at 68.1 percent. In particular, UDC was 100, 50 and 70 percent compliant at MDA Planning, Resource Allocation and budget respectively. Projects were not assessed as UDC is a subvention under Ministry of Trade, Industry and cooperatives. Thus, the MDA performs poorly in resource allocation since its main allocation are largely under Agro-Industrialization and Manufacturing Programmes leaving out other key programmes like; Private Sector Development and Mineral Based Industrialization. However, the MDA performed fairly well with regard to Results Level Assessment (Outputs) primarily due to achieving some key targets on Completion status of the Kayonza, Mabale and Zombo tea factories and National Agriculture and veterinary drug center established

BFP FY2024-25

UDC is moderately satisfactorily compliant at 60 percent. This a weighted score of 100.0, 50 and 50 percent compliant at MDA Planning, Resource Allocation and budget instruments.

The MDA registered alignment on the following NDPIII outputs: 2 starch and 3 ethanol processing factories from cassava established in Gulu, Tororo, Lira and Kibuku; Completion status of Atiak sugar factory and number of sfarmer-based sugar factories established in Busoga

However, the following NDPIII indicators have not been prioritized in the BFP: % No. of farmer organizations and other small-but-growing agribusinesses supported & access finance investigations carried out; Functionality status of dairy factory in Mbale; Completion status of each soluble coffee plant and coffee washing station; Completion rate of the cocoa processing plant in Bundibugyo; and Completion rate of the UCCCU milk processing plant among others.

3.4.2.7 Uganda Railways Cooperation (URC)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	70	12	0.0
III. MDA Results Level Assessment (Outputs)	20.0	77.8	50.0
IV. NDPIII - MDA Projects Implementation	70.0	55.0	100.0
Overall MDA Level Performance	**58.0**	**53.4**	**55.0**

Overall MDA Score

The URC is moderately satisfactory compliant at 53.4 percent. This is a weighted score comprising **100.0 percent**, **12.0 percent**, **77.8 percent**, and **55.0 percent** for Existence of a Strategic Plan, Resource Allocation, Results Level Assessment (Outputs), and Projects Implementation. The specific details are presented in the following sections.

1. **Existence of MDA Strategic plan**

At this level, URC is 100.0 percent compliant. The strategic plan for the period **2020/21-24/25** was reviewed and certified by the National Planning Authority.

2. **MDA Resource Allocation**

At this level, the URC is 12.0 percent compliant. This is a weighted score comprising; 100.0 percent for the vote BFP allocation, 0.0 percent for Annual Budget allocation, and 0.0 percent for half-year budget outturn. This unsatisfactory performance is explained by funding release made by close of quarter 2.

3. **MDA Results Level Assessment (Outputs)**

At this level, URC is 77.8 percent complaint. This is a weighted score comprising 82.0 percent and 75.0 percent for BFP and AB alignment respectively. The satisfactory performance is attributed to deviations in the indicators and targets in the planning and budgeting instruments.

URC registered alignment on the following NDPIII indicators; among others. Km of MGR Rehabilitated (Kampala – Malaba), Number of railway coaches acquired, Number of coaches/ locomotives/ wagons acquired and No of personnel trained at Railway Training Institute. Non-alignment was registered on the following indicators: Km of rail network constructed/ rehabilitated linking resource areas to industrial parks, Kms of Kampala- Kasese MGR Line Reconstructed, No. of railway platforms improved and Km of railway in Karamoja region upgraded among others.

4. **MDA Projects Implementation**

At this level, URC is moderately satisfactory at 55.0 percent compliant. This is a weighted scoreof 9.8, 30.5, 63.9 percent for budget outturn, expenditure outturn and project progress respectively. This moderately satisfactory performance is majorly explained by low overall project implementation progress.

Key emerging issues

i. The Manufacturing Program target of 100km of rail Km of rail network constructed/ rehabilitated linking resource areas to industrial parks is likely to hinder the achievement of the anticipated NDPIII results since there is no funds allocated to the output for the running and the next financial year 2023/2024 and 2024/2025 respectively.

ii. The third national development plan envisaged rehabilitation of 40km of Tororo-Gulu railway annually. However, no kilometer has been completed to-date despite the on-going intervention. This has affected the delivery of intended results by that railway line.

iii. There have been numerous interventions along the Kampala-Malaba Railway line; these include

iv. Emergency rehabilitation of Kampala-Mukono MGR section funded by Government of Uganda.

v. Refurbishment of Kampala- Namanve-Mukono MGR section funded under a Spanish Commercial Loan under the URC capacity building project, and the yet to be implemented.

vi. AFDB project to cater for refurbishment of Namanve – Tororo, Kampala – Kyengera, Kampala – Port Bell and Jinja Pier line (totaling 245 Km).

vii. Clearly there are duplications in implementation and funding along the Kampala-Mukono section, yet the effects of these activities on railway services have not yet been felt by the users.

FY2022/23

Overall, URC is moderately satisfactory compliant at 58.0 percent. Specifically, the entity is **100.0 percent**, **7.0 percent**, **20 percent** and 7**0.0 percent** compliant at strategic planning, resource allocation, output level, and project implementation planning to the NDPIII, respectively.

BFP FY2023/24

URCis moderately satisfactory at 55 percent compliant. This is a weighted score comprising 100.0 percent, 0.0 percent, 50.0 percent, and 100 percent compliance for strategic Planning Frameworks, Resource Allocation, Results Level Assessment (Outputs) and Projects Implementation, respectively.

3.4.2.8 Uganda Communications Commission (UCC)

Level of Assessment	FY2022/23	FY2023/24	FY2024/25
Existence of MDA Strategic Plan	100	100	100
MDA Resource Allocation	100	30	100
MDA Results Level Assessment (Outputs)	53.4	61.2	33.3
NDPIII MDA Projects Implementation	N/A	N/A	N/A
Overall Programme Level Performance	**81.4**	**56.5**	**73.3**

Overall, UCC is moderately satisfactory at 56.5 percent. This is a weighted score comprising of 100 percent for existence of a strategic plan, 30 percent with regard to

Resource Allocation and 61.2 percent under Results Level Assessment (Outputs). The MDA has no projects being implemented in the financial year. The specific details are presented in the following sections.

a) Existence of Strategic Plan

At this level, UCC is satisfactorily compliant at 100 percent. The MDA Strategic Plan for the period 2020/21-2024/25 was approved and certified by the National Planning Authority (NPA).

b) Resource Allocation

At this level, UCC is unsatisfactory at 30 percent. Whereas the NDPIII MTEF allocated UGX 55.97bn, the BFP estimate was higher by a deviation of 371 percent (UGX 207.7bn). The approved annual budget allocation was synonymous with the BFP estimate. The half year annual budget outturn was less than half (39.4 percent) of the approved annual budget, hence explaining the performance at this level.

It should be noted that Uganda Communications Commission (UCC) contributes to the Digital Transformation NDPIII programme.

c) Alignment of the BFP and AB

At this level, UCC is moderately satisfactory at 61.2 percent. This is a weighted score comprising 64.7 percent and 58.8 percent for BFP and AB respectively. The above performance is attributed to synchronicity between the indicators and targets in the planning and budgeting instruments. The MDA registered BFP and MPS alignment on the following NDPIII indicators: Number of educational Institutions connected to High-speed broadband; No PWD groups trained; Proportion of National Cyber Incident Response plan targets achieved; Number of standards, regulations and guidelines developed; Number of PDWs digital programmes.

However, non-alignment was registered on the following indicators: Programming that contains Local content (%); Number of PDWs digital programmes; No. of communities & SMEs trained in digital literacy; No. of courses developed; No. of e-training programmes; No of campaigns conducted, among others.

d) MDA projects alignment

UCChas no projects being implemented.

e) Key emerging issues

i. Debts from Government owned operators;
ii. High tax rate of the Communication sector;
iii. High energy costs for Telecom equipment providers;
iv. Transition of broadcasters to the new licensing framework.

FY2022/23 (Full Year)

Overall, UCC is satisfactory at 81.4 percent. This is a weighted score comprising 100 percent, 100 percent and 53.4 percent for Existence of Strategic Plan, MDA resource allocation and MDA results level assessment (Outputs), respectively. This performance is majorly attributed to: existence of a strategic plan; good budget outturn; and synchronous alignment of a number of output level indicators.

BFP FY2024-25

Overall, UCC is satisfactory at 73.3 percent. This is a weighted score comprising 100 percent, 100 percent and 33.3 percent for Existence of Strategic Plan, MDA resource allocation and MDA results level assessment (Outputs), respectively. This performance is majorly attributed to alignment of the BFP funding allocation to the NDPIII MTEF.

3.4.2.9 Uganda Institute of Information and Communications Technology (UICT)

Uganda Institute of information and communication technology contributes to one NDPIII programme which is: Digital Transformation.

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100.0	100.0
II. Resource Allocation	95	93	60.0
III. Results Level Assessment (Outputs)	89.3	90.0	62.9
IV. Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**93.8**	**93.1**	**69.1**

Overall MDA Score:

Uganda Institute of information and communications technology is satisfactorily compliant at 93.1 percent. This is a weighted score comprising 100, 93 and 90.0 percent compliance for Strategic Plan, Resource Allocation, and Results Level Assessment (Outputs), respectively. The specific details are presented in the following sections.

1. **Existence of Strategic Plan**

At this level, Uganda Institute of information and communication technology is 100.0 percent compliant. The institute has an approved Strategic Plan in place.

2. **Resource Allocation**

At this level, Uganda Institute of Information and Communication Technology is 93 percent compliant. This satisfactory performance is attributed to excess budget allocation over and above NDPIII planned allocations.

3. **Alignment of the BFP and Annual Budget**

At this level, the Uganda Institute of Information and Communications Technology is 90.0 percent complaint. This is a weighted score comprising 90.0 percent and 88.9 percent for BFP and AB respectively. Whereas the institute has less deviations in regard to the targets in the BFP in comparison to the NDPIII targets and Annual Budget instruments, the institute in some cases performed lower than expected in comparison to the NDPIII targets.

The MDA registered alignment on the following NDPIII indicators, among others: Entrepreneurship and Incubation programmes developed, No of MoUs signed, Number of participants trained, No. of Government officers trained in ICT Related short courses, no of specialized programs conducted, number of partnerships, No. of business consultancies conducted, 4IR Lab, No. of labs upgraded and equipped, No. of lecture rooms equipped with smart technology, No. of virtual labs established and No of Vocational training institutions supported.

Non-alignment was registered on the following indicators, among others: No. of Graduands channeled out with ICT skills, No. of ICT professionals certified, Number of ICT knowledge products & systems pre-incubated, No of International Professional certifications delivered I collaboration with international training and certification institutions.

4. Projects alignment

The institute has got no on-going projects.

Key emerging issue

i. Inadequate funds to match the emerging and ever evolving technology trends that require continuous investment in terms infrastructure like (smart technology/ Augmented reality labs) to fully digitize.
ii. Lack of a comprehensive digital higher education and training standards, quality assurance, operational and management framework.
iii. Inadequate ICT infrastructure, connectivity and digital equipment and specialized training to facilitate full digitization
iv. There is a shortage of skilled ICT professionals particularly in areas like software development, cybersecurity, and data analytics. Addressing this skills gap through education and training programs is essential for building a capable workforce to drive the country's digital transformation

FY2022/23 (Full Year)

Uganda Institute of Information and Communication Technology (UICT) was satisfactory at 93.8percent. This was a weighted score of 100, 95 and 89.3 percent compliance at MDA Planning, Resource Allocation, and budget instruments respectively. This was mainly due to an approved plan and alignment of resources to NPDIII interventions.

BFP FY2024/25

Uganda Institute of information and Communication Technology (UICT) is moderately satisfactory at 69.1 percent. This a weighted score of 100, 60 and 62.9 percent compliant at MDA Planning, Resource Allocation and budget instruments respectively. This performance is attributed to excess budget allocation over and above NDPIII planned allocations.

3.4.2.10 Uganda National Council of Science and Technology (UNCST)

Level of Assessment	FY2022/23	FY2023/24	FY2024/25

Level of Assessment	FY2022/23	FY2023/24	FY2024/25
Existence of MDA Strategic Plan	100	100	100
MDA Resource Allocation	70	88	0
MDA Results Level Assessment (Outputs)	100	100	100
NDPIII MDA Projects Implementation	**100**	100	100
Overall Programme Level Performance	**91**	**96.4**	**70**

Overall, the UNCST is satisfactory at 96.4 percent level of compliance. This is aweighted score of 100, 88, and 100 percent compliance at MDA Planning, Resource Allocation, and budget instruments, respectively. The specific details are presented in the sub-sections below.

1. **Existence of MDA strategic plan**

At this level, UNCST is satisfactory at 100 percent compliance. TheUNCST strategic plan is aligned to the NDP III in time and scope.

2. **Resource Allocation**

At this level, UNCST is satisfactory at 88 percent compliance. This is a weighted score of 0 percent, 100 percent and 100 percent for BFP, AB and half-year outturn respectively. The approved budget for UNCST is 77 percent less than the resources planned for in the NDP III PIAP which leaves a number of priorities unfunded.

3. **Alignment of the BFP and Annual Budget**

At this level, UNCST is satisfactory at 100 percent compliance. This is a weighted score comprising 100 percent for both BFP and AB. The targets for AB/BFP and the NDPIII PIAP are well aligned.

Key emerging Issues

i. The resources in the approved budget were less than what was allocated in the BFP and NDP III PIAP

FY2022/23 (Full Year)

Overall, the UNCST is satisfactory at 91 percent level of compliance. This is a weighted score of 100, 70, and 100 percent compliance at MDA Planning, Resource Allocation, and budget instruments, respectively.The areas of non-alignment were in resource allocation where UNCST did not allocate any of the 4b under the Private Sector Development Programme. The approved budget was also a little less than what was allocated in the BFP and NDP III PIAP leaving some priorities underfunded.

BFP FY2024/25

Overall, the UNCST is satisfactory at 70 percent level of compliance. This is a weighted score of 100, 0 and 100 percent compliance at MDA Planning, Resource Allocation, and budget instruments, respectively. The 0 percent score in resource allocation is attributed to mismatch between the funds in that were planned the NDP III PIAP and the BFP. UNCST allocated 8.8b against 33.7b in the PIAP which is 74 percent less.

3.4.2.11 Presidential Initiative on Banana Development/Banana Industrial Research and Development Centre (PIBID/BIRDC)

Level of Assessment	FY2022/23	FY2023/24	FY2024/25
Existence of MDA Strategic Plan	100	100	100
MDA Resource Allocation	100	12	0
MDA Results Level Assessment (Outputs)	100	100	100
NDPIII MDA Projects Implementation	**0**	0	0
Overall Programme Level Performance	**70**	**43.6**	**40**

Overall, the PIBID is unsatisfactory at 43.6 percent level of compliance. This is a weighted score of 100, 12, and 100 percent compliance at MDA Planning, Resource Allocation, and budget instruments, respectively. The specific details are presented in the sub-sections below.

1. **Existence of MDA strategic plan**

At this level, PIBID is satisfactory at 100 percent compliance. ThePIBID business plan is aligned to the NDP III in time and scope.

2. **Resource Allocation**

At this level, PIBID is unsatisfactory at 12 percent compliance. This is a weighted score of 100 percent, 0 percent and 0 percent for BFP, AB and half-year outturn respectively. The performance is attributed to low budgetary allocations and releases compared to the planned resources in the BFP. Out of the 29b in the BFP, only 21b was approved which potentially leaves some priorities unfunded. Furthermore, only 3b of the approved budget was released by end of the second quarter which is just 14 percent. The shortfall in releases was caused by delays in approval of documents by the Solicitor General.

3. **Alignment of the BFP and Annual Budget**

At this level, PIBID is satisfactory at 100 percent compliance. This is a weighted score comprising 100 percent for both BFP and AB. The targets for AB/BFP and the NDPIII PIAP. The key result being pursued is the number of banana products on market where PIBID plans to have 12 new products for market testing including High fibre meal for the Army.

4. **Emerging Issues**

The delayed release of funds for Q1/Q2 on 30/11/2022 and Q3/Q4 on 30/06/2023 affected workplan performance.

FY2022/23 (Full Year)

Overall, the PIBID is satisfactory at 100 percent level of compliance. This is a weighted score of 100, 100, and 100 percent compliance at MDA Planning, Resource Allocation, and budget instruments, respectively. Despite delays in releases, PIBID received 70 percent of their approved budget (25b out of 29b) by the end of the financial year.

BFP FY2023/24

Overall, the PIBID is unsatisfactory at 40 percent level of compliance. This is a weighted score of 100, 0 and 100 percent compliance at MDA Planning, Resource Allocation, and budget instruments, respectively. The 0 percent score in resource allocation is attributed to mismatch between the funds in that were planned the NDP III PIAP and the BFP. PIBID allocated 16.74b against 29b in the PIAP which is 42 percent less.

3.4.2.12 Kiira Motor Corporation (KMC)

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	87	76	0
III. MDA Results Level Assessment (Outputs)	100	100	100
IV. NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**94.7**	**90.4**	**60**

Overall, the KMC is satisfactory at 90.4 percent level of compliance. This is a weighted score of 100, 76, and 100 percent compliance at MDA Planning, Resource Allocation, and budget instruments, respectively. The specific details are presented in the sub-sections below.

1. **Existence of MDA strategic plan**

At this level, KMC is satisfactory at 100 percent compliance. TheKMC business plan is aligned to the NDP III in time and scope.

2. **Resource Allocation**

At this level, KMC is satisfactory at 76 percent compliance. This is a weighted score of 50percent, 0percent and 100percent for BFP, AB and half-year outturn respectively. Out of the 20b approved budget, half of it (10b) was released by end of the second quarter. However, the approved budget is 39percent less than the resources planned for in the BFP which leaves a number of priorities unfunded. The KMC BFP did not allocate any of the 30b under the Manufacturing Programme meant for the automotive industry.

3. **Alignment of the BFP and Annual Budget**

At this level, KMC is satisfactory at 100 percent compliance. This is a weighted score comprising 100 percent for both BFP and AB. The targets for AB/BFP and the NDPIII PIAP are well aligned for the core results including partnership and offtake agreements, localization of vehicle parts and systems, automotive industrial Park, and operationalized vehicle plant.

Key emerging issues

i. Funds planned for under the manufacturing programme were not allocated in the BFP
ii. Approved budget resources were 39percent less than what was allocated in the BFP

FY2022/23 (Full Year)

Overall, the KMC is satisfactory at 90.4 percent level of compliance. This is a weighted score of 100, 76, and 100 percent compliance at MDA Planning, Resource Allocation, and budget instruments, respectively.The areas of non-alignment were in resource allocation where KMC did not plan for resources under the manufacturing programme. The approved budget was also a little less than what was allocated in the BFP leaving some priorities underfunded.

BFP FY2024/25

Overall, the KMC is moderately satisfactory at 60 percent level of compliance. This is a weighted score of 100, 0 and 100 percent compliance at MDA Planning, Resource Allocation, and budget instruments, respectively. The 0 percent score in resource allocation is attributed to mismatch between the funds in that were planned the NDP III PIAP and the BFP. KMC allocated 32.5b against 76b in the PIAP which is 57percent less.

3.4.2.13 Uganda Wildlife Education Centre

Summary of performance	FY2022/23	FY2023/24	FY2024/25
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	88	74	0.0
III. MDA Results Level Assessment (Outputs)	57.9	66.3	71.8
IV. NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**78.4**	**76.1**	**48.7**

Uganda Wildlife Education Centre (UWEC) is satisfactory at 76.1 percent level of compliant. This is a weighted score of 100, 74 and 66.3 percent compliance at MDA Planning, Resource Allocation and budget instruments respectively. The specific details are presented in the sub-sections below.

a) Existence of MDA strategic plan

At this level, **Uganda Wildlife Education Centre (UWEC) is satisfactory** at 100 percent. UWEC has an approved Strategic plan that is well aligned to NDPIII.

b) Resource Allocation

Uganda Wildlife Education Centre (UWEC) is satisfactory at 74percent complaint. This is so due to under allocation of UGX21.7 which below NDPIII target of UGX40.43billion and by half year UGX10.486billion had been released. Whereas UWEC realised all the money allocated to the Vote, it was far below the NDPIII MTEF.

c) **Alignment of the BFP and Annual Budget**

At this level, Uganda Wildlife Education Centre (UWEC) is moderately satisfactory at 66.3 percent compliant. This is the weighted score comprising 100 percent and 80 percent for BFP and AB respectively. This performance is attributed to under allocation of the BFP against NDPIII MTEF.UWEC has not prioritized boats, specialized staff and establishment of acquariums.

d) **Project alignment**

At this level, UWEC was not assessed as the institute has no project being implemented.

The key emerging issues:

i) Low budget allocation affects the key outputs other budget instruments.

FY2022/23 (Full Year)

At this level, Uganda Wildlife Education Centre (UWEC) 78.4 percent satisfactorily aligned to the NDPIII. This was a weighted score of 100, 88 and 57.9 percent compliance at MDA Planning, Resource Allocation and budget instruments respectively. This was mainly due to non-alignment to resources and output whose scores adversely affected the MDA overall performance.

BFP FY2024/25

At this level,Uganda Wildlife Education Centre (UWEC) is 48.7 percent unsatisfactorily compliant. This a weighted score of 100, 0 and 71.8 percent compliant at MDA Planning, Resource Allocation and budget instruments respectively. This is attributed to the non-aligned BFP resource allocation to the NDPIII projection to the Vote's activities and the absence of any projects.

3.4.2.14 Management Trainging and Advisory Centre (MTAC)

Management Training and Advisory Centre(MTAC)contributes to primarily one NDPIII programmes which are: Agro-industrialization, Manufacturing, Private Sector Development and Mineral Based Industrialization.

Summary of Performance	**FY2022/23**	**FY2023/24**	**FY2024/25**
I. Existence of MDA strategic plan	100	100	100
II. MDA Resource Allocation	100	30	100
III. MDA Results Level Assessment (Outputs)	50.0	96.0	80.0
IV. NDPIII - MDA Projects Implementation	N/A	N/A	N/A
Overall MDA Level Performance	**55.0**	**47.8**	**64.0**

Overall MDA Score:

Management Training and Advisory Centre is unsatisfactorily compliant at 47.8 percent. This is a weighted score comprising of 100 percent for Existence of a strategic plan, 30 percent with regard to Resource Allocation and96 percent under Results Level Assessment (Outputs). Projects were not assessed as this is a subvention under Ministry of Trade Industry and Cooperatives. The specific details are presented in the following sections.

1. Existence of Strategic Plan

At this level, Management Training and Advisory Centre (MTAC) is satisfactorily compliant at 100.0 percent. MTAC has a Strategic Plan in place.

2. Resource Allocation

At this level, Management Training and Advisory Centre(MTAC) is unsatisfactorily compliant at 30 percent. MTAC budget allocation is under Manufacturing Programme.

3. Alignment of the BFP and Annual Budget

At this level, Management Training and Advisory Centre (MTAC) is satisfactory at 96 percent. This is a weighted score comprising 90 percent and 100 percent for BFP and AB respectively. This satisfactory performance is largely on the adequate funding received under manufacturing programmes.

MTAC registered alignment on the following output indicators: increase the number of students enrolling onto MTAC skills development and accredited courses; Increase the number of short courses developed and conducted and Increase in the number of participants enrolling in MTAC short courses

The MDA registered non-alignment on the following output indicators: No. of former students of skills development who have started enterprises; No of new courses meeting the enrolment threshold and No of Repeat participants for MTAC's short courses *(5% of enrolled)* among others

4. Projects alignment

At this level, MTAC was not assessed as it is a subvention under Ministry of Trade, Industry and Cooperatives and has no listed projects under NDP III Projects Investment Plan

Key emerging issues

i. MTAC misses out on reporting a significant number of indicators in its reports.
ii. MTAC is not streamlined under the Manufacturing Programme Implementation action plan

FY2022/23 (Full Year)

Management Training and Advisory Centre (MTAC) was moderately satisfactory at 55.0 percent. In particular, MTAC was 100, 100 and 50 percent compliant at MDA Planning, Resource Allocation and budget respectively. Projects were not assessed as MTAC is a subvention under Ministry of Trade, Industry and cooperatives. Thus, the MDA performs relatively well in resource allocation since its main allocation under Manufacturing Programmes align with the subventions BFP; However, MTAC performed poorly with regard to Results Level Assessment (Outputs) primarily due to missing out on some key targets on % of business processes within the required Turnaround time,Customer rating of MTAC (through customer satisfaction surveys) ,No. of former students of skills development who have started enterprises and No of new programs developed

BFP FY2024-25

MTAC is moderately satisfactorily compliant at 64 percent. This a weighted score of 100.0, 100 and 80 percent compliant at MDA Planning, Resource Allocation and budget instruments.

The MDA registered alignment on the following output indicators: increase the number of students enrolling onto MTAC skills development and accredited courses; Increase the number of short courses developed and conducted;

However, the following Output indicators have not been prioritized in the BFP: No. of former students of skills development who have started enterprises; No of new programs developed; No of Repeat participants for MTAC's short courses (5% of enrolled); and Revenue generated from consultancy and advisory (UGX M).

3.5 LOCAL GOVERNMENT LEVEL ASSESSMENT

At this level, Local government's annual budgets are 70.8 percent satisfactorily aligned with the NDPIII. This is a great improvement from 44.7 percent in FY2022/23 This is a weighted average score comprising; 100, 100, and 27.1 percent for Development Planning, resource allocation, and release and alignment of annual work plans and budget respectively. This satisfactory performance is attributed to the availability of Local Government Development Plans and very good budget release performance for the implementation of the priorities of the Plan.

In terms of, Development planning: LGs are 100 percent aligned to the NDPIII. This is because they have approved Local Government Development Plans that are aligned to the NDPIII in terms of timeframe and content.

Resource Allocation: at this level, Local Governments are 100 percent aligned. This is on account of adequate releases against approved budgets. LGs received 4,795bn (93 percent) of their approved budget of 5,180bn. This is a more than satisfactory budget performance. However, it is on account of the 855.8m supplementary expenditures that exceed the approved budget by more than 16.5 percent and is inconsistent with the provisions of the Public Finance Management Act (2015) on supplementary budgets. This could be avoided especially when these expenditures are charged on budget lines that can easily be predicted for instance salary, gratuity, pensions and arrears.

Alignment of annual work plans to the NDPIII: This is unsatisfactory as LG scored only 27.1 percent a slight increase from 21.1 percent in the FY2022/23. The non-alignment is attributed to the current structure of the LG annual work plans and budget as provided for the Programe Budgeting System (PBS). It doesn't provide adequate details in terms of intermediate outcomes and output performance indicators as required by the PFMA section 13 (15). As identified since last financial year, the annual allocation of resources doesn't offer an opportunity to breakdown allocations along the results as they appear in the results framework of the local governments. The levels of alignment by programme are presented in the table below:

Table 6: Summary Score by programme for local Governments

Sno	Programme	FY2022/23	FY2023/24
1	Sustainable energy development	0	0
2	Integrated transport infrastructure and services	54.7	59.2
3	Digital Transformation	12.5	22.7
4	Sustainable Development of Petroleum Resources	0	0
5	Mineral Development	0	0.4
6	Community Development and mind set change	39.1	41.4
7	Innovation, Technology Development and Transfer	45	27.5
8	Agro - Industrialisation	30	27.8
9	Human Capital Development	14.2	23.9
10	Public Sector Transformation	25.2	43.3
11	Governance and Security Strengthening	13	18.7
12	Regional Development Programme	27.3	32.8
13	Development Plan Implementation	50.4	54.3
14	Sustainable urbanization and housing	10.8	21.9
15	Manufacturing	16.9	13.9
16	Private Sector Development	3.4	0.9
17	Natural Resources, Environment, Climate change, Land and Water Management	21.4	24.1
18	Tourism Development	30.9	44.7
19	Administration of Justice	6.8	10.9
20	Legislature, Oversight and Representation	0	0
	Overall	**20.08**	**27.1**

1. Sustainable energy development

Local governments were non-compliant on all the key NDPIII interventions namely: Promoting use of new renewable energy solutions (solar water heating, solar drying, solar cookers, wind water pumping solutions, solar water pumping solutions), Building local technical capacity in renewable energy solutions and Promoting uptake of alternative and efficient cooking technologies (electric cooking, domestic and institutional biogas and LPG).

2. Integrated transport infrastructure and services

The Integrated transport infrastructure and services programme is moderately satisfactory as it increased to 59.2 percent from 54.9 percent in FY2022/23. The score is attributed to prioritization of actions geared towards improving the quality of DUCAR networks throughout the country. However, road construction Equipment maintenance and road safety campaigns were still not prioritized.

3. Digital Transformation

The Digital Transformation programme level of alignment increased to 22.7 percent from 12.5 percent in FY2022/23. The unsatisfactory score is due to inadequate prioritization of ICT planned actions in the budget for instance: equipping and connecting administrative units, LLG government institutions enrolled on Unified Messaging and Collaboration System, District ICT statistics system, Computer Emergency Response Team (CERT) services and development of ICT centres of excellence.

4. Sustainable Development of Petroleum Resources

The Sustainable Development of Petroleum Resources programme is 0.0 percent compliant to the NDPIII. The unsatisfactory score is similar to last financial year due non prioritization of skilling local businesses in oil and gas, disaster preparedness and contingency plans, Local suppliers developed in agricultural capacity, environment and social management plans in oil and gas sector.

5. Mineral Development

The Minerals Development programme is 0.4 percent compliant to the NDPIII. The continued unsatisfactory performance was attributed to non-prioritization of NDPIII actions such as formalization of artisanal miner groups, artisanal miners utilizing the appropriate technology, skilling artisan miners, mining sites having safe working conditions and clean/protected environment, institutions offering industrial training and apprenticeship and enforcing regulations.

6. Community Mobilization and Mindset Change

The community development and mindset change programme is 41.4 percent compliant to NDPIII. LGs were moderately satisfactory in the prioritization of: CME joint monitoring, Community Development Initiatives (CDIs), Civic Education programmes, renovation of community development centers, Training centres implementing the Local service program, dissemination activities for the National Vision, interests and common good conducted,

The following actions were unsatisfactorily prioritized: campaigns conducted to promote Local intangible cultural heritage, profiling community intangible cultural heritage, sanctioning of individuals, communities and institutions, patriotic clubs, implementing the 15 Household model for social economic empowerment, promotion of Culture & creative industries, Home and village improvement campaigns.

7. Innovation, Technology Development and Transfer

The Innovation, Technology Development and Transfer programme is unsatisfactorily compliant at only 27.0 percent level of alignment to NDPIII. The unsatisfactory score is due non prioritization of several planned actions for instance: Business Incubation, Technology Transfer and Entrepreneurship Centres (BITECs) established in LGs; Increasing Private sector investment in STI; mainstreaming STI in all programmes in LGs; engagement of private sector players and commercialization of products by the private sector.

8. Agro – Industrialization

The Agro – Industrialization programme is registered a slight reduction in alignment from 30.0 percent in FY2022/23 to 27.8 percent in FY2023/24. The unsatisfactory score is attributed to mixed prioritization of planned actions across local governments.

Local Governments prioritized strengthening the agricultural extension system, Develop and operationalizing an ICT-enabled agricultural extension supervision and traceability system; Scaling up innovative extension models such as nucleus farmers in all agro-ecological zones; Strengthening the research-extension-farmer linkages to increase uptake of new technologies; Construct and regularly maintain community access and feeder roads for market access;

Moderately satisfactory alignment was in the following output areas: Establish post-harvest handling, storage and processing infrastructure including silos, dryers, warehouses, and cold rooms of various scale and capacities at subcounty, district and zonal levels; establishing Cereal processing and value addition facilities; Enhancing skills and competencies of agricultural labor force; Agricultural market information digitized; Youth empowered to participate in the agro-industry value chain; Rural and urban agricultural markets developed at district and community levels

Noncompliance was in increasing access and use of water for agricultural production, improving land tenure systems and land security mechanisms that promote inclusive agriculture investments (a. Increase the number of farmers with titled land to ensure land tenure security with special attention to the youth, women, PWDS and other vulnerable groups), Strengthen farmer organizations and cooperatives, strengthening systems for management of pests, vectors and diseases and Women farmers to transition to agro-business, and more profitable agricultural enterprises, including skilling and financial incentives.

9. Human Capital Development

The human capital Development Programme level of alignment increased to 23.9 percent from 14.2 percent in FY2022/23. The unsatisfactory score is attributed to mixed prioritization of planned actions across local governments. There was satisfactory alignment in terms of reducing the burden of communicable diseases with focus on high burden diseases (Malaria, HIV/AIDS, TB, Neglected Tropical Diseases, Hepatitis), epidemic prone diseases and malnutrition across all age groups emphasizing Primary Health Care Approach.

Moderately satisfactory alignment was in the actions of: Roll out Early Grade Reading (EGR) and Early Grade Maths (EGM) in all primary schools to enhance proficiency in literacy and numeracy, Increase access to inclusive safe water, sanitation and hygiene (WASH) with emphasis on increasing coverage of improved toilet facilities and handwashing practices

Noncompliance was in the following sub programmes: Promote Sports, recreation, and physical education; Reduce vulnerability and gender inequality along the lifecycle; Improve population health, safety and management; To streamline STEI/ STEM in the education system; Produce appropriate knowledgeable, skilled and ethical labour force (with strong emphasis on science and technology, TVET and Sports).

10. Public Sector Transformation

The Public Sector Transformation Programme is 43.3 percent up from 25.2 percent level of compliance to the NDPIII. The unsatisfactory score is attributed to inadequate prioritization of planned actions across local governments.

The satisfactorily prioritized actions include: Enhancing Local Revenue, Empower MDAs to customize talent management (Attract, retain and motivate public servants), Increase the mobilization, equitable access and utilization of public goods and services; District Service Commissions constituted and empowered to execute their Mandate; Records Management Systems set up, performance reports produced, Compliance Inspection undertaken and training of technical staff.

Moderately satisfactory alignment was in the following actions: Parish level Structures to implement the Parish Model established and empowered, Capacity of MDAs built in formulation, implementation and evaluation of HR Policies

However, noncompliance was in: LGs implementing client feedback mechanisms, Barazas, training of political leaders, using biometric machines to monitor attendance, Citizens' complaints concerning Maladministration in Public Offices handled, Rewards and Sanctions Committees Constituted and operationalized, training in mainstreaming cross cutting issues, dissemination of reports on corruption; Data and information sharing platform among others.

11. Governance and Security Strengthening

The Governance and Security Strengthening Programme is 18.7 an increase from 13.0 percent level of alignment to the NDPIII in FY20222/23. The unsatisfactory score is attributed to inadequate prioritization of planned actions across local governments.

The satisfactorily prioritized actions include: monitoring and supervision of implementation of government programmes, implementation of audit recommendations, Regular monitoring and evaluation of the NGO sector, and feedback recommendations implementation.

Noncompliance was in: Districts peace committees, The capacity of Local Government councilors and the Public on the concept of multiparty democracy and the role of an MP built, Refugees and asylum seekers settling, roll out of Client Charters, promoting equitable access to justice through legal aid services, Improving the legislative process in Parliament and Local Governments to ensure enhanced scrutiny and quality of legislation, Review and enacting appropriate legislation, Strengthening the capacity to register, monitor, inspect, coordinate and regulate the NGOs and establishing districts peace committees.

12. Regional Development Programme

The Regional Balanced Development Programme is 32.8 percent which is a reduction from 55.8 percent level of compliance to the NDPIII in the FY2022/23.

The unsatisfactory score is attributed to inadequate prioritization of planned actions across local governments. The satisfactorily prioritized actions include: agricultural extension services, post-harvest handling, storage and processing infrastructure, more community access roads constructed/extended to productive areas,

Moderately satisfactory actions were: restoration of degraded excavation sites, establishment of functional marketing system in the LGs, and demonstration farms for Export potential Commodities established in the LG.

Noncompliance was in: establishment of farmers in cooperatives/ associations, Youth and Women cooperatives, certification of farm input dealers, Agri-LED enterprises in refugees and host communities, communities that have received massive sensitization on environment, Communication and Feedback mechanism and projects generated through a participatory and consultative process

13. Development Plan Implementation

The Development Plan Implementation Programme is 54.3 which is a slight increase from 50.4 percent level of compliance to the NDPIII in the FY2022/23. The moderately satisfactory score is attributed to inadequate prioritization of planned actions across local governments.

Actions satisfactorily prioritized were: Tax payer engagements, Tax Registration expansion programme fast tracked, implementation of Asset management, enhancing staff capacity to conduct high quality and impact-driven performance audits across government

The moderately satisfactorily prioritized actions were: operationalization of the Develop integrated M&E framework and system for the NDP, implementation of an effective communication strategy for NDPIII, production of an oversight monitoring report on LG implementation of the DDP III, Re-orientation of community Development to focus on mindset change and poverty eradication, Alignment of budgets to development plans at national and sub-national levels,

Non compliance was in the following areas: CSOs and Private sector organizations trained in production and use of statistics, LGs annual statistical abstracts with integrated cross cutting issues and LG staff trained in green growth responsive projects design to support the PIMs process.

14. Sustainable urbanization and housing

The Sustainable Urbanization and Housing Programme is 21.9 percent aligned which increase from 10.8 percent level of compliance to the NDPIII in the FY2022/23.

Moderately satisfactory alignment was in the following actions: restoration and preservation of Urban wetlands and forests, and deployment of Integrated revenue management & administration system.

The unsatisfactory alignment was in the following actions: Improving urban safe water and waste management services and associated infrastructure for value addition and revenue generation, Physical Devt plans for all Urban Areas in place, compliance to building code/standards, urban areas recycling waste, early warning systems set in Urban Areas, protecting Green belts, urban roads with green road islands developed, open spaces protected, implementing integrated physical and economic development plans in the new Cities and other urban areas, compliance to land use regulatory frameworks and Town councils with PPUMIS installed & staff trained in GIS.

15. Manufacturing

The Manufacturing Programme is 13.9 percent which is a slight reduction in alignment compared to 16.9 percent in FY2022/23. The unsatisfactory score is attributed to non-prioritization of strengthening information management and negotiation for greater access to targeted markets; Export Credit Guarantee Schemes for SMEs and Change the tax regime to attract more investors in manufacturing; downstream parts of the value chains.

16. Private Sector Development

The Private Sector Development Programme is 0.9 percent compliant to the NDPIII. The unsatisfactory score is attributed to non-prioritization of savings mobilization strategy in place and reforms; certifying the quality of products; use of warehouse system; increasing transactions using ICT; SME specific Business Development Service Framework; strengthening Industry associations, chambers of commerce and trade unions; producer cooperatives and pooling of resources for credit; foster organic bottom-up formation of cooperatives and a MSME database and

17. Natural Resources, Environment, Climate change, Land and Water Management

The Natural Resources, Environment, Climate change, Land and Water Management Programme is 24.1 percent which is a slight improvement in alignment compared to 21.4 percent in FY2022/23.

There was moderately satisfactory prioritization of the following actions: preparation of catchment Management Plans, development and implementation of Wetland management plans, Conserved and degraded wetlands demarcated and gazette, restoration of degraded wetlands systems, and gazetting of fragile ecosystems as Special Conservation Areas.

The unsatisfactory score is attributed to non-prioritization of planned actions across local governments namely: communities' sensitization on sustainable natural resource management, ENR management reports, profiling of physical planning priorities, issuance of land titles, Government Land titling, plant tree seedlings, establishment of fuel wood plantations, District Forestry Management Monitoring System and district strategy on the management of district and private Forests; land disputes review and disposal, stakeholders training in integrating climate change and disaster risk reduction in their plans, sensitization campaigns undertaken on climate change response and District Disaster Risk Management Plan.

18. Tourism Development

The Tourism Development Programme is 44.7 percent aligned to the NDPIII which is an increase from 30.9 percent in FY2022/23.

Moderately satisfactory alignment was in the following actions: Capacity building for the actors in quality assurance of Tourism service standards, trainings conducted to nurture local hospitality sector enterprises, private sector companies partnered with for apprenticeship projects, providing incentives to the private sector, reservation of Key Tourist sites and Natural Central Forest, promotion of a competitive tour package to tourists, inspection of Tourism enterprises including grading and classification; grading of Level of facilities/ operators complying to standards, establishing trade and service facilities, e-tourism services, Access to fast accessible and reliable internet connectivity in PAs, development of Tourism Information Management System, establishment of Data base and Inventory to Tourism Trends and development of District Tourism marketing strategy.

The unsatisfactorily non prioritized actions were: upgrading of District museum, A tourism investment fund established and operationalized by BOU, Ordinances Bye-laws and regulations developed for the Management and Utilization of Natural and Cultural Heritage Resources.

19. Administration of Justice

The Administration of Justice Programme is 10.9 percent aligned to the NDPIII which is an increase from 6.8 percent in the FY2022/23. The unsatisfactory score is attributed to non-prioritization of all planned actions across local governments. These include Anti-Sexual Harassment Policy awareness campaigns, Labour Officers training in Conciliation, Mediation and Arbitration of labour complaints and disputes settlement. Anti-corruption strategy, Information, Educational and Communication materials and promotional items dissemination, anti-corruption barazas among others.

However, under this programme, HIV/AIDS awareness campaigns and Workplace Policy popularization as moderately satisfactorily aligned.

20. Legislature, Oversight and Representation

The Legislature, Oversight and Representation Programme is 0.0 percent compliant to the NDPIII. This performance is similar to that of the FY2022/23. The unsatisfactory score is attributed to non-prioritization of all of the planned actions across local governments. For instance, Council oversight visits to monitor implementation of government policies, programmes and Projects, ordinances and bye laws, council holding engagement with the electorate, councilors induction, dissemination of rules of procedures and training of councilors among others.

Key Emerging issues

1. The decentralized mandate under Legislature, Oversight and Representation programme, Manufacturing, Sustainable Development of Petroleum Resources, Mineral Development, Sustainable energy development is not mainstreamed in the PBS thus annual planning and budgets for these programmes by LGs is not prioritized.
2. Grants to LGs have not evolved following the transition from sector to programmes under the NDPIII. This directly affects the prioritization processes at local government level hindering investment in key sectors such as Tourism, Minerals and Manufacturing among others.
3. The level of supplementary expenditure is very high yet most of the budget items that attract additional resources can easily be predicted and prioritized during the normal annual work planning and budgeting.
4. The results provided for in the PBS don't reflect the decentralized mandate for all programmes under the NDPIII thereby affecting resource allocation under the different programmes. LGs therefore provide for lumpsum figures under outputs just because they are the ones that are reflected in the PBS.

Recommendations

1. Map out the LG contribution to programmes under the NDPIV for integration into the PBS to facilitate annual planning, budgeting and reporting.
2. Adequately provide for predictable expenditure in the Medium-Term Expenditure Framework for local governments
3. Restructure the central government transfers to LGs to support the implementation of the decentralized mandate under the different programmes including development and dissemination of respective guidelines.

SECTION FOUR:BUDGET ALIGNMENT TO CROSSCUTTING ISSUES

The compliance assessment covered a number of crosscutting issues namely: Sustainable Development Goals, Implementation of East African Community protocols, Climate Change, Demorgraphic Dividend, Digital Migration, Human Rights and HIV/AIDS. The details of the assessment are presented in the following sections.

4.1. BUDGET ALIGNMENT TO SUSTAINABLE DEVELOPMENT GOALS

The FY2023/24 Annual Budget is moderately satisfactory at 68.6 percent regarding the strategies aimed at attainment of the Sustainable Development Goals (SDGs). The Budget was satisfactory on efforts to address SDGs; 1, 3, 5, 6, 7, 9, 10, and 16. However, it was unsatisfactory in regards to promoting productive employment and decent work for all (SDG 8); making cities and human settlements inclusive, safe, resilient and sustainable (SDG 11) and ensuring sustainable consumption and production patterns (SDG 12), as indicated in the table below.

Goal	Description	FY22/23	FY2023/24
1	End poverty in all its forms everywhere	52.5	73.6
2	End hunger, achieve food security and improved nutrition and promote sustainable agriculture	50	72.5
3	Ensure healthy lives and promote well-being for all at all ages	48.6	71.0
4	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	42.9	67.5
5	Achieve gender equality and empower all women and girls	100	79.4
6	Ensure availability and sustainable management of water and sanitation for all	73.3	75.0
7	Ensure access to affordable, reliable, sustainable and modern energy for all	83.3	70.0
8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	45.5	60.0
9	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	53.8	70.7
10	Reduce inequality within and among countries	0	76.9
11	Make cities and human settlements inclusive, safe, resilient and sustainable	33.3	49.5
12	Ensure sustainable consumption and production patterns	54.3	60.0
13	Take urgent action to combat climate change and its impacts	100	66.3
14	Conserve and sustainably use the oceans, seas and marine resources for sustainable development		66.3

Goal	Description	FY22/23	FY2023/24
15	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	40	67.2
16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	65	69.5
17	Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development	50	68.2
Overall Score		**55.8**	**68.6**

Summary Assessment for Each Goal

SDG 1: End Poverty in all its forms everywhere. The AB is 74 percent aligned to the NDPIII in regard to funding strategies aimed at reducing poverty such as: extending affordable credit to household enterprises operating within the subsistence economy; implementing economic empowerment programmes and policies to end poverty in all its dimensions, especially among Women, Youth, PWDs and other 4 Social Protection for Vulnerable Groups; and scaling up social protection emergency funds. Areas of non-alignment include: building climate change resilience of the poor and those in vulnerable situations; and scaling up social protection emergency funds.

SDG 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture. The AB is 73 percent aligned to the NDPIII in this regard. The AB committed and allocated resources to address to: reduce levels of malnutrition among women of reproductive age, infants, and young children; increase investment towards rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks; provide agriculture extension services; and ensure access critical farm inputs. However, there is little effort towards provision of trade information and product market research.

SDG 3: Ensure healthy lives and promote well-being for all at all ages. The AB is 71 percent aligned in this regard. The AB made provisions and allocated funds for: improving maternal health, antenatal services; and reproductive health awareness; scaling up immunization; controlling of communicable and non-communicable diseases; provision of national endemic and epidemic disease control services. The areas of non-alignment include: strengthening the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol; implementing the national health insurance scheme; and controlling of hazardous chemicals and air, water and soil pollution and contamination, among others.

Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. The AB is 68 percent aligned to the NDPIII. Whereas the AB is satisfactorily aligned in regards to: increasing access to relevant technical and vocational skills, for employment; building and upgrading education facilities; and promoting access to primary education, it falls short on promoting access to quality early childhood development, care and pre-primary education.

Goal 5. Achieve gender equality and empower all women and girls: The AB is 79 percent aligned to the NDPIII. Development and implementation of policy frameworks to promote, enforce and monitor equality and non-discrimination on the basis of sex; developing and implementing policies and programmes that fight against gender-based violence, women and girls' trafficking as well as sexual and other types of exploitation; promoting equal opportunities and redressing imbalances at all levels of decision-making in political, economic and public life. providing universal sexual and reproductive health services; promoting equal access to rights to economic resources (including ownership and control over land and other forms of property, financial services, inheritance and natural resources; as well as development and implementation of frameworks for promoting ICT access and usage for all. The areas of non-alignment include: promoting equal access to rights to economic resources (including ownership and control over land and other forms of property, financial services, inheritance and natural resources); and preventing and responding to early and forced marriage.

Goal 6. Ensure availability and sustainable management of water and sanitation for all: The AB is 75 percent Aligned. It is satisfactorily aligned in regard to: increasing access to safe water supply in urban/rural areas; improving urban/rural sanitation and hygiene services; and water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies. However, AB is only moderately satisfactory in regard to promoting the uptake of appropriate water management technologies (including water harvesting) and restoring and maintaining the integrity and functionality of degraded fragile ecosystems.

SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all. The AB is 70 percent aligned to the NDPIII. It is satisfactorily aligned in regards to increasing investment in energy infrastructure and clean energy technology, among others however, there are some areas of non-alignment including: promoting and facilitating the use of renewable energy technologies like bio-fuels, wind, solar, improved cook stoves and LPG at household and institutional levels; promoting energy saving and renewable energy use products, and climate friendly technologies

Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all: The AB is 60 percent aligned to the NDPIII. Whereas the AB elaborated strategies to promote: sustainable tourism that creates jobs and promotes local culture and products; entrepreneurship, creativity and innovation, and the formalization and growth of micro-, small- and medium-sized enterprises; and product diversification, technological upgrading and innovation, as well as value addition, it was not satisfactory in regards to: improving resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation; promoting decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value; and protecting labour rights and promote safe and secure working environments for all workers.

Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation: The AB was 70.7 percent aligned to the NDPIII. It was satisfactorily aligned on developing quality, reliable, sustainable and resilient transport and energy infrastructure, including regional and trans-border infrastructure. However, there is need for more effort in regards to: expanding ICT infrastructure and supporting scientific research, innovation and technological upgrade in all sectors.

Goal 10. Reduce inequality within and among countries: The AB is 76.9 percent aligned to the NDPIII. The AB is satisfactorily aligned in regards to: increasing household incomes and promoting equity; introduction of special programmes to address the regional disparities in poverty; strengthen the capacity of women and other vulnerable groups for increased competitive entrepreneurship; and increasing the number of vulnerable people accessing social protection interventions, among other areas. The notable area on non-alignment is implementing interventions through a national policy to eliminate gender-based violence.

Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable: The AB is unsatisfactorily aligned to the NDPIII at 49.5 percent. Whereas the AB provides for development of an efficient and sustainable works and transport infrastructure and services, it is no commitment towards improving waste management and public drainage systems and inadequate resources allocated for rehabilitation and development of key urban infrastructure in all major cities and municipalities.

Goal 12. Ensure sustainable consumption and production patterns: The AB is 60 percent aligned to the NDPIII.There is no evidence of commitment towards development and implementation of a 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns, as well as appropriate food production, storage and consumption strategies.

Goal 13. Take urgent action to combat climate change and its impacts: The AB is 66.3 percent aligned. The AB includes strategies and allocates resources towards building climate change resilience of the poor and those in vulnerable situations to climate-related hazards and natural disasters and integration of climate change measures into national policies, strategies and planning. The key area of non-alignment is on building climate change resilience of the poor and those in vulnerable situations to climate-related hazards and natural disasters.

Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development.The Ab is 66.3 percent aligned to the NDPIII. It is satisfactorily aligned in regards to strategies aimed at controlling quality and safety of fisheries products and preserving water resources. The unsatisfactory alignment was found on strategies for promoting sustainable land use and soil management and measures to reduce and manage negative impacts on biodiversity.

Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss. The AB is 67.2 percent aligned. The AB is satisfactorily aligned on strategies aimed at managing and protecting inland freshwater ecosystems; restoring degraded forests and increasing afforestation and reforestation; and increasing awareness among communities neighbouring protected areas on the importance of wildlife. The unsatisfactory alignment was is due to lack of strategies to develop and implement a Biodiversity Finance Plan to provide a strategic direction for the NBSAP.

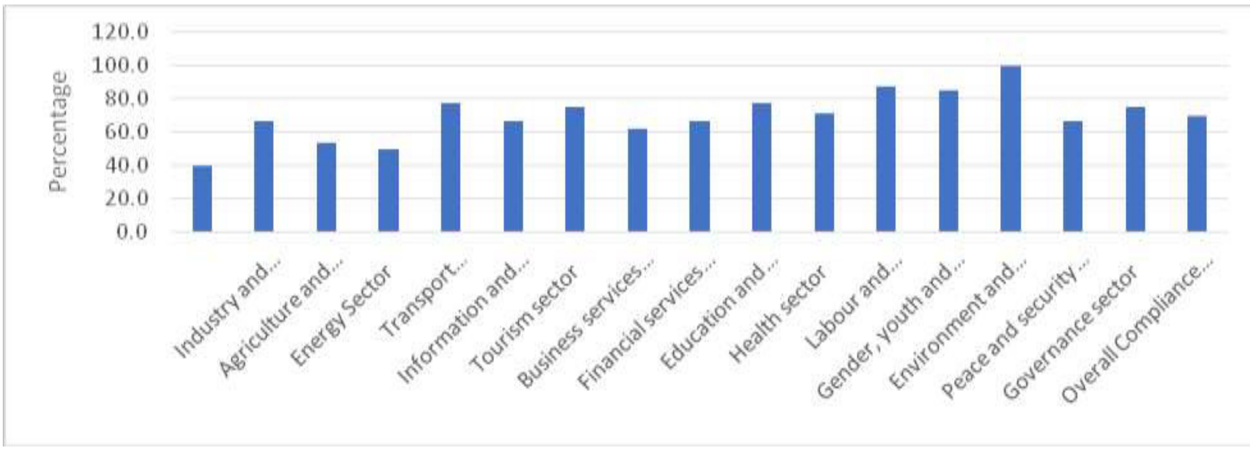
Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels. The AB is 69.5 percent aligned to the NDPIII. The AB is satisfactorily aligned in areas regarding; strengthening citizen participation in the development processes; registering births and deaths and adoption orders in the country; and strengthening relevant national institutions to prevent violence and combat terrorism and crime. The unsatisfactory alignment is in regard to lack of commitment to promotion of an informed, engaged and oriented citizenry that supports socio-economic transformation and enforcing the regulatory framework and streamline the inspection function

Goal 17. Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development. The AB is 68.2 percent aligned. The Ab is satisfactorily aligned on: promoting investment and creating a conducive investment environment; establish science, technology and innovation capacity-building mechanism; promoting export-oriented growth; strengthen policy analysis; as well as establishing and implementing national planning tools and results framework for poverty reduction and sustainable development. The unsatisfactory alignment is due to lack of strategies for: development partnerships established for reporting progress on SDGs and increasing the availability of high-quality, timely and reliable disaggregated data.

4.2. BUDGET ALIGNMENT TO EAST AFRICAN COMMUNITY PROTOCOLS

The AB for FY2023/24 is 70.2 percent compliant with the East Africa Community protocols which is a slight improvement from the previous assessment of FY 2022/23. This assessment was based on the National Policy on EAC Integration which provides for mainstreaming indicators that are to be used to measure progress on implementation of the EAC Commitments on the Protocols. The results by sector are shown in the figure below:

BAR GRAPH SHOWING PERCENTAGE OF IMPLEMENTATION ON THE DIFFERENT SECTOR POLICY OBJECTIVES



There has been a decline in the performance of Trade liberalization and development from 70 to 40 percent being the list performing sector. However, there has been a decline in the performance of the following sectors; - i) Industry and investment from 75 to 66.7 percent, ii) Agriculture and food security from 69.2 to 53.9 percent, iii) Energy Sector from 87.5 to 50 percent, iv) Tourism sector from 81.3 to 75 percent, v) Business services sector from 80 to 62.5 percent, vi) Education and Training sector from 88.9 to 77.8 percent, vii) Health sector from 85.7 to 71.4 percent, viii) Labour and employment sector from 100 percent to 87.5 percent.

There has also been a great improvement in the following sectors; - i) the Peace and security sector including the Defence sector from 44.4 to 66.7 percent and ii) the Governance sector from 0.0 percent to 75 that was the least aligned in the AB in the FY 2022/23. The other sectors that improved include; - i) the Transport infrastructure sector from 55.6 to 77.8 percent, ii) Information and Communication Technology from 61.1 to 66.7 percent, iii) Gender, youth and persons with disabilities from 71.4 to 85.7 percent, iv) Environment and Natural resources sector from 83.3 to 100 percent and lastly the financial services sector that remained constant on 66.7 percent.

The criteria of awarding were one (1) & zero (0), where 1- stands for compliance showing that the indicators are being achieved and 0- stands for non-compliance showing that the indicators have not been achieved. Below is a detailed analysis of the non-compliant conformities from the different sectors:

No.	Sector – Policy Objectives	Area of noncompliance (detailed analysis)
1	Trade liberalization and development	i. No of training courses offered for skilling Ugandans in export trade ii. No of standards developed or adopted to facilitate trade ii. No of Ugandan NTBs eliminated

No.	Sector – Policy Objectives	Area of noncompliance (detailed analysis)
2		v. No of NTMs recorded and monitored v. Regular reviews and updates to Uganda's trade & investment policies vi. Full implementation of all EAC Trade Protocols
2	Industry and investment	i. No of business incubation centres and/or science parks to foster technology development, innovations and nurturing of start-up business enterprises developed ii. No of incentives put in place to attract investments into local production and processing of mineral deposits and agricultural products ii. No of regulatory impediments to business removed or streamlined v. Regular review and enhancement of Ugandan industrial development policy
3	Agriculture and food security	i. Development and implementation of SPS legislation for agricultural products ii. Establish SPS verification services countrywide ii. No. of price support measures targeting farmers producing for export to the EAC region v. Increase in investment in meteorological infrastructure to support research and adopt systematic observation systems and tools v. No. of initiatives for the development of local capacity for carbon stock inventory and analysis to enable the agriculture sector to benefit from carbon trading vi. No. of NTBs on agricultural trade removed
4	Energy Sector	i. No. of infrastructure developed linking Uganda's transmission network to neighbouring countries to ensure interconnectedness ii. No. of support initiatives to the Uganda Electricity Transmission Company (UETCL) to spearhead developments in regional power markets ii. Review and update of existing laws and policies to reflect the

No.	Sector – Policy Objectives	Area of noncompliance (detailed analysis)
		regional energy needs v. Development and implementation of internationally harmonized standards for environmental protection, that include toxic waste management and restoration of drilling sites
5	Transport infrastructure sector	i. Development of an EAC Single Aviation Market ii. No. of foreign operators investing in the country to provide regional logistics services
6	Information and Communication Technology	i. Review and development of relevant Laws and Acts to address the gaps in the existing legal framework for e-commerce and cyber-crime to conform with the EAC Cyber laws framework ii. Development of a comprehensive plan for human resource development in ICT to meet present and future manpower needs ii. Existence of an accreditation council in ICT education and training v. No. of harmonized EAC standards for ICT equipment developed v. No. of manufacturers that adopt bar coding on items sold in Uganda vi. Implementation of a National Information Security Strategy and Information Security Working Group
7	Tourism sector	i. No. of new hotels and accommodation facilities to support regional and international tourists developed ii. No of rural sites with tourism potential connected to the national electricity grid ii. No of cultural and faith tourism sites supported to promote tourism v. No. of regional tour packages developed
8	Business services sector	i. No. of Ugandan B&P service providers accessing programmes to develop their skills and competencies for doing business in the EAC region ii. No of B&P service providers joining regional professional networks or associations

No.	Sector – Policy Objectives	Area of noncompliance (detailed analysis)
		ii. No. of memoranda of understanding of cooperation signed by chambers of commerce or business associations in all the EAC Partner States
9	Financial services sector	i. No. of strategic partnerships between Ugandan financial institutions and other EAC partners, specializing in long-term project finance established ii. Development of effective cross-border credit information to enhance lenders' ability to collect debts
10	Education and Training sector	i. Existence of a Ugandan Education brand that is marketed in the EAC region ii. Implementation of harmonized EAC certification of non-college acquired competencies and technical skills
11	Health sector	i. Existence of cross-border disease surveillance programmes. ii. List of health professionals whose practice and training have been certified under EAC Protocols.
12	Labour and employment sector	No of labour productivity development and training schemes instituted
13	Gender, youth and persons with disabilities	National Social Safety Net / Disability Fund for PWDs established
14	Peace and security sector including Defence sector	i. No. of mechanisms for the effective exchange of criminal intelligence and other security information with Partner States ii. No. of extradition agreements with Partner States concluded ii. No of transboundary DRR meetings and collaboration initiatives
15	Governance sector	Improved ranking on the Transparency International index

4.3. BUDGET ALIGNMENT TO CLIMATE CHANGE

The FY2023/24 budget was assessed for alignment to climate change for 7 programmes namely: Regional Balanced Development, Agro Industrialisation. The alignment by programme is presented in the following sections.

The Regional Development Programme

Overall, the Regional Development programme climate change budgeting for FY 2023/24 was moderately compliant at 69.2% while the BFP 2024/25 was also moderately compliant at 67.7%. This level of performance is attributed to the inclusion of output indicators related to strengthening water harvesting and irrigation farming, and expanding post-harvest handling, storage, value addition and marketing. Of the 13 output indicators assessed under the programme, 9 of them were fully compliant at annual budgeting while 8 were fully compliant at the BFP. The programme performance could not be compared to the previous year since it was not part of the assessed programmes for climate change compliance.

Areas of Compliance

In the FY 2023/24, 9 out of the 13 output indicators that contribute to climate change actions in the selected regions were fully aligned to the NDPIII PIAP. The 9 fully compliant indicators were related to the following actions: Construction of new irrigation schemes; operational solar powered water supply and small-scale irrigation systems; construction of communal valley dams; establishment of post-harvest handling, storage and processing facilities; construction of silos; construction and rehabilitation of regional roads within and across regions; and connection of more towns and rural growth centres (RGCs) to the national grid.

In the FY2024/25 BFP, 8 out of the 13 output indicators were fully aligned. The drop in the number of compliant output indicators from 9 to 8 in FY2024/25 is attributed to reprioritization in budgeting given the budget constraint. The compliant output indicators are related to the following actions: construction of new irrigation schemes, operational solar powered water supply and small-scale irrigation systems; construction of communal valley dams, establishment of post-harvest handling; storage and processing facilities; construction of silos and grain stores; construction and rehabilitation of regional roads within and across regions; and connection of more towns and rural growth centres (RGCs) to the national grid. The areas of compliance to climate change actions in FY 2023/24 and FY 2024/25 are summarised in table 1 below.

Table 7: Summary of Areas of Compliance

S/N	FY 2023/24 MPS Assessment	S/N	FY 2024/25 BFP Assessment
i.	Construction of new irrigation schemes.	i.	Construction of new irrigation schemes.
ii.	Construction of micro- irrigation schemes.	ii.	Operational solar powered water supply and small-scale irrigation systems developed.
iii.	Construction of small-scale irrigation systems/schemes.	iii.	Construction of new valley dams.
iv.	Operational solar powered water supply and small-scale irrigation systems developed.	iv.	Establishment of post-harvest handling storage and processing facilities.
v.	Construction of new valley dams.	v.	Construction of silos.

vi.	Establishment of post-harvest handling storage and processing facilities.	vi.	Establishment of grain stores.
vii.	Construction of silos.	vii.	Rehabilitation of community access roads (Km rehabilitated).
viii.	Rehabilitation of community access roads (Km rehabilitated).	viii.	Electricity connection to more towns and rural growth centres, (km of transmission lines).
ix.	Electricity connection to more towns and rural growth centres, (km of transmission lines).		

Areas of Non-Compliance

In FY 2023/24, 4 out of 13 output indicators were non-compliant. The targets for these output indicators were less than 50% of the NDPIII targets. The non-compliant output indicators relate to the following actions: Drilled motorised production wells for water for agriculture production; construction of new community valley tanks/farm ponds; construction of individual valley tanks; and establishment of grain stores.

In the FY2024/25 BFP, there was non-compliance for 5 out of the 13 output indicators. Three (3) output indicators were completely non-compliant and deviated by more than 50% below the NDPIII target. The completely non-compliant output indicators relate to output indicator actions on: Construction of micro- irrigation schemes; small-scale irrigation systems, and individual valley tanks for livestock watering. The other two (2) non-compliant output indicators actions that deviated by less than 25% from the NDPIII target and they relate to; drilling of motorised production wells for water for agriculture production, and construction of new community valley tanks/farm ponds. The areas of non-compliance to climate change actions in FY 2023/24 and FY 2024/25 are summarised in table 2 below.

Table 8: Summary of Areas of Non-Compliance

S/N	FY 2023/24 MPS Assessment	S/N	FY 2024/25 BFP Assessment
i.	Drilled motorised production wells for water for agriculture production.	i.	Construction of micro- irrigation schemes.
ii.	Construction of new community valley tanks/farm ponds.	ii.	Construction of small-scale irrigation systems/schemes.
iii.	Construction of individual valley tanks for livestock watering.	iii.	Drilled motorised production wells for water for agriculture production.
iv.	Establishment of grain stores.	iv.	Construction of new community valley tanks/farm ponds.
		v.	Construction of individual valley tanks for livestock watering.

Key Emerging Issues

a) Whereas the NDPIII PIAP demonstrated climate change interventions and actions for the Regional Development programme, there is poor mapping of these interventions in the programme MPS and BFP. Rather, the same interventions are better mapped and traceable in other NDPIII programme MPSs and BFPs where the lead MDAs in implementing these actions reside. Given that those programmes are also assessed on climate change output indicators, there is a risk of double counting and reporting.

b) The Regional Development programme does not specify in which of the eight (8) target regions a given climate change intervention and actions are to be implemented. For that reason, it is possible for the actions to be implemented without necessarily addressing the intended constraints in the targeted eight (8) regions under the programme.

c) There is inconsistence in the same output indicators between the Regional Development programme output indicators and the MPSs and BFP where the lead MDAs reside.

d) Besides the above, there are also opportunities at household and community levels that can be harnessed to reduce regional income poverty and sustainably improve livelihoods. Under the Parish Development Model (PDM) and the different SACCOs, households can be able to access resources that can be used to improve their capacity to adapt and/or mitigate the effects of climate change in line with the household and community investment projects. For instance, household can be mobilized to establish community water points for irrigation that can enable them produce agriculture products all year round using PDM and SCCO funds.

Recommendations

a) There is need for consistence and proper mapping of climate change interventions and action between the Regional Development programme and implementing MDAs to avoid possible double counting and reporting.

b) The interventions, actions and output indicators for climate change under the Regional Development programme should point to the specific region of intervention in the programme. This will help ascertain whether the interventions are being directed to the right region and keep track of the progress on the particular output indicators.

c) It is important for the subsequent climate change performance assessment to measure the actual budget outturn and outputs for climate change specific actions rather than only assessing the MPS and BFP. Assessing the actual budget outturn for climate change specific actions will give indication on actual resource allocation and implementation of the climate change actions as opposed to MPS and BFP which focus on planning and budgeting. In addition, one can be able to track resource use efficiency by comparing the budget outturn with the actual outputs for climate actions.

Agro-Industrialisation

Overall, the Agro-industrialization programme climate change budgeting for FY 2023/24 was moderately satisfactorily compliant at 52.6% while the BFP 2024/25 was moderately compliant at 60.0%. Although the performance is still low, it is better than 28% scored the previous year in the annual budget. The reason for the apparently improved performance is due to inclusion of more output indicators especially for livestock interventions that were omitted the previous year. For the 19 output indicators under assessment, 10 of them were fully compliant at annual budgeting and BFP.

Areas of Compliance

In the FY 2023/24, 10 out of the 19 output indicators were fully aligned to the NDPIII Agro-industrialisation programme PIAP. These were related to the following climate change actions; construction of new irrigation schemes, construction of micro and small-scale irrigation schemes including solar power water supply, construction of communal valley dams, introduction of tropicalised superior breeding stock, supporting district local governments to control pests and disease epidemics, and establishment of post-harvest handling, storage and processing facilities.

While in the FY2024/25 BFP, 10 out of the 19 output indicators are fully aligned to the NDPIII Agro-industrialisation programme PIAP. These are related to the following climate change actions; construction of new irrigation schemes, construction of micro and small-scale irrigation schemes including solar power water supply, construction of communal valley dams, introduction of tropicalised superior breeding stock, supporting district local governments to control pests and disease epidemics, and establishment of post-harvest handling, storage and processing facilities, construction of silos and grain stores.

The compliant and non-compliant actions are equally divided between Ministry of Agriculture, Animal Industry and Fisheries (MAAIF) and Ministry of Water and Environment (MWE), which are the major MDAs implementing climate change related actions for the programme.

There is improvement in mapping of project outputs to the Agro- industrialisation PIAP indicators, which was a challenge during the previous year's assessment. Project preparation processes mandates them to be climate responsive.

Areas of Non-Compliance

For FY 2023/24, 9 out of 10 output indicators were non-compliant. The targets for these output indicators were less than 50% of the NDPIII targets. The output indicators are mapped onto the following actions; drilling of motorised production wells for water for agriculture production, construction of individual valley tanks for livestock watering, production and distribution of semen to farmers, stocking of one-acre ponds with fish, establishment of grain stores and establishment of conservation structures through tree planting.

While for the FY2024/25 BFP, there is complete noncompliance for 6 output indicators that have their targets below 50% of the NDPIII targets and 4 output indicators that have targets above 50% but below 100% of their respective NDPIII targets. The actions for the moderately complying indicators are; drilling of motorised production wells for water for agriculture production, establishment of community valley tanks/farm ponds.

The non-compliant targets were for the following actions; construction of individual valley tanks for livestock watering, production and distribution of semen to farmers, stocking of one-acre ponds with fish, and establishment of conservation structures through tree planting. MDAs are continuously reducing their annual budget targets to fit within the provided and reducing resource envelop. The non-compliant areas are mainly in the animal industry and fisheries components of MAAIF showing lower prioritisation compared to the crop component.

Key Emerging Issues

a) The programme is very sound on activities related to climate change adaptation, but very weak on activities related to mitigation measures. For example, only 1 out of 19 indicators being assessed is related to mitigation and its performance has been poor all through the previous assessments. The activity is related to establishing conservation structures. While coffee agro-forestry re-enforces this action, the funds for distribution of coffee seedlings and majority of the funds for replacing old coffee trees were repurposed for the PDM. It is however not clear that the same intended benefits will be realised.

b) Some outputs in the PIAP are very compliant to climate change but then their indicators are not and yet the interventions are broad. Therefore, by just listing output indicators without outputs, certain indicators may be tagged non climate change responsive. For example, an output on "Emissions from agricultural systems reduced and mitigated through converting waste to energy and other green technologies," the respective indicator is "Number of farmers trained (TOT)". The way the indicator was stated is not climate responsive and this made the output not to be considered in the previous assessments.

c) Many adaptation and mitigation actions related to the fisheries subsector are not reported upon.

d) There is an observed fair performance at BFP and annual budget planning compared to the annual performance. The Q4 performance reports for the implementing MDAs show a big deviation between what was planned and what was actualised. For example, for the FY 2022/23, from the UGX 1168.4 billion budget allocation to the Agro-industrialisation programme, only UGX 790.4 billion (67.6%) was the outturn. This affects the prioritisation of climate change related interventions, making them candidates for budget repurposing.

e) The targets set are less ambitious than the NDP III and NDC targets. Although these targets may be realistic in view of the increasingly constrained resource envelope, they will not enable the attainment of NDP III and NDC targets.

Recommendations

a) Need to re-map actions in the PIAPs in line with adaptation or mitigation actions. For better mapping one should follow through an intervention, its sub-intervention, output and indicator to determine whether its climate responsive or not, but not using the intervention or indicator alone.

b) Include a column for assessment of annual performance which shows the actual climate performance than using only BFP and annual budget performance assessment. Budgeting does not necessarily translate into climate activity implementation.

c) Since climate change budget tagging was accomplished for the major programmes of NDPIII, a budget performance to climate change that shows the resource allocation to climate change activities (under adaptation and mitigation budget codes) versus the overall annual budget would add more insights into the analysis.

Integrated Transport Infrastructure And Services (ITIS) Programme

Overall Score, The ITIS program is moderately satisfactory compliant to the budget at **78.0 percent**. The performance has increased from **61.1 percent** of FY2023/24. The improvement is attributed to the re-prioritization of development funds for the last two FYs of NDPs with focus on mass public transport and green friendly infrastructure.

Areas of Compliance

Areas of compliance include; Paved National Roads (km), Development of Kabaale Airport, Rehabilitation of the Meter Gauge Railway (Tororo - Gulu Railway line), Construction of Standard Gauge Railway (SGR), addition to ferries, among others.
There are other action areas that are in the budget despite not being fully aligned as per plan. These are; paved urban roads, Rehabilitation of Meter Gauge Railway (Kampala -Malaba Section), and Development of new Kampala Port in Bukasa, among others.

Areas of Non-Compliance

i. NDP III envisioned that phase 1 and phase II which would cover Construction of Bukasa Port to a capacity of 2.3 million metric tons per year, and construction of shipyard and floating dock, would be completed within this National Development Planning period 2020/21 – 2024/25. However, the target of civil works expected to be executed during the period FY 2024/25 is not clear despite the continuous compensation of Project Affected Persons.
ii. The NDPIII anticipated provision of Non-Motorized Transport (NMT) infrastructure such walkways, cycle lanes, pedestrian streets, among others; however, this has not been provided rather the NMT Implementation Strategy is planned for preparation in FY 2024/25. This infrastructure, if provided would greatly contribute to the mitigation and reduction of GHG emissions.

Key Emerging Issues

i. The assessment would be more realistic if the planned budget performance was accompanied by the financial performance assessment of the previous year. This is because sometimes, funds for the planned interventions are not released accordingly thus affecting the results. Therefore, the BFP alone is not adequate to assess performance against planned climate change interventions.
ii. The Integrated Transport Infrastructure and Services Programme has without doubt performed well in terms of planning and budgeting for climate resilient related infrastructure. However, more than 95 percent of projects implemented under the programme are not completed within the stipulated project time. This affects the intended project objectives including cost, and services delivery to the people.
iii. Also, the programme has had instances of collapsing bridges such as Katonga, and failing roads as a result of abnormally heavy rains.

Recommendations

i. In future, the assessment should not only consider the budgeted interventions for the programme, but also the budget performance of the climate change related interventions under each programme.
ii. The programme should strengthen the monitoring and supervision capacity of projects to ensure that projects are delivered on time.
iii. Given the changing weather patterns, the Ministry of Works and Transport should ensure that all engineering designs of projects are weather-resilient and can withstand other shocks.

Sustainable Urbanisation and Housing Programme

Overall, the Sustainable Urbanisation and Housing programme was unsatisfactory compliant to climate change planning and budgeting for FY 2023/24 with a score of 34.1%, similarly the BFP 2024/25 was unsatisfactory at 31.1%, affecting the achievement of NDC and NDPIII targets. This is attributed to lack of prioritisation of climate change actions for all the 15 votes under the programme. The few prioritised climate change actions are for few votes, usually the lead institution for the programme. Out of the 20 output indicators under assessment, nine (9) were compliant to NDC and NDPIII at annual budgeting and BFP.

Areas of Compliance

In the FY 2023/24, 10 out of the 20 output indicators were fully aligned to the NDPIII and NDC. These were related to the following priority actions/interventions; Expand and maintain cities with greenbelts; Improve solid waste management; Promote efficient mobility in cities, and; Promote sustainable urbanization and housing.

Similarly, in the year of assessment FY2024/25 BFP, 10 out of the 20 output indicators were fully aligned to the NDPIII and NDC. These were related to the priority NDC actions to Expand and maintain cities with greenbelts; Improve solid waste management; Promote efficient mobility in cities, and; Promote sustainable urbanization and housing.

Significant decline was noted in mapping of program output indicators to the NDPIII and NDC compared to the previous year's assessment and this is attributed to the inadequate resources

Areas of Non-Compliance

For FY 2023/24, 10 out of the 20 output indicators were non-compliant. The targets for these output indicators in the planning and budgeting instruments were less than 50% of the NDPIII targets. The indicators are: Area of open spaces protected (Acreage); Proportion of urban roads with green road islands developed; Hectare of green belts protected; No. of regions with functional early warning system structures in place; (Flooding, earthquake and Landslides) systems in 7 regions as per NPDP developed; Number of cities with mass rapid transport master plan; Percentage compliance to building code/standards; Type of housing material; Percentage of houses with codes; Amount of GHG emissions, and; Reduce the amount of energy produced by houses (%). However, the output indicators are aligned to the respective NDC strategic actions/interventions of Expand and maintain cities with greenbelts; Improve solid waste management; Promote efficient mobility in cities, and; Promote sustainable urbanization and housing.

In the FY2024/25 BFP, there was noncompliance for 10 output indicators that had their targets below 50% of the NDPIII targets. These output indicators include: establish and develop public open spaces; Proportion of urban roads with green road islands developed; Hectare of green belts protected; Number of cities with mass rapid transport master plan; Number of urban areas recycling waste; Type of housing material; Percentage of houses with codes; Reduce the amount of energy produced by houses, %; Amount of GHG emissions, and; Type of new products (resources) generated from waste. The indicators align with the respective NDC action areas/ interventions, namely: Expand and maintain cities with greenbelts; Improve solid waste management; Promote efficient mobility in cities, and; Promote sustainable urbanization and housing.

Key Emerging Issues

i) While the climate change output indicators and targets for the Sustainable Urbanisation and Housing Programme are clearly articulated in the NDPIII and NDC, the BFP for the Programme is quite amorphous and lumps-up the climate actions into broad interventions, for example 'environmental assessment'. This makes it difficult to assess the contribution of each individual MDA action.

ii) During the assessment, it was noted that there was a significant deviation between what was planned in the BFP and what was actualised as per quarterly reports. In terms of resources, during the period of assessment, budget cuts affected workplan implementation. For example, the Ministry of Lands, Housing and Urban Development (MLHUD) which is responsible for most of the climate change actions under the SUH Programme has had its BFP affected by budget cuts up to 60% for FY2024/25. This affects prioritisation of climate change-related interventions, compromising workplan implementation and achievement of the targets set out in the NDPIII and NDC.

iii) There is misalignment between the Programme BFP and the Vote BFP in terms of climate change actions, for example interventions for climate change at Vote level are not reflected at Programme BFP with the justification of inadequate resources, as such the climate change actions remain at the Vote BFP as unfunded priorities. An example is Uganda Free Zones Authority whose climate change actions are not reflected at Programme BFP.

iv) While the NDC and NDPIII Program Implementation Action Plan (PIAP) for Sustainable Urbanization and Housing highlights climate change interventions and targets in the practical areas of: proper waste management, public transport, urban greening, physical planning, building code/standards implementation, among others, the interventions in the BFP are too low-level which may compromise the achievement of the overall goal for the Programme and the NDC.

v) The budget for climate-related actions is lumped-up with the budget for other interventions, making it difficult to quantify the resources spent on climate change, for example, under the USMID-AF Programme a number of climate-related interventions have been implemented, such as: construction of climate-resilient infrastructure, urban greening, and solar lighting, among others. The budget for these climate-responsive actions cannot be individually quantified. In addition, there is a risk of uunder-reporting of these climate responsive actions due to lumping-up of climate-related actions under broad interventions in the various projects and programs.

Recommendations

i) Disaggregate the budget performance to climate change to show the resource allocation to climate change actions under a separate code in the Programme Based System (PBS) versus the overall budget or the Environment and Social (E&S) code which is also a lumpsum of various aspects.

ii) In order to address issues of under-reporting, it is important to disaggregate actions for climate change at MDA vote level and under the various projects and programs.

iii) Need for off-budget support for climate responsive actions as contained in the NDC and NDPIII.

iv) Scale-up capacity building of stakeholders to strengthen the understanding and prioritization of climate change responsive actions during planning and budgeting.

Sustainable Development of Petroleum Resources

Overall, the Sustainable Development of Petroleum Resources programme is satisfactory at 93.3 percent an improvement from 83.3 percent compliance in the previous year with regards to integration of climate change in its budgeting frameworks.

The performance is mainly attributed to the development of the priority climate adaptation and mitigation frameworks such as Environment and social management plans, disaster preparedness and contingency plan, QHSSE systems and standardizing the continuous implementation of actions within these frameworks. This is an indicator of the country's commitment and preparedness for a climate change responsive development of its oil and gas resources.

The programme however does not quantify the contribution of oil and gas industry to greenhouse gas emissions in terms of targets, therefore, not defining the level of ambition and assessment of progress.Whereas there has been collaborationamongst other key stakeholders including NEMA, MWE, MoES, MAAIF and community on mitigationand adaptation to climate change effects resulting from development of petroleum resources, the budget frameworks don't disaggregate the efforts of other actors to in this regard thus necessitating a need to show the contributions of other actors both interms of budgetary allocations and results attained.

Areas of Compliance

Development of climate adaptation and mitigation frameworks and commitment to implementation of the priority interventions through the budget instrument.

Areas of Non-Compliance

The areas of non-compliance include; accurate measurement and quantification of the contribution of oil and gas industry to greenhouse gas emissions in terms of targets.

Key Emerging Issues

i. Quantification of the contribution of oil and gas industry to greenhouse gas emissions is critical

ii. Detailed outputs are not provided in the Budget Framework Paper (BFP)

Recommendations

i. Review the budget frameworks to align with the NDP climate priorities. The current budget architecture lumps allocation under one output without disaggregating for what exactly goes to climate interventions thus making climate budget analysis difficult
ii. The programme has the necessary frameworks to guide appropriate climate change responsive interventions what is required is adequate budget and consistent allocations as well as disaggregation

Sustainable Mineral Development

Overall, the Sustainable Minerals Development programme is unsatisfactory at 33.3 percent down fromt 80 percent compliance in the previous year with regards to integration of climate change in its budgeting frameworks. Whereas the budget frameworks have prioritized climate interventions for: companies/miners complying with regulations and artisanal miners utilizing the appropriate technology, the targets fall short of the planned in the NDPIII.

Areas of Compliance

The areas of compliance are: improved early warnings to potential geohazards

Areas of Non-Compliance

Low targets form companies/miners complying with regulations and artisanal miners utilizing the appropriate technology,

Key Emerging Issues

a) The Budget Framework Paper (BFP) does not comprehensively capture all the priority climate interventions in terms of budget and targets

Recommendations

i. Reconfigure the BFP structure to align with the NDPIII PIAPs

Sustainable Tourism Development Programme

The overall Tourism Development Programme percentage score is moderately satisfactory at 50% for FY 2023/24 and 60 Percent for BFP of FY 2024/25 with regards to integration of climate change in its budgeting frameworks. The lackluster results can be linked to either the reevaluation of priorities, potentially leading to the deeming of many climate change initiatives as non-urgent, or to ongoing budget reductions. These reductions have compelled programs to concentrate their limited funds on essential tasks aligned with their primary objectives, often overlooking broader concerns such as climate change.

Areas of Compliance

The areas of alignment between the Annual Budget and the NDP III interventions are;
Diversify tourism products (e.g. cultural) and map potential across the country including conducting hazard risk and vulnerability mapping for tourism areas.
The output indicator was ***Number of water dams constructed in Protected Areas*** where the target of NDP III was 3 while the target of the Annual Budget was 4 indicating a higher level of ambition.

Areas of Non-Compliance

The areas of non-alignment in terms of climate change prioritization and targeting are;Length of trails maintained. There is no set target or allocated budget for addressing the proportion (%) of protected areas affected by invasive species, yet it is a manifestation of climate change.

Key Emerging Issues

i. The absence of budgetary allocation for investing in forests and protected areas for climate-smart development within the Tourism Development Programme in the Budget Framework Paper for FY 2024/25 is concerning;

ii. The program prioritizes the recovery and enhancement of Uganda's tourism industry competitiveness, yet it inadequately addresses the implications of climate change within its objectives.

Recommendations

i. The Tourism development program should incorporate mitigation measures, including the establishment and protection of existing wildlife corridors, to enhance the resilience of wildlife against climate risks and hazards.

ii. To adequately meet climate change targets, particularly considering the vulnerability of eco-based tourism, it is advisable to increase funding for the tourism development program to at least match the UGX 200 billion allocated in FY 2024/25

4.4. BUDGET ALIGNMENT TO DEMOGRAPHIC DIVIDEND

Overall, the annual budget for FY2023/24 is moderately satisfactory at 63.8 percent level of compliance. This is a weighted score comprising 53.9 percent and 73.6 percent for the central government level and Local government levels respectively. The specific details are provided in the following sections.

Programme level

Overall, at the programme level, the FY2023/24 AB is 53.9 percent a reduction from 72.3 percent and 77.9 percent in FY2022/23 and FY2021/22 aligned to the demographic dividends respectively. This performance is attributed to several programmes performed moderately and these were; Governance and Security; Petroleum Resources; Agro-Industrialization; Urbanization and Housing; Community Mobilization and Mindset Change; and Tourism Development. However, the rest of the programmes had an unsatisfactory performance, with Regional Balanced Development Programme scoring 0 percent.

The summary scores and detailed Programme assessment are provided in Table 3.2 and subsections below.

Table 1: Summary Programme level Performance (percent)

S/N	Programmes	FY2021/22	FY2022/23	FY23/24	Classification
1	Tourism Development	87.5	100	100.0	Satisfactory
2	Private Sector Development	96.1			

3	Digital Transformation	61.5			
4	Sustainable Urbanization and Housing	87.2	100	66.7	Moderately Satisfactory
5	Human Capital Development	93.6	70	41.4	Unsatisfactory
6	Community Mobilization and Mindset Change	86.6	42.9	73.3	Moderately Satisfactory
7	Governance and Security	81.9	60	66.7	Moderately Satisfactory
8	Agro-Industrialisation	66	63	75.6	Satisfactory
9	Natural Resources, Environment, Climate Change, Water and Land Management	76.2	70	50.0	Moderately Satisfactory
10	Integrated Transport Infrastructure and Services	70			
11	Sustainable Energy Development	50		50.0	Moderately Satisfactory
12	Sustainable Mineral Development		40	50.0	Moderately Satisfactory
13	Sustainable Development of Petroleum Resources		50	33.3	Unsatisfactory
14	Regional Balanced Development		33.3	0.0	Unsatisfactory
15	Development Plan Implementation			40.0	Unsatisfactory
	Overall Average score	**77.9**	**72.3**	**53.9**	**Moderately Satisfactory**

Governance And Security Programme

The Governance and Security Programme has achieved a moderately satisfactory compliance rate of 66.67 percent, an improvement from the previous year's 50 percent. **This performance reflects advancements in implementing Gender and Equity Commitments but highlights the need for further improvements, especially in developing a migration policy.** The performance improvement can be attributed to increased institutional focus on Gender and Equity Commitments. However, the lack of a migration policy indicates a need for reprioritization to ensure comprehensive governance and security frameworks.

Significant alignment has been observed in the number of Ministries, Departments, and Agencies (MDAs) implementing Gender and Equity Commitments and in the certification of MDAs and Local Governments (LGs) in developing gender compacts. A notable area of non-compliance is the absence of a developed migration policy, which is crucial for managing demographic changes and security concerns effectively.

Sustainable Energy Development Programme

The Sustainable Energy Development programme is moderately satisfactory at 60.0 percent in FY2023/24 higher than that of FY2022/23 which was 50.0 percent. This is attributed to the reprioritization process, where interventions under the demographic dividend were allocated resources like increasing adoption and transfer of energy efficient technologies into the local population putting into consideration the marginalized groups, was allocated resources (2.00BN) as compared to FY2022/23, where it was not allocated resources. Furthermore, several initiatives were undertaken to increase the number of households using improved cooking stoves like clean energy access grants and credit facilities were provided to households and enterprises to address the affordability constraints.

The Sustainable Energy Development programme registered compliance on all the indicators that contribute to demographic dividend, which are; Number of households using improved cook stoves (‘000s) and the proportion of the population using alternative and efficient cooking technologies (electric cooking, domestic and institutional biogas and LPG).

Regional Balanced Development Programme

The Regional Development programme is unsatisfactory at 0.0 percent, which is still below that of the previous year which stood at 33 percent. This is attributed to the reprioritization process, which may have rendered most of the programme’s demographic dividend interventions non-priority or could be due to consistent budget cuts that have forced programmes to focus their meagre budget on core mandate activities with minimal or no attention paid to cross-cutting issues.

The Regional Development programme did not register compliance on any of the indicators that contribute to the demographic dividend, which are; Number of locals employed in the regional Industrial and Business Parks, the Number of post-harvest handling, storage and processing infrastructure in the poverty-stricken sub-regions and Number of communities that have received massive sensitization on environment.

Sustainable Development Of Petroleum Resources

The Sustainable Development of Petroleum Resources Programme’s compliance with the Demographic Dividend is satisfactory at 100 percent. This marks an improvement from the previous year’s performance which stood at 50 percent. This is a weighted score comprising the NDP III targets and the AB targets of the programme on several DD compliance indicators.

A comprehensive assessment of the Sustainable Development of Petroleum Resources programme was done based on numerous DD indicators. These indicators are the number of local businesses up skilled in oil and gas, the number of Ugandan companies trained, the number of Ugandans trained with appropriate skills relevant to the sector, the environment and social management plan developed and the number of initiatives implemented.

Number of incentives schemes created for employers to provide apprenticeships and placements; Number of local businesses up skilled in oil and gas, number of Ugandans trained with appropriate skills relevant to the sector and environment and social management plan developed.

The programme too registered a deviation from the NDP III targeted scores in some scores of the AB. This includes only the environment and social management plan developed. It is important to also note that, over 50 percent of the indicators had no data and were therefore not reported on.

Sustainable Urbanization And Housing Programme

The SUHP is moderately satisfactory at 66.7 percent. This score is based on the three (3) indicators considered to contribute to harnessing the demographic dividend under the Programme. The performance has dropped from 100 percent in FY2022/23 to 66.7 percent in FY2023/24. The decline in performance is attributable to the 62.8 percent deviation in the number of labor-intensive jobs created as the Programme reprioritized as a result of resource limitations.

The SUHP focused on harnessing the demographic dividend by supporting the establishment of labour-intensive manufacturing, services, and projects to create employment opportunities, especially for the youth in urban areas. Whereas only 11,176 jobs are reported to have been created below the 30,000 jobs target, the number of free zones accessing regional and international markets in FY 2023/24 increased to 33 compared to 27 in FY 2022/2023. In addition, under the Presidential Initiative on Skilling Ugandans, 19 Zonal Skilling Hubs have been set up. These offer certified skilling, entrepreneurship and incubation development for the youth to be able to exploit the urbanization potential. The first semester started in July 2022 with only 12 operational hubs graduating a total number of 2,523 youth in four trades (Skill sets) namely; Carpentry, Welding, Tailoring and Hairdressing. The 2nd intake started at the beginning of March 2023, in all the 19 skilling hubs country-wide. Each zonal hub is expected to benefit 300 trainees every semester and 600 trainees every year, with each intake lasting for 6 months. The skilling hubs bridge the practical skills gap among the youth, making them more employable and able to start their own businesses thereby alleviating poverty and boosting household incomes. This training and skilling are essential for harnessing demographic dividends through creating a skilled workforce for the private sector.

Whereas the SUHP planned and undertook interventions to harness the demographic dividend, through supporting the establishment of labour-intensive manufacturing, services, and projects to create employment opportunities especially for the youth, the number of jobs created deviated by 62.8 percent i.e., out of the 30,0000 target jobs, only 11,176 jobs were created. The shortfall in the number of jobs created is due to limited Programme resource allocation that necessitated the reprioritization of Programme interventions and actions.

Agro-Industrialization Programme

The agro-industrialization Programme is DD satisfactorily [3] compliant at 75.5 percent. This marks an improvement from the previous year's score of 63.3 percent. It is a weighted score comprising of the NDP III targets and the AB targets on several DD compliance indicators.

The programme was assessed on a number of DD compliance indicators, which include the proportion of filled positions in NARO staff structure, Researchers recruited according to establishment, Scientists supported to undertake long-term training (MSC and PhD), Proportion of farmers that access extension services, proportion of land under sustainable land management practices, Storage capacity , Proportion of sub-counties, districts with post-harvest handling, Proportion of farmers and manufacturers trained in sanitary and phytosanitary standards among others.

The programme under assessment registered a score of 75.5 percent for the DD compliance indicators. This good performance is attributed to compliance on major indicators which include; Scientists supported to undertake long-term training (MSC and PHD), Proportion of farmers that access extension services, Proportion of land under sustainable land management practices, Storage capacity, proportion of sub-counties, districts with post-harvest handling, Proportion of farmers and manufacturers trained in sanitary and phytosanitary standards. The performance is also attributed to the alignment of AB targets to NDPIII targets.

However, the MDA registered a deviation from the NDP III targeted scores in some scores of the AB. MAAIF also had some DD compliance indicators which they did not report on including the Proportion of families that do not practice land fragmentation, the Proportion of filled positions in the NARO staff structure, researchers recruited according to establishment and others.

Human Capital Development Programme

The Human Capital Development Programme is moderately satisfactory to Demographic Dividend at 50.94 percent. This is a weighted score comprising the NDP III targets and the AB targets of the programme on a number of DD compliance indicators. This score signifies a sharp decline of 15.95 percent from 60.61 in the previous financial year. The main contributing factor is insufficient data to track the performance of some critical DDs which are currently being implemented.

A comprehensive assessment of the HCD programme was done and the following indicators are significantly compliant to the DD: Proportion of children 0-8 years accessing ECD services (Nutrition, PHC, Sanitation, Child Protection, Family strengthening and support), Vitamin A supplementation for under-fives, percentage of pregnant women receiving iron/folate supplement, percentage of households with access to diverse nutritious foods; Percentage of teachers trained in EGR and EGMA, percentage of out-of-school youths benefiting from apprenticeship, internship, and job placement programme, percentage of TVET trainees with access to relevant on-job training opportunities, percentage of people with Washing hands with water & soap , Annual Region Population Situation Reports, and Number of beneficiaries accessing youth-friendly credit facilities.

The programme too registered a deviation (noncompliance) from the NDP III targeted scores in some scores of the AB. These include among others: No. of NCD cases recorded, Malaria incidence rate, Child marriage prevalence rate, teenage pregnancy rates, incidence rate of child violence (sexual, Physical and emotional violence), proportion of workplaces with breastfeeding corners, and percentage of schools inspected through an integrated ICT enable inspection system among others.

The contribution of AB to the achievements of the following indicators and targets could not be measured due to shortage/ lack of data. These are: Percentage of health facilities designated mother-baby friendly (Hospitals, HC IVs and IIIs); percentage of fresh university graduates benefiting from apprenticeship, internship and job placement programmes, percentage of girls enrolled in BTVET education, Proportion of A-level students undergoing compulsory TVET training, Percentage of people with access to improved sanitation (Improved toilet), Number of sectors/ LG/non-state actors producing demographic intelligence issues reports on key population/DD variables, and No. of plans integrating Gender and Equity.

Tourism Development Programme

The tourism development programme is DD satisfactorily compliant at 100 percent. This is a weighted score comprising the NDP III targets and the AB targets of the institution on one DD compliance indicator. The programme maintained its performance from the previous year.

The Programme was assessed on one DD compliance indicator that is: No. of youth trained in tourism courses

The Programme under assessment registered a score of 100 for the DD compliance indicators. This good performance is attributed to the annual budget target which exceeded the NDP III Target of this indicator.

Community Mobilization and Mindset Change

Overall Assessment on DD integration is at **73.3 percent** at the programme level, marking an improvement from last year’s score of 57.1 percent. The main focus is on enforcing relevant legislations that eliminate negative/harmful religious, traditional/cultural practices and beliefs; and conducting national campaigns against harmful practices such as the elimination of GBV, child labour, child marriages, FGM and child sacrifices. A strategy to eliminate child marriages and teenage pregnancy was launched by MGLSD to reduce the increased cases due to prolonged school closures by COVID-19.

In addition, various skilling initiatives for economic empowerment targeting women and youth have been implemented under the programme plus livelihood programmes through SACCOs such as Emyooga and PDM.

Creative and cultural industries have also been targeted as a source of job creation through talent identification but with limited government support in the allocation of resources. There is a need for incentives and support especially in market access for the youth and women in this sub-sector.

Mineral Development

Overall assessment of DD integration is still unsatisfactory, at 50 per cent in the programme. This marks a slight improvement from the previous year's performance which stood at 40 percent.

The key output indicators in line with the demographic dividend which were assessed include the number of skilled artisans; the Number of professionals and technicians trained by gender; and the number of companies/miners complying with regulations.

Development Plan Implementation

The DPI programme realised an unsatisfactory performance of 40 percent in the year of assessment. This is a weighted score comprising the NDP III targets and the AB targets of the institution on several DD compliance indicators.

The programme was assessed on several DD compliance indicators, which include: Sectors/LGs meeting DD compliance levels; Percentage of budget allocation to DD investments at sector & LGs; Number of sectors/LGs with functional data management systems; and Sector/LGs issue specific policy papers & briefs produced.

Natural Resources, Environment, Climate Change, Lands, And Water Management Programme

The Natural Resources, Environment, Climate Change, Lands, and Water Management Programme is DD unsatisfactorily compliant at 50 percent. It marks a sharp decline from the previous year's performance of 70 percent. It is a weighted score comprising the NDP III targets and the AB targets of the programme on several DD compliance indicators.

The programme was assessed on several DD compliance indicators which include the proportion of people that have been evacuated from wetlands and forests; the Proportion of rangelands and mountain ecosystems protected; the Proportion of the population with manageable families; the Number of communities that have received massive sensitization on environment.

The performance is attributed to compliance on one major indicator; Proportion of rangelands and mountain ecosystems protected and number of communities that have received massive sensitization on environment and non-compliance on; Number of communities that have received massive sensitization on environment.

Key Emerging Issues

a) The tool does not capture all the interventions that contribute to the demographic dividend

b) The budgeting instruments fall short of reporting some of the demographic dividend indicators.

c) There is a deviation of some AB targets from those of the NDP III in all programmes.

d) Some indicators within the programme were not reported on because they do not feature in the Programme Implementation Action Plan (PIAP) and budget documents.

e) Most of the DD interventions within the programme were not implemented due to inadequate funding as a result of the reprioritization process and budget cuts across all programmes.

f) The programme contribution towards the realization of the DD in some of the programmes has been constrained by the budget cuts and repurposing of the budget.

g) There are data issues, especially for indicators that by more than one MDA. Some of the critical indicators had no data and were not reported on.

h) Post-harvest losses still challenge across the value chain thus costing farmers losses that end up having an impact on the production capacities.

i) Extension services are still inadequate and therefore farmers miss out on expert guidance.

j) Limited application of technology in agro-industrialization programmes making it still unattractive especially to young people.

k) Most infrastructure available to support agro-industrialization is either old or obsolete in some cases thus affecting the productivity of the sectors.

l) Continuous reoccurrences of pests and diseases compromise agricultural yields

m) The new projects that can harness demographic dividends through the implementation of targeted interventions are either at the concept level or pre-feasibility studies. Without new Programme projects entering the PIP, funding for the Programme interventions will continue to be a challenge in the short to medium term.

n) The current assessment indicators for Demographic Dividend (DD) are more institutionalized than programme-based, posing challenges in rallying programmatic support behind them. This discrepancy underscores the need for revising assessment indicators to better reflect and support the programme's objectives, especially under the NDPIV.

Recommendations

a) The programmes should prioritize reporting of the demographic indicators in the BFP for improved performance and compliance through timely collecting official statistics using the existing management information systems.

b) The programme should stream reporting of the demographic indicators in the budgeting instruments for improved performance and compliance in the PBS.

c) Mainstreaming DD performance indicators and actions during projects development, implementation and reporting.

d) There is a need to invest more in data collection and information system management

e) Directly follow up the integration and mainstreaming of DD issues in the NDPIV including corresponding results and reporting framework, PBS and grant guidelines.

The Local Government Compliance to Demographic Dividend

Overall, the Local Governments' compliance with the demographic dividend (DD) for the FY2023/24 was satisfactory at 73.6 percent. The score was based on a total of 177 Local Governments that were assessed.

The compliance assessment revealed that the third district Development Plans were satisfactory at 78.8 percent while the Annual Work Plans and Budgets were also satisfactory at 71.3 percent.

This satisfactory score is attributed to the increased appreciation of Demographic Dividend issues by the Local Governments.

Table 1: Average Compliance Score of LGs on DD Integration

No	Framework	Score
1)	LGDPIII Score	78.8
2)	AWPB Score	71.3
	Overall, LG Alignment	**73.6**

The government of Uganda adopted a programme-based approach in NDP III. This is aimed at a holistic implementation of government programmes by bringing together different actors who contribute to the same outcomes. The DD compliance assessment focused on 17 programmes which are directly linked to DD and these were; Sustainable energy development; Integrated transport infrastructure and services; Digital Transformation; Sustainable Development of Petroleum Resources; Mineral Development; Community Development and mindset change; Innovation, Technology Development and Transfer; Agro – Industrialisation; Human Capital Development; Public Sector Transformation; Administration of Justice; Legislature; Sustainable urbanization and housing; Manufacturing; Private Sector Development; Natural Resources, Environment, Climate change, Land and Water Management; and Tourism Development.

The Local Governments' assessment revealed that Integrated transport infrastructure and services and Agro-industrialization were satisfactory at 100 percent and 83.8 percent respectively. It was also observed that most of the programmes performed moderately. These were; Natural Resources, Environment, Climate change, Land and Water Management (75.6 percent); Community Development and mindset change (75.0 percent); Human Capital Development (74.0 percent); Tourism Development (72.1 percent); Private Sector Development (72.0 percent); Public Sector Transformation (64.4 percent); Digital Transformation (63.3 percent); Legislature (62.3 percent); and Manufacturing (61.8 percent).

However, there are programmes whose performance was unsatisfactory. These were; Sustainable urbanization and housing (51.5 percent); Administration of Justice (49.7 percent); Innovation, Technology Development and Transfer (47.9 percent); Sustainable energy development (43.5 percent); Mineral Development (5.4 percent); and Sustainable Development of Petroleum Resources (1.1 percent).

Table 2: Performance of the NDP III programmes (2021/22-2023/24)

No	NDP III Programmes	2021/22 (%)	2022/23 (%)	2023/24 (%)
1.	Sustainable energy development	66	13.5	43.5
2.	Integrated transport infrastructure and services	97	100.0	100
3.	Digital Transformation	44	36.1	63.3
4.	Sustainable Development of Petroleum Resources	14	25.0	1.1
5.	Mineral Development	5	1.1	5.4
6.	Community Mobilization and mind set change	80	77.5	75
7.	Innovation, Technology Development and Transfer	43	45.4	47.9
8.	Agro - Industrialisation	79	85.3	83.8
9.	Human Capital Development	62	73.9	74.0
10.	Public Sector Transformation	67	60.3	64.4
11.	Administration of Justice	58	63.4	49.7
12.	Legislature	56	55.7	62.3
13.	Sustainable urbanization and housing	62	61.1	51.5

No	NDP III Programmes	2021/22 (%)	2022/23 (%)	2023/24 (%)
14.	Manufacturing	50	61.7	61.8
15.	Private Sector Development	58	58.3	72.0
16.	Natural Resources, Environment, Climate change, Land and Water Management	75	58.5	75.6
17.	Tourism Development	56	63.2	72.1

Best-performing districts

The assessment reveals that Hoima, Otuke, Kapelebyong, Mitooma, Buhweju, Mubende, Kotido, Bulambuli, Gomba and Jinja districts were the best-performing districts. Hoima district was the best at 90 percent followed by Otuke at 85.8 percent, then Kapelebyong at 83.3 percent as shown in Table 3 below

Table 3: Best-performing districts

No.	Districts	LGDPIII	AWPB	Overall Alignment
1.	Hoima	95.5	87.6	90.0
2.	Otuke	77.3	89.4	85.8
3.	Kapelebyong	90.9	81.1	84.0
4.	Mitooma	90.9	80.0	83.3
5.	Buhweju	90.9	79.8	83.1
6.	Mubende	86.4	81.1	82.6
7.	Kotido	81.8	83.0	82.6
8.	Bulambuli	95.5	76.8	82.4
9.	Gomba	86.4	80.0	81.9
10.	Jinja	81.8	81.9	81.9

Performance of cities

The government of Uganda created 10 cities and this was aimed at bringing services closer to the population. From the assessment, Fort Portal City was the best at 80.9 percent followed by Lira City at 80.2 percent and the least performing cities were Mbale and Masaka at 62.8 percent and 62.5 percent respectively as shown in Table 4 below.

Table 4: Performance of cities

No.	Cities	LGDPIII	AWPB	Overall Alignment
1.	Fort-Portal	90.9	76.6	80.9
2.	Lira	72.7	83.3	80.2
3.	Mbarara	90.9	73.1	78.5
4.	Soroti	90.9	64.2	72.2

No.	Cities	LGDPIII	AWPB	Overall Alignment
5.	Arua	81.8	66.3	71.0
6.	Hoima	68.2	71.9	70.8
7.	Gulu	81.8	63.8	69.2
8.	Jinja	63.6	67.0	66.0
9.	Mbale	72.7	58.5	62.8
10.	Masaka	68.2	60.0	62.5

Best-performing municipalities

The assessment revealed that Mubende, Apac, Entebbe, Kitgum, Nansana, Kisoro, Makindye-Ssabagabo, Koboko and Busia municipalities were the best-performing municipalities. Mubende MC was the best at 80.2 percent followed by Apac MC at 80.1 percent, Entebbe at 79.7 percent, Kitgum at 78.7 percent, Nansana at 78.5 percent, Kisoro at 77.5 percent, Makindye-Ssabagabo at 77.4 percent, Koboko at 77.2 percent and Busia at 76.8 percent

Table 5: Best-performing municipalities

1.	Municipalities	LGDPIII	AWPB	Overall Alignment
2.	Mubende	95.5	73.7	80.2
3.	Apac	90.9	75.5	80.1
4.	Entebbe	86.4	76.8	79.7
5.	Kitgum	90.9	73.4	78.7
6.	Nansana	81.8	77.1	78.5
7.	Kisoro	86.4	73.7	77.5
8.	Makindye-Ssabagabo	90.9	71.6	77.4
9.	Koboko	90.9	71.3	77.2
10.	Busia	86.4	72.6	76.8

Worst Performing Districts

From the assessment, the worst-performing districts were Bugweri, Amuru, Pader, Amudat,

Mbale, Apac, Ibanda, Kikuube, Amolatar and Agago districts. Bugweri performed moderately satisfactory at 54.5 percent followed by Amuru at 57.4 percent, then Pader at 60.4 percent, Amudat at 61.4 percent, Mbale at 62.8 percent, Apac at 62.9 percent, Ibanda at 62.9 percent, Kikuube at 64.1 percent, Amolatar at 64.3 percent and finally Agago at 64.8 percent as shown in Table 6.

Table 6: Worst Performing Districts

No.	Districts	LGDPIII	AWPB	Overall Alignment
1.	Bugweri	90.9	38.9	54.5
2.	Amuru	38.9	65.3	57.4
3.	Pader	63.6	58.9	60.4
4.	Amudat	50.0	66.3	61.4
5.	Mbale	72.7	58.5	62.8
6.	Apac	50.0	68.4	62.9
7.	Ibanda	81.8	54.8	62.9
8.	Kikuube	72.7	60.4	64.1
9.	Amolatar	63.6	64.5	64.3
10.	Agago	54.5	69.1	64.8

Table 7: Worst performing municipalities

The assessment shows that the municipalities of Ibanda, Kapchorwa, Kabale, Kamuli, Iganga

Tororo, Mukono, Kitgum, Bushenyi-Ishaka and Kumi were the worst-performing municipalities. Ibanda MC performed at 61 percent, Kapchorwa at 63.2 percent, Kabale at 64.9 percent, Kamuli at 66.8 percent, Iganga at 68.1 percent, Tororo at 68.3 percent, Mukono at 68.5 percent, Kitgum at 70.5 percent, Bushenyi-Ishaka at 70.9 percent and Kumi at 71.1 percent.

No.	Municipalities	LGDPIII	AWPB	Overall Alignment
1.	Ibanda	52.1	81.8	61.0
2.	Kapchorwa	86.4	53.3	63.2
3.	Kabale	50.0	71.3	64.9
4.	Kamuli	72.7	64.2	66.8
5.	Iganga	68.2	68.1	68.1
6.	Tororo	68.2	68.4	68.3
7.	Mukono	86.4	60.9	68.5
8.	Kitgum	90.9	61.7	70.5
9.	Bushenyi-Ishaka	86.4	64.2	70.9
10.	Kumi	77.3	68.4	71.1

Table 8: Sub Region performance

Table 8 shows the results from the DD assessment according to sub-regions. Kalamoja sub-region was the most compliant to demographic dividend interventions at 88.8 percent followed by Kampala sub-region (78.3 percent), Kigezi sub-region at 76.3 percent, Teso sub-region (75.6 percent), Buganda North sub-region (75.2 percent), Tooro sub-region (74.8 percent), and Bunyoro sub-region (74.8 percent). The unsatisfactory performance in some sub-regions calls for increased promotion and support of DD integration in their planning and budgeting frameworks.

Sub regions	LGDP	AWPB	Overall alignment
Kalamoja	86.9	89.7	88.8
Kampala	54.5	88.4	78.3
Kigezi	83.3	73.3	76.3
Teso	86.2	71.1	75.6
Buganda North	76	74.8	75.2
Tooro	78.1	73.4	74.8
Bunyoro	77.7	73.5	74.8
Buganda South	83.1	70.7	74.4
Ankole	83.7	69.5	73.8
West Nile	80.3	70.3	73.3
Bukedi	80.8	70.1	73.3
Lango	69.8	73.7	72.5
Elgon	81.4	68.6	72.4
Bugisu	81.4	68.6	72.4
Acholi	73.4	65	67.5

Key Emerging Issues

1. Whereas key demographic Dividend interventions like family planning use and maternal and child health care are implemented in most LGs, they are not reported on in the Programme Budgeting System.
2. The Albertine region did not prioritize interventions as outlined by the Sustainable Development of Petroleum Resources programme.
3. There is limited evidence of youth involvement in programmes that enhance their productivity like appropriate skilling of the youth along the tourism value chain, oil and gas industry, and initiation of business enterprises, among others.
4. Interventions to reduce fertility in order to transform the population age structure are mainly funded by development partners.

Recommendations

The recommendations reflect areas for action regarding the key messages and emerging issues highlighted above.

1. The government should increase funding for interventions (modern contraceptive use; school enrolment, retention and transition; and youth skilling) that will contribute to transforming the age structure for sustainable development.

2. The capacity of Local Government planners on the integration of DD into LGDPs and AWP&B should be continuously strengthened.
3. There is a need to orient the local governments on the DD interventions that should be prioritized in their annual work plans and budgets if Uganda is to harness the Demographic Dividend.

4.5. BUDGET ALIGNMENT TO DIGITALIZATION OF GOVERNMENT

The detailed budget alignment to digitalization at the programme level is presented in the sections below.

Legislature, Oversight and Representation

The LOR is 100 percent aligned. The programme has continued to be compliant with regards to integration of NDPIII digitalization interventions in the BFP. However, there is still inadequate ICT equipment and services to effectively and efficiently support business processing in Parliament and ease access to information by various stakeholders. There is also lack of integrated ICT tool to ease Monitoring and Evaluation processes. Additionally, ICT budgetary allocations do not match the funding required to acquire cutting edge technologies for the legislature. And the limited chamber space does not allow implementation of e-voting system for the Members. Each member would have a voting terminal installed on his/her desk.

Governance and Security

The digital migration compliance for the programme stands at 66.7%. This is mainly attributed to the roll out of the CCTV programme to subsidiary Cities, Municipalities, and Highways. Other actions such as the automation of registration at the NGO Bureau suffered funding challenges.

Private Sector Development

The FY 2024/125 budget was had a moderately satisfactory alignment to the NDPIV digitalisation agenda, with an estimated alignment of 66.7 percent.

Significant alignment is observed in strengthening industry associations, with URA conducting 319 taxpayer engagements by end of Q2 FY 2023/24, surpassing the planned 10 tax education programs. In automating business processes and establishing a unique business identifier, UIA surpassed targets in re-engineering key through OSCs with 2 budgeted business processes to be re-engineered as compared to the target of 1 in the NDPIV. In addition, UIA planned to register 96,800 businesses under the single registration form reform, surpassing the NDPIV target of 2,500. Progress in establishing a national e-commerce platform and developing product and market information systems aligns with NDPIII targets set for 2021/22, indicating satisfactory progress. In creating a conducive environment for capital markets, CMA planned to open over 1000 CIS accounts surpassing the NDPIII goal of 200. Additionally, remarkable progress is seen in enhancing clients' business continuity and sustainability, with Enterprise Uganda surpassing the NDPIII target by serving 3,628 youth through the Interactive SME Web-based System as compared to the NDPIV target of 2,500.

Challenges arise in strengthening the warehouse receipt system and increasing private firms transacting using ICT, as detailed targets were not provided in budget documents. Similarly, the URA budget documents do not indicate any budget towards electronic single window transactions. Moreover, the establishment of one-stop centers falls short of the NDPIII target of two, with only one center planned and established. Conversely, regarding the Security Interest in Movable Property Registry System, there is a significant deviation from the NDPIII target, with only 10 MSMEs trained against the intended 500.

Innovation, Technology Development and Transfer

With regard to the digitization crosscutting issue, the ITDT programme was moderately satisfactory at 50%. Funds were allocated to the intervention to develop and maintain a national STI information management system that will catalogue new and on-going Scientific Research, technologies innovations and indigenous knowledge from public and private sectors. Some aspects of improving access to the multi-hazard early warning systems and disaster risk information have been implemented. The sub-optimal performance was in the value of payments from use of IPs and the projects for establishing UN Innovation Lab for Least Developed Countries.

Community Mobilisation and Mindset Change

The program's overall compliance with digital transformation stands at 50%, which is a moderately satisfactory performance. The performance is attributed to reporting of some information in the budget document against the NDPIII targets.

The key indicators under the programme that contribute to digital transformation include; the development of art & craft digital platforms, facilitation of district communication offices, and establishment of Open Access Centers in Public libraries. Theprogrammeis partially aligned with the NDPIII target, with limited data on certain indicators where information was not provided for an example number of open access centers in public libraries.

Sustainable Development of Petroleum Resources

The programme is 100 percent aligned to the digital migration with 100 percent scores on key digital interventions like Surveillance tools with GPS, night vision, and cameras installed in oil fields for monitoring; National Petroleum Information System (NPIS); National Petroleum Data Repository (NDR); National Supplier Database (NSDB), and the Quality Management Systems (QMS).

Legislatation, Oversight and Representation

The programme has continued to be compliant with regards to integration of NDPIII digitalization interventions in the BFP. However, there is still inadequate ICT equipment and services to effectively and efficiently support business processing in Parliament and ease access to information by various stakeholders. There is also lack of integrated ICT tool to ease Monitoring and Evaluation processes. Additionally, ICT budgetary allocations do not match the funding required to acquire cutting edge technologies for the legislature. And the limited chamber space does not allow implementation of e-voting system for the Members. Each member would have a voting terminal installed on his/her desk.

Development Plan Implementation

Development Plan Implementation (DPI) Programme is 60 percent compliant to Digital migration for the FY 2023/24. The moderately satisfactory performance was attributed to an average deviation between the AB targets for FY 2023/24 with those of the NDPIII. However the performance of the DPI programme for FY 2023/24 is a decline from 68.8 percent to 60.0 percent in FY 2023/24.This was due to the fact the NDPIII programme outputs like Asset management information system and Functional Integrated identification system were not planned for in the Budget for FY 2023/24.

Digital Transformation Programme

The programme is unsatisfactorily at 40 percent level of compliance. The score was attributed to prioritisation of: establishment of wireless hotspots (MyUg) deployed at strategic locations , Number of applications and systems hosted centrally in the NDC which are on track. The other critical areas of alignment that affected the score include: Number of government institutions enrolled onto the unified Messaging collaboration system, Number of services enabled through the E-payment gateway, Number of e-services enabled for digital signatures reported as of half year 2023/24 exceeding the targets set.

Regional Development Programme Compliance to Digital migration

There is no data to assess digitalization under the Regional Development Programme.

Human Captital Development

Overall, the programme is **39.1 percent compliant** to digital transformation. This unsatisfactory performance is attributed to misalignment of reporting in budget documents and the NDP III targets. A few areas in the programme registered alignment and these include:

Training database updated at all levels; E-performance management system at all levels rolled out and operationalized; Annual performance analysis for all staff (E- performance management system linked to the iHRIS); No. of more scholarships and bursaries that target STEM/STEI provided; Jua-Kali Management Information System upgraded and operationalized; Digital job matching tool developed and operationalized; and Functional web-based Labour Market Information System (LMIS) in place.

However, majority of the areas registered misalignment and these include:

No. of schools installed with solar energy (IIS); No. of District Inspectors of schools and Associate Assessors on Intergrated Inspection System and Head teachers, Deputy head teachers and ICT teachers (IIS) trained; No. of rural-based primary and secondary schools (30% of schools connected) to power supply; No. of rural-based primary and secondary schools (30% connected) to internet Options such as google loon should be explored for remote schools; 80% of HEIs provided with campus wi-fi; No. of primary and secondary schools (60%) provided with TV sets for learning purposes; and 55% of all teachers, tutors, instructors and lecturers trained in ICT skills.

Additionally, several priority areas were not reported on and these include; % of education institutions with remote ICT-enabled learning infrastructure installed; No. of updatable offline servers provided to primary and secondary schools; Established education resources repository; Science teachers to pupil ratio (secondary); % of hospitals and HC IVs with a functional EMRS and % of accredited institutions that are STEM/STEI, to mention but a few.

Sustainable Urnbanisation and Housing Programme

The SUH Programme is 100 percent compliant to digital migration as it has continued to embrace digitalization of its processes. For instance, the Integrated Local Revenue Administration System (IRAS) has been extended to fourteen (14)municipalities and fifty-three (53) districts during the period under assessment. In FY2024/25, the Programme plans to further extent IRAS to twenty-two (22) local governments compared to three (03) NDPIII target.

In addition, the SUH Programme has installed the Physical Planning and Urban Management Information System (PPUMIS)in 10 Cities and 4 Municipalities. In FY2024/25, the Programme plans to install PUMMIS in thirty-four (34) local governments compared to twenty-eight (28) NDPIII target. A draft Strategic Business Plan for PPUMISis also being developed to guide its scale up to other areas and implementation. Under capacity building, the Programme has also supported training for the core staff from selected MDAs and local governments in the use of Geographic Information System (GIS) to improve work processes. Relatedly, stakeholder capacities for 120 beneficiaries have been done in core urban management practices.

Manufacturing Programme

In the program, the two indicators within plan neither had BFP targets no NDPIII targets for the period under assessment and therefore was not satisfactory.

Agro-industrialization programme

The integration of digitization into the Agro-industrialization program is deemed moderately satisfactory, with a compliance rate of 58.3 percent. This is an improvement from the previous assessment. Specifically, the alignment is as follows;

AGI programme developed the e-extension system which is currently being piloted in about 30 districts across the country, developed an input traceability system and undertook the training of the different stakeholders on the use of it, the principles for the Livestock Identification and Traceability bill were reviewed and refined, Piloted the Landing site data collection tools on the landing sites around Lake Victoria, Animal movements permits along the major stock routes and animal/plant clinics in 5 District Local Government and Collected data of large-scale farmers from Eastern and Northern regions among others.

In the same regard, five (05) ICT systems have been developed and are at the field deployment stage including; the e-voucher management system by MCash (financial inclusion platform), the e-extension system, the mobile soil testing application, ACDP MIS, the National Food and Agricultural Statistics System (NFASS) and e-markets platform.

Administration of justice

Regarding digital migration, the program scored satisfactorily at 80.8% as per the assessment done. However, this score is rather misleading as it reflects the near perfect score for the few indicators where data has been provided.

The program procured 32desktop computers for 32 Small Claims Procedure (SCP) Magistrate Courtsand 6 desktop computers. Also, 6 laptops procured for Policy and Planning Unit in FY2022/23. In FY2023/24, 50 desktop computers were procured for 50 SCP Courts and 40 desktop computers procured for 40 Information desks.

Electronic Court Case Management Information System (ECCMIS) has also been rolled out to Court Stations of Jinja HC, Jinja Chief Magistrate (CM), Kamuli CM Bugembe Grade One (G1), Kakira G1 and Kagoma GI. Its imperative to note that ECCMIS is able to facilitate the efficient & reliable collection, organization, distribution and retrieval of significant amounts of case specific data as well as the processing of payment of relevant court fees and fines. It is able to generate reports from system for decision making.

In order to expedite dispensation of justice, Video Conferencing System for Court of Appeal and High Court (Criminal Division) was procured. This has come in handy in hearing and determination of cases without necessarily having the accused in court.

Also, 10 Biometric Machines were installed in Court Stations (FortPortal HC & CM, Mukono HC & CM, Lira HC & CM Arua HC & CM, Masaka HC&CM). This is vital in tracking attendance of staff hence scaling down on absenteeism.

However, a number of key indicators are missing data which blurs the true picture regarding digital migration in the AJP. These include: Number of Labour Courts with Digitalized Court Case information management system in court and sub registries; Number of Judicial Officers and staff of the Judiciary subscribing to E-Libraries; Number of High Court Circuits and Courts of Appeal with operational One Stop Shop Registries; Number of courts with Digital evidence presentation system rolled out; and Number of Chief Magistrates Courts with Video Conferencing System, inter alia.

Sustainable Urbanization and Housing

The SUH Programme is 100 percent compliant to digital migration as it has continued to embrace digitalization of its processes. For instance, the Integrated Local Revenue Administration System (IRAS) has been extended to fourteen (14)municipalities and fifty-three (53) districts during the period under assessment. In FY2024/25, the Programme plans to further extent IRAS to twenty-two (22) local governments compared to three (03) NDPIII target.

In addition, the SUH Programme has installed the Physical Planning and Urban Management Information System (PPUMIS)in 10 Cities and 4 Municipalities. In FY2024/25, the

Programme plans to install PUMMIS in thirty-four (34) local governments compared to twenty-eight (28) NDPIII target. A draft Strategic Business Plan for PPUMISis also being developed to guide its scale up to other areas and implementation. Under capacity building, the Programme has also supported training for the core staff from selected MDAs and local governments in the use of Geographic Information System (GIS) to improve work processes. Relatedly, stakeholder capacities for 120 beneficiaries have been done in core urban management practices.

Public Sector Transformation

The programme is 75% compliant overall. Through the establishment of the e-Learning Management System, the introduction of new e-services, and the training and equipping of public servants in the use of e-government systems, the public sector program at the CSC fosters digitalization, e-inspection, and e-learning platforms and systems. In order to adjust to the higher intake during and after COVID-19, this was primarily encouraged.

Minerals Development

The Mineral Development programme was not satisfactory at 25.0% due to budgetary constraints. The programme developed information systems, these include: i) Geological and Mineral Information System (GMIS), ii) Laboratory Management Information System (LMIS), and iii) The Mining Cadastre however has an online system capturing the number of artisanal miner groups formalized by gender, an online frequency system of early warnings to potential geohazards and E-platform to disseminate market information were not developed.

Tourism Development

The tourism programme demonstrates a commendable **80 percent** compliance with digitalization, integrating it into various aspects of its operations. Digitalization plays a pivotal role in both marketing and promotion, as well as in monitoring and combating illegal activities such as poaching. The program saw a notable surge in digital uptake during and post the COVID-19 pandemic, highlighting its adaptability and relevance in evolving circumstances.

One of the key initiatives within the digitalization realm is the establishment of Wi-Fi hotspots in some Protected Areas in Murchison and Queen Elizabeth , strategically positioned to enhance communication for tourists and facilitate seamless transactions, including payments and bookings. This not only improves the overall tourist experience but also contributes to the efficiency and accessibility of tourism services.

Integrated Transport Infrastructure and Services

The ITIS programme is unsatisfactory at 22.2 percent. This great decline from the 75.0 percent performance of last year attributed to the reprioritization exercise that eliminated most interventions with system application.

Summary of Performance	FY2022/23	FY2023/24	FY2024/25
Existence of MDA strategic plan	100	100	100

MDA Resource Allocation	96	100	100
MDA Results Level Assessment (Outputs)	55.5	59	0
NDPIII - MDA Projects Implementation	30	45	100
Overall MDA Level Performance	**64.46**	**71.3**	**70**

Overall, the Mission in Guangzhou is moderately satisfactory at 71.3percent level of compliance. This is a weighted score of 100, 100, 59 and 45 percent compliance at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The specific details are presented in the sub-sections below.

e) **Existence of MDA strategic plan**

At this level, the Mission in Guangzhou is 100 percent compliant. The **Mission in Guangzhou** has an approved strategic plan that is aligned to the NDPIII.

f) **Resource Allocation**

At this level, Mission in Guangzhou is 100 percent complaint. This is a weighted scorunder three categories, namely; the alignment of the BFP which was estimated at 100 percent, the Annual Budget with a level of alignment of 100 percent and the Half year outturn with level of alignment of 100 percent. This satisfactory performance is attributed to the fact that the mission's BFP and AB allocations are well aligned and the mission received more than 90% fund releases. The mission allocated money to four programmes including; Mineral-based Industrialization, Manufacturing,Agro-Industrialization, and Tourism Development.

g) **Alignment of the BFP and Annual Budget/ Results Level Assessment (Outputs)**

At this level, Mission in Guangzhou is 59 percent **compliant**. This moderate performance is a weighted score comprising 100 percent and 32 percent for BFP and AB, respectively. The deviation of the AB targets from the NDPIII as well as varying formats of budgeting instruments are key contributors to this performance.

Areas of alignment: Areas of non-alignment:

The mission was aligned on the NDPIII and BFP targets for Number of MDR firms contracted in key source markets, Number of Ugandan diplomats and Visa /consular staff trained to support tourism marketing and handling and in customer care (all missions abroad), Number of International Tourist arrivals (Million),Number of meetings coordinated among others. There was miss-aligned in the number of countries supported in their Peace Processes, Number outcome documents in favor of the country's interests at regional and International Organizations, Percentage of Uganda's borders demarcated and Number of negotiation meetings for the extension of WTO TRIPS Agreement participated in.

h) **Projects Alignment**

At this level, Mission in Guangzhou is 45 percent compliant. This is a weighted score of 0, 100 and 75 percent, for budget outturn, expenditure outturn and project performance respectively. This performance was mainly attributed to the low release of funds for the projects compared to the NDPIII projection.

The key emerging issues are:

iv) Discrepancies continue to manifest between the results, indicators in the budget instruments and the NDPIII

v) The missions BFP doesn't capture some NDPIII indicators hence it is important that these indicators are harmonized.

vi) The mission doesn't allocate funds to activities under the Mineral-based Industrialization, Manufacturing, Agro-Industrialization, and Tourism Development since these are key achieving the mission's desired results.

FY2021/22 (Full Year)

1. **The Mission in Guangzhouwas 64.4 percent compliant up from 71.3registered at half-year assessment**. In particular, the **Mission in Guangzhou**was 100, 96, 55.0 and 30 percent compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. The performance is attributed to a better performance at the resource allocation level though there was a mismatch between the NDPIII planned targets and the BFP targets and also several indicator targets set were not met at full year.

2. **BFP FY2024/25**

The Mission in Guangzhouis 70percent compliant. This is a weighted score of **100, 100, 0 and 100 percent** compliant at MDA Planning, Resource Allocation, budget instruments and project performance, respectively. This performance is on account of low level of alignment at the mission's Results Level Assessment (Outputs). The Mission's BFP target at the result level are not aligned to the planned NDPIII targets.

4.6. BUDGET ALIGNMENT TO HUMAN RIGHTS

This section provides an overview of the FY2023/24 Annual Budget compliance to human rights, issues based on the programme assessment frameworks. Particularly, the the assessment evaluated the presence of human rights indicators and the budget allocation and expenditure attributed to the realization of those particular human rights indicators. This compliance assessment is based on the 20 programmes and the detailed findings are provided in the sections below.

Legislature, Oversight and Representation

The LOR programe is 100 percent aligned. This is on account of prioritising all actions geared towards human rights. In pursuit of its oversight function and mandate and in line with the program objective three of strengthening the oversight role of Parliament. 1,654 committee meetings which are open to the public were held against the planned 1,500 meetings, 31 out of the planned 50 Committee reports were debated and adopted by the House and 50 Committee oversight field visits were undertaken against the planned 140 for the year. There has also been improvement in the level of participation in international Parliamentary engagements and associations in promotion of governance, human rights and gender and equity concerns.

Private Sector Development

The assessment of the Private Sector Development Program (PSDP) within the Fiscal Year 2023/24 budget reveals a high level of alignment with the NDPIII Human Rights Based Approach (HRBA) agenda, with a satisfactory score of 88.5 percent. This is on account of budgeting for several interventions as planned.

However, certain areas within the PSDP require further attention in terms of budgetary incorporation to fully align with a HRBA. For instance, initiatives to build private sector capacity to access green financing and promote green growth as well as creation of appropriate incentives and regulatory frameworks to attract private sector investment in green growth have not been provided for in the budget, highlighting a gap in addressing environmental sustainability within the PSDP. Similarly, the PSDP budget did not plan for mobilisation of resources under the Global Environment Facility small grants programme to support private sector in undertaking biodiversity, land degradation and climate change related activities.

Furthermore, facilitating Jua-kalis business start-up with toolkits was not provided for in the UIA budget documents. Additionally, promotion and enforcement of local content in labour market was not budgeted for in the MoGLSD budget documents which leaves the local players vulnerable to unequitable competition.

Innovation, Technology Development and Transfer

In terms of HRBA, the ITDT programme is satisfactory at 94%. Majority of interventions towards increasing intellectual property rights such as establishing an IP resource centre, equipping the IP office, establishing an online IP portal have been implemented albeit through other programmes especially Private Sector Transformation.

Community Mobilisation and Mindset Change

The program is satisfactory compliant at 71.8% with HRBA, which is largely attributed to to an improved reporting in the program's BFP.

Areas of alignment include:disseminating govt policies, strategies & guidelines (health, education, water, energy, infrastructure, social development), develop and implement a National Communication Strategy on socio-economic development. (This includes communicating laws, policies, strategies, guidelines, initiatives), identify and partner with socio-economic change agents per district to power the national development & transformation agenda, to develop and implement a national civic education programme aimed at improving the level of awareness of roles and responsibilities of families, communities and individual citizens Develop & implement the Civic Education program, the following output indicators were aligned; Support the District Integrity promotion forums to promote the ethical values & integrity, Strengthen capacity UBC to compete at national, regional and international level and to deliver government Programmes among others

Areas of non-alignment: Institutionalize cultural, religious and other non-state actors in community development initiatives; most indicators under this intervention were not reported and thus affecting performance of the programme. For example; Develop 2 modern regional cultural centres, promote cultural diplomacy and heritage tourism, Preserve cultural resources and assets, Collect, conserve and preserve documented heritage, Develop and implement Heritage Education Programme, Develop a National Standard for Gazetting Cultural Sites, Conduct a national profiling of existing Cultural Sites for gazetting, Provide support to Cultural Institutions to develop and maintain gazetted cultural sites, Conduct research and documentation of the intangible heritage countrywide and others.

Sustainable Development of Petroleum Resources

The Programme is 100 percent compliant. This is attributed to a number of partners supporting intervetions geared toward observance of human rights in the petroleum sectos. One Engagement with CSOs/NGOs was conducted. Engagement with the Uganda Human Rights Commission (UHRC) and one human rights audit was done to check MPS for FY2024/2025 alignment to human rights.

Legislature, Oversight and Representation

In pursuit of its oversight function and mandate and in line with the program objective three of strengthening the oversight role of Parliament. 1,654 committee meetings which are open to the public were held against the planned 1,500 meetings, 31 out of the planned 50 Committee reports were debated and adopted by the House and 50 Committee oversight field visits were undertaken against the planned 140 for the year. There has also been improvement in the level of participation in international Parliamentary engagements and associations in promotion of governance, human rights and gender and equity concerns.

Development Plan Implementation

Development Plan Implementation (DPI) Programme is 75.0 percent satisfactorily compliant to Human Rights for the FY 2023/24. The good performance was attributed to the Budgeting for a good number of Human rights-based outputs under the DPI programme. It was an improvement from 58.8 percent in FY 2022/23 to 75.0 percent in FY 2023/24.

Regional Balanced Development

The programme registered 33.3 per cent compliance with HRBA. The unsatisfactory performance is attributed to the programme reporting on a few of HRBA interventions in its budget documents due to resource constraints.

Areas of alignment include: Using the Parish Model to provide a revolving fund for self-help groups and enterprises at a Parish level; Sensitization and mobilisation of youth and women for formation of owned enterprises; Mobilization of beneficiaries and special interest groups (youth and women) for creation of cooperatives; Identification of beneficiary cooperatives; Enforcement compliance with the environmental regulations; and Creation of community awareness on environment protection.

Areas of non-alignment and non-prioritization: Procurement and distribution of tractors, ox-ploughs;, Construction of valley dams, Construction of large scale irrigation schemes; Support construction of small scale irrigation scheme; Development of Environmental Management Plans; Training and supporting agricultural enterprise groups in refugee communities with value addition facilities, Strengthenening the capacity and skilling of women/ youth for entrepreneurship; Supporting formation of small-scale miners' cooperatives; Provision of water facilities in mining areas, Development and dissemination of IEC environmental materials related to mining; Organizing sub-regional sensitization meetings on environment; and Organizing joint monitoring of on-going projects

Digital Transformation

The programme's alignment to Human Rights is satisfactory at 55.6 percent level of compliance. The human rights issues addressed under the DT Programme are related to: access and usage of ICTs by PWDs and women in rural, hard-to-reach areas; disparities in gender and equity in accessing ICT education through the establishment of ICT labs and ICT literacy training; reforming the telecom licensing regime to ensure national coverage of communication services, developing data protection and privacy regulations, awareness creation, development of sensitization and training programs geared towards enhancing digital literacy of PWDs and extension of broadband connectivity to the parish level to increase coverage and usage of internet in the communities. In light if this, activities carried out by the Programme include; awareness engagement with Youth Start-Up Academy Uganda (YSAU) and the FlyHub Uganda targeting young innovators, and the engagement on the enhancement of women's rights online conducted with the Women of Uganda Network (WOUGNET).

Human Capital Development

The programme registered 70.4**per cent compliance** with HRBA. The satisfactory performance is attributed to the programme reporting on the majority of HRBA interventions in its budget documents.

Areas of alignment include:Conduct monitoring of infrastructure projects & workplaces for compliance to social safeguards standards; Procure specialised machinery & equipment for detection of hazardous substances; Forecast and procure family planning commodities for use by the community; Improving services for prevention, treatment and management of obstetric fistula in Uganda; and Scale up health education and promotion activities at all levels to improve health literacy and facilitate informed decisions about health care, behaviours and more effective engagement with health providers, to mention but a few.

Areas of non-alignment or areas which were not reported on the budget documents include: Support use of hand washing facilities in public places like markets; Social behaviour change communication on feeding habits and behaviors 2. screening for obesity and overnutrition; Undertake study of impact of occupational hazards on health of workers; Carry out annual assessment of LG BFPs on gender and equity responsive planning & budgeting; and Tracking implementation of G&E commitments of the respective Votes, among others.

Sustainable Housing and Urbanisation Programme

The SUH Programme is 30.4 percent compliant. It focused on supporting establishment of labor-intensive manufacturing, services, and projects to create employment opportunities especially for the youth in the urban areas. At the period of assessment, 11,176 jobs are reported to have been created below the 30,000 jobs target. The Programmes also focussed on upgrading accredited institutions to offer certified skilling, entrepreneurship and incubation development for the youth to be able to exploit the urbanization potential. Whereas the Programme has been able to create jobs, the number of the created jobs are below the set target.

Manufacturing Programme

The program scored 72.7% in having their indicators aligned to the cross-cutting issues in the Human Rights Based Approach. However, the extent to which the outputs are realized are limited by the funding. Another aspect worth noting is that by since manufacturing activities are the biggest contributors to HSE related risks, it is by design that all outputs and interventions were bent towards compliance by standards within the industry sector.

Agro-industrialisation Programme

The Agro-industrialisation Programme is satisfactory at 74.1 percent in its alignment to HRBA.
Agro-industrialization has aligned to a human rights-based approach in the following ways:
It has contributed to **“Right to Food”** by enhancing food security and nutrition by increasing agricultural productivity and improving access to nutritious food. This has ensured that all individuals have access to an adequate and nutritious diet, regardless of their socio-economic status.

AGI Programme has contributed to “Right to Work” by creating employment along the entire value chain. It targeted to produce 36,000 jobs particularly in rural areas where poverty and unemployment rates are be high. By promoting inclusive economic growth and decent work, Agro-industrialization empowered individuals to exercise their right to work and to earn a fair and sustainable income.

AGI contributed to "Right to Water and Sanitation" through should prioritizing sustainable water management practices to ensure the availability and accessibility of clean water for agricultural production and household use. By promoting water-saving technologies and protecting water sources from pollution, agro-industrialization supported the realization of the right to water and sanitation for all individuals.

AGI ensured "Right to Participation and Inclusion" by engaging stakeholders, including smallholder farmers, women, youth, and marginalized groups, in decision-making processes and project implementation by promoting participation and inclusion, agro-industrialization ensured that the benefits of agricultural development are equitably distributed and that the rights of all individuals are respected and upheld.

In the same regard a total of 358 Farmer organizations across the country were awarded Matching Grants worth UGX 110.5billion and the programme undertook profiling of large-scale farmers to support the implementation of the Cabinet directive of food and animal feed security.

Public Sector Transformation

The program is 64% compliant overall. The program supported MDAs and LGs in establishing client charters, tracking and assessing their implementation, creating a policy for developing and implementing client charter compliance, holding Barrazas in various subcounties, offering technical assistance to MDAs in creating and implementing SDS, carrying out nationwide service delivery, and sharing survey results. The programme improved the involvement of several interest groups, including marginalized women, PWDS, youth, and the elderly, with the communities and opinion leaders.

Mineral Development

The performance of the Mineral Development programme was not satisfactory at 33.3% with moderate progress registered with a framework in place, number of treaties, conventions, agreements, protocols domesticated and percentage of mining sites having safe working conditions and clean/ protected environment but no progress with the number of artisanal miner groups formalized by gender, number of artisanal miners utilizing the appropriate technology and number of companies/miners complying with regulations.

Tourism Development

The tourism programme boasts an impressive 90% compliance with a Human Rights-Based Approach (HRBA), reflecting its commitment to promoting sustainable practices that prioritize human welfare and empowerment. Central to this approach is the implementation of a wildlife use rights scheme, which facilitates the regulated and sustainable utilization of wildlife resources.

This scheme not only ensures the conservation of wildlife but also fosters economic opportunities for local communities and the private sector through wildlife-based enterprises such as trade, sport hunting, farming, and ranching. By harnessing these resources responsibly, the programme effectively balances conservation goals with socio-economic development objectives.

Moreover, in addressing human-wildlife conflicts, the programme emphasizes proactive measures such as the construction of electric fences, trenches, and natural repellents along community borders to deter wildlife incursions. In cases where crop damage or loss of life occurs, the programme ensures fair and timely compensation, underscoring its commitment to mitigating adverse impacts on affected communities.

Furthermore, the programme prioritizes inclusivity by predominantly employing youth and women, thereby providing meaningful livelihood opportunities for marginalized groups and promoting social equity within the tourism sector.

Integrated Transport and Infrastructure Services

The ITIS programme is satisfactory compliant at 71.4 percent. This performance has slightly dropped from the last years 72.4percent. The considered HRBA to planning are evidenced in a number of implemented programme actions. These include: Acquire SAR boats; compensate PAPs for Bukasa, Construct and equip Search and Rescue (SAR) centers, among others etc. These actions relate to the NDPIII interventions of constructing, upgrading and climate proofing transport infrastructure, and implementation of an inclusive mass rapid transport system.

Sustainable Urbanization and Housing

At this level of assessment, the SUH Programme is 30.4 percent compliant. The SUH Programme aims to attain inclusive, productive and livable urban areas for socio-economic development for all. The Programme set to implement a gender and equity mainstreaming strategy and action plan in the Ministry and in the implementation of the Programme interventions through capacity building and sensitization of men, women and PWDs on gender and equity in selected local governments. The Programme also emphasizes establishment of labor-intensive manufacturing, services, and projects for employment creation, investment plan for adequate and affordable housing for all income groups, inclusive housing finance mechanism, infrastructure upgrading in slums and informal settlements, integrated physical and economic development plans for job creation, strengthening urban policies, governance, planning and finance. The municipalities and cities established the Municipal Development Forums and City Development Forums as independent bodies to oversee implementation of development projects in the respective urban areas. The Forums provide quarterly progress reports on the implementation of the Municipal and City development work plans. The low level of performance is attributed to reprioritization that considered multiplier effects, income generation and ongoing commitments as opposed to HRBA actions.

Administration of Justice Programme

The program satisfactorily compliant regarding Human Rights, gender and equity compliance with an assessed score of 76.19 percent.

During the period under review, the program managed to establish a number of breastfeeding and children play rooms by different MDAs that contribute to its results. For example, in FY2023/24, 8 breastfeeding and children play rooms were established by judiciary alone. Judiciary also conducted Anti-Sexual Harassment policy awareness

campaigns in Karamoja, West Nile, Tororo and Lango sub-regions. This is vital because elimination of all forms of sexual harassment makes work places safe for all employees irrespective of gender.

Regarding inclusivity of people with disability when it comes to access to justice, MDAs that contribute to the AJP only accept structural plans that provide for ramps and other amenities that cater for the needs of PWDs. This has been exemplified by the recently inaugurated Supreme Court and Court of Appeal buildings that have high end amenities that cater for PWDs.

Other notable milestones under the human rights rubric includes training of judicial officers and Labor Officers on international labor standards. This will come in handy in better dispensation of labor justice which invariably fosters labor rights of workers in Uganda.

However, more needs to be done to improve human rights compliance by the AJP. For example, the number of courts with braille services was is still low with braille services and court documents translated into braille still limited to a few high court circuits.Also, failure to operationalize the mooted regional Courts of Appeal still renders access to justice by litigants in places far from Kampala costly.

4.7. BUDGET ALIGNMENT TO HIV/AIDS

Buget alignment to HIV/AIDS by programme is presented in the following sections.

Private Sector Development

The program BFP 2023/24 doesn't provide actions towards addressing HIV/AIDS. However, the key institutions in charge of implementing the Private Sector Development Program including MoTIC, and MOFPED provide funds and indicate interventions aimed at addressing HIV/AIDS in their respective BFPs and Ministerial Policy Statements.

Regarding funding, MoTIC MPS 2023/24 provided UGX 0.020 billion towards creating a stigma free and conducive working environment for both the affected and infected staff of the Ministry, while the Ministry of Finance MPS FY 2023/24 provided UGX 0.4 billion. These funds were allocated towards; i) carrying out health awareness campaigns in relation to behaviour change and peer education programmes on HIV/AIDS; ii) continuing to provide staff who declare their status with support, care and treatment; iii) creating an environment that is conducive for disclosure, openness and acceptance among all staff and development of an HIV/AIDS workplace policy.

Other key institutions in the Private Sector Development Program such as CMA, URBRA, UIRI, UMRA, UNBS, and UFZA also provided funding towards key interventions to address HIV/AIDS in their MPS and BFPs for FY 2023/24.

Sustainable Energy Development Programme

The Programme has continued to allocate funds for combating and mainstreaming HIV/AIDS (1.30bn). The Ministry of Energy and Minerals Development HIV/AIDS Policy continues to be implemented through regular preventive training workshops held, ARVs distributed four times per year and distribution of one thousand (1000) condoms.

Digital Transformation

HIV/AIDS is integrated in the BFP and the DT programme specifically aims at increasing the level of awareness of HIV/AIDS within the ICT infrastructure extension projects in the different regions. The main interventions identified to tackle the issues are: developing and disseminating standard operational guidelines to all project implementation teams in the areas where fiber installation works are ongoing and conducting stakeholder awareness campaigns to increase awareness on HIV/AIDs.

Sustainable Development of Petroleum Resources

Two HIV/AIDS initiatives were implemented in FY2024/25 and over 1.22403Bn was spent on counseling and medical insurance covering HIV/IADS cases.

Sustainable UIbanisation and Housing Programme

The Programme was set to increase HIV/AIDS awareness among the staff and key stakeholders in the Vote and the Programme. HIV/AIDS sensitization workshops and awareness campaigns are undertaken whenever projects are to be implemented. During implementation of projects, social workers are employed to sensitize both the workers and communities on social behaviors to reduce the risk of HIV/AIDS transmission. Information Education and Communication (IEC) materials are also disseminated.

Agro-industrialization programme

The Ministries, Departments, and Agencies involved in the Agro-industrialization program have demonstrated notable progress in acknowledging the risks posed by HIV/AIDS and taking proactive measures to mitigate them.

This is demonstrated by how these MDAs have prioritised these interventions in the following ways;The MAAIF has dedicated resources towards the implementation of HIV/AIDS control Policy and master plan; Spent 3.43 Billion to undertake sensitization of farmers especially along the major water bodies on HIV, Robust HIV prevention education campaigns undertaken among the various categories of farming communities across the country; HIV preventive kits provided to Ministry staff at the centre and the production/extension staff at the districts and sub counties.

Manufacturing Programme

There was no specific and direct allocations towards HIV/AIDS in the programme, however each member of the program incorporate HIV/AIDS while implementing activities through the Human Resource department allocations.

Sustainable urbanisation and housing

The Programme was set to increase HIV/AIDS awareness among the staff and key stakeholders in the Vote and the Programme. HIV/AIDS sensitization workshops and awareness campaigns are undertaken whenever projects are to be implemented. During implementation of projects, social workers are employed to sensitize both the workers and communities on social behaviors to reduce the risk of HIV/AIDS transmission. Information Education and Communication (IEC) materials are also disseminated.

Integrated Transport and Infrastructure Services

The programme encourages use of available Transport Manuals on HIV/AIDS of 2003 during project implementation. It further, promotes participation of HIV/AIDS affected persons and discourages discrimination. During implementation of projects, social workers are employed to sensitize both the workers and communities on social behaviors, to reduce the risk of HIV/AIDS transmission.

Sustainable Energy Development

The Programme has continued to allocate funds for combating and mainstreaming HIV/AIDS (1.30bn). The Ministry of Energy and Minerals Development HIV/AIDS Policy continues to be implemented through regular preventive training workshops held, ARVs distributed four times per year and distribution of one thousand (1000) condoms.

Mineral Development

The programme set out to ensure all staff are well sensitized and the HIV Work Place Policy effectively implemented to minimize effects on staff productivity. The major concern was the threat of HIV/AIDS on staff productivity at the Ministry. It was therefore planned that the staff are continuously sensitized on the spread and offer preventive guidelines of HIV/AIDS. In the FY2023/24, the budget allocated UGX1.3bn to undertake the following activities: Four (04) preventive training workshops, control new staff infections, distribution of ARVs on a quartery basis, distribution of 1,000 condoms annually.

Administration of Justice

The program has continued to expend resources on initiatives tailored to combating the spreed of HIV/AIDS and mitigating its negative effects. This has been through implementing special programmes that promote equal opportunities to reduce vulnerability for instance, in the Judiciary, 51 (27 Male & 24 Female) staff living with HIV/AIDS were supported quarterly in FY2023/24. Also, HIV/AIDS awareness campaigns (Health awareness camps) conducted and HIV/AIDS policy popularized (South western Region) in Mpigi.

SECTION FIVE:RESULTS OF THE ASSESSMENT FOR ALIGNMENT OF THE BFP FY2024/25 TO NDPIII

This section provides preliminary findings on the assessment of the FY2024/25 National Budget Framework Paper (NBFP) to ascertain its intent and direction concerning the NDPIII. The assessment was undertaken at five (5) levels. These are: (i) Macroeconomic; (ii) National Strategic Direction; (iii) Programmes; (iv) MDAs; and (v) Local Governments.

4.1 Overall Assessment

The BFP for FY2024/25 is 72.6 percent aligned to the NDPIII. This is a weighted score comprising 88.8, 64.5, 67.6, 71.3 and 90.4 percent for macroeconomic, National Strategic Direction, Programme, MDA and Local Government levels respectively. The details are provided in the sections below.

Table 2 illustrates the weighted scores of the different levels of assessment for the BFP of FY2024/25.

NO.	LEVEL OF ASSESSMENT	FY2024/25
A	MACRO LEVEL ASSESSMENT	88.8
B	NATIONAL LEVEL ASSESSMENT	64.5
C	PROGRAMME LEVEL ASSESSMENT	67.6
1	Agro industrialization	85
2	Mineral Development	76.7
3	Sustainable Development of Petroleum Resources	96.3
4	Tourism Development	23.2
5	Natural Resources, Environment, Climate Change, Land and Water Management	42.7
6	Private Sector Development	77.1
7	Manufacturing	7.6
8	Integrated transport infrastructure and services	71
9	Sustainable Energy Development	71.3
10	Digital Transformation	80.6
11	Sustainable Urbanization and Housing	72
12	Human Capital Development	74.7
13	Innovation, Technology Development and Transfer	71.3
14	Community Mobilization and Mindset Change	31.3
15	Governance and Security	76
16	Public Sector Transformation	57.7
17	Regional Development	95.3
18	Development Plan Implementation	85.2
19	Administration of Justice	85.3
20	Legislation, Oversight and Representation	71.2
D	MDA	71.3
E	Local Government	90.4

NO.	LEVEL OF ASSESSMENT	FY2024/25
	Overall Weighted Compliance Score	**72.6**

4.2 Macroeconomic Level Assessment

The NDPIII macroeconomic strategy aims to accelerate and sustain inclusive economic growth while maintaining macroeconomic stability and debt sustainability. To this end, the strategy particularly focuses on: (i) enhancing the impact of public investment on growth; (ii) increasing domestic revenue mobilisation effort; (iii) maintaining price stability; (iv) maintaining external balance and (v) building international foreign currency reserves to cushion the economy against external shocks.

The macroeconomic level assessment broadly covers two areas: (i) the assessment of the alignment of the NBFP macroeconomic policy objectives to the NDPIII macro-economic level objectives; and (ii) the assessment of alignment of the AB's macroeconomic targets with the NDPIII targets. The macroeconomic sector accounts assessment involves examining the alignment of the four blocks of the macroeconomy, namely the real, fiscal, monetary and external sectors to the NDP III.

Overall Assessment:

The overall alignment of the FY 2024/25 National Budget Framework Paper (NBFP) to the NDP III is 88.8 percent which is satisfactory. The subsequent sections detail the scores contributing to the overall weighted score of 88.8 percent.

Macroeconomic Policy Objectives

Regarding the macroeconomic policy objectives, the NBFP is 93.3 aligned to the NDPIII. This satisfactory alignment is attributed to the Government's commitment to poverty reduction; (ii) Achieving an accelerated economic growth rate; (iii) Increase in the stock of jobs; (iv) Fostering price stability by maintaining core inflation within the target band of 5 percent +/- 3; (v) Promoting a competitive foreign exchange rate by ensuring that an appropriate level of reserves; (vi) Pursuing a prudent fiscal policy including a ceiling on debt to GDP of 50 percent in present value terms and a gradual achievement of a fiscal deficit of 3percent by FY 2024/25; and (vii) Domestic revenue mobilisation in line with the NDPIII. Particularly, the BFP highlights that;

i. Public debt is projected to increase slightly over the 46.7 percent NDP target but remains lower than 50 percent.
ii. The fiscal deficit is projected to decrease further below 3 percent in FY 2024/25 on account of further consolidation efforts from the government.
iii. Inflation is projected to stay below the 5 percent target rate throughout the period on account of strong production in the agricultural sector and continued stringent measures.
iv. The overarching goal of the fiscal strategy will be attained through continued investment in public infrastructure for inclusive growth and implementation of the Domestic Revenue Mobilisation Strategy (DRMS) which targets revenue to GDP growth of 0.5 percent every fiscal year.

However, the NBFP doesn’t provide targets for poverty and reserves on which to base the performance against these key indicators.

Assessment of the four sectors of the economy

Real Sector Alignment

1. **The real sector demonstrated a satisfactory level of alignment, estimated at 91.4 percent.** According to the NBFP, growth in FY 2024/25 is projected to be 6.4 percent, surpassing the 5.7 percent growth envisioned in the NDP III. It's important to note that the NDP III target was revised during the plan's reprioritization. Over the medium term, economic growth is expected to average 7 percent, primarily driven by anticipated increases in agriculture and manufacturing production and productivity. The government is actively facilitating this growth through various initiatives including enhancing the quality of agricultural inputs, providing extension services, improving irrigation systems, and ongoing investments in industrial parks and economic free zones.

2. The GDP per capita target for the NBFP was aligned with the NDPIII, with a target of USD 1,316, which is slightly higher than the USD 1,308 target of the NDPIII but within an acceptable deviation range. **The resurgence of private sector activity and investments, coupled with sustained government infrastructure investments** and expanding operations in the Oil and Gas industry, are poised to further stimulate the growth trajectory. These combined efforts underscore a proactive approach toward bolstering economic growth and fostering sustainable development in Uganda.

3. **NDP III targets that inflation will be maintained within the target band of 5 percent (+/- 3 percent).** This sentiment is echoed in the NBFP, which targets inflation at 3.90 percent. While inflation forecasts have been adjusted slightly upwards due to recent exchange rate depreciation, inflation is projected to remain below the medium-term target of 5 percent. This expectation is largely attributed to stable demand conditions and the gradual alleviation of global price pressures, which are anticipated to influence domestic prices over time.

Fiscal Sector Alignment

4. **The alignment of the Fiscal Sector with the NDP III stands at a satisfactory level of 86.5 percent.** This positive performance is attributed to the reprioritization of resources, as recommended during the Mid-Term Review of the NDP III. To enhance the efficiency of budgeting and planning processes, allocations to programs within the NDP III were fully synchronized with the NBFP. Following the midterm review of NDP III, MoFPED and NPA realigned interventions in the PIAPs to align with the fiscal framework. This prioritization is essential in preparing for the NDP IV cycle, slated to commence this year.

5. The coordination exercise focused on targeting interventions within the NDP III that: (i) have higher multiplier effects and dependencies; (ii) directly address household poverty and food security; (iii) contribute to rapid economic recovery by directly impacting production and consumption; and (iv) align with the operationalization of the Parish Development Model.

6. **The NBFP tax revenue target of 12.5 percent is much lower than the NDP III target of 15.3 percent which is an indication of the need for increased effort to mobilize domestic revenue.** In the near term, the increase in revenue will mainly result from efficiency gains from the implementation of the DRMS and in the long term the onset of oil and gas revenue.

7. The NBFP target for grants (0.9 percent) is lower than the NDP III target of 1.0 percent on account of anticipation of lower-than-planned disbursement of Grants within the period under review

8. **The NBFP targeted Government expenditure at 17.5 percent of GDP, falling below the NDPIII target of 22 percent.** This is on account of the Government's efforts to continue the fiscal consolidation agenda to reduce the fiscal deficit below the CFR target of 3 percent by 2025/26. Nonetheless, the lower spending will greatly impact on the implementation of the NDPIII interventions and ultimately affect the attainment of the development outcomes envisaged during this period.

9. The FY 2024/25 NBFP recurrent budget is projected to account for 11.8 percent of GDP, which is lower than the NDP III target of 14.7 percent. This reduction in the recurrent budget allocation is attributed to the government's efforts to rationalize expenditure. Similarly, the development budget in the NBFP is set at 5.5 percent, falling short of the NDP III target of 7.3 percent.

10. **Regarding Program Expenditure Allocations, there was full alignment of the NBFP allocations to the NDPIII budget allocations.** As indicated earlier, this is on account of the synchronizing of allocations to programs within the NDP III with the NBFP following the reprioritization of resources, as recommended during the Mid-Term Review of the NDP III.

11. **The BFP target for interest payments is 13.9 percent of the budget, which is higher than the planned target of 11.8 percent of the budget.** This signals that debt service continues to narrow the fiscal space, particularly due to the increased domestic debt which is commercial and short-term in nature.

12. **The NBFP target for the nominal debt-to-GDP ratio is 47.8 percent, higher but closely aligned with the NDP III target of 46.71 percent for FY 2024/25.** The Debt Sustainability Analysis report indicates that debt remains at a moderate risk of distress over the medium term**,** with the public debt to GDP ratio projected to decrease over the medium term. Several factors are anticipated to drive this decline, including a continued acceleration in GDP growth as the economy fully recovers from the initial impacts of the COVID-19 pandemic and other external shocks. Additionally, improved tax revenue performance, facilitated by the implementation of the DRMS, is expected to contribute to fiscal consolidation efforts. Furthermore, prioritizing the most productive areas for expenditure and the commencement of oil production and associated revenues will also play key roles in reducing the debt burden over the medium term. Looking ahead, the completion of major infrastructure projects, particularly in the energy and transport sectors, will further alleviate the fiscal deficit, supporting a downward trajectory in the debt-to-GDP ratio over the long term.

Monetary and External Sector Alignment

13. Indicators necessary for evaluating the performance of the monetary and external sectors of the economy were omitted from the NBFP, thereby restricting the scope of the assessment of the budget alignment to the NDP III. These are namely the current account balance (both including and excluding grants), trade balance, and workers' remittances. Additionally, monetary indicators such as broad money (M3) annual change, M3/GDP ratio (percentage), credit to the private sector (as a percentage of GDP), and the annual percentage change in credit to the private sector were not included. To enhance the rigour of the assessment and provide a more robust macroeconomic strategy, it is suggested that these indicators be considered in the NBFP for more evidenced-based policy decisions.

Emerging Issues

i. NBFP doesn't provide targets for poverty and reserves on which to base the performance against these key indicators.

ii. **The NBFP tax revenue target of 12.5 percent is much lower than the NDP III target of 15.3 percent which is an indication of the need for increased effort to mobilize domestic revenue.** In the near term, the increase in revenue will mainly result from efficiency gains from the implementation of the DRMS and in the long term the onset of oil and gas revenue.

iii. **The NBFP targeted Government expenditure at 17.5 percent of GDP, falling below the NDPIII target of 22 percent.** This is on account of the Government's efforts to continue the fiscal consolidation agenda to reduce the fiscal deficit below the CFR target of 3 percent by 2025/26. Nonetheless, the lower spending will greatly impact on the implementation of the NDPIII interventions and ultimately affect the attainment of the development outcomes envisaged during this period.

iv. **Regarding Program Expenditure Allocations, there was a full alignment of the NBFP allocations to the NDPIII budget allocations.** As indicated earlier, this is on account of the synchronizing of allocations to programs within the NDP III with the NBFP following the reprioritization of resources, as recommended during the Mid-Term Review of the NDP III.

v. **The BFP target for interest payments is 13.9 percent of the budget, which is higher than the planned target of 11.8 percent of the budget.** This signals that debt service continues to narrow the fiscal space, particularly due to the increased domestic debt which is commercial and short-term in nature.

vi. **The NBFP target for nominal debt-to-GDP ratio is, higher but closely aligned with the NDP III target.** The Debt Sustainability Analysis report indicates that debt remains at a moderate risk of distress over the medium term, with the public debt to GDP ratio projected to decrease over the medium term. Several factors are anticipated to drive this decline, including a continued acceleration in GDP growth as the economy fully recovers from the initial impacts of the COVID-19 pandemic and other external shocks. Additionally, improved tax revenue performance, facilitated by the implementation of the DRMS, is expected to contribute to fiscal consolidation efforts. Furthermore, prioritizing the most productive areas for expenditure and the commencement of oil production and associated revenues will also play key roles in reducing the debt burden over the medium term. Looking ahead, the completion of major infrastructure projects, particularly in the energy and transport sectors, will further alleviate the fiscal deficit, supporting a downward trajectory in the debt-to-GDP ratio over the long term.

14. **Indicators necessary for evaluating the performance of the monetary and external sectors of the economy were omitted from the NBFP, thereby restricting the scope of the assessment of the budget alignment to the NDP III.** To enhance the rigour of the assessment and provide a more robust macroeconomic strategy, it is suggested that these indicators be considered in the NBFP for more evidenced-based policy decisions.

4.3 National Level Assessment of Alignment of the NBFP FY2024/25 to the NDPIII

Overall, the NBFP FY2024/25 is 66.4 percent aligned to the NDPIII at the national strategic level. This is a weighted sum of the scores for the; Goal (15.4 percent), Objectives (15.8 percent), as well as Programme Outcome Performance Targets (11.9 percent) and Core Projects (23.3 percent).

Goal (Theme) Level

At the Goal level, the NBFP is 78 percent aligned with the NDPIII. The areas of non-alignment at this level include: lack of dedicated funds for women and youths' empowerment, as well as, limited investment in: improving the urban infrastructure to attain inclusive, productive and liveable urban areas for socioeconomic development; increasing access to sexual reproductive health as envisaged in the NDPIII; strengthening the centres of excellence in the provision of oncology, cardiovascular and trauma services at both national and regional levels; reducing the unmet need for family planning in the country; and strengthening the prevention and treatment of substance abuse.

Objective Level

At the objective level, the NBFP is 80.0 percent aligned with the NDPIII. The areas of non-alignment at this level include a lack of strategy for: developing market information systems; increasing insurance penetration; providing tax benefits to key private sector players, in selected priority sectors; addressing the critical gap in human resources for health, establishing a functional labour market information system; and recruitment and training of teachers at all education levels to reduce the teacher to student ratios

4.4 Programmes Level

Overall, at 59.6 percent alignment to the NDPIII, the National Budget Framework of FY2024/25 is moderately satisfactory compared to the benchmark of 70 percent regarding the programme targets set. Specifically, only eight (8) programmes scored above the satisfactory benchmark of 70 percent, namely: Sustainable development of Petroleum Resources (100 percent); Tourism Development (100 percent); Development Plan Implementation (100 percent); Administration of Justice (100 percent); Integrated transport infrastructure and services (93.8 percent); Sustainable Energy Development (85.7 percent); Legislature, Oversight and Representation (83.8 percent); and Sustainable urbanization and housing (80 percent).

However, whereas the NBFP FY2024/25 scores satisfactorily on several targets set under the Sustainable Urbanization and Housing programme, several targets for the programme indicators in the NDPIII were not assessed because they were missing including: increasing the proportion of paved urban roads to total urban roads; decreasing urban unemployment rate; reducing the proportion of the urban population living in slums and informal settlements; and reducing the acute Housing deficit.

The moderately satisfactory performance is a result of missing or deviations of programme outcome targets set in the National Budget Framework Paper for FY 2024/25 from those indicated in the NDPIII for the other 12 programmes for the same year as indicated below

a) **Agro – industrialization (47 percent).** All the targets set by the NBFP regarding increasing the Agricultural Real GDP growth rate and total export value of priority the 5 agricultural commodities, were all below the NDPIII targets.

b) **Mineral Development (20 percent).** The NBFP does not set outcome targets for many of the indicators including; volume of copper produced, value of refined gold exports, number of trained and skilled Geoscientists, value of investment into the exploration and processing of the selected minerals, and Contribution of processed minerals to total manufactured exports. In addition, there is a substantial deviation between most of the targets set with those of the NDPIII targets for FY2024/25. For instance, the NBFP targeted 2 million people to be employed mineral sector against 3 million set under the NDPIII; to import 300,000 tonnes of Iron and Steelagainst 125,000 tonnes in the NDPIII; USD120 million worth of imported Iron and Steelagainst USD97 million in the NDPIII; and 250,000 tonnes of imported inorganic fertilizers against 18,750 tonnes in the NDPIII.

c) **Natural resources, Environment, Climate change, Land and Water management (51 percent).** Regarding the percentage of titled land, the NBFP sets a target of 32 percent against 40 percent in the NDPIII. In addition, it targets to increase the land area covered by forests to only 12.2 percent against the NDPIII target of 15 percent; and to increase the percentage of automation of weather and climate network to 71 percent against the NDPIII target of 80 percent, among others.

d) **Private sector development (50 percent).** There is a big deviation between the targets set by the NBFP and those in the NDPIII for FY2023/24 regarding: increasing private sector credit as a percentage of GDP (i.e. 27.4 percent against 50 percent); and increasing the value of exports (i.e. USD4,973.1 against USD7,356)

e) **Manufacturing (60 percent).** There is a big deviation between the targets set by the AB and the NDPIII for FY2023/24 regarding the share of manufactured exports to total exports (i.e. 18 percent against 19.8 percent); the share of the labour force employed in the industrial sector (10 percent against 13.4 percent).

f) **Digital transformation (60 percent).** Whereas there is an improvement from the performance score of 42 percent of FY2023/23, some outcome targets set in NBFP for FY2024/25 under the Digital Transformation programme were below the NDPIII targets, specifically regarding: increasing the Digital Terrestrial TV signal coverage (i.e. 83 percent national coverage against 95 percent set in the NDPIII); the proportion of government services online (50 percent against 80 percent); and as well as the national broadband coverage with minimum speed of 8 Mbps (60 percent against 100 percent).

g) **Human Capital Development (7 percent)**. The NBFP FY2024/25 only scored satisfactorily on 2 out of 35 programme performance indicator targets. The rest of the targets were either not aligned with those in the NDPIII or were missing.

h) **Innovation, Technology Development and Transfer (0 percent).** All the programme performance indicator targets for the ITDT were divergent from those set in the NDPIII for FY2024/25. These include: the Global Innovation Index (31 percent against 35 percent); Gross Expenditure on R&D (GERD) as a percent of GDP (0.6 percent against 1 percent); and business enterprise sector spending on R&D (0.1percent of GDP against 0.21 percent)

i) **Community Mobilization and Mindset Change (57 percent).** The less than satisfactory performance is attributed to deviation in targets set in the NBFP with those set in the NDPIII regarding increasing the proportion of: households participating in public development initiatives (33 percent in the NBFP against 90 percent set in the NDPIII); the population informed about national programmes (33 percent against 90 percent); and Households' participation in saving schemes (32 percent against 60 percent).

j) **Governance and Security (45 percent).** The NBFP FY2023/24 set divergent targets against the NDPIII regarding; the reduction of the backlog cases in the system to 24 percent against the NDPIII target of 10.4 percent, increasing the percentage of districts with one-stop frontline JLOS service points to 75 percent against the NDPIII target of 86.3 percent; increasing the Democratic Index 5 against 8.6, increasing enrolment in the National Service to 0 percent against the NDPIII target of 20 percent, and improving the level of implementation of the Settlement Transformative Agenda, to 90 percent instead of 100 percent set under the NDPIII for FY2024/25.

k) **Public Sector Transformation (50 percent)**. The less-than-satisfactory programme performance is attributed to the divergent performance indicator target set for reducing the corruption perception index by 26 percent against the NDPIII target of 20 percent as well as missing the target for improving the Global competitiveness index.

l) **Regional Development (0 percent).** The NBFP is misaligned with the NDPIII on all the programme performance targets related to the reduction of poverty in the lagging regions of Uganda and did not include targets relating to increasing average monthly household incomes and improving the proportion of households reporting better living conditions.

4.5 Programme Level Assessment

5.4.1 Agro industrialization

Overall, the BFP is 85.0 percent compliant with the NDPIII. This is a weighted score comprising 50, 100 and 80 percent for programme resource allocation, intermediate results and project implementation respectively.

i) Programme Resource Allocation

The NDPIII specified 24 MDAs that should be allocated resources worth UGX 1,443.8 billion, however, in the BFP only 8 MDAs were allocated resources worth UGX 1,518.8 billion. 52.7 percent of the resources were allocated to MAAIF, 24 percent to MWE, and 11 percent to NARO while other MDAs have less than 5 percent of the budget.

ii) NDPIII Programme Level Assessment (Intermediate Outcomes)

At the result level assessment, there was full alignment for all the intermediate outcome indicators as targeted for in NDPIII.

iii) NDPIII Projects Implementation

The programme projects in the BFP are 80.0 percent aligned to NDPIII. Some new core projects like the Climate Smart project are expected to kick off in this particular financial year. Other new projects include Water for Production Phase II, Drought Resilience in Karamoja Sub-Region Project, Irrigation for Climate Resilience Project Profile, Development of Solar Powered Irrigation and Water Supply Systems, Water for Production Regional Centre-West Phase II, Water for Production Regional Centre - North Phase II, Water for Production Regional Centre - East Phase II

5.4.2 Mineral Development

Overall, the BFP is 76.7 percent compliant with the NDPIII. This is a weighted score comprising of 0.0, 66.7 and 100 percent for programme resource allocation, intermediate results and project implementation respectively.

I. Programme Resource Allocation

At this level, the programme is unsatisfactory with 0.0 percent compliance. The resources planned for in the BFP are less than those projected in the NDPIII MTEF. The program resource for FY2024/25 is only from the Ministry of Energy and Mineral Development (MEMD).

II. NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the programme is moderately satisfactory with 66.7 percent compliance.

III. NDPIII Projects Implementation

At this level, the programme is good with 100.0 percent compliance. According to MEMD BFP FY 2024/25, 15.0bn has been earmarked for the Mineral Regulation Infrastructure Project.

5.4.3 Sustainable Development of Petroleum Resources

Overall, the BFP is 96.3 percent compliant with the NDPIII. This is a weighted score comprising 62.5, 100 and 100 percent for programme resource allocation, intermediate results and project implementation respectively.

I. Programme Resource Allocation

At this level, the programme is moderately satisfactorily compliant at 62.5 percent. This score focuses on the alignment of the NDPIII MTEF and BFP and is attributed to the prioritization of budget allocations to the Ministry of Energy and Mineral Development (MEMD), PAU, and MoFPED which are charged with implementing the programme interventions.

II. NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the programme is satisfactorily compliant at 100.0 percent. This score focuses on the alignment of the NDPIII targets and BFP performance targets. The satisfactory performance is on account of improved alignment between the NDPIII targets and BFP performance targets.

III. NDPIII Projects Implementation

At this level, the Programme is satisfactorily compliant at 100.0 percent. This score focuses on the alignment of the NDPIII Planned annual costs for projects and the BFP planned allocation. This performance is largely attributed to improved performance in NDPIII and BFP resource allocation alignment for programme projects.

5.4.4 Private Sector Development

The Private Sector Development Program is satisfactorily compliant at a level of 77.1 percent. This score is a weighted average of the alignment of the resource allocation which was compliant at a level of 71 percent; the intermediate outcomes whose alignment was estimated at a level of 50 percent; and the implementation of the project was fully aligned at 100 percent.

i. Programme Resource Allocation

The satisfactory level of alignment of PSD resource allocations to MDAs estimated at 71 percent was attributed to a mismatch in budget allocations and NDPIII allocations. Budgets for 4 MDAs were not aligned to the NDPIII as their estimated budget allocations were either higher or lower than the NDPIII MTEF. For example, MoFPED Planned for 1607.7Bn Vs 284.87 Bn in the NDPIII, MEACA planned for 1.731Bn yet 11.3 was allocated in the NDPIII, UFZA planned for 11.05Bn as compared to 46.03Bn in the NDPIII and MoTIC planned for 2.442 Bn Vs the 18.5 Bn in the NDPIII among others. This is attributed to a reduction in the available resources for the period. Furthermore, six (6) MDAs that contribute to the PSD Programme did not allocate funding to PSD program operations, including MoFA, MoGLSD, MoJCA, NITA-U, UIRI, and URA.

ii. NDPIII Programme Level Assessment (Intermediate Outcomes)

The alignment of PSD program intermediate results to the NDPIII was moderately satisfactory (50 percent). This performance is because some intermediate outcome targets provided in the budget documents were not consistent with the NDPIII targets. Only three intermediate outcome targets were well aligned and the rest were higher than the NDP III targets, while others were lower. Among these include, the target of 1500 certified domestic products as compared to 6,000 planned for in the NDPIII, 600 standards to be developed compared to 1,030 in the NDPIII, 6,500 security interests to be registered at the movable property registry compared to 5,694 in the NDPIII, 3,300 number of commercial cases to be resolved compared to 700 in the NDPIII and 30 prototypes to be scaled to commercial production compared to the 300 in the NDPIII among others. The inconsistency in the targets is a result of the reduced fiscal space leading to fiscal consolidation which has resulted in MDAs receiving less than the anticipated resources in the NDPIII.

Furthermore, the MDAs implementing the PSD interventions did not include 11 intermediate outcome targets in their budget documents, making it difficult to track progress. MDAs should always refer to the NDPIII documents while developing their budget documents to ensure that all results are planned for and reported on.

iii. NDPIII Projects Implementation

The alignment of the PSD program at this level was 100 percent. This score focuses on the alignment of the NDPIII planned annual costs for projects and the BFP planned allocation. The funding towards the Competitiveness Enterprise Development Project (CEDP) and Enhancing Growth and Productivity Opportunities for Women Enterprises (GROW) projects are consistent with the NDPIII allocation towards the projects**.** Among other projects planned is the Capitalisation of strategic Public Corporations (UDB, UDC and UNOC) however, it was not possible to access information on how much money was planned for this project. The other planned projects under the PSD programme in the NDPIII were not allocated money and, likely, they will not be implemented during this financial year.

5.4.5 Integrated transport infrastructure and services

Overall, the BFP is 71.0 percent compliant with the NDPIII. This is a weighted score comprising 28.6, 88.9 and 70.4 percent for programme resource allocation, intermediate results and project implementation respectively.

1. Programme Resource Allocation

The ITIS programme performance is unsatisfactory compliant at 28.6 percent, at this level of assessment. This compliance level is attributed to the fact that BFP programme allocations are far below the anticipated NDPIII allocations and this will affect the implementation of critical activities. For example, UNRA was anticipated to have an allocation of UGX 2139.18Bn but instead has UGX 1,839.204Bn, URF was expected to be allocated UGX 588.15Bn but has been allocated UGX 401.952Bn, UCAA that was anticipated to get an allocation of UGX 451.1Bn has been allocated UGX 5Bn only, while URC has been allocated UGX 151.611Bn instead of the expected UGX 234.4Bn.

2. NDPIII Programme Level Assessment (Intermediate Outcomes)

The ITIS programme is satisfactory compliant at 88.9 percent, at this level of assessment. The moderately satisfactory performance is attributed to the partial alignment of BFP intermediate outcome indicators and targets to those of NDPIII. This resulted from the NDPIII reprioritization process where the programme had to consider fewer actions to fit within the available resources.

3. NDPIII Projects Implementation

At this level, the Programme is satisfactory compliant at 70.4 percent. This performance is attributed to the alignment of BFP project funding to NDPIII funding allocations.

5.4.6 Sustainable Energy Development

Overall, the BFP is 71.3 percent compliant with the NDPIII. This is a weighted score comprising of 100, 96.4 and 45.5 percent for programme resource allocation, intermediate results and project implementation respectively.

1. Programme Resource Allocation

At this level, the programme is satisfactory and compliant at 100 percent. This score focuses on the alignment of the NDPIII MTEF and BFP and is attributed to a high budget allocation to the Sustainable Energy Development programme specifically, where the programme was allocated UGX 1225.665 billion as per the BFP which is higher than the planned allocation of UGX 434.37 billion to implement the programme intervention.

The resources planned for in the BFP are more than those projected in the NDPIII MTEF.

2. NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the programme is satisfactory compliant at 96.4 percent. Most of the outcome indicators in the BFP are well aligned with NDPIII and some targets set in the BFP are even higher than those in the NDPIII like the percentage of households and institutions cooking with: (LPG, Biogas, Solar, and thermal applications, however, Electricity generation capacity (MW). Notably, Primary energy consumption (million tonnes of oil equivalent) did not set a target.

NDPIII Projects Implementation

At this level, the programme is unsatisfactorily compliant at 45.5 percent. This score focuses on the alignment of the NDPIII planned annual costs for projects and the BFP planned allocation. This performance is largely attributed to no budget allocation to most of the ongoing projects like Energy for Rural Electrification, and the Nyagak III hydropower project. Notably, the Lira-Gulu-Agago 132KV transmission project was not allocated funds in the BFP since it was completed and successfully energised on 18th November 2023 and currently transmitting power to Agago HPP.

5.4.7 Digital Transformation

Overall, the BFP is 80.6 percent compliant with the NDPIII. This is a weighted score comprising 72, 100 and 66.7 percent for programme resource allocation, intermediate results and project implementation respectively.

I. Programme Resource Allocation

For the FY 2024/25 half-year assessment, the Programme level scored at 72 percent compliance with the NDPIII, which is satisfactory. The satisfactory performance is a result of the BFP for the FY providing funds for most of the interventions in the NDPIII.

II. NDPIII Programme Level Assessment (*Intermediate Outcomes*)

The intermediate outcomes' performance is satisfactory at 100 percent compliance with the NDPIII. This satisfactory performance is attributed to the Programme's alignment with the NDPIII and BFP outcomes. The programme outcomes are aligned in both the NDPIII and BFP as regards; the percentage of parishes with broadband connectivity, the percentage of district headquarters connected to the NBI, the percentage of beneficiaries satisfied with the QOS over the NBI, the number of transactions conducted through the shared public service delivery system, proportion of government services provided online (%), number of innovations supported by Government and commercialized, level of compliance with ICT related laws, legislations and standards, number of Regional Hubs established by GOU.

III. NDPIII Projects Implementation

At this level, the Programme is moderately satisfactory at 66.7 per cent compliance with NDPIII. The satisfactory performance is a result of the alignment in the budget allocations that is NDP allocation is UGX 189.79 bn way above the UGX. 78.061 bn allocated in the BFP. The last mile connectivity project (GOVNET) is the only core project under the programme in FY2024/25 being implemented and is captured in the BFP.

5.4.8 Sustainable Urbanization and Housing

At this level, the SUH Programme is 72.0 percent compliant. This performance is attributed to the 82.6 percent level of deviation in the NDPIII MTEF and BFP allocation, 80 percent level of alignment of the BFP targets to the NDP targets, and 0.0 percent level of Project planning for implementation. The USMID-AF project is exiting the PIP and the successor projects are not yet ready to enter the PIP.

5.4.9 Human Capital Development

At this level, the HCD Programme is 74.7 percent compliant. This performance is attributed to the 64 percent level of deviation in the NDPIII MTEF and BFP allocation, 72.7 percent level of alignment of the BFP targets to the NDP targets, and 78.5 percent level of Project planning for implementation. Many of the projects are still Retooling and Recurrent but have sufficient resource commitments.

5.4.10 Innovation, Technology Development and Transfer

Overall, the ITDT programme is satisfactory at 71 percent compliance. Specifically, the programme is 20, 89, and 66 percent compliant with intermediate outcomes and project implementation respectively. The specific details are presented below; -

i) Programme Resource Allocation

At this level, the programme is unsatisfactory at 20 percent compliance. This performance is attributed to the deviations in the planned and budgeted funds. Resource allocation to STI-OP, KMC, UNCST and BIRDC are below the planned amount in NDP III. UVRI did not budget for resources in the programme. Only UIRI allocated funds covering the NDP III PIAP allocations

ii) NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the programme is satisfactory at 89.2 percent compliance. This performance comes from the lack of planned targets in the budgeting instruments.

iii) NDPIII Projects Implementation

At this level, the programme is moderately satisfactory at 66.7 percent compliance. There is no indication of the allocation of funds towards the Sericulture and Apiculture Technology and Innovation project. Other projects have budgeted for the planned resources.

5.4.11 Community Mobilization and Mindset Change

The CMMC programme performance is unsatisfactory at 31.3 percent at the BFP level. This is a weighted score of 57, 64.0, and 0.0 percent atresource allocation, intermediate outcomes, and project implementation planning to the NDPIII respectively. The poor performance of the programme at BFP for the stated FY is explained attributed to the 0.0 percent score on projects. The BFP allocation to the project is lower at 3.00bn than the NDPIII Project estimate of 5.00bn.

5.4.12 Governance and Security

Overall, the Governance and Security Programme is compliant at 76.0 percent. This is a weighted score of 69 percent, 72.8 percent, and 80.0 percent for resource allocation, programme-level intermediate outcomes and project implementation, respectively.

5.4.13 Public Sector Transformation

Overall, the Private Sector Transformation Program is moderately satisfactorily compliant at a level of 57.7 percent. This score is a weighted average of the alignment of the resource allocation which was compliant at a level of 55 percent; the intermediate outcomes whose alignment was estimated at a level of 76.9 percent; while the implementation of the project was unsatisfactorily aligned at 42.9 percent.

i. **Programme Resource Allocation**

The PST programme is moderately satisfactorily aligned at 55 percent resource allocations. the programme would be fully 100 percent aligned if resources were allocated to all MDAs contributing to the programme. This moderate performance is attributed to no budget allocation for programme activities for MDAs like KCCA, MoKCCA, MoICT, MoES, UBC, NIRA and NITA-U who contribute to the programme and they have NDPIII MTEF, but the funds for activities are allocated in other programmes. On the other hand, there are 4 MDAs, i.e, MoFPED, OPM, OP, and URA who are contributing to the PST Programme and yet they have no funds allocated for these activities under the programme, and KCCA and URA left the programme this financial year.

ii. **NDPIII Programme Level Assessment (Intermediate Outcomes)**

The alignment of the PST program intermediate outcomes to the NDPIII is satisfactorily compliant at 94.3 percent. This performance is a result of fully aligned intermediate outcome targets in line with the NDPIII targets. However, more than 20 intermediate outcomes targets are not provided for in the budget which makes tracking of their progress cumbersome. MDAS need to refer to the NDPIII documents while preparing their budget documents to ensure that all results are planned for and reported on.

iii. **NDPIII Projects Implementation**

The alignment of the PST program at this level was 42.9 percent. This score focuses on the alignment of the NDPIII planned annual costs for projects and the BFP planned allocation. The planned cost for implementing the project in the Programme BFP is not in line with the projected and planned cost in the NDPIII annual cost, this is because of the new projects which are planned for by the NDPIII but not considered and allocated resources by the MDAs, especially under Ministry of Public Service.

5.4.14 Development Plan Implementation

Overall, for the FY 2023/24 BFP, the Development Plan Implementation (DPI) Programme is 85.2 percent compliant with the NDPIII. This is a weighted score of 85.0, 100.0 and 73.3 percent compliance at Programme Resource Allocation, Programme Level Assessment (Intermediate Outcomes) and NDPIII Projects Implementationrespectively. The specific details are presented in the sub-sections below.

i) Programme Resource Allocation

The Development Plan Implementation (DPI) Programme is 85.0 percent compliant with programme resource allocation in the FY 2024/25 BFP. The good performance was attributed to the minimal deviation of majority vote BFP allocations for FY 2024/25 from those of the NDPIII costed estimates. However, on the other hand, some institutions had their BFP allocation which was far below the NDPIII cost estimates and these included among others: 1) Ministry of Foreign Affairs BFP allocation was Shs 0.346 billion which was below the NDPIII cost estimates of Shs 0.55 billion, 2) Kampala Capital City Authority (KCCA) whose BFP allocation was Shs 9.921 billion which was below the NDPIII cost estimates of Shs 11.58 billion, 3) The Local Government Finance Commission (LGFC) BFP allocation was Shs 1.798 billion which was below the NDPIII costed estimates of Shs 4.26 billion and 4) The Uganda Bureau of Statistics (UBOS) BFP allocation was Shs.171.459 which was below estimated NDPIII cost of Shs.198 billion.

ii) NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level of assessment, the DPI programme in the BFP for FY 2024/25is 100.0 percent compliant with the NDPIII intermediate outcome targets. The good performance was attributed to the improved alignment and no deviation of the Programme's intermediate outcome targets to those in the NDPIII.

iii) NDPIII Projects Implementation

At the project implementation assessment, the DPI programme is 73.3 percent compliant with the BFP for FY 2024/25. The satisfactory performance was majorly attributed to the minimal deviations between the BFP allocations and the NDPIII costed estimates among the programme projects. The Projects with the big deviations between the BFP allocation and the NDPIII included the retooling of the MFPED, Construction and Equipping of the Planning House and the Key Result areas (KRA) of the Resource Enhancement Accountability Programme (REAP) on Planning Policy and support services.

5.4.15 Administration of Justice

Overall, the BFP is 85.3 percent compliant with the NDPIII. This is a weighted score comprising 85.4, 82.3 and 100 percent for programme resource allocation, intermediate results and project implementation respectively.

1. Programme Resource Allocation

At this level, the programme is satisfactory with 85.4 percent compliance which is a weighted score comprising 24, 82.3, 100 and 85.4 percent for Programme Resource Allocation, NDPIII Programme Level Assessment and NDPIII Projects Implementation, respectively.

The program resources for FY2024/25 will be pooled from the judiciary; the Judicial Service Commission; the Uganda Police Force, Uganda Prison Service; the Ministry of Justice and Constitutional Affairs; the Ministry of Gender Labor and Social Development; and the Law Development Center.

2. NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the programme is moderately satisfactory with 82.3 percent compliance.

3. NDPIII Projects Implementation

At this level, the programme is satisfactory with 100 percent compliance. Two projects will be implemented under the Programme. These include the retooling of courts; and the construction of Supreme Court and Courts of Judicature. The latter project is 98 percent complete and the funds that are reflected in the judiciary budget for it is largely meeting contractual obligations with the contractor.

The NDPIII planned annual cost for the two projects is UGX63.01B against the BFP planned annual allocation of UGX63.01 B.

5.4.16 Legislature, Oversight and Representation

Overall, the BFP is 71.2 percent compliant with the NDPIII. This is a weighted score comprising of 100, 90.4 and 50 percent for programme resource allocation, intermediate results and project implementation respectively.

I. Programme Resource Allocation

At this level, the programme is satisfactory with 100 percent compliance. There is improved resource allocation to all programme-implementing agencies. The program resource for FY2024/25 is contributed to by four MDAs that is, the Parliamentary Commission, Ministry of Local Government, Uganda Law Reform Commission and Ministry of Justice and Constitutional Affairs. The Resource allocations in the BFP are aligned to the NDPIII MTEF ceilings.

II. NDPIII Programme Level Assessment (Intermediate Outcomes)

At this level, the programme is satisfactory with 90.4 percent compliance. This can be attributed to the attempts within the programme to align the BFP targets to the targets set in the NDPIII.

III. NDPIII Projects Implementation

At this level, the programme is moderately satisfactory with 50 percent compliance. Two projects are being implemented under the Programme, the Rehabilitation of Parliament and the Retooling of the Parliamentary Commission. The planned cost for implementing the projects in the Programme BFP is not aligned with the projected and planned cost in the NDPIII.

SECTION SIX:RECOMMENDATIONS

4.6 FY2023/34 Recommendations

Macroeconomic level.

9. The AB needs to be deliberate in targeting employment creation and poverty reduction by setting quantitative targets.
10. There is a need for enhanced coordination and streamlining of NTR activities across the government by MoFPED to foster an improved NTR value chain, including assessment, collection, reporting, and accountability of NTR.
11. There is a need for more detailed feasibility studies and implementation plans, better coordination of government contributions in budgeting, improved planning for rights of way and land compensation, strengthened contract management, and overall enhancement of project management capabilities.
12. The budget should provide complete macroeconomic framework targets across all sectors of the economy.
13. It is essential for the AB to establish clear quantitative targets to track progress in employment generation and poverty reduction effectively.
14. There is a need for enhanced coordination and streamlining of NTR activities across the government by MoFPED to foster an improved NTR value chain, including assessment, collection, reporting, and accountability of NTR.
15. There is a need for more detailed feasibility studies and implementation plans, better coordination of government contributions in budgeting, improved planning for rights of way and land compensation, strengthened contract management, and overall enhancement of project management capabilities.
16. The budget should provide complete macroeconomic framework targets across all sectors of the economy.

National Strategic Direction Level

ix) Restructure the PBS to directly support the implementation of the National Development Plans through the Annual Budget.

x) Regarding the core projects, there is a need to prepare, budget and timely release funds towards fast-tracking implementation of these high multiplier projects, which were envisioned to have a significant impact on the realization of the NDPIII results.

xi) Increase investment in the development and rehabilitation of key urban infrastructure in GKMA, as well as all major cities and municipalities;

xii) To achieve the leisure tourists surge envisioned in the NDPIII, there is a need for the budget of FY2024/25 to prioritize the upgrading of upcountry aerodromes;

xiii) Invest in the expansion of the broadband Infrastructure to parish level and facilitate last mile connectivity to increase Internet penetration rate (internet users per 100 people),

xiv) Conduct hydrographic survey and production of new navigation charts for the lakes to ease deployment of water transport infrastructure and facilitate connections across Lake Victoria,

xv) Prioritize investment in Sports infrastructure to improve talent identification and nurturing of talent as well as ensuring Uganda's readiness for AFCON 2027,

xvi) Prioritize and allocate resources for investment in the extraction of minerals to directly increase the contribution of minerals to GDP in NDPIV.

Programme level

S/N	Programme	Recommendations
1	Human Capital Development	9. Priority allocations be given to development projects since it has a huge multiplier effect compared to retooling projects. 10. Review the management of medical and health supplies across the country to allow for c) National and Regional referral hospitals retain some funds to cater for critical medical supplies and commodities to avoid severe stockouts d) Separating the management of drugs, medical supplies and sundries **11.** Prioritising Malaria prevention activities in the PBS system to fill in the gaps when donor funding is not available
2	Public Sector Transformation	3. Prioritize funding interventions that leverage ICT to increase the scope of work completed (E- inspection. 4. Adherence to the implementation roadmap of the pay policy
3	Digital Transformation	**v.** The government should rationalize the cost of internet and ICT products/devices through measures such as reducing the taxes levied on ICT products, subsidizing the cost of purchase for special interest groups like schools, and hospitals, and encouraging infrastructure sharing among the ISPs. The more people that have access to internet services, the less the cost of a unit of broadband. **i.** Poor budget allocations to critical interventions in the digita National Postal Code addressing system that would facilitate easie access to service delivery by facilitating e-commerce across th country.
4	Governance	2. MoFPED should stress budget frugality to reduce incidences o

S/N	Programme	Recommendations
	Programme	petroleum industry.
10	Regional Balanced Development	i. There is a need to repurpose the budget to provide additional funds for the development of the integrated regional development plans to guide investment in the targeted regions. i. Fast-track development of sub-regional development plans and profile investment priorities i. Establish a Regional Balanced Development Grant/re-instate Equalization Grant to address inequalities
11	Sustainable Urbanisation and Housing Programme	b. Urbanization unless prioritized at the time of budgeting, the County will not be able to harness the urbanization potential.
12	Sustainable Energy Development	j) In a bid to reduce deemed energy costs, MEMD needs to expedite the development of transmission and distribution infrastructure in line with the generation capacity k) Strengthen the Inter-Ministerial Committee that has been set up to address the issues of vandalism. Fast-tracking the implementation of the operation plan that has been developed as well as Ministry of Trade and Industry has been engaged to ensure strict regulation of the scrap industry. l) Adequate funding for the land acquisition project under MEMD is crucial to initiate early land acquisition, enabling timely project financing negotiations. m) Program implementing agencies should conduct comprehensive reviews of technical aspects during feasibility studies to anticipate and address design delays caused by unforeseen site conditions, including environmental, geological, and geotechnical factors
13	Tourism Development Programme	2. Develop projects for approval by the Development Committee to operationalize the planned interventions and develop this sector
14	Private Sector Development Programme	5. Institutions implementing programme priorities should be allocated appropriate recurrent non-wage to support the implementation of activities that drive private sector competitiveness, particularly UNBS, URSB, UIA, and UFZA 6. MDAs with subventions should indicate the amount of money allocated to the subventions and their respective programme outcomes. 7. it is crucial to understand why there is no absorption of the resources released under the GROW project. 8. Four of the seven projects in the private sector development

S/N	Programme	Recommendations
		program had not commenced by the end of Q2 2023/24. Only ready and bankable projects should be included in the NDPIV to ensure timely implementation of projects.
15	Community Mobilisation and Mindset Change.	2. Prioritise interventions based on the anticipated resources that are likely going to be available over the plan implementation period other than institutions receiving wages only.
16	Administration of Justice	5. There is a need for His Lordship the Chief Justice as head of the judiciary to issue orders and directions on how long judicial officers can take to deliver judgments in circumstances where the full hearing of cases is complete. This will help reduce the backlog in the justice system instead of the current state where only 24%. 6. Congestion in Uganda's prisons is getting exacerbated every year therefore the need to conduct more plea bargain sessions. 7. Judicial officers ought to exercise their discretion at the sentencing stage in such a way as to lean more towards non-custodial sentences for misdemeanours. 8. There is a need to synchronize the expansion of the judiciary's reach in new districts with that of the Office of Directorate of Public Prosecution (ODPP). Building and establishing new courts and operationalization of new High Court and Court of Appeal circuits.
17	Development Plan Implementation	8. To improve government performance, follow-up of projects is critical 9. The Programme needs to further increase domestic revenue mobilisation to support the development 10. There is a need to support Programmes to improve statistical reporting to reduce the no-data reporting
18	Agro Industrialisation Programme	5. Prioritize the allocation of resources within the available budget to sustain and expand the digitization initiatives initiated under the Agriculture Cluster Development Project (ACDP). This ensures continuity in leveraging digital technologies for enhancing productivity, market access, and resilience within the agro-industrialization program. 6. Allocate resources to implement the Uganda Country Food Systems Transformation Pathway and country commitments to fast-track the attainment of the SDGs. 7. Increased use of digital technologies will be key in achieving the aspirations of the Agro-industrialisation Programme. The focus should be put on digital-related technologies such as acquiring

S/N	Programme	Recommendations
		agro-inputs using the e-voucher system, upscaling digitized extension services, providing market information, and putting farmers on production-related platforms. 8. To harness the demographic dividends, special focus should be put on interventions and activities that encourage youth participation along the Agro-industrialisation value chain, especially issues with the use of digitization, agriculture financing and insurance, increased access to land for production and skilling, and collateral free access to credit for Agriculture production.
19	Manufacturing	2. Programme priorities should be allocated funding to push the industrialization agenda
20	Natural Resources, Environment, Climate Change, Land, and Water Management Programme	3. Foster disaggregated reporting on some NDPIII indicators such as green jobs created annually. The actual sources or projects responsible for the jobs created ought to be highlighted coupled with the categorisation of temporary and permanent jobs. 4. The Programme Secretariat should provide a status report on the status of the 47 NDPIII project ideas.

Ministries, Departments and Agencies (MDAs)

i. Fast track the completion of projects in the energy sector that should have ended in 2022/23 but are still ongoing like the Karuma and Isimba power projects.
j. Strengthen its data protection laws and regulatory frameworks to safeguard individuals' privacy rights and foster trust in digital services
k. Safeguard accessibility, usability, and efficiency of government-related services for citizens and businesses.
l. Guarantee wage for actual and planned recruitments with some institutions that do not have wages or did not get clearance to recruit leading to this shortfall.
m. Initiate affirmative action to facilitate attraction of some categories of Health Workers for example Senior Consultants, Consultants and Medical Officers Special grades, Pharmacists, and Antiaesthetic Officers.
n. Digitalize recruitment procedures to streamline and improve efficiency and effectiveness in the acquisition of qualified and competent cadres in the public service
o. Continue to build capacity in Ministries, Departments and Agencies in the entire projects' development and management life cycle.
p. Integrate MDA-level NDP results including the PDM into the PBS to facilitate the preparation of the annual BFP and MPS.

Local Governments

4. Map out the LG contribution to programmes under the NDPIV for integration into the PBS to facilitate annual planning, budgeting and reporting.
5. Adequately provide for predictable expenditure in the Medium-Term Expenditure Framework for local governments
6. Restructure the central government transfers to LGs to support the implementation of the decentralized mandate under the different programmes including development and dissemination of respective guidelines.

4.7 Progress of implementation of FY2022/23 Recommendations

During the FY2022/23 certificate of compliance assessment, several recommendations were made. Below is the status of the implementation of those recommendations.

Recommendations (2023)	Status 2024
Macroeconomics	
1. There is a need for enhanced fiscal discipline to ensure that the fiscal deficit and debt-to-GDP ratio remain within the acceptable threshold, especially through expenditure rationalization. Similarly, enhancing commitment towards sustainable revenue mobilisation through growing the tax base, and minimizing revenue leakages is critical.	The sustained commitment to fiscal consolidation has ensured that the debt-to-GDP ratio remains below the 50 percent threshold in the EAMU and the CFR threshold of 52.4 percent. Despite the increase in the public debt stock from UGX 80,774 billion in December 2022 to UGX 93,460 billion in December 2023, debt levels continue to be sustainable, with a moderate risk of distress being moderate.
2. There is a need to: (i) create sufficient fuel reserves to cushion the economy against unforeseen regional and global supply side shocks by supporting UNOC to work with the private sector to fill up all installed storage capacity for fuel reserves; and (ii) Government should consider boosting the food storage capacity by hiring silos from the private sector and stocking them with food supplies to act as buffers during off-peak	The government intends to centralize oil imports through the Uganda National Oil Company (UNOOC), a departure from the traditional method of relying on oil-marketing companies. This aims to address supply vulnerability and drive down costs associated with oil imports. By consolidating import activities under UNOOC, the Government seeks to enhance efficiency, ensure greater control over the oil supply chain, and mitigate risks related to disruptions or fluctuations in global oil markets.

Recommendations (2023)	Status 2024
periods.	
3. The public should be mobilized and given assurance and hope on how the economy is working well to enable them to make better investment decisions.	Uganda's budget process is consultative, and this approach will be continued going forward to enhance transparency and accountability. Similarly, monthly, annual, and quarterly economic performance reports are disseminated online to inform the public about the economic landscape
4. To accelerate revenue collection, there is a need to identify and implement actions that enhance compliance with the digitalized revenue management processes.	During the first half of FY2023/24, a total of UGX 13,301.55 billion was collected in the form of domestic revenue; this translated to a 12.9% increase compared to collections in the same period of the previous financial year. This growth can be attributed to increased economic activity as well as the implementation of tax policy and administrative measures, which resulted in revenue gains.
5. There is a need to shield the economy against the effects of inflation by increasing food supplies, coordinating both fiscal and monetary policies to reduce its impact, revamping economic growth to expand the tax base, and improving revenue administration to increase revenue collections.	Tighter monetary policy measures have helped to alleviate inflationary pressures, as inflation is stabilizing aided by an improved food supply supported by favorable weather conditions. As of February 2024, both headline and core inflation (3.4% and 3.4%), were within the BOU inflation band targets of 5 (+/- 3%) indicating a positive outcome in inflation management efforts.

Recommendations (2023)	Status 2024
6. Pay attention to the effect of a slowdown in releases of funds to suppliers and other service providers of the government which has a bearing on remittances of taxes to government by private sector.	The government is actively working to reduce the outstanding stock of domestic arrears by limiting the accumulation of new arrears and making provisions for clearing existing ones in the current and upcoming financial years However, the ability to clear the existing arrears is constrained by the availability of financial resources. In prioritizing the clearance of arrears, the government is committed to focusing on essential areas such as pensions, salaries, utilities, rent, and payments for goods and services, while adhering to the principle of "first in, first out." As of end-June 2023, the total validated arrears amounted to 2.7 trillion UGX, primarily stemming from purchases of goods and services, court awards and compensations, and taxes and other deductions.
	To address this, the government allocated UGX 155.58 billion for clearing domestic arrears in the first half of FY2023/24. By the end of February, UGX 163.64 billion had already been spent, demonstrating the government's commitment and urgency in supporting the private sector through the timely clearance of arrears.
7. MoFPED should uphold efforts aimed at moving away from short-term to longer-term debt instruments.	The stock of domestic debt rose from UGX 34,545.53 billion to 38,009.51 billion, resulting in an increase in its share of total public debt from 39.8 percent to 40.72 percent. This increase is attributed to the tighter global financial conditions, which have elevated borrowing costs as well as diminished access to concessional financing windows.

Recommendations (2023)	Status 2024
8. It is imperative that the country doubles efforts on DRMS, improve value addition for targeting regional export markets in AfCFTA, and address revenue leakages among others.	The Republic of Uganda has ratified the AfCFTA. While the Ministry of Trade, Industry, and Cooperatives (MTIC) has the draft AfCFTA implementation plan in place, its official launch by MTIC has not yet occurred. Notably, as of June 2023 89.2% of exports, amounting to USD 2,080.52 million, were directed to East African Community (EAC) markets during this period. Given this significant export share, efforts should be expedited to capitalize fully on the opportunities presented by AfCFTA.
9. Increase our efforts to implement strategies that promote exports to regional and continental markets	The value of merchandise exports increased by 42.1 percent from FY 21/22 to FY 22/23 from USD 3,837 million to USD 5,450.84 million driven by increased export receipts from commodities like gold, maize, base metals, vanilla, tea, and tobacco
10. Leverage the use of concessional lines of credit provided by the Government under UDB, the Agricultural Credit Facility, and the Small Business Recovery Fund in the short to medium term since credit from commercial banks is becoming increasingly expensive in the face of contractionary monetary policy regimes.	1. As of December 2023, Uganda Development Corporation (UDC) allocated UGX 1.4 trillion to enable investors to access capital at favourable rates (12-14 percent). Additionally, UDC has invested UGX 1 trillion in strategic sectors to increase economic growth and facilitate revenue collection.
	2. The SBRF, initially funded with UGX 100 billion, was increased to UGX 200 billion as of December 2023.
	3. Challenges include slow uptake, misconceptions about the fund being a grant, lack of grassroots awareness, and banks prioritizing their programs over the SBRF
	4. To enhance uptake, banks should improve communication of criteria, streamline processing times to 30 days, extend grace periods, facilitate pooled collateral, and encourage SMEs to maintain business records.

Recommendations (2023)	Status 2024
National strategic direction	
11. There is a need to provide resources for the establishment of a modern state-of-the-art mineral testing laboratory to ascertain the quantity and quality to inform appropriate applications.	1. Phase I of the establishment of a modern Mineral Laboratory in Entebbe to provide analytical services to the Government and industry was completed and now design works for a laboratory building to accommodate all laboratory techniques required to add value to the country's minerals is at 70%. In addition, two (2) Mineral Beneficiation Centers have been constructed in the country. The centers once fully equipped are expected to take services closer to the citizens and act as training and demonstration centers as well as centers of excellence for mineral valve addition.
	2. The Government is in the process of finalising ISO Accreditation for the Mineral Laboratory at Entebbe
12. To diversify the energy generation mix, there is a need to fast-track the development of power sources such as nuclear, solar, and wind among others	3. The amendment of the Atomic Energy Act 2008, is underway and the principles have been approved by the Cabinet Standing Committee on Nuclear Energy. The Act is expected to be finalized by the end of 2024.
	4. The process for construction of the Centre for Nuclear Science and Technology at Soroti University has been initiated and the project design is on course.
	5. The process for the development of 2,000MWe in the Buyende Nuclear Power Project is ongoing and site identification and assessment are near complete.
	6. Baseline data on uranium prospects in Sembabule and Buhweju Districts was collected as part of the preparation for sustainable development of the nuclear fuel resources project.
Programme level	

Recommendations (2023)	Status 2024
13. There is a need to urgently review the pecuniary jurisdiction of Magistrates Courts as part of efforts to reduce case backlog. Reviewing the pecuniary jurisdiction and increasing it from the current sh50m will make Magistrates Courts, courts of first instances in cases of higher monetary value. This will help reduce the workload on the High Court.	Increasing the pecuniary jurisdiction of Magistrates Courts instead increases cases at an already overly stretched level, thus potentially creating more case backlog at the magisterial level. The best approach would be to increase the number of Judicial Officers at all levels including at the High Court and Magistrates Courts.
14. There is a need to provide for the development of Application Programming Interfaces to enable the rollout of the Integration and Data sharing Platform (UgHub).	7. The system has connected many major Government systems (Private and Government owners) like the URSB, NIRA, URA, IFMS, and HCM, to mention but a few.
	8. All government MDAs registered on the UgHub e-citizen portal can seamlessly interact with the data from other agencies due to the inherent backend API's and stipulated system interoperability protocols by NITA-U. However, the e-citizen portal services have not yet been available for public consumption and are awaiting a full-scale rollout of the system.
	Currently, over 60 services/systems have been integrated into the UgHub to exchange information from Government to Government. The plan is to have an e-citizen portal to share some of this information with the public.
MDA/LG level	
15. Increase funding for road maintenance to address the challenge of deteriorating road conditions in the country.	This has been done as each DLG has been allocated 1bn for road maintenance. These resources are channelled through URF.

Recommendations (2023)	Status 2024
16. The ongoing reconfiguration of the PBS should recognise the logical hierarchy of results as provided for in the PIAPs.	NPA working with MOFPED improved the PIAP outputs and indicators for LGs and shared with MoFPED to reconfigure the PBS

APPENDIXES

Appendix1: Core Project status as of March 2024

S/n	Project Name	Status	Programme
1	Iganga-Bulopa/Buwenge-Kaliro/Bugembe-Kakira-Bulongo	Implementation on Schedule	Integrated Transport Infrastructure Services
2	Expansion and Rehabilitation of Opuyo-Moroto 220KV (Transmission of Industrial power to Karamoja)	Implementation on Schedule	Sustainable Energy Development
3	Micro, Small and Medium Enterprises (MSME) Competitiveness Project	Implementation on schedule	Private Sector Development
4	Capitalisation of strategic Public Corporation (UDB, UDC, UTL and UNOC)	Implementation on schedule	Private Sector Development
5	Construction of Border Export Markets, especially for South Sudan and Eastern DRC	Implementation on Schedule	Manufacturing
6	Industrial Parks Development (Namanve, Bweyogerere, Luzira, Soroti, Moroto, Mbale, Masaka, Jinja, Mbarara, Kasese, Luwero-Nakaseke, Arua, Gulu, Fort-Portal, Kabale, Hoima, Oraba, Onaka)	Implementation on Schedule	Manufacturing
7	Automotive Assembly Project	Implementation on Schedule	Manufacturing
8	New Standard – Gauge Railway	Implementation behind schedule	Integrated Transport Infrastructure Services
9	Rehabilitation of the Meter Gauge Railway (Tororo-Gulu; Kampala-Mabala)	Implementation behind schedule	Integrated Transport Infrastructure Services
10	Busega-Mpigi Expressway (23.7km)	Implementation behind schedule	Integrated Transport Infrastructure Services
11	Kampala-Jinja Express Highway	Implementation behind schedule	Integrated Transport Infrastructure Services
12	Kampala Flyover Construction and Road Upgrading Project	Implementation behind schedule	Integrated Transport Infrastructure Services
13	Kibuye-Busega Express Highway	Implementation behind schedule	Integrated Transport Infrastructure Services
14	Bukasa Inland Port	Implementation behind schedule	Integrated Transport Infrastructure Services
15	Improvement of Ferry Services Project	Implementation behind schedule	Integrated Transport Infrastructure Services
16	Bridge Project (incluidng Karuma, Laropi, Mpondwe & Semiliki Bridges among others	Implementation behind schedule	Integrated Transport Infrastructure Services
17	Rwenkunye-Apac-Lira (Lot1: Rwenkunye - Apac (90.9km); Lot 2: Apac - Lira - Puranga (100.1km))	Implementation behind schedule	Integrated Transport Infrastructure Services
18	Community Roads Improvement Project (Total 7,905 Kms; North 1,975Kms, East 2,300Kms, Central 1,540Kms, West	Implementation behind schedule	Integrated Transport Infrastructure Services

S/n	Project Name	Status	Programme
	2,090Kms)		
19	Establishment of irrigation systems project.	Implementation behind schedule	Agro - Industrialisation
20	Markets & Agriculture Improvement Project (Phase II)	Implementation behind schedule	Agro - Industrialisation
21	Develop 2 regional oncology centres (Gulu and Mbarara centers)	Implementation behind schedule	Human Capital Development
22	Kabale-Mirama Transmission line (132kv)	Implementation behind Schedule	Sustainable Energy Development
23	Masaka-Mbarara Grid Expansion Line (400kv)	Implementation behind Schedule	Sustainable Energy Development
24	Industrial Substations Upgrade - (Lugogo: Mutundwe:Nkonge:Kampala:North:Jinja:Rakai:Bushenyi:Kole:Mubende)	Implementation behind Schedule	Sustainable Energy Development
25	Building Resilient Communities, Wetland Ecosystems and Associated Catchments in Uganda	Implementation behind Schedule	Natural Resource, Environment, Climate Change, Land And Water Resources Mgt
26	Support to rural water supply and sanitation project.	Implementation behind Schedule	Natural Resource, Environment, Climate Change, Land and Water Resources Mgt
27	LPG Infrastructure Development Project	Implementation behind Schedule	Sustainable Development of Petroleum Resources
28	East Africa Crude Oil Pipeline (EACOP)	Implementation behind Schedule	Sustainable Development of Petroleum Resources
29	Hoima Oil Refinery	Implementation behind Schedule	Sustainable Development of Petroleum Resources
30	Mt. Rwenzori Tourism Infrastructure Development Project (Phase II)	Implementation behind Schedule	Tourism Development
31	Development of Source of the Nile and Kagulu hills	Implementation behind Schedule	Tourism Development
32	IT Shared Platform (GOVNET)	Implementation behind schedule	Digital Transformation
33	Develop a Centre of excellence for cardiovascular services	Awaiting Financing	Human Capital Development
34	Mt. Elgon Tourism Infrastructure Development Project	Awaiting Financing	Tourism Development
35	Establishment of Steel Industry	Awaiting Financing	Mineral Development
36	Grid Extension in North East, Lira and Buvuma Islands	Awaiting Financing	Sustainable Energy Development
37	Production, Testing and Commercialization of pesticides, acaricides, and herbicides project	Feasibility study	Agro - Industrialisation
38	National Service Scheme	Feasibility Study	Human Capital Development
39	Skills for Employment and Productivity.	Feasibility Study	Human Capital Development

S/n	Project Name	Status	Programme
40	Feasibility Studies (Ayago (840 MW); Oriang HPP (392 MW) and Kiba HPP (330 MW)	Feasibility Study	Sustainable Energy Development
41	Expansion and rehabilitation of transmission and distribution network; • Olwiyo - Nimule - Juba 400KV • Masaka - Mwanza 220KV Nkenda - Mpondwe	Feasibility Study	Sustainable Energy Development
42	National Community Trees Planting Project	Feasibility Study	Natural Resource, Environment, Climate Change, Land and Water Resources Mgt
43	Comprehensive inventory of land	Feasibility Study	Natural Resource, Environment, Climate Change, Land and Water Resources Mgt
44	Improve and upgrade Kidepo Aerodrome	Feasibility Study	Tourism Development
45	Four (4) Science and Technology Parks	Feasibility Study	Technology Transfer and Development
46	Forty (40) Technology and Business Incubators	Feasibility Study	Technology Transfer and Development
47	**Tourism Roads Development Project (**Kabale - Lake Bunyonyi (8.0km); Mgahinga National Park Headquarters (18.3); Kisoro - Nkuringo - Rubuguri - Muko (54.0km); Rubuguri - Nteko Road (54.0km); Hamurwa - Kerere - Kanungu/Buleme - Buhoma - Butogota - Hamayanja - Ifasha - Ikamba (149.0km); Ishasha - Katunguru (66.0km); Kitgum - Olumu - Kalenga - Kapedo - Kaabong (184km) and Kebisoni - Kisizi - Muhanga/ Kambuga Road (117km))	Feasibility	Integrated Transport Infrastructure Services
48	**Regional Trade Roads** (Rakai-Isingiro-Kafunjo-Kikagati (135km); Koboko-Yumbe-Moyo (105km); Nabumali Corner-Butaleja-Namutumba; Rukungiri-Ishasha-Ruthuru 978.5km); Rwebisengo-Budiba-Bunia Road)	Feasibility study	Intergrated Transport Infrastructure Services
49	Coffee Value Chain Development Project	Profile	**Agro - Industrialisation**
50	National apprenticeship scheme	Concept	Human Capital Development
51	National Postcode and addressing Geographic Information System	Concept	Digital Transformation
52	Redevelopment of Slums and Informal Settlements Project	Concept	Sustainable Urbanisation And Housing
53	Establishment of the National Productivity Centre (GKMA and Regional cities	Concept	Community Mobilisation And Mindset Change
54	Labour Market Information System project	Concept	Human Capital Development
55	Fish and Fish products value chain development project. (Restocking endangered species, preservation of breeding grounds and	Project Idea	Agro - Industrialisation

S/n	Project Name	Status	Programme
	aquaculture parks)		
56	Tea value chain development project (Research & Development and Processing Plants)	Project Idea	Agro - Industrialisation
57	Tractor Assembly Plant	Project Idea	Agro - Industrialisation
58	Regional Agricultural Processing and Marketing (cassava; meat; grains; dairy; potatoes; Rice)	Project Idea	Agro - Industrialisation
59	Agriculture Storage and Post-harvest handling Infrastructure	Project Idea	Agro - Industrialisation
60	Fertilizer Blending Plant and Utilization Project	Project Idea	Agro - Industrialisation
61	Textile milling and garmenting project	Project Idea	Agro - Industrialisation
62	Increase access to affordable mechanization at sub-county level project	Project Idea	Agro - Industrialisation
63	Health Facilities Functionality and Referral system Project.	Project Idea	Human Capital Development
64	Basic Requirements and Minimum Standards (BRMS) for education institutions.	Project Idea	Human Capital Development
65	Multi-sectoral community Health Promotion & Prevention Project	Project Idea	Human Capital Development
66	Co-operatives revitalization for increased production and productivity	Project Idea	Private Sector Development
67	GKMA High density affordable housing	Project Idea	Sustainable Urbanisation and Housing
68	MSMEs Nurturing for Youth Employment Project	Project Idea	Community Mobilisation and Mindset Change
69	Labour Intensive Public Works	Project Idea	Community Mobilisation and Mindset Change

Appendix 2: Summary of MDA performance

S/N	MDA	FY2021/22					FY2022/23				
		Plan	Resource Allocation	NBFP and AB	PIP	Overall	Plan	Resource Allocation	NBFP and AB	PIP	Overall
1	MoDVA	100	100	83.3	96	93.8	100	100	73.1	100	91.9
2	ISO	100	100	67.5	100	90.3	100	100	60.8	70	79.2
3	ESO	100	100	62.8	86	84.6	100	100	68.9	100	90.7
4	MoJCA	100	13	87	85	65.5	100	88	95.4	70	86.0
5	Judiciary	100	88	92.7	100	94.2	100	88	92.1	62.5	82.8
6	DCIC	100	88	74.4	86	84.5	100	88	56.8	75	75.9
7	DPP	100	100	82.0	100	94.6	100	100	58.9	61.0	76.0
8	DGAL	100	18	71.6	70	57.9	100	100	56.6	85	82.5
9	JSC	100	82	94.8	100	93.0	100	80	80.4	55	74.6
10	LDC	100	76	56.9	100	79.9	100	65	60.7	64	66.9
11	UHRC	100	88	43.1	70	70.3	100	100	31	75	71.8
12	NIRA	100	88	78.1	N/A	86.5	100	86	73	85	83.2
13	UPF	100	88	54.7	100	82.8	100	59	71.2	85	74.6
14	UPS	100	100	40.7	100	82.2	100	82	44	65	67.3
15	URSB	100	95	32.9	94	76.6	100	97	39.6	55	67.5
16	ULRC	100	100	90	14	71.2	100	30	73	55	57.4
17	MEMD	100	76	37.5	75.2	66.6	100	54	37.8	72.5	59.3
18	PAU	100	100	70.9	100	91.3	100	100	57.5	65	76.8
19	MoFPED	100	97	68.7	93	87.6	100	55	73.3	72.5	70.2
20	OAG	100	88	74.4	72	80.3	100	59	69.9	85	74.2
21	UBOS	100	88	64.8	58	73.2	100	90	39.3	75	71.3
22	IG	100	88	30.5	76	68.4	100	52	33.6	72.5	57.4
23	DEI	100	94	65.3	70	78.8	100	100	53.3	75	78.5
24	URA	100	100	77.7	30	72.3	100	100	65	85	85.0
25	PPDA	100	94	42.4	100	80.9	100	80	19.6	100	69.9
26	FIA	100	88	48.7	70	72.0	100	100	38.4	85	77.0
27	UIA	100	82	40.9	100	76.9	100	47	45.3	77.5	60.9
28	MWE	100	96	50.2	70	74.9	100	100	35.5	90	77.7
29	NFA	100	70	100	44	74.2	100	93	62	70	77.5
30	NEMA	100	70	60	70	70.0	100	100	27.7	60	66.3
31	UNMA	100	93	83.3	56	79.7	100	100	60	60	76.0
32	STI-OP	100	90	87.7	100	93.3	100	90	63.8	73.8	78.3
33	UIRI	0	94	100	86	84.0	0	24	66.7	60	45.2
34	UNCST	100	70	100	100	91.0	100	88	100	100	96.4
35	POSTA	100	100	78.7	NA	91.5	100	82	89.3	NA	88.5
36	Kiira Motors	100	87	100	N/A	94.7	100	76	100	N/A	90.4
37	PBID	100	100	100	0	100.0	100	12	100	0	60.4
38	UNRA	100	82	41.9	78.9	70.8	100	58	55.3	66	63.8
39	URF	0	96.4	47.5	N/A	64.8	0	70.4	50	N/A	54.2
40	URC	100	82	41.9	78.9	70.8	100	58	55.3	66	63.8
41	CAA	100	0	66.7	100	60.0	100	18	13.3	55	35.9
42	MoWT	100	88	60.6	83.3	79.6	100	47.3	69.3	50.6	60.2
43	MOES	100	51	75	75.7	70.5	100	71	80.9	74.2	77.8
44	ESC	100	100	73	100	91.9	100	100	72.3	85	87.2
45	MAKERERE UNIV	100	88	76.2	100	89.3	100	84	68.2	85	81.2

S/N	MDA	FY2021/22					FY2022/23				
		Plan	Resource Allocation	NBFP and AB	PIP	Overall	Plan	Resource Allocation	NBFP and AB	PIP	Overall
46	MBARARA UNIV	100	95	61.4	85	82.4	100	90	69.7	57.5	75.2
47	GULU UNIV	100	88	65.2	100	86.0	100	88	65.2	65	75.5
48	KYAMBOGO UNIV	100	88	67.2	70	77.6	100	100	71.5	75	84.0
49	BUSITEMA UNIV	100	100	86.9	100	96.1	100	30	96	58	65.2
50	MUNI UNIV	100	88	74.1	30	67.6	100	100	68.7	85	86.1
51	MUBS	100	88	67.7	100	86.7	100	88	67.4	75	79.1
52	UMI	100	88	70.7	30	66.6	100	88	73.5	85	84.0
53	SOROTI UNIV	100	88	64.6	100	85.8	100	88	74.8	75	81.3
54	KABALE UNIV	100	100	64.9	100	89.5	100	30	48.5	85	59.1
55	UNEB	100	82	89	100	91.3	100	12	79.6	92.5	65.2
56	NCDC	100	88	16	100	71.2	100	18	68	55	52.3
57	LIRA UNIV	0	100	83.6	100	85.1	100	88	76.2	100	89.3
58	NCS	100	100	83.3	NA	93.3	100	100	93.5	85	93.6
59	MoH	100	100	82.4	62.1	83.4	100	58	84.4	63.8	71.9
60	UHI	100	82	48	65	68.5	100	30	40	50	46.0
61	UCI	100	96	23.1	97	74.8	100	88	40	75	70.9
62	UAC	100	88	66.7	70	77.4	100	88	77.5	90	86.7
63	HSC	100	100	70.4	100	91.1	100	100	80	100	94.0
64	NMS	100	100	91	100	97.3	100	82	80	85	84.1
65	UBTS	100	95	40.3	70	71.6	100	33	42	75	55.0
66	MHC	100	100	39.6	100	81.9	100	44	67.7	55	60.0
67	Butabika National Referral Hospital	100	100	25.3	86	73.4	100	100	38.4	55	68.0
68	Arua RRF	100	88	45.5	100	80.1	100	88	35.3	85	72.5
69	Fort Portal RRF	100	100	44.8	70	74.4	100	30	46.1	72	54.4
70	Gulu RRF	100	100	69	30	69.7	100	100	56.4	85	82.4
71	Hoima RRF	100	100	40.6	86	78.0	100	86	37.3	55	63.5
72	Jinja RRF	100	100	38.1	100	81.4	100	86	37.3	70	68.0
73	Kabale RRF	100	86	95	57	81.4	100	82	43.3	70	68.6
74	Masaka RRF	100	100	30.2	100	79.1	100	100	34	100	80.2
75	Mbale RRF	100	100	31.5	100	79.5	100	100	50	55	71.5
76	Soroti RRF	100	88	61.1	70	75.7	100	100	36.8	75	73.5
77	Lira RRF	100	100	75.8	70	83.7	100	86	66.7	100	85.8
78	Mbarara RRF	100	100	41.2	100	82.4	100	100	46.6	55	70.5
79	Mubende RRF	100	82	44.7	100	78.0	100	30	50.6	55	50.7
80	Moroto RRF	100	100	61.9	100	88.6	100	100	70.6	70	82.2
81	Naguru RRF	100	88	74.5	70	79.8	100	88	59.3	75	76.7
82	UVIRI	100	82	46.7	100	78.6	100	84	49.6	40	62.1
83	Kawempe RF	100	88	75	100	88.9	100	98	66.7	85	84.9
84	Mulago Women & Neonatal Hospital	100	100	45.1	72	75.1	100	100	46.3	100	83.9
85	Kirrudu RH	100	88	40	100	78.4	100	88	58.1	100	83.8
86	Entebbe RH	100	88	27.7	100	74.7	100	88	43.5	85	75.0
87	MoICT & NG	0	51	64.3	100	64.6	0	48	73.5	70	57.5
88	NITA	100	70	72	85	78.1	100	89	78	98	89.5
89	UCC	100	100	53.4	N/A	81.4	100	30	61.2	N/A	56.5
90	UICT	100	95	89.3	N/A	93.8	100	93	90	N/A	93.1

S/N	MDA	FY2021/22					FY2022/23				
		Plan	Resource Allocation	NBFP and AB	PIP	Overall	Plan	Resource Allocation	NBFP and AB	PIP	Overall
91	MLHUD	100	83	63.4	0	53.9	100	82	55.5	78.3	74.7
92	ULC	100	82	88.2	30	70.1	100	70	72.2	53	68.6
93	KCCA	100	98	51.8	100	84.9	100	74	45.6	67	66.0
94	MoKCC&MA	100	65	94.8	0	81.9	100	35	61.8	100	53.6
95	MEACA	100	88	55.1	100	82.9	100	62	61.2	85	72.5
96	PSC	100	100	85.2	N/A	65.2	100	89	88.5	N/A	88.8
97	MoPS	100	86	41.9	30	57.4	100	30	67.3	70	60.2
98	OPM	100	96	66.5	48.2	73.2	100	74	69.1	58.6	70.5
99	NPA	100	92.5	76.5	70	81.7	100	50	78.3	90	75.5
100	MTWA	100	70	37.2	80	66.2	100	88	57.4	71.5	75.1
101	UTB	100	88	40.1	100	78.4	100	74	49.2	70	68.0
102	UHTTI	100	70	33.3	N/A	61.3	100	70	66.7	N/A	74.7
103	UWA	100	88	26	NA	61.3	100	88	20	NA	63.2
104	MTIC	100	63	45	85	67.9	100	74	41.7	100	74.7
105	MTAC	100	100	50	N/A	55.0	100	30	96	N/A	47.8
106	UWRTI	100	80	37.6	N/A	66.9	100	70	46.4	N/A	66.6
107	UWEC	100	88	57.9	N/A	78.4	100	74	66.3	N/A	76.1
108	UEPB	100	100	56.7	0	57.0	100	68	50	75	67.9
109	UNBS	100	89	74.7	70	80.1	100	61	43.8	85	66.9
110	UDC	100	50	70	NA	68.1	100	88	70	NA	79.6
111	EC	100	88	56.1	0	53.2	100	88	48.5	85	76.5
112	SH	100	100	92	100	97.6	100	100	65	100	89.5
113	MOFA	100	65	72.4	70	72.2	100	47	53.9	75	62.8
114	LGFC	100	59	12.8	100	61.5	100	79	11.4	100	67.1
115	MoLG	0	81	62	88	69.3	100	49	40	30.5	45.9
116	MAAIF	100	94	65.5	71.3	77.2	100	30	58.2	78.9	60.1
117	NARO	100	100	40.5	85.0	77.7	100	100	43.8	70.0	74.1
118	NAGRIC	100.0	100.0	36.9	85.0	76.6	100.0	72.0	60.6	70.0	70.8
119	NAADS	100	70	88	70	78.4	100	100	46.3	100	83.9
120	DDA	100.0	88.0	71.1	30.0	66.7	100.0	88.0	79.3	75.0	82.7
121	UCDA	100.0	77.2	74.2	42.0	68.0	100.0	80.8	71.0	70.0	76.5
122	UCDO	100.0	88.0	80.0	70.0	81.4	100.0	84.4	72.0	79.0	80.6
123	MGLSD	100	82	46.1	70	69.4	100	80	39.9	85	71.5
124	EOC	100	67	15.8	44	48.0	100	46	42	70	57.4
125	OP	100	88	50.9	100	81.7	100	92	46.4	100	81.5
126	Parliamentary Commission	100	88	79	93	88.0	100	88	79.8	55	76.8
127	MoIA	100	88	60.8	70	75.6	100	88	47.7	75	73.2
128	DCIC	100	88	74.4	86	84.5	100	88	56.8	75	75.9
129	CMA	100	100	62.9	N/A	85.1	100	82	68	N/A	80.0
130	NLGB	100	86	76.4	100	88.7	100	85	82.3	100	90.2
131	NPC	100	85	67.4	100	85.7	100	85	47.2	100	79.7
132	UFZA	100	88	65.3	70	77.0	100	91	73.3	75	81.8
133	NCHE	100	88	82	100	91.0	100	88	92.8	N/A	92.3
134	UBTEB	100	88	83.6	86	87.3	100	88	93.8	85	90.0
135	Mission in Tanzania	100	90	64	0	56.2	100	82	65.7	55	70.8
136	Mission in New York	100	100	20	N/A	76	100	86	0	N/A	63

S/N	MDA	FY2021/22					FY2022/23				
		Plan	Resource Allocation	NBFP and AB	PIP	Overall	Plan	Resource Allocation	NBFP and AB	PIP	Overall
137	Mission in England	100	92	70	N/A	84.8	100	92	52.3	75	75.8
138	Mission in Canada	100	100	75.5	100	92.7	100	91	64.8	75	79.2
139	Mission in India	100	99	48	70	75.1	100	59	54.9	60	62.2
140	Mission in Egypt	100	100	40	0	52.0	100	65	80	55	70.0
141	Mission in Kenya	100	93	55	70	75.4	100	59	60	75	68.2
142	Mission in Nigera	100	92	39.5	100	79.5	100	100	40	85	77.5
143	Mission in South Africa	100	100	61.8	N/A	84.7	100	100	67	40	72.1
144	Mission in Washington	100	100	77.5	30	72.3	100	40	70	55	59.5
145	Mission in Ethopia	100	100	45	30	62.5	100	100	43	45	66.4
146	Mission in China	100	95	49.8	100	83.4	100	77	54.3	85	74.9
147	Mission in Rwanda	100	96	70	100	89.8	100	94	66.7	70	79.2
148	Mission in Geneva	100	100	40	N/A	76.0	100	82	40	85	72.1
149	Mission in Japan	100	100	74.5	N/A	89.8	100	85	53.3	N/A	75.2
150	Mission in Saudi Arabia	100	100	75.3	30	88.9	100	63	64.6	0	48.3
151	Mission in Denmark	0	96	81.1	N/A	71	0	62	75.2	90	68.2
152	Mission in Beligium	100	100	85	N/A	75.5	100	30	60	55	53.5
153	Mission in Italy	100	100	47.7	72	75.9	100	77	48.5	N/A	70.1
154	Mission in DR Congo	100	96	94	0	67.0	100	88	80	75	82.9
155	Mission in Sudan	100	100	79	100	93.7	100	100	88	75	88.9
156	Mission in France	100	100	85	30	74.5	100	88	60	N/A	54.4
157	Mission in Germany	100	88	89.3	30	72.2	100	100	64	N/A	59.2
158	Mission in Iran	100	95	50	0	53.5	100	71	60	55	65.8
159	Mission in Russia	100	98	49.2	60	72.2	100	75	34.3	69	63.5
160	Mission in Canberra	100	100	66.5	N/A	86.6	100	100	76.6	N/A	90.7
161	Mission in Juba	100	54	48.3	60	58.7	100	56	37.7	69	58.8
162	Mission in Abu Dhabi	100	99	48	70	75.1	100	59	54.9	60	62.2
163	Mission in Bujumbura	100	93	73	NA	86.5	100	100	50	85	80.5
164	Mission in Ankara	100	87	82.9	N/A	88.1	100	77	40	40	57.1
165	Mission in Somalia	100	82	81.7	70	80.1	100	90	40	90	76.0
166	Mission in Malysia	100	100	70	N/A	88.0	100	82	100	N/A	92.8
167	Consulate in Mombasa	100	100	64	30	68.2	100	100	54	45	69.7
168	Mission In Havana, Cuba	N/A	N/A	N/A	N/A		N/A	100	80	N/A	90.0
169	Mission In Luanda, Angola	N/A	N/A	N/A	N/A		N/A	100	61.8	N/A	80.9
170	Consulate in Guangzho	100	96	55.5	30	64.5	100	100	59	45	71.2
171	Uganda Embassy in Algeria, Algiers	100	76.7	67.6	30	62.3	100	65	62	55	64.6
172	Uganda Embassy in Doha, Qatar	100	97.6	77.7	100	92.6	100	79	57.3	45	64.4
	Overall Score	96.5	88.6	62.9	73.7	77.2	97.6	77.1	60.0	72.7	72.7

Appendix 3: Local Government compliance to NDPIII

Vote Code	Local Government	FY2022 /23	Budget Score	Plan Score	AWPB Score	% age Score
601	Arua city		100	100	14.4	**65.8**
602	Fort-Portal city		100	100		**60.0**
603	Gulu city		100	100		**60.0**
604	Hoima city		100	100	16.1	**66.4**
605	Jinja city		100	100		**60.0**
606	Lira city		100	100	45.5	**78.2**
607	Masaka city		100	100	34.4	**73.8**
608	Mbale city		100	100	35.8	**74.3**
609	Mbarara city		100	100	22.5	**69.0**
610	Soroti city		100	100		**60.0**
701	Apac Municipal Council		100	100	27.6	**71.0**
702	Bugiri Municipal Council		100	100	27.4	**71.0**
703	Bushenyi- Ishaka Municipal Council		100	100	8.9	**63.6**
704	Busia Municipal Council		100	100	24.4	**69.8**
705	Entebbe Municipal Council		100	100		**60.0**
706	Ibanda Municipal Council		100	100		**60.0**
707	Iganga Municipal Council		100	100	3.8	**61.5**
708	Kabale Municipal Council		100	100	26.1	**70.4**
709	Kamuli Municipal Council		100	100	14.4	**65.8**
710	Kapchorwa Municipal Council		100	100	31.2	**72.5**
711	Kasese Municipal Council		100	100	35.2	**74.1**
712	Kira Municipal Council		100	100		**60.0**
713	Kisoro Municipal Council		100	100	35.0	**74.0**
714	Kitgum Municipal Council		100	100	21.9	**68.8**
715	Koboko Municipal Council		100	100	8.9	**63.6**
716	Kotido Municipal Council		100	100		**60.0**
717	Kumi Municipal Council		100	100	27.4	**71.0**
718	Lugazi Municipal Council		100	100	27.7	**71.1**

Vote Code	Local Government	FY2022 /23	Budget Score	Plan Score	AWPB Score	% age Score
719	Makindye-Ssabagabo Municipal Council		100	100	21.7	**68.7**
720	Masindi Municipal Council		100	100	41.6	**76.6**
721	Mityana Municipal Council		100	100	42.8	**77.1**
722	Moroto Municipal Council		100	100	34.7	**73.9**
723	Mubende Municipal Council		100	100	25.5	**70.2**
724	Mukono Municipal Council		100	100		**60.0**
725	Nansana Municipal Council		100	100	20.5	**68.2**
726	Nebbi Municipal Council		100	100	48.2	**79.3**
727	Njeru Municipal Council		100	100	8.9	**63.6**
728	Ntungamo Municipal Council		100	100		**60.0**
729	Rukungiri Municipal Council		100	100	27.1	**70.8**
730	Sheema Municipal Council		100	100	14.9	**66.0**
731	Tororo Municipal Council		100	100	14.4	**65.8**
801	Abim District		100	100	15.0	**66.0**
802	Adjumani District		100	100	31.1	**72.4**
803	Agago District		100	100	8.9	**63.6**
804	Alebtong District		100	100	21.7	**68.7**
805	Amolatar District		100	100	33.6	**73.4**
806	Amudat District		100	100	19.1	**67.6**
807	Amuria District		100	100	29.4	**71.8**
808	Amuru District		100	100	30.5	**72.2**
809	Apac District		100	100	22.2	**68.9**
810	Arua District		100	100	30.9	**72.4**
811	Budaka District		100	100	33.3	**73.3**
812	Bududa District		100	100	32.4	**73.0**
813	Bugiri District		100	100		**60.0**
814	Bugweri District		100	100	14.9	**66.0**
815	Buhweju District		100	100	27.7	**71.1**
816	Buikwe District		100	100	30.4	**72.2**

Vote Code	Local Government	FY2022 /23	Budget Score	Plan Score	AWPB Score	% age Score
817	Bukedea District		100	100	33.6	**73.4**
818	Bukomansimbi District		100	100	31.2	**72.5**
819	Bukwo District		100	100	28.5	**71.4**
820	Bulambuli District		100	100	8.5	**63.4**
821	Buliisa District		100	100	19.0	**67.6**
822	Bundibugyo District		100	100		**60.0**
823	Bunyangabu District		100	100		**60.0**
824	Bushenyi District		100	100	27.2	**70.9**
825	Busia District		100	100	30.1	**72.0**
826	Butaleja District		100	100	13.4	**65.4**
827	Butambala District		100	100	26.1	**70.4**
828	Butebo District		100	100	26.3	**70.5**
829	Buvuma District		100	100	29.2	**71.7**
830	Buyende District		100	100	26.6	**70.6**
831	Dokolo District		100	100	42.7	**77.1**
832	Gomba District		100	100		**60.0**
833	Gulu District		100	100	44.4	**77.8**
834	Hoima District		100	100	26.5	**70.6**
835	Ibanda District		100	100	31.2	**72.5**
836	Iganga District		100	100	36.4	**74.6**
837	Isingiro District		100	100	16.2	**66.5**
838	Jinja District		100	100	21.9	**68.8**
839	Kaabong District		100	100	29.0	**71.6**
840	Kabale District		100	100	35.9	**74.4**
841	Kabarole District		100	100	40.7	**76.3**
842	Kaberamaido District		100	100	20.9	**68.4**
843	Kagadi District		100	100	27.1	**70.8**
844	Kakumiro District		100	100	34.8	**73.9**
845	Kalaki District		100	100	21.0	**68.4**

Vote Code	Local Government	FY2022 /23	Budget Score	Plan Score	AWPB Score	% age Score
846	Kalangala District		100	100	20.7	**68.3**
847	Kaliro District		100	100	25.1	**70.0**
848	Kalungu District		100	100	34.1	**73.6**
849	Kamuli District		100	100	13.7	**65.5**
850	Kamwenge District		100	100	34.4	**73.8**
851	Kanungu District		100	100		**60.0**
852	Kapchorwa District		100	100	26.4	**70.6**
853	Kapelebyong District		100	100	24.8	**69.9**
854	Karenga District		100	100	38.9	**75.6**
855	Kasanda District		100	100	30.3	**72.1**
856	Kasese District		100	100	39.5	**75.8**
857	Katakwi District		100	100	35.8	**74.3**
858	Kayunga District		100	100	27.1	**70.8**
859	Kazo District		100	100	16.3	**66.5**
860	Kibaale District		100	100	22.5	**69.0**
861	Kiboga District		100	100	11.3	**64.5**
862	Kibuku District		100	100	33.6	**73.4**
863	Kikuube District		100	100	45.5	**78.2**
864	Kiruhura District		100	100	20.7	**68.3**
865	Kiryandongo District		100	100	25.1	**70.0**
866	Kisoro District		100	100	31.4	**72.6**
867	Kitagwenda District		100	100	44.4	**77.8**
868	Kitgum District		100	100	24.7	**69.9**
869	Koboko District		100	100		**60.0**
870	Kole District		100	100	13.2	**65.3**
871	Kotido District		100	100	21.9	**68.8**
872	Kumi District		100	100	22.5	**69.0**
873	Kwania District		100	100	28.9	**71.6**
874	Kween District		100	100	30.5	**72.2**

Vote Code	Local Government	FY2022 /23	Budget Score	Plan Score	AWPB Score	% age Score
875	Kyankwanzi District		100	100		**60.0**
876	Kyegegwa District		100	100		**60.0**
877	Kyenjojo District		100	100	25.9	**70.4**
878	Kyotera District		100	100		**60.0**
879	Lamwo District		100	100	25.1	**70.0**
880	Lira District		100	100	32.5	**73.0**
881	Luuka District		100	100	24.2	**69.7**
882	Luwero District		100	100	42.9	**77.2**
883	Lwengo District		100	100	30.1	**72.0**
884	Lyantonde District		100	100	21.9	**68.8**
885	Madi-Okollo District		100	100	20.7	**68.3**
886	Manafwa District		100	100	36.4	**74.6**
887	Maracha District		100	100	35.5	**74.2**
888	Masaka District		100	100	32.5	**73.0**
889	Masindi District		100	100	27.5	**71.0**
890	Mayuge District		100	100	29.7	**71.9**
891	Mbale District		100	100	32.5	**73.0**
892	Mbarara District		100	100		**60.0**
893	Mitooma District		100	100	28.7	**71.5**
894	Mityana District		100	100	24.7	**69.9**
895	Moroto District		100	100	36.5	**74.6**
896	Moyo District		100	100	30.9	**72.4**
897	Mpigi District		100	100		**60.0**
898	Mubende District		100	100		**60.0**
899	Mukono District		100	100	42.1	**76.8**
900	Nabilatuk District		100	100		**60.0**
901	Nakapiripirit District		100	100	30.9	**72.4**
902	Nakaseke District		100	100	38.2	**75.3**
903	Nakasongola District		100	100	34.2	**73.7**

Vote Code	Local Government	FY2022 /23	Budget Score	Plan Score	AWPB Score	% age Score
904	Namayingo District		100	100	20.7	**68.3**
905	Namisindwa District		100	100	28.7	**71.5**
906	Namutumba District		100	100	32.5	**73.0**
907	Napak District		100	100	35.0	**74.0**
908	Nebbi District		100	100	24.8	**69.9**
909	Ngora District		100	100	19.7	**67.9**
910	Ntoroko District		100	100	43.0	**77.2**
911	Ntungamo District		100	100	32.9	**73.2**
912	Nwoya District		100	100	22.5	**69.0**
913	Obongi District		100	100	19.1	**67.6**
914	Omoro District		100	100	14.9	**66.0**
915	Otuke District		100	100	37.2	**74.9**
916	Oyam District		100	100		**60.0**
917	Pader District		100	100	28.0	**71.2**
918	Pakwach District		100	100	23.5	**69.4**
919	Pallisa District		100	100	19.1	**67.7**
920	Rakai District		100	100	17.3	**66.9**
921	Rubanda District		100	100	29.8	**71.9**
922	Rubirizi District		100	100	35.9	**74.4**
923	Rukiga District		100	100		**60.0**
924	Rukungiri District		100	100	18.5	**67.4**
925	Rwampara District		100	100	30.4	**72.2**
926	Sembabule District		100	100		**60.0**
927	Serere District		100	100		**60.0**
928	Sheema District		100	100		**60.0**
929	Sironko District		100	100	74.4	**89.8**
930	Soroti District		100	100		**60.0**
931	Terego District		100	100	26.1	**70.4**
932	Tororo District		100	100		**60.0**

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